

AGENDA
EAGAR TOWN COUNCIL
REGULAR MEETING
May 3, 2022



**NOTICE OF A REGULAR MEETING OF THE TOWN OF EAGAR
MAY 3, 2022
6:00 P.M.
COUNCIL CHAMBER, 22 WEST 2ND STREET**

PURSUANT TO A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN TO THE MEMBERS OF THE TOWN COUNCIL OF THE TOWN OF EAGAR AND THE GENERAL PUBLIC THAT THE TOWN COUNCIL WILL HOLD A **REGULAR MEETING OPEN TO THE PUBLIC ON TUESDAY, MAY 3, 2022, BEGINNING AT 6:00 P.M., IN THE COUNCIL CHAMBERS LOCATED AT 22 W. 2ND STREET, EAGAR, ARIZONA.**

AGENDA

1. WELCOME AND CALL MEETING TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. INVOCATION

5. SUMMARY OF CURRENT EVENTS

- A. MAYOR
- B. COUNCIL
- C. STAFF

6. OPEN CALL TO THE PUBLIC

ANY CITIZEN DESIRING TO SPEAK ON A MATTER **THAT IS NOT** SCHEDULED ON THE AGENDA MAY DO SO AT THIS TIME. COMMENTS SHALL BE LIMITED TO 3 MINUTES PER PERSON AND SHALL BE ADDRESSED TO THE TOWN COUNCIL AS A WHOLE, AND NOT TO ANY INDIVIDUAL MEMBER. ISSUES RAISED SHALL BE LIMITED TO THOSE WITHIN THE JURISDICTION OF THE TOWN COUNCIL. PURSUANT TO THE ARIZONA OPEN MEETING LAW, THE TOWN COUNCIL CANNOT DISCUSS OR ACT ON ITEMS PRESENTED AT THIS TIME. AT THE CONCLUSION OF THE CALL TO THE PUBLIC, INDIVIDUAL TOWN COUNCIL MEMBERS MAY (1) RESPOND TO CRITICISM MADE BY THOSE WHO HAVE ADDRESSED THE PUBLIC BODY; (2) ASK STAFF TO REVIEW A MATTER AND (3) ASK THAT A MATTER BE PLACED ON A FUTURE AGENDA.

7. CONSENT AGENDA

- A. APPROVAL OF MARCH 2022 NATIONAL BANK OF ARIZONA TRANSMITTALS, CHECKS WRITTEN, PAYROLL DIRECT DEPOSIT VOUCHERS, AND CREDIT CARD PURCHASES (MATT MEARS)
- B. ACCEPTANCE OF MARCH 2022 FINANCIAL REPORT AND SALES TAX REPORT (MATT MEARS)

8. PRESENTATION

- A. COLBY AND POWELL AUDIT PRESENTATION (VIA ZOOM)

9. NEW BUSINESS

- A. DISCUSSION AND POSSIBLE ACTION TO DO A DONATION AND OR SPONSOR BETTER WORLD BARBEQUE FOR THE RIB THROWDOWN (MIKE NUTTALL)

- B. DISCUSSION AND POSSIBLE ACTION TO GO OUT TO BID FOR ENGINEERING FOR ROBERTSON HOLLOW (MATT MEARS)
- C. DISCUSSION AND POSSIBLE ACTION TO REMOVE KATE BRADY AS A SIGNER FOR TOWN OF EAGAR ACCOUNTS AT NATIONAL BANK OF ARIZONA (MATT MEARS)
- D. DISCUSSION AND POSSIBLE ACTION TO APPROVE RESOLUTION 2022-05 AUTHORIZING THE RENEWAL OF THE TOWN OF EAGAR'S MEMBERSHIP IN THE RURAL ARIZONA GROUP HEALTH TRUST (JESSICA VAUGHAN)
- E. DISCUSSION AND POSSIBLE ACTION TO APPROVE RENEE FOWLER AND MACIE EDWARDS TO PLANNING AND ZONING COMMISSION AND RENEE FOWLER TO DESIGN AND REVIEW BEARD (BRITNEY REYNOLDS)
- F. DISCUSSION AND POSSIBLE ACTION TO APPROVE OR DENY A CONDITIONAL USE PERMIT EXTENSION FOR JESSE ROGERS (BRITNEY REYNOLDS)

10. SIGNING OF DOCUMENTS

11. ADJOURNMENT

THE PUBLIC IS WELCOME TO PLACE ITEMS ON THE COUNCIL AGENDAS WITH THE APPROVAL OF THE MAYOR OR TOWN MANAGER. A "PROPOSED AGENDA ITEM" REQUEST FORM IS AVAILABLE IN THE TOWN CLERK'S OFFICE OR AT WWW.EAGARAZ.GOV UNDER THE COUNCIL AND CLERK LINKS. ALL REQUESTS ARE DUE INTO THE TOWN CLERK'S OFFICE BY WEDNESDAY AT 12:00 NOON THE WEEK PROCEEDING THE COUNCIL MEETING. REGULAR COUNCIL MEETINGS ARE HELD ON THE 1ST TUESDAY, AND 3RD TUESDAY OF THE MONTH AS BUSINESS ALLOWS.

IF ANYONE WISHING TO ATTEND THIS MEETING HAS SPECIAL NEEDS DUE TO A DISABILITY, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128 TWENTY-FOUR HOURS PRIOR TO THE MEETING AND ACCOMMODATIONS WILL BE PROVIDED. ANYONE NEEDING INFORMATION ON THE CURRENT MEETING, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128.

POSTED BY: JESSICA VAUGHAN

Date: April 28, 2022

Time: 4:00 P.M.

Journal	Payee or Description	Date	Check Number	Check Amount
CD	457 SECURITY BENEFITS	03/31/2022	2117	40.00
CD	CHASE PAYMENTECH#4176 - MONTHLY FEES	03/31/2022	2118	84.98
CD	CHASE PAYMENTECH#1052 - MONTHLY FEES	03/31/2022	2119	643.35
CD	XPRESS BILL PAY - MONTHLY FEES	03/31/2022	2120	533.49
CD	HSA BANK	03/31/2022	2121	401.67
CD	457 SECURITY BENEFITS	03/31/2022	2122	40.00
CD	AZ DEPT OF REVENUE - TPT TAXES	03/31/2022	2123	4,387.31
CD	NBA - MONTHLY FEES	03/31/2022	2124	264.78
CD	R.A.G.H.T.	03/31/2022	2125	33,676.79
CDA	WRIGHT EXPRESS FLEET SERVICES	03/21/2022	2126	237.96
CDA	WRIGHT EXPRESS FLEET SERVICES	03/21/2022	2127	4,686.21
CD	AZ STATE TREASURER - LGIP 91844	03/31/2022	47582	75,000.00
CDA	AZ MUNICIPAL RISK RETENTION POOL P&C	03/02/2022	47583	29,872.36
CDA	APACHE COUNTY TREASURER	03/02/2022	47584	.58
CDA	APACHE COUNTY TREASURER	03/02/2022	47585	3,161.32
CDA	AZ DEPT OF CORRECTIONS	03/02/2022	47586	205.00
CDA	AZ STATE TREASURER	03/02/2022	47587	255.11
CDA	BLUE HILLS ENVIRONMENTAL ASSOC	03/02/2022	47588	607.52
CDA	BROWN & BROWN LAW OFFICES,P.C.	03/02/2022	47589	15,607.08
CDA	CARQUEST OF SPRINGERVILLE	03/02/2022	47590	275.83
CDA	CONDITIONED RESPONSE TRAINING	03/02/2022	47591	350.00
CDA	DAVIS ACE HARDWARE	03/02/2022	47592	140.62
CDA	EMPIRE SOUTHWEST LLC	03/02/2022	47593	341.49
CDA	FRONTIER	03/02/2022	47594	1,002.34
CDA	HIGH COUNTRY PROPANE-SERVICES GROUP INC	03/02/2022	47595	2,295.90
CDA	HILL, TORI	03/02/2022	47596	59.11
CDA	JOHNSON, RICHARD	03/02/2022	47597	14.35
CDA	KEYSER, TERI	03/02/2022	47598	60.88
CDA	L.N. CURTIS & SONS	03/02/2022	47599	1,542.09
CDA	LESUEUR ADVANCE AUTOMOTIVE	03/02/2022	47600	1,590.25
CDA	MISSION LINEN SUPPLY	03/02/2022	47601	151.92
CDA	MOHAVE ENVIRONMENTAL LAB	03/02/2022	47602	545.00
CDA	POLK, JOSHUA	03/02/2022	47603	926.62
CDA	TOWN OF SPRINGERVILLE	03/02/2022	47604	2,083.33
CDA	STAPLES BUSINESS CREDIT	03/02/2022	47605	531.50
CDA	SUNSTATE TECHNOLOGY GROUP	03/02/2022	47606	4,965.61
CDA	TOWN OF SPRINGERVILLE	03/02/2022	47607	944.32
CDA	VALLEY AUTO PARTS	03/02/2022	47608	303.50
CDA	VERIZON WIRELESS	03/02/2022	47609	311.88
CDA	VOLLINGER, ROBIN	03/02/2022	47610	26.47
CDA	WALKER, REX W	03/02/2022	47611	387.00
CDP	WALKER, VERLYN	03/10/2022	47612	86.39
CDP	ASHCROFT, BRIDGER	03/10/2022	47613	140.26
CDP	LANCASTER, MASON	03/10/2022	47614	119.24
CDP	AVERY, CHRISTIAN T.	03/10/2022	47615	78.07
CDP	BEARD, RONNIE P.	03/10/2022	47616	118.06
CDPT	Support Payment Clearing House	03/08/2022	47617	1,362.16
CDP	MORRIS, MELODY	03/10/2022	47618	17.21
CDPT	Eagar Firefighter Assoc	03/09/2022	47619	180.00
CD	AMERICAN HERITAGE LIFE INS	03/31/2022	47620	83.32
CD	LEGAL SHIELD	03/31/2022	47621	71.80
CD	AFLAC	03/31/2022	47622	251.98
CD	BANK OF AMERICA - SEC125 ROTT	03/31/2022	47623	125.00
CDA	AZ DEPT OF CORRECTIONS	03/09/2022	47624	236.30
CDA	BEARD BROTHERS AUTO GLASS LLC	03/09/2022	47625	279.45
CDA	BINGHAM EQUIPMENT COMPANY	03/09/2022	47626	190.52
CDA	COLEGROVE, SHANNA	03/09/2022	47627	43.24
CDA	DANA KEPNER COMPANY, INC	03/09/2022	47628	3,987.93

Journal	Payee or Description	Date	Check Number	Check Amount
CDA	HIGH COUNTRY PROPANE-SERVICES GROUP INC	03/09/2022	47629	1,393.49
CDA	INTERSTATE BATTERIES	03/09/2022	47630	512.93
CDA	JONES, JAKE	03/09/2022	47631	140.61
CDA	LeGATE, PENROD & ASSOCIATES PLLC	03/09/2022	47632	187.00
CDA	NAPA AUTO PARTS	03/09/2022	47633	522.54
CDA	NATIONAL BANK OF ARIZONA	03/09/2022	47634	1,315.35
CDA	OCCUPATIONAL SAFETY SERVICES	03/09/2022	47635	248.00
CDA	O'REILLY AUTO PARTS	03/09/2022	47636	516.25
CDA	RHINEHART OIL CO.	03/09/2022	47637	3,744.33
CDA	SEAN P WILSON MD	03/09/2022	47638	100.00
CDA	TOWN OF SPRINGERVILLE	03/09/2022	47639	461.16
CDA	WHITE MOUNTAIN PUBLISHING-IND.	03/09/2022	47640	232.40
CDA	APACHE COUNTY SUPERIOR COURT	03/16/2022	47641	197.74
CDA	AZ DEPT OF CORRECTIONS	03/16/2022	47642	160.00
CDA	BEGAY, SARAH MAE	03/16/2022	47643	180.00
CDA	BROWN & BROWN LAW OFFICES,P.C.	03/16/2022	47644	8,867.74
CDA	COLBY & POWELL, PLC	03/16/2022	47645	10,000.00
CDA	GE PLUMBING	03/16/2022	47646	37.50
CDA	FRONTIER	03/16/2022	47647	787.95
CDA	GOVERNMENT FINANCE OFFICERS	03/16/2022	47648	160.00
CDA	HATCH FAMILY PARTNERSHIP	03/16/2022	47649	41.95
CDA	HIGH COUNTRY PROPANE-SERVICES GROUP INC	03/16/2022	47650	3,149.66
CDA	KONICA MINOLTA BUSINESS SOLUTI	03/16/2022	47651	287.34
CDA	MISSION LINEN SUPPLY	03/16/2022	47652	50.64
CDA	MOHAVE ENVIRONMENTAL LAB	03/16/2022	47653	245.00
CDA	NAVOPACHE ELECTRIC COOPERATIVE	03/16/2022	47654	10,408.25
CDA	SOLAR SECURED SOLUTIONS LLC	03/16/2022	47655	39.90
CDA	STEAMBOAT DATA SYSTEMS INC	03/16/2022	47656	4,860.00
CDA	THE RIGG LAW FIRM PLLC	03/16/2022	47657	1,530.00
CDA	WOODLAND BUILDING CENTER	03/16/2022	47658	595.17
CDA	ZUMAR INDUSTRIES INC (AZ)	03/16/2022	47659	2,551.57
CDP	HAMBLIN, BRYCE M.	03/24/2022	47660	349.00
CDP	ERHART, STEVE	03/24/2022	47661	88.75
CDP	SEELEY, DEBRA	03/24/2022	47662	91.55
CDP	GUNNELS, BUTCH L	03/24/2022	47663	905.31
CD	VOIDED - NOT USED	03/31/2022	47664	.00
CDPT	Support Payment Clearing House	03/22/2022	47665	1,275.77
CDA	AZ DEPT OF CORRECTIONS	03/23/2022	47666	145.00
CDA	DOOLEY ENTERPRISES INC	03/23/2022	47667	5,915.49
CDA	EAGAR, LUKE	03/23/2022	47668	30.90
CDA	FRONTIER	03/23/2022	47669	227.11
CDA	POTTS, BOBBIE	03/23/2022	47670	70.55
CDA	QUILL CORPORATION	03/23/2022	47671	316.78
CDA	TAYLOR, CAROL	03/23/2022	47672	64.67
CDA	UTILITY TRAILER SALES COMPANY OF AZ	03/23/2022	47673	2,207.89
CDA	VERIZON WIRELESS	03/23/2022	47674	311.88
CDA	WALKER, DANETTE/JEREMY	03/23/2022	47675	27.73
CDA	APACHE COUNTY TREASURER	03/30/2022	47676	1.70
CDA	AZ STATE TREASURER	03/30/2022	47677	376.70
CDA	BEARD BROTHERS AUTO GLASS LLC	03/30/2022	47678	1,077.76
CDA	CRANE & HOIST OF AZ	03/30/2022	47679	3,212.00
CDA	DANA KEPNER COMPANY, INC	03/30/2022	47680	4,981.56
CDA	EMPIRE SOUTHWEST LLC	03/30/2022	47681	166.42
CDA	HIGH COUNTRY PROPANE-SERVICES GROUP INC	03/30/2022	47682	514.59
CDA	INTERSTATE BATTERIES	03/30/2022	47683	146.25
CDA	LESUEUR ADVANCE AUTOMOTIVE	03/30/2022	47684	3,607.77
CDA	PIONEER IRRIGATION COMPANY	03/30/2022	47685	3,000.00
CDA	QUINCY ORONA ORIGINALS	03/30/2022	47686	101.46

Journal	Payee or Description	Date	Check Number	Check Amount
CDA	STAPLES BUSINESS CREDIT	03/30/2022	47687	347.49
CDA	WHITE MTN REG MED CNTR	03/30/2022	47688	75.00
CDA	WHITING, WES	03/30/2022	47689	262.08
CDP	DIRECT DEPOSIT TOTAL	03/10/2022	92201	42,844.52
CDP	DIRECT DEPOSIT TOTAL	03/24/2022	92202	43,031.17
CDPT	Arizona State Retirement	03/09/2022	12312125	12,712.96
CDPT	ACR-AZ ST RETIREMENT	03/09/2022	12312126	65.41
CDPT	PUBLIC SAFETY PERSONNEL	03/10/2022	12312127	11,615.86
CDPT	IRS TAX Deposit	03/10/2022	12312128	13,543.43
CDPT	Arizona Dept of Revenue	03/10/2022	12312129	1,874.97
CDPT	SECURITY BENEFIT	03/22/2022	12312130	540.00
CDPT	Arizona State Retirement	03/22/2022	12312131	12,272.84
CDPT	ACR-AZ ST RETIREMENT	03/22/2022	12312132	134.91
CDPT	PUBLIC SAFETY PERSONNEL	03/22/2022	12312133	11,767.40
CDPT	IRS TAX Deposit	03/22/2022	12312134	13,444.78
CDPT	Arizona Dept of Revenue	03/23/2022	12312135	1,940.13
CDP	MEARS, MATTHEW - DIR DEP	03/10/2022	815204890	.00
CDP	VAUGHAN, JESSICA - DIR DEP	03/10/2022	815204891	.00
CDP	REYNOLDS, BRITNEY E. - DIR DEP	03/10/2022	815204892	.00
CDP	EAGAR, ETHAN - DIR DEP	03/10/2022	815204893	.00
CDP	BRADY, MARY K. - DIR DEP	03/10/2022	815204894	.00
CDP	CARNRIGHT, LOURDES M. - DIR DEP	03/10/2022	815204895	.00
CDP	SOLIS, KARA - DIR DEP	03/10/2022	815204896	.00
CDP	SLADE, RONDA - DIR DEP	03/10/2022	815204897	.00
CDP	VALENZUELA, ORALIA - DIR DEP	03/10/2022	815204898	.00
CDP	RICHARDSON, WALKER - DIR DEP	03/10/2022	815204899	.00
CDP	MALY, CLINTON - DIR DEP	03/10/2022	815204900	.00
CDP	CASILLAS, JASON - DIR DEP	03/10/2022	815204901	.00
CDP	GLEESON, WILLIAM - DIR DEP	03/10/2022	815204902	.00
CDP	BEVINGTON, SHANE - DIR DEP	03/10/2022	815204903	.00
CDP	STONESTREET, ROBERT M. - DIR DEP	03/10/2022	815204904	.00
CDP	POLK, JOSHUA - DIR DEP	03/10/2022	815204905	.00
CDP	GILLIAM, ZONA H. - DIR DEP	03/10/2022	815204906	.00
CDP	PETERS, SHAWN - DIR DEP	03/10/2022	815204907	.00
CDP	AGUIRRE, JOSE - DIR DEP	03/10/2022	815204908	.00
CDP	WHITING, "WESLON" RICHARD - DIR DEP	03/10/2022	815204909	.00
CDP	MCLAUGHLIN, FRANK - DIR DEP	03/10/2022	815204910	.00
CDP	WHITE, DOUGLAS R. - DIR DEP	03/10/2022	815204911	.00
CDP	WILTBANK, BRIAN - DIR DEP	03/10/2022	815204912	.00
CDP	GRUNDT, MICHAEL H. - DIR DEP	03/10/2022	815204913	.00
CDP	REYNOLDS, WILLIAM P. - DIR DEP	03/10/2022	815204914	.00
CDP	ROTT, GLEN - DIR DEP	03/10/2022	815204915	.00
CDP	PONDER, CASEY - DIR DEP	03/10/2022	815204916	.00
CDP	MILLIGAN, KELLY - DIR DEP	03/10/2022	815204917	.00
CDP	CRAIG, DANIEL - DIR DEP	03/10/2022	815204918	.00
CDP	BEARD, PAT - DIR DEP	03/10/2022	815204919	.00
CDP	FILLINGIM, CAUY L - DIR DEP	03/10/2022	815204920	.00
CDP	ROBBERTS, STEVEEN AARON - DIR DEP	03/10/2022	815204921	.00
CDP	ROBBERTS, JARED R - DIR DEP	03/10/2022	815204922	.00
CDP	LUND, DUSTIE LEA - DIR DEP	03/10/2022	815204923	.00
CDP	HURTADO, MATTHEW A - DIR DEP	03/10/2022	815204924	.00
CDP	FINLEY, DIONNA - DIR DEP	03/10/2022	815204925	.00
CDP	WHITE, DOUGLAS R. - DIR DEP	03/24/2022	815204926	.00
CDP	MEARS, MATTHEW - DIR DEP	03/24/2022	815204927	.00
CDP	VAUGHAN, JESSICA - DIR DEP	03/24/2022	815204928	.00
CDP	REYNOLDS, BRITNEY E. - DIR DEP	03/24/2022	815204929	.00
CDP	EAGAR, ETHAN - DIR DEP	03/24/2022	815204930	.00
CDP	CARNRIGHT, LOURDES M. - DIR DEP	03/24/2022	815204931	.00

Journal	Payee or Description	Date	Check Number	Check Amount
CDP	SOLIS, KARA - DIR DEP	03/24/2022	815204932	.00
CDP	SLADE, RONDA - DIR DEP	03/24/2022	815204933	.00
CDP	VALENZUELA, ORALIA - DIR DEP	03/24/2022	815204934	.00
CDP	RICHARDSON, WALKER - DIR DEP	03/24/2022	815204935	.00
CDP	MALY, CLINTON - DIR DEP	03/24/2022	815204936	.00
CDP	CASILLAS, JASON - DIR DEP	03/24/2022	815204937	.00
CDP	GLEESON, WILLIAM - DIR DEP	03/24/2022	815204938	.00
CDP	BEVINGTON, SHANE - DIR DEP	03/24/2022	815204939	.00
CDP	STONESTREET, ROBERT M. - DIR DEP	03/24/2022	815204940	.00
CDP	POLK, JOSHUA - DIR DEP	03/24/2022	815204941	.00
CDP	GILLIAM, ZONA H. - DIR DEP	03/24/2022	815204942	.00
CDP	PETERS, SHAWN - DIR DEP	03/24/2022	815204943	.00
CDP	WELCH, RON - DIR DEP	03/24/2022	815204944	.00
CDP	AGUIRRE, JOSE - DIR DEP	03/24/2022	815204945	.00
CDP	WHITING, "WESLON" RICHARD - DIR DEP	03/24/2022	815204946	.00
CDP	MCLAUGHLIN, FRANK - DIR DEP	03/24/2022	815204947	.00
CDP	WILTBANK, BRIAN - DIR DEP	03/24/2022	815204948	.00
CDP	GRUNDT, MICHAEL H. - DIR DEP	03/24/2022	815204949	.00
CDP	REYNOLDS, WILLIAM P. - DIR DEP	03/24/2022	815204950	.00
CDP	ROTT, GLEN - DIR DEP	03/24/2022	815204951	.00
CDP	PONDER, CASEY - DIR DEP	03/24/2022	815204952	.00
CDP	MILLIGAN, KELLY - DIR DEP	03/24/2022	815204953	.00
CDP	CRAIG, DANIEL - DIR DEP	03/24/2022	815204954	.00
CDP	BEARD, PAT - DIR DEP	03/24/2022	815204955	.00
CDP	LUND, DUSTIE LEA - DIR DEP	03/24/2022	815204956	.00
CDP	PHELPS, JOHN O. - DIR DEP	03/24/2022	815204957	.00
CDP	TUCKER, MARSHA L. - DIR DEP	03/24/2022	815204958	.00
CDP	HADLOCK, REECE - DIR DEP	03/24/2022	815204959	.00
CDP	NICOLL, RANDY S - DIR DEP	03/24/2022	815204960	.00
CDP	BRADY, MARY K. - DIR DEP	03/24/2022	815204961	.00
Grand Totals:				445,138.46

Report Criteria:
Detail report.
Invoices with totals above \$0 included.
Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
320								
320	AMRRP - INSURANCE POOL	40001356-02	GENERAL INSURANCE - 400013	02/28/2022	12,845.12	12,845.12	03/02/2022	
320	AMRRP - INSURANCE POOL	40001356-02	GENERAL INSURANCE - 400013	02/28/2022	8,961.71	8,961.71	03/02/2022	
320	AMRRP - INSURANCE POOL	40001356-02	GENERAL INSURANCE - 400013	02/28/2022	4,480.85	4,480.85	03/02/2022	
320	AMRRP - INSURANCE POOL	40001356-02	GENERAL INSURANCE - 400013	02/28/2022	3,584.68	3,584.68	03/02/2022	
Total 320:					29,872.36	29,872.36		
435								
435	APACHE COUNTY SUPERIOR C	MAR2022	REFUND OVER PAYMENT	03/14/2022	197.74	197.74	03/16/2022	
Total 435:					197.74	197.74		
440								
440	APACHE COUNTY TREASURER	FEB22	JAIL FEES/ASSESSMENT FEES	03/29/2022	1.70	1.70	03/30/2022	
440	APACHE COUNTY TREASURER	JAN22	JAIL FEES/ASSESSMENT FEES	02/23/2022	.58	.58	03/02/2022	
Total 440:					2.28	2.28		
450								
450	APACHE COUNTY TREASURER	ACCT R0004	TAXES-PARCEL 10411027A	02/28/2022	2,260.70	2,260.70	03/02/2022	
450	APACHE COUNTY TREASURER	ACCT R0004	TAXES-PARCEL 10411027B	02/28/2022	426.06	426.06	03/02/2022	
450	APACHE COUNTY TREASURER	ACCT R0004	TAXES-PARCEL 10412008	02/28/2022	200.63	200.63	03/02/2022	
450	APACHE COUNTY TREASURER	ACCT R0004	TAXES-PARCEL 10412011D	02/28/2022	158.26	158.26	03/02/2022	
450	APACHE COUNTY TREASURER	ACCT R0004	TAXES-PARCEL 10412012	02/28/2022	115.67	115.67	03/02/2022	
Total 450:					3,161.32	3,161.32		
810								
810	AZ DEPT OF CORRECTIONS	WEAG0222	INTER/AGREE INMATE-MILEAG	03/04/2022	118.15	118.15	03/09/2022	
810	AZ DEPT OF CORRECTIONS	WEAG0222	INTER/AGREE INMATE-MILEAG	03/04/2022	70.89	70.89	03/09/2022	
810	AZ DEPT OF CORRECTIONS	WEAG0222	INTER/AGREE INMATE-MILEAG	03/04/2022	23.63	23.63	03/09/2022	
810	AZ DEPT OF CORRECTIONS	WEAG0222	INTER/AGREE INMATE-MILEAG	03/04/2022	23.63	23.63	03/09/2022	
Total 810:					236.30	236.30		
820								
820	AZ DEPT OF CORRECTIONS	W052806220	INTERGOVEN/AGGREE INMATE	03/04/2022	80.00	80.00	03/16/2022	
820	AZ DEPT OF CORRECTIONS	W052806220	INTERGOVEN/AGGREE INMATE	03/04/2022	48.00	48.00	03/16/2022	
820	AZ DEPT OF CORRECTIONS	W052806220	INTERGOVEN/AGGREE INMATE	03/04/2022	16.00	16.00	03/16/2022	
820	AZ DEPT OF CORRECTIONS	W052806220	INTERGOVEN/AGGREE INMATE	03/04/2022	16.00	16.00	03/16/2022	
820	AZ DEPT OF CORRECTIONS	W052817220	INTERGOVEN/AGGREE INMATE	03/18/2022	72.50	72.50	03/23/2022	
820	AZ DEPT OF CORRECTIONS	W052817220	INTERGOVEN/AGGREE INMATE	03/18/2022	43.50	43.50	03/23/2022	
820	AZ DEPT OF CORRECTIONS	W052817220	INTERGOVEN/AGGREE INMATE	03/18/2022	14.50	14.50	03/23/2022	
820	AZ DEPT OF CORRECTIONS	W052817220	INTERGOVEN/AGGREE INMATE	03/18/2022	14.50	14.50	03/23/2022	
820	AZ DEPT OF CORRECTIONS	W052827220	INTERGOVEN/AGGREE INMATE	02/18/2022	102.50	102.50	03/02/2022	
820	AZ DEPT OF CORRECTIONS	W052827220	INTERGOVEN/AGGREE INMATE	02/18/2022	61.50	61.50	03/02/2022	
820	AZ DEPT OF CORRECTIONS	W052827220	INTERGOVEN/AGGREE INMATE	02/18/2022	20.50	20.50	03/02/2022	
820	AZ DEPT OF CORRECTIONS	W052827220	INTERGOVEN/AGGREE INMATE	02/18/2022	20.50	20.50	03/02/2022	
Total 820:					510.00	510.00		
940								
940	AZ STATE TREASURER	FEB22	COURT DOCKET MONEY PAYM	03/29/2022	376.70	376.70	03/30/2022	
940	AZ STATE TREASURER	JAN22	COURT DOCKET MONEY PAYM	02/28/2022	255.11	255.11	03/02/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
Total 940:					631.81	631.81		
1030								
1030	BEARD BROTHERS AUTO GLA	1388-181949	REPLACE WINDOW	03/03/2022	508.26	508.26	03/30/2022	
1030	BEARD BROTHERS AUTO GLA	1388-191847	REPLACE WINDOW	02/08/2022	179.46	179.46	03/09/2022	
1030	BEARD BROTHERS AUTO GLA	1388-192139	REPLACE WINDOW - BACKHOE	02/08/2022	49.99	49.99	03/09/2022	
1030	BEARD BROTHERS AUTO GLA	1388-192139	REPLACE WINDOW - BACKHOE	02/08/2022	50.00	50.00	03/09/2022	
1030	BEARD BROTHERS AUTO GLA	1388-197073	REPLACE WINDOW	03/09/2022	569.50	569.50	03/30/2022	
Total 1030:					1,357.21	1,357.21		
1080								
1080	BEGAY, SARAH MAE	5835	PEST CONTROL	03/09/2022	180.00	180.00	03/16/2022	
Total 1080:					180.00	180.00		
1140								
1140	BINGHAM EQUIPMENT COMPA	P08155	SEAT	03/07/2022	190.52	190.52	03/09/2022	
Total 1140:					190.52	190.52		
1180								
1180	BLUE HILLS ENVIRONMENTAL	9311767	GARBAGE REMOVAL	03/01/2022	437.30	437.30	03/02/2022	
1180	BLUE HILLS ENVIRONMENTAL	9311767	GARBAGE REMOVAL	03/01/2022	72.78	72.78	03/02/2022	
1180	BLUE HILLS ENVIRONMENTAL	9311767	GARBAGE REMOVAL	03/01/2022	43.85	43.85	03/02/2022	
1180	BLUE HILLS ENVIRONMENTAL	9311767	GARBAGE REMOVAL	03/01/2022	53.59	53.59	03/02/2022	
Total 1180:					607.52	607.52		
1220								
1220	BROWN & BROWN LAW OFFIC	ADJ-LCR-31	ADJUDICATION	01/10/2022	7,233.28	7,233.28	03/02/2022	
1220	BROWN & BROWN LAW OFFIC	ADJ-LCR-32	ADJUDICATION	02/09/2022	8,373.80	8,373.80	03/02/2022	
1220	BROWN & BROWN LAW OFFIC	ADJ-LCR-32	ADJUDICATION	03/09/2022	8,867.74	8,867.74	03/16/2022	
Total 1220:					24,474.82	24,474.82		
1330								
1330	CARQUEST OF SPRINGERVILL	759153	LG RAVEN PWDR FREE	02/07/2022	61.05	61.05	03/02/2022	
1330	CARQUEST OF SPRINGERVILL	759489	FUEL INJ CLNR-TECHRN	02/16/2022	52.32	52.32	03/02/2022	
1330	CARQUEST OF SPRINGERVILL	759529	TRUCK SHOCK	02/17/2022	116.02	116.02	03/02/2022	
1330	CARQUEST OF SPRINGERVILL	759736	FUEL INJ CLNR-TECHRN	02/23/2022	46.44	46.44	03/02/2022	
Total 1330:					275.83	275.83		
1530								
1530	COLBY & POWELL, PLC	642	AUDIT	03/09/2022	3,500.00	3,500.00	03/16/2022	
1530	COLBY & POWELL, PLC	642	AUDIT	03/09/2022	2,900.00	2,900.00	03/16/2022	
1530	COLBY & POWELL, PLC	642	AUDIT	03/09/2022	1,800.00	1,800.00	03/16/2022	
1530	COLBY & POWELL, PLC	642	AUDIT	03/09/2022	1,800.00	1,800.00	03/16/2022	
Total 1530:					10,000.00	10,000.00		
1565								
1565	CONDITIONED RESPONSE TRA	FEB22	TRAINING - MALY	02/01/2022	350.00	350.00	03/02/2022	
Total 1565:					350.00	350.00		
1620								
1620	CRANE & HOIST OF AZ	14818	HOIST INSPECTION - TRAVEL	03/25/2022	3,212.00	3,212.00	03/30/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
Total 1620:					3,212.00	3,212.00		
1720								
1720	DANA KEPNER COMPANY	9030927-00	WATER PARTS	03/16/2022	437.53	437.53	03/30/2022	
1720	DANA KEPNER COMPANY	9822901-00	4" OMNI C2 MMP GALLON TRPL	02/28/2022	1,534.29	1,534.29	03/09/2022	
1720	DANA KEPNER COMPANY	9824671-00	WATER PARTS	02/28/2022	1,836.25	1,836.25	03/09/2022	
1720	DANA KEPNER COMPANY	9824671-00	SEWER PARTS	02/28/2022	617.39	617.39	03/09/2022	
1720	DANA KEPNER COMPANY	9824886-00	WATER PARTS	03/23/2022	90.48	90.48	03/30/2022	
1720	DANA KEPNER COMPANY	9824935-00	WATER PARTS	03/23/2022	1,285.24	1,285.24	03/30/2022	
1720	DANA KEPNER COMPANY	9824935-00	SEWER PARTS	03/23/2022	3,168.31	3,168.31	03/30/2022	
Total 1720:					8,969.49	8,969.49		
1740								
1740	DAVIS ACE HARDWARE	53997	KEY IGNITION MOWR ACECD	02/10/2022	9.81	9.81	03/02/2022	
1740	DAVIS ACE HARDWARE	54021	BATTERIES	02/15/2022	85.02	85.02	03/02/2022	
1740	DAVIS ACE HARDWARE	54022	BATTERIES	02/15/2022	45.79	45.79	03/02/2022	
Total 1740:					140.62	140.62		
1870								
1870	DOOLEY ENTERPRISES INC	62454	AMMO	03/03/2022	5,915.49	5,915.49	03/23/2022	
Total 1870:					5,915.49	5,915.49		
2010								
2010	EMPIRE SOUTHWEST LLC	EMPS55220	KIT SEAL HC	02/10/2022	99.30	99.30	03/02/2022	
2010	EMPIRE SOUTHWEST LLC	EMPS55276	HYDRAULIC	02/16/2022	242.19	242.19	03/02/2022	
2010	EMPIRE SOUTHWEST LLC	EMPS55619	PARTS	03/23/2022	166.42	166.42	03/30/2022	
Total 2010:					507.91	507.91		
2040								
2040	ERHART, EDWARD G	2575	ICE	03/09/2022	18.74	18.74	03/16/2022	
2040	ERHART, EDWARD G	2575	ICE	03/09/2022	9.38	9.38	03/16/2022	
2040	ERHART, EDWARD G	2575	ICE	03/09/2022	9.38	9.38	03/16/2022	
Total 2040:					37.50	37.50		
2250								
2250	FRONTIER	FEB22/9281	ETHERNET	02/07/2022	620.18	620.18	03/02/2022	
2250	FRONTIER	FEB22/9281	ETHERNET	02/07/2022	77.53	77.53	03/02/2022	
2250	FRONTIER	FEB22/9281	ETHERNET	02/07/2022	38.76	38.76	03/02/2022	
2250	FRONTIER	FEB22/9281	ETHERNET	02/07/2022	38.76	38.76	03/02/2022	
2250	FRONTIER	FEB22/9283	FAX	02/15/2022	181.68	181.68	03/02/2022	
2250	FRONTIER	FEB22/9283	FAX	02/15/2022	22.71	22.71	03/02/2022	
2250	FRONTIER	FEB22/9283	FAX	02/15/2022	11.36	11.36	03/02/2022	
2250	FRONTIER	FEB22/9283	FAX	02/15/2022	11.36	11.36	03/02/2022	
2250	FRONTIER	MAR22/9281	ETHERNET	03/07/2022	630.35	630.35	03/16/2022	
2250	FRONTIER	MAR22/9281	ETHERNET	03/07/2022	78.80	78.80	03/16/2022	
2250	FRONTIER	MAR22/9281	ETHERNET	03/07/2022	39.40	39.40	03/16/2022	
2250	FRONTIER	MAR22/9281	ETHERNET	03/07/2022	39.40	39.40	03/16/2022	
2250	FRONTIER	MAR22/9283	FAX	03/15/2022	181.68	181.68	03/23/2022	
2250	FRONTIER	MAR22/9283	FAX	03/15/2022	22.71	22.71	03/23/2022	
2250	FRONTIER	MAR22/9283	FAX	03/15/2022	11.36	11.36	03/23/2022	
2250	FRONTIER	MAR22/9283	FAX	03/15/2022	11.36	11.36	03/23/2022	
Total 2250:					2,017.40	2,017.40		

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
2400								
2400	GOVERNMENT FINANCE OFFIC	MAR22	MEMBERSHIP	03/04/2022	160.00	160.00	03/16/2022	
Total 2400:					160.00	160.00		
2610								
2610	HIGH COUNTRY PROPANE INC	104448	PROPANE - PUBLIC WORKS	03/10/2022	484.16	484.16	03/16/2022	
2610	HIGH COUNTRY PROPANE INC	30431	PROPANE - POLICE/TOWN HAL	02/11/2022	1,465.93	1,465.93	03/02/2022	
2610	HIGH COUNTRY PROPANE INC	30495	PROPANE - RACQUETBALL CO	02/15/2022	829.97	829.97	03/02/2022	
2610	HIGH COUNTRY PROPANE INC	30640	PROPANE - PUBLIC WORKS	02/23/2022	653.43	653.43	03/09/2022	
2610	HIGH COUNTRY PROPANE INC	30706	PROPANE - FIRE DEPT	03/01/2022	740.06	740.06	03/09/2022	
2610	HIGH COUNTRY PROPANE INC	30761	PROPANE - POLICE/TOWN HAL	03/04/2022	1,663.34	1,663.34	03/16/2022	
2610	HIGH COUNTRY PROPANE INC	30904	PROPANE - RACQUETBALL CO	03/12/2022	1,002.16	1,002.16	03/16/2022	
2610	HIGH COUNTRY PROPANE INC	31104	PROPANE - POLICE/TOWN HAL	03/25/2022	514.59	514.59	03/30/2022	
Total 2610:					7,353.64	7,353.64		
2800								
2800	INTERSTATE BATTERIES	70024780	BATTERIES	03/07/2022	512.93	512.93	03/09/2022	
2800	INTERSTATE BATTERIES	70024879	BATTERIES	03/21/2022	146.25	146.25	03/30/2022	
Total 2800:					659.18	659.18		
2950								
2950	KONICA MINOLTA BUSINESS S	278719293	C552 PRINTER/COPIER COLOR	03/05/2022	32.53	32.53	03/16/2022	
2950	KONICA MINOLTA BUSINESS S	278725201	C552 PRINTER/COPIER	03/06/2022	254.81	254.81	03/16/2022	
Total 2950:					287.34	287.34		
2980								
2980	L.N. CURTIS & SONS	INV569303	SERVICE SCBA AIR COMPRES	02/15/2022	1,542.09	1,542.09	03/02/2022	
Total 2980:					1,542.09	1,542.09		
3090								
3090	LeGATE, PENROD & ASSOCIAT	43	PUBLIC DEFENDER	03/01/2022	187.00	187.00	03/09/2022	
Total 3090:					187.00	187.00		
3110								
3110	LESUEUR ADVANCE AUTOMOT	29173	SHOCK ASSEMBLY	02/17/2022	1,590.25	1,590.25	03/02/2022	
3110	LESUEUR ADVANCE AUTOMOT	29187	TRANSFER CASE AND PARTS	03/28/2022	3,607.77	3,607.77	03/30/2022	
Total 3110:					5,198.02	5,198.02		
3360								
3360	MISSION LINEN SUPPLY	516481305	LINEN SERVICE	02/16/2022	36.21	36.21	03/02/2022	
3360	MISSION LINEN SUPPLY	516481305	LINEN SERVICE	02/16/2022	14.43	14.43	03/02/2022	
3360	MISSION LINEN SUPPLY	516522768	LINEN SERVICE	02/23/2022	36.21	36.21	03/02/2022	
3360	MISSION LINEN SUPPLY	516522768	LINEN SERVICE	02/23/2022	14.43	14.43	03/02/2022	
3360	MISSION LINEN SUPPLY	516569887	LINEN SERVICE	03/02/2022	36.21	36.21	03/02/2022	
3360	MISSION LINEN SUPPLY	516569887	LINEN SERVICE	03/02/2022	14.43	14.43	03/02/2022	
3360	MISSION LINEN SUPPLY	516608743	LINEN SERVICE	03/09/2022	36.21	36.21	03/16/2022	
3360	MISSION LINEN SUPPLY	516608743	LINEN SERVICE	03/09/2022	14.43	14.43	03/16/2022	
Total 3360:					202.56	202.56		
3400								
3400	MOHAVE ENVIRONMENTAL LA	102922	WATER TESTING	02/09/2022	255.00	255.00	03/02/2022	
3400	MOHAVE ENVIRONMENTAL LA	102922	WASTEWATER	02/09/2022	45.00	45.00	03/02/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
3400	MOHAVE ENVIRONMENTAL LA	103127	WATER TESTING	02/11/2022	210.00	210.00	03/02/2022	
3400	MOHAVE ENVIRONMENTAL LA	103127	WASTEWATER	02/11/2022	35.00	35.00	03/02/2022	
3400	MOHAVE ENVIRONMENTAL LA	103697	WATER TESTING	03/01/2022	210.00	210.00	03/16/2022	
3400	MOHAVE ENVIRONMENTAL LA	103697	WASTEWATER	03/01/2022	35.00	35.00	03/16/2022	
Total 3400:					790.00	790.00		
3520								
3520	NAPA AUTO PARTS	143149	FILTERS	02/01/2022	67.79	67.79	03/09/2022	
3520	NAPA AUTO PARTS	143150	FILTER	02/01/2022	40.28	40.28	03/09/2022	
3520	NAPA AUTO PARTS	143185	AUTO/EQUIP PARTS	02/01/2022	95.60	95.60	03/09/2022	
3520	NAPA AUTO PARTS	143204	HOSE CLAMP	02/01/2022	17.63	17.63	03/09/2022	
3520	NAPA AUTO PARTS	143214	AUTO/EQUIP PARTS	02/01/2022	1.05	1.05	03/09/2022	
3520	NAPA AUTO PARTS	143277	WIRE STOP	02/02/2022	2.93	2.93	03/09/2022	
3520	NAPA AUTO PARTS	143383	FILTER	02/03/2022	46.28	46.28	03/09/2022	
3520	NAPA AUTO PARTS	143397	FILTER	02/03/2022	47.77	47.77	03/09/2022	
3520	NAPA AUTO PARTS	143398	FILTER	02/03/2022	59.24	59.24	03/09/2022	
3520	NAPA AUTO PARTS	143742	FILTER	02/08/2022	23.30	23.30	03/09/2022	
3520	NAPA AUTO PARTS	144349	DOOR HANDLE	02/15/2022	22.89	22.89	03/09/2022	
3520	NAPA AUTO PARTS	144482	OIL	02/16/2022	78.32	78.32	03/09/2022	
3520	NAPA AUTO PARTS	145214	MIRROR	02/24/2022	19.46	19.46	03/09/2022	
Total 3520:					522.54	522.54		
3540								
3540	NATIONAL BANK OF ARIZONA	MAR22/2012	2012/USPS	03/02/2022	4.12	4.12	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2615	2615/USPS	03/02/2022	8.66	8.66	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2615	2615/USPS	03/02/2022	76.56	76.56	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2615	2615/USPS	03/02/2022	76.56	76.56	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2615	2615/USPS	03/02/2022	359.44	359.44	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2615	2615/USPS	03/02/2022	359.44	359.44	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/2714	2714/THOMPSON LEARNING IC	03/02/2022	199.00	199.00	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/5956	5956/CIRCLE K FUEL	03/02/2022	43.64	43.64	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/5956	5956/CIRCLE K FUEL	03/02/2022	43.63	43.63	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/8695	8695/AMAZON FRONT SEAT OR	03/02/2022	65.88	65.88	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/8695	8695/AMAZON STICKY NOTES	03/02/2022	8.61	8.61	03/09/2022	
3540	NATIONAL BANK OF ARIZONA	MAR22/8695	8695/AMAZON TONER	03/02/2022	69.81	69.81	03/09/2022	
Total 3540:					1,315.35	1,315.35		
3600								
3600	NAVOPACHE ELEC COOP, INC	MAR22/2375	EAGAR SEWER FARM PUMP	03/09/2022	342.96	342.96	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2377	255 W MAIN ST SEWER FARM	03/09/2022	44.45	44.45	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2440	FLAT TOP BOOSTER PUMP	03/09/2022	105.75	105.75	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2440	TRUCK SHOP	03/09/2022	1,014.33	1,014.33	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2440	TRUCK LINE	03/09/2022	543.96	543.96	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2459	HALL WELL	03/09/2022	849.16	849.16	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2492	1ST AVE NE 1/4	03/09/2022	263.70	263.70	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2492	EAGAR FIRE DEPT	03/09/2022	391.44	391.44	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2493	RAMSEY PARK WELL	03/09/2022	58.89	58.89	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2524	STREET LIGHTS	03/09/2022	27.25	27.25	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2525	STREET LIGHTS	03/09/2022	27.25	27.25	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2551	RV BALL PARK	03/09/2022	109.65	109.65	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2633	EAGAR TRAFFIC LIGHT	03/09/2022	93.12	93.12	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2649	150 N MAIN	03/09/2022	88.06	88.06	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2654	578 N MAIN	03/09/2022	110.75	110.75	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2654	578 N MAIN	03/09/2022	110.74	110.74	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2675	STREET LIGHTS	03/09/2022	1,292.99	1,292.99	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2678	TRANSFER STATION WELL	03/09/2022	126.69	126.69	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/2678	148 N OLD GRISTMILL	03/09/2022	1,510.65	1,510.65	03/16/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
3600	NAVOPACHE ELEC COOP, INC	MAR22/2681	RVPD EAGAR PUBLIC WKS	03/09/2022	79.57	79.57	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/3669	695 W 4TH ST	03/09/2022	903.46	903.46	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/3941	808 S JUNIPER	03/09/2022	324.01	324.01	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/4124	174 S MAIN ST	03/09/2022	1,291.45	1,291.45	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/6487	6TH AVE AND MAIN	03/09/2022	7.31	7.31	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/6496	181 N EAGAR	03/09/2022	62.82	62.82	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/6726	247 E 2ND AVE	03/09/2022	183.75	183.75	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/6788	525 #3 MARICOPA	03/09/2022	218.55	218.55	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/6788	WELL SAFARI & SCH BUS	03/09/2022	40.92	40.92	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/7111	246 E 2ND AVE RACQUETBALL	03/09/2022	145.41	145.41	03/16/2022	
3600	NAVOPACHE ELEC COOP, INC	MAR22/7569	194 N MAIN	03/09/2022	39.21	39.21	03/16/2022	
Total 3600:					10,408.25	10,408.25		
3720								
3720	OCCUPATIONAL SAFETY SERV	12071	1 DOT POOL/ANNUAL FEES	03/03/2022	150.00	150.00	03/09/2022	
3720	OCCUPATIONAL SAFETY SERV	12071	DRUG TESTING	03/03/2022	98.00	98.00	03/09/2022	
Total 3720:					248.00	248.00		
3790								
3790	O'REILLY AUTO PARTS	6049-119733	OIL	01/31/2022	71.88	71.88	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120475	DISC PAD SET	02/09/2022	85.21	85.21	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120476	MONRO-MATIC	02/09/2022	70.67	70.67	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120480	TRUCK/TURNED	02/09/2022	40.00	40.00	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120485	GREASE	02/09/2022	17.45	17.45	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120605	FILTER	02/10/2022	23.07	23.07	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120609	FILTER	02/10/2022	46.13	46.13	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120992	OIL	02/15/2022	91.51	91.51	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-120993	FILTER	02/15/2022	15.38	15.38	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-121066	FILTER	02/16/2022	15.26	15.26	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-121587	GRIP GLOVE	02/22/2022	27.26	27.26	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-122160	MINI BULB	02/28/2022	6.21	6.21	03/09/2022	
3790	O'REILLY AUTO PARTS	6049-122160	MINI BULB	02/28/2022	6.22	6.22	03/09/2022	
Total 3790:					516.25	516.25		
3930								
3930	PIONEER IRRIGATION COMPA	MAR22	IRRIGATION - EXTRA USE	03/23/2022	3,000.00	3,000.00	03/30/2022	
Total 3930:					3,000.00	3,000.00		
3953								
3953	POLK, JOSHUA	FEB22	REIMBURSEMENT	02/16/2022	926.62	926.62	03/02/2022	
Total 3953:					926.62	926.62		
4130								
4130	QUILL CORPORATION	23702367	OFFICE SUPPLIES	03/10/2022	104.54	104.54	03/23/2022	
4130	QUILL CORPORATION	23702367	OFFICE SUPPLIES	03/10/2022	104.54	104.54	03/23/2022	
4130	QUILL CORPORATION	23702367	OFFICE SUPPLIES	03/10/2022	53.85	53.85	03/23/2022	
4130	QUILL CORPORATION	23702367	OFFICE SUPPLIES	03/10/2022	53.85	53.85	03/23/2022	
Total 4130:					316.78	316.78		
4150								
4150	QUINCY ORONA ORIGINALS	1072	SAFETY VEST DECALS	02/11/2022	50.72	50.72	03/30/2022	
4150	QUINCY ORONA ORIGINALS	1072	SAFETY VEST DACALS	02/11/2022	25.37	25.37	03/30/2022	
4150	QUINCY ORONA ORIGINALS	1072	SAFETY VEST DECALS	02/11/2022	25.37	25.37	03/30/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
Total 4150:					101.46	101.46		
4230								
4230	RHINEHART OIL CO.	IN-684968-2	CLEAR/DYED DIESEL FUEL	03/03/2022	1,947.05	1,947.05	03/09/2022	
4230	RHINEHART OIL CO.	IN-684968-2	CLEAR/DYED DIESEL FUEL	03/03/2022	898.64	898.64	03/09/2022	
4230	RHINEHART OIL CO.	IN-684968-2	CLEAR/DYED DIESEL FUEL	03/03/2022	898.64	898.64	03/09/2022	
Total 4230:					3,744.33	3,744.33		
4390								
4390	RV SENIOR CITIZENS CENTER	MAR22	CONTRIBUTION SENIOR CENT	03/01/2022	2,083.33	2,083.33	03/02/2022	
Total 4390:					2,083.33	2,083.33		
4460								
4460	SEAN P WILSON MD	218152/MILL	CDL PHYSICAL - MILLIGAN	02/24/2022	100.00	100.00	03/09/2022	
Total 4460:					100.00	100.00		
4640								
4640	SOLAR SECURED SOLUTIONS	2026570	ECOGREEN MONITORS	03/15/2022	39.90	39.90	03/16/2022	
Total 4640:					39.90	39.90		
4820								
4820	STAPLES BUSINESS CREDIT	7349937813-	OFFICE SUPPLIES	02/09/2022	55.32	55.32	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349937813-	OFFICE SUPPLIES	02/16/2022	22.84	22.84	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349955209-	CLEANING	02/09/2022	63.30	63.30	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349955209-	OFFICE SUPPLIES	02/09/2022	9.16	9.16	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349955209-	OFFICE SUPPLIES	02/09/2022	9.16	9.16	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349955209-	OFFICE SUPPLIES	02/09/2022	18.32	18.32	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7349955209-	CLEANING SUPPLIES	02/21/2022	27.19	27.19	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7350228174-	ANNUAL MEMEBERSHIP RENE	02/14/2022	326.21	326.21	03/02/2022	
4820	STAPLES BUSINESS CREDIT	7352527087-	CLEANING SUPPLIES	03/16/2022	156.09	156.09	03/30/2022	
4820	STAPLES BUSINESS CREDIT	7352527087-	OFFICE SUPPLIES	03/16/2022	9.23	9.23	03/30/2022	
4820	STAPLES BUSINESS CREDIT	7352527087-	OFFICE SUPPLIES	03/18/2022	1.94	1.94	03/30/2022	
4820	STAPLES BUSINESS CREDIT	7353151049-	1/2 SHREDDER	03/24/2022	77.51	77.51	03/30/2022	
4820	STAPLES BUSINESS CREDIT	7353151049-	1/2 SHREDDER	03/24/2022	77.52	77.52	03/30/2022	
4820	STAPLES BUSINESS CREDIT	7353151049-	OFFICE SUPPLIES	03/24/2022	25.20	25.20	03/30/2022	
Total 4820:					878.99	878.99		
4850								
4850	STEAMBOAT DATA SYSTEMS I	INV-0782	POLICE PRO SOFTWARE	12/01/2021	4,860.00	4,860.00	03/16/2022	
Total 4850:					4,860.00	4,860.00		
4940								
4940	SUNSTATE TECHNOLOGY GRO	24876	MONTHLY SERVICE AGREEME	03/01/2022	1,542.86	1,542.86	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24876	MONTHLY SERVICE AGREEME	03/01/2022	1,250.97	1,250.97	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24876	MONTHLY SERVICE AGREEME	03/01/2022	750.58	750.58	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24876	MONTHLY SERVICE AGREEME	03/01/2022	625.48	625.48	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24877	PHONE SYSTEM	03/01/2022	636.57	636.57	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24877	PHONE SYSTEM	03/01/2022	79.57	79.57	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24877	MONTHLY SERVICE AGREEME	03/01/2022	39.79	39.79	03/02/2022	
4940	SUNSTATE TECHNOLOGY GRO	24877	PHONE SYSTEM	03/01/2022	39.79	39.79	03/02/2022	
Total 4940:					4,965.61	4,965.61		

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
5100								
5100	THE RIGG LAW FIRM PLLC	2336	LEGAL SERVICES - CRIMINAL	03/10/2022	915.00	915.00	03/16/2022	
5100	THE RIGG LAW FIRM PLLC	2337	LEGAL SERVICES - CIVIL	03/11/2022	615.00	615.00	03/16/2022	
Total 5100:					1,530.00	1,530.00		
5180								
5180	TOWN OF SPRINGERVILLE	MAR22/4042	SEWER TRANSMISSION LINE	02/23/2022	243.97	243.97	03/02/2022	
5180	TOWN OF SPRINGERVILLE	MAR22/4042	SEWER TRANSMISSION LINE	02/23/2022	180.46	180.46	03/02/2022	
5180	TOWN OF SPRINGERVILLE	MAR22/4042	SEWER TRANSMISSION LINE	02/23/2022	224.82	224.82	03/02/2022	
5180	TOWN OF SPRINGERVILLE	MAR22/4042	SEWER TRANSMISSION LINE	02/23/2022	57.17	57.17	03/02/2022	
5180	TOWN OF SPRINGERVILLE	MAR22/4042	SEWER TRANSMISSION LINE	02/23/2022	237.90	237.90	03/02/2022	
Total 5180:					944.32	944.32		
5190								
5190	TOWN OF SPRINGERVILLE	TOS3122	1/2 KENNEL FREEZER	03/01/2022	461.16	461.16	03/09/2022	
Total 5190:					461.16	461.16		
5365								
5365	UTILITY TRAILER SALES COMP	01P195568	DUMP TRUCK TARPS	03/03/2022	1,206.93	1,206.93	03/23/2022	
5365	UTILITY TRAILER SALES COMP	01P196887	DUMP TRUCK TARPS	03/17/2022	1,000.96	1,000.96	03/23/2022	
Total 5365:					2,207.89	2,207.89		
5390								
5390	VALLEY AUTO PARTS	19068	STEEL CBL STOP	02/02/2022	3.45	3.45	03/02/2022	
5390	VALLEY AUTO PARTS	19085	PARTS	02/02/2022	11.14	11.14	03/02/2022	
5390	VALLEY AUTO PARTS	19499	ALUMIMM PIPE	02/16/2022	227.75	227.75	03/02/2022	
5390	VALLEY AUTO PARTS	19674	GLOVES	02/22/2022	14.48	14.48	03/02/2022	
5390	VALLEY AUTO PARTS	39458	AIR COMB / LAVA SOAP	02/15/2022	46.68	46.68	03/02/2022	
Total 5390:					303.50	303.50		
5430								
5430	VERIZON WIRELESS	9899479013	ON CALL CELL PHONE	02/12/2022	15.91	15.91	03/02/2022	
5430	VERIZON WIRELESS	9899479013	ON CALL CELL PHONE	02/12/2022	15.90	15.90	03/02/2022	
5430	VERIZON WIRELESS	9899479013	POLICE MOBILE BROADBAND	02/12/2022	240.06	240.06	03/02/2022	
5430	VERIZON WIRELESS	9899479013	MOBILE BROADBAND	02/12/2022	40.01	40.01	03/02/2022	
5430	VERIZON WIRELESS	9901756984	ON CALL CELL PHONE	03/12/2022	15.90	15.90	03/23/2022	
5430	VERIZON WIRELESS	9901756984	ON CALL CELL PHONE	03/12/2022	15.91	15.91	03/23/2022	
5430	VERIZON WIRELESS	9901756984	POLICE MOBILE BROADBAND	03/12/2022	240.06	240.06	03/23/2022	
5430	VERIZON WIRELESS	9901756984	MOBILE BROADBAND	03/12/2022	40.01	40.01	03/23/2022	
Total 5430:					623.76	623.76		
5490								
5490	WALKER, REX W	2516	LIGHTING FOR FLAG POLE	02/16/2022	387.00	387.00	03/02/2022	
Total 5490:					387.00	387.00		
5570								
5570	WHITE MOUNTAIN PUBLISHING	133185	PUBLIC NOTICE - HOME RULE	02/15/2022	116.20	116.20	03/09/2022	
5570	WHITE MOUNTAIN PUBLISHING	133598	PUBLIC NOTICE - HOME RULE	02/22/2022	116.20	116.20	03/09/2022	
Total 5570:					232.40	232.40		
5600								
5600	WHITE MTN REG MED CNTR	MAR22/CISC	MEDICAL CLEARANCE	03/17/2022	75.00	75.00	03/30/2022	

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
Total 5600:					75.00	75.00		
5630								
5630	WHITING, WES	MAR22	REIMBURSE MILEAGE	03/28/2022	262.08	262.08	03/30/2022	
Total 5630:					262.08	262.08		
5780								
5780	WOODLAND BUILDING CENTER	126	GOPHER TRAPS	02/23/2022	55.58	55.58	03/16/2022	
5780	WOODLAND BUILDING CENTER	149	ICE MELT	02/24/2022	34.89	34.89	03/16/2022	
5780	WOODLAND BUILDING CENTER	2201-211864	400T 26D CP ENTRY	01/26/2022	18.54	18.54	03/16/2022	
5780	WOODLAND BUILDING CENTER	2201-211886	KEYS	01/26/2022	15.84	15.84	03/16/2022	
5780	WOODLAND BUILDING CENTER	2201-212073	5/8"OD VINYL TUBE/FT	01/27/2022	6.22	6.22	03/16/2022	
5780	WOODLAND BUILDING CENTER	2201-212947	4" ABS MALE ADAPTER	01/31/2022	13.08	13.08	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-213122	HEX KEY SET 22PC COMBO	02/01/2022	25.08	25.08	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-213272	1GAL PROMO POLY SPRAYER	02/01/2022	15.26	15.26	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-213330	300LB WATR TEST GAUGE	02/02/2022	20.17	20.17	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-213449	ICE MELT	02/02/2022	35.98	35.98	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-213618	HANDLE	02/03/2022	19.08	19.08	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-214193	CAULK TUB BONE	02/07/2022	4.13	4.13	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-214512	MATERIALS	02/08/2022	9.81	9.81	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-214518	MATERIALS	02/08/2022	16.10	16.10	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-214609	AUTOMATIC LIGHT CONTROL	02/08/2022	18.54	18.54	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-214727	SHOVEL ROUND POINT	02/09/2022	28.10	28.10	03/16/2022	
5780	WOODLAND BUILDING CENTER	2202-215105	4PK BLK FINE TP MARKER	02/10/2022	5.44	5.44	03/16/2022	
5780	WOODLAND BUILDING CENTER	340	50LB MARKING GYPSUM	02/28/2022	30.46	30.46	03/16/2022	
5780	WOODLAND BUILDING CENTER	349	MARKING - BALL FIELDS	02/28/2022	182.76	182.76	03/16/2022	
5780	WOODLAND BUILDING CENTER	353	MATERIALS	02/28/2022	40.11	40.11	03/16/2022	
Total 5780:					595.17	595.17		
5790								
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	84.34	84.34	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	376.93	376.93	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	154.76	154.76	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	1,174.77	1,174.77	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	735.91	735.91	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	710.69	710.69	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	409.44	409.44	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	78981759	FUEL ACCT#0403-00-652563-8	02/28/2022	1,039.37	1,039.37	03/21/2022	
5790	WRIGHT EXPRESS FLEET SER	79115886	FUEL ACCT#0403-00-652563-8	02/28/2022	237.96	237.96	03/21/2022	
Total 5790:					4,924.17	4,924.17		
5810								
5810	ZUMAR INDUSTRIES, INC	7108	SIGN POST	03/02/2022	2,551.57	2,551.57	03/16/2022	
Total 5810:					2,551.57	2,551.57		
5823								
5823	HILL, TORI	FEB22	DEPOSIT REFUND	02/23/2022	59.11	59.11	03/02/2022	
Total 5823:					59.11	59.11		
5824								
5824	KEYSER, TERI	FEB22	DEPOSIT REFUND	02/22/2022	60.88	60.88	03/02/2022	
Total 5824:					60.88	60.88		

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
5825								
5825	VOLLINGER, ROBIN	FEB22	TERM'D ACCT OVER PAYMENT	02/15/2022	26.47	26.47	03/02/2022	
Total 5825:					26.47	26.47		
5826								
5826	JOHNSON, RICHARD	FEB22	OVER PAYMENT - TERM'D ACC	02/24/2022	14.35	14.35	03/02/2022	
Total 5826:					14.35	14.35		
5827								
5827	JONES, JAKE	MAR22	DEPOSIT REFUND	03/01/2022	100.00	100.00	03/09/2022	
5827	JONES, JAKE	MAR22	OVER PAYMENT TERM'D ACCT	03/01/2022	40.61	40.61	03/09/2022	
Total 5827:					140.61	140.61		
5828								
5828	COLEGROVE, SHANNA	MAR22	DEPOSIT REFUND	03/03/2022	43.24	43.24	03/09/2022	
Total 5828:					43.24	43.24		
5829								
5829	HATCH FAMILY PARTNERSHIP	MAR22	DEPOSIT REFUND	03/14/2022	41.95	41.95	03/16/2022	
Total 5829:					41.95	41.95		
5830								
5830	EAGAR, LUKE	MAR22	DEPOSIT REFUND	03/17/2022	30.90	30.90	03/23/2022	
Total 5830:					30.90	30.90		
5831								
5831	POTTS, BOBBIE	MAR22	DEPOSIT REFUND	03/17/2022	70.55	70.55	03/23/2022	
Total 5831:					70.55	70.55		
5832								
5832	WALKER, DANETTE/JEREMY	MAR22	DEPOSIT REFUND	03/14/2022	27.73	27.73	03/23/2022	
Total 5832:					27.73	27.73		
5833								
5833	TAYLOR, CAROL	MAR22	DEPOSIT REFUND	03/22/2022	64.67	64.67	03/23/2022	
Total 5833:					64.67	64.67		
Grand Totals:					158,933.84	158,933.84		

Vendor	Vendor Name	Invoice No	Description	Inv Date	Net Inv Amt	Amount Paid	Date Paid	Voided
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Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

City Treasurer: _____

Report Criteria:
Detail report.
Invoices with totals above \$0 included.
Paid and unpaid invoices included.

TOWN OF EAGAR
COMBINED CASH INVESTMENT
MARCH 31, 2022

COMBINED CASH ACCOUNTS

01-10600	CASH IN BANK	3,398,445.61
01-10800	XPRESS DEPOSIT ACCOUNT	25,667.45
01-11200	LGIP ACCOUNT	4,742,302.93
01-11400	RETURNED CHECKS	2,575.57
01-11900	RESTRICTED CASH	(56,325.00)
	TOTAL COMBINED CASH	8,112,666.56
01-10100	CASH ALLOCATION TO OTHER FUNDS	(8,111,693.36)
	TOTAL UNALLOCATED CASH	973.20

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,783,284.32
30	ALLOCATION TO HIGHWAY USERS REVENUE FUND	1,873,715.54
34	ALLOCATION TO GENERAL FUND IMPACT FEES	5,267.90
35	ALLOCATION TO GRANTS FUND	(15,172.76)
50	ALLOCATION TO UTILITY ENTERPRISE FUND	1,458,446.08
60	ALLOCATION TO ENTERPRISE CAPITAL PROJECTS	6,152.28
	TOTAL ALLOCATIONS TO OTHER FUNDS	8,111,693.36
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(8,111,693.36)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

GENERAL FUND

ASSETS

10-10100	CASH ALLOCATED - COMBINED FUND	4,783,284.32	
10-10500	CASH WITH PAYING AGENT	.24	
10-10800	PETTY CASH	75.00	
10-13100	ACCOUNTS RECEIVABLE	4,257.16	
10-13105	ACCOUNTS RECEIVABLE - ACCRUAL	249,793.55	
10-13200	DUE FROM OTHER FUNDS	1,660,356.48	
10-17400	PREPAID EXPENSE	(.15)	
	TOTAL ASSETS		6,697,766.60

LIABILITIES AND EQUITY

LIABILITIES

10-20100	ACCOUNTS PAYABLE	(698,501.89)	
10-20120	WAGES PAYABLE	(4,298.85)	
10-20140	MISC DEDUCTION PAYABLE	30.85	
10-20150	SEC125 UNREIMB MED&DPNDT CARE	278.69	
10-20175	ARIZONA STATE RETIREMENT	57.18	
10-22100	FICA PAYABLE	11,033.41	
10-22110	FEDERAL WITHHOLDING PAYABLE	(9,544.69)	
10-22120	STATE WITHHOLDING PAYABLE	(.30)	
10-22210	PUBLIC SAFETY RET. PAYABLE	.12	
10-22300	MEDICAL INSURANCE PAYABLE	10,714.70	
10-22310	LIFE INSURANCE PAYABLE	69.72	
10-22315	VOLUNTARY LIFE INS PYBLE	(88.13)	
10-22320	DENTAL INSURANCE PAYABLE	39.60	
10-22330	AFLAC INS PAYABLE (PRE & POST)	254.17	
10-22340	VISION INSURANCE PAYABLE	(8.96)	
10-22400	LEGALSHIELD	127.55	
10-23100	WORKMENS COMPENSATION PAYABLE	11,211.15	
10-23200	STATE UNEMPLOYMENT PAYABLE	1,324.22	
10-23300	EFD PAYABLE	260.00	
10-23501	UNAVAILABLE REVENUE	34,677.63	
10-25100	SURCHARGE TO STATE PAYABLE	1,089.74	
10-25110	SURCHARGE TO COUNTY PAYABLE	1.63	
10-25200	PASS THROUGH PAYABLES	6,818.02	
10-25500	DEFERRED REVENUE	825,097.93	
	TOTAL LIABILITIES		190,643.49

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-30100	FUND BALANCE	5,618,817.54	
	REVENUE OVER EXPENDITURES - YTD	889,326.95	
	BALANCE - CURRENT DATE		6,508,144.49
	TOTAL FUND EQUITY		6,508,144.49

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

6,698,787.98

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

HIGHWAY USERS REVENUE FUND

ASSETS

30-10100	CASH ALLOCATED - COMBINED FUND	1,873,715.54	
30-13105	ACCOUNTS RECEIVABLE - ACCRUAL	104,412.81	
30-13200	DUE FROM OTHER FUNDS	(.41)	
	TOTAL ASSETS		1,978,127.94

LIABILITIES AND EQUITY

LIABILITIES

30-20100	ACCOUNT PAYABLE	659,052.95	
30-20120	WAGES PAYABLE	10,838.76	
30-22300	MEDICAL INSURANCE PAYABLE	6,900.59	
30-25500	DEFERRED REVENUE	120,000.00	
	TOTAL LIABILITIES		796,792.30

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
30-30100	FUND BALANCE	1,205,111.57	
	REVENUE OVER EXPENDITURES - YTD	(23,775.93)	
	BALANCE - CURRENT DATE	1,181,335.64	
	TOTAL FUND EQUITY		1,181,335.64
	TOTAL LIABILITIES AND EQUITY		1,978,127.94

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

GENERAL FUND IMPACT FEES

ASSETS

34-10100	CASH ALLOCATED - COMBINED FUND	5,267.90	
	TOTAL ASSETS		5,267.90

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
34-30100	FUND BALANCE	5,267.90	
	BALANCE - CURRENT DATE	5,267.90	
	TOTAL FUND EQUITY		5,267.90
	TOTAL LIABILITIES AND EQUITY		5,267.90

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

GRANTS FUND

ASSETS

35-10100	CASH ALLOCATED - COMBINED FUND	(15,172.76)	
35-13105	ACCOUNTS RECEIVABLE - ACCRUAL		71,451.30	
	TOTAL ASSETS			56,278.54

LIABILITIES AND EQUITY

LIABILITIES

35-20100	ACCOUNT PAYABLE		1,750.00	
35-20110	DUE TO OTHER FUNDS		198,037.97	
35-23500	DEFERRED REVENUE		285.78	
35-23501	UNAVAILABLE REVENUE		205,627.01	
	TOTAL LIABILITIES			405,700.76

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
35-30100	FUND BALANCE	(465,100.81)	
	REVENUE OVER EXPENDITURES - YTD		115,678.59	
	BALANCE - CURRENT DATE	(349,422.22)	
	TOTAL FUND EQUITY			(349,422.22)
	TOTAL LIABILITIES AND EQUITY			56,278.54

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

UTILITY ENTERPRISE FUND

ASSETS

50-10100	CASH ALLOCATED - COMBINED FUND	1,458,446.08	
50-10900	RESTRICTED CASH-CUST DEPOSITS	56,325.00	
50-13100	ACCOUNTS RECEIVABLE	86,151.35	
50-15100	INVENTORY	106,918.55	
50-16100	DEFERRED OUTFLOW - PENSION	52,170.00	
50-18100	LAND	19,730.00	
50-18300	MACHINERY	325,382.23	
50-18400	OTHER IMPROVEMENTS	8,940,390.10	
50-18450	WASTEWATER SYSTEM	7,891,696.19	
50-18500	ACCUMULATED DEPRECIATION	(11,939,072.14)	
50-18900	CIP - WATER PROJECT	167,008.73	
TOTAL ASSETS			7,165,146.09

LIABILITIES AND EQUITY

LIABILITIES

50-20100	ACCOUNTS PAYABLE	86,539.73	
50-20110	DUE TO OTHER FUNDS	1,462,318.10	
50-20120	WAGES PAYABLE	14,200.90	
50-20125	COMPENSATED ABSENCES	16,983.24	
50-21200	UTILITY ACCTS AT COLLECTIONS	(4,785.59)	
50-21300	AMOUNTS WRITTEN OFF	(305.87)	
50-22300	MEDICAL INSURANCE PAYABLE	6,205.81	
50-24100	CUSTOMER DEPOSITS	59,204.46	
50-25100	ACCRUED SALES TAX PAYABLE	2,124.97	
50-26075	NET OPEB(LIAB) ASSET	(906.00)	
50-26210	NET PENSION LIABILITY	504,069.00	
50-26220	DEFERRED INFLOW - PENSION	91,784.00	
TOTAL LIABILITIES			2,237,432.75

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
50-30100	RETAINED EARNINGS (FUND BALANC	4,523,302.33	
	REVENUE OVER EXPENDITURES - YTD	404,362.83	
BALANCE - CURRENT DATE		4,927,665.16	
TOTAL FUND EQUITY			4,927,665.16
TOTAL LIABILITIES AND EQUITY			7,165,097.91

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

ENTERPRISE CAPITAL PROJECTS

ASSETS

60-10100 CASH ALLOCATED - COMBINED FUND

6,152.28

TOTAL ASSETS

6,152.28

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

60-30100 FUND BALANCE

6,152.28

BALANCE - CURRENT DATE

6,152.28

TOTAL FUND EQUITY

6,152.28

TOTAL LIABILITIES AND EQUITY

6,152.28

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

FUND 91

ASSETS

91-18100	LAND	2,096,006.67	
91-18110	LAND IMPROVEMENTS	1,211,198.03	
91-18200	BUILDINGS	3,702,448.29	
91-18300	MACHINERY	2,520,885.20	
91-18501	ACCUMULATED DEPR-LAND IMPR	(687,583.86)	
91-18502	ACCULATED DEPR-BUILDING	(1,757,593.97)	
91-18503	ACCUMULATED DEPR-FUR,EQ	(2,214,989.49)	
91-18504	ACCUMULATED DEPR-INFRAST	(9,228,763.99)	
91-18800	INFRASTRUCTURE	11,776,575.88	
91-18900	CIP - GFA	692,400.19	
TOTAL ASSETS			8,110,582.95

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-30100	INVESTMENT IN GENERAL FIXED	8,110,582.95	
BALANCE - CURRENT DATE		8,110,582.95	
TOTAL FUND EQUITY			8,110,582.95
TOTAL LIABILITIES AND EQUITY			8,110,582.95

TOWN OF EAGAR
BALANCE SHEET
MARCH 31, 2022

FUND 95

ASSETS

95-18100 AMOUNT TO PRIVIDED FOR LTC

3,769,323.61

TOTAL ASSETS

3,769,323.61

LIABILITIES AND EQUITY

LIABILITIES

95-20125 COMPENSATED ABSENCES

80,815.61

95-26050 NET PENSION LIABILITY

3,779,235.00

95-26075 NET OPEB(LIAB) ASSET

(90,727.00)

TOTAL LIABILITIES

3,769,323.61

TOTAL LIABILITIES AND EQUITY

3,769,323.61

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
TAXES	1,632,736.21	1,632,736.21	1,764,276.00	131,539.79	92.5
INTERGOVERNMENTAL REVENUE	749,017.52	749,017.52	1,046,696.00	297,678.48	71.6
RENTS/ROYALTIES	124,489.47	124,489.47	48,925.00	(75,564.47)	254.5
CHARGE FOR SERVICE	46,274.00	46,274.00	24,300.00	(21,974.00)	190.4
RECREATION/EVENTS	830.00	830.00	10,000.00	9,170.00	8.3
FEES & PERMITS	72,946.00	72,946.00	103,550.00	30,604.00	70.5
FINES & FORFEITURES	6,314.06	6,314.06	12,500.00	6,185.94	50.5
DONATIONS	66.16	66.16	15,200.00	15,133.84	.4
MISC. REVENUE	10,084.98	10,084.98	847,200.00	837,115.02	1.2
	<u>2,642,758.40</u>	<u>2,642,758.40</u>	<u>3,872,647.00</u>	<u>1,229,888.60</u>	<u>68.2</u>
<u>EXPENDITURES</u>					
MAYOR & COUNCIL	19,599.53	19,599.53	28,188.00	8,588.47	69.5
GENERAL GOVERNMENT	404,191.14	404,191.14	254,200.00	(149,991.14)	159.0
MAGISTRATE	28,861.58	28,861.58	48,875.00	20,013.42	59.1
TOWN MANAGER	47,151.13	47,151.13	66,750.00	19,598.87	70.6
TOWN CLERK	26,514.65	26,514.65	39,405.00	12,890.35	67.3
COMMUNITY DEVELOPMENT	64,872.89	64,872.89	86,890.00	22,017.11	74.7
FINANCE	79,657.79	79,657.79	119,190.00	39,532.21	66.8
POLICE	632,017.68	632,017.68	1,066,081.00	434,063.32	59.3
FIRE	150,979.15	150,979.15	284,690.00	133,710.85	53.0
CODE ENFORCEMENT/ANIMAL CONT	50,217.96	50,217.96	131,525.00	81,307.04	38.2
PARKS & RECREATION	9,923.90	9,923.90	52,000.00	42,076.10	19.1
FACILITIES	172,428.58	172,428.58	503,260.00	330,831.42	34.3
FLEET MAINTENANCE	67,015.47	67,015.47	103,600.00	36,584.53	64.7
CONTINGENCY EXPENDITURES	.00	.00	1,000,000.00	1,000,000.00	.0
	<u>1,753,431.45</u>	<u>1,753,431.45</u>	<u>3,784,654.00</u>	<u>2,031,222.55</u>	<u>46.3</u>
	<u>889,326.95</u>	<u>889,326.95</u>	<u>87,993.00</u>	<u>(801,333.95)</u>	<u>1010.7</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 9 MONTHS ENDING MARCH 31, 2022

HIGHWAY USERS REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	1,264,188.74	1,264,188.74	1,742,229.00	478,040.26	72.6
MISCELLANEOUS REVENUE	2,500.00	2,500.00	3,000.00	500.00	83.3
	<u>1,266,688.74</u>	<u>1,266,688.74</u>	<u>1,745,229.00</u>	<u>478,540.26</u>	<u>72.6</u>
<u>EXPENDITURES</u>					
HURF	1,289,600.27	1,289,600.27	2,194,450.00	904,849.73	58.8
HURF EXCHANGE	864.40	864.40	601,444.00	600,579.60	.1
CONTINGENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>1,290,464.67</u>	<u>1,290,464.67</u>	<u>3,295,894.00</u>	<u>2,005,429.33</u>	<u>39.2</u>
	<u>(23,775.93)</u>	<u>(23,775.93)</u>	<u>(1,550,665.00)</u>	<u>(1,526,889.07)</u>	<u>(1.5)</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GRANTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	133,364.84	133,364.84	2,550,000.00	2,416,635.16	5.2
	133,364.84	133,364.84	2,550,000.00	2,416,635.16	5.2
<u>EXPENDITURES</u>					
AZDOHS - RAC GRANT	10,400.00	10,400.00	50,000.00	39,600.00	20.8
ROBERTSON HOLLOW DRAINAGE	7,286.25	7,286.25	1,500,000.00	1,492,713.75	.5
DEPARTMENT 99	.00	.00	1,000,000.00	1,000,000.00	.0
	17,686.25	17,686.25	2,550,000.00	2,532,313.75	.7
	115,678.59	115,678.59	.00	(115,678.59)	.0

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 9 MONTHS ENDING MARCH 31, 2022

UTILITY ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
CHARGE FOR SERVICE	1,105,506.00	1,105,506.00	1,330,000.00	224,494.00	83.1
MISCELLANEOUS REVENUE	10,574.20	10,574.20	17,000.00	6,425.80	62.2
	<u>1,116,080.20</u>	<u>1,116,080.20</u>	<u>1,347,000.00</u>	<u>230,919.80</u>	<u>82.9</u>
<u>EXPENDITURES</u>					
WATER	411,375.93	411,375.93	1,022,500.00	611,124.07	40.2
WASTEWATER	300,341.44	300,341.44	523,325.00	222,983.56	57.4
CONTINGENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>711,717.37</u>	<u>711,717.37</u>	<u>2,045,825.00</u>	<u>1,334,107.63</u>	<u>34.8</u>
	<u>404,362.83</u>	<u>404,362.83</u>	<u>(698,825.00)</u>	<u>(1,103,187.83)</u>	<u>57.9</u>

Town of Eagar

Memorandum

To: Mayor and Council
From: Kate Brady, Finance Director
Date: March 29, 2022
Re: Fiscal Year 2021 Audit and Expenditure Limitation

Included in your packet are the documents for the Fiscal Year 2021 Audit.

Pages 5-12 of this years annual report contain the "Management's Discussion and Analysis (MD&A) that I completed for FY2021. The MD&A is a narrative overview and analysis of the financial activities of the Town for the fiscal year. Please read it in conjunction with the accompanying basic financial statements.

This year our auditors Colby & Powell, PLC will be presenting our audit. The state legislature passed House Bill 2906 making this an annual requirement.

House Bill 2906

Effective September 29 of this year, Laws 2021, Ch. 427, §1 directs that the city and town councils require that their auditors present audit results and any findings to the council in a regular meeting without the use of a consent agenda within 90 days of audit completion.

After completion of required annual or biennial financial and compliance audits, the auditor who performed the audit should present the following audit reports and results to the council:

Financial statement audit report—Present the auditors' opinions as to whether the basic financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles.

Financial statement internal control and compliance audit report—Present any deficiencies in internal control; fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; and abuse relevant to the audit of the financial statements that are identified and required to be reported.

Federal program internal control and compliance audit report, if a Single Audit is required¹—Present the auditors' opinion on the schedule of expenditures of federal awards and opinions on federal program compliance, as well as any control deficiencies, instances of noncompliance, questioned costs, or fraud affecting federal programs that are identified and required to be reported.



March 22, 2022

Honorable Members of
the Eagar Town Council

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Town of Eagar, as of and for the year ended June 30, 2021. Professional standards require that we provide 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 letter to you dated February 25, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Eagar are described in Note 1 to the financial statements. 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.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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 shown in attached management representation letter.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. To our knowledge, there were no such consultations with other accountants.

Uncorrected Misstatements

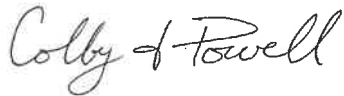
There were no uncorrected misstatements, other than those that we believe were trivial to the financial statements as a whole.

Other Audit Findings or Issues

We issued a letter addressed to management entitled 'Other Items Communicated to Management'. The letter addresses areas for improvement that we noted during our audit. The items noted in the letter are control deficiencies that did not rise to the level of a significant deficiency or material weakness. Please consult that letter for further details.

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

We appreciate the opportunity to provide our services to the Town of Eagar and please contact us if you have any questions or comments regarding this letter.

A handwritten signature in cursive script that reads "Colby J. Powell".

Attachments



TOWN OF EAGAR, ARIZONA

**Annual Expenditure Limitation Report
and Independent Accountants' Report
June 30, 2021**

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INDEPENDENT AUDITORS' REPORT

To the Town Council
Town of Eagar

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 the Town of Eagar, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town'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 Town of Eagar, 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, Budgetary Comparison Schedules, Schedule of the Town's Proportionate Share of the Net Pension/OPEB Liability – Cost-Sharing Pension Plans, Schedule of Changes in the Town's Net Pension/OPEB Liability (Asset) and Related Ratios – Agent Plans, and Schedule of Town Pension/OPEB Contributions as listed on 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2022, on our consideration of the Town of Eagar'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 solely 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 the effectiveness of the Town of Eagar, Arizona's 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 Town of Eagar's internal control over financial reporting and compliance.

Other Reporting Required by Arizona Revised Statutes

In connection with our audit, nothing came to our attention that caused us to believe that the Town failed comply with the authorized transportation purposes, insofar as they relate to accounting matters, for Highway User Revenue Fund monies it received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues it received. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures; other matters may have come to our attention regarding the Town's noncompliance with authorized transportation purposes referred to above, insofar as they relate to accounting matters.

The communication related to compliance over the use of Highway User Revenue Fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and other responsible parties within the Town and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Colby J. Powell".

March 22, 2022



TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

As management of the Town of Eagar (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2021. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- ❖ Net position in Governmental Activities increased by \$2.8 million to \$12,421,125.
- ❖ Net position in Business-type Activities increased by \$293,613 to \$4,356,613.
- ❖ General Fund revenues exceeded expenditures and transfers by \$1,672,089.
- ❖ TPT tax revenues were up \$238,974 from the prior year.
- ❖ Highway User Revenue Fund expenditures exceeded revenues and transfers by \$358,069.
- ❖ Approximately 44 percent of the Governmental Activities revenue received were from operating grants and contributions and capital grants and contributions.
- ❖ The Utility Fund reported an increase in net position of \$293,613 in fiscal year 2021 as compared to an increase in net position of \$229,162 for fiscal year 2020. This includes an expense of approximately \$430,000 for depreciation in each fiscal year.
- ❖ Net pension/OPEB liabilities increased by \$604,418.
- ❖ Significant asset purchases and projects completed during fiscal year 2021 are as follows:
 - South Butler Street Drainage \$376,180
 - West 1,2,3 Avenues Paving & Sidewalks \$686,564
 - North Alta Vista Curb & Paving \$108,593
 - Hall Well \$55,281
 - Nicoll Well Rehabilitation \$59,996
 - Water Canyon Land Purchase \$81,017

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 Town as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. (3) Notes to the financial statements.

Reporting the Town as a Whole

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

A frequently asked question regarding the Town'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 Town as a whole and about its activities in a

TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

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 Town's net position and changes in them. Net position, the difference between assets and liabilities, are one way to measure the Town's financial health, or financial position. Over time, increases or decreases in net position are an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other nonfinancial factors such as changes in the Town's tax base or the condition of the Town's roads and other infrastructure to accurately assess the overall health of the Town.

The Statement of Net Position and the Statement of Activities, present information about the following:

- ❖ **Government Activities** - All of the Town's basic services are considered to be Governmental Activities, including general government, public safety, public works and streets, culture and recreation, economic development, health and welfare and interest on long-term debt. Sales taxes, State revenue sharing, intergovernmental revenues and charges for services finance most of these activities.
- ❖ **Proprietary Activities/Business-type Activities** - The Town charges a fee to customers to cover most of the cost of the services provided.

Reporting the Town's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by statute 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 Town's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- ❖ **Governmental funds** – Most of the Town'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 Town'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 Town's programs. We describe the relationship (or differences) between Governmental Activities (reported in

TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the basic financial statements and in footnote 1.

- ❖ **Proprietary funds** – When the Town 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 Town's financial position. The Town's combined assets plus deferred outflows exceed liabilities and deferred inflows by \$16.8 million as of June 30, 2021 as shown in the following condensed Statement of Net Position. The Town has chosen to account for its water and sewer operations in the Business-type Activities.

Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current and other assets	\$ 8,398,230	5,389,410	\$ (150,758)	\$ (634,810)	\$ 8,247,472	\$ 4,754,600
Capital assets	9,498,346	8,110,584	5,134,677	5,405,135	14,633,023	13,515,719
Total assets	<u>17,896,576</u>	<u>13,499,994</u>	<u>4,983,919</u>	<u>4,770,325</u>	<u>22,880,495</u>	<u>18,270,319</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>875,270</u>	<u>498,484</u>	<u>100,734</u>	<u>52,170</u>	<u>976,004</u>	<u>550,654</u>
LIABILITIES						
Other liabilities	1,748,203	186,906	119,591	522,092	1,867,794	708,998
Long-term liabilities outstanding	4,427,756	3,874,670	557,765	145,619	4,985,521	4,020,289
Total liabilities	<u>6,175,959</u>	<u>4,061,576</u>	<u>677,356</u>	<u>667,711</u>	<u>6,853,315</u>	<u>4,729,287</u>
DEFERRED INFLOWS OF RESOURCES	<u>174,762</u>	<u>340,200</u>	<u>50,684</u>	<u>91,784</u>	<u>225,446</u>	<u>431,984</u>
NET POSITION						
Net investment in capital assets	9,498,346	8,110,584	5,134,677	5,356,294	14,633,023	13,466,878
Restricted	933,230	1,291,299	-	-	933,230	1,291,299
Unrestricted	1,989,549	194,819	(778,064)	(1,293,294)	1,211,485	(1,098,475)
Total net position	<u>\$ 12,421,125</u>	<u>\$ 9,596,702</u>	<u>\$ 4,356,613</u>	<u>\$ 4,063,000</u>	<u>\$ 16,777,738</u>	<u>\$ 13,659,702</u>

Governmental Activities

The cost of all Governmental Activities this year was \$3.3 million. As shown on the Schedule of Changes in Net Position on the following page, \$284,818 of this cost was paid for by those who directly benefited from the programs; \$2.7 million was subsidized by grants received from other governmental organizations for both capital and operating activities.

Overall governmental program revenues, including intergovernmental aid and fees for services were \$3 million. General taxes, State revenue sharing and investment earnings totaled \$3.2 million.

TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

The Town's programs include: general government, public safety, public works and streets, and culture and recreation. Each program's revenues and expenses are presented below.

Schedule of Changes in Net Position

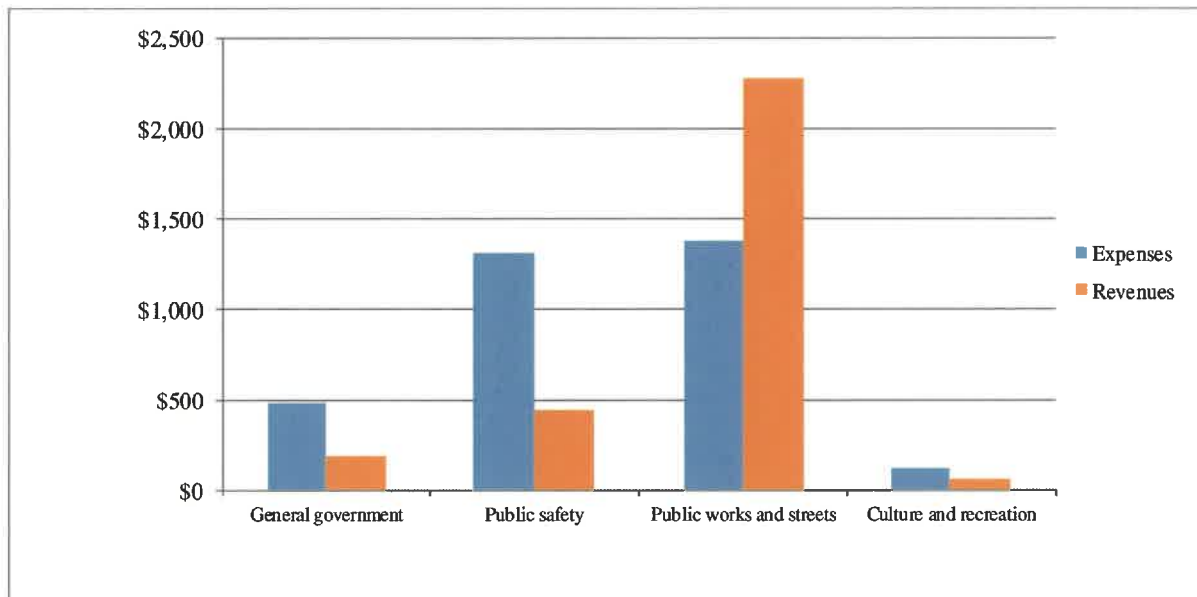
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	\$ 284,818	\$ 197,732	\$ 1,649,716	\$ 1,441,762	\$ 1,934,534	\$ 1,639,494
Operating grants and contributions	1,601,890	1,510,562	-	-	1,601,890	1,510,562
Capital grants and contributions	1,077,095	281,311	-	51,115	1,077,095	332,426
General revenues						
Taxes	2,438,825	2,046,910	-	-	2,438,825	2,046,910
State revenue sharing	706,138	633,512	-	-	706,138	633,512
Other revenues/(expense)	6,673	65,585	-	-	6,673	65,585
Total revenues	6,115,439	4,735,612	1,649,716	1,492,877	7,765,155	6,228,489
Expenses						
General government	479,352	471,923	-	-	479,352	471,923
Public safety	1,309,487	1,379,811	-	-	1,309,487	1,379,811
Public works and streets	1,380,003	1,583,691	-	-	1,380,003	1,583,691
Culture and recreation	122,174	171,710	-	-	122,174	171,710
Interest on long-term debt	-	-	-	-	-	-
Water and sewer	-	-	1,356,103	1,263,715	1,356,103	1,263,715
Total expenses	3,291,016	3,607,135	1,356,103	1,263,715	4,647,119	4,870,850
Increase (decrease) in net position	2,824,423	1,128,477	293,613	229,162	3,118,036	1,357,639
Net position, beginning of year	9,596,702	8,468,225	4,063,000	3,833,838	13,659,702	12,302,063
Net position, end of year	\$ 12,421,125	\$ 9,596,702	\$ 4,356,613	\$ 4,063,000	\$ 16,777,738	\$ 13,659,702

Revenues for Governmental Activities increased 1.4 million compared to the prior year. Expenses for Governmental Activities remained fairly consistent as compared to the prior year. Total resources available during the year to finance governmental operations were \$15.7 million consisting of net position at July 1, 2020 of \$9.6 million, program revenues of \$3.0 million and general revenues of \$3.1 million. Total Governmental Activities expenses during the year were \$3.3 million; thus, Governmental Activities net position increased by \$2.8 million.

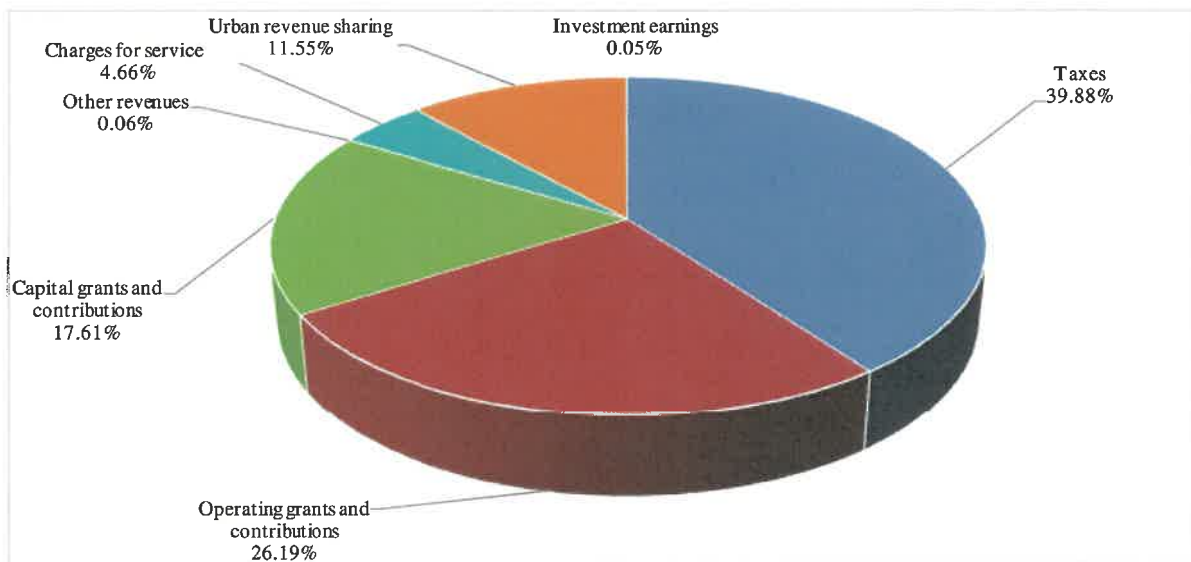
TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

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)



Revenues by Source – Governmental Activities

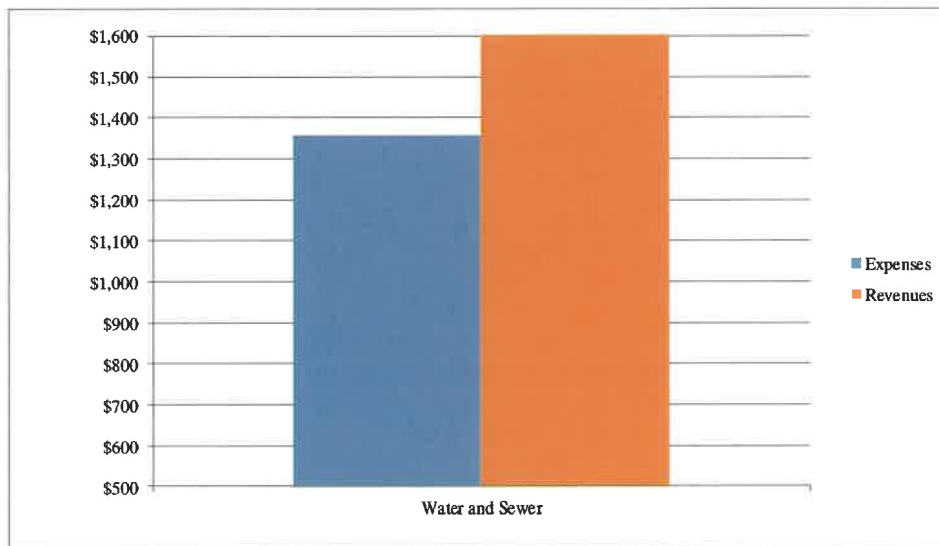


TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

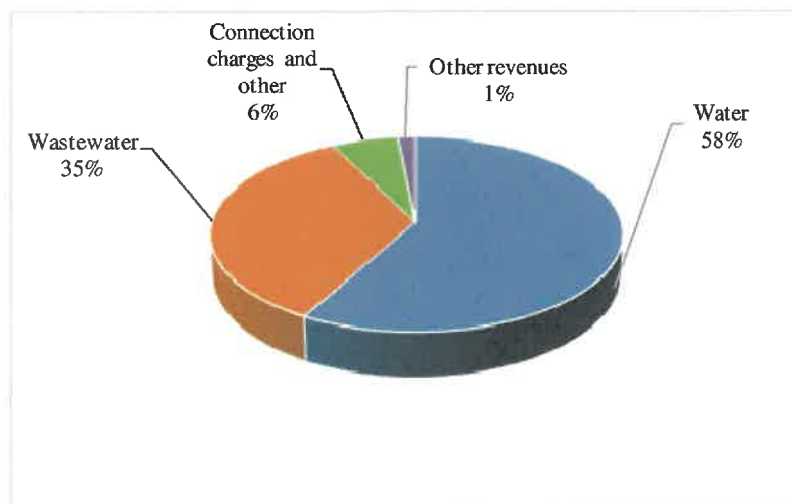
Business-type Activities

Net position of the Business-type Activities at June 30, 2021, as reflected in the Statement of Net Position was \$4.36 million. The cost of providing all Business-type Activities this year was \$1.36 million. As shown in the Schedule of Changes in Net Position, the amounts paid by users of the system were \$1.65 million. The total Net Position increased by \$293,613.

Expenses and Program Revenues – Business-type Activities
(in thousands)



Revenues by Source – Business-type Activities



TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

Financial Analysis of the Government's Funds

As noted earlier, the Town of Eagar uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the Town of Eagar's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Eagar's financing requirements. In particular, fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Eagar's governmental funds reported combined ending fund balances of \$6,390,425, an increase of \$1,518,953 in comparison with the prior year. Approximately, 85% of this total amount, or \$5,457,195, constitutes unassigned fund balance which is available for new spending at the government's discretion. The remainder of the fund balance is restricted HURF funds or impact fees restricted to pay for capital improvements.

The General Fund is the chief operating fund of the Town of Eagar. At the end of the current fiscal year, fund balance in the General Fund was \$5,455,771, all of which is unassigned. As a measure of liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Total fund balance and unassigned fund balance represents 262% of total General Fund expenditures. During the year, the Town of Eagar's General Fund balance increased by \$1,672,089.

Total expenditures were \$92,691 less than the prior year. This was mainly due to a \$54,633 onetime purchase of a police truck in the prior fiscal year.

The Highway User Revenue fund has a total fund balance of \$927,962, which is down from the prior year balance of \$1,286,031, all of which is restricted for road construction and maintenance. HURF revenues decreased from the prior year by \$120,608. This was mainly due to the HB 2748 capital outlay appropriations of \$197,802 from the State that each city and town received in August 2019. Expenditures increased \$428,996 from the prior year, due to an increase in road projects.

The Grants Fund has a total fund balance of \$1,424. This was due to grant revenue received and not spent by the year end and carried over to next fiscal year.

Proprietary funds: The Town of Eagar's Utility Fund provides the same type of information found in the government-wide financial statements, but in more detail. Total net position of the Utility Fund was \$4,356,613 consisting of \$5,356,294 net investment in capital assets and \$(999,681) in unrestricted net position.

TOWN OF EAGAR, ARIZONA
Management's Discussion and Analysis
Year Ended June 30, 2021

Budgetary Highlights

The General Fund's revenues of \$3,750,848 are more than budgeted revenues by \$228,898 which was mainly due to excess in TPT tax revenue of \$238,974. The General Fund departmental expenditures were \$842,029 less than their budgeted appropriation for fiscal year 2021. This variance was mainly due to the Police coming in under budget by \$137,239 and Contingency coming in under budget by \$500,000.

The Highway User's Fund revenues of \$1,191,052 are more than budgeted revenues by \$7,335.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the Town are those assets that are used in performance of Town functions including infrastructure assets. Capital assets include equipment, buildings, land, system improvements, park facilities and roads. At the end of fiscal year 2021, net capital assets of the Government Activities totaled \$9.5 million and the net capital assets of the Business-type Activities totaled \$5.1 million. Depreciation on capital assets for both Government Activities and Business-type Activities is recognized in the government-wide financial statements. (See note 4 to the financial statements.) Significant additions are mentioned in the financial highlights on page 5.

Long-term Liabilities

The net pension/OPEB liabilities increased by \$604,418 from the prior year. (See note 5 and 8 to the financial statements for detailed descriptions.) Compensated absences payable decreased by \$15,659 from the prior year.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the Town Budget for fiscal year 2021/2022, the Town Council and management were cautious as to the growth of revenues and expenditures. Overall governmental and proprietary fund operating expenditures were budgeted to maintain the current level of service.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact, Town of Eagar, Finance Department, 22 W. 2nd Street, Eagar, Arizona 85925.

FINANCIAL SECTION

TOWN OF EAGAR, ARIZONA
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	
ASSETS			
Cash and cash equivalents	\$ 7,433,084	\$ -	\$ 7,433,084
Accounts receivable - net	-	179,166	179,166
Due from other governments	320,964	-	320,964
Other receivables	39,257	-	39,257
Inventory	-	106,919	106,919
Cash and cash equivalents-restricted	-	62,477	62,477
Net other postemployment benefits asset	103,480	2,125	105,605
Interactivity balances	501,445	(501,445)	-
Capital assets, not being depreciated	2,849,496	60,703	2,910,199
Capital assets, being depreciated, net	6,648,850	5,073,974	11,722,824
Total assets	17,896,576	4,983,919	22,880,495
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions and other postemployment benefits	875,270	100,734	976,004
LIABILITIES			
Accounts payable	684,230	40,975	725,205
Accrued expenses	118,589	20,407	138,996
Deferred revenue	945,384	-	945,384
Refundable deposits	-	58,209	58,209
Noncurrent liabilities			
Due within one year	60,612	12,737	73,349
Due in more than one year	4,367,144	545,028	4,912,172
Total liabilities	6,175,959	677,356	6,853,315
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions and other postemployment benefits	174,762	50,684	225,446
NET POSITION			
Net investment in capital assets	9,498,346	5,134,677	14,633,023
Restricted for:			
Public works and streets	927,962	-	927,962
Capital improvements	5,268	-	5,268
Unrestricted (deficit)	1,989,549	(778,064)	1,211,485
Total net position	\$ 12,421,125	\$ 4,356,613	\$ 16,777,738

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA

Year Ended June 30, 2021

	Charges	Services	Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government functions / Programs							
Public safety	\$ 479,352	\$ 184,214	\$ 678	\$ -	\$ (294,460)	\$ -	\$ (294,460)
General government	1,309,487	14,069	408,140	17,346	(869,932)	-	(869,932)
Culture and recreation	1,380,003	23,270	1,191,102	1,059,749	894,118	-	894,118
Public works and streets	122,174	63,265	1,970	-	(56,939)	-	(56,939)
Total governmental activities	3,291,016	284,818	1,601,890	1,077,095	(327,213)	-	(327,213)
Business-type activities							
Water and sewer	1,356,103	1,649,716	-	-	293,613	293,613	293,613
Total business-type activities	1,356,103	1,649,716	-	-	293,613	293,613	293,613
Total primary government	\$ 4,647,119	\$ 1,934,534	\$ 1,601,890	\$ 1,077,095	\$(327,213)	293,613	\$(33,600)
General revenues:							
Taxes:							
Local TPT	1,420,477	-	-	-	1,420,477	-	1,420,477
Share of state sales taxes	586,167	-	-	-	586,167	-	586,167
Share of state auto licen taxes	432,181	-	-	-	432,181	-	432,181
State urban revenue sharing	706,138	-	-	-	706,138	-	706,138
Investment earnings	3,152	-	-	-	3,152	-	3,152
Miscellaneous	3,521	-	-	-	3,521	-	3,521
Total general revenues	3,151,636	-	-	-	3,151,636	-	3,151,636
Change in net position	2,824,423	-	-	-	2,824,423	293,613	3,118,036
Net position, beginning of year	9,596,702	-	-	-	9,596,702	4,063,000	13,659,702
Net position, end of year	\$ 12,421,125	\$ 4,356,613	\$ -	\$ -	\$ 12,421,125	\$ 4,356,613	\$ 16,777,738

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	HURF Fund	Grants Fund	Non-major Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 5,803,722	\$ 1,620,341	\$ 3,753	\$ 5,268	\$ 7,433,084
Due from other governments	215,116	104,413	1,435	-	320,964
Other receivables	39,257	-	-	-	39,257
Due from other funds	501,445	-	-	-	501,445
Total assets	<u>6,559,540</u>	<u>1,724,754</u>	<u>5,188</u>	<u>5,268</u>	<u>8,294,750</u>
LIABILITIES					
Accounts payable	23,427	659,053	1,750	-	684,230
Accrued expenses	100,850	17,739	-	-	118,589
Unearned revenue	825,098	120,000	286	-	945,384
Total liabilities	<u>949,375</u>	<u>796,792</u>	<u>2,036</u>	<u>-</u>	<u>1,748,203</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	154,394	-	1,728	-	156,122
FUND BALANCES					
Restricted for:					
Public works and streets	-	927,962	-	-	927,962
Capital improvements	-	-	-	5,268	5,268
Unassigned	5,455,771	-	1,424	-	5,457,195
Total fund balances	<u>5,455,771</u>	<u>927,962</u>	<u>1,424</u>	<u>5,268</u>	<u>6,390,425</u>
Total liabilities and fund balances	<u>\$ 6,559,540</u>	<u>\$ 1,724,754</u>	<u>\$ 5,188</u>	<u>\$ 5,268</u>	<u>\$ 8,294,750</u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
June 30, 2021

Fund balances-total governmental funds	\$ 6,390,425
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,498,346
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Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	156,122
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Net pension assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds.	103,480
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Long-term liabilities, such as compensated absences and net pension/OPEB liabilities, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	(4,427,756)
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Deferred outflows and inflows of resources related to pensions/OPEB are applicable to future reporting periods and, therefore, are not reported in the funds.	700,508
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Net position of governmental activities	\$ 12,421,125
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The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021

	General Fund	HURF Fund	Grants Fund	Non-major Fund	Total Governmental Funds
Revenues					
Intergovernmental	\$ 2,107,068	\$ 1,188,919	\$ 467,934	\$ -	\$ 3,763,921
Taxes	1,420,477	-	-	-	1,420,477
Charges for services	128,277	-	-	-	128,277
Licenses and permits	51,856	-	-	-	51,856
Other revenue	29,168	2,133	-	-	31,301
Fines and forfeitures	10,850	-	-	-	10,850
Investment income	3,152	-	-	-	3,152
Total revenues	<u>3,750,848</u>	<u>1,191,052</u>	<u>467,934</u>	<u>-</u>	<u>5,409,834</u>
Expenditures					
Current					
General government	416,281	-	-	-	416,281
Public safety	1,132,053	-	1,728	-	1,133,781
Public works and streets	391,495	495,463	-	-	886,958
Culture and recreation	56,247	-	-	-	56,247
Capital outlay	87,683	743,615	571,316	-	1,402,614
Total expenditures	<u>2,083,759</u>	<u>1,239,078</u>	<u>573,044</u>	<u>-</u>	<u>3,895,881</u>
Excess (deficiency) of revenue over expenditures	<u>1,667,089</u>	<u>(48,026)</u>	<u>(105,110)</u>	<u>-</u>	<u>1,513,953</u>
Other financing sources (uses)					
Sale of capital assets	5,000	-	-	-	5,000
Transfers	-	(310,043)	310,043	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>(310,043)</u>	<u>310,043</u>	<u>-</u>	<u>5,000</u>
Net change in fund balances	<u>1,672,089</u>	<u>(358,069)</u>	<u>204,933</u>	<u>-</u>	<u>1,518,953</u>
Fund balances, beginning of year	<u>3,783,682</u>	<u>1,286,031</u>	<u>(203,509)</u>	<u>5,268</u>	<u>4,871,472</u>
Fund balances, end of year	<u>\$ 5,455,771</u>	<u>\$ 927,962</u>	<u>\$ 1,424</u>	<u>\$ 5,268</u>	<u>\$ 6,390,425</u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Governmental Funds
Year Ended June 30, 2021

Net change in fund balances-total governmental funds \$ 1,518,953

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation

Capital outlay	1,402,614	
Depreciation expense	<u>(773,478)</u>	
		629,136

Revenue in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.

ADOT - Schoolbus Overlay	824,788	
Unavailable grant revenue	<u>(124,183)</u>	
		700,605

In the statement of activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.

(26,162)

Town pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB liability is measured a year before the Town's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions/OPEB, is reported in the Statement of Activities.

Town pension/OPEB contributions	278,865	
Pension/OPEB expense	<u>(291,593)</u>	
		(12,728)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.

Decrease in compensated absences payable		<u>14,619</u>
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Change in net position of governmental activities		<u>\$ 2,824,423</u>
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The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Statement of Net Position
Proprietary Funds
June 30, 2021

	Utility Fund
ASSETS	
Current assets	
Accounts receivable - net	\$ 179,166
Inventory	106,919
Total current assets	<u>286,085</u>
Noncurrent assets	
Cash and cash equivalents, restricted	62,477
Net other postemployment benefits asset	2,125
Land and water rights	60,539
Construction in progress	164
Water wells and distribution system	2,141,031
Wastewater treatment plant and dist sys	2,916,662
Furniture, equipment, and vehicles	16,281
Total noncurrent assets	<u>5,199,279</u>
Total assets	<u>5,485,364</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions and other postemployment benefits	<u>100,734</u>
LIABILITIES	
Current liabilities	
Accounts payable	40,975
Accrued expenses	20,407
Refundable deposits	58,209
Compensated absences	12,737
Total current liabilities	<u>132,328</u>
Noncurrent liabilities	
Due to other funds	501,445
Compensated absences, net of current portion	4,246
Net pension and other postemployment benefits liability	<u>540,782</u>
Total noncurrent liabilities	<u>1,046,473</u>
Total liabilities	<u>1,178,801</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions and other postemployment benefits	<u>50,684</u>
NET POSITION	
Net investment in capital assets	5,134,677
Unrestricted (deficit)	<u>(778,064)</u>
Total net position	<u>\$ 4,356,613</u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Statement of Revenue, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2021

	<u>Utility Fund</u>
Operating revenues	
Charges for services	
Water	\$ 957,869
Sewer	569,626
Connection fees	97,650
Other revenues	24,571
Total operating revenue	<u>1,649,716</u>
Operating expenses	
Service supplies, and other	521,577
Depreciation	432,115
Salaries and wages	323,581
Employee benefits	78,830
Total operating expenses	<u>1,356,103</u>
Operating income (loss)	293,613
Total net position, beginning of year	<u>4,063,000</u>
Total net position, end of year	<u><u>\$ 4,356,613</u></u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021

	Utility Fund
Cash flows from operating activities	
Receipts from customers	\$ 1,653,740
Payments to suppliers and providers of goods and services	(523,168)
Payments to employees	(399,517)
Net cash provided (used) by operating activities	<u>731,055</u>
Cash flows from noncapital financing activities	
Interfund loans	<u>(514,057)</u>
Cash flows from capital and related financing activities	
Purchase of capital assets	<u>(210,498)</u>
Net increase (decrease) in cash	6,500
Cash and cash equivalents, beginning of year	<u>55,977</u>
Cash and cash equivalents, end of year	<u><u>\$ 62,477</u></u>
Cash and cash equivalents	\$ -
Cash and cash equivalents, restricted	<u>62,477</u>
Cash and cash equivalents, end of year	<u><u>\$ 62,477</u></u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021

	<u>Utility Fund</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 293,613
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	432,115
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:	
Accounts receivable	(3,616)
Inventory	41,340
Net other postemployment benefits asset	(1,219)
Deferred outflows of resources related to pensions and other postemployment benefits	(48,564)
Accounts payable	11,239
Accrued expenses	3,934
Refundable deposits	7,640
Compensated absences payable	(1,040)
Net pension and other postemployment benefits liability	36,713
Deferred inflows of resources related to pensions and other postemployment benefits	(41,100)
Net cash provided (used) by operating activities	<u><u>\$ 731,055</u></u>

The accompanying notes are integral to these financial statements.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Eagar's accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

A. Reporting Entity

The Town is a general-purpose local government that is governed by a separately elected Town Council. The accompanying financial statements present the activities of the Town (the primary government) and its component units.

Component units are legally separate entities for which the Town is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the Town's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the Town. The Town has no discretely presented component units; however, it does have a blended component unit. The blended component unit discussed below has a June 30 year-end.

The Eagar Municipal Property Corporation (EMPC) is an Arizona nonprofit corporation incorporated under the laws of the State of Arizona. The principal objective of the Corporation is to assist the Town in acquiring, constructing, financing, operating, improving or modifying public facilities for the benefit of all residents. The EMPC has a June 30 year end.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund statements. The government-wide statements focus on the Town as a whole, while the fund statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

Government-wide statements—provide information about the primary government (the Town). The statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

and, therefore, are clearly identifiable to a particular function. The Town does not allocate indirect expenses to programs or functions. Program revenues include:

- Charges to customers or applicants for goods, services, or privileges provided,
- Operating grants and contributions, and
- Capital grants and contributions.

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

Fund statements—provide information about the Town's funds. Separate statements are presented for the governmental and proprietary fund categories. The emphasis of fund 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.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges, in which each party receives and gives up essentially equal values are operating revenues. Other revenues, such as subsidies, result from transactions in which the parties do not exchange equal values and are considered nonoperating revenues along with investment earnings and revenues ancillary activities generate. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered nonoperating expenses.

The Town reports the following major governmental funds:

The ***General Fund*** is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The ***HURF Fund*** accounts for specific revenue received from the State of Arizona Highway User Revenue Fund that is legally restricted to expenditures for specified street purposes.

The ***Grants Fund*** accounts for specific revenue received that is legally restricted to expenditures for specified purposes.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The Town reports the following major enterprise funds:

The ***Utility Fund*** accounts for water and sewer operations that are financed and operated in a manner similar to private business enterprises, in which the intent of the Town Council is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or for which the Town Council has decided that periodic determination of revenue earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Basis of Accounting

The government-wide and proprietary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the Town funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. The Town applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. The Town's major revenue sources that are susceptible to accrual are special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Cash and Investments

For the statement of cash flows, the Town's cash and cash equivalents are considered to be cash on hand, demand deposits, investments in the State Treasurer's local government investment pool, and only those highly liquid investments with a maturity of three months or less when purchased.

E. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts receivable in the proprietary funds are estimated by the Town. The amount recorded as uncollectible at June 30, 2021 in the Utility Fund was \$-.

F. Capital Assets

Capital assets are reported at actual cost (or estimated historical cost if historical records are not available). Donated assets are reported at acquisition value.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$ 5,000	N/A	N/A
Construction in progress	5,000	N/A	N/A
Buildings and improvements	5,000	Straight-line	10 - 50
Treatment facilities and improvements	5,000	Straight-line	20 - 40
Vehicles and equipment	5,000	Straight-line	3 - 20
Streets and sidewalks	5,000	Straight-line	20 - 40

G. Investment Earnings

Investment earnings is composed of interest, dividends, and net changes in the fair value of applicable investments.

H. Inventories

In the Utility Fund, inventories are recorded as assets when purchased and expensed when consumed. These inventories are state at cost using the first-in, first-out method.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

I. Compensated Absences

Compensated absences consist of vacation leave earned by employees based on services already rendered.

Employees may accumulate up to 280 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the government-wide and proprietary fund financial statements.

Employees may accumulate 720 hours of sick leave. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements.

J. Deferred Outflows and Inflows of Resources

The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

K. Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) assets and liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Fund Balance Reporting

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations that the Town Council has approved, which is the highest level of decision-making authority within the Town. Only the Town Council can remove or change the constraints placed on committed fund balances.

Assigned fund balances are resources constrained by the Town's intent to be used for specific purposes, but that are neither restricted nor committed. The Town Council has authorized the Town Manager to assign resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the Town's policy to use (the Town will use) restricted fund balance first. It is the Town's policy to use (the Town will use) committed amounts first when disbursing unrestricted fund balances, followed by assigned amounts, and lastly unassigned amounts.

M. Budgets

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year end. The Town is subject to the State of Arizona's Spending Limitation Law for Towns and Cities. This law does not permit the Town to spend more than budgeted revenues plus the carry-over fund balances/net position from the prior fiscal year. The limitation is applied to the total of the combined funds. The Town complied with this law during the year.

Expenditures may not legally exceed budgeted appropriations at the department level. The individual Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual reports as listed in the table of contents present all departments which incurred an excess of expenditures/expenses over appropriations for the year ended June 30, 2021, if any.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the Town to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the Town Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

Credit risk

Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better at the time of purchase by at least two nationally recognized rating agencies.
3. Fixed income securities must carry one of the two highest ratings by Moody's investor's service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk

Statutes require collateral for deposits at 102 percent of all deposits federal depository insurance does not cover.

Concentration of credit risk

Statutes do not include any requirements for concentration of credit risk.

Interest rate risk

Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

Foreign currency risk

Statutes do not allow foreign investments unless the investment is denominated in United States dollars.

Deposits – At June 30, 2021, the carrying amount of the Town's total cash in bank was \$4,256,124, and the bank balance was \$4,303,746. Of the bank balance, \$275,476 was covered by federal depository insurance. The remainder was covered by collateral held by the pledging financial institution in the Town's name.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS – Continued

Restricted cash – Restricted cash consists of the following at June 30, 2021:

	Utility Fund
Revolving loan funds	\$ 4,268
Customer deposits	58,209
	<u>\$ 62,477</u>

Investments – The Town reported investments in the State Treasurer’s Investment Pool 5 with a reported amount of \$3,239,362. The Standard and Poor’s credit quality rating of the pool is AAA.

The State Board of Investment provides oversight for the State Treasurer’s pools. The fair value of a participant’s position in the pool approximates the value of that participant’s pool shares and the participant’s shares are not identified with specific investments.

A reconciliation of cash, deposits, and investments to amounts shown on the statements of net position follows:

	Governmental activities	Business-type activities	Total
Cash and cash equivalents:			
Cash on hand	\$ 75	\$ -	\$ 75
Amount of deposits	4,193,647	62,477	4,256,124
State Treasurers investment pool 5	3,239,362	-	3,239,362
Total	<u>\$ 7,433,084</u>	<u>\$ 62,477</u>	<u>\$ 7,495,561</u>

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 3 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at June 30, 2021 consisted of the following:

	General Fund	HURF Fund	Grants Fund
State of Arizona			
State and city sales tax revenues	\$ 76,482	\$ -	\$ -
Auto lieu tax revenues	17,194	-	-
Highway user revenues	-	104,413	-
Other items	121,440	-	1,435
	<u>\$ 215,116</u>	<u>\$ 104,413</u>	<u>\$ 1,435</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,096,007	\$ 40,209	\$ 66,162	\$ 2,070,054
Construction in progress	692,401	779,442	692,401	779,442
Total capital assets not being depreciated	<u>2,788,408</u>	<u>819,651</u>	<u>758,563</u>	<u>2,849,496</u>
Capital assets being depreciated:				
Land improvements	1,211,198	204,164	-	1,415,362
Buildings and improvements	3,702,448	19,120	-	3,721,568
Furniture, equipment and vehicles	2,520,885	1,830,439	-	4,351,324
Infrastructure-roads	11,776,576	46,429	-	11,823,005
Total	<u>19,211,107</u>	<u>2,100,152</u>	<u>-</u>	<u>21,311,259</u>
Less accumulated depreciation for:				
Land improvements	(687,584)	(63,840)	-	(751,424)
Buildings and improvements	(1,757,594)	(71,648)	-	(1,829,242)
Furniture, equipment and vehicles	(2,214,989)	(93,903)	-	(2,308,892)
Infrastructure-roads	(9,228,764)	(544,087)	-	(9,772,851)
Total	<u>(13,888,931)</u>	<u>(773,478)</u>	<u>-</u>	<u>(14,662,409)</u>
Total capital assets being depreciated, net	<u>5,322,176</u>	<u>2,873,630</u>	<u>-</u>	<u>6,648,850</u>
Governmental activities capital assets, net	<u>\$ 8,110,584</u>	<u>\$ 3,693,281</u>	<u>\$ 758,563</u>	<u>\$ 9,498,346</u>

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 4 – CAPITAL ASSETS – Continued

Business-type activities:

Capital assets not being depreciated:

Land and water rights	\$ 19,730	\$ 40,809	\$ -	\$ 60,539
Construction in progress	167,009	-	166,845	164
Total capital assets not being depreciated	<u>186,739</u>	<u>40,809</u>	<u>166,845</u>	<u>60,703</u>

Capital assets being depreciated:

Wastewater treatment plant and system improvements	7,891,696	-	-	7,891,696
Wells and water system improvements	8,940,390	271,949	-	9,212,339
Furniture, equipment and vehicles	325,382	15,744	-	341,126
Total	<u>17,157,468</u>	<u>287,693</u>	<u>-</u>	<u>17,445,161</u>

Less accumulated depreciation for:

Wastewater treatment plant and system improvements	(5,525,684)	(224,981)	-	(5,750,665)
Wells and water system improvements	(6,091,412)	(204,265)	-	(6,295,677)
Furniture, equipment and vehicles	(321,976)	(2,869)	-	(324,845)
Total	<u>(11,939,072)</u>	<u>(432,115)</u>	<u>-</u>	<u>(12,371,187)</u>

Total capital assets being depreciated, net	<u>5,218,396</u>	<u>719,808</u>	<u>-</u>	<u>5,073,974</u>
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Business-type activities capital assets, net	<u>\$ 5,405,135</u>	<u>\$ 760,617</u>	<u>\$ 166,845</u>	<u>\$ 5,134,677</u>
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Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 63,790
Public safety	76,633
Public works and streets	561,978
Culture and recreation	71,077
Total governmental activities depreciation expense	<u>\$ 773,478</u>

Business-type activities:

Water	\$ 204,265
Sewer	227,850
Total business-type activities depreciation expense	<u>\$ 432,115</u>

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 5 – LONG-TERM LIABILITIES

The following schedule details the Town’s long-term liability and obligation activity for the year ended June 30, 2021.

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due within one year
Governmental activities:					
Net pension and other					
postemployment benefits liability	\$ 3,779,235	\$ 567,705	\$ -	\$ 4,346,940	\$ -
Compensated absences	95,435	-	14,619	80,816	60,612
	<u>\$ 3,874,670</u>	<u>\$ 567,705</u>	<u>\$ 14,619</u>	<u>\$ 4,427,756</u>	<u>\$ 60,612</u>
Business-type activities:					
Net pension and other					
postemployment benefits liability	\$ 504,069	\$ 36,713	\$ -	\$ 540,782	\$ -
Compensated absences	18,023	-	1,040	16,983	12,737
	<u>\$ 522,092</u>	<u>\$ 36,713</u>	<u>\$ 1,040</u>	<u>\$ 557,765</u>	<u>\$ 12,737</u>

NOTE 6 – RISK MANAGEMENT

The Town is 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 disasters. The Town carries commercial insurance for all such risks of loss, including workers’ compensation and employees’ health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – CONTINGENCIES

The Town’s groundwater rights have been subject to pending litigation for many years. It is virtually impossible at this time to make an evaluation as to the likelihood of an unfavorable outcome or what the potential loss of such an unfavorable outcome would be. No monetary damages are being claimed by any party at this time.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

The Town contributes to the pension plans described below. The plans are component units of the State of Arizona.

At June 30, 2021, the Town reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities	Business-type Activities	Total
Net OPEB assets	\$ 103,480	\$ 2,125	\$ 105,605
Net pension and OPEB liabilities	4,346,940	540,782	4,887,722
Deferred outflows of resources related to pension and OPEB	875,270	100,734	976,004
Deferred inflows of resources related to pension and OPEB	174,762	50,684	225,446
Pension and OPEB expense	291,593	(11,937)	279,656

The Town reported \$278,865 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

A. Arizona State Retirement System

Plan Description – Town employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits Provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefits terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* Any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* Any years age 65
Final average salary is based on	Highest 36 months of last 120 months	Highest 60 months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, statute required active ASRS members to contribute at the actuarially determined rate of 12.22 percent (12.04 percent for retirement and 0.18 percent for long-term disability) of the members' annual covered payroll, and statute required the Town to contribute at the actuarially determined rate of 12.22 percent (11.65 percent for retirement, 0.39 percent for health insurance premium benefit, and 0.18 percent for long-term disability) of the active members' annual covered payroll. In addition, the Town was required by statute to contribute at the actuarially determined rate of 10.21 percent (10.14 percent for retirement and 0.07 percent for long-term disability) of annual covered payroll of retired members who worked for the Town in positions that an employee who contributes to the ASRS would typically fill. The Town's contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2021, were \$124,694, \$4,145, and \$1,937, respectively.

During fiscal year 2021, the Town paid for ASRS pension and OPEB contributions as follows: 69.53 percent from the governmental funds and 30.47 percent from the Utility Fund.

Liability - At June 30, 2021, the Town reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	Net Pension/OPEB
	(Asset) Liability
Pension	\$ 1,767,305
Health insurance premium benefit	(6,974)
Long-term disability	7,495

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The net asset and net liabilities were measured as of June 30, 2020. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2019, to the measurement date of June 30, 2020. The Town's proportion of the net asset or net liability was based on the Town's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2020. The Town's proportions were measured as of June 30, 2020, and the change from its proportions measured as of June 30, 2019, were:

	<u>Proportion June 30, 2020</u>	<u>Increase (decrease) from June 30, 2019</u>
Pension	0.01020%	-0.00112%
Health insurance premium benefit	0.00985%	-0.00091%
Long-term disability	0.00988%	-0.00105%

Expense – For the year ended June 30, 2021, the Town recognized the following pension and OPEB expense.

	<u>Pension/OPEB Expense</u>
Pension	(43,516)
Health insurance premium benefit	2,197
Long-term disability	2,143

Deferred Outflows/Inflows of Resources—At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health Insurance Premium</u>		<u>Long-Term Disability</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 15,988	\$ -	\$ -	\$ 13,741	\$ 652	\$ 193
Changes of assumptions or other inputs	-	-	3,866	-	808	-
Net difference between projected and actual earnings on pension plan investments	170,459	-	7,135	-	825	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	150,971	90	71	-	1,366
Town contributions subsequent to the measurement date	124,694	-	4,145	-	1,937	-
Total	<u>\$ 311,141</u>	<u>\$ 150,971</u>	<u>\$ 15,236</u>	<u>\$ 13,812</u>	<u>\$ 4,222</u>	<u>\$ 1,559</u>

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	Pension	Health Insurance Premium Benefit	Long-Term Disability
2022	\$ (78,450)	\$ (1,491)	116
2023	(453)	22	250
2024	61,657	363	274
2025	52,722	(360)	223
2026	-	(1,255)	10
Thereafter	-	-	(147)

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

ASRS

Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7 - 7.2% for pensions/not applicable for OPEB
Inflation	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on ASRS plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Geometric Rate of Return
Equity	50%	6.39%
Fixed income - credit	20%	5.44%
Fixed income - interest rate sensitive	10%	0.22%
Real Estate	20%	5.85%
Total	100%	

Discount Rate – The discount rate used to measure the ASRS total pension/OPEB liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the Town’s Proportionate Share of the ASRS Net Pension/OPEB (Asset) Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the net pension/OPEB liability calculated using the discount rate of 7.5 percent, as well as what the Town’s proportionate share of the net pension/OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Town's Proportionate share of the			
Net pension liability	\$ 2,416,766	\$ 1,767,305	\$ 1,224,389
Net insurance premium benefit liability (asset)	9,150	(6,974)	(20,696)
Net long-term disability liability	8,183	7,495	6,827

Plan Fiduciary Net Position – Detailed information about the plans’ fiduciary net position is available in the separately issued ASRS financial report.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

B. Public Safety Personnel Retirement System

Plan Descriptions – Town police employees participate in the Public Safety Personnel Retirement System (PSPRS) or employees who become members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool) which are not further disclosed because of their relative insignificance to the Town's financial statements.

The PSPRS issues publicly available financial report that includes financial statements and required supplementary information. The report is available on the PSPRS website at www.psprs.com.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Benefits Provided – The PSPRS provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefits terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date:	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
Retirement and Disability		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 36 consecutive months of last 20 years
Benefit percentage		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited services over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

Employees Covered by Benefit Terms – At June 30, 2021, the following employees were covered by the agent plans' benefit terms:

	PSPRS Police	
	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	7	7
Inactive employees entitled to but not yet receiving benefits	1	-
Active employees	6	6
Total	14	13

Contributions – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2021, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active Member- Pension	Town-Pension	Town-Health Insurance Premium Benefit
PSPRS Police	7.65% - 11.65%	68.89%	0.00%

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The Town's contributions to the plans for the year ended June 30, 2021, were:

	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>
PSPRS Police	\$ 223,774	\$ -

During fiscal year 2021, the Town paid for 100 percent of PSPRS pension and OPEB contributions from the General Fund.

Liability – At June 30, 2021, the Town reported the following assets and liabilities:

	<u>Net Pension (Asset) Liability</u>	<u>Net OPEB (Asset) Liability</u>
PSPRS Police	\$ 3,112,922	\$ (98,631)

The net assets and net liabilities were measured as of June 30, 2020, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

PSPRS

Actuarial valuation date	June 30, 2020
Actuarial cost method	Entry age normal
Investment rate of return	7.30%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of-living adjustment	1.75% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Geometric Real Rate of Return</u>
U.S. public equity	23%	4.93%
International public equity	15%	6.09%
Global private equity	18%	8.42%
Other assets (capital appreciation)	7%	5.61%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Diversifying strategies	12%	3.22%
Cash - Mellon	1%	-0.60%
Total	<u>100%</u>	

Discount Rate – At June 30, 2020, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.3 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Changes in the Net Pension/OPEB Liability (Asset)

	Pension Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balances at June 30, 2020	\$ 4,719,459	\$ 2,090,467	\$ 2,628,992
Adjustment to Beginning of Year	-	(41,279)	41,279
Changes for the year			
Service Cost	63,696	-	63,696
Interest on the total liability	339,777	-	339,777
Differences between expected and actual experience in the measurement of the liability	306,610	-	306,610
Contributions-employer	-	214,110	(214,110)
Contributions-employee	-	28,871	(28,871)
Net investment income	-	26,623	(26,623)
Benefit payments, including refunds of employee contributions	(257,363)	(257,363)	-
Administrative expense	-	(2,172)	2,172
Net changes	452,720	10,069	442,651
Balances at June 30, 2021	\$ 5,172,179	\$ 2,059,257	\$ 3,112,922

	Health Insurance Premium Benefit Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB (Asset) Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2020	\$ 56,105	\$ 144,764	\$ (88,659)
Changes for the year			
Service Cost	2,214	-	2,214
Interest on the total liability	4,284	-	4,284
Differences between expected and actual experience in the measurement of the liability	(14,781)	-	(14,781)
Net investment income	-	1,839	(1,839)
Benefit payments, including refunds of employee contributions	(858)	(858)	-
Administrative expense	-	(150)	150
Net changes	(9,141)	831	(9,972)
Balances at June 30, 2021	\$ 46,964	\$ 145,595	\$ (98,631)

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Sensitivity of the Town’s Net Pension/OPEB (Asset) Liability to Changes in the Discount Rate – The following table presents the Town’s net pension/OPEB (assets) liabilities calculated using the discount rate of 7.3 percent, as well as what the Town’s net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

	<u>1% Decrease (6.3%)</u>	<u>Current Discount Rate (7.3%)</u>	<u>1% Increase (8.3%)</u>
PSPRS Police			
Net pension (asset) liability	\$ 3,800,880	\$ 3,112,922	\$ 2,549,930

Plan Fiduciary Net Position – Detailed information about the plans’ fiduciary net position is available in the separately issued PSPRS financial reports.

Expense – For the year ended June 30, 2021, the Town recognized the following pension and OPEB expense:

	<u>Pension Expense</u>	<u>OPEB Expense</u>
PSPRS Police	\$ 327,209	\$ (8,377)

Deferred Outflows/Inflows of Resources – At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health Insurance Premium</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 229,959	\$ 38,274	\$ 55	\$ 20,830
Changes of assumptions or other inputs	73,469	-	399	-
Net difference between projected and actual earnings on pension plan investments	109,961	-	7,788	-
Town contributions subsequent to the measurement date	223,774	-	-	-
Total	<u>\$ 637,163</u>	<u>\$ 38,274</u>	<u>\$ 8,242</u>	<u>\$ 20,830</u>

TOWN OF EAGAR, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 8 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	PSPRS Police	
	Pension	Health
2022	\$ 106,275	\$ (4,397)
2023	135,413	(3,429)
2024	108,954	(3,544)
2025	24,473	(1,218)
2026	-	-
Thereafter	-	-

NOTE 9 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables—Interfund balances at June 30, 2021 consisted of \$501,445 owed by the Utility Fund to the General Fund. This interfund receivable and payable was necessary in order to fund the ongoing activities of the Utility Fund in current and prior periods.

Interfund transfers—Interfund transfers for the year ended June 30, 2021, consisted of \$310,043 transferred to the Grants Fund from the HURF Fund. The transfer from the HURF Fund was to reimburse the Grants Fund for two street drainage projects where the costs incurred exceeded grant reimbursements.

NOTE 10 – RELATED PARTY TRANSACTIONS

The Town currently rents the house owned by the Town which is located next to Ramsey Park to a Town employee for \$500 per month. The Town currently leases the Town's cinder pit to a councilmember's son-in-law. The terms of these transactions are all considered to be arms-length transactions at market value.

In December 2020, the Town purchased land from Arizona Premium Properties LLC for \$78,500. Arizona Premium Properties LLC is owned by a councilmember of the Town.

REQUIRED SUPPLEMENTARY INFORMATION



TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Intergovernmental	\$ 1,634,575	\$ 1,634,575	\$ 2,107,068	\$ 472,493
Taxes	1,000,000	1,000,000	1,420,477	420,477
Other revenue	693,300	693,300	29,168	(664,132)
Charges for services	77,525	77,525	128,277	50,752
Licenses and permits	104,050	104,050	51,856	(52,194)
Investment income	-	-	3,152	3,152
Fines and forfeitures	12,500	12,500	10,850	(1,650)
Total revenues	<u>3,521,950</u>	<u>3,521,950</u>	<u>3,750,848</u>	<u>228,898</u>
Expenditures				
Mayor and council	28,178	28,178	21,717	6,461
General government	274,700	274,700	167,345	107,355
Magistrate	53,675	53,675	37,712	15,963
Town manager	63,840	63,840	57,659	6,181
Town clerk	45,935	45,935	37,628	8,307
Community development	109,500	109,500	106,403	3,097
Finance	113,340	113,340	94,220	19,120
Police	968,940	968,940	831,701	137,239
Fire	283,285	283,285	249,764	33,521
Animal control	71,285	71,285	65,685	5,600
Parks and recreation	59,975	59,975	56,247	3,728
Facilities	254,410	254,410	270,649	(16,239)
Fleet maintenance	98,725	98,725	87,029	11,696
Contingency	500,000	500,000	-	500,000
Total expenditures	<u>2,925,788</u>	<u>2,925,788</u>	<u>2,083,759</u>	<u>842,029</u>
Excess (deficiency) of revenue over (under) expenditures	596,162	596,162	1,667,089	1,070,927
Other financing sources (uses)				
Sale of capital assets	-	-	5,000	5,000
Net change in fund balance	596,162	596,162	1,672,089	1,075,927
Fund balances, beginning of year	<u>3,783,682</u>	<u>3,783,682</u>	<u>3,783,682</u>	<u>-</u>
Fund balances, end of year	<u>\$ 4,379,844</u>	<u>\$ 4,379,844</u>	<u>\$ 5,455,771</u>	<u>\$ 1,075,927</u>

See accompanying notes to budgetary comparison schedule.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
HURF Fund
Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Intergovernmental	\$ 1,180,717	\$ 1,180,717	\$ 1,188,919	\$ 8,202
Other revenue	3,000	3,000	2,133	(867)
Total revenues	<u>1,183,717</u>	<u>1,183,717</u>	<u>1,191,052</u>	<u>7,335</u>
Expenditures				
Public works	<u>1,357,970</u>	<u>1,357,970</u>	<u>1,239,078</u>	<u>118,892</u>
Excess (deficiency) of revenue over (under) expenditures	(174,253)	(174,253)	(48,026)	126,227
Other financing sources (uses)				
Transfers	<u>-</u>	<u>-</u>	<u>(310,043)</u>	<u>(310,043)</u>
Net change in fund balance	(174,253)	(174,253)	(358,069)	(183,816)
Fund balances, beginning of year	<u>1,286,031</u>	<u>1,286,031</u>	<u>1,286,031</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 1,111,778</u></u>	<u><u>\$ 1,111,778</u></u>	<u><u>\$ 927,962</u></u>	<u><u>\$ (183,816)</u></u>

See accompanying notes to budgetary comparison schedule.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
Grants Fund
Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues				
Intergovernmental	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 467,934</u>	<u>\$ (1,032,066)</u>
Expenditures				
Grants	<u>1,500,000</u>	<u>1,500,000</u>	<u>573,044</u>	<u>926,956</u>
Excess (deficiency) of revenue over (under) expenditures	-	-	(105,110)	(105,110)
Other financing sources (uses)				
Transfers	<u>-</u>	<u>-</u>	<u>310,043</u>	<u>310,043</u>
Net change in fund balance	-	-	204,933	204,933
Fund balances, beginning of year	<u>(203,509)</u>	<u>(203,509)</u>	<u>(203,509)</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ (203,509)</u></u>	<u><u>\$ (203,509)</u></u>	<u><u>\$ 1,424</u></u>	<u><u>\$ 204,933</u></u>

See accompanying notes to budgetary comparison schedule.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2021

NOTE 1 – BUDGETING AND BUDGETARY CONTROL

A.R.S. requires the Town to prepare and adopt a balanced budget annually for each governmental fund. The Town Council must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibits expenditures or liabilities in excess of the amounts budgeted.

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Town Councils' approval.

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The Town's budget for its General Fund and special revenue funds are prepared on a basis consistent with generally accepted accounting principles.

NOTE 3 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2021, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) in the Facilities department.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Schedule of the Town's Proportionate
Share of the Net Pension/OPFB Liability
Cost-Sharing Plans
June 30, 2021

ASRS-Pension											
Reporting Fiscal Year											
(Measurement Date)											
2014	through	2015	2016	2017	2018	2019	2020	2021			
		(2014)	(2015)	(2016)	(2017)	(2018)	(2019)	(2020)			
Information	0.013973%	0.014000%	0.014480%	0.014130%	0.012180%	0.011320%	0.010200%	0.010200%			
	\$ 2,067,499	\$ 2,180,743	\$ 2,337,217	\$ 2,201,179	\$ 1,698,681	\$ 1,647,192	\$ 1,767,305	\$ 1,767,305			
	\$ 1,051,889	\$ 1,252,273	\$ 1,473,609	\$ 1,578,724	\$ 1,399,935	\$ 1,105,083	\$ 1,046,620	\$ 1,046,620			
	196.55%	174.14%	158.60%	139.43%	121.34%	149.06%	168.86%	168.86%			
	69.49%	68.35%	67.06%	69.92%	73.40%	73.24%	69.33%	69.33%			
Plan fiduciary net position as a percentage of the total pension liability											
covered payroll											
Town's proportionate share of the net pension liability as a percentage of its											
Town's covered payroll											
Town's proportionate share of the net pension liability											
Town's proportion of the net pension liability											

ASRS-Health Insurance Premium Benefit											
ASRS-Long-Term Disability											
Reporting Fiscal Year											
2017											
through 2012											
Information not available											
Town's proportion of the net OPEB (asset)											
Town's proportionate share of the net OPEB (asset)											
Town's covered payroll											
Town's proportionate share of the net OPEB (asset) as a percentage of its covered payroll											
Plan fiduciary net position as a percentage of the total OPEB liability											
2021											
2020											
2019											
2018											
2017											

2017	through 2012	Information	Town's proportion of the net OPEB (asset)	Town's proportionate share of the net OPEB (asset)	Town's covered payroll	Town's proportionate share of the net OPEB (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2018	(2017)	0.014010%	\$ 5,078	\$ 6,375	\$ 1,578,724	0.32%	84.44%
2019	(2018)	0.012200%	\$ 7,120	\$ 6,375	\$ 1,399,935	0.46%	77.83%
2020	(2019)	0.010930%	\$ 7,495	\$ 7,120	\$ 1,105,083	0.64%	72.85%
2021	(2020)	0.009880%	\$ 7,495	\$ 7,120	\$ 1,046,620	0.72%	68.01%

See accompanying notes to pension/OPFB plan schedules.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Schedule of Changes in the Town's Net Pension/OPEB Liability and Related Ratios
Agent Plans
June 30, 2021

PSPRS	Reporting Fiscal Year (Measurement Date)							2014 through 2012
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability								Information not available
Service cost	\$ 63,696	\$ 69,115	\$ 65,189	\$ 81,180	\$ 45,508	\$ 62,438	\$ 68,662	
Interest on the total pension liability	339,777	326,226	328,051	306,146	302,959	297,715	234,849	
Changes of benefit terms	-	-	-	68,238	107,741	-	72,351	
Differences between expected and actual experience in the measurement of the pension liability	306,610	(12,473)	(213,277)	(856)	(78,661)	12,946	205,569	
Changes of assumptions or other inputs	-	113,783	-	150,915	156,297	-	403,013	
Benefit payments, including refunds of employee contributions	(257,363)	(233,084)	(249,189)	(243,715)	(414,461)	(181,203)	(179,775)	
Net change in total pension liability	452,720	263,567	(69,226)	361,908	119,383	191,896	804,669	
Total pension liability - beginning	4,719,459	4,455,892	4,525,118	4,163,210	4,043,827	3,851,931	3,047,262	
Total pension liability - ending (a)	<u>\$ 5,172,179</u>	<u>\$ 4,719,459</u>	<u>\$ 4,455,892</u>	<u>\$ 4,525,118</u>	<u>\$ 4,163,210</u>	<u>\$ 4,043,827</u>	<u>\$ 3,851,931</u>	
Plan fiduciary net position								
Contributions - employer	\$ 214,110	\$ 220,889	\$ 340,236	\$ 174,844	\$ 153,528	\$ 102,389	\$ 102,307	
Contributions - employee	28,871	29,476	27,597	40,489	40,357	39,866	31,614	
Net investment income	26,623	107,095	128,040	188,332	10,064	68,886	228,166	
Benefit payments, including refunds of employee contributions	(257,363)	(233,084)	(249,189)	(243,715)	(414,461)	(181,203)	(179,775)	
Hall/Parker Settlement	-	-	(47,575)	-	-	-	-	
Administrative expense	(2,172)	(2,862)	(2,649)	-	-	-	-	
Other changes	-	-	22	(2,043)	(95,648)	(3,614)	(38,742)	
Net change in plan fiduciary net position	10,069	121,514	196,482	157,907	(306,160)	26,324	143,570	
Plan fiduciary net position - beginning	2,090,467	1,968,953	1,772,471	1,614,564	1,920,724	1,894,400	1,750,830	
Adjustment to Beginning of Year	(41,279)	-	-	-	-	-	-	
Plan fiduciary net position - ending (b)	<u>\$ 2,059,257</u>	<u>\$ 2,090,467</u>	<u>\$ 1,968,953</u>	<u>\$ 1,772,471</u>	<u>\$ 1,614,564</u>	<u>\$ 1,920,724</u>	<u>\$ 1,894,400</u>	
Town's net pension liability (asset) - ending (a) - (b)	<u>\$ 3,112,922</u>	<u>\$ 2,628,992</u>	<u>\$ 2,486,939</u>	<u>\$ 2,752,647</u>	<u>\$ 2,548,646</u>	<u>\$ 2,123,103</u>	<u>\$ 1,957,531</u>	
Plan fiduciary net position as a percentage of the total pension liability	39.81%	44.29%	44.19%	39.17%	38.78%	47.50%	49.18%	
Covered payroll	\$ 351,132	\$ 335,620	\$ 333,106	\$ 351,886	\$ 260,197	\$ 360,781	\$ 360,723	
Town's net pension (asset) liability as a percentage of covered payroll	886.54%	783.32%	746.59%	782.26%	979.51%	588.47%	542.67%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Schedule of Changes in the Town's Net Pension/OPEB Liability and Related Ratios
Agent Plans
June 30, 2021

	Reporting Fiscal Year (Measurement Date)				
PSPRS	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
Total OPEB liability					
Service cost	\$ 2,214	\$ 1,399	\$ 1,299	\$ 1,654	Information not available
Interest on the total OPEB liability	4,284	4,884	4,452	4,359	
Changes of benefit terms	-	-	-	78	
Differences between expected and actual experience in the measurement of the OPEB liability	(14,781)	(15,008)	187	(395)	
Changes of assumptions or other inputs	-	663	-	(2,642)	
Benefit payments	(858)	(858)	(841)	(825)	
Net change in total OPEB liability	(9,141)	(8,920)	5,097	2,229	
Total OPEB liability - beginning	56,105	65,025	59,928	57,699	
Total OPEB liability - ending (a)	<u>\$ 46,964</u>	<u>\$ 56,105</u>	<u>\$ 65,025</u>	<u>\$ 59,928</u>	
Plan fiduciary net position					
Net investment income	\$ 1,839	\$ 7,481	\$ 9,073	\$ 13,779	
Benefit payments	(858)	(858)	(841)	(825)	
Administrative expense	(150)	(129)	(138)	(122)	
Other changes	-	-	(1)	-	
Net change in plan fiduciary net position	831	6,494	8,093	12,832	
Plan fiduciary net position - beginning	144,764	138,270	130,177	117,345	
Plan fiduciary net position - ending (b)	<u>\$ 145,595</u>	<u>\$ 144,764</u>	<u>\$ 138,270</u>	<u>\$ 130,177</u>	
Town's net OPEB (asset) liability - ending (a) - (b)	<u>\$ (98,631)</u>	<u>\$ (88,659)</u>	<u>\$ (73,245)</u>	<u>\$ (70,249)</u>	
Plan fiduciary net position as a percentage of the total OPEB liability	310.01%	258.02%	212.64%	217.22%	
Covered payroll	\$ 351,132	\$ 335,620	\$ 333,106	\$ 351,886	
Town's net OPEB (asset) liability as a percentage of covered payroll	-28.09%	-26.42%	-21.99%	-19.96%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Schedule of Town Pension/OPEB Contributions
June 30, 2021

ASRS-Pension

	Reporting Fiscal Year								2013 through 2012
	2021	2020	2019	2018	2017	2016	2015	2014	
Statutorily required contribution	\$ 124,694	\$ 119,838	\$ 133,513	\$ 132,013	\$ 148,561	\$ 147,137	\$ 140,427	\$ 134,772	Information not available
Town's contributions in relation to the statutorily required contribution	(124,694)	(119,838)	(133,513)	(132,013)	(148,561)	(147,137)	(140,427)	(134,772)	
Town's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 1,073,599	\$ 1,046,620	\$ 1,105,083	\$ 1,399,935	\$ 1,578,724	\$ 1,473,609	\$ 1,252,273	\$ 1,259,551	
Town's contributions as a percentage of covered payroll	11.61%	11.45%	12.08%	9.43%	9.41%	9.98%	11.21%	10.70%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Statutorily required contribution	\$ 4,145	\$ 5,128	\$ 5,095	\$ 5,090	\$ 7,502	Information not available
Town's contributions in relation to the statutorily required contribution	(4,145)	(5,128)	(5,095)	(5,090)	(7,502)	
Town's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 1,073,599	\$ 1,046,620	\$ 1,105,083	\$ 1,399,935	\$ 1,578,724	
Town's contributions as a percentage of covered payroll	0.38%	0.50%	0.46%	0.36%	0.48%	

ASRS-Long-Term Disability

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Statutorily required contribution	\$ 1,937	\$ 1,779	\$ 1,817	\$ 1,936	\$ 1,906	Information not available
Town's contributions in relation to the statutorily required contribution	(1,937)	(1,779)	(1,817)	(1,936)	(1,906)	
Town's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 1,073,599	\$ 1,046,620	\$ 1,105,083	\$ 1,399,935	\$ 1,578,724	
Town's contributions as a percentage of covered payroll	0.17%	0.17%	0.16%	0.14%	0.12%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Schedule of Town Pension/OPEB Contributions
June 30, 2021

PSPRS-Pension

	Reporting Fiscal Year								2013 through 2012
	2021	2020	2019	2018	2017	2016	2015	2014	
Actuarially determined contribution	\$ 223,774	\$ 214,110	\$ 220,889	\$ 340,236	\$ 174,844	\$ 153,528	\$ 102,389	\$ 102,307	Information not available
Town's contributions in relation to the actuarially determined contribution	(223,774)	(214,110)	(220,889)	(340,236)	(174,844)	(153,528)	(102,389)	(102,307)	
Town's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 324,829	\$ 351,132	\$ 335,620	\$ 333,106	\$ 351,886	\$ 260,197	\$ 360,781	\$ 360,723	
Town's contributions as a percentage of covered payroll	68.89%	60.98%	65.82%	102.14%	49.69%	59.00%	28.38%	28.36%	

PSPRS-OPEB

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Actuarially determined contribution	\$ -	\$ -	\$ -	\$ -	\$ -	Information not available
Town's contributions in relation to the actuarially determined contribution	-	-	-	-	-	
Town's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 324,829	\$ 351,132	\$ 335,620	\$ 333,106	\$ 351,886	
Town's contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Notes to Pension/OPEB plan schedules
June 30, 2021

NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2019 actuarial valuation	18 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5% for PSPRS. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%–9.0% to 4.5%–8.5% for PSPRS.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5% for PSPRS. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

NOTE 2 – FACTORS THAT AFFECT TRENDS

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes increased the PSPRS-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes will increase the PSPRS-required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date.

TOWN OF EAGAR, ARIZONA
Required Supplementary Information
Notes to Pension/OPEB plan schedules
June 30, 2021

NOTE 2 – FACTORS THAT AFFECT TRENDS – Continued

Also, the Town refunded excess employee contributions to PSPRS members. PSPRS allowed the Town to reduce its actual employer contributions for the refund amounts. As a result, the Town's pension contributions were less than the actuarially or statutorily determined contributions for 2018 and 2019.



REPORTS REQUIRED BY
GOVERNMENTAL AUDITING STANDARDS



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**INDEPENDENT AUDITORS' 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***

To the Town Council
Town of Eagar

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 the Town of Eagar, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Eagar's, basic financial statements, and have issued our report thereon dated March 22, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Eagar's internal control over financial reporting (internal control) to determine the 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 Town of Eagar's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Eagar'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Eagar's financial statements are free of 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 determination of financial statement amounts. 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.

A handwritten signature in cursive script that reads "Colby J. Howell".

March 22, 2022



TOWN OF EAGAR, ARIZONA

**Annual Expenditure Limitation Report
and Independent Accountants' Report
June 30, 2021**

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**COLBY &
POWELL, PLC**

CERTIFIED PUBLIC ACCOUNTANTS

1535 W. Harvard Avenue, Suite 101 · Gilbert, Arizona 85233

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INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona

The Honorable Mayor and Town Council
of the Town of Eagar

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Eagar, Arizona, for the year ended June 30, 2021 and the related notes to the report. The Town's management is responsible for presenting this report in accordance with the uniform expenditure reporting system as described in note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the uniform expenditure reporting system in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risk of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the annual expenditure limitation report referred to above is presented in accordance with the uniform expenditure reporting system as described in note 1 in all material respects.

March 22, 2022

TOWN OF EAGAR, ARIZONA
Annual Expenditure Limitation Report – Part I
Year Ended June 30, 2021

1. Economic Estimates Commission expenditure limitation	\$ 3,957,308	
2. Voter-approved alternative expenditure limitation (Approved August 28, 2018)	<u>7,638,643</u>	
3. Enter applicable amount from line 1 or line 2		7,638,643
4. Amount subject to the expenditure limitation (total amount from part II, line C)		<u>5,022,973</u>
5. Amount under (in excess of) the expenditure limitation		<u><u>\$ 2,615,670</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: 

Name and Title: Kate Brady, Finance Director

Telephone Number: (928) 333-4128 Date: March 22, 2022

See accompanying notes to report.

TOWN OF EAGAR, ARIZONA
Annual Expenditure Limitation Report – Part II
Year Ended June 30, 2021

Description	Governmental Funds	Enterprise Funds	Total
A. Amounts reported on the reconciliation, line D	\$ 3,883,158	\$ 1,139,815	\$ 5,022,973
B. Less exclusions claimed	-	-	-
C. Amounts subject to the expenditure limitation	<u>\$ 3,883,158</u>	<u>\$ 1,139,815</u>	<u>\$ 5,022,973</u>

See accompanying notes to report.

TOWN OF EAGAR, ARIZONA
Annual Expenditure Limitation Report – Reconciliation
Year Ended June 30, 2021

Description	Governmental Funds	Enterprise Funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 3,895,881	\$ 1,356,103	\$ 5,251,984
B. Subtractions			
1. Items not requiring use of current financial resources:			
a. Depreciation	-	432,115	432,115
b. Pension and other postemployment benefits (OPEB) expense	-	(11,937)	(11,937)
2. Required fees paid to the Arizona Department of Revenue	12,723	-	12,723
Total subtractions	12,723	420,178	432,901
C. Additions			
1. Capital asset acquisitions	-	161,657	161,657
2. Pension and OPEB contributions paid in the current year	-	42,233	42,233
Total additions	-	203,890	203,890
D. Amounts reported on part II, line A	\$ 3,883,158	\$ 1,139,815	\$ 5,022,973

See accompanying notes to report.

TOWN OF EAGAR, ARIZONA
Notes to Annual Expenditure Limitation Report
Year Ended June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The annual expenditure limitation report (AELR) is presented as prescribed by the uniform expenditure reporting system (UERS), as required by Arizona Revised Statutes §41-1279.07, and in accordance with the voter-approved alternative expenditure limitation adopted August 28, 2018, as authorized by the Arizona Constitution, Article IX §20(9).

In accordance with the UERS, a note to the AELR is presented for any exclusion claimed on Part II and each subtraction or addition in the Reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; and the statement of cash flows for the proprietary funds.

NOTE 2 – PENSION AND OPEB EXPENSE AND CONTRIBUTIONS

The (\$11,937) subtraction for pension and other post employment benefit (OPEB) expense consists of changes in the net pension and OPEB assets and liabilities, and changes in deferred inflows and outflows related to pensions and OPEB recognized in the current year in the Utility Fund.

The \$42,233 addition for pension and OPEB contributions paid in the current year consists of the required pension and OPEB contributions made to the Arizona State Retirement System from the Utility Fund. The schedule below reconciles the net effect the subtraction and addition have on the expenditures subject to the limitation to the amounts reported on the statement of cash flows' net effect on cash.

	Enterprise Funds
Statement of Cash Flows	
Change in net pension and OPEB asset	\$ (1,219)
Change in deferred inflows related to pensions and OPEB	(48,564)
Change in deferred outflows related to pensions and OPEB	36,713
Change in net pension and OPEB liability	(41,100)
Total	<u>\$ (54,170)</u>
AELR-Reconciliation	
Pension/OPEB contributions - addition	\$ 42,233
Pension/OPEB expense (income) - subtraction	(11,937)
Total	<u>\$ (54,170)</u>



1535 W. Harvard Avenue, Suite 101 · Gilbert, Arizona 85233

Tel: (480) 635-3200 · Fax: (480) 635-3201

**Other Items Communicated to Management
For the Year Ended June 30, 2021**

Matt Mears, Town Manager
Kate Brady, Finance Director
Eagar, Arizona

The following are findings and recommendations that have not been included with our audit report issued in accordance with *Governmental Auditing Standards* since they are only related to suggestions for improvements to accounting functions or they may be deemed to be less significant and/or management is aware of the findings and are working on resolutions.

Reconciliations and Year-End Accounting

During our audit we made recommendations for various journal entries that were not initially identified by the Town's internal controls that were necessary to make accruals, record unavailable revenues, and other miscellaneous corrections. The number of audit adjustments was about the same as the prior year and management made a significant effort to reconcile accounts and to post journal entries before the audit; however, Statement on Auditing Standards No. 115 (SAS 115) indicates that the identification by the auditor of such a misstatement in the financial statements may be a deficiency in the Town's internal controls. Also, the general ledger and records were not ready for audit until several months after year-end.

Accounting Policies and Procedures

During our audit, we noted that accounting policies and procedures were not complete and in a single document. Accounting policies and procedures are an essential part of any organization. Together, accounting policies and procedures provide a roadmap for day-to-day operations. They ensure compliance with laws and regulations, give guidance for decision-making, and streamline internal processes. Documentation of those procedures in a single location will assist management and employees in fulfilling their respective job responsibilities and the financial reporting objectives of the Town.

Sincerely,

A handwritten signature in cursive script that reads 'Colby & Powell'.

Colby & Powell, PLC



March 22, 2022

Colby and Powell, PLC
1535 W. Harvard Ave., Ste. 101
Gilbert, AZ 85233

This representation letter is provided in connection with your audit of the financial statements of the Town of Eagar, Arizona, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 22, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 25, 2022, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.

Where Roads Hit the Trails

P.O. Box 1300 • Eagar, AZ 85925-1300 • (928) 333-4128 • 22 West 2nd Street • www.eagaraz.gov

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the Town and involves-

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.

15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

17) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

27) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

28) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended, and GASB No. 84.

31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

34) Provisions for uncollectible receivables have been properly identified and recorded.

35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

40) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

43) We are in agreement with the adjusting journal entries you have recommended, and they have been posted.

44) In regard to the GASB 68 adjustment services performed by you, we have

a) Assumed all management responsibilities.

b) Designated Kate Brady, who has suitable skill, knowledge, or experience to oversee the services.

c) Evaluated the adequacy and results of the services performed.

d) Accepted responsibility for the results of the services.

Signature: 

Title: Town Manager

TOWN OF EAGAR

Proposed Agenda Item

Requester: Better WORLD Barbeque - Mike Nuttall

Phone Number: 928 245-0145

Date: 04-13-22

Proposed Council Meeting Date: 05-03-22

Brief Description of Proposed Agenda Item: _____

Donation and/or Sponsorship Request For The
Labor Day Rib Takedown.

- Proposed agenda items should include supporting information to be included in the Council Packet, if possible.
- Attach supporting information to this form.
- This form must be received by the Town Clerk at least one week in advance of the proposed Council Meeting.
- Presentations are limited to 15 minutes or less.
- Questions regarding the agenda item will be limited to 10 minutes or less and will be facilitated by the Mayor.
- Requestors will be notified by the Thursday before the proposed Council Meeting as to whether the proposed item will be on the Council Agenda.



Better World Barbeque, LLC

Dear

Community Partner:

We are very excited for the Springerville Rib Throw down this year. We are the longest running BBQ contest in Arizona. This year Better World Barbeque LLC has once again partnered with the Cpl. Joe McCarthy foundation in putting on this fantastic event. We would like to invite you to be a part of this wonderful event that benefits so many in the community and surrounding communities. We are expecting 50 teams or more this year. We are asking for help with a cash donation or sponsorship to help us put on this event. We are pleased to announce that we are offering sponsorship tiers this year. Please see attached sponsorship ties and if you and your organization would like to join us, we would welcome you to our BBQ family. We are also taking donations for the very popular raffle that we hold and is one of our main fund raisers for the event. Last year we had over 100 items to raffle off. With a sponsorship for this event it would include a banner at the event, advertising on the web page and also the Facebook page. If you would like a sponsorship please send us your logo for your business so we can include it on the banners and internet pages. Please send logo to betterworldbarbeque@gmail.com. The event starts on September 1st with a tri tip and pulled pork dinner for the public, 2nd we hold the appetizer and dessert contest, and on the 3rd the rib throwdown begins, along with the Kids Q and the FireBall challenge. This event is very beneficial to our community and we would like to have you join us.

Proceeds from last years event benefited 5 charities :

White Mountain Historical Society, the Apache County ATV, and the Eagar Fire Department located in Round Valley.

The Cpl. Joe McCarthy foundation located in St. Johns.

The Darrin Reed Foundation located in Show Low.

We were also able to give to 2 different families who were having medical issues.

As of year to date we have given over \$4,400.00 to the charities listed, and we have more interested.

Any help you can give us is greatly appreciated.

Sincerely:

Mike Nuttall

President

(928) 245-0145

162 W. School Bus Road Eagar, Arizona 85925

www.betterworldbarbeque.org

betterworldbarbeque@gmail.com



Better World Barbeque, LLC

Beef: \$1,000 or more

- Individual Sponsor Banner
- Named on radio broadcasts
- Named in newspaper article
- Listed on website
- Listed on social media site
- Named on stage announcements throughout event
- Opportunity to provide promotional materials for team swag bags and for judge bags. (97 total)
- Opportunity to provide a coupon for their business in our team swag bags (50 teams)
- 2022 Rib Throwdown Gift Basket
- VIP Judge Position (4) for Rib competition (must confirm by July 31st that you can fill those positions)

Chicken: \$500

- Listed on giant sponsorship banner
- Named on radio broadcasts
- Listed on website
- Listed on social media site
- Named on stage announcements throughout event
- Opportunity to provide promotional materials for team swag bags and for judge bags. (97 total)
- Opportunity to provide a coupon for their business in our team swag bags (50 teams)
- VIP Judge Position (2) for Rib competition (must confirm by July 31st that you can fill those positions)

Pork: \$300

- Listed on giant sponsorship banner
- Named on radio broadcasts
- Listed on website
- Listed on social media site
- Named on stage announcements throughout event
- Opportunity to provide a coupon for their business in our team swag bags (50 teams)
- VIP Judge Position (2) for Fireball competition (must provide proof of age 21yrs old) or special meat competition. (must confirm by July 31st that you can fill these positions and for which category)

Elk: \$200

- Listed on giant sponsorship banner
- Listed on website
- Listed on social media site
- Named on stage announcements throughout event
- Opportunity to provide a coupon for their business in our team swag bags (50 teams)
- VIP Judge Position (1) for 1 of the competitions to be determined day of competition (must confirm by July 31st that you can fill this position)

Deer: \$100

- Listed on giant sponsorship banner
- Listed on social media site
- Named on stage announcements throughout event
- Opportunity to provide a coupon for their business in our team swag bags (50 teams)

162 W. School Bus Road Eagar, Arizona 85925
www.betterworldbarbeque.org
betterworldbarbeque@gmail.com

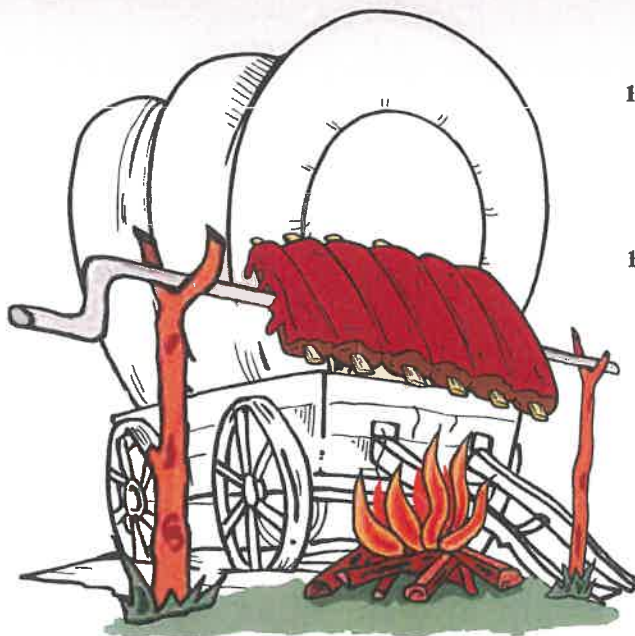
2022

11th Annual

2022

Springerville Rib Throwdown

Brought to you by Better World Barbeque, LLC
since 2011



Thursday - September 1st

6:PM - TRI-TIP, PULLED PORK DINNER
Public Invited - First Come- First Served
\$12/Plate

Friday - September 2nd

6:PM APPETIZER CONTEST
Public Invited to Enter

Must have minimum 200 small portions for Judging
6:15 - Appetizer Judging & Eating
Minimum \$10 Donation to Participate

Saturday September 3rd

RIB THROWDOWN

10:AM - Come meet the Contestants

12:PM - Rib Judging

12:PM to 3:PM - Ribs Go On Sale
or until ribs are sold out
Peoples Choice Tickets - \$2 each

1:PM Fireball Dish Category turn in

2:PM Kids "Q" turn in

4:PM - Raffle Prize Drawing
& Contest Awards

Featuring



Event Location
The Springerville
Town Park
Behind the
Heritage Center/
Town Hall/
Police Department
(The Old Springerville
School House)
418 E. Main St.
(Hwy 60)

RAFFLE PRIZES

Numerous Prizes
Need not be Present to WIN!
1 Ticket - \$1 6 Tickets - \$5
Finger Tip to Finger Tip - \$20
50/50 RAFFLE - \$5 per Ticket

For More Information and Entry Forms
Please Visit:

2022 Springerville Rib Throwdown on Facebook
www.betterworldbarbeque.org

Proceeds to Benefit
Corporal Joe McCarthy
Foundation

First Responders

Legacy Scholarship
Fund, Inc.

Apache County Trail
Riders, Inc.

2022

Gateway to Labor Day

We do the Que to Benefit You

2022

RESOLUTION NO. 2022-05

**A RESOLUTION OF THE TOWN COUNCIL OF TOWN OF EAGAR
AUTHORIZING THE RENEWAL OF THE TOWN OF EAGAR'S
MEMBERSHIP IN THE RURAL ARIZONA GROUP HEALTH TRUST**

WHEREAS, Town of Eagar ("Eagar") is currently a Participating Entity in the Rural Arizona Group Health Trust ("the Trust"); and

WHEREAS, Eagar has previously elected Trust membership for the period ending June 30, 2022; and

WHEREAS, the Trust's Board of Trustees ("the Trust Board") has offered a renewal membership to Eagar commencing July 01, 2022; and

WHEREAS, Eagar wishes to accept the offer and renew its participation in the Trust for a 5-year Membership Period commencing July 01, 2022 and terminating June 30, 2027; and

WHEREAS, renewal of Eagar's membership in the Trust will serve the interest of the Town and its employees.

NOW, THEREFORE, IT IS RESOLVED AS FOLLOWS:

1. The Eagar Town Council hereby authorizes the renewal of Eagar's membership in the Trust for the period commencing July 01, 2022 and terminating June 30, 2027 and by doing so Eagar agrees to be bound by the terms of the Declaration of Trust and the By Laws of the Trust.
2. The Eagar Town Council hereby appoints the following Trustee to serve on the Board of Trustees of the Rural Arizona Group Health Trust from July 01, 2022 until the appointment of a duly-qualified successor, consistent with Eagar

Trustee [Town Clerk]

3. The Eagar Town Council hereby appoints the following Alternate Trustee to serve on the Board of Trustees of the Rural Arizona Group Health Trust from July 01, 2022 until the appointment of a duly-qualified successor, consistent with the Rural Arizona Group Health Trust Declaration of Trust and By-Laws;

Alternate Trustee [Town Manager]

APPROVED AND ADOPTED this _____ day of _____, 2022.

Bryce Hamblin, Mayor

ATTEST:

Jessica Vaughan, Town Clerk

APPROVED AS TO FORM:

Brett Rigg, Town Attorney



April 27th, 2022

TO: Mayor and Council

FROM: Britney Reynolds
Community Development Coordinator

RE: Two new appointment to Planning and Zoning Commission; One appointment to Design Review Board

BACKGROUND:

The Community Development Department has received applications from Renee Fowler and Macie Edwards who are ready to serve the Town of Eagar for a period of three years on the Planning and Zoning Commission. Mrs. Renee Fowler has also indicated she would be willing to serve on the Design Review Board. Both applicants want to join these groups to serve their community.

I respectfully request that the Town Council approve these new commissioners and Design Review Board appointment. Thank you for your consideration.

Respectfully,

Britney Reynolds

Town of Eagar Board/Committee Membership Application

Name: Macie Edwards
Address: 928 Crosby St.
City: Eagar
State: AZ
Zip: 85925
Phone: (928) 245-8790
e-mail: macie@elkcountryside.net

Check the following board you would be willing to serve on. Please fill out a separate sheet for each board you wish to serve on.

Board of Adjustment	<input type="checkbox"/>
Cemetery Committee	<input type="checkbox"/>
Design Review Board	<input type="checkbox"/>
Eagar Beautification Committee	<input type="checkbox"/>
Municipal Property Corporation	<input type="checkbox"/>
Parks and Recreation Committee	<input type="checkbox"/>
Planning and Zoning Commission	<input checked="" type="checkbox"/>
Public Safety Personnel Retirement	<input type="checkbox"/>
System Local Board	<input type="checkbox"/>
Utilities Board	<input type="checkbox"/>

Please explain why you would like to serve on this board.

Community involvement

You may attach a resume or documentation of any related experience that may apply.

Date submitted: 04/19/22

Town of Eagar

Board/Committee Membership Application

Name: Benee Fowler

Address: 332 S Nicoll St.

City: Eagar,

State: Arizona

Zip: 85925

Phone: 928-699-4146

e-mail: _____

Check the following board you would be willing to serve on. Please fill out a separate sheet for each board you wish to serve on.

Board of Adjustment	<input type="checkbox"/>
Cemetery Committee	<input type="checkbox"/>
Design Review Board	<input checked="" type="checkbox"/>
Eagar Beautification Committee	<input type="checkbox"/>
Municipal Property Corporation	<input type="checkbox"/>
Parks and Recreation Committee	<input type="checkbox"/>
Planning and Zoning Commission	<input checked="" type="checkbox"/>
Public Safety Personnel Retirement	
System Local Board	<input type="checkbox"/>
Utilities Board	<input type="checkbox"/>

Please explain why you would like to serve on this board.

A different way to serve my community & learn
more about my community.

You may attach a resume or documentation of any related experience that may apply.

Date submitted: 2/14/22

Conditional Use Permit Time Extension Request

Jesse Rogers <jesse@claimtechpa.com>

Thu 4/21/2022 3:04 PM

To: Britney Reynolds <b.reynolds@eagaraz.gov>

 3 attachments (415 KB)

Notice of Action for Conditional Use Permit.pdf; Road Standards Email for ADOT.pdf; Email Chain For ADOT.pdf;

Hello Britney,

I would like to request a time extension for the conditional use permit on May 3rd 2022 Counsel Meeting.

I would like the Counsel to know that I have been working diligently to get all of the information needed from ADOT, surveyor and engineer as required by the terms of the conditional use permit extended to me. I have provided you the email chain of me communicating with ADOT and asking them for the information that I required to get for the engineer to do the design. I was told by ADOT that they were working with you to finalize what would be required as late as Jan 31st and then no further communication. ADOT's direction was then given to you and you had sent it to me. On Feb 9th 2022 I got the attached email from you relaying the recommendations by ADOT and you, Matt and I had a sit down meeting after that to discuss the details of the project and to make sure that I had the green light because I was going to give these details to the engineer so they can get their part completed. I know that you are not responsible for the wait from ADOT but I assure you that as soon as I got the information from you, I sent it to the engineer to get started. I had to hire the surveyor to come back and do additional survey work for the road work recommendations by ADOT. I communicated with the surveyor that I needed additional work and got on his schedule. As you know, the contractors and trades and professional services are very busy and it has taken longer than normal to get work done. This was the case with the surveyor. I was persistent and finally got him to do the topo survey that was needed. I immediately sent that to the engineer but the engineer is also busy so I had to get in line and wait for the engineered drawings to be completed and I believe they will be done within the next few weeks. The bottom line is that it has taken a much longer time to get everything required by the conditional use permit completed to be able to submit for a permit than I thought it would. I also was not aware that the conditional use permit was only good for 6 months as it was never communicated to me there was this limit nor was it on the Notice of Action regarding the granted conditional use permit but notwithstanding this I did not waste time and drag my feet to get this done. It was my desire to have already started on this project. I had the RV park site cleared already. I have the funding ready to go and have purchased materials to try and avoid supply chain issues but have been waiting on the professional services required by others to be done so I can apply. I appreciate your consideration of allowing more time on this conditional use permit and commit to continuing to work diligently to get everything required to apply for a permit. As soon as permits are issued, work will commence without delay.

Thank you for your time and consideration.

--

Best regards,

Jesse Rogers
ClaimTech



April 28th, 2022

To: Mayor and Council

From: Britney Reynolds
Community Development Coordinator

RE: Jesse Rogers Conditional Use Permit application CU2021-8 extension request

Background:

Mr. Rogers appeared before the Planning & Zoning (P&Z) commission for the first time in December of 2020. At that time, the commission felt that more information was needed from Mr. Rogers about point of entry (suggested to contact ADOT/obtain a traffic study) and overall plans for the area so he was asked to obtain information and return in January of 2021. Mr. Rogers stated he was willing to provide this information, but only if it was feasible for him. Mr. Rogers did not attend the meeting in January 2021 and did not supply his business partner with the requested information. The commission asked for another meeting in February at which time they wanted all requested information. Mr. Rogers started to pursue other business avenues at that time that would not mandate a conditional use permit. The Community Development department looked over several options Mr. Rogers provided in the next few months to determine if the avenues could be pursued. Mr. Rogers then returned to the community development department to obtain a new conditional use permit for a RV park. Mr. Rogers was allowed to reapply as a decision was never determined during the regular meetings. Mr. Rogers came before P&Z in July of 2021 and the commission again stated their concern for safety in the area of either entrance suggested and wanted updated plans as none of this was provided. The commission started to ask Mr. Rogers to obtain this information and come back when Mr. Rogers stated that he wanted a decision that night. As the commission could not be sure of safety issues, the permit was denied as Mr. Rogers stated he was not willing to obtain a traffic study at that time. Mr. Rogers then appealed the matter to council. This was pushed back until November 2021 due to several conflicts. I was informed on 11/15/2021, by ADOT, that Mr. Rogers had contacted their permit office about the business venture and was told by their office that he would need to complete a traffic study. The traffic study was not turned into the ADOT office at that time. Mr. Rogers conditional use permit is set to expire on 5/16/2022 and the community development department has not received plans for this undertaking as of the date of this letter.

Mr. Rogers has stated that due to the length of time that ADOT took to process the traffic study, among other professional services being delayed, he has not been able to begin pulling permits or to start work. Mr. Rogers knew of the request for a traffic study for almost a year before he came to the council and obtained approval for his conditional use permit. Mr. Rogers also states that he was never notified about the six month time limit for conditional use permits. I have attached the Notice of Action letter that was sent to Mr. Rogers that states the section of code that needed to be reviewed. This section of code clearly states that permits must be pulled and work commenced within a six month timeframe. The section of code directly below this clearly states that if this does not occur within the time limit the town shall revoke said permit.

The information above, as well as additional information attached, is for your reference in determining if Mr. Rogers Conditional Use Permit should be extended. The information attached includes previous staff recommendations for this project.

Respectfully,

A handwritten signature in black ink, appearing to read "Britney Reynolds". The signature is fluid and cursive, with the first name "Britney" and last name "Reynolds" clearly distinguishable.

Britney Reynolds
Community Development Coordinator



MINUTES
PLANNING AND ZONING COMMISSION
PUBLIC HEARING
DECEMBER 8TH, 2020 AT 6:00PM
TOWN COUNCIL CHAMBERS
22 W 2ND ST. EAGAR

Chair Deanna Davis welcomed all those in attendance and began meeting with Roll Call

Commission Present: Aaron LeSueur
Dave Kalinowski
Shawna Murphy
Deanna Davis
Ron Shepherd
Joe Sitarzewski
Dan Muth

Commission Absent: None

Staff Present: Matthew Mears, Town Manager
Britney Reynolds, Community Development Coordinator

PLEDGE OF ALLEGIANCE Chair Deanna Davis asked Commissioner Muth to lead the Pledge of Allegiance

INVOCATION Commissioner Aaron LeSueur offered the invocation

ITEM #5 PUBLIC COMMENTS: None

ITEM #6 CONSIDERATION OF THE NOVEMBER 10TH, 2020 MINUTES

Commissioner Ron Shepherd moved to approve the November 10th, 2020 meeting minutes. Commissioner Aaron LeSueur seconded; all were in favor, motion carried unanimously 7-0.

Vote: Ayes: Aaron LeSueur
Dave Kalinowski
Shawna Murphy
Deanna Davis
Ron Shepherd
Joe Sitarzewski
Dan Muth

ITEM #7 PUBLIC HEARING ON RZ2020-3: A ZONING AMENDMENT APPLICATION FOR REZONING OF 110 N. BURK ST. ALSO KNOWN AS PARCEL #'S 104-12-001 & 104-08-027 FROM AG TO R1-10 ZONING.

Property owner Daniel Nicoll stated that when the home and property was originally purchased, they were unaware that under 5 acres of land was not allowed within an agricultural zone. The Nicoll's are already in the process of selling current home along with one acre of property leaving roughly three acres to build a new home on in the near future.

Matthew Mears, Town Manager, gave recommendation that this rezoning be allowed as areas to the East and North are currently zoned R1-10 and as a town grows it is natural for zoning to be changed to meet residential needs.

Commission asked about any comments, Britney Reynolds stated there were no written comments. She was stopped while posting the property to ask why this was taking place, but the individual had no problem with this change occurring as they already believed the property to be residential.

Commissioner Aaron LeSueur moved to approve RZ2020-3; A Zoning Amendment Application for Rezoning Of 110 N. Burk St. Also Known as Parcel #'s 104-12-001 & 104-08-027 From AG to R1-10 zoning. Commissioner Joe Sitarzewski seconded; all were in favor, motion carried unanimously 7-0.

Vote:	Ayes:	Aaron LeSueur
		Dave Kalinowski
		Shawna Murphy
		Deanna Davis
		Ron Shepherd
		Joe Sitarzewski
		Dan Muth

Commissioner Dan Muth recused himself from this portion of the meeting.

Mr. Jesse Rogers, as property owner, given three minutes to present project. This property is across the road from property owner's home. Wants this property to be more of a KOA based area that will have large lots for RV's including trees and grass to be planted in the area. Wants the entrance to the park to be from River Road instead of HWY 260 as he wants to alleviate traffic from the HWY 260 area. He is aware this is a potential issue for some residents. Looking to reduce the amount of RV spaces offered to include water features and allow more space for those accessing the property. Canvas tent area will be permanent pad with permanent bathrooms but did state this could be problematic. The RV site will be roughly two and a half acres of the six-acre lot. Commission was provided with a satellite view of the area also showing the Amity ditch and where the RV park would be in relation to the lot. Recommendations from staff were for the commission to look over code section 18.60 Recreational Vehicles in assisting with the decision of allowing the RV park to continue. Mr. Mears stated that normally it would be more beneficial to the town to have retail in the area, but there is not a pressing for retail businesses in the area.

Commission asked for written comments. Britney Reynolds provided those to the commission. Also asked to provide any further comments regarding this permit. Commission was provided with names of those who are opposed to the creation of this RV park.

Chair Deanna Davis mandated that public would have a total of three minutes per comment due to the number of those wishing to address the issue.

Residents discussed potential increase in traffic, lack of police force to enforce potential issues, increase in ATV traffic, and fire risks. The largest complaint from many of the residents was the entrance and exit being located along River Road as it is difficult to see traffic coming from South River Road. This property was changed from residential roughly ten years ago to commercial to allow a business, against the communities wishes, which then did not take place. There were a few residents that supported the idea if there are regulations for the management of the RV park believing that this will create. Majority of the residents are suggesting that the entrance be located along Central/HWY 260. Worried about potential increase in visitors not respecting properties and ruining property as well as the values of the area. Canvas on tents possibly being torn or ruined due to high winds, there are many deer and elk within that area that cross roadways, and owner needs to be aware of Amity ditch requirements as that is a part of the property.

Commissioner Ron Shephard brought up 18.60 which states that an RV park shall be allowed within a C-1 zone by conditional use only, but that in C-1 zoning code a RV park is not listed as a conditional use permit in section 18.48 code.

Commissioner Joe Sitarzewski became a member of the planning and zoning commission after 2009 meeting because most of the board resigned after the council's decision. Feels that many times when business opportunities are brought up before town members, they turn down ideas because they do not want the tourists around. If this meets and applies with zoning and processes set forth by town, this should be approved.

Commissioner Aaron LeSueur was involved in the first meeting as well. If it follows zoning and does not create safety reasons, then this should be allowed.

Commissioner Joe Sitarzewski discussed how the commission does not determine a conditional use based on safety, but rather based on if it meets the standards and uses of the zone.

Commissioner Shawna Murphy agreed that there needs to be some consideration of businesses coming in as power plants are looking at leaving. ~~ADOT may need to be contacted to provide safe traffic options for the RV park.~~ She feels this meets the standards and there is enough of a barrier that this should be allowed.

Commissioner Dave Kalinowski feels that if this is designed and landscaped correctly this could be a benefit to the town. Where this is already zoned commercial, this would be a permissible use of the property. May need an ADOT survey to determine best point of access.

Chair Deanna Davis asked about tent sites as these were not provided on the drawings and asked about the wind speed for these canvas tents.

Mr. Rogers stated that the canvas tents are not a sure thing at this time. The RV park is the main concern at this time and that the tents would be a part of a second phase of construction. He would get canvas tents that are rated for wind to go with the permanent pads, poles, and bathrooms for the tents. He would not be opposed to putting cabins in the area instead of tents. Stated that cabins would be within the zoning of placing a hotel in the area. Wants to mainly put in nice landscaping and grass so it is more appealing to everyone.

Chair Deanna Davis asked why Mr. Rogers is putting the RV park in this area when he had a conditional use from several years ago to do the same thing across the street in River Run Estates area.

Mr. Rogers stated that he was asked why he was doing it from HWY 260 at that time and not River Road but stated that he wants to put in boutique hotels in that area in the future. He then stated they had issues with that project because of Apache county and lot lines needing to be adjusted. With this process they discarded the project in favor of boutique hotels or a hotel.

Commissioner Shephard asked how many RV spots and tent sites.

Mr. Rogers stated there are 27 RV spots currently, but some will be taken out to allow for more room between sites. 10 tent sites potentially on the hill. At this time park will be completely RV until a later time. Tents will be to the East and South.

Commissioner Sitarzewski asked what the plan is for the entire property as the drawing provided only indicates the RV park area.

Also asked if Mr. Rogers was planning on putting any kind of perimeter structure to deter guests from venturing onto people's property. Suggested Mr. Rogers should take all action possible to alleviate potential issues for nearby property owners.

Mr. Rogers stated he did not plan on putting in a perimeter structure as he feels Amity Ditch is enough of a deterrent to keep people from going onto other properties.

Commissioner Kalinowski asked Mr. Rogers about an engineered set of plans as what was provided seemed to be the bare minimum and did not include all aspects of what was to take place on the property.

Mr. Rogers stated an engineer did draw the RV plan that was provided, but at this step in the process he did not feel that spending thousands of dollars for plans was warranted if this project were to be denied. This meeting will determine if he spends more money on this project or if he goes in another direction.

Commissioners agreed that more information was needed about this permit to determine full impact of this undertaking.

Applicant Closing Statement

Mr. Rogers stated that he could be something more invasive into this area and not have to worry about coming to commission. He does not feel that traffic is an issue as he lives right from HWY 260. He dealt with this when his family decided to change the farm ground, they owned into a subdivision area and the residents wanted to oppose that because they wanted it to stay farmland. He wants to make something beautiful that will tie in with what he plans for across HWY 260. Believes this will attract people to the community that will boost economy. Mr. Rogers is willing to provide more information to commission if that is what needed and required if it is feasible.

ITEM #10 DISCUSSION AND CONSIDERATION OF ITEM 9

- Tabled

RECONVENE TO REGULAR MEETING

ITEM #11 REPORTS

None

ITEM #12 ADJOURNMENT

Chair Deanna Davis adjourned meeting [7:29 p.m.]

Chair Signature

Director Signature



MINUTES
PLANNING AND ZONING COMMISSION
JANUARY 12th, 2021 AT 6:00PM
TOWN COUNCIL CHAMBERS
22 W 2ND ST. EAGAR

Chair Deanna Davis called the meeting to order and welcomed those in attendance. Commissioner Dan Muth was excused from the meeting. Commissioner Shepherd led the Pledge of Allegiance and Commissioner LeSueur offered the invocation.

Commission Present: Joe Sitarzewski
Ron Shepherd
Deanna Davis
Dave Kalinowski
Aaron LeSueur
Shawna Murphy

Commission Absent: Dan Muth

Staff Present: Matthew Mears, Town Manager
Britney Reynolds, Community Development Coordinator

ITEM #5 PUBLIC COMMENTS: None

ITEM #6 CONSIDERATION OF THE DECEMBER 6TH, 2020 MINUTES

Commissioner Aaron LeSueur made a motion to accept the minutes from the December 6th, 2020 meeting. Commissioner Dave Kalinowski seconded; all were in favor, motion carried unanimously. 6-0.

Vote: Ayes: Joe Sitarzewski
Ron Shepherd
Deanna Davis
Dave Kalinowski
Aaron LeSueur
Shawna Murphy

ITEM #7 UNFINISHED BUSINESS

- A. CONDITIONAL USE PERMIT CU2020-6; A CONDITIONAL USE PERMIT APPLICATION FOR THE PROPERTY KNOWN AS PARCEL 104-20-001A AT THE CORNER OF WEST CENTRAL AVE AND NORTH RIVER ROAD TO ALLOW CREATION OF AN RV PARK AND PERMANENT PAD CANVAS TENT SITES ON PROPERTY. COMMISSION REQUESTED FUTURE INFORMATION FROM APPLICANT AT PREVIOUS MEETING WHICH COMMISSION WILL BE REVIEWING.

Commission had reviewed further documents that had been supplied by Jesse Rogers. Jesse Rogers was unavailable for this meeting so he appointed Ethan Eagar to address the commission on his behalf. Commission discussed concerns of area and the list of requirements that was generated using town codes. Ethan Eagar was given a copy of the list and was given the opportunity to address each item on the list. Items on the list were not addressed by the updated plans received from Jesse Rogers so the commission and Ethan agreed that another meeting would be needed. Ethan Eagar was informed he would have until February 3rd to submit updated information to allow time for packet compilation before the February 9th meeting. He believed this would not be an issue and agreed to the terms.

Where Roads Hit the Trails

Planning and Zoning Commission Meeting
January 12th, 2021

ITEM #8	REPORTS	None
ITEM # 9	ADJOURNMENT	Chair Deanna Davis adjourned meeting [6:50 p.m.].

Chair signature: _____

Director signature: _____



MINUTES
PLANNING AND ZONING COMMISSION
PUBLIC HEARING
JULY 13th, 2021 AT 6:00PM
22 W 2ND ST. EAGAR

Chair Shawna Murphy called the meeting to order and welcomed those in attendance. Commissioners Dan Muth and Deanna Davis were excused from the meeting. Chair Murphy led the Pledge of Allegiance and Commissioner Ciminski offered the invocation.

Commission Present: Shawna Murphy
Brenda Ciminski
Jimi Hammond
Ron Shepherd
Joe Sitarzewski

Commission Excused: Dan Muth
Deanna Davis

Staff Present: Matthew Mears, Town Manager
Britney Reynolds, Community Development Coordinator

ITEM #5 PUBLIC COMMENTS: None

ITEM #6 CONSIDERATION OF THE JUNE 8th, 2021 MINUTES

Commissioner Joe Sitarzewski made a motion to accept the January 12th, 2021 minutes with commissioner Ron Shepherd second; all were in favor, motion carried unanimously 5-0.

Vote: Ayes: Shawna Murphy
Joe Sitarzewski
Ron Shepherd
Jimi Hammond
Brenda Ciminski

CONVENE TO PUBLIC HEARING

ITEM #7 PUBLIC HEARING ON CONDITIONAL USE PERMIT CU2021-6

A Conditional use permit application for the property known as 125 S. Hidden Valley Drive also known as parcel #104-58-005 to allow for living in a recreational vehicle until home can be completed in an AR-20 zoned area.

Rick and Patty Johnson were in attendance and asked the commission to approve this conditional use permit as they will both be teaching at the Round Valley Middle School this upcoming year and are working towards completing building within the next year if possible. Mr. Johnson stated that utilities have or are being placed on the property at this time.

Town staff recommended to tie the conditional use to the building permit and if home is not completed within the allotted permit timeframe, the applicants must report back to the commission.

No public or written comments.

Where Roads Hit the Trails



Town staff shared that if requirements were met and the commission felt comfortable in approving then to move forward as there were more checks that the town would complete during the permitting process. Staff stated that if commission was unsure or uncomfortable with any portion of this endeavor, it should be denied.

Commissioners still concerned about safety in the area of either entrance, but would like more information. Commissioner asked about reasons for not utilizing the Central Ave./260 area for an entrance and Mr. Rogers stated that it was too expensive to come off of this area and that the checklist provided by ADOT would be unfeasible for him to continue with this project. Mr. Rogers was reminded that access from River Road would still have standards that would need to be met.

ITEM #12 DISCUSSION AND CONSIDERATION OF ITEM 11

Commissioner Brenda Ciminski abstain from voting on this matter. Commissioner Ron Shepherd moved to deny permit CU2021-8 based on safety concerns of entrance along River Road, but willing to reassess permit if entrance and information provided for Central/260 access. Chair Murphy seconded; all were in favor except commissioner Jimi Hammond, motion carried 3-1.

Vote: Ayes: Shawna Murphy
 Ron Shepherd
 Joe Sitarzewski

Nays: Jimi Hammond

Abstain: Brenda Ciminski

RECONVENE TO REGULAR MEETING

Chair Shawna Murphy closed the public hearing.

ITEM #13 REPORTS

ITEM #14 ADJOURNMENT

Chair Shawna Murphy moved to adjourn the meeting [7:53 p.m.].

Chair signature: _____

Director signature: _____

**MINUTES
EAGAR TOWN COUNCIL
REGULAR MEETING & PUBLIC HEARING
22 W. 2nd St., Eagar, AZ
November 16, 2021 – 6:00 P.M.**

Mayor Bryce Hamblin called the Regular Meeting & Public Hearing to order and welcomed those present. Mayor Hamblin requested that the record show all Councilmembers are present except for Councilor John Phelps. Mayor Bryce Hamblin led the Pledge of Allegiance and Councilor Reece Hadlock offered the invocation.

COUNCIL PRESENT : Bryce Hamblin
 Steve Erhart
 Reece Hadlock
 Debra Seeley
 Marsha Tucker
 Randy Nicoll

COUNCIL ABSENT: John Phelps

STAFF PRESENT: Matt Mears, Town Manager
 Jessica Vaughan, Town Clerk/Events Coordinator
 Shane Bevington, Police Chief
 Britney Reynolds, Community Development Coordinator

ITEM #6: OPEN CALL TO THE PUBLIC

Terry Shove stated that basketball has started, and St. Johns has joined in. New LED lights are being installed in the dome and the turf has been rolled up. The mobile meat truck has arrived.

Sandra Howard asked for council to consider changing the speed limit on School Bus Rd. due to nobody paying attention to wildlife. She witnessed a white truck get in a wreck with a deer and could not get people to slow down and pay attention.

ITEM #7: PUBLIC HEARING

- A. DISCUSSION AND POSSIBLE ACTION TO CONSIDER AN APPLICATION FROM JESSE ROGERS FOR A CONDITIONAL USE PERMIT #CU2021-8 TO ALLOW AN RV PARK TO BE CREATED IN A COMMERCIAL ZONED AREA AT THE CORNER OF WEST CENTRAL AVE AND SOUTH RIVER ROAD KNOWN AS PARCEL 104-20-001A.

Vice-mayor Steve Erhart made a motion to go into the Public Hearing [at 6:08 p.m.] Councilor Debra Seeley seconded; all were in favor, motion carried unanimously. 6-0

Vote: Ayes: Bryce Hamblin
Steve Erhart
Reece Hadlock
Debra Seeley
Marsha Tucker
Randy Nicoll

COUNCILOR MARSHA TUCKER THEN RECUSED HERSELF

Brett Rigg reported that the Planning and Zoning Commission met on July 13, 2021 and denied the conditional use permit. Commissioners were concerned about safety and Brenda Ciminski abstained from the vote. The code is clear that from the day it is denied that it can be appealed within 15 days. Section 18.84.070 states that if it goes to public hearing council can approve, approve with conditions, or deny the decision is final for one year.

Mayor Bryce Hamblin asked for clarification that the commission denied, correct?

Mr. Rigg replied that it was denied three ayes and one nay.

Mr. Rigg stated that council can designate the size of vehicle, noises, lights, purposed use and that RV Parks require a five-to-six-foot solid fence, twenty-foot RV spaces, gravel, four percent recreational area, fire suppression and sanitation.

Mayor Hamblin asked what the definition for adjacent landowner is?

Mr. Rigg stated it means nearby but not necessarily touching.

Adam Buck attorney for Jesse Rogers provided a presentation for the planned RV Park.

Mr. Buck presented a second presentation stating that the property is zoned as a C-1 and Arizona Department of Transportation "ADOT" states that access is to be on River Rd. asking that Council to approve the conditional use permit.

Jesse Rogers stated that he did go and talk to Candace with ADOT stating that I do need to get a traffic engineering done which is in the process.

Mr. Buck read a letter on behalf of John Udall stating that Mr. Udall endorses the project and is excited to see the project.

Mayor Hamblin asked if there is an age requirement for the RV Park?

Mr. Rogers replied that he has not decided on that yet but plans to have strict rules.

Melissa McNeill stated that the concern is from the hill on River Rd to Highway 260. Concerned about wrecks and not being able to see over the hill. The Harris's were approved so my question is a traffic study required for every RV Park or just Mr. Rogers and do businesses have to do that same?

Britney Reynolds replied that the Harris's were approved with conditions one of those conditions is to get a traffic study done.

Matt Mears stated that each permit is a case-by-case bases. Businesses have different requirements that must be met.

George Pichel stated that people rarely do the speed limit on River Rd. If you're not careful when you come over the hill in the winter, you can slide before reaching the stop sign and worried about plowing through an RV. Has the town thought about water and sewage usage and how that will impact the system?

Mr. Mears replied that capacity wise there is not a concern for the sewage.

Gary Eagar states that if an RV Park is done right, they can be really nice. Some RV's cost more than a home and you meet some really nice people in parks.

Mr. Rogers states he would like it to be very similar to the Bear Paw RV Park lots will be 35ft wide and 65ft to 85 ft long.

Vice- mayor Steve Erhart asked when the study is supposed to be done?

Mr. Rogers sated that it should be done in a few weeks.

Sally Simmons states she is not against anyone bettering themselves or their family. There has been a death on that hill of River Rd., and it is dangerous. Concerned with fire season and fire pits, concerned about kids and extra traffic, and what will happen to with all vegetation and what is the timeline of the project.

Councilmember Debra Seeley asked about emergencies if there is a secondary exit?

Mr. Rogers stated that he hopes to start in the spring and be done by the fall don't plan to drag it out. I plan to keep most of the vegetation the code does require a 5ft to 6ft fence hoping to do a wood fence and can investigate a secondary entrance for emergencies.

Brenda Ciminski stated that she is there representing her father. Mrs. Ciminski states that 10 to 12 years ago when that property was rezoned to commercial at a Planning and Zoning meeting the condition was to come off Highway 260 would like to see that still as one of the conditions.

~~Shawn Murphy Chair of the Planning and Zoning Committee states that the commission was not against the RV Park but that it was denied because of safety concerns. At the Planning and~~

Zoning meeting we asked Mr. Rogers to do a traffic study and he stated he would not so therefore it was denied.

Councilor Nicoll stated maybe the Town needs to look into some speed bumps or yield signs since this will potentially bring in more traffic

Mayor Hamblin stated that Mr. Rogers cannot control speeders and if kids are playing in the street that is the parents' fault. Mayor Hamblin continued stating he would like to see a traffic study done with recommendation from ADOT.

B. AJOURN PUBLIC HEARING

CONVENE INTO REGULAR SESSION

Vice-mayor Steve Erhart made a motion to go back into Regular Session [at 7:57 p.m.] Councilor Randy Nicoll seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Bryce Hamblin
Steve Erhart
Reece Hadlock
Debra Seeley
Randy Nicoll

C. DISCUSSION OR POSSIBLE ACTION OF ANY ACTION DEEMED NECESSARY FROM THE PUBLIC HEARING- ITEM A

Councilor Reece Hadlock made a motion to approve the conditional use permit with all conditions of the Town Code, conditions set by the Planning and Zoning Commission, Arizona Department of Transportation traffic study by a third party, and Arizona Department of Transportation recommendations. Councilor Randy Nicoll seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Bryce Hamblin
Steve Erhart
Reece Hadlock
Debra Seeley
Randy Nicoll

ITEM #10: ADJOURNMENT

Councilor Reece Hadlock made a motion to adjourn the meeting [at 8:08 p.m.] Councilor Randy Nicoll seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Bryce Hamblin
Steve Erhart

Reece Hadlock
Debra Seeley
Randy Nicoll

Attest: _____

Mayor: _____

Vice-Mayor: _____

Council: _____

CERTIFICATION OF COUNCIL MINUTES

I hereby certify that the foregoing minutes is a true and correct copy of the minutes of the Special Council Meeting of the Town of Eagar, Arizona held on November 16, 2021. I further certify that the meeting was duly called and held and that a quorum was present.

Jessica Vaughan, Town Clerk/Event Coordinator

Ed Wilson <jwilson@azdot.gov>

Mon 11/15/2021 4:49 PM

To: Britney Reynolds <b.reynolds@eagaraz.gov>

Britney,

Mr. Rogers has contacted our permits office about his proposed business and was notified that he would need a traffic study to determine what would be the best access point as well as any other items that would be needed. We rely on the outcome of the final approved study to determine what is required for the actual permit for access.

Please let me know if you need anything else. I can be reached at 928-524-5432.

Thanks

□

Ed Wilson

District Engineer

Northeast District

2407 E. Navajo Blvd.

Holbrook, AZ 86005

928.524.5432

www.azdot.gov



NOTICE OF ACTION

REVIEWED BY: Town Council Date: 11/16/2021

APPLICATION: CU2021-8

REQUEST: Creation of an RV Park

LOCATION: SE corner of River Rd and Central/260 Parcel #104-20-001A

APPLICANT: Jesse Rogers

GRANTED: ☒ VOIDED: DENIED: OTHER:

Description: Council moved to approve the conditional use permit with all conditions from Town Code (18.60) in regard to RV parks, conditions set forth by the Planning and Zoning Commission, a traffic study completed, and a recommendation from ADOT on safest entrance to park.

Commission conditions included safe access to and from park, fencing, landscaping, 4% recreational area, asked that all possible measures be taken to alleviate potential issues for neighbors, engineered plans for park, as well as ensuring proper safety measures are taken. Further information regarding this permit can also be found in Town Code section 18.84.100.

Originally dated: 11/16/2021

Planning and Zoning Coordinator