



*****DUE TO COVID-19, SEATING CAPACITY IS LIMITED TO NO MORE THAN 10 ATTENDEES*****

*****MEETING BROADCAST LIVE ON TOWN OF GUADALUPE FACEBOOK PAGE*****

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Gloria Cota
Councilmember

Elvira Osuna
Councilmember

Joe Sánchez
Councilmember

Anita Cota Soto
Councilmember

Agendas/Minutes:
www.guadalupeaz.org

Town Council Chambers
9241 S. Avenida del Yaqui
Guadalupe, AZ 85283
Phone: (480) 730-3080
Fax: (480)-505-5368

**NOTICE OF REGULAR MEETING
OF THE GUADALUPE TOWN COUNCIL**

**THURSDAY, FEBRUARY 24, 2022
6:00 P.M.**

**GUADALUPE TOWN HALL
9241 SOUTH AVENIDA DEL YAQUI, MUSEUM ROOM
GUADALUPE, ARIZONA**

Pursuant to A.R.S. 38-431.02, notice is hereby given to the members of the Guadalupe Town Council and to the public that the Guadalupe Town Council will hold a meeting, open to the public, on Thursday, February 24, 2022, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Museum Room, Guadalupe, Arizona.

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. INVOCATION/PLEDGE OF ALLEGIANCE
- D. APPROVAL OF MINUTES:
 - 1. Approval of the February 10, 2022, Regular Council meeting Minutes.
- E. CALL TO THE PUBLIC: An opportunity is provided to the public to address the Council on items that are not on the agenda or included on the consent agenda. A total of 3 minutes will be provided for the Call to the Audience agenda item unless the Council requests an exception to this limit. Please note that those wishing to comment on agenda items posted for action will be provided the opportunity at the time the item is heard.
- F. MAYOR and COUNCIL PRESENTATIONS: None.
- G. DISCUSSION AND POSSIBLE ACTION ITEMS:
 - 1. **SCHEDULED PUBLIC APPEARANCE – DANIEL PEREZ:** Council will receive a presentation by Daniel Perez, Community Response Intervention Coordinator for the Tempe Union High School District. Council may provide direction to the Town Manager / Clerk. *There is no material for this agenda item.*
 - 2. **INTERNAL AUDIT UPDATE:** Council will receive the annual audit report by Colby & Powell, PLC, Certified Public Accountants for fiscal year 2020/2021 ending June 30, 2021. Council will consider and may accept the audit report; and, may provide direction to the Town Manager / Clerk.



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3. FISCAL YEAR 2021/2022 MID-YEAR BUDGET STATUS REPORT: Staff will present the mid-year, fiscal year (FY) 2021/22 (July 2021 – December 2021) status report that includes year to date performances of Town General Fund, special and enterprise funds and year to date revenues, expenditures, and fund balances. Council may provide direction to the Town Manager / Clerk.

4. COVID-19 ACTION UPDATE: Staff will present current Town of Guadalupe COVID-19 positive case rates, scheduled testing, vaccination information, Town services and steps taken to safeguard public health and safety in response to the Coronavirus. Council may provide direction to the Town Manager / Clerk. *Material for this agenda item will be provided at the meeting.*

5. SALT RIVER PROJECT OVERHEAD AND UNDERGROUND POWER DISTRIBUTION EASEMENT: Council will consider and may take action to authorize the Mayor, or designee, to enter into an Overhead and Underground Power Distribution Easement (C2022-08) between the Salt River Project Agricultural Improvement and Power District (SRP) and the Town of Guadalupe that grants and conveys to SRP a non-exclusive easement to construct and maintain facilities for the transmission and distribution of electricity through and along the Easement Parcel as defined in the Overhead and Underground Power Distribution Easement. This easement is located on Guadalupe Townsite Trust property, 5441 East Calle San Angelo, and needed for the purpose of supplying electrical power to buildings located on the property. Council may provide direction to the Town Manager / Clerk.

6. COMMUNITY ACTION PROGRAM UPDATE: Staff will present an update on current Community Action Program (CAP) activities, services, accomplishments, and COVID-19 impacts to program activities. Council may provide direction to the Town Manager / Clerk.

H. TOWN MANAGERS' COMMENTS

I. COUNCILMEMBERS' COMMENTS

J. ADJOURNMENT



February 18, 2022

To: The Honorable Mayor and Town Council

From: Jeff Kulaga, Town Manager / Clerk

RE: February 24, 2022, Town Council Regular Meeting Information Report

The purpose of this report is to provide brief information regarding each agenda item.

Agenda Items:

D1. FEBRUARY 10, 2022, REGULAR COUNCIL MEETING MINUTES. (PAGES 5 – 9)

G1. SCHEDULED PUBLIC APPEARANCE – DANIEL PEREZ (NO MATERIAL FOR THIS ITEM): At the request of Council at the December 9, 2021, Regular Council Meeting, Council will receive a presentation by Daniel Perez, Community Response Intervention Coordinator for the Tempe Union High School District.

G2. INTERNAL AUDIT UPDATE (PAGES 10 – 105): The Fiscal Year 2020/2021 (FY21) Audit for the Town of Guadalupe will be presented by a representative of Colby & Powell, PLC. The presentation will illustrate the Town's financial position as of June 30, 2021. To note, the Town's overall financial status improved as identified by two indicators: the "Net Position Governmental Activities" improvement from \$796,950 in FY17 to \$1,408,718 in FY21; and "Net Change In Net Position" in the Enterprise Funds. FY 21 yielded a \$73,328 surplus primarily due to grant funding compared to the four prior years where annual deficits resulted. Overall, the Town's finances and accounting are in proper form, with the audit finding no significant deficiencies or material weaknesses. The included Annual Financial Statements and Independent Auditors' Report provide a detailed review of FY21 finances.

G3. FISCAL YEAR 2020/21 MID-YEAR BUDGET STATUS REPORT (PAGES 106 – 151): This fiscal year (FY) 2021/22 mid-year report, presented by staff, provides an overview of current year revenue and expenditures and the actual revenues and expenditures for FY 2021/22 as a percentage of the adopted budget for the entire year. To that end, the target is 50% in revenues and equally 50% in expenses at the mid-year point. The attached memorandum, Year to Date FY22 December 2021 report and accompanying PowerPoint provide a mid-year analysis of Town funds. The PowerPoint will be presented at the February 24, 2022 Council meeting.

Town Funds presented:

General Fund

Special Funds:

- Highway User Revenue Fund (HURF)
- Local Transportation Assistance Fund (LTAF)
- Senior Center
- Community Action Program (CAP)
- Municipal Property Corporation Bond

- Community Action on Program
- Pascua Yaqui Tribe: Coronavirus Aid, Relief, Economic Security (CARES) Act
- State of Arizona: Coronavirus Aid, Relief, and Economic Security (CARES) Act

Enterprise Funds:

- Mercado
- Wastewater / Sewer
- Solid Waste / Refud

G4. COVID-19 ACTION UPDATE (MATERIAL WILL BE PROVIDED AT THE MEETING): Staff will provide an update regarding current Town of Guadalupe COVID-19 positive case rates, scheduled testing, vaccination information, Town services and steps taken to safeguard public health and safety in response to the Coronavirus.

G5. SALT RIVER PROJECT PUBLIC UTILITY EASEMENT CUARENTA KITCHEN EXPANSION (PAGES 152 – 161): This easement grants and conveys to SRP a non-exclusive easement to construct and maintain facilities for the transmission and distribution of electricity through and along the Easement Parcel as defined in the Overhead and Underground Power Distribution Easement. This easement is located on Guadalupe Townsite Trust property, 5441 East Calle San Angelo, and needed for the purpose of supplying electrical power to buildings located on the property. The property is owned. Approval of the easement requires the signed authorization from the Thomas J. O'Brien, Bishop of the Roman Catholic Church of the Diocese of Phoenix, Guadalupe Yaqui Cultural Organization, Inc., and the Town of Guadalupe, all of which have an ownership interest in this property.

G6. COMMUNITY ACTION PROGRAM UPDATE (PAGES 162 – 173): Staff will provide an update on current Community Action Program (CAP) programs, services, and accomplishments, and COVID-19 impacts to program activities.



Minutes Town Council Regular Meeting February 10, 2022

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Gloria Cota
Councilmember

Elvira Osuna
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Minutes of the Guadalupe Town Council Regular Meeting held on Thursday, February 10, 2022, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Museum Room, Guadalupe, Arizona.

A. Mayor Molina called the meeting to order at 6:05 p.m..

B. ROLL CALL

Councilmembers Present: Mayor Valerie Molina and Councilmember Joe Sánchez. The following councilmembers participated via video conference: Vice Mayor Ricardo Vital, Councilmember Gloria Cota, Councilmember Mary Bravo, and Councilmember Elvira Osuna

Councilmember Absent: Councilmember Anita Cota Soto

Staff Present: Jeff Kulaga – Town Manager / Clerk and Jennifer Drury – Assistant to the Town Manager; and, David Ledyard – Town Attorney

C. INVOCATION/PLEDGE OF ALLEGIANCE:

Councilmember Bravo provided the invocation. Mayor Molina then lead the Pledge of Allegiance.

D. APPROVAL OF MINUTES:

1. Approval of the January 13, 2022, Town Council Regular Meeting Minutes.
2. Approval of the January 27, 2022, Town Council Regular Meeting Minutes.

Motion by Councilmember Bravo to approve agenda items D1 and D2; second by Councilmember Osuna. Motion passed unanimously on a voice vote 6-0.

1. Councilmembers approved the January 13, 2022, Town Council Regular Meeting Minutes.
2. Councilmembers approved the January 27, 2022, Town Council Regular Meeting Minutes.

E. CALL TO THE PUBLIC: No one spoke. Mayor Molina announced that Town Hall is open and that the public is welcome to address the Council in person or via e-mail.

F. MAYOR and COUNCIL PRESENTATIONS: None.



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G. DISCUSSION AND POSSIBLE ACTION ITEMS:

1. PUBLIC HEARING – MEDICAL AND RECREATIONAL MARIJUANA DISPENSARY ZONING CODE TEXT AMENDMENT (ORDINANCE NO. O2022.01) continued from the January 27, 2022 Regular Council Meeting

Mayor Molina stated that this agenda item is to hold a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code sections § 154.082 Operation Requirements and § 154.093 Marijuana Establishment Prohibited; Exemptions to extend hours of operation for medical and recreational marijuana dispensaries from not earlier than 8:00 AM and not later than 10:00 PM, to not earlier than 8:00 AM and no later than 12:00 midnight. *(related to G2)*

Jeff Kulaga, Town Manager / Clerk, stated that the purpose of the public hearing is to receive public input regarding amending the Town of Guadalupe Zoning Code to extend hours of operation for medical and recreational dispensaries to operate from not earlier than 8:00 AM and not later than 10:00 PM, to not earlier than 8:00 AM and no later than 12:00 midnight. Mr. Kulaga noted that the public hearing for this agenda item was originally opened and continued from the January 27, 2022 Council meeting.

Mayor Molina called upon Raul Molina to address the Council. Mr. Molina thanked Councilmembers for considering this agenda item.

Motion by Councilmember Bravo to close the public hearing; second by Councilmember Osuna. Motion passed unanimously on a voice vote 6-0.

Mayor Molina closed the public hearing.

Councilmembers held a public hearing to receive public input regarding amending the Town of Guadalupe Zoning Code sections § 154.082 Operation Requirements and § 154.093 Marijuana Establishment Prohibited; Exemptions to extend hours of operation for medical and recreational marijuana dispensaries from not earlier than 8:00 AM and not later than 10:00 PM, to not earlier than 8:00 AM and no later than 12:00 midnight. *(related to G2)*

2. MEDICAL MARIJUANA DISPENSARY ZONING CODE TEXT AMENDMENT (ORDINANCE NO. O2022.01) continued from the January 27, 2022 Regular Council Meeting

Mayor Molina stated that this agenda item is for Council to consider adoption of Ordinance No. O2022.01 to amend the Town of Guadalupe Zoning Code sections § 154.082 Operation Requirements and § 154.093 Marijuana Establishment Prohibited; Exemptions to extend hours of operation for medical and recreational marijuana dispensaries to operate from not earlier than 8:00 AM to no later than 10:00 PM, to not earlier than 8:00 AM to no later than 12:00 midnight. *(related to G1)*

Jeff Kulaga, Town Manager / Clerk, stated that this agenda item is for Council to consider extending the hours of operation for medical/recreational marijuana dispensaries (dispensaries) from a closing time of 10:00 PM to 12:00 midnight. Adoption of the ordinance will strengthen the Town’s financial stability and is recommended by staff. Local sales tax revenues have been increasing while hotel bed tax revenue has declined by 81% compared to the prior fiscal year. Due to the Town’s low census count, a 6% decrease in state shared revenue will result. Revenues are now exceeding expenditures, however, there is not enough revenue to address long-term capital projects.

A Councilmember voiced support of extending the hours of operation for dispensaries, as proposed.

In response to a question, extending the hours of operation would apply to all dispensaries in Town.

A Councilmember noted that there are hotels in Town that have closed, which resulted in a loss of revenue. Revenue is needed to address infrastructure needs.



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Vice Mayor

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Motion by Vice Mayor Vital to approved agenda item G2; second by Councilmember Osuna. Motion passed unanimously on a roll call vote 6-0.

Councilmembers adopted **ORDINANCE NO. O2022.01** amending the Town of Guadalupe Zoning Code sections § 154.082 Operation Requirements and § 154.093 Marijuana Establishment Prohibited; Exemptions to extend hours of operation for medical and recreational marijuana dispensaries to operate not earlier than 8:00 AM to no later than 10:00 PM, to not earlier than 8:00 AM to no later than 12:00 midnight. *(related to G1)*

3. GUADALUPE COMMUNITY DEVELOPMENT CORPORATION COVID-19 HOME IMPROVEMENT PROGRAM REVISED MEMORANDUM OF UNDERSTANDING

Mayor Molina stated that this agenda item is for Council to consider authorizing the Mayor, or designee, to enter into a revised Memorandum of Understanding (C2021- 63A) between the Guadalupe Community Development Corporation (GCDC) and the Town of Guadalupe authorizing the GCDC to expand the scope of rehabilitation activities in the COVID-19 Housing Rehabilitation Program (Program). Residents meeting Program criteria may be eligible for home rehabilitation repairs and associated funding.

Jeff Kulaga, Town Manager / Clerk, stated that the revised Memorandum of Understanding (MOU) authorizes the Guadalupe Community Development Corporation to expand the scope of services offered for housing rehabilitation projects.

Steve Langstaff, Guadalupe Community Development Corporation (GCDC) representative, stated that GCDC has received 12 applications requesting housing rehabilitation assistance through this Program. GCDC has installed 4 HVAC systems. The revised MOU will expand the scope of services to address ADA requirements, and electrical and roof repairs.

In response to a question, Mr. Langstaff stated that there are applications for the Program in the lobby of Town Hall and in the Community Action Program office. The Program is also promoted in meetings with members of the community. Mr. Kulaga added that the Program will also be promoted on the Town website and Facebook page.

In response to a question, Mr. Langstaff stated that the original MOU was to allow approximately \$15,000 per home. The revised MOU would allow up to \$20,000 per home. GCDC may be able to accommodate up to 8 additional applications. Mr. Langstaff then provided staff contact information.

In response to questions, Mr. Langstaff stated that out of the 12 applications received, one family was ineligible because their income was over the required median income outlined in the Program criteria. Funding for this program is from a grant from the Pascua Yaqui Tribe.

A Councilmember read the Program criteria into the record. Mr. Kulaga noted that the Program criteria is posted on the Town’s website.

Motion by Vice Mayor Vital to approve agenda item G3; second by Councilmember Osuna. Motion passed unanimously on a voice vote 6-0.

Councilmembers voted to authorize the Mayor, or designee, to enter into a revised Memorandum of Understanding (C2021- 63A) between the Guadalupe Community Development Corporation (GCDC) and the Town of Guadalupe authorizing the GCDC to expand the scope of rehabilitation activities in the COVID-19 Housing Rehabilitation Program (Program). Residents meeting Program criteria may be eligible for home rehabilitation repairs and associated funding.



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4. SALT RIVER PROJECT FACILITY RELCATION AGREEMENT

Mayor Molina stated that this agenda item is for Council to consider authorizing the Mayor, or designee, to enter into a Facility Relocation Agreement (C2022-07) between Salt River Project Agricultural Improvement and Power District (SRP) and the Town of Guadalupe that would authorize SRP to relocate power facilities funded through SRP neighborhood aesthetic funds allocated to the Town of Guadalupe. The facility requiring relocation is a transformer located approximately 125 feet south of Guadalupe Road on the east side of Calle Vaou Nawi. Through this approval the transformer will be relocated to the existing utility pole located on the immediate southwest corner of Calle Vaou Nawi and Guadalupe Road, within existing Town right of way.

Jeff Kulaga, Town Manager / Clerk, stated that this Facility Relocation Agreement (Agreement) with the Salt River Project Agricultural Improvement and Power District (SRP) would authorize SRP to relocate a power facility located along Calle Vaou Nawi in order for the Town to build a sidewalk. This project would be funded with SRP neighborhood aesthetic funds.

In response to questions, Mr. Kulaga stated that there will be minimal impacts to traffic. While the relocation of the SRP power facility will be paid for with SRP aesthetic funds, building the sidewalk will be paid for with Town funds.

Motion by Vice Mayor Vital to approve agenda item G4; second by Councilmember Bravo. Motion passed unanimously on a voice vote 6-0.

Councilmembers voted to authorize the Mayor, or designee, to enter into a Facility Relocation Agreement (C2022-07) between Salt River Project Agricultural Improvement and Power District (SRP) and the Town of Guadalupe that would authorize SRP to relocate power facilities funded through SRP neighborhood aesthetic funds allocated to the Town of Guadalupe. The facility requiring relocation is a transformer located approximately 125 feet south of Guadalupe Road on the east side of Calle Vaou Nawi. Through this approval the transformer will be relocated to the existing utility pole located on the immediate southwest corner of Calle Vaou Nawi and Guadalupe Road, within existing Town right of way.

5. COVID-19 ACTION UPDATE

Mayor Molina called upon Jeff Kulaga, Town Manager / Clerk to provide an update regarding current Town of Guadalupe COVID-19 positive case rates, scheduled testing, vaccinations and boosters, Town services and steps taken to safeguard public health and safety in response to the Coronavirus.

Mr. Kulaga stated that the messaging related to COVID-19 has been updated to focus on encouraging everyone to get vaccinated. Guadalupe's vaccination rate is 47.2%. Guadalupe is the only municipality in Maricopa County with a vaccination rate below 50%. The Town continues to partner with Native Health and the Pascua Yaqui Tribe to host vaccination clinics. Upcoming vaccination clinics are scheduled for Saturday, February 12, and February 26. Mr. Kulaga then reviewed COVID-19 positive cases from May 2021 – January, 2022.

In response to a question, Mr. Kulaga stated that individuals that use home testing kits for COVID-19, positive cases may not be reported to the County.

6. CLAIMS

Mayor Molina stated that this agenda item is for Council to consider approving the check register for January 2022, totaling \$585,180.93.

Motion by Vice Mayor Vital to approve agenda item G6; second by Councilmember Bravo. Motion passed unanimously on a voice vote 6-0.



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Councilmembers approved the check register for January 2022, totaling \$585,180.93.

H. TOWN MANAGERS' COMMENTS

Jeff Kulaga, Town Manager / Clerk

- o The Town received a \$550,000 grant from Maricopa County for sewer line repairs. With this grant, the Town will have completed approximately 70% of the needed sewer line repairs.

I. COUNCILMEMBERS' COMMENTS

Vice Mayor Vital

- o Thanked viewers for watching the Council meeting on Facebook.
- o Saturday, February 12, 2022 – Vaccination/flu shot clinic.
- o Thanked staff for their work.

Councilmember Osuna

- o Thanked staff for their work and for keeping the community safe.
- o Thanked City of Tempe staff for their work.

Councilmember Bravo

- o Encouraged everyone to get vaccinated.
- o Thanked her colleagues and staff for their work.

Mayor Molina

- o Thanked staff for their work on obtaining a grant to pay for sewer line repairs.
- o South Mountain College is providing a free GED Program; and, offers various construction education programs.

J. ADJOURNMENT

Motion by Councilmember Cota to adjourn the Town Council Regular Meeting; second by Councilmember Osuna. Motion passed unanimously on a voice vote 6-0.

The meeting was adjourned at 6:50 p.m.

Valerie Molina, Mayor

ATTEST:

Jeff Kulaga, Town Manager / Town Clerk

CERTIFICATION

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the February 10, 2022, Town of Guadalupe, Town Council Regular Meeting. I further certify the meeting was duly called and held, and that a quorum was present.

Jeff Kulaga, Town Manager / Town Clerk

TOWN OF GUADALUPE, ARIZONA

Annual Financial Statements
and
Independent Auditors' Report
June 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Town Council
Town of Guadalupe, Arizona

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 Guadalupe, Arizona as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Guadalupe, Arizona'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 Guadalupe, Arizona, 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 and Related Ratios – Agent Pension Plans, and the Schedule of Town Pension/OPEB Contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Guadalupe, Arizona's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures

applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2022, on our consideration of the Town of Guadalupe, Arizona'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 Guadalupe, 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 Guadalupe, Arizona'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 to use highway user revenue fund monies received by the Town pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues received by the Town solely for the authorized transportation purposes, insofar as they relate to accounting matters. 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 the use of highway user revenue fund monies and other dedicated state transportation revenues, 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 Town Council, 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.

Lobby & Powell, PLC

January 26, 2022

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TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Management's Discussion and Analysis

We (the Town of Guadalupe, Arizona) are pleased to provide an overview of our financial activities for the fiscal year ended June 30, 2021. The intended purpose of the Management Discussion and Analysis (MD&A) is to provide an introduction to the basic financial statements and notes, that provides an objective and easy to read analysis of our financial activities based on currently known facts, decisions, and conditions, by providing an easily readable summary of operating results and reasons for changes, which will help to determine if our financial position improved or deteriorated over the past year. This report addresses current operational activities, the sources, uses, and changes in resources, adherence to budget, service levels, limitations, significant economic factors, and the status of infrastructure and its impacts on our debt and operation. When referring to prior year data in this analysis we will be drawing upon information from last year's audited financial reports.

Overview of the Financial Statements

The financial section of the Annual Financial Report (AFR) for the Town of Guadalupe, Arizona consists of this discussion and analysis, the basic financial statements and the required supplementary schedules presented after the basic financial statements. The basic financial statements include the government-wide financial statements, fund financial statements, including the budgetary statements for the general fund and major special revenue funds and notes to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Guadalupe, Arizona's finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the Town of Guadalupe, Arizona's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Guadalupe, Arizona is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Guadalupe, Arizona that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town of Guadalupe, Arizona include general government, public safety, public works and streets, culture and recreation, community development, health and welfare and debt service-interest. The business-type activities include the Town's refuse, sewer operations and a commercial center.

TOWN OF GUADALUPE, ARIZONA
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The government-wide financial statements can be found on pages 18 and 19 of this report.

Fund financial statements. Also presented are the traditional financial statements for governmental funds. The fund financial statements focus on major funds of the Town. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Guadalupe, Arizona, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Guadalupe, Arizona can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Since the governmental fund financial statements focus on near-term spendable resources, while the governmental activities on the government-wide financial statements have a matching focus, a reconciliation of the differences between the two is provided with the fund financial statements.

The basic governmental fund financial statements can be found on pages 20 to 23 of this report.

Proprietary funds. The Town of Guadalupe, Arizona maintains three different proprietary funds. Proprietary funds, also known as enterprise funds, are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town of Guadalupe, Arizona uses enterprise funds to account for its refuse, sewer and commercial center operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the refuse, sewer and commercial center operations. All three funds are considered to be major funds of the Town of Guadalupe, Arizona. The basic proprietary fund financial statements can be both found on pages 24 to 27 of this report.

Notes to the basic financial statements. The notes to the financial statements (pages 28 to 57) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and should be read with the financial statements.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Required supplementary information other than MD&A. Governments have an option of including the budgetary comparison statements for the General Fund and major special revenue funds as either part of the fund financial statements within the basic financial statements, or as required supplementary information after the footnotes. The Town has chosen to present these budgetary statements as supplementary information after the footnotes.

Financial Highlights

- ◆ The assets of the Governmental Activities of the Town of Guadalupe, Arizona exceeded its liabilities at close of the most recent fiscal year by \$20,757,569 (net position). Of this amount \$18,707,774 is invested in capital assets, net of related debt. With recent changes in reporting State and public safety retirement obligations, the Town's Governmental Activities unrestricted net position is \$2,049,795 which should improve over time due to increased contributions to those retirement plans.
- ◆ As of the close of the current fiscal year, the Town of Guadalupe, Arizona's governmental funds reported combined ending fund balances of \$3,975,952 resulting in an increase \$2,250,355 in comparison with prior year. The increase is a result of a slow but steady improvement of the local economy.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund is \$3,941,122.
- ◆ Local Sales Tax received were greater than amounts budgeted. Due to the increases in revenues the Town's General Fund revenues were 20% higher than budgeted. This was a larger increase from prior year of 4%. General Fund expenditures and transfers to other funds were \$1,016,300 less than budgeted in large part due to reduction of departmental costs.
- ◆ Because the Town has no property tax, it relies heavily on the current economy for its revenues. The Town budgeted revenues in for the General Fund for fiscal year 2021 to be \$70,361 higher than prior year budgeted revenues due to increases in Federal Grant opportunities. Net of the Federal grant for \$761,282 budgeted revenues were budgeted to be \$690,921 lower than prior year. As the Town braced itself for the downturn of the economy as a result of the COVID virus, local state-shared revenues were budgeted \$501,520 lower than prior year.
- ◆ Likewise, budgeted expenditures in the General Fund were \$82,446 lower than prior year budgeted amount. The local economy in Guadalupe did well. Specifically, local sales tax and restaurant/bar tax with an increase of 77% over budget. Hotel tax (transient occupancy tax) was over budget by \$81,657. During the budget process the economy was sluggish. However, COVID rates fell, and the economy bounced back resulting in revenues being much higher than budgeted.
- ◆ Building permits were \$21,178 or 85% higher than budgeted as a result of several new builds throughout Town.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
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- ◆ The Town's management and budgetary committees, after preparing the fiscal year 2020/2021 budget in early spring and just before the financial impact of the COVID-19 virus began, there was an indication that certain business sectors were experiencing severe revenue losses resulting in a decrease of sales taxes used to provide services to the Town. Management and budget committees returned to the proposal to attempt to analyze the future impact of the virus. All local and state governments through-out the country were and are still struggling to forecast revenues and expenses in order to provide essential services to their residences. As summer approached COVID cases subsided, and many restrictions were lifted allowing businesses to reopen. Given that and the federal financial assistance that was provided to residents, local businesses, and local governments the economy began to rebound. Guadalupe's management remained vigilant and kept expenditures within the original budget with the exception of emergencies and focusing on covid relief in response to the pandemic.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Position of the Town for June 30, 2021 showing that assets exceeded liabilities by \$22,075,452.

Town of Guadalupe, Arizona
Condensed Statement of Net Position
As of June 30, 2021 and 2020

	Governmental Activities	Business-Type Activities	Total	Prior Year June 30, 2020
ASSETS				
Current and other assets	\$ 4,819,668	\$ 908,297	\$ 5,727,965	\$ 5,630,756
Capital assets				
Non-depreciable	7,044,752	84,703	7,129,455	7,123,877
Depreciable (net)	12,635,897	489,801	13,125,698	12,619,451
Total assets	24,500,317	1,482,801	25,983,118	25,374,084
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	714,302	16,002	730,304	656,071
LIABILITIES				
Other liabilities	726,718	80,335	807,053	1,435,857
Non-current liabilities				
Due within one year	418,152	5,216	423,368	421,942
Due in more than one year	3,061,082	87,388	3,148,470	3,289,143
Total liabilities	4,205,952	172,939	4,378,891	5,146,942
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	251,098	7,981	259,079	289,807
NET POSITION				
Net investment in capital assets	18,707,774	574,504	19,282,278	18,444,518
Restricted for:				
Highways and streets	-	-	-	221,306
Community development	-	-	-	646,554
Unrestricted (deficit)	2,049,795	743,379	2,793,174	1,281,028
Total net position	\$ 20,757,569	\$ 1,317,883	\$ 22,075,452	\$ 20,593,406

The unrestricted net position of the Governmental Activities for the Town of Guadalupe, Arizona has improved to \$2,793,174, an increase of \$1,512,146.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Comparative Analysis of Government-Wide Revenues and Expenses
For the year ended June 30, 2021 and 2020

	Governmental Activities	Business-Type Activities	Total	Prior Year June 30, 2020
REVENUE				
Program revenue:				
Charges for services	\$ 241,797	\$ 577,528	\$ 819,325	\$ 965,117
Grants and contributions	3,555,258	68,297	3,623,555	2,420,594
Total program revenue	3,797,055	645,825	4,442,880	3,385,711
General revenue:				
TPT taxes	2,658,948	-	2,658,948	2,123,536
Franchise tax	25,553	-	25,553	25,124
Bed taxes	182,883	-	182,883	340,727
Restaurant tax	292,579	-	292,579	292,579
State TPT tax revenue sharing	786,656	-	786,656	681,696
Auto lieu tax revenue sharing	313,853	-	313,853	279,535
State revenue sharing	947,663	-	947,663	853,088
Interest income	3,372	867	4,239	42,149
Gain (loss) on disposal of assets	-	-	-	63,825
Miscellaneous	14,480	-	14,480	12,584
Total general revenue	5,225,987	867	5,226,854	4,714,843
Total revenue	9,023,042	646,692	9,669,734	8,100,554
EXPENSE				
General government	999,944	-	999,944	1,028,681
Public safety	3,122,511	-	3,122,511	3,581,443
Public works and streets	842,072	-	842,072	792,759
Culture and recreation	1,068,536	-	1,068,536	171,876
Community development	1,150,844	-	1,150,844	215,959
Health and welfare	402,604	-	402,604	474,190
Interest on general long-term debt	27,813	-	27,813	23,568
Sewer	-	120,307	120,307	144,952
Tianguis	-	130,033	130,033	157,001
Refuse	-	323,024	323,024	363,874
Total expenses	7,614,324	573,364	8,187,688	6,954,303
Transfers	-	-	-	-
Change in net position	1,408,718	73,328	1,482,046	1,146,251
Beginning net position	19,348,851	1,244,555	20,593,406	19,447,155
Ending net position	<u>\$ 20,757,569</u>	<u>\$ 1,317,883</u>	<u>\$ 22,075,452</u>	<u>\$ 20,593,406</u>

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Financial Analysis of the Town's Funds

Governmental Funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of a government's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the Town include the General Fund, special revenue funds, debt service funds and capital projects funds.

At the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$3,975,952, an increase of \$2,250,355 in comparison with the prior year. The increase is directly related to the revenue increase and expenditure reductions mentioned earlier. General Fund expenditures were decreased by \$461,809 over prior year and revenues increased over prior year by \$1,204,175. General Fund balance increased by \$1,511,348 with a total fund balance of \$3,984,400. Local sales taxes increased over prior year by \$596,530. State-shared revenues increased from prior year by \$199,535 generating a increase in the fund balance. Reductions in expenditures are the main contributor to the increase in the fund balance. This trend indicates the importance of continuing to encouraging local commercial development and promoting current local businesses. At some point the Town will exhaust all its services that can be cut. Therefore, commercial development and promoting local businesses is critical.

Fund	Balance at June 30, 2021	Increase/(Decrease) From 2019-20
General Fund	\$ 3,984,400	\$ 1,511,348
HURF/LTAF Fund	-	(221,306)
Grants Fund	(8,448)	1,021,787
Comm. Serv. Grants Fund	-	733
Comm. Dev. Grants Fund (non-major)	-	(62,207)

The General Fund is the chief operating fund of the Town of Guadalupe, Arizona. At the end of the current fiscal year, the fund balance of the General Fund was \$3,984,400.

The fund balance of the Town of Guadalupe, Arizona's General Fund increased by \$1,511,348 during the current fiscal year. Key factors in this change are as follows:

- ◆ Local sales taxes, restaurant and bar taxes, and transient occupancy taxes were over budget by a total of \$1,374,704. As of budget year 2018/2019, grants are no longer budgeted in the General Fund but can be found in the Grants Fund and or segregated in a special revenue fund.
- ◆ At year end, the General Fund revenues and other financing sources exceeded expenditures by \$1,511,348. As a result, the General Fund ended the year with a fund balance of \$3,984,400.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Proprietary Funds. The Town of Guadalupe, Arizona's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Refuse, Sewer and Tianguis Economic Development Funds at the end of the year amounted to \$244,908, \$1,010,342, and \$62,633, respectively. The total change in net position for the three funds was \$27,824, \$31,897 and \$13,607, respectively.

General Fund Budgetary Highlights

The Town's annual budget is the legally adopted expenditure control document of the Town. Budgetary comparison statements are required for the General Fund and all major special revenue funds and may be found on pages 58-62. These statements compare the original adopted budget, the budget if amended during the fiscal year, and the actual revenues and expenditures.

General Fund revenues of \$6,361,189 were more than budgeted revenues of \$5,028,238 by \$1,332,951 while expenditures and transfers of \$4,849,841 were less than budgeted expenses and transfers of \$5,866,141 by \$1,016,300. The primary cause in the difference between the actual revenues and expenditures and the budgeted revenues and expenditures was the result of local sales tax, restaurant bar tax and transient occupancy tax being over budget and staff being diverted to responding to the covid pandemic.

Capital Asset and Debt Administration

The Town's capital assets for its Governmental and Business-type Activities as of June 30, 2021 amounted to \$20,255,153 (net of accumulated depreciation). For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Fund financial statements record capital asset purchases as expenditures. See Note 5 in the notes to the basic financial statements for further information regarding capital assets. The current year capital asset additions were as follows:

- ♦ In fiscal year 2019 the Town entered into an agreement with Maricopa County Association of Governments and Arizona Department of Transportation to begin work on the Avenida del Yaqui Bicycle and Pedestrian Improvement Project. The project will replace current curbs and sidewalk and add a bicycle lane in both the north bound and south bound lanes from Highline Canal south to Carmen. The Avenue will be re-surfaced and safety features will be added. The Project is expected to begin in the fall of 2021. As of June 30, 2021, the total projects costs are estimated to be \$6,100,000. Most of the costs of the project will be paid for with a federal grant. Through June 30, 2021, the Town matching portion of the project was \$465,294.
- ♦ During the years 2014 through 2017 the Town made improvements to the canal that runs north to south through Town. The project included sidewalks, lighting and fencing intended to keep small childing from entering the area. The solar batteries were vandalized and removed leaving those that use the path vulnerable during evening hours. The Town has begun a project to restore power to the lighting system and through June 30, 2021, \$40,590 has been invested to begin that project.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

- ◆ During the year, the Town renovated the Community Action Program building allowing room for refrigerators, freezers, shelving and additional storage. This allowed the program to address the pandemic in providing utility, rental and mortgage assistance, healthy food, cleaning supplies and personal hygiene supplies to those in need that qualify as low income, jobless, and/or homeless. The cost of the improvement through June 30, 2021, was \$537,738.
- ◆ In addition to the building expansion the Community Action Program also purchased a vehicle for \$29,510 to be used for picking up groceries and other supplies and delivering items and forms to complete to homebound individuals.
- ◆ As part of Guadalupe's outreach and Covid relief program the Town's Promotoras (promoters) purchased a vehicle used for covid testing and vaccinations programs, visiting those with Covid to deliver food, cleaning supplies and hygiene supplies for \$20,000.
- ◆ With the assistance of Area Agency on Aging funding the Senior Center replaced a faulty walk-in cooler/freezer for \$39,560.

The following table provides a breakdown of the capital assets of the Town at June 30, 2021:

Capital Assets at June 30, 2021 and 2020
(Net of accumulated depreciation)

	Governmental Activities		Business Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 7,044,752	\$ 7,039,174	\$ 84,703	\$ 84,703	\$ 7,129,455	\$ 7,123,877
Land improvements	2,024,340	2,111,353	-	-	2,024,340	2,111,353
Buildings and improvements	1,909,687	14,191,377	33,450	38,651	1,943,137	14,230,028
Infrastructure	4,776,490	4,606,722	449,949	382,142	5,226,439	4,988,864
Street lights	203,672	228,582	-	-	203,672	228,582
Machinery and equipment	795,229	702,075	6,402	19,206	801,631	721,281
Curbs and gutters	2,926,479	3,039,343	-	-	2,926,479	3,039,343
Total	\$ 19,680,649	\$ 31,918,626	\$ 574,504	\$ 524,702	\$ 20,255,153	\$ 32,443,328

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Long-term Debt

At the end of the current fiscal year, the Town of Guadalupe, Arizona had total long-term obligations outstanding of \$3,571,838. Of that amount, \$545,000 is outstanding loan debt and the loan premium of \$16,700. The loan payable is secured by pledges of specific revenue sources of the Town. Net pension liabilities in the amount of \$2,496,459 will be paid down annually over the next twenty years. Capital leases payable outstanding were \$411,175. Compensated absences payable to employees is equal to \$102,504. The following schedule shows the outstanding debt of the Town (both current and long-term) as of June 30, 2021. Further detail on the Town's outstanding debt may be found in Note 7 on pages 38 to 40.

Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Compensated absences	\$ 96,708	\$ 100,554	\$ 5,796	\$ 6,120	\$ 102,504	\$ 106,674
Net pension and OPEB liability	2,409,651	2,223,303	86,808	82,298	2,496,459	2,305,601
Capital lease payable	411,175	463,294	-	-	411,175	463,294
Loans payable	561,700	835,516	-	-	561,700	835,516
TOTAL	\$ 3,479,234	\$ 3,622,667	\$ 92,604	\$ 88,418	\$ 3,571,838	\$ 3,711,085

Economic Factors and Next Year's Budgets and Rates

- ◆ State-shared revenue makes up 34% of the Town's General Fund revenue. Last fiscal year, state-shared revenues were budgeted to increase by 7% or \$122,470. In fiscal year 2021/2022 state-shared revenues are expected to decrease by 6% or \$108,860. This decrease is expected as a result of the 2021 census population figures. The distribution of state shared revenues is based on the community's population and while Arizona as a whole added a surprising amount of citizens moving in from other states, Guadalupe is land locked and already built out leaving other communities to take a larger share of those shared revenues.
- ◆ Vehicle in Lieu Tax is expected to decrease by 7% or \$19,567. This is due to the fact that the current pandemic is causing a slowing in manufacturing of automobiles due to the lack of materials and supplies.
- ◆ Local Sales Tax revenue, which makes up 46% of the General Fund revenue, is expected to incur a 11% or \$314,603 increase.

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Economic Factors and Next Year's Budgets and Rates (continued)

- ◆ Because of the slow growth rate of the economy, the Town Council continued to make reductions in expenditures when the 2020-21 budget was prepared. However, revenues did exceed expenditures and transfers at fiscal year-end 2021; therefore, the Council will increase budgeted expenditures for capital outlays, public safety, parks improvements and community outreach programs.
- ◆ The Town Council and staff continue to prepare neighbors throughout Town for improvements to the main north/south bound arterial going through Town. When finished the improvements will include bike paths and sidewalk improvements on both sides as well as overlay on both lanes. Guadalupe Road (East/West) will be getting improvements but on a smaller scale to keep it safe for pedestrians and motorists alike. During fiscal year 2022, lighting along Highline Canal will be restored for the safety of pedestrian and neighbors.
- ◆ The Guadalupe Senior Center will be expanding its seating area for congregate meals and activity programs using 12% funding from the Tohono Indian Community. In addition, the Guadalupe Fire Department continues to work with the Arizona Diamondbacks for grant funding to rehab the fire department building. If successful, the bathrooms, kitchen and sleeping quarters will be rehabbed.
- ◆ The Town Council and the Town Manager continue to aggressively seek property developers to develop vacant land around Town in order to increase local sales tax revenues.
- ◆ Management has been reviewing rental and long-term lease contracts as they come up for renewal to ensure the Town is getting fair market value from the activities.
- ◆ And, lastly, an assessment study was done on the Town's sewer system during fiscal year 2020 to determine conditions and provide grant and budgetary repair/replacement information. During the study it was determined that there were repairs that needed immediate attention. The Town completed the repairs at a total cost of \$316,140 during fiscal year 2020 and \$84,000 during 2021 fiscal year. The Town is continuing to seek funding to continue to make repairs in 2021/2022

TOWN OF GUADALUPE, ARIZONA
Management's Discussion and Analysis
June 30, 2021

Financial contact

This financial report is designed to provide a general overview of the Town's finances for all of those with an interest in the government's finances and to demonstrate accountability for the use of public funds. Questions about any of the information provided in this report, or requests for additional financial information should be addressed to:

Town of Guadalupe, Arizona
Finance Department
9241 South Avenida del Yaqui
Guadalupe, AZ 85283

Or visit our website at:
www.guadalupeaz.org

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

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 3,999,384	\$ 816,742	\$ 4,816,126
Accounts receivable - net	-	191	191
Taxes receivable - net	456,065	-	456,065
Miscellaneous receivables	338	-	338
Due from other governments	309,427	88,137	397,564
Prepaid expenses	50,615	2,917	53,532
Net other postemployment benefits asset	3,839	310	4,149
Capital assets, not being depreciated	7,044,752	84,703	7,129,455
Capital assets, being depreciated, net	12,635,897	489,801	13,125,698
Total assets	24,500,317	1,482,801	25,983,118
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions and other postemployment benefits	714,302	16,002	730,304
LIABILITIES			
Accounts payable	238,244	66,491	304,735
Accrued expenses	87,005	7,106	94,111
Court bonds payable	12,774	-	12,774
Unearned revenue	388,695	-	388,695
Refundable deposits	-	6,738	6,738
Noncurrent liabilities			
Due within 1 year	418,152	5,216	423,368
Due in more than 1 year	3,061,082	87,388	3,148,470
Total liabilities	4,205,952	172,939	4,378,891
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions and other postemployment benefits	251,098	7,981	259,079
NET POSITION			
Net investment in capital assets	18,707,774	574,504	19,282,278
Unrestricted (deficit)	2,049,795	743,379	2,793,174
Total net position	\$ 20,757,569	\$ 1,317,883	\$ 22,075,452

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

TOWN OF GUADALUPE, ARIZONA
Statement of Activities
Year Ended June 30, 2021

Functions / Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities							
Public safety	\$ 3,122,511	\$ 21,926	\$ 2,078,009	\$ 157,339	\$ (865,237)	\$ -	\$ (865,237)
General government	999,944	214,072	126,737	-	(659,135)	-	(659,135)
Public works and streets	842,072	-	474,867	396,873	29,668	-	29,668
Health and welfare	402,604	-	315,433	-	(87,171)	-	(87,171)
Culture and recreation	1,068,536	5,799	6,000	-	(1,056,737)	-	(1,056,737)
Community development	1,150,844	-	-	-	(1,150,844)	-	(1,150,844)
Interest on general long-term debt	27,813	-	-	-	(27,813)	-	(27,813)
Total governmental activities	7,614,324	241,797	3,001,046	554,212	(3,817,269)	-	(3,817,269)
Business-type activities							
Sewer	120,307	83,040	68,297	-	-	31,030	31,030
Tianguis	130,033	143,640	-	-	-	13,607	13,607
Refuse	323,024	350,848	-	-	-	27,824	27,824
Total business-type activities	573,364	577,528	68,297	-	-	72,461	72,461
Total primary government	\$ 8,187,688	\$ 819,325	\$ 3,069,343	\$ 554,212	(3,817,269)	72,461	(3,744,808)
General revenues:							
Taxes:							
TPT taxes					2,951,527	-	2,951,527
Bed taxes					182,883	-	182,883
Franchise taxes					25,553	-	25,553
State revenue sharing					947,663	-	947,663
State TPT tax revenue sharing					786,656	-	786,656
Auto lieu tax revenue sharing					313,853	-	313,853
Interest income					3,372	867	4,239
Miscellaneous					14,480	-	14,480
Total general revenues					<u>5,225,987</u>	<u>867</u>	<u>5,226,854</u>
Change in net position					1,408,718	73,328	1,482,046
Net position, beginning of year					19,348,851	1,244,555	20,593,406
Net position, end of year					<u>\$ 20,757,569</u>	<u>\$ 1,317,883</u>	<u>\$ 22,075,452</u>

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

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

	General Fund	HURF/LTAF Fund	Community Service Grants Fund	Grants Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,939,420	\$ -	\$ -	\$ 59,963	\$ -	\$ 3,999,383
Taxes receivable - net	456,065	-	-	-	-	456,065
Miscellaneous receivables	338	-	-	-	-	338
Due from other governments	51,900	41,546	96,085	119,896	-	309,427
Prepaid expenses	43,278	6,458	879	-	-	50,615
Due from other funds	30,701	-	-	-	-	30,701
Total assets	4,521,702	48,004	96,964	179,859	-	4,846,529
Liabilities						
Accounts payable	86,506	18,811	69,623	63,196	-	238,136
Accrued expenses	64,077	10,956	12,080	-	-	87,113
Court bonds payable	12,774	-	-	-	-	12,774
Due to other funds	-	18,237	12,464	-	-	30,701
Unearned revenue	373,945	-	2,797	11,953	-	388,695
Total liabilities	537,302	48,004	96,964	75,149	-	757,419
Deferred inflows of resources						
Unavailable revenue	-	-	-	113,158	-	113,158
Fund balances						
Nonspendable	43,278	6,458	879	-	-	50,615
Unassigned	3,941,122	(6,458)	(879)	(8,448)	-	3,925,337
Total fund balances	3,984,400	-	-	(8,448)	-	3,975,952
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,521,702	\$ 48,004	\$ 96,964	\$ 179,859	\$ -	\$ 4,846,529

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

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

Fund balances-total governmental funds	\$ 3,975,952
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.	19,680,649
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	113,159
Net pension assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds.	3,839
Long-term liabilities, such as net pension/OPEB liabilities and bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	(3,479,234)
Deferred outflows and inflows of resources related to pensions/OPEB and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.	<u>463,204</u>
Net position of governmental activities	<u><u>\$ 20,757,569</u></u>

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

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

	General Fund	HURF/LTAF Fund	Community Service Grants Fund	Grants Fund	Other Governmental Funds	Total Governmental Funds
Revenue						
Intergovernmental	\$ 2,942,191	\$ 474,867	\$ 261,535	\$ 2,815,551	\$ -	\$ 6,494,144
Taxes	3,159,963	-	-	-	-	3,159,963
Charges for services	167,184	-	-	-	-	167,184
Fines and forfeitures	21,926	-	-	-	-	21,926
Other revenue	19,478	-	10,533	-	8,786	38,797
Licenses and permits	47,687	-	-	-	-	47,687
Interest	2,759	613	-	-	-	3,372
Total revenue	6,361,188	475,480	272,068	2,815,551	8,786	9,933,073
Expenditures						
Current						
Public safety	2,141,710	-	-	1,582,696	-	3,724,406
General government	907,814	-	-	-	-	907,814
Health and welfare	-	-	320,600	72,899	-	393,499
Public works and streets	12,388	385,609	-	-	-	397,997
Community development	120,986	-	-	268,190	54,283	443,459
Culture and recreation	163,179	-	-	-	-	163,179
Debt Service						
Principal	52,119	-	-	-	255,000	307,119
Interest	13,852	-	-	-	32,777	46,629
Capital outlay	40,584	462,294	45,302	750,436	-	1,298,616
Total expenditures	3,452,632	847,903	365,902	2,674,221	342,060	7,682,718
Excess (deficiency) of revenue over (under) expenditures	2,908,556	(372,423)	(93,834)	141,330	(333,274)	2,250,355
Other financing sources (uses)						
Transfers in (out)	(1,397,208)	151,117	94,567	880,457	271,067	-
Net change in fund balances	1,511,348	(221,306)	733	1,021,787	(62,207)	2,250,355
Fund balances, beginning of year	2,473,052	221,306	(733)	(1,030,235)	62,207	1,725,597
Fund balances, end of year	\$ 3,984,400	\$ -	\$ -	\$ (8,448)	\$ -	\$ 3,975,952

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

TOWN OF GUADALUPE, 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 \$ 2,250,355

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 expense.

Capital outlay	1,320,012	
Depreciation expense	<u>(824,766)</u>	
		495,246

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.

(33,223)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in unavailable revenue	(917,797)	
Change in HOME note receivables	<u>(646,853)</u>	
		(1,564,650)

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	212,651	
Pension/OPEB expense	<u>(281,442)</u>	
		(68,791)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the statement of activities.

Debt principal repayments	307,119	
Amortization of loan premium	<u>18,816</u>	
		325,935

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.

Increase in compensated absences payable		<u>3,846</u>
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Change in net position of governmental activities \$ 1,408,718

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

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

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	Total
ASSETS				
Current assets				
Cash and cash equivalents	\$ 592,789	\$ 2,191	\$ 221,762	\$ 816,742
Accounts receivable - net	-	191	-	191
Due from other governments	33,441	-	54,696	88,137
Prepaid expenses	105	618	2,194	2,917
Total current assets	626,335	3,000	278,652	907,987
Noncurrent assets				
Net other postemployment benefits asset	228	82	-	310
Capital assets, net of accumulated depreciation, where applicable:				
Land	-	84,703	-	84,703
Utilities systems, net	456,352	-	-	456,352
Buildings, net	-	33,449	-	33,449
Total noncurrent assets	456,580	118,234	-	574,814
Total assets	1,082,915	121,234	278,652	1,482,801
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions and other postemployment benefits	11,782	4,220	-	16,002
LIABILITIES				
Current liabilities				
Accounts payable	5,203	27,544	33,744	66,491
Accrued expenses	3,945	3,161	-	7,106
Refundable deposits	-	6,738	-	6,738
Compensated absences - current portion	4,874	342	-	5,216
Total current liabilities	14,022	37,785	33,744	85,551
Noncurrent liabilities				
Compensated absences	542	38	-	580
Net pension and other postemployment benefits liability	63,915	22,893	-	86,808
Total noncurrent liabilities	64,457	22,931	-	87,388
Total liabilities	78,479	60,716	33,744	172,939
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions and other postemployment benefits	5,876	2,105	-	7,981
NET POSITION				
Net investment in capital assets	456,352	118,152	-	574,504
Unrestricted (deficit)	553,990	(55,519)	244,908	743,379
Total net position	\$ 1,010,342	\$ 62,633	\$ 244,908	\$ 1,317,883

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

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

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Tanguis Econ. Dev. Fund	Refuse Fund	Total
Operating revenues				
Charges for services	\$ 83,040	\$ -	\$ 350,848	\$ 433,888
Rents	-	143,640	-	143,640
Total operating revenues	<u>83,040</u>	<u>143,640</u>	<u>350,848</u>	<u>577,528</u>
Operating expenses				
Professional services	2,581	684	323,024	326,289
Personnel	81,878	38,714	-	120,592
Depreciation	28,872	10,501	-	39,373
Utilities	417	60,145	-	60,562
Repairs and maintenance	6,033	11,484	-	17,517
Materials and supplies	-	1,531	-	1,531
Insurance	526	3,275	-	3,801
Miscellaneous	-	3,699	-	3,699
Total operating expenses	<u>120,307</u>	<u>130,033</u>	<u>323,024</u>	<u>573,364</u>
Operating income (loss)	<u>(37,267)</u>	<u>13,607</u>	<u>27,824</u>	<u>4,164</u>
Nonoperating revenue				
Investment income	867	-	-	867
Operating grant	68,297	-	-	68,297
Total nonoperating revenue	<u>69,164</u>	<u>-</u>	<u>-</u>	<u>69,164</u>
Increase (decrease) in net position	31,897	13,607	27,824	73,328
Total net position, beginning of year	<u>978,445</u>	<u>49,026</u>	<u>217,084</u>	<u>1,244,555</u>
Total net position, end of year	<u>\$ 1,010,342</u>	<u>\$ 62,633</u>	<u>\$ 244,908</u>	<u>\$ 1,317,883</u>

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

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

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	Total
Cash flows from operating activities:				
Receipts from customers	\$ 63,295	\$ 148,764	\$ 349,929	\$ 561,988
Payments to suppliers and providers of goods and services	(128,227)	(80,355)	(321,798)	(530,380)
Payments to employees	(81,229)	(37,705)	-	(118,934)
Net cash provided (used) by operating activities	<u>(146,161)</u>	<u>30,704</u>	<u>28,131</u>	<u>(87,326)</u>
Cash flows from noncapital financing activities:				
Interfund loans	<u>23,213</u>	<u>(23,213)</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	<u>(83,876)</u>	<u>(5,300)</u>	<u>-</u>	<u>(89,176)</u>
Capital grant contributions	<u>68,297</u>	<u>-</u>	<u>-</u>	<u>68,297</u>
Net cash provided (used) by capital and related financing activities	<u>(15,579)</u>	<u>(5,300)</u>	<u>-</u>	<u>(20,879)</u>
Cash flows from investing activities:				
Interest received on investments	<u>867</u>	<u>-</u>	<u>-</u>	<u>867</u>
Net increase (decrease) in cash and cash equivalents	(137,660)	2,191	28,131	(107,338)
Cash and cash equivalents, beginning of year	<u>730,449</u>	<u>-</u>	<u>193,631</u>	<u>924,080</u>
Cash and cash equivalents, end of year	<u>\$ 592,789</u>	<u>\$ 2,191</u>	<u>\$ 221,762</u>	<u>\$ 816,742</u>

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

TOWN OF GUADALUPE, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021
(Continued)

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (37,267)	\$ 13,607	\$ 27,824	\$ 4,164
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:				
Depreciation	28,872	10,501	-	39,373
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
Accounts receivable	-	3,718	-	3,718
Due from other governments	(19,745)	-	(919)	(20,664)
Prepaid expenses	985	561	(1,917)	(371)
Net pension and other postemployment benefits asset	(126)	(45)	-	(171)
Deferred outflows of resources related to pensions and other postemployment benefits	(4,624)	(1,656)	-	(6,280)
Accounts payable	(118,379)	359	3,143	(114,877)
Accrued expenses	959	1,023	-	1,982
Refundable deposits	-	1,406	-	1,406
Compensated absences payable	(310)	(14)	-	(324)
Net pension and other postemployment benefits liability	3,321	1,189	-	4,510
Deferred inflows of resources related to pensions and other postemployment benefits	153	55	-	208
Net cash provided (used) by operating activities	\$ (146,161)	\$ 30,704	\$ 28,131	\$ (87,326)

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Guadalupe, Arizona, conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the Town's significant accounting policies are as follows.

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. The component unit discussed below has a June 30 year-end.

The Town of Guadalupe Municipal Property Corporation 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 of Guadalupe, Arizona, in acquiring, constructing, operating, improving or modifying public facilities for the benefit of all the Town of Guadalupe, Arizona residents. The Town of Guadalupe Municipal Property Corporation is a blended component unit.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the Town as a whole, while the fund financial 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) and its component units. The statements include a statement of net position and a statement of activities. These statements report the financial activities of the overall government. They also distinguish between the governmental and business-type activities of the Town and between the Town and its discretely presented component units. 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.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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 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, including special assessments.

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 financial statements – provide information about the Town's funds, including blended component units. Separate statements are presented for the governmental and proprietary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from transactions associated with the fund's principal activity in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues.

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/LTAF Fund** accounts for specific HURF/LTAF revenue sources that are legally restricted to expenditures for roads in Guadalupe

The **Community Service Grants Fund** accounts for specific grant revenue sources that are legally restricted to expenditures for community service.

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

TOWN OF GUADALUPE, 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 *Sewer Fund*, *Tianguis Economic Development Fund*, and *Refuse Fund* account for 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.

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 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. 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.

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.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

E. 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 building improvements	5,000	Straight-line	50
Land improvements	5,000	Straight-line	10
Equipment	5,000	Straight-line	5
Streets	5,000	Straight-line	40
Curbs and gutters	5,000	Straight-line	40
Street lights	5,000	Straight-line	40

F. Investment Income

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

G. Compensated Absences

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

Employees may accumulate up to 240 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 vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate up to 480 hours of sick leave hours but any sick hours in excess of the maximum amount that are unused at year-end are forfeited. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

H. Deferred Outflows/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.

I. 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.

J. 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. 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.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

The Town's policy for committed fund balances is through formal Town resolutions passed through the elected town council. The process of rescinding a committed fund balance requires the same process.

The Town's policy for assigned fund balances is through motions passed by the elected town council. Assigned fund balances do not require a formal resolution.

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.

K. 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 unrestricted cash balance 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 budgetary comparison schedules as listed in the table of contents present all major governmental funds which incurred an excess of expenditures/expenses over appropriations for the year ended June 30, 2021, if any.

TOWN OF GUADALUPE, 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.

The Town does not have a formal investment policy with respect to custodial risk, concentration of credit risk, or foreign currency risk.

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

NOTE 2 – DEPOSITS AND INVESTMENTS – Continued

Deposits – At June 30, 2021, the carrying amount of the Town’s total nonpooled cash in bank was \$628,860, and the bank balance was \$636,769. Of the bank balances, \$250,000 was covered by federal depository insurance or similar insurance. The remainder was covered by collateral held by the pledging financial institution in the Town’s name.

Investments—At June 30, 2021, the investments consisted of the following.

<u>Investment</u>	<u>Rating Organization</u>	<u>Credit Rating</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Arizona LGIP Pool 5	S&P	AAA	<u>\$ 4,177,686</u>	<u>\$ 4,177,686</u>

Investments in the State Treasurer’s investment pools are valued at the pool’s share price multiplied by the number of shares the Town held. The fair value of a participant’s position in the pools approximates the value of that participant’s pool shares. The State Board of Investment provides oversight for the State Treasurer’s investment pools.

NOTE 3 – DUE FROM OTHER GOVERNMENTS

Due from other governments for each governmental fund consisted of the following:

	<u>General Fund</u>	<u>HURF/LTAF Fund</u>	<u>Community Service Grants Fund</u>	<u>Grants Fund</u>
Federal Government	\$ -	\$ -	\$ -	\$ 119,896
State of Arizona	51,900	41,546	-	-
Other governments	-	-	96,085	-
	<u>\$ 51,900</u>	<u>\$ 41,546</u>	<u>\$ 96,085</u>	<u>\$ 119,896</u>

Due from other governments for each of the proprietary funds consisted of the following:

	<u>Sewer Fund</u>	<u>Refuse Fund</u>
City of Tempe	\$ 13,833	\$ 54,696
State of Arizona	19,608	-
	<u>\$ 33,441</u>	<u>\$ 54,696</u>

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

NOTE 4 – NOTES RECEIVABLE

In 2021, the Town transferred the notes receivable related to the Home Loan Program to the Guadalupe Community Development Center (GCDC). As of June 30, 2021, the collection of Home Program loan payments is no longer administered through the Town. Total Home Loans transferred to the GCDC totaled \$607,193.

NOTE 5 – 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	\$ 7,039,174	\$ 5,578	\$ -	\$ 7,044,752
Total capital assets not being depreciated	<u>7,039,174</u>	<u>5,578</u>	<u>-</u>	<u>7,044,752</u>
Capital assets being depreciated:				
Building and building improvements	3,983,261	543,510	(74,975)	4,451,796
Land improvements	3,096,280	44,222	-	3,140,502
Equipment	3,150,122	266,548	(309,959)	3,106,711
Street lights	472,427	-	-	472,427
Streets	6,913,303	459,715	-	7,373,018
Curbs and gutters	4,594,274	439	-	4,594,713
Total	<u>22,209,667</u>	<u>1,314,434</u>	<u>(384,934)</u>	<u>23,139,167</u>
Less accumulated depreciation for:				
Building and building improvements	(2,491,884)	(93,810)	43,585	(2,542,109)
Land improvements	(984,927)	(131,235)	-	(1,116,162)
Equipment	(2,448,047)	(171,561)	308,126	(2,311,482)
Street lights	(243,845)	(24,910)	-	(268,755)
Streets	(2,306,581)	(289,947)	-	(2,596,528)
Curbs and gutters	(1,554,931)	(113,303)	-	(1,668,234)
Total	<u>(10,030,215)</u>	<u>(824,766)</u>	<u>351,711</u>	<u>(10,503,270)</u>
Total capital assets being depreciated, net	<u>12,179,452</u>	<u>489,668</u>	<u>(33,223)</u>	<u>12,635,897</u>
Governmental activities capital assets, net	<u>\$ 19,218,626</u>	<u>\$ 495,246</u>	<u>\$ (33,223)</u>	<u>\$ 19,680,649</u>

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

NOTE 5 – CAPITAL ASSETS – Continued

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,703	\$ -	\$ -	\$ 84,703
Capital assets being depreciated:				
Utility systems	2,164,612	83,875	-	2,248,487
Equipment	91,421	-	-	91,421
Buildings	25,000	-	-	25,000
Building improvements	612,826	5,300	-	618,126
Total	<u>2,893,859</u>	<u>89,175</u>	<u>-</u>	<u>2,983,034</u>
Less accumulated depreciation for:				
Utility systems	(1,782,470)	(16,068)	-	(1,798,538)
Equipment	(72,215)	(12,804)	-	(85,019)
Buildings	(25,000)	-	-	(25,000)
Building improvements	(574,175)	(10,501)	-	(584,676)
Total	<u>(2,453,860)</u>	<u>(39,373)</u>	<u>-</u>	<u>(2,493,233)</u>
Total capital assets being depreciated, net	<u>439,999</u>	<u>49,802</u>	<u>-</u>	<u>489,801</u>
Business-type activities capital assets, net	<u>\$ 524,702</u>	<u>\$ 49,802</u>	<u>\$ -</u>	<u>\$ 574,504</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Highways and streets	\$ 471,441
Community development	101,025
Public safety	113,343
General government	90,799
Health and welfare	39,321
Culture and recreation	<u>8,837</u>
Total governmental activities depreciation expense	<u>\$ 824,766</u>
Business-type activities:	
Sewer	\$ 28,872
Tianguis center	<u>10,501</u>
Total business-type activities depreciation expense	<u>\$ 39,373</u>

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

NOTE 6 – UNEARNED REVENUE

The Town has received advanced contract payments for the lease of billboard space with a term of 20-years. The Town recognizes revenue annually at 1/20th of the contract price. The remaining amount is recorded as unearned revenue that will be recognized as revenue over the life of the contract. The amount deferred for the billboard contract at June 30, 2021 is \$82,501. The remaining balance of unearned revenue in the governmental funds consists of grant advances in which the Town had not yet fulfilled contract requirements to recognize revenue.

NOTE 7 – LONG-TERM LIABILITIES

Loans payable from direct borrowings and direct placements – The Town’s loans payable consist of a loan of \$2,145,000 received through the Greater Arizona Development Authority (GADA). The loan requires principal payments annually beginning July 1, 2014 with interest payments of 2.00 percent paid semiannually on July 1 and January 1 with the first interest payment due July 1, 2014. Total loan net proceeds of \$2,389,785 were used to refinance a prior loan through GADA. Excise taxes and state-shared revenues are used as security for the loan payable.

Loans payable from direct borrowings and direct placements at June 30, 2021, were as follows:

Description	Face Value	Maturity Ranges	Interest Rate	Outstanding June 30, 2021
Loan payable	\$ 2,145,000	2014-2023	2.00%	<u>\$ 545,000</u>

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

NOTE 7 – LONG-TERM LIABILITIES – Continued

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 1 year
Governmental activities:					
Compensated absences	\$ 100,554	\$ -	\$ 3,846	\$ 96,708	\$ 87,037
Net pension and OPEB liability	2,223,303	186,348	-	2,409,651	-
Capital lease payable	463,294	-	52,119	411,175	53,677
Loans payable from direct borrowings and direct placements	800,000	-	255,000	545,000	265,000
Loan premium	35,516	-	18,816	16,700	12,438
Governmental activities long-term liabilities	<u>\$ 3,622,667</u>	<u>\$ 186,348</u>	<u>\$ 329,781</u>	<u>\$ 3,479,234</u>	<u>\$ 418,152</u>
Business-type activities:					
Compensated absences	\$ 6,120	\$ -	\$ 324	\$ 5,796	\$ 5,216
Net pension and OPEB liability	82,298	4,510	-	86,808	-
Business-type activities long-term liabilities	<u>\$ 88,418</u>	<u>\$ 4,510</u>	<u>\$ 324</u>	<u>\$ 92,604</u>	<u>\$ 5,216</u>

The following schedule details debt service requirements to maturity for the Town’s loan payable from direct borrowings and direct placements at June 30, 2021.

Year Ending June 30	Governmental Activities		
	Loan Payable from Direct Borrowings and Direct Placements		
	Principal	Premium Amortization	Interest
2022	\$ 265,000	\$ 12,438	\$ 5,516
2023	280,000	4,262	5,516
Total	<u>\$ 545,000</u>	<u>\$ 16,700</u>	<u>\$ 11,032</u>

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

NOTE 7 – LONG-TERM LIABILITIES – Continued

Capital leases—The Town has acquired equipment under the provisions of a long-term lease agreement classified as a capital lease for accounting purposes because it provides for a bargain purchase option or a transfer of ownership by the end of the lease term.

The assets acquired through capital leases are as follows:

	Governmental Activities
Fire truck	\$ 563,036
Less: accumulated depreciation	<u>(211,138)</u>
Carrying value	<u><u>\$ 351,898</u></u>

The following schedule details debt service requirements to maturity for the Town's capital leases payable at June 30, 2021:

Year Ending June 30	Governmental Activities
2022	\$ 65,971
2023	65,971
2024	65,971
2025	65,971
2026	65,971
2027-2028	<u>131,942</u>
Total minimum lease payments	461,797
Less amount representing interest	<u>(50,622)</u>
Present value of net minimum lease payments	<u><u>\$ 411,175</u></u>

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

NOTE 8 – 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 9 – 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
	<hr/>	<hr/>	<hr/>
Net OPEB asset	\$ 3,839	\$ 310	\$ 4,149
Net pension and OPEB liability	2,409,651	86,808	2,496,459
Deferred outflows of resources related to pension and OPEB	714,302	16,002	730,304
Deferred inflows of resources related to pension and OPEB	251,098	7,980	259,078
Pension and OPEB expense	281,442	4,511	285,953

The Town reported \$212,651 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

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

NOTE 9 – 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	30 years age 55
	10 years age 62	25 years age 60
	5 years age 50*	10 years age 62
	Any years age 65	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.

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

NOTE 9 – 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. 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, 0.07 percent for health insurance premium benefit, 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 \$66,272, \$2,243, and \$1,022, respectively.

During fiscal year 2021, the Town paid for ASRS pension and OPEB contributions as follows: 22.59 percent from the General Fund, 17.89 percent from the HURF/LTAF Fund, 20.14 percent from the Community Services Grants Fund, 6.28 percent from the Sewer Fund, and 2.70 percent from the Tianguis Economic Development 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	\$ 1,157,412
Health insurance premium benefit	(4,149)
Long-term disability	4,681

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

NOTE 9 – 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 measured as of June 30, 2020, and the change from its proportions measured as of June 30, 2019, were:

	Proportion	Increase
	June 30, 2020	(decrease) from
	June 30, 2020	June 30, 2019
Pension	0.00668%	-0.00086%
Health insurance premium benefit	0.00586%	-0.00088%
Long-term disability	0.00617%	0.00006%

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

	Pension/OPEB
	Expense
Pension	57,659
Health insurance premium benefit	1,327
Long-term disability	1,398

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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:

	Pension		Health Insurance		Long-Term Disability	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,471	\$ -	\$ -	\$ 8,175	\$ 407	\$ 121
Changes of assumptions or other inputs	-	-	2,300	-	504	-
Net difference between projected and actual earnings on plan investments	111,634	-	4,245	-	515	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	-	97,901	88	6	58	631
Town contributions subsequent to the measurement date	80,630	-	2,246	-	1,121	-
Total	\$ 202,735	\$ 97,901	\$ 8,879	\$ 8,181	\$ 2,605	\$ 752

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, 2021. 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	\$ (44,473)	\$ (865)
2023	(6,230)	34	216
2024	40,379	232	231
2025	34,528	(207)	199
2026	-	(742)	64
Thereafter	-	-	(109)

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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 was 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. 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 Real Rate of Return
Equity	50%	3.20%
Credit	20%	1.09%
Interest rate sensitive bonds	10%	0.02%
Real estate	20%	1.17%
Total	<u>100%</u>	

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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	\$ 1,582,745	\$ 1,157,412	\$ 801,855
Net insurance premium benefit liability (asset)	5,444	(4,149)	(12,313)
Net long-term disability liability	5,110	4,681	4,263

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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

B. Public Safety Personnel Retirement System

Plan Descriptions – Town fire employees participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became 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.

Benefits Provided – The PSPRS provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefits terms.

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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 60 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 GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 9 – 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 Fire	
	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	1	1
Active employees	5	5
Total	6	6

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 Fire	7.65% - 11.65%	36.99%	0.64%

In addition, statute required the Town to contribute at the actuarially determined rate of 30.64% for pension and .65% for the health insurance premium benefit of the annual covered payroll of Town employees who were PSPRS Tier 3 Risk Pool members.

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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

	Pension	Health Insurance Premium Benefit
PSPRS Fire	\$ 132,746	\$ 2,182

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:

	Net Pension (Asset) Liability	Net OPEB (Asset) Liability
PSPRS Fire	\$ 1,320,936	\$ 13,430

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

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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. 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 Real Rate of Return
Cash - Mellon	1%	-0.60%
Diversifying strategies	12%	3.22%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Other assets (capital appreciation	7%	5.61%
Private equity	18%	8.42%
Non-U.S. equity	15%	6.09%
U.S. equity	23%	4.93%
Total	100%	

Discount Rates – At June 30, 2020, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.3 percent which there was no change from the discount rate used as of June 30, 2019. 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 GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Changes in the Net Pension/OPEB Liability

	Pension Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balances at June 30, 2020	\$ 2,633,073	\$ 1,443,374	\$ 1,189,699
Adjustments to beginning of year	-	(1,169)	1,169
Changes for the year			
Service Cost	87,208	-	87,208
Interest on the total liability	196,718	-	196,718
Differences between expected and actual experience in the measurement of the liability	64,108	-	64,108
Changes of assumptions or other inputs	-	-	-
Contributions-employer	-	169,536	(169,536)
Contributions-employee	-	30,818	(30,818)
Net investment income	-	19,175	(19,175)
Benefit payments, including refunds of employee contributions	(51,016)	(51,016)	-
Administrative expense	-	(1,563)	1,563
Other changes	-	-	-
Net changes	297,018	165,781	131,237
Balances at June 30, 2021	\$ 2,930,091	\$ 1,609,155	\$ 1,320,936

	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	\$ 61,491	\$ 47,307	\$ 14,184
Changes for the year			
Service Cost	1,905	-	1,905
Interest on the total liability	4,647	-	4,647
Differences between expected and actual experience in the measurement of the liability	(4,092)	-	(4,092)
Contributions-employer	-	2,680	(2,680)
Net investment income	-	581	(581)
Benefit payments, including refunds of employee contributions	(1,200)	(1,200)	-
Administrative expense	-	(47)	47
Net changes	1,260	2,014	(754)
Balances at June 30, 2021	\$ 62,751	\$ 49,321	\$ 13,430

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Sensitivity of the Town’s Net Pension/OPEB 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:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
PSPRS Fire			
Net pension (asset) liability	\$ 1,760,090	\$ 1,320,936	\$ 962,681
Net OPEB (asset) liability	20,935	13,430	7,104

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:

	Pension Expense	OPEB Expense
PSPRS Fire	\$ 224,272	\$ 1,297

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

NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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</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	\$ 134,915	\$ 133,864	\$ 30	\$ 10,614
Changes of assumptions or other inputs	157,871	5,100	2,338	2,666
Net difference between projected and actual earnings on pension plan investments	83,370	-	2,633	-
Town contributions subsequent to the measurement date	<u>132,746</u>	<u>-</u>	<u>2,182</u>	<u>-</u>
Total	<u>\$ 508,902</u>	<u>\$ 138,964</u>	<u>\$ 7,183</u>	<u>\$ 13,280</u>

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,	<u>PSPRS Fire</u>	
	<u>Pension</u>	<u>Health</u>
2022	\$ 64,563	\$ (1,800)
2023	67,489	(1,504)
2024	31,591	(870)
2025	26,272	(583)
2026	15,759	(1,174)
Thereafter	31,518	(2,348)

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

NOTE 10 – INTERFUND BALANCES AND ACTIVITY

Interfund payables – Interfund payables for the year ended June 30, 2021, consisted of \$30,701 owed to the General Fund from HURF/LTAF Fund \$(18,237) and Community Service Grants Fund \$(12,464). The purpose of the interfund payables was to temporarily fund the operations of the aforementioned departments/activities.

Interfund transfers – Interfund transfers for the year ended June 30, 2021, were as follows:

Transfer To	Transfer From		Total
	General Fund	Community Development Grants Fund	
General Fund	\$ -	\$ 16,710	\$ 16,710
HURF/LTAF Fund	151,117	-	151,117
Community Services Grants Fund	94,567	-	94,567
Grants Fund	880,457	-	880,457
Debt Service Fund (nonmajor fund)	287,777	-	287,777
Total	<u>\$ 1,413,918</u>	<u>\$ 16,710</u>	<u>\$ 1,430,628</u>

The purpose of the interfund transfer shown above to the Community Service Grants Fund was to help pay for expenditures not reimbursable under grant contracts. The purpose of the transfer to the Debt Service Fund was to pay for debt service expenditures related to the GADA loans (see Note 7). The purpose of the interfund transfer from the General Fund to the HURF/LTAF Fund was to pay for transit expenditures incurred over current year revenues for the Town's transit program. The transfer from the Community Development Grants Fund to the General Fund was to close out the activity in the fund.

NOTE 11 – COMMITMENTS

Refuse Collection Contract – The Town has contracted with a waste management firm to provide trash, and rubbish collection services to certain designated areas. The contract period is March 1, 2020 through February 28, 2028. Payments under the current contract for the year ended June 30, 2021, were approximately \$324,124. Payments are based on the number of containers in the Town times a monthly rate of \$20.38 for 1st residential container and \$12.14 for the 2nd residential container. The monthly rate is adjusted annually on March 1 based on the Consumer Price Index as published by the Bureau of Labor Statistics. The approximate total obligation under the contract for the next fiscal year based on the current number of residences in the Town is approximately \$347,950.

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

NOTE 11 – COMMITMENTS - Continued

Public Safety – The Town of Guadalupe has entered into a contract with the Maricopa County Sheriff’s Department for public safety services for the next fiscal year. Based on this agreement, the rendition of police services, the standards of performance, the discipline of officers, and other matters incidental to the performance of such services, and the control of personnel so employed shall remain in the County Sheriff’s Department. For the year ending June 30, 2021, the Town paid the County Sheriff \$2,055,943 and had agreed to monthly installments of \$171,329 for the 2021 fiscal year. Under the contract, a notice of termination of contract may be given by either party 180 days prior to the date of intended termination.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Taxes	\$ 1,786,403	\$ 1,786,403	\$ 3,159,963	\$ 1,373,560
Intergovernmental	2,968,598	2,968,598	2,942,191	(26,407)
Charges for services	108,191	108,191	167,184	58,993
Licenses and permits	120,293	120,293	47,687	(72,606)
Other revenue	30,199	30,199	19,479	(10,720)
Fines and forfeits	-	-	21,926	21,926
Interest on investments	14,554	14,554	2,759	(11,795)
Total revenue	<u>5,028,238</u>	<u>5,028,238</u>	<u>6,361,189</u>	<u>1,332,951</u>
Expenditures				
General Government				
Administration	875,012	875,012	241,243	633,769
Town Manager	146,530	146,530	112,800	33,730
Finance	140,001	140,001	125,371	14,630
Town Attorney	65,500	65,500	79,144	(13,644)
Building Maintenance	122,211	122,211	135,177	(12,966)
Mayor & Council	65,576	65,576	60,572	5,004
Information Technology	59,689	59,689	124,546	(64,857)
Town Clerk	41,275	41,275	28,961	12,314
Total General Government	<u>1,515,794</u>	<u>1,515,794</u>	<u>907,814</u>	<u>607,980</u>
Public Safety				
Police	2,056,429	2,056,429	1,286,323	770,106
Fire	1,337,907	1,337,907	861,907	476,000
Court	49,280	49,280	59,451	(10,171)
Total Public Safety	<u>3,443,616</u>	<u>3,443,616</u>	<u>2,207,681</u>	<u>1,235,935</u>
Culture and Recreation				
Parks	182,431	182,431	151,096	31,335
Library	10,818	10,818	12,083	(1,265)
Total Culture and Recreation	<u>193,249</u>	<u>193,249</u>	<u>163,179</u>	<u>30,070</u>
Public Works and Streets				
Cemetery	22,124	22,124	12,388	9,736
Community Development	128,617	128,617	120,986	7,631
Capital outlay	43,319	43,319	40,584	2,735
Total expenditures	<u>5,346,719</u>	<u>5,346,719</u>	<u>3,452,632</u>	<u>1,894,087</u>
Excess (deficiency) of revenue over expenditures	(318,481)	(318,481)	2,908,557	3,227,038
Other financing sources (uses)				
Transfers in (out)	<u>(519,422)</u>	<u>(519,422)</u>	<u>(1,397,209)</u>	<u>(877,787)</u>
Net changes in fund balances	(837,903)	(837,903)	1,511,348	2,349,251
Fund balances, beginning of year	<u>2,473,052</u>	<u>2,473,052</u>	<u>2,473,052</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 1,635,149</u></u>	<u><u>\$ 1,635,149</u></u>	<u><u>\$ 3,984,400</u></u>	<u><u>\$ 2,349,251</u></u>

See accompanying notes to budgetary comparison schedule.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 462,056	\$ 462,056	\$ 474,867	\$ 12,811
Interest	-	-	613	613
Total revenue	<u>462,056</u>	<u>462,056</u>	<u>475,480</u>	<u>13,424</u>
Expenditures				
Public works	\$ 651,902	651,902	847,903	(196,001)
Total expenditures	<u>651,902</u>	<u>651,902</u>	<u>847,903</u>	<u>(196,001)</u>
Excess (deficiency) of revenue over expenditures	(189,846)	(189,846)	(372,423)	(182,577)
Other financing sources (uses)				
Transfers in (out)	<u>21,443</u>	<u>21,443</u>	<u>151,117</u>	<u>129,674</u>
Net changes in fund balances	(168,403)	(168,403)	(221,306)	(52,903)
Fund balances, beginning of year	<u>221,306</u>	<u>221,306</u>	<u>221,306</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 52,903</u></u>	<u><u>\$ 52,903</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (52,903)</u></u>

See accompanying notes to budgetary comparison schedule.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 385,116	\$ 385,116	\$ 261,535	\$ (123,581)
Other revenue	-	-	10,533	10,533
Total revenue	<u>385,116</u>	<u>385,116</u>	<u>272,068</u>	<u>(113,048)</u>
Expenditures				
Health and welfare	\$ 385,116	385,116	365,902	19,214
Total expenditures	<u>385,116</u>	<u>385,116</u>	<u>365,902</u>	<u>19,214</u>
Excess (deficiency) of revenue over expenditures	-	-	(93,834)	(93,834)
Other financing sources (uses)				
Transfers in (out)	<u>165,629</u>	<u>165,629</u>	<u>94,567</u>	<u>(71,062)</u>
Net changes in fund balances	165,629	165,629	733	(164,896)
Fund balances, beginning of year	<u>(733)</u>	<u>(733)</u>	<u>(733)</u>	<u>-</u>
Fund balances, end of year	<u>\$ 164,896</u>	<u>\$ 164,896</u>	<u>\$ -</u>	<u>\$ (164,896)</u>

See accompanying notes to budgetary comparison schedule.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 1,606,770	\$ 1,606,770	\$ 2,815,551	\$ 1,208,781
Expenditures				
Public safety	\$ 663,886	663,886	1,582,696	(918,810)
Health and welfare	75,000	75,000	72,899	2,101
Community development	65,000	65,000	268,190	(203,190)
Debt Service				
Principal	32,717	32,717	-	32,717
Interest	15,365	15,365	-	15,365
Capital outlay	755,000	755,000	750,436	4,564
Total expenditures	<u>1,606,968</u>	<u>1,606,968</u>	<u>2,674,221</u>	<u>(1,067,253)</u>
Excess (deficiency) of revenue over expenditures	(198)	(198)	141,330	141,528
Other financing sources (uses)				
Transfers in (out)	<u>45,000</u>	<u>45,000</u>	<u>880,457</u>	<u>835,457</u>
Net changes in fund balances	44,802	44,802	1,021,787	976,985
Fund balances, beginning of year	<u>(1,030,235)</u>	<u>(1,030,235)</u>	<u>(1,030,235)</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ (985,433)</u></u>	<u><u>\$ (985,433)</u></u>	<u><u>\$ (8,448)</u></u>	<u><u>\$ 976,985</u></u>

See accompanying notes to budgetary comparison schedule.

TOWN OF GUADALUPE, 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 Council's approval. With the exception of the General Fund, each fund includes only one department.

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The Town's budget is 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 Building Maintenance, Town Attorney, Information Technology, Court and Library departments of the General Fund. Expenditures exceeded final budget amounts in the HURF Fund as well the Grants Fund.

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

ASRS-Pension

	Reporting Fiscal Year (Measurement Date)							2014 through 2012 Information not available
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Town's proportion of the net pension liability	0.006680%	0.007540%	0.007810%	0.007570%	0.007970%	0.006910%	0.006605%	
Town's proportionate share of the net pension liability	\$ 1,157,412	\$ 1,097,158	\$ 1,089,220	\$ 1,179,258	\$ 1,286,438	\$ 1,075,859	\$ 977,331	
Town's covered payroll	\$ 747,562	\$ 809,291	\$ 774,034	\$ 738,432	\$ 745,853	\$ 636,171	\$ 595,402	
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	154.82%	135.57%	140.72%	159.70%	172.48%	169.11%	164.15%	
Plan fiduciary net position as a percentage of the total pension liability	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

See accompanying notes to pension/OPEB plan schedules.

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

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year (Measurement Date)				
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
Town's proportion of the net OPEB (asset)	0.005860%	0.006740%	0.007400%	0.007610%	Information not available
Town's proportionate share of the net OPEB (asset)	\$ (4,149)	\$ (1,863)	\$ (2,665)	\$ (4,143)	
Town's covered payroll	\$ 747,562	\$ 809,291	\$ 774,034	\$ 738,432	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	-0.56%	-0.23%	-0.34%	-0.56%	
Plan fiduciary net position as a percentage of the total OPEB liability	104.33%	101.62%	102.20%	103.57%	

ASRS-Long-Term Disability

	Reporting Fiscal Year (Measurement Date)				
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
Town's proportion of the net OPEB (asset)	0.006170%	0.006110%	0.007800%	0.007570%	Information not available
Town's proportionate share of the net OPEB (asset)	\$ 4,681	\$ 4,560	\$ 4,076	\$ 2,744	
Town's covered payroll	\$ 747,562	\$ 809,291	\$ 774,034	\$ 738,432	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	0.63%	0.56%	0.53%	0.37%	
Plan fiduciary net position as a percentage of the total OPEB liability	68.01%	72.85%	77.83%	84.44%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF GUADALUPE, 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)

	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2012
Total pension liability								Information not available
Service cost	\$ 87,208	\$ 80,219	\$ 77,589	\$ 79,931	\$ 59,089	\$ 50,177	\$ 50,552	
Interest on the total pension liability	196,718	178,342	168,778	147,625	119,379	110,540	96,007	
Changes of benefit terms	-	-	-	15,342	131,109	-	21,443	
Differences between expected and actual experience in the measurement of the pension liability	64,108	(92,096)	(107,903)	134,105	97,848	(4,211)	(41,101)	
Changes of assumptions or other inputs	-	161,805	-	(13,572)	78,089	-	106,427	
Benefit payments, including refunds of employee contributions	(51,016)	(50,016)	(51,264)	(48,359)	(48,359)	(48,359)	(47,649)	
Net change in total pension liability	297,018	278,254	87,200	315,072	437,155	108,147	185,679	
Total pension liability - beginning	2,633,073	2,354,819	2,267,619	1,952,547	1,515,392	1,407,245	1,221,566	
Total pension liability - ending (a)	<u>\$ 2,930,091</u>	<u>\$ 2,633,073</u>	<u>\$ 2,354,819</u>	<u>\$ 2,267,619</u>	<u>\$ 1,952,547</u>	<u>\$ 1,515,392</u>	<u>\$ 1,407,245</u>	
Plan fiduciary net position								
Adjustments to beginning of year	(1,169)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contributions - employer	169,536	146,523	126,557	94,415	82,876	58,412	55,194	
Contributions - employee	30,818	28,291	25,685	37,461	36,288	30,153	27,116	
Net investment income	19,175	70,291	79,265	114,391	5,169	29,544	92,104	
Benefit payments, including refunds of employee contributions	(51,016)	(50,016)	(51,264)	(48,359)	(48,359)	(48,359)	(47,649)	
Hall/Parker Settlement	-	-	(53,246)	-	-	-	-	
Administrative expense	(1,563)	(2,215)	(1,906)	(1,412)	(1,144)	(1,107)	-	
Other changes	-	(1,654)	13	11	5	(527)	(23,055)	
Net change in plan fiduciary net position	165,781	191,220	125,104	196,507	74,835	68,116	103,710	
Plan fiduciary net position - beginning	1,443,374	1,252,154	1,127,050	930,543	855,708	787,592	683,882	
Plan fiduciary net position - ending (b)	<u>\$ 1,609,155</u>	<u>\$ 1,443,374</u>	<u>\$ 1,252,154</u>	<u>\$ 1,127,050</u>	<u>\$ 930,543</u>	<u>\$ 855,708</u>	<u>\$ 787,592</u>	
Town's net pension (asset) liability - ending (a) - (b)	<u>\$ 1,320,936</u>	<u>\$ 1,189,699</u>	<u>\$ 1,102,665</u>	<u>\$ 1,140,569</u>	<u>\$ 1,022,004</u>	<u>\$ 659,684</u>	<u>\$ 619,653</u>	
Plan fiduciary net position as a percentage of the total pension liability	54.92%	54.82%	53.17%	49.70%	47.66%	56.47%	55.97%	
Covered payroll	\$ 310,677	\$ 390,173	\$ 336,757	\$ 351,344	\$ 311,485	\$ 272,878	\$ 261,991	
Town's net pension (asset) liability as a percentage of covered payroll	425.18%	304.92%	327.44%	324.63%	328.11%	241.75%	236.52%	

See accompanying notes to pension/OPEB plan schedules.

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

PSPRS-OPEB

	Reporting Fiscal Year (Measurement Date)				
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
Total OPEB liability					
Service cost	\$ 1,905	\$ 1,044	\$ 977	\$ 1,159	Information not available
Interest on the total OPEB liability	4,647	4,688	4,339	4,605	
Differences between expected and actual experience in the measurement of the OPEB liability	(4,092)	(8,961)	54	(154)	
Changes of assumptions or other inputs	-	3,007	-	(7,094)	
Benefit payments	(1,200)	(1,200)	(1,200)	(1,200)	
Net change in total OPEB liability	1,260	(1,422)	4,170	(2,684)	
Total OPEB liability - beginning	61,491	62,913	58,743	61,427	
Total OPEB liability - ending (a)	<u>\$ 62,751</u>	<u>\$ 61,491</u>	<u>\$ 62,913</u>	<u>\$ 58,743</u>	
Plan fiduciary net position					
Contributions - employer	\$ 2,680	\$ 2,277	\$ 1,200	\$ 3,059	
Net investment income	581	2,304	2,758	4,071	
Benefit payments	(1,200)	(1,200)	(1,200)	(1,200)	
Administrative expense	(47)	(40)	(42)	(36)	
Other changes	-	1,654	-	-	
Net change in plan fiduciary net position	2,014	4,995	2,716	5,894	
Plan fiduciary net position - beginning	47,307	42,312	39,596	33,702	
Plan fiduciary net position - ending (b)	<u>\$ 49,321</u>	<u>\$ 47,307</u>	<u>\$ 42,312</u>	<u>\$ 39,596</u>	
Town's net OPEB (asset) liability - ending (a) - (b)	<u>\$ 13,430</u>	<u>\$ 14,184</u>	<u>\$ 20,601</u>	<u>\$ 19,147</u>	
Plan fiduciary net position as a percentage of the total OPEB liability	78.60%	76.93%	67.25%	67.41%	
Covered payroll	\$ 310,677	\$ 390,173	\$ 336,757	\$ 351,344	
Town's net OPEB (asset) liability as a percentage of covered payroll	4.32%	3.64%	6.12%	5.45%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF GUADALUPE, 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	\$ 83,603	\$ 83,996	\$ 88,892	\$ 84,599	\$ 79,603	\$ 80,925	\$ 69,279	\$ 63,708	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(83,603)</u>	<u>(83,996)</u>	<u>(88,892)</u>	<u>(84,599)</u>	<u>(79,603)</u>	<u>(80,925)</u>	<u>(69,279)</u>	<u>(63,708)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 710,762</u>	<u>\$ 747,562</u>	<u>\$ 809,291</u>	<u>\$ 774,034</u>	<u>\$ 738,432</u>	<u>\$ 745,853</u>	<u>\$ 636,171</u>	<u>\$ 595,402</u>	
Town's contributions as a percentage of covered payroll	11.76%	11.24%	10.98%	10.93%	10.78%	10.85%	10.89%	10.70%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Statutorily required contribution	\$ 3,062	\$ 3,074	\$ 3,189	\$ 3,178	\$ 4,096	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(3,062)</u>	<u>(3,074)</u>	<u>(3,189)</u>	<u>(3,178)</u>	<u>(4,096)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 710,762</u>	<u>\$ 747,562</u>	<u>\$ 809,291</u>	<u>\$ 774,034</u>	<u>\$ 738,432</u>	
Town's contributions as a percentage of covered payroll	0.43%	0.41%	0.39%	0.41%	0.55%	

See accompanying notes to pension/OPEB plan schedules.

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

ASRS-Long-Term Disability

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Statutorily required contribution	\$ 1,131	\$ 1,135	\$ 1,163	\$ 1,237	\$ 1,029	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(1,131)</u>	<u>(1,135)</u>	<u>(1,163)</u>	<u>(1,237)</u>	<u>(1,029)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 710,762</u>	<u>\$ 747,562</u>	<u>\$ 809,291</u>	<u>\$ 774,034</u>	<u>\$ 738,432</u>	
Town's contributions as a percentage of covered payroll	0.16%	0.15%	0.14%	0.16%	0.14%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF GUADALUPE, 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	\$ 132,746	\$ 184,259	\$ 147,376	\$ 126,557	\$ 94,415	\$ 82,876	\$ 58,412	\$ 55,194	Information not available
Town's contributions in relation to the actuarially determined contribution	<u>(132,746)</u>	<u>(184,259)</u>	<u>(147,376)</u>	<u>(126,557)</u>	<u>(94,415)</u>	<u>(82,876)</u>	<u>(58,412)</u>	<u>(55,194)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered-employee payroll	<u>\$ 327,590</u>	<u>\$ 382,337</u>	<u>\$ 387,747</u>	<u>\$ 336,757</u>	<u>\$ 351,344</u>	<u>\$ 311,485</u>	<u>\$ 272,878</u>	<u>\$ 261,991</u>	
Town's contributions as a percentage of covered payroll	40.52%	48.19%	38.01%	37.58%	26.87%	26.61%	21.41%	21.07%	

PSPRS-OPEB

	Reporting Fiscal Year					2016 through 2012
	2021	2020	2019	2018	2017	
Actuarially determined contribution	\$ 2,182	\$ 2,961	\$ 3,213	\$ 1,200	\$ 3,059	Information not available
Town's contributions in relation to the actuarially determined contribution	<u>(2,182)</u>	<u>(2,961)</u>	<u>(3,213)</u>	<u>(1,200)</u>	<u>(3,059)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 327,590</u>	<u>\$ 382,337</u>	<u>\$ 387,747</u>	<u>\$ 336,757</u>	<u>\$ 351,344</u>	
Town's contributions as a percentage of covered payroll	0.67%	0.77%	0.83%	0.36%	0.87%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF GUADALUPE, 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	In the 2020 actuarial valuation, the amortization was changed for Tiers 1 & 2 to use a layered amortization approach. Level percent-of-pay, closed is used in Tier 3
Remaining amortization period as of the 2018 actuarial valuation	18 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. 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.

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Notes to Pension/OPEB Plan Schedules
June 30, 2021

NOTE 2 – FACTORS THAT AFFECT TRENDS - Continued

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 increased the PSPRS required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. 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.

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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 Guadalupe, Arizona

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 Guadalupe, Arizona, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Guadalupe, Arizona's, basic financial statements, and have issued our report thereon dated January 26, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Guadalupe, Arizona'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 Guadalupe, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Guadalupe, Arizona's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Guadalupe, Arizona'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.

Lobby & Powell, PLC

January 26, 2022



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Town Council
Town of Guadalupe, Arizona

Report on Compliance for Each Major Federal Program

We have audited the Town of Guadalupe, Arizona's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Guadalupe, Arizona's major federal programs for the year ended June 30, 2021. The Town of Guadalupe, Arizona's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Guadalupe, Arizona's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Guadalupe, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Guadalupe, Arizona's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Guadalupe, Arizona complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Town of Guadalupe, Arizona is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Guadalupe, Arizona's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Guadalupe, Arizona's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Lobby & Powell, PLC

January 26, 2022

TOWN OF GUADALUPE, ARIZONA
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging_Title III, Part B	93.044	2020-21-GUA	\$ 19,920
Special Programs for the Aging_Title III, Part C	93.045	2020-21-GUA	134,993
Nutrition Services Incentive Program	93.053	2020-21-GUA	<u>7,148</u>
Total Aging Cluster			162,061
Social Services Block Grant	93.667	2020-21-GUA	18,186
Passed through Maricopa County Human Services Department:			
TANF Cluster:			
Temporary Assistance for Needy Families	93.558	C-22-16-046-3-04	1,361
Low-Income Home Energy Assistance	93.568	C-22-16-046-3-04	19,544
Community Services Block Grant	93.569	C-22-16-046-3-04	<u>3,954</u>
Total U.S. Department Health and Human Services			<u>205,106</u>
<u>U.S. Department of Homeland Security</u>			
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2017-FH-00367	<u>162,139</u>
<u>U.S. Department of the Treasury</u>			
Passed through Pasqua Yaqui Tribe:			
Coronavirus Relief Fund	21.019	C2020-25	2,002,000
Passed through Arizona Office of the Governor:			
Coronavirus Relief Fund	21.019		268,190
Passed through Maricopa County Human Services:			
Coronavirus Relief Fund	21.019		19,774
Emergency Rental Assistance Program	21.023	C-22-16-046-3-04	<u>16,010</u>
Total U.S. Department of Treasury			<u>2,305,974</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through Maricopa County Community Development:			
CDBG - Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218	C-22-20-014-3-02	<u>68,297</u>
Total Federal Awards			<u>\$ 2,741,516</u>

The accompanying notes are an integral part of this schedule.

TOWN OF GUADALUPE, ARIZONA
Notes to Schedule of Expenditures of Federal Awards
June 30, 2021

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the Town of Guadalupe, Arizona under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Guadalupe, Arizona, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town of Guadalupe, Arizona.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual/accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Town of Guadalupe, Arizona has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

TOWN OF GUADALUPE, ARIZONA
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> No
Noncompliance material to financial statements noted?	_____ Yes	_____ <u>X</u> No

Federal Awards

Internal control over major federal programs:		
Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> No
Type of auditor's report issued on compliance for major federal programs:		
		Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	_____ Yes	_____ <u>X</u> No

Identification of major federal programs:

CFDA Number	Name of Federal Program
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?	_____ <u>X</u> Yes	_____ No

Federal Award Findings and Questioned Costs

None

TOWN OF GUADALUPE, ARIZONA
Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2021

The status of audit findings from the prior year is as follows:

There were no prior year findings.

TOWN OF GUADALUPE, ARIZONA

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

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INDEPENDENT ACCOUNTANTS' REPORT

The Auditor General of the State of Arizona and
The Honorable Mayor and Town Council
of the Town of Guadalupe, Arizona

We have examined the accompanying annual expenditure limitation report of the Town of Guadalupe, 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 an assessment of the risks 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.

Colby & Powell, PLC

January 26, 2022

TOWN OF GUADALUPE, ARIZONA
Annual Expenditure Limitation Report - Part I
Year Ended June 30, 2021

1. Voter-approved alternative expenditure limitation (August 4, 2020)	\$ 9,444,200
2. Total adjusted amount subject to the expenditure limitation	<u>8,291,279</u>
3. Amount under (in excess of) the expenditure limitation	<u><u>\$ 1,152,921</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: Jeff Kulaga, Town Manager

Telephone Number: (480) 730-3080 Date: January 26, 2022

See accompanying notes to report.

TOWN OF GUADALUPE, 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	\$ 7,665,644	\$ 625,635	\$ 8,291,279
B. Less exclusions claimed:			
Total exclusions claimed	-	-	-
C. Amounts subject to the expenditure limitation	<u>\$ 7,665,644</u>	<u>\$ 625,635</u>	<u>\$ 8,291,279</u>

See accompanying notes to report.

TOWN OF GUADALUPE, 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	\$ 7,682,718	\$ 573,364	\$ 8,256,082
B. Subtractions			
Items not requiring use of current financial resources:			
Depreciation	-	39,373	39,373
Pension and other postemployment benefits (OPEB) expense	-	4,511	4,511
Required fees paid to the Arizona Department of Revenue	17,074	-	17,074
Total subtractions	<u>17,074</u>	<u>43,884</u>	<u>60,958</u>
C. Additions			
Acquisition of capital assets	-	89,175	89,175
Pension and OPEB contributions paid in the current year	-	6,980	6,980
Total additions	<u>-</u>	<u>96,155</u>	<u>96,155</u>
D. Amounts reported on Part II, Line A	<u>\$ 7,665,644</u>	<u>\$ 625,635</u>	<u>\$ 8,291,279</u>

See accompanying notes to report.

TOWN OF GUADALUPE, 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 4, 2020, as authorized by the Arizona Constitution, Article IX, §20(9).

In accordance with the UERS, a note to the AELR is presented below 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 OTHER POST-EMPLOYMENT BENEFITS EXPENSE AND CONTRIBUTIONS

The \$4,511 subtraction for pension and other post-employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities, changes in deferred outflows related to pensions and OPEB, and changes in deferred inflows related to pensions and OPEB, recognized in the current year in the enterprise funds.

The \$6,980 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 enterprise funds.

Town of Guadalupe, Arizona

FY 20-21 Annual Financial Audit Presentation

By Colby & Powell, PLC

What's Inside?

- ❖ **Independent Auditors' Report (page 1)**
 - Describes 'responsibilities'
 - Provides readers with the 'results' of the audit. (Audit Opinion)

- ❖ **Management's Discussion and Analysis (pages 5-16)**
 - Management's overview of basic financial statements.

- ❖ **Financial Statements**
 - Government-wide financial statements (pages 18-19)
 - Fund financial statements (pages 21–23)
 - Auditors' Report on Internal Control over Financial Reporting and on Compliance. *Governmental Auditing Standards* (page 73)
 - Auditors' Report on Compliance for each Major Program and on Internal Control over Compliance Required by the Uniform Guidance (page 75)

General Fund – 5 year Comparison

	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Revenue:					
Intergovernmental	\$ 2,942,191	\$ 2,017,972	\$ 1,960,085	\$ 2,008,633	\$ 2,986,229
Taxes	3,159,963	2,781,965	2,810,783	2,569,182	2,415,967
Charges for services	167,184	171,925	156,625	143,879	149,280
Other	91,850	185,151	117,034	200,410	118,610
Total revenue	6,361,188	5,157,013	5,044,527	4,922,104	5,670,086
Expenditures					
Public Safety	2,141,710	2,702,542	3,221,727	3,049,133	3,029,109
General government	907,814	941,492	975,617	944,889	901,206
Culture and recreation	163,179	170,911	151,988	162,260	143,068
Community development	120,986	36,192	38,647	42,931	38,650
Public works and streets	12,388	12,459	12,071	11,356	13,974
Debt service	65,971	19,389	1,520	1,520	1,520
Capital outlay	40,584	31,456	6,100	607,952	1,156,127
Total expenditure	3,452,632	3,914,441	4,407,670	4,820,041	5,283,654
Excess (deficiency)	2,908,556	1,242,572	636,857	102,063	386,432
Other financing sources					
Capital lease addition	-	-	-	563,036	-
Insurance proceeds	-	103,486	-	-	-
Transfers -	(1,397,208)	(178,696)	(466,758)	(420,542)	(407,192)
Total Other financing	(1,397,208)	(75,210)	(466,758)	142,494	(407,192)
Net Change in fund balance	1,511,348	1,167,362	170,099	244,557	(20,760)
Fund Balance - beg of year	2,473,052	1,305,690	1,135,591	891,034	911,794
Fund Balance - end of year	\$ 3,984,400	\$ 2,473,052	\$ 1,305,690	\$ 1,135,591	\$ 891,034

Net Position Governmental Activities – 5 year Comparison

Net Position	<u>FY21</u>	<u>FY20</u>	<u>FY19</u>	<u>FY18</u>	<u>FY17</u>
Net investment in capital assets	\$ 18,707,774	\$ 17,919,816	\$ 17,966,829	\$ 17,149,012	\$ 16,829,862
Restricted	-	867,860	773,845	863,871	859,607
Unrestricted	2,049,795	561,175	(612,409)	(712,382)	(883,462)
Total Net Position	<u>\$ 20,757,569</u>	<u>\$ 19,348,851</u>	<u>\$ 18,128,265</u>	<u>\$ 17,300,501</u>	<u>\$ 16,806,007</u>
 Net position change over prior year	 <u>\$ 1,408,718</u>	 <u>\$ 1,220,586</u>	 <u>\$ 827,764</u>	 <u>\$ 494,494</u>	 <u>\$ 796,950</u>

Enterprise Funds – 5 year Comparison

	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Revenue:					
Charges for services	\$ 577,528	\$ 574,665	\$ 591,831	\$ 535,215	\$ 528,662
Total expenses	573,364	665,827	655,852	614,775	629,506
Operating income (loss)	4,164	(91,162)	(64,021)	(79,560)	(100,844)
Grants	68,297	-	-	-	-
Transfers	-	-	(100,698)	(51,135)	(137,728)
Investment income	867	16,827	24,416	15,336	6,753
Total Other financing	69,164	16,827	(76,282)	(35,799)	(130,975)
Net Change in net position	73,328	(74,335)	(140,303)	(115,359)	(231,819)
Net position - beg of year	1,244,555	1,318,890	1,459,193	1,574,552	1,806,356
Fund position - end of year	\$ 1,317,883	\$ 1,244,555	\$ 1,318,890	\$ 1,459,193	\$ 1,574,537

Town of Guadalupe, Arizona

◆ Questions?



TOWN OF GUADALUPE
FY 2019-2020 Mid-year Report
February 24, 2022

TO: Mayor and Town Council

FROM: Jeff Kulaga, Town Manager / Clerk

DATE: February 24, 2022

Presented for Town Council review is a comprehensive Fiscal Year 2021/22 (FY22) mid-year (July 2021–December 2021) budget report. This report provides an overview of the Town’s cost centers:

1. General Fund,
2. Highway User Revenue Fund (HURF),
3. Local Transportation Fund (LTAF),
4. Senior Center,
5. Community Action Program,
6. MPC Bond,
7. Mercado,
8. Wastewater/Sewer
9. Solid Waste,
10. ARPA and,
11. COVID-19

This report follows the tables and charts presented in the attached PowerPoint presentation: FY 2021/22 Mid-Year Budget Report – February 24, 2022. This report illustrates the financial status of the current fiscal year through the mid-year of FY 22.

GENERAL FUND SUMMARY

Overall, based on a revenue and expenditure analysis of FY 22, Guadalupe’s financial performance is tracking close to the annual budget projections for revenues and expenditures.

Table A: FY 22 Revenues are at 58% of the forecasted projection, actual revenues are exceeding forecasted revenues for the first six months of the fiscal year. Local sales tax is at 70% and Building Permits at 132%, both of which are performing better than expected. Conversely, both transient occupancy tax (hotel bed tax) and event revenues are falling short at 25% and 24% respectively. Additionally, state shared revenues, based on population, are expected to decrease during the remainder of this fiscal year and in future years. These three funds are: Urban Revenue Sharing, State Sales Tax, and Vehicle in Lieu Tax (VLT).

Table B: FY 22 Expenditures through December 2021 total \$3,069,477 or 52% of the FY 22 adopted budget expenditures. This suggests that expenditures are aligning with the forecasted amounts. Through December 2021, expenditures exceed revenues by \$255,379 requiring the use of General Fund Balance funds to carryforward and balance this budget. The primary reason is

transfers to other funds (below). The adopted FY 22 budget allows for \$1,081,077 of General Fund Balance monies to balance this budget. The \$255,0379 equals 24% of this adopted budgeted amount. This suggests revenues and expenditures are performing better than forecasted. Cautiously, while this is less than expected, continued reliance on fund reserves is not sustainable in the long term.

Table C: General Fund Transfers to Other Funds The General Fund annually subsidizes five other funds: HURF, LTAF, Senior Center, CAP and the Municipal Property Corporation Bond (MPC). The FY 22 adopted budget amount totaled \$693,544. Presently, the actual transfers exceed the adopted amount by \$602,074. This is a result of the Town paying ADOT \$1,017,000 in advance of receiving the MAG grant monies for the Avenida del Yaqui Street Improvement Project. The \$953,000 grant is expected to be awarded to the Town by the end of this fiscal year.

Table D: Adopted FY 22 Budget Cost Center Detail This data summarizes the individual adopted expenditure amount for each General Fund. To note, annually public safety services of the Fire Department and Police Services, and the contract with the Maricopa County Sheriff's Office, equates to more than 50% of the annual General Fund budget. The accompanying pie-chart illustrates the individual cost center percentages.

Table E: General Fund Takeaways – Mid Year FY 21/22 As noted, expenditures are exceeding revenues through the first six months of the fiscal year by \$255,379 primarily due to a \$1 million transfer to the HURF fund for the Avenida del Yaqui Street Improvement Project. This is less than projected for the entire fiscal year by about \$50,000 when considering the contingency amount of \$254,000. Overall, FY 22 General Fund finances are holding their own, and performing slightly better than forecasted. It is projected that FY 22 revenues will outpace expenditures by approximately \$1 million thereby increasing the General Fund balance to approximately \$5 million.

An assessment of the FY 22 budget performance suggests the following:

Accomplishments:

Capital Projects complete:

CAP; Senior Center roof, cooler, paint, patio

Town Hall lobby, Council Chambers; Marquee; Fire Station

Sidewalks, Sewer lines, Avenida del Yaqui, powerlines, street lighting

Equipment: Public Works; Fire Fighters; IT systems

Services: Promotoras; COVID19 response and recovery; Code Compliance

Assets exceed liability, per audit

Wage increase of 5%, first time in 4 years / Wage adjustment for Reserve FF

Cautions:**Population and Hotel Closures reduced GF Revenues****ASRS & PSRS Pension Obligation: \$2.2M****Competitive Salaries: Guadalupe lags behind****Level of Service Priorities: Youth Development, Homelessness****Capital replacement & repair:****canal, parks, playground, street lighting, roofs, signs, Mercado, Yard****Outlook:**

- **Moving in a stable financial direction**
- **Benefitted from ARPA, COVID19 Recovery and Gaming Grants yet not recurring revenue streams**
- **Without recurring dependable revenue streams, the Town will continue to face fiscal challenges.**
- **And without eliminating direct services, there is nothing left to cut.**

SPECIAL FUND SUMMARIES

Table F: Highway User Revenue Fund HURF funds are generally generated from gasoline taxes. HURF monies are only to be used for transportation and street related purposes. The Town maintains the HURF revenues and expenditures in a separate fund to ensure compliance with this requirement.

Table F shows HURF revenue totals \$237,259 at mid-year. Overall, HURF revenue totals 38% of the adopted budget amount of \$621,512. HURF funds are one of five state shared revenue funds impacted by population. It is anticipated that HURF revenues received by the Town will decrease for the remainder of FY 22 and future years. This will cause greater dependence on General Fund transfers.

Table G: Local Transportation Assistance Fund (LTAF) LTAF provides funds for Senior Center transportation operations. Annually, revenues are not received until April and are expected to be \$16,700. As a result, this causes an early FY dependence on the Transfer In amount of \$20,125 from the General Fund. As adopted for FY 22, LTAF relies on \$16,700 of LTAF funds and \$20,758 of General Fund transfers. Similar to HURF and the three General Fund State Shared Revenues, it is anticipated LTAF funds will decrease for the remainder of FY 22 and future years. This will cause greater dependence on General Fund transfers.

Table H: Senior Center The Senior Center budget includes four cost centers:

1. Congregate Meals prepared and served at the Senior Center.
2. Home delivered meals prepared at the Center and delivered to qualifying individuals.
3. Multi-purpose services provide activities and craft education to seniors.
4. Transportation transports seniors to and from the Senior Center, medical appointments, pharmacies, and local visitations to various other facilities.

Table H indicates that mid-year revenues equal \$129,812 including a General Fund transfer of \$49,738 or 51% of adopted budget amounts. Both revenues and expenditures are performing as

projected as adopted in the FY 22 budget.

Table I: Community Action Program (CAP) CAP offers social services including COVID-19 PPE supplies, senior food boxes, hygiene supplies, emergency food, utility, rental, and holiday meal assistance. Table I indicates mid-year FY 22 expenditures are \$53,721 and revenues are \$36,017 requiring a General Fund transfer of \$17,703. The adopted budget General Fund transfer is \$21,912 for FY 22. Like the Senior Center, both revenues and expenditures are performing as projected, as adopted in the FY 22 budget.

Table J: ARPA – American Recovery Plan Act The Town was granted \$1,107,311 in ARPA funds for FY 22 and again in FY 23. Per ARPA grant requirements, only COVID-19 recovery related projects and services are eligible for use of these funds. As adopted in the FY 22 budget, eligible public safety, utility assistance, business assistance and COVID-19 Promotora team services are funded through ARPA. This is a temporary fund and is performing as expected.

Table K: COVID-19 Recovery – ARPA Pascua Yaqui Tribe Funds The Pascua Yaqui Tribe granted the Town \$3,000,000 in ARPA funds. As adopted in the FY 22 budget, a variety of services, programs, and projects will be funded with these funds including but not limited to: Homelessness outreach, home rehabilitation, hygiene care supplies, and firefighter equipment. Through December 2021, \$680,523 has been expended. Similar to the ARPA funds, this is a temporary fund and is performing as expected.

Table L: Municipal Property Corporation (MPC) Bond The municipal bond fund is consistent and straight forward. Annually, a transfer from the General Fund is made of approximately \$300,000. The FY 22 amount is \$322,974 and the final payment for this bond occurs in FY 23.

ENTERPRISE FUND SUMMARIES

Table M: Mercado Fund

The Mercado revenues total \$92,928 through December 2021, at 66% of the adopted budget amount. This indicates that revenues are performing slightly better than forecasted. Year to date expenditures are \$91,701 or 50% of the adopted expenditure amount. The Mercado Fund is generally performing slightly better than expected with revenues slightly more than expenditures. While the FY 22 forecast estimates revenues will equal expenditures, the Mercado remains in need of significant repair and renovation. It is projected that the Mercado will have a \$53,980 fund balance at the end of FY 22.

Table N: Wastewater / Sewer Fund

FY 22 expenditures are projected at \$514,675 primarily to due to a Community Development Block Grant (CDGB) grant funded sewer line repair and renovation project. This fund is performing as expected through FY 22. Additionally, CDGB grant funds are being sought to continue to fund needed system wide repairs. Unexpected breaks and damages in need of repair will require use of the fund balance.

Table O: Solid Waste

Through December 22, expenditures are exceeding by \$3,132. This is not a significant amount however, the primary cause of this is due to bulk trash costs. Further analysis is needed to determine how best to improve the performance of this fund.

In summary, the various town funds are performing as expected and provides for current levels of service and upkeep. Unfortunately, without a sustained increase in annual revenues, expenditures will outpace revenues.

YTD
30-Dec-21
Fiscal Year 2021/2022

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GENERAL FUND EXPENSES BY DEPARTMENT

	Audited FY 18	Audited FY 19	Audited FY 20	Audited 2021	Difference (Over) Under Budget	Current % S/B 50% YTD	Current YTD 2022	Adopted Budget FY22
Mayor & Council	70,005	66,358	65,193	60,573	33,625	49%	32,229	65,854
Municipal Court	227,980	198,550	205,377	59,451	0	0%	0	0
Town Manager	114,322	170,229	147,602	112,800	61,565	62%	101,780	163,345
Administration	233,732	224,290	193,187	241,243	172,591	30%	75,570	248,161
Transfers to Other Funds	420,543	466,757	178,696	1,397,232	(602,074)	187%	1,295,628	693,554
Finance	145,014	132,625	138,765	125,371	74,594	50%	75,941	150,535
Attorney	119,543	120,144	106,402	79,144	44,116	41%	30,379	74,495
Town Clerk	24,783	38,245	41,068	28,961	22,878	45%	18,636	41,514
Community Development	42,931	38,647	36,191	120,987	181,269	24%	56,843	238,112
Information Technology	36,214	47,469	55,305	124,546	47,877	60%	72,769	120,646
Building Official	109,731	89,946	99,657	0	0	0%	0	0
Building Maintenance	103,717	87,633	113,354	135,176	95,460	44%	73,982	169,442
Police Services	1,660,609	1,775,672	1,439,240	1,286,321	779,804	48%	715,152	1,494,956
Fire	1,758,996	1,247,605	1,089,729	861,907	1,251,869	23%	368,108	1,619,977
Cemetery	11,356	12,072	12,458	12,389	14,993	39%	9,387	24,380
Parks	148,470	143,663	163,288	151,096	97,132	49%	92,041	189,173
Library	12,639	14,323	7,825	9,861	4,402	56%	5,698	10,100
Capital Outlay	0	0	0	42,806	584,666	0%	45,334	630,000
Grand Total General Fund Expenses	5,240,585	4,874,228	4,093,337	4,849,864	2,864,767	52%	3,069,477	5,934,244

Total All Expenses/All Funds

	Audited FY 18	Audited FY 19	Audited FY 20	Audited FY 21	Difference (Over) Under Budget	*Current % S/B 50% YTD	Current YTD 2022	Adopted Budget FY22
General Fund	5,240,583	4,874,228	4,093,337	4,849,864	2,864,767	52%	3,069,477	5,934,244
LTAf	34,300	33,482	37,821	29,395	15,759	58%	21,749	37,508
HURF	647,406	584,129	421,823	818,510	(481,705)	160%	1,282,206	800,501
Senior Center	216,120	221,436	231,678	248,904	124,787	51%	129,812	254,599
CAP	132,364	138,003	149,777	116,999	76,676	41%	53,721	130,397
Covid-PYT	0	0	23,094	2,098,652	(680,523)	0%	680,523	0
Covid-State	0	0	493,092	268,190	631,144	0%	476,167	1,107,311
Tianguis	156,909	159,068	142,247	134,311	91,147	50%	91,701	182,848
Sewer	207,662	183,384	394,731	120,306	(257,167)	259%	418,985	161,818
Refuse	326,755	353,737	363,673	323,025	166,898	52%	183,489	350,387
MPC	289,300	292,245	18,701	287,777	161,487	50%	161,487	322,974
Grant Fund	154,636	448,922	904,777	307,377	11,526,116	2%	191,549	11,717,665
Housing Program Income	310,949	699,980	46,259	70,994	67,007	0%	0	67,007
Grand Total All Funds	7,716,984	7,988,614	7,321,010	10,119,698	14,306,393	32%	6,760,866	21,067,259

General Fund Revenue and Fund Transfer Summary

TOWN OF GUADALUPE GENERAL FUND

Revenues	Audited	Audited	Audited	Audited	Current 2022	Current %	Adopted
	FY18	FY19	FY20	FY21	YTD	S/B 50% YTD	Budget FY22
Local Sales Tax	1,868,179	2,127,077	2,129,620	2,726,150	1,471,993	70%	2,099,914
Franchise Tax	26,574	26,303	25,124	25,553	9,560	36%	26,415
Transient Occupancy Tax	405,035	364,824	340,727	182,883	26,046	25%	105,274
Alcoholic Beverage License	8,050	6,450	4,800	6,400	2,400	37%	6,500
Restaurant Bar Tax	269,394	292,579	286,495	225,377	161,132	68%	236,271
Business License	9,850	10,425	9,880	10,190	5,405	50%	10,891
Building Permits & Fees	116,853	21,474	46,178	31,097	41,051	132%	31,210
Billboard Revenues	59,297	64,174	74,570	63,730	32,113	49%	65,757
AZ-Cares Fund Allowance	-	-	-	761,282	0	0%	-
Urban Revenue Sharing	784,774	790,177	853,088	947,663	378,159	44%	865,186
State Sales Tax	610,177	656,929	681,696	786,656	386,893	50%	778,581
Other Rev. from Gov. Agencies	191,091	157,035	124,898	126,737	13,136	10%	137,227
Wildland Reimbursements	158,167	75,176	58,755	0	0	0%	51,265
Vehicle in Lieu Tax	262,424	280,769	279,535	313,853	148,237	48%	307,505
Fines & Forfeitures	30,417	19,922	27,846	0	0	0%	-
Appearance Bond Revenue	650	1,450	413	269	0	0%	-
JCEF & Fill the Gap Revenues	-	6,144	60,155	21,657	0	0%	-
Investment Earnings	12,336	20,161	12,795	2,759	988	32%	3,088
Rents & Concessions	82,303	89,475	93,880	103,230	55,139	59%	94,113
Town Permitting Fees	17,809	16,722	16,056	14,700	7,169	31%	23,470
Insurance Claims	-	-	103,486	0	0	0%	-
Sale of Land & Other Assets	563,036	-	-	0	72,175	0%	-
Grant Revenue	2,000	-	20,000	0	0	0%	-
Event Revenue	6,725	17,264	10,500	11,000	2,500	24%	10,500
	-	-	-	16,710			
TOTAL GENERAL FUND REVENUES	5,485,140	5,044,530	5,260,497	6,377,897	2,814,096	58%	4,853,167
REVENUES OVER (UNDER) EXPEND	244,556	170,302	1,167,160	3,308,420	-255,381	24%	(1,081,077)
Total General Fund Expenses	5,240,585	5,044,530	4,093,337	4,849,864	3,069,477	52%	5,934,244
Transfer to Other Funds Detail							
HURF	5,020	32,205		138,462	1,044,949	584%	178,989
Senior Center	63,588	66,357	87,034	46,434	49,738	46%	108,911
Community Action Program	56,593	59,208	52,320	48,134	17,703	81%	21,912
Municipal Property Corp. (Bond)	289,300	292,245	18,701	287,801	161,488	50%	322,974
Local Senior Transportation	6,042	16,742	20,641	12,655	21,750	105%	20,768
State CARES Act	-	-	-	761,282	0	0%	-
PYT Covid	-	-	-	119,175	0	0%	-
Grant Fund	-	-	-	0	0	0%	40,000
Transfer to Other Funds Totals	420,543	466,757	178,696	1,413,943	1,295,628	187%	693,554

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
GENERAL FUND								
Revenues								
Revenues	4110 Local Sales Tax	2,127,077	2,129,620	2,726,150	168,695	1,471,993	70%	2,099,914
Revenues	4120 Franchise Tax	26,303	25,124	25,553	0	9,560	36%	26,415
Revenues	4180 Transient Occupancy Tax	364,824	340,727	182,883	4,214	26,046	25%	105,274
Revenues	4210 Alcoholic Beverage License	6,450	4,800	6,400	0	2,400	37%	6,500
Revenues	4220 Restaurant Bar Tax	292,579	286,495	225,377	31,176	161,132	68%	236,271
Revenues	4230 Business License	10,425	9,880	10,190	1,035	5,405	50%	10,891
Revenues	4250 Building Permits And Fees	21,474	46,178	31,097	14,156	41,051	132%	31,210
Revenues	4260 Billboard Revenues	64,174	74,570	63,730	5,387	32,113	49%	65,757
Revenues	4300 AZ-Cares Fund Allowance	0	0	761,282	0	0	0%	0
Revenues	4340 Urban Revenue Sharing	790,177	853,088	947,663	58,490	378,159	44%	865,186
Revenues	4360 State Sales Tax	656,929	681,696	786,656	76,890	386,893	50%	778,581
Revenues	4380 Other Revenue From Govern. /	157,035	124,898	126,737	10,856	13,136	10%	137,227
Revenues	4380 Wildland Reimbursements	75,176	58,755	0	0	0	0%	51,265
Revenues	4390 Vehicle-In-Lieu Tax	280,769	279,535	313,853	24,519	148,237	48%	307,505
Revenues	4810 Traffic Fines	19,922	27,846	0	0	0	0%	0
Revenues	4840 Appearance Bonds	1,450	413	269	0	0	0%	0
Revenues	4850 Jcef/FTG/Enhancement	6,144	60,155	21,657	0	0	0%	0
Revenues	4910 Investment Earnings	20,161	12,795	2,759	260	988	32%	3,088
Revenues	4920 Rent And Concessions	89,475	93,880	103,229	9,769	55,139	59%	94,113
Revenues	4950 Town Permitting Fees	16,722	16,056	14,700	1,008	7,169	31%	23,470
Revenues	4950 Insurance Claims Paid	0	103,486	0	0	0	0%	0
	4950 Sale Of Land & Other Assets	0	0	0	0	72,175	0%	0
	4960 Grant Event Revenue	0	20,000	0	0	0	0%	0
Revenues	4960 Event Revenue	17,264	10,500	11,000	2,500	2,500	24%	10,500
	Fund Balance Carryforward-General	0	0	0	0	0	0%	1,081,077
TOTAL GENERAL FUND REVENUES		5,044,530	5,260,497	6,361,186	408,955	2,814,095	58%	5,934,244

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
8010 Mayor And Council								
Expenses	6020 Salaries	59,500	58,800	54,600	4,900	29,400	50%	58,800
Expenses	6110 Fica	4,552	4,499	4,178	375	2,250	50%	4,498
Expenses	6140 Workmen'S Compensation	287	227	167	20	79	34%	235
Sub-Total Personnel Costs		64,339	63,526	58,946	5,294	31,729	50%	63,533
Expenses	6211 Office Supplies	445	47	13	0	110	27%	411
Expenses	6212 Printing And Duplicating	94	261	362	0	0	0%	420
Expenses	6228 Operating Expense	0	0	0	0	0	0%	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	202
Expenses	6410 Professional Services	0	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	1,111	1,135	1,180	63	379	32%	1203
Expenses	6452 Postage & Mailing	0	0	1	0	0	2%	19
Expenses	6501 Travel Expense	0	0	0	0	0	0%	0
Expenses	6502 Mileage Reimbursement	0	0	0	0	0	0%	0
Expenses	6703 Dues, Subscriptions And Memt	0	0	0	0	0	0%	0
Expenses	6707 Meetings And Business Enterta	234	154	55	0	0	0%	56
Expenses	6708 Miscellaneous Charges	0	0	10	0	10	0%	10
Expenses	6750 Conferences And Training	135	70	6	0	0	0%	0
Sub-Total Operating Supplies & Sv		2,019	1,667	1,627	63	500	22%	2,321
TOTALS FOR 8010 Mayor And Coui		66,358	65,193	60,573	5,358	32,229	49%	65,854
8030 Municipal Court								
Expenses	6020 Salaries	91,653	78,417	29,005	0	0	0%	0
Expenses	6040 Fees For Services	45,894	3,531	0	0	0	0%	0
Expenses	6110 Fica	7,111	5,977	2,241	0	0	0%	0
Expenses	6120 Pension	10,591	9,111	1,154	0	0	0%	0
Expenses	6140 Workmen'S Compensation	452	314	82	0	0	0%	0
Expenses	6150 Group Health Insurance	19,346	11,548	1,695	0	0	0%	0
Expenses	6160 Unemployment Insurance	183	50	0	0	0	0%	0
Expenses	6170 Life Insurance Expense	113	73	5	0	0	0%	0
Sub-Total Personnel Costs		175,343	109,022	34,182	0	0	0%	0
Expenses	6211 Office Supplies	931	385	323	0	0	0%	0
Expenses	6212 Printing And Duplicating	205	246	0	0	0	0%	0
Expenses	6228 Operating Expense	0	0	0	0	0	0%	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	0
Expenses	6411 Auditing Services	0	0	0	0	0	0%	0
Expenses	6412 Consulting Services	0	0	238	0	0	0%	0
Expenses	6416 Professional Services	422	739	0	0	0	0%	0
Expenses	6417 Jcef-Ftg-Enhancement	3,961	62,340	23,000	0	0	0%	0
Expenses	6451 Telephone Expense	1,931	1,026	268	0	0	0%	0
Expenses	6452 Postage & Mailing	547	858	475	0	0	0%	0
Expenses	6501 Travel Expense	0	0	0	0	0	0%	0
Expenses	6502 Mileage Reimbursement	126	49	0	0	0	0%	0
Expenses	6703 Dues, Subscriptions And Memt	150	25	0	0	0	0%	0
Expenses	6706 Maintenance Contracts	7,652	7,526	69	0	0	0%	0
Expenses	6708 Miscellaneous Charges	1,387	1,338	118	0	0	0%	0
Expenses	6709 Contractual Services	4,480	21,723	779	0	0	0%	0
Expenses	6710 Equipment Repair Services	0	0	0	0	0	0%	0
Expenses	6750 Conferences And Training	1,415	100	0	0	0	0%	0
Expenses	6830 Contractual Building Constructi	0	0	0	0	0	0%	0
Sub-Total Operating Supplies & Se		23,207	96,356	25,269	0	0	0%	0
TOTALS FOR 8030 Municipal Court		198,550	205,377	59,451	0	0	0%	0

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
8040 Town Manager								
Expenses	6020 Salaries	81,971	78,421	62,776	15,532	58,096	61%	95,461
Expenses	6110 Fica	5,891	5,551	4,428	1,151	4,220	58%	7,303
Expenses	6120 Pension	7,939	8,628	6,608	1,689	6,214	53%	11,665
Expenses	6140 Workmen'S Compensation	412	312	191	47	148	39%	381
Expenses	6150 Group Health Insurance	18,739	20,281	15,517	2,238	11,475	48%	23,872
Expenses	6160 Unemployment Insurance	164	40	15	2	6	1%	413
Expenses	6170 Life Insurance Expense	77	81	78	7	41	39%	103
Expenses	Sub-Total Personnel Costs	115,193	113,315	89,613	20,666	80,199	58%	139,198
Expenses	6211 Office Supplies	737	199	326	5	172	124%	138
Expenses	6212 Printing And Duplicating	1,260	866	296	73	268	50%	537
Expenses	6213 Newsletters & Publishing	0	0	12	0	0	0%	0
Expenses	6228 Operating Expense	476	308	138	196	469	311%	151
Expenses	6235 Auto Repair Supplies\Vehicle R	0	0	0	0	0	0%	0
Expenses	6240 Small Tools & Equipment	0	272	199	0	0	0%	0
Expenses	6411 Auditing Services		71	0	0	0	0%	0
Expenses	6416 Professional Services	25,000	1,156	8,301	1,400	10,364	104%	10,000
Expenses	6451 Telephone Expense	2,505	2,612	3,471	147	934	30%	3,124
Expenses	6452 Postage & Mailing	472	300	138	0	21	5%	395
Expenses	6501 Travel Expense	0	0	3	0	0	0%	0
Expenses	6502 Mileage Reimbursement	201	0	6	0	32	0%	0
Expenses	6510 Advertising Expense	10	0	0	0	0	0%	0
Expenses	6532 Vehicle	477	477	477	5	100	20%	495
Expenses	6703 Dues, Subscriptions And Memt	8,611	10,062	8,862	0	9,218	99%	9,307
Expenses	6706 Maintenance Contracts	0	0	0	0	0	0%	0
Expenses	6707 Meetings And Business Enterta	344	83	38	3	3	0%	0
Expenses	6708 Miscellaneous Charges	220	0	0	0	0	0%	0
Expenses	6709 Contractual Services	14,534	17,874	919	0	0	0%	0
Expenses	6750 Conferences And Training	189	6	0	0	0	0%	0
Expenses	Sub-Total Operating Supplies & Se	55,036	34,287	23,187	1,829	21,581	89%	24,147
TOTALS FOR 8040 Town Manager		170,229	147,602	112,800	22,495	101,780	62%	163,345
8050 Administration								
Expenses	6414 Public Defender	24,404	16,605	0	0	0	0%	0
Expenses	6531 Liability Insurance	30,796	52,886	46,638	4,443	27,182	42%	64,414
Expenses	6708 Miscellaneous Charges	0	1,001	468	0	894	0%	0
Expenses	6709 Covid19 Response Team	0	2,810	79,278	0	750	0%	0
Expenses	6712 Prisoner Jail Expense	41,107	24,370	23,472	885	3,453	7%	46,557
Expenses	6713 Animal Control Services	27,600	30,360	30,360	0	15,636	50%	31,271
Expenses	6714 Dead Dog Removal	1,995	2,660	1,596	865	1,530	74%	2,077
Expenses	6715 DOR Funding	15,653	17,253	17,074	0	0	0%	17,281
Expenses	6780 Recognition And Awards	435	0	0	0	0	0%	0
Expenses	6781 Celebration Exp. Special Event:	4,950	2,334	5,168	240	2,158	8%	27,000
	6781 Celebration Exp. Sheriff	50,995	15,639	6,936	0	3,599	9%	40,000
	6781 Celebration Exp. Guad Days	7,855	7,191	0	0	0	0%	0
	6781 Celebration Exp. Christmas	15,174	17,310	30,253	2,407	2,407	13%	18,000
Expenses	6782 Election Expense	198	0	0	0	0	0%	0
Expenses	6783 Census Count	0	0	0	0	0	0%	0
Expenses	6784 Judgements & Damages	0	0	0	0	2,500	0%	0
Expenses	6786 Contingency/Emergency	0	0	0	0	0	0%	0
Expenses	6787 Operating Refunds	0	0	0	0	6,490	0%	0
Expenses	6788 Old Town Hall Insurance	1,608	1,267	0	0	0	0%	0
Expenses	6911 Lease Payment	1,520	1,500	0	0	0	0%	1,561
Expenses	6860 Machinery & Equipment	0	0	0	0	8,973	0%	0
8050 Admini: TOTALS FOR 8050 Administration		224,290	193,187	241,243	8,839	75,570	30%	248,161
8052 Transfers to Other Funds								
	6999 Transfer To Grant Fund	0	0		0	0	0%	40,000
	6999 Transfer To HURF	32,205	0	121,752	13,988	1,044,949	584%	178,989
	6999 Transfer To LTAF	16,742	20,641	12,655	3,923	21,750	105%	20,768
	6999 Transfer To Senior Center	66,357	87,034	46,434	11,920	49,738	46%	108,911
	6999 Transfer To CAP	59,208	52,320	48,134	3,901	17,703	81%	21,912
	6999 Transfer To PYT Covid			119,175	0	0	0%	0
	6999 Transfer To State CARES ACT	0	0	761,282	0	0	0%	0
	6999 Transfer To MPC-Bond	292,245	18,701	287,801	26,915	161,488	50%	322,974
8052 Trans TOTALS FOR 8052 Transfers T/F		466,757	178,696	1,397,232	60,647	1,295,628	187%	693,554

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted	
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022	
8060 Finance Department								
Expenses	6020 Salaries	82,056	84,218	72,145	10,674	46,235	55%	84,144
Expenses	6110 Fica	6,259	6,352	5,388	809	3,491	54%	6,437
Expenses	6120 Pension	9,359	9,836	8,256	1,325	5,469	53%	10,282
Expenses	6140 Workmen'S Compensation	405	336	229	38	125	37%	336
Expenses	6150 Group Health Insurance	11,658	13,615	12,106	1,372	7,214	47%	15,200
Expenses	6160 Unemployment Insurance	80	33	7	0	0	0%	330
Expenses	6170 Life Insurance Expense	74	85	80	7	41	50%	82
	Sub-Total Personnel Costs	109,891	114,475	98,212	14,225	62,577	54%	116,811
Expenses	6211 Office Supplies	710	496	690	180	414	68%	609
Expenses	6212 Printing And Duplicating	2,184	546	2,224	97	9	1%	1,400
Expenses	6228 Operating Expense	1	26	0	0	0	0%	
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	
Expenses	6411 Auditing Services	14,561	16,441	16,541	0	9,052	38%	24,058
Expenses	6416 Professional Services	0	0	0	0	0	0%	
Expenses	6451 Telephone Expense	340	469	377	19	126	29%	432
Expenses	6452 Postage & Mailing	985	944	1,127	317	878	49%	1,800
Expenses	6501 Travel Expense	0	0	0	0	0	0%	
Expenses	6502 Mileage Reimbursement	0	0	0	0	0	0%	
Expenses	6510 Advertising Expense	0	0	0	0	0	0%	
Expenses	6703 Dues, Subscriptions And Membr	60	1,060	1,060	60	1,060	94%	1,125
Expenses	6706 Maintenance Contracts	537	537	763	0	0	0%	580
Expenses	6707 Meetings And Business Enterta	0	28	0	19	19	0%	0
Expenses	6708 Miscellaneous Charges	3,148	3,744	4,346	406	1,342	36%	3,705
Expenses	6709 Contractual Services	208	0	0	0	200	0%	
Expenses	6750 Conferences And Training	0	0	30	195	265	0%	15
	Sub-Total Operating Supplies & Se	22,734	24,291	27,159	1,293	13,364	40%	33,724
	TOTALS FOR 8060 Finance Depart	132,625	138,765	125,371	15,519	75,941	50%	150,535
8070 Town Attorney								
Expenses	6211 Office Supplies	564	227	143	1	196	63%	312
Expenses	6414 Legal Services	42,283	47,565	75,881	5,460	28,286	44%	64,183
	6415 Special Topic Legal Services	0	0	3,120	358	1,898	19%	10,000
Expenses	6416 Prosecution	77,297	58,611	0	0	0	0%	0
	TOTALS FOR 8070 Town Attorney	120,144	106,402	79,144	5,818	30,379	41%	74,495
8080 Town Clerk								
Expenses	6020 Salaries	21,912	25,213	20,630	2,488	12,163	41%	29,720
Expenses	6110 Fica	1,703	1,929	1,578	190	930	41%	2,274
Expenses	6120 Pension	2,344	2,625	2,105	254	1,243	34%	3,616
Expenses	6140 Workmen'S Compensation	109	101	63	9	32	27%	119
Expenses	6150 Group Health Insurance	0	0	0	0	0	0%	0
Expenses	6160 Unemployment Insurance	61	25	5	0	0	0%	252
Expenses	6170 Life Insurance Expense	0	0	0	0	0	0%	0
	Sub-Total Personnel Costs	26,129	29,892	24,381	2,941	14,368	40%	35,981
Expenses	6211 Office Supplies	121	49	75	33	80	56%	144
Expenses	6212 Printing And Duplicating	4,678	6,006	2,400	66	707	44%	1,617
Expenses	6228 Operating Expense	0	0	0	0	0	0%	78
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	0
Expenses	6416 Professional Services	83	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	160	164	172	9	56	31%	179
Expenses	6452 Postage & Mailing	326	710	108	2	132	19%	700
Expenses	6501 Travel Expense	0	0	0	0	0	0%	0
Expenses	6502 Mileage Reimbursement	0	55	0	0	0	0%	0
Expenses	6510 Advertising Expense	534	530	287	6	141	26%	536
Expenses	6782 Election Expense	1467	3,338	1,513	0	0	0%	2,040
Expenses	6703 Dues, Subscriptions And Membr	195	180	0	0	0	0%	182
Expenses	6707 Meetings And Business Enterta	154	0	0	0	0	0%	49
Expenses	6708 Miscellaneous Charges	108	0	0	0	0	0%	0
Expenses	6709 Contractual Services	3,940	55	0	0	2,988	0%	0
Expenses	6750 Conferences And Training	350	90	26	0	165	2750%	6
	Sub-Total Operating Supplies & Se	12,116	11,176	4,581	115	4,268	77%	5,531
	TOTALS FOR 8080 Town Clerk	38,245	41,068	28,961	3,056	18,636	45%	41,512

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
8090 Community Development								
Expenses	6020 Salaries	23,610	23,818	21,690	2,942	12,632	52%	24,376
Expenses	6110 Fica	1,791	1,786	1,629	222	948	51%	1,865
Expenses	6120 Pension	2,714	2,831	2,651	365	1,566	53%	2,979
Expenses	6140 Workmen'S Compensation	116	95	69	11	35	29%	119
Expenses	6150 Group Health Insurance	5,824	5,124	3,995	528	2,763	48%	5,802
Expenses	6160 Unemployment Insurance	30	13	3	0	0	0%	126
Expenses	6170 Life Insurance Expense	27	31	31	3	16	51%	31
	Sub-Total Personnel Costs	34,112	33,698	30,067	4,070	17,960	51%	35,298
Expenses	6211 Office Supplies	17	0	11	155	217	0%	0
Expenses	6212 Printing And Duplicating	673	494	682	86	226	21%	1,100
Expenses	6228 Operating Expense	628	1,086	464	0	0	0%	400
Expenses	6240 Small Tools & Equipment	0	34	664	348	675	1875%	36
Expenses	6416 Professional Services	1,500	0	195	0	0	0%	0
Expenses	6451 Telephone Expense	485	491	1,186	77	433	33%	1,326
Expenses	6452 Postage & Mailing	113	218	547	36	427	61%	700
Expenses	6502 Mileage Reimbursement	7	0	0	0	0	0%	0
Expenses	6510 Advertising Expense	0	5	0	0	0	0%	0
Expenses	6532 Vehicle Insurance	0	0	1,287	38	228	0%	2,030
Expenses	6706 Maintenance Contracts	0	0	0	0	0	0%	0
Expenses	6707 Meetings And Business Enterta	0	0	0	0	0	0%	0
Expenses	6708 Miscellaneous Charges	21	0	0	0	0	0%	0
Expenses	6709 Contractual Svcs-Bldg Insp.	852	165	84,389	12,133	36,677	37%	99,084
Expenses	6709 Contractual Svcs-Code Enforc.	0	0	0	0	0	0%	95,000
Expenses	6710 Grounds & Supplies	239	0	1,494	0	0	0%	3,138
	Sub-Total Operating Supplies & Se	4,535	2,493	90,920	12,873	38,883	19%	202,814
	TOTALS FOR 8090 Community Dev	38,647	36,191	120,987	16,943	56,843	24%	238,112

8100 Information Technology

Expenses								
Expenses	6040 Network (IT) Services	10,611	14,670	24,865	4,699	28,182	50%	56,217
Expenses	6228 Internet & Software	4,815	5,018	52,051	1,184	10,050	47%	21,268
Expenses	6240 Small Tools & Equipment	4,169	4,298	1,593	0	1,335	267%	500
Expenses	6412 Consulting Services	0	0	851	0	750	150%	500
Expenses	6413 Website Services	4,015	3,305	12,805	0	0	0%	10,627
Expenses	6710 Equipment Repair Services	0	0	0	0	0	0%	0
Expenses	6750 SpringBrook Maint. Contr.	16,560	19,179	32,380	0	32,453	115%	28,200
Expenses	6860 Equipment & Machinery	7,299	8,834	0	0	0	0%	3,334
	TOTALS FOR 8100 Information Tec	47,469	55,305	124,546	5,883	72,769	60%	120,646

8120 Building Safety

Expenses								
Expenses	6211 Office Supplies	6	5	0	0	0	0%	0
Expenses	6212 Printing And Duplicating	177	110	0	0	0	0%	0
Expenses	6225 Fuel, Oil And Lubricants	0	0	0	0	0	0%	0
Expenses	6228 Operating Expense	0	0	0	0	0	0%	0
Expenses	6235 Auto Repair Supplies\Vehicle R	0	0	0	0	0	0%	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	0
Expenses	6413 Engineering & Architectural Ser	0	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	159	164	0	0	0	0%	0
Expenses	6452 Postage & Mailing	1	0	0	0	0	0%	0
Expenses	6532 Vehicle	468	468	0	0	0	0%	0
Expenses	6706 Maintenance Contracts	14,820	0	0	0	0	0%	0
Expenses	6709 Contractual Services	74,315	98,910	0	0	0	0%	0
Expenses	6750 Conferences And Training	0	0	0	0	0	0%	0
	TOTALS FOR 8120 Building Safety	89,946	99,657	0	0	0	0%	0

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
8130 Building Maintenance							
Expenses 6020 Salaries	16,570	17,311	14,712	2,313	9,456	46%	20,452
Expenses 6110 Fica	1,284	1,324	969	176	730	47%	1,565
Expenses 6120 Pension	754	810	646	113	471	64%	741
Expenses 6140 Workmen'S Compensation	1,903	1,602	997	207	603	28%	2,122
Expenses 6150 Group Health Insurance	1,396	1,486	1,458	158	799	11%	7,542
Expenses 6160 Unemployment Insurance	86	43	8	0	1	1%	164
Expenses 6170 Life Insurance Expense	8	9	8	1	5	11%	41
Sub-Total Personnel Costs	22,001	22,584	18,798	2,968	12,065	37%	32,627
Expenses 6211 Office Supplies	111	184	0	38	530	465%	114
Expenses 6212 Printing And Duplicating	164	0	0	0	0	0%	9
Expenses 6225 Fuel, Oil And Lubricants	164	0	27	0	32	57%	56
Expenses 6226 Janitorial Supplies	1,341	2,986	2,829	326	1,633	65%	2,500
Expenses 6227 Uniforms	0	0	149	0	52	0%	150
Expenses 6228 Operating Expense	1,601	770	2,406	0	0	0%	3,000
Expenses 6231 Building Materials	11,387	40,692	28,493	2,595	7,769	24%	32,080
Expenses 6235 Auto Repair Supplies/Vehicle R	507	25	0	0	53	117%	45
Expenses 6240 Small Tools & Equipment	77	383	33	0	77	140%	55
Expenses 6413 Engineering/Architechual Scvs	0	0	4,803	0	585	0%	0
Expenses 6451 Telephone Expense	1,121	1,154	1,672	148	716	45%	1,595
Expenses 6532 Vehicle	97	97	96	107	442	527%	84
Expenses 6533 Property Insurance	950	950	1,701	79	475	48%	997
Expenses 6551 Electricity	26,828	26,078	25,978	1,336	15,154	52%	29,000
Expenses 6552 Water And Sewer	4,892	8,108	4,704	437	2,412	38%	6,383
Expenses 6553 Natural Gas	564	363	0	0	0	0%	637
Expenses 6554 Waste Disposal	1,222	1,212	1,360	0	459	38%	1200
Expenses 6706 Maintenance Contracts	5,115	4,609	4,848	512	4,157	86%	4,853
Expenses 6708 Miscellaneous Charges	0	190	0	0	0	0%	26
Expenses 6709 Contractual Services	751	2,872	37,278	0	27,370	51%	54,000
Expenses 6710 Equipment Repair Services	0	97	0	0	0	0%	31
Expenses 6830 Buildings	0	0	0	0	0	0%	0
Expenses 6860 Machinery And Equipment	8,740	0	0	0	0	0%	0
Sub-Total Operating Supplies & Se	65,632	90,770	116,377	5,579	61,917	45%	136,815
TOTALS FOR 8130 Building Mainte	87,633	113,354	135,176	8,547	73,982	44%	169,442
8210 Police Department							
Expenses 6212 Printing And Duplicating	107	40	0	0	0	0%	18
Expenses 6228 Operating Expense	0	0	0	0	0	0%	8
Expenses 6451 Telephone Expense	317	324	178	0	0	0%	361
Expenses 6708 Miscellaneous Charges	0	0	0	0	0	0%	0
Expenses 6709 Contractual Services	200	600	0	0	0	0%	0
Expenses 6715 Police Contract	1,775,048	1,438,276	1,286,144	119,192	715,152	48%	1,494,571
TOTALS FOR 8210 Police Departme	1,775,672	1,439,240	1,286,321	119,192	715,152	48%	1,494,958

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted	
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022	
8220 Fire Department								
Expenses	6020 Salaries	593,835	480,718	326,078	26,593	50,514	7%	676,179
Expenses	6020 Overtime	73,261	101,538	108,746	10,691	63,316	52%	120,766
	6020 Wildland Wages	25,569	28,544	0	0	0	0%	33,072
Expenses	6110 Fica	53,189	48,692	29,092	2,797	8,751	12%	73,599
Expenses	6120 Pension	8,611	(22,908)	(5,032)	195	719	4%	16,570
Expenses	6130 Public Safety Retirement	153,048	147,267	53,295	4,838	24,161	15%	156,391
Expenses	6140 Workmen'S Compensation	54,053	31,196	19,073	1,705	23,275	48%	48,587
Expenses	6150 Group Health Insurance	39,036	44,555	28,472	960	1,310	2%	79,568
Expenses	6160 Unemployment Insurance	3,280	1,048	132	6	13	0%	4,864
Expenses	6170 Life Insurance Expense	675	596	596	10	21	2%	978
	Sub-Total Personnel Costs	1,004,557	861,246	560,452	47,795	172,080	14%	1,210,574
Expenses	6211 Office Supplies	21	176	756	239	1,694	847%	200
Expenses	6212 Printing And Duplicating	232	525	0	0	186	74%	250
Expenses	6224 Food	79	0	0	0	0	0%	250
Expenses	6225 Fuel, Oil And Lubricants	16,870	15,998	14,396	1,733	9,559	57%	16,850
Expenses	6226 Janitorial Supplies	1,783	2,794	1,285	220	400	13%	3,000
Expenses	6227 Uniforms	11,157	1,184	2,588	114	1,799	28%	6,500
Expenses	6228 Operating Expense	3,781	3,894	12,200	298	3,868	45%	8,649
	6228 EMS Disposal Supplies	13,685	20,001	32,744	7,152	18,921	51%	37,232
	6228 Wildland Training & Supplies	5,450	2,394	1,044	0	0	0%	3,239
Expenses	6231 Building Materials	5,395	2,930	4,435	282	4,129	83%	4,963
Expenses	6235 Auto Repair Supplies\Vehicle R	43,834	25,746	29,844	111	12,166	47%	26,018
Expenses	6240 Small Tools & Equipment	2,985	2,371	11,799	2,418	7,170	60%	11,869
	6240 EMS Small Tools & Equipment	1,287	5,910	2,939	504	5,013	151%	3,330
	6240 Small Tools & Equip. LaFrance	0	929	307	0	0	0%	0
	6240 Protective clothing	4,938	2,343	2,767	0	37	0%	11,493
Expenses	6410 Fire Prevention Program	453	570	0	0	0	0%	500
Expenses	6451 Telephone Expense	3,807	4,220	3,924	330	1,952	48%	4,081
Expenses	6452 Postage & Mailing	12	4	0	0	0	0%	0
Expenses	6501 Travel Expense	0	0	0	0	0	0%	0
Expenses	6510 Advertising Expense	0	0	0	0	0	0%	0
Expenses	6531 Liability Insurance	608	608	608	51	304	47%	646
Expenses	6532 Vehicle Insurance	8,231	8,130	8,130	2,024	9,449	113%	8,393
Expenses	6551 Electricity	5,487	5,534	5,825	319	3,401	57%	5,995
Expenses	6552 Water And Sewer	2,866	2,889	3,428	217	1,045	28%	3,720
Expenses	6703 Dues, Subscriptions And Membr	4,192	3,596	1,585	0	38	0%	1,604
Expenses	6706 Maintenance Contracts	1,897	557	1,385	605	3,041	415%	733
Expenses	6708 Miscellaneous Charges	0	591	76	0	0	0%	30
Expenses	6709 Contractual Services	18,110	0	4,967	0	6,816	36%	19174
Expenses	6710 Equipment Repair Services	2,807	471	0	0	0	0%	1,724
Expenses	6716 Fire Dispatch Service	82,856	82,314	88,258	0	23,399	25%	92,087
Expenses	6750 Conferences And Training	225	0	196	49	199	6%	3439
Expenses	6860 Machinery And Equipment	0	13,915	0	15,470	15,470	23%	67,462
Expenses	6901 Debt Service Interest	0	0	13,852	0	10,690	100%	10,690
Expenses	6911/6901 Lease Payment & Interest	0	17,889	52,119	0	55,280	100%	55,282
	Sub-Total Operating Supplies & Se	243,048	228,482	301,456	32,133	196,028	48%	409,403
	TOTALS FOR 8220 Fire Department	1,247,605	1,089,729	861,907	79,928	368,108	23%	1,619,977
8360 Cemetery								
Expenses	6020 Salaries	5,317	5,342	2,760	858	2,994	63%	4,716
Expenses	6110 Fica	403	404	183	65	227	63%	361
Expenses	6120 Pension	594	616	286	85	329	57%	576
Expenses	6140 Workmen'S Compensation	512	425	166	69	165	36%	461
Expenses	6150 Group Health Insurance	1,392	1,486	1,427	155	819	47%	1,740
Expenses	6160 Unemployment Insurance	9	4	2	0	2	5%	38
Expenses	6170 Life Insurance Expense	8	9	9	1	5	52%	9
	Sub-Total Personnel Costs	8,235	8,284	4,832	1,233	4,540	57%	7,901
Expenses	6211 Office Supplies	0	80	0	0	286	0%	0
Expenses	6227 Uniforms	0	0	0	0	0	0%	17
Expenses	6228 Grounds Materials	0	37	0	0	0	0%	1222
Expenses	6231 Building Materials	294	92	1,898	0	369	4%	10,000
Expenses	6240 Small Tools & Equipment	349	6	846	0	0	0%	400
Expenses	6551 Electricity	1,203	391	398	34	203	49%	416
Expenses	6552 Water And Sewer	0	1,243	1,457	134	674	47%	1,424
Expenses	6554 Waste Disposal	63	0	0	0	0	0%	0
Expenses	6706 Maintenance Contracts	0	0	0	0	0	0%	0
Expenses	6708 Miscellaneous Charges	1,928	0	0	0	0	0%	0
Expenses	6709 Contractual Services	0	2,326	2,958	204	3,314	110%	3,000
Expenses	6710 Equipment Repair Services	0	0	0	0	0	0%	0
	8360 Cemetery Sub-Total Operating Supplies & Se	3,837	4,174	7,557	372	4,847	29%	16,479
	TOTALS FOR 8360 Cemetery Total	12,072	12,458	12,389	1,605	9,387	39%	24,380

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
10 Local Transportation Assistance Fund							
Revenues 4311 Hb 2565 Transit Funds	16,740	16,740	16,740	0	0	0%	16,740
Revenues 4999 Transfers To/From General Fund	16,742	20,641	12,655	3,923	21,749	105%	20,768
8140 Transportation Revenue Total	33,482	37,381	29,395	3,923	21,749	58%	37,508
8140 Transportation							
Expenses 6020 Salaries	20,467	22,809	19,629	2,149	10,950	58%	18,724
Expenses 6110 Fica	1,535	1,735	1,478	163	831	58%	1,432
Expenses 6120 Pension	2,332	2,762	2,366	267	1,340	59%	2,288
Expenses 6140 Workmen'S Compensation	568	521	390	37	190	45%	427
Expenses 6150 Group Health Insurance	1,909	2,052	2,121	211	1,105	48%	2,321
Expenses 6160 Unemployment Insurance	109	33	5	0	2	1%	302
Expenses 6170 Life Insurance Expense	11	9	12	1	6	48%	13
Sub-Total Personnel Costs	26,931	29,920	26,001	2,827	14,424	57%	25,507
Expenses 6211 Office Supplies	0	0	0	0	0	0%	0
Expenses 6225 Fuel, Oil And Lubricants	417	396	163	49	190	41%	465
Expenses 6228 Operating Expense	457	234	885	0	0	0%	666
Expenses 6235 Auto Repair Supplies\Vehicle R	2,589	324	191	766	3,818	459%	832
Expenses 6411 Auditing Services	2,341	2,655	2,659	0	1,455	56%	2,599
Expenses 6531 Liability Insurance	197	197	197	16	99	48%	204
Expenses 6532 Vehicle	440	3,655	(1,978)	264	1,664	23%	7,235
Expenses 6706 Maintenance Contracts	110	0	1,276	0	99	0%	0
8140 Transpo Sub-Total Operating Supplies & Se	33,482	7,461	3,393	1,096	7,325	61%	12,001
TOTALS FOR 8140 Transportation	33,482	37,381	29,395	3,923	21,749	58%	37,508

Transportation Fund Summary							
TOTAL TRANSPORTATION FUND REVENUES	16,740	16,740	16,740	0	0	0%	16,740
TOTAL TRANSPORTATION FUND EXPENDITURES	(33,482)	(37,381)	(29,395)	(3,923)	(21,749)	58%	(37,508)
REVENUES OVER (UNDER) EXPENDITURES	(16,742)	(20,641)	(12,655)	(3,923)	(21,749)	105%	(20,768)
General Fund Transfer	16,742	20,641	12,655	3,923	21,749	105%	20,768
Beginning Fund Balance	0	0	0	0	0	0%	0
Ending Fund Balance	0	0	0	0	0	0%	0

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted	
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022	
18 Highway Users Revenue Fund								
Revenues	4350 Highway Us Revenue	444,501	430,573	458,127	36,467	237,135	54%	441,112
Revenues	4380 Other Reve From	0	197,802	0	0	0	0%	179,400
Revenues	4910 Investment Earnings	6,725	12,527	613	31	123	12%	1,000
Revenues	4950 Other Misc Revenue	0	2,227	0	0	0	0%	0
Revenues	4999 Transfers F General	132,903	0	138,463	13,988	1,044,949	0%	178,989
	Fund Balance Carryforward-HURF		0	221,306	0	0	0%	0
18 Highway Users Revenue Fund Total		584,129	643,129	818,509	50,486	1,282,208	160%	800,501
18 Highway Users Revenue Fund Exp								
Expenses	6020 Salaries	123,864	138,350	142,626	21,052	82,565	57%	145,599
Expenses	6110 Fica	9,265	10,389	10,767	1,591	6,223	56%	11,138
Expenses	6120 Pension	11,934	12,132	12,463	1,725	7,000	51%	13,686
Expenses	6140 Workmen'S Compensation	8,357	7,636	6,618	1,083	3,062	36%	8,598
Expenses	6150 Group Health Insurance	18,546	22,855	23,555	2,635	13,719	48%	28,836
Expenses	6160 Unemployment Insurance	343	216	50	1	8	1%	1,414
Expenses	6170 Life Insurance Expense	129	149	147	12	74	50%	148
	Sub-Total Personnel Costs	172,438	191,725	196,227	28,099	112,651	54%	209,419
Expenses	6211 Office Supplies	52	283	150	0	34	0%	51
Expenses	6212 Printing And Duplicating	57	4	37	4	4	0%	51
Expenses	6225 Fuel, Oil And Lubricants	9,913	10,662	9,174	998	6,597	62%	10,594
Expenses	6226 Janitorial Supplies	1,495	2,182	1,252	217	641	0%	2,000
Expenses	6227 Uniforms	692	609	523	0	480	33%	1,451
Expenses	6228 Operating Expense	8,590	6,141	10,752	0	0	0%	14,556
Expenses	6231 Building Materials	15	2,516	3,484	127	3,207	91%	3,531
Expenses	6235 Auto Repair Supplies/Vehicle R	5,818	6,788	6,639	978	4,547	48%	9,405
Expenses	6236 Street & Sidewalk Repair	2,789	3,381	2,520	0	0	0%	20,408
Expenses	6240 Small Tools & Equipment	7,465	1,919	9,803	42	920	21%	4,300
Expenses	6411 Auditing Services	4,622	5,241	5,250	0	2,873	53%	5,465
Expenses	6413 Engineering & Architectural Ser	2,670	6,705	6,955	3,187	25,471	89%	28,545
Expenses	6501 Travel Expense	128	0	0	0	0	0%	0
Expenses	6502 Mileage Reimbursement	132	0	0	0	0	0%	0
Expenses	6510 Advertising Expense	2,001	7	0	0	0	0%	0
Expenses	6531 Liability Insurance	-594	5,373	(1,344)	500	3,003	48%	6,200
Expenses	6532 Vehicle	6,998	6,998	6,997	897	4,755	64%	7,455
Expenses	6533 Property Insurance	348	348	348	29	174	49%	355
Expenses	6551 Electricity	32,810	32,369	32,995	376	14,336	41%	35,000
Expenses	6552 Water And Sewer	34,248	37,347	41,071	5,077	26,575	51%	52,183
Expenses	6703 Dues, Subscriptions And Memt	3,000	0	1,500	0	1,500	0%	1,530
Expenses	6706 Maintenance Contracts	2,455	4,840	3,070	1,108	2,613	80%	3,272
Expenses	6707 Meetings And Business Enterta	0	0	0	0	0	0%	0
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0%	0
Expenses	6709 Contractual Services	4,040	0	2,350	4,500	22,383	0%	0
Expenses	6710 Equipment Repair Services	15,136	4,189	16,464	1,035	11,737	53%	22,050
Expenses	6750 Conferences And Training	440	0	0	0	0	0%	0
Expenses - M	6830 Bldg Const/Flood Mitigation	263,195	0	0	0	0	0%	15,000
Expenses	6840 Land Purchase	0	0	5,578	0	0	0%	0
Expenses	6860 Machinery And Equipment	3,360	3,000	0	0	0	0%	195,000
Expenses	6880 Street Improvements Del Yaqui	0	89,194	456,716	8,765	1,026,648	672%	152,680
Expenses	6880 Street Improvements Vaou Nav	0	0	0	0	11,056	0%	0
18 Highway U Sub-Total Operating Supplies & Se		411,875	230,097	622,282	27,841	1,169,555	198%	591,082
TOTALS FOR 8320 Highway Users		584,313	421,823	818,510	55,940	1,282,206	160%	800,501

HURF Fund Summary								
TOTAL HURF FUND REVENUES		451,226	643,129	458,740	36,498	237,259	38%	621,512
TOTAL HURF FUND EXPENDITURES		(584,313)	(421,823)	(818,510)	(55,940)	(1,282,206)	160%	(800,501)
REVENUES OVER (UNDER) EXPENDITURES		(133,087)	221,306	(359,769)	(19,442)	(1,044,947)	584%	(178,989)
General Fund Transfer		133,087	0	138,463	(19,442)	(1,044,947)	0%	178,989
Beginning Fund Balance		0	0	221,306	0	0		0
Ending Fund Balance		0	221,306	0	(19,442)	(1,044,947)		0

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
25 Senior Center Revenues								
Revenues	4320 Governmental Grants	146,173	136,689	195,526	12,620	75,517	54%	138,872
Revenues	4950 Other Miscellaneous Revenue	698	0	0	0	0	0%	0
Revenues	4970 Program Income	8,208	7,956	7,048	1,018	4,557	67%	6,816
Revenues	4999 Transfers From General Fund	66,357	87,033	46,330	11,920	49,738	46%	108,911
25 Senior Center Revenues Total		221,436	231,678	248,904	25,558	129,812	51%	254,599
25 Congregate Meals 8421 Expenses								
Expenses	6020 Salaries	34,199	48,693	39,521	6,465	26,173	47%	56,238
Expenses	6110 Fica	2,538	3,700	2,960	488	1,982	46%	4,302
Expenses	6120 Pension	3,798	5,925	4,467	802	3,128	50%	6,222
Expenses	6140 Workmen'S Compensation	888	1,082	739	113	377	34%	1,112
Expenses	6150 Group Health Insurance	5,186	5,482	4,290	834	3,474	103%	3,365
Expenses	6160 Unemployment Insurance	77	35	5	0	3	1%	357
Expenses	6170 Life Insurance Expense	29	34	45	7	33	49%	68
Sub-Total Personnel Costs		46,715	64,952	52,026	8,709	35,170	49%	71,664
Expenses	6211 Office Supplies	101	32	24	9	9	6%	168
Expenses	6212 Printing And Duplicating	42	64	123	35	35	22%	160
Expenses	6224 Food	26,103	27,555	24,951	3,829	13,668	53%	25,867
Expenses	6226 Janitorial Supplies	906	834	530	114	369	24%	1,512
Expenses	6228 Operating Expense	2,524	2,966	3,744	364	2,395	55%	4,358
Expenses	6231 Building Materials	1,228	2,556	9,954	0	1,332	39%	3,427
Expenses	6240 Small Tools & Equipment	0	469	11,485	0	1,304	0%	0
Expenses	6411 Auditing Services	588	667	668	0	366	31%	1,172
Expenses	6414 Legal Services	367	400	400	33	167	40%	416
Expenses	6416 Professional Services	0	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	162	183	173	9	54	26%	208
Expenses	6452 Postage & Mailing	0	0	0	0	0	0%	0
Expenses	6531 Liability Insurance	621	621	623	52	312	46%	676
Expenses	6533 Property Insurance	192	192	192	16	96	45%	215
Expenses	6551 Electricity	3,889	3,521	3,175	169	1,908	31%	6,203
Expenses	6552 Water And Sewer	656	505	469	32	179	25%	728
Expenses	6553 Natural Gas	264	362	500	54	240	45%	537
Expenses	6554 Waste Disposal	313	355	344	31	154	32%	487
Expenses	6703 Dues, Subscriptions And Membr	399	362	448	0	55	37%	149
Expenses	6706 Maintenance Contracts	569	706	561	15	216	24%	891
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0%	0
Expenses	6709 Contractual Services	1,534	91	232	0	87	14%	624
Expenses	6710 Equipment Repair Services	467	1,515	1,371	0	104	0%	1,428
Expenses	6750 Conferences And Training	0	110	29	0	0	0%	206
Expenses	6830 Buildings		8,570	2,489	0	0	0%	2,500
Expenses	6860 Machinery And Equipment	7,395	0	39,558	(840)	6,361	0%	0
Sub-Total Operating Supplies & Se		48,320	52,636	102,041	3,922	29,411	57%	51,932
TOTALS FOR 8421 Congregate Mea		95,035	117,587	154,067	12,631	64,582	52%	123,596

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
25 Home Delivered Meals 8422 Expenses								
Expenses	6020 Salaries	32,616	34,671	24,925	4,661	17,898	43%	41,571
Expenses	6110 Fica	2,424	2,611	1,893	350	1,351	42%	3,180
Expenses	6120 Pension	3,642	4,170	2,884	579	2,136	48%	4,430
Expenses	6140 Workmen'S Compensation	847	759	445	79	256	33%	777
Expenses	6150 Group Health Insurance	5,192	5,470	3,165	781	3,198	115%	2,785
Expenses	6160 Unemployment Insurance	77	26	4	0	3	1%	267
Expenses	6170 Life Insurance Expense	29	34	30	5	22	65%	34
	Sub-Total Personnel Costs	44,827	47,742	33,346	6,455	24,863	47%	53,044
Expenses	6211 Office Supplies	51	8	6	2	2	6%	43
Expenses	6212 Printing And Duplicating	12	18	9	10	10	20%	51
Expenses	6224 Food	8,684	7,357	7,059	1,268	4,087	50%	8,160
Expenses	6226 Janitorial Supplies	240	221	141	30	98	27%	364
Expenses	6228 Operating Expense	2,267	2,619	3,357	327	2,007	40%	5,039
Expenses	6231 Building Materials	283	639	2,887	0	333	34%	972
Expenses	6235 Auto Repair Supplies\Vehicle R	0	0	0	0	0	0%	0
Expenses	6240 Small Tools & Equipment	0	410	0	0	0	0%	0
Expenses	6411 Auditing Services	0	0	0	0	0	0%	0
Expenses	6414 Legal Services	367	400	400	33	167	36%	468
Expenses	6416 Professional Services	0	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	317	324	335	18	108	26%	416
Expenses	6531 Liability Insurance	155	155	155	13	78	33%	235
Expenses	6532 Vehicle Insurance	0	0	0	0	0	0%	0
Expenses	6533 Property Insurance	48	48	48	4	24	23%	105
Expenses	6551 Electricity	972	880	794	42	477	26%	1,826
Expenses	6552 Water And Sewer	164	127	118	8	44	17%	260
Expenses	6553 Natural Gas	66	90	125	13	60	48%	126
Expenses	6554 Waste Disposal	78	89	91	8	39	22%	172
Expenses	6703 Dues, Subscriptions And Membr	399	362	362	0	55	103%	53
Expenses	6706 Maintenance Contracts	569	706	561	15	216	26%	834
Expenses	6708 Miscellaneous Charges	0	0	0	0	0	0%	0
Expenses	6709 Contractual Services	1,345	91	132	0	87	19%	468
Expenses	6710 Equipment Repair Services	453	1,470	1,331	0	101	3%	3,157
Expenses	6750 Conferences And Training	0	44	11	0	0	0%	135
Expenses	6830 Buildings	0	0	2,000	0	0	0%	0
Expenses	6860 Machinery And Equipment	0	0	0	0	8,089	0%	0
	Sub-Total Operating Supplies & Se	16,470	16,058	19,922	1,792	16,081	70%	22,884
	TOTALS FOR 8422 Home Delivered	61,297	63,800	53,269	8,247	40,944	54%	75,928
25 Operation-Multiservices 8423 Expenses								
Expenses	6020 Salaries	35,091	19,632	18,068	2,637	11,320	54%	21,128
Expenses	6110 Fica	2,579	1,458	1,360	200	872	54%	1,616
Expenses	6120 Pension	3,759	2,338	2,117	327	1,385	54%	2,582
Expenses	6140 Workmen'S Compensation	919	396	296	44	153	35%	433
Expenses	6150 Group Health Insurance	8,074	8,514	4,366	412	2,107	47%	4,525
Expenses	6160 Unemployment Insurance	86	12	4	0	0	0%	125
Expenses	6170 Life Insurance Expense	46	53	30	3	15	49%	31
	Sub-Total Personnel Costs	50,554	32,402	26,241	3,623	15,852	52%	30,440
Expenses	6211 Office Supplies	233	78	58	23	23	9%	260
Expenses	6212 Printing And Duplicating	689	671	457	105	330	53%	624
Expenses	6224 Food	118	0	18	0	0	0%	0
Expenses	6226 Janitorial Supplies	1,519	1,399	890	191	619	42%	1,457
Expenses	6228 Operating Expense	818	907	1,003	52	326	28%	1,172
Expenses	6231 Building Materials	1,416	3,195	2,203	0	1,665	47%	3,541
Expenses	6240 Small Tools & Equipment	0	63	0	0	0	0%	0
Expenses	6414 Legal Services	367	400	400	33	167	36%	468
Expenses	6416 Professional Services	0	0	0	0	0	0%	0
Expenses	6451 Telephone Expense	317	326	334	18	108	26%	416
Expenses	6452 Postage & Mailing	14	2	271	0	28	12%	241
Expenses	6531 Liability Insurance	-137	776	779	65	390	42%	936
Expenses	6533 Property Insurance	239	239	240	20	120	46%	260
Expenses	6551 Electricity	4,861	4,401	3,969	211	2,385	34%	7,073
Expenses	6552 Water And Sewer	820	632	587	40	224	25%	884
Expenses	6553 Natural Gas	330	452	625	67	300	64%	466
Expenses	6554 Waste Disposal	392	443	457	39	193	42%	456
Expenses	6703 Dues, Subscriptions And Membr	411	373	373	0	0	0%	84
Expenses	6706 Maintenance Contracts	524	806	765	46	403	31%	1,322
Expenses	6709 Contractual Services	23	0	38	0	483	0%	51
Expenses	6710 Equipment Repair Services	453	1,470	1,331	0	101	3%	2,975
Expenses	6750 Conferences And Training	0	66	17	0	0	0%	0
	Sub-Total Operating Supplies & Se	13,407	16,700	14,817	909	7,865	35%	22,686
	TOTALS FOR 8423 Operations	63,961	49,102	41,057	4,532	23,717	45%	53,126

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
25 Transportation 8424 Expenses							
Expenses 6181 Driver's Salary		0	0	0	0	0%	0
Expenses 6451 Telephone Expense		0	0	0	0	0%	612
Expenses 6225 Fuel, Oil And Lubricants	1,250	1,189	510	147	569	43%	1,337
Expenses 6235 Auto Repair Supplies\Vehicle R	0	0	1	0	0	0%	0
Sub-Total Operating Supplies & Se	1,250	1,189	511	147	569	29%	1,949

Total Senior Center Operations	221,543	231,678	248,904	25,558	129,812	51%	254,599
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Senior Center Fund Summary

TOTAL SENIOR CENTER FUND REVENUES	155,079	144,645	202,574	13,638	80,074	55%	145,688
TOTAL SENIOR CENTER FUND EXPENDITURES	(221,543)	(231,678)	(248,904)	(25,558)	(129,812)	51%	(254,599)
REVENUES OVER (UNDER) EXPENDITURES	(66,357)	(87,033)	(46,330)	(11,920)	(49,738)	46%	(108,911)
Transfers From General Fund	66,357	87,033	46,330	11,920	49,738	46%	108,911
Beginning Fund Balance	0	0	0	0	0	0%	0
Ending Fund Balance	0	0	0	0	0	0%	0

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
27 Community Action Program Revenues							
Revenues - M 4320 County Reimbursements	35,000	40,000	66,010	7,083	28,528	27%	105,000
Revenues - M 4380 Gaming Utility Grants (GRIC)	80,000	4,936	0	0	0	0%	0
Revenues - M 4950 Other Miscellaneous Revenue	479	14,205	3,485	4,095	7,490	0%	3,485
Revenues - M 4999 Transfers From General Fund	59,209	52,320	47,505	3,901	17,703	81%	21,912
27 Community Action Program Revenues Total	174,688	111,461	117,000	15,079	53,720	41%	130,397
Expenses							
Expenses 6020 Salaries	63,828	69,821	68,706	5,689	32,190	39%	82,056
Expenses 6110 Fica	4,881	5,328	4,980	435	2,543	41%	6,277
Expenses 6120 Pension	5,831	6,351	7,222	652	3,696	63%	5,868
Expenses 6140 Workmen'S Compensation	849	726	567	73	251	30%	835
Expenses 6150 Group Health Insurance	10,541	11,219	3,564	137	503	4%	13,576
Expenses 6160 Unemployment Insurance	176	82	33	4	10	1%	672
Expenses 6170 Life Insurance Expense	62	71	79	(5)	25	18%	136
Sub-Total Personnel Costs	86,168	93,599	85,150	6,985	39,217	36%	109,420
Expenses 6211 Office Supplies	638	383	4,054	595	470	23%	2,078
Expenses 6212 Printing And Duplicating	1,274	875	574	225	1,261	93%	1,357
Expenses 6224 Food	1,000	1,254	0	0	0	0%	0
Expenses 6225 Fuel, Oil And Lubricants	271	557	322	0	121	42%	288
Expenses 6226 Janitorial Supplies	26	125	652	0	32	6%	500
Expenses 6228 Operating Expense	486	524	898	0	5	2%	204
Expenses 6231 Building Materials	0	181	1,234	0	47	21%	224
Expenses 6235 Auto Repair Supplies\Vehicle R	769	77	398	0	235	0%	343
Expenses 6240 Small Tools & Equipment	370	(120)	7,191	3,834	3,834	340%	1,127
Expenses 6411 Auditing Services	284	322	322	0	176	43%	414
Expenses 6451 Telephone Expense	799	853	877	48	275	29%	936
Expenses 6452 Postage & Mailing	181	71	37	156	167	288%	58
Expenses 6502 Mileage Reimbursement	124	0	0	0	0	0%	0
Expenses 6510 PYT Grant	41,714	41,271	0	0	0	0%	0
Expenses 6531 Liability Insurance	767	767	768	64	384	43%	882
Expenses 6532 Vehicle Insurance	482	482	1,516	128	682	28%	2,436
Expenses 6533 Property Insurance	130	1,087	(708)	91	544	48%	1,144
Expenses 6551 Electricity	1,223	1,723	1,295	63	752	37%	2,019
Expenses 6552 Water And Sewer	218	249	223	48	127	34%	372
Expenses 6554 Waste Disposal	326	303	340	0	115	31%	374
Expenses 6703 Dues, Subscriptions And Membr	0	86	295	0	181	44%	414
Expenses 6706 Maintenance Contracts	1,386	1,292	1,625	90	749	53%	1,408
Expenses 6709 Contractual Services	0	3,818	7,726	0	1,595	78%	2,040
Expenses 6710 Equipment Repair Services	0	0	0	0	0	0%	0
Expenses 6750 Conferences And Training	0	0	0	41	41	39%	104
Expenses 6860 Machinery & Equipment	0	0	0	2,712	2,712	0%	0
Expenses 6781 Special Events	0	0	2,211	0	0	0%	2,255
Sub-Total Operating Supplies & Se	52,468	56,179	31,850	8,094	14,503	69%	20,977
TOTALS FOR 8424 COMMUNITY AC	138,636	149,777	116,999	15,079	53,721	41%	130,397
Community Action Program Fund Summary							
TOTAL CAP FUND REVENUES	115,479	59,141	69,495	11,178	36,017	33%	108,485
TOTAL CAP FUND EXPENDITURES	(138,636)	(149,777)	(116,999)	(15,079)	(53,721)	41%	(130,397)
REVENUES OVER (UNDER) EXPENDITURES	(59,208)	(90,637)	(47,505)	(3,901)	(17,703)	81%	(21,912)
Transfers From General Fund	59,208	90,637	47,505	3,901	17,703		21,912
Beginning Fund Balance	0	0	0	0	0	0%	0
Ending Fund Balance	0	0	0	0	0	0%	0

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
38 Covid Grant Funding								
Revenues	4380 CLFRP-PYT Funding	0	0	2,002,000	0	3,074,550	0%	0
	4910 Interest Income	0	0	572	0	0	0%	0
	6999 Transfers From General Fund	0	0	119,174	0	0	0%	0
38 Covid Grant Funding Total		0	0	2,121,746	0	3,074,550	0	0
8	6020 Salaries & Wages	0	0	476,997	61,440	323,786	0	0
8	6110 FICA Expense	0	0	40,991	4,638	24,383	0	0
8	6120 Pension Expense	0	0	74,901	491	2,159	0	0
8	6130 Pension Expense-Fire	0	0	0	8,795	42,309	0	0
8	6140 Workman's Compensation	0	0	23,567	2,967	14,876	0	0
8	6150 Group Health Insurance	0	0	41,618	6,074	35,134	0	0
8	6160 Unemployment Insurance	0	0	300	10	58	0	0
8	6170 Life Insurance	0	0	78	52	349	0	0
Sub-Total Personnel Costs		0	0	658,453	84,467	443,054	0	0
	6211 Office Expense	0	0	3,209	98	532	0	0
	6212 Printing & Duplicating	0	0	1,566	0	0	0	0
	6224 Food Box Items-Covid	0	0	40,513	1,589	1,589	0	0
	6225 Fuel & Oil	0	0	51	0	0	0	0
	6226 Janitorial Supplies	0	0	29,189	0	0	0	0
	6228 Software/Internet/Email	0	0	959	225	697	0	0
11	6231 Building Repairs & Supplies	0	0	563	0	10,590	0	0
	6235 Auto Repairs/Registration	0	0	(431)	0	0	0	0
	6240 Small Tools & Equipment	0	0	28,042	0	4,851	0	0
	6240 Protective Clothing-Fire	0	0	0	6,447	26,870	0	0
	6414 Legal Fees	0	9,832	11,308	0	0	0	0
	6411 Auditing	0	0	0	0	0	0	0
	6451 Telephone	0	0	872	0	0	0	0
	6452 Postage & Mailing	0	0	2	0	1	0	0
	6501 Travel, Lodging & Per Diem	0	0	0	0	0	0	0
	6502 Mileage Reimbursements	0	0	0	0	0	0	0
	6510 Advertising	0	0	6	0	0	0	0
	6706 Maintenance Contracts	0	0	2,467	0	0	0	0
	6707 Meetings & Business Expense	0	0	0	0	0	0	0
	6708 Miscellaneous Charges	0	0	0	0	0	0	0
3, 5, 6, 7	6709 Contractual Services	0	13,261	141,099	24,321	82,716	0	0
1	6709 Homeless Team	0	0	0	0	0	0	0
2	6709 Home Rehab Assist.	0	0	0	19,370	31,870	0	0
	6710 Equipment Repair	0	0	0	0	0	0	0
9	6715 Sheriff Contract Salaries/Disp	0	0	501,609	0	0	0	0
	6720 Contract Labor	0	0	0	0	0	0	0
	6750 Conferences & Training	0	0	1,080	0	70	0	0
4, 10	6781 Community Events	0	0	0	16,569	61,269	0	0
14, 15	6830 Buildings	0	0	535,515	16,414	16,414	0	0
12, 13	6860 Machinery & Equipment	0	0	142,580	0	0	0	0
Sub-Total Operating Supplies & Se		0	23,094	1,440,199	85,034	237,469	0%	0
TOTALS FOR 8211 COVID		0	23,094	2,098,652	169,501	680,523	0%	0

Covid Grant Fund Summary								
TOTAL COVID FUND REVENUES		0	0	2,002,572	0	3,074,550	0%	0
TOTAL COVID FUND EXPENDITURES		0	(23,094)	(2,098,652)	(169,501)	(680,523)	0%	0
REVENUES OVER (UNDER) EXPENDITURES		0	23,094	(96,080)	(169,501)	2,394,027	0%	0
Transfers From General Fund				119,174		0		
Beginning Fund Balance		0	0	(23,094)	0	0	0%	0
Ending Fund Balance		0	(23,094)	0	(169,501)	2,394,027	0%	0

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
46 America Recovery Plan Act-ARPA							
Revenues	4300 ARPA (Funding)	0	0	0	1,107,311	100%	1,107,311
Revenues	4910 Investment Earnings	0	0	0	0	0%	0
Revenues	4999 Transfers From General Fund	0	761,282	0	0	0%	0
46 American Recovery Plan Act Total Revenues		0	761,282	0	1,107,311	100%	1,107,311
Expenses	6020 Hazard Pay Salaries	0	0	16,941	72,545	33%	222,853
Expenses	6110 Hazard Pay FICA	0	0	1,278	5,104	62%	8,254
Expenses	6120 Hazard Pay Pension	0	0	473	1,974	36%	5,503
Expenses	6130 Hazard Pay Public Safety Pens	0	0	1,825	7,187	65%	11,005
Expenses	6140 Hazard Pay Workman's Comp	0	0	766	3,224	59%	5,503
Expenses	6150 Hazard Pay Group Health	0	0	0	377	2%	22,010
Expenses	6160 Hazard Pay Umemploy Ins	0	0	3	14	0%	0
Sub-Total Personnel Costs		0	0	21,286	90,424	33%	275,128
Expenses	6715 Sheriff Contract-Salaries & Ere'	0	493,092	48,106	288,633	50%	579,183
Expenses	6716 Dispatch Services-Fire	0	0	0	29,801	30%	100,000
Expenses	6224 Utility Assistance	0	0	12,091	12,091	43%	28,000
Expenses	6416 Busienss Assistance	0	0	0	0	0%	20,000
Expenses	6709 Covid Team-Promotoras	0	0	8,843	55,218	53%	105,000
Sub-Total Operating Supplies & Services		0	493,092	69,040	385,744		832,183
8700 Recovery Act Total Expenses		0	493,092	90,325	476,167	43%	1,107,311

AZ-CARES Act Fund Summary

TOTAL AZ-CARES ACT FUND REVENUES	0	0	761,282	0	1,107,311	100%	1,107,311
TOTAL AZ-CARES ACT FUND EXPENDITURES	0	(493,092)	(268,190)	(90,325)	(476,167)	43%	(1,107,311)
REVENUES OVER (UNDER) EXPENDITURES	0	(493,092)	493,092	(90,325)	631,144	0%	0
Beginning Fund Balance	0	0	(493,092)	0	0	0%	0
Ending Fund Balance	0	(493,092)	(0)	(90,325)	631,144	0%	0

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted	
	Audited	Audited	Audited	December	Current 2022	S/B 50%	2022	
47 Tianguis Commercial Center Revenues								
Revenues	4920 Rent	110,149	115,769	118,593	10,265	62,705	54%	116,794
Revenues	4980 Utilities Billed	28,183	27,673	24,992	2,175	13,109	54%	24,200
Revenues	4980 Patio Rentals	29,572	19,623	4,269	599	12,789	0%	0
Revenues	4980 Miscellaneous	115	4	63	0	0	0%	0
	Past Due Rents Received	6,275	2,180	0	1,105	4,325	0%	0
	Fund Balance Carryforward-Tianguis		0	0	0	0	0%	13,405
47 Tianguis Commercial Center Revenues								
		174,294	165,249	147,917	14,144	92,928	60%	154,399
47 Tianguis Commercial Center Expenses								
Expenses	6020 Salaries	22,984	28,407	31,569	6,099	25,405	60%	42,292
Expenses	6110 Fica	1,725	2,212	2,390	466	1,956	60%	3,235
Expenses	6120 Pension	1,915	3,530	2,236	532	2,146	60%	3,559
Expenses	6140 Workmen'S Compensation	1,289	1,463	1,425	282	1,050	43%	2,462
Expenses	6150 Group Health Insurance	953	1,025	1,060	1,138	6,013	518%	1,160
Expenses	6160 Unemployment Insurance	110	37	28	0	4	1%	529
Expenses	6170 Life Insurance Expense	5	6	6	1	3	52%	6
Expenses	Sub-Total Personnel Costs	28,981	36,679	38,714	8,518	36,577	69%	53,243
Expenses	6211 Office Supplies	3	0	0	0	0	0%	0
Expenses	6212 Printing And Duplicating		19	23	0	0	0%	0
Expenses	6226 Janitorial Supplies	2,814	2,519	1,958	271	1,968	85%	2,309
Expenses	6227 Uniforms	60	135	0	0	77	0%	0
Expenses	6228 Operating Expense	605	115	103	0	0	0%	208
Expenses	6231 Building Materials	27,933	23,952	25,496	719	7,458	18%	41,055
Expenses	6240 Small Tools & Equipment	2,015	517	1,717	0	6	0%	3,503
Expenses	6411 Auditing Services	602	683	684	0	374	54%	698
Expenses	6416 Professional Services	0	0	0	452	452	0%	0
Expenses	6510 Advertising Expense	0	0	0	0	0	0%	0
Expenses	6531 Liability Insurance	1,287	1,287	1,287	107	643	44%	1,447
Expenses	6533 Property Insurance	1,199	2,412	1,988	201	1,206	48%	2,517
Expenses	6551 Electricity	45,414	45,214	44,964	2,070	24,658	51%	48,537
Expenses	6552 Water And Sewer	8,408	9,807	9,466	1,214	5,167	51%	10,200
Expenses	6554 Waste Disposal	4,900	5,081	5,716	482	2,411	49%	4,886
Expenses	6703 Private Event Party Insurance	1,963	1,567	773	0	200	8%	2,581
Expenses	6706 Maintenance Contracts	0	0	767	346	1,930	309%	624
Expenses	6708 Miscellaneous Charges	808	0	0	0	0	0%	1,040
Expenses	6709 Contractual Services	14,353	12,260	655	15	2,854	29%	10,000
Expenses	6720 Contract Labor	6,189	0	0	0	0	0%	0
	1210 Past Due/Bad Debt	0	0	0	0	5,720	0%	0
Expenses	6761 Rent Relief Amount	-1,368	0	0	0	0	0%	0
Expenses	6762 Bad Debt Expense	14,209	0	0	0	0	0%	0
	Sub-Total Operating Supplies & Se	131,394	105,568	95,597	5,878	55,124	43%	129,605
TOTALS FOR 8800 Tianguis								
		160,375	142,247	134,311	14,396	91,701	50%	182,848
Tianguis Fund Summary								
TOTAL TIANGUIS FUND REVENUES								
		174,294	165,249	147,917	14,144	92,928	66%	140,994
TOTAL TIANGUIS FUND EXPENDITURES								
		(160,375)	(142,247)	(134,311)	(14,396)	(91,701)	50%	(182,848)
REVENUES OVER (UNDER) EXPENDITURES								
		13,919	23,002	13,606	(251)	1,226	-3%	(41,854)
Beginning Fund Balance								
		21,099	35,018	58,020	71,626	71,626	534%	13,405
Ending Fund Balance								
		35,018	58,020	71,626	71,375	72,852	-256%	(28,449)

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
50 Sewer Fund Revenues								
Revenues	4710 Sewer Use Fees	80,514	81,521	82,690	6,937	27,738	33%	82,920
	4380 Sewer Repair-CDBG	0	0	68,297	55,987	351,106	0%	0
Revenues	4711 Sewer Tap Fees	0	0	0	0	0	0%	0
Revenues	4910 Investment Earnings	24,416	17,002	1,217	106	218	11%	2,000
Revenues	4950 Prior Year Fund Balance Use	136,718	301,855	0	18,007	39,923	52%	76,898
		0	0	0	0	0	0%	0
50 Sewer Fund Revenues		241,648	400,378	152,204	81,037	418,985	259%	161,818
50 Sewer Fund Expenses								
Expenses	6020 Salaries	58,196	56,860	58,948	8,585	35,058	58%	60,645
Expenses	6110 Fica	4,007	3,924	4,210	628	2,522	54%	4,639
Expenses	6120 Pension	4,448	7,028	5,202	932	3,825	52%	7,411
Expenses	6140 Workmen'S Compensation	2,082	1,745	1,450	250	874	45%	1,938
Expenses	6150 Group Health Insurance	10,072	10,992	12,012	1,274	6,485	51%	12,672
Expenses	6160 Unemployment Insurance	55	21	5	0	2	1%	202
Expenses	6170 Life Insurance Expense	44	50	52	4	26	52%	50
Sub-Total Personnel Costs		78,904	80,621	81,878	11,673	48,792	56%	87,557
Expenses	6211 Office Supplies	147	0	0	0	0	0%	0
Expenses	6227 Uniforms	0	0	0	0	0	0%	0
Expenses	6228 Operating Expense	0	1,250	0	0	0	0%	0
Expenses	6231 Sewer Line Repairs	60,863	1,864	6,033	0	1,955	3%	71,400
	6231 Sewer Line Repairs (CDBG)	0	309,678	28,872	69,278	366,115	0%	0
Expenses	6240 Small Tools & Equipment	0	0	0	0	0	0%	0
Expenses	6411 Auditing Services	251	290	285	0	156	54%	289
Expenses	6413 Engineering & Architectural Ser	0	0	2,295	0	1,440	0%	1,377
Expenses	6531 Liability Insurance	398	632	526	53	316	49%	647
Expenses	6551 Electricity	388	396	417	34	210	38%	548
Expenses	6999 Transfers Out	100,698	0	0	0	0	0%	0
Sub-Total Operating Supplies & Se		162,745	314,110	38,429	69,364	370,193	499%	74,261
TOTALS FOR 8370 Sewer		241,649	394,731	120,306	81,038	418,985	259%	161,818

SEWER FUND Summary								
TOTAL SEWER FUND REVENUES		104,930	98,523	152,204	63,030	379,062	446%	84,920
TOTAL SEWER FUND EXPENDITURES		(241,649)	(394,731)	(120,306)	(81,038)	(418,985)	259%	(161,818)
REVENUES OVER (UNDER) EXPENDITURES		(136,719)	(296,207)	31,897	(18,007)	(39,923)	52%	(76,898)
Beginning Fund Balance		1,163,078	1,026,359	730,152	762,049	762,049	83%	913,572
Ending Fund Balance		1,026,359	730,152	762,049	744,042	722,126	86%	836,674

51 Refuse Collection Revenue

Revenues	4730 Waste Control Fees	327,250	304,494	326,772	31,578	157,609	48%	326,184
	4731 Revenue Sharing	0	0	21,575	0	21,848	0%	27,836
Revenues	4735 Refuse Truck Reservations	1,050	1,100	2,500	0	900	0%	800
	Prior Year Retained Earnings Used	25,437	35,366	0	0	3,132	0%	0
51 Refuse Collection Revenue		328,300	340,960	350,847	31,578	183,489	52%	354,820
Expenses	6228 Clean Up Days							
Expenses	6411 Operating Expense	755	580	0	0	0	0%	0
Expenses	6531 Liability Insurance	1,165	2,363	(1,100)	197	1,181	48%	2,437
Expenses	6717 Residential Refuse Contract	275,961	308,531	324,124	21,118	175,004	50%	347,950
Expenses	6718 Garbage Roll Off Contract	75,855	52,399	0	7,304	7,304	0%	0
Expenses	Total Operating Supplies & Service	353,736	363,873	323,025	28,618	183,489	52%	350,387

REFUSE FUND Summary								
TOTAL REFUSE FUND REVENUES		328,300	305,594	350,847	31,578	180,357	51%	354,820
TOTAL REFUSE FUND EXPENDITURES		(353,736)	(363,873)	(323,025)	(28,618)	(183,489)	52%	(350,387)
REVENUES OVER (UNDER) EXPENDITURES		(25,436)	(58,279)	27,822	2,960	(3,132)	-71%	4,433
Beginning Fund Balance		276,499	251,063	192,784	220,607	220,607		261,161
Ending Fund Balance		251,063	192,784	220,607	223,566	217,475		265,594

	FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
	Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
85 Municipal Property Corporation Revenues							
Revenues 4999 Transfers From General Fund	292,245	18,701	287,777	26,915	161,487	50%	322,974
85 Municipal Property Corporation Revenues	292,245	18,701	287,777	26,915	161,487	50%	322,974
Expenses							
Expenses 6901 Debt Service	245,000	18,701	255,000	24,167	145,000	50%	290,000
Expenses 6940 Interest On Bonds	47,245	0	32,777	2,748	16,487	50%	32,974
Total MPC Operating Expenses	292,245	18,701	287,777	26,915	161,487	50%	322,974
MPC-BOND FUND Summary							
TOTAL MPC-BOND FUND REVENUES	292,245	18,701	287,777	26,915	161,487	50%	322,974
TOTAL MPC-BOND FUND EXPENDITURES	(292,245)	(18,701)	(287,777)	(26,915)	(161,487)	50%	(322,974)
REVENUES OVER (UNDER) EXPENDITURES	0	0	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0	0

		FY19	FY20	FYE21	Current Month	YTD	Current %	Adopted
		Audited	Audited	Audited	December	Current 2022	S/B 50% YTD	2022
90 Grant Fund Revenues								
Revenues	4380 Ak Chin-Grants-Turn-Out Gear	8,338	93,125	51,585	0	0		0
Revenues	4380 Ak Chin-Grants-Active Shooter	0	0	45,755	0	0		0
Revenues	4380 Ak Chin-Grants-SCBA	0	0	0	0	0		100,000
Revenues	4380 Ak Chin-Grants-First Things Fir	0	0	0	0	0		30,000
Revenues	4382 CDBG Grant-Streets	256,399	77,000	371,873	0	0		0
Revenues	4950 Tohono Grants	93103	48,082	0	0	0		65,000
Revenues	4950 Fort McDowell Grants Fire Resq	0	0	0	0	0		75,000
Revenues	4950 Gila River Grants-Cultural	15000	46,700	43,364	0	0		36,000
Revenues	4950 Gila River Grants-CAP Assist.	0	0	0	0	0		55,000
Revenues	4950 Gila River Grants-PW Equip.	0	0	0	0	60,000		60,000
Revenues	4950 PYT Grants-Food Assist	0	0	60,000	0	0		40,000
Revenues	4950 PYT Grants-Fire SCBA	0	0	0	0	0		75,000
Revenues	4950 FEMA Grant-SAFER	18429	183,476	215,401	0	0		156,848
Revenues	4950 Tohono Grants SC Remodel	0	0	0	80,000	80,000		80,000
Revenues	4950 Fort McDowell Senior Meal Pro	0	0	0	0	0		80,000
Revenues	4950 AZ Food Bank	0	0	25,000	0	0		0
Revenues	4950 Other Grant Revenue	0	0	0	0	0		10,824,817
Revenues	4950 Town Match E/W Underground	0	0	0	0	0		40,000
		391,269	448,382	812,979	80,000	140,000		11,717,665

90 Grant Fund Expenses

Expenses	6851 CDBG	250,000	448,873	0	0	0		0
Expenses	6860 Aesthetic Funds-Underground I	0	0	0	0	0		0
Expenses	6020 Salaries & Wages SAFER	38,141	156,395	92,012	6,031	28,846		93,027
Expenses	6110 FICA SAFER	2,925	9,499	7,039	437	2,080		7,117
Expenses	6120 Pension Expense SAFER	6,665	68,979	38,014	2,145	9,742		29,108
Expenses	6140 Workers Comp SAFER	2,532	11,485	6,506	288	1,324		5,446
Expenses	6150 Group Health Ins SAFER	7,290	21,302	18,326	1,720	8,657		21,443
Expenses	6160 Unemployment Ins	41	57	10	0	0		475
Expenses	6170 Life Ins Exp SAFER	59	282	232	11	51		232
Expenses	6811 Tohono O'dham Truck Interest	0	15,365	0	0	0		0
Expenses	6860 Tohono O'dham Truck Pymnt	0	32,717	0	0	0		65,000
Expenses	6860 Tohono O'dham SC Activity Prc	0	0	0	0	0		80,000
Expenses	6860 Ak-Chin Community Fire SCBA	0	0	0	1,160	99,611		100,000
Expenses	6860 GRIC Active Shooter	0	0	45,755	0	0		0
Expenses	6860 Ak-Chin First Things First	0	0	0	0	0		30,000
Expenses	6911 Ak-Chin Turn out gear	93,103	21,462	26,584	(2,801)	11,953		0
Expenses	6830 Ak Chin Senior Center Roof	8,338	71,662	0	0	0		0
Expenses	6781 Gila River Cultural Events	0	0	0	0	0		36,000
Expenses	6510 Gila River Economic Assist	6,399	46,700	24,329	0	0		0
Expenses	6510 Gila River Economic Assist II	0	0	18,542	3,240	4,977		0
Expenses	6510 GRIC PW-Equipment	0	0	0	0	0	0	60,000
Expenses	6510 Gila River Economic Assist III	0	0	0	0	0	0	55,000
Expenses	6510 Fort McDowell-Fire Response V	0	0	0	0	0		75,000
Expenses	6510 Fort McDowell-Security Camera	0	0	0	0	0		0
Expenses	6510 Fort McDowell-SC Meal Prog	0	0	0	0	0		80,000
Expenses	6510 PYT Avenida del Yaqui Project	0	0	0	0	0		0
Expenses	6510 PYT Sheriff Grant	0	0	0	0	0		0
Expenses	6510 Town Match E/W Underground	0	0	0	0	0		0
Expenses	6510 PYT Fire-SCBA	0	0	0	0	0		75,000
Expenses	6510 PYT Rental, Food Assistance	33,429	0	4,040	3,147	24,308		40,000
Expenses	6510 AZ Food Bank Expenses	0	0	25,988	0	0		0
Expenses	6851 Other Revenue & Contributions	0	0	0	0	0		10,824,817
Expenses	6999 Transfer to General Fund	0	0	0	0	0	0	40,000
90 Grant Fund Total Grant Fund Expenses		448,922	904,777	307,377	15,378	191,549		11,717,665

GRANT FUND Summary

TOTAL GRANT FUND REVENUES	391,269	448,382	812,979	80,000	140,000	0	11,717,665
TOTAL GRANT FUND EXPENDITURES	(448,922)	(904,777)	(307,377)	(15,378)	(191,549)	0	(11,717,665)
REVENUES OVER (UNDER) EXPENDITURES	(57,653)	(456,395)	505,602	64,622	(51,549)	0	0
Beginning Fund Balance	0	(57,653)	(514,048)	(8,446)	(8,446)	0	0
Ending Fund Balance	(57,653)	(514,048)	(8,446)	56,175	(59,995)	0	0



FY 2021/22 Mid Year Budget Report

February 24, 2022

Table A (\$)

General Fund Mid Year YTD Revenue Compared to Adopted FY 21/22 Budget



Revenues	Actual YTD	Adopted FY22	Current %	Status
Local Sales Tax	\$1,471,993	\$2,099,914	70%	
Franchise Tax	\$9,560	\$26,415	36%	
Transient Occupancy Tax	\$26,046	\$105,274	25%	
Alcoholic Beverage License	\$2,400	\$6,500	37%	
Restaurant Bar Tax	\$161,132	\$236,271	68%	
Business License	\$5,405	\$10,891	50%	
Building Permits & Fees	\$41,051	\$31,210	132%	
Billboard Revenues	\$32,113	\$65,757	49%	
AZ-Cares Fund Allowance	\$0	\$0	0%	
Urban Revenue Sharing	\$378,159	\$865,186	44%	
State Sales Tax	\$386,893	\$778,581	50%	
Other Rev. from Gov. Agencies	\$13,136	\$137,227	10%	
Wildland Reimbursements	\$0	\$51,265	0%	
Vehicle in Lieu Tax	\$148,237	\$307,505	48%	
Investment Earnings	\$988	\$3,088	32%	
Rents & Concessions	\$55,139	\$94,113	59%	
Town Permitting Fees	\$7,169	\$23,470	31%	
Insurance Claims	\$0	\$0	0%	
Sale of Land & Other Assets	\$72,175	\$0	0%	
Event Revenue	\$2,500	\$10,500	24%	
SUB TOTAL GF REVENUES	\$2,814,096	\$4,853,167	58%	
GF - Fund Balance Carryforward	\$255,379	\$1,081,077	24%	
TOTAL GENERAL FUND REVENUES	\$3,069,475	\$5,934,244		



February 24, 2022

Table B

General Fund Mid Year YTD Expenditures

Actual YTD compared to FY22 Adopted



Cost Center	Actual YTD	Adopted FY22	Current % 50%	Status
Mayor & Council	\$32,229	\$65,854	49%	
Municipal Court	\$0	\$0	0%	
Town Manager	\$101,780	\$163,345	62%	
Administration	\$75,570	\$248,161	30%	
Transfers to Other Funds	\$1,295,628	\$693,554	187%	
Finance	\$75,941	\$150,535	50%	
Attorney	\$30,379	\$74,495	41%	
Town Clerk	\$18,636	\$41,514	45%	
Community Development	\$56,843	\$238,112	24%	
Information Technology	\$72,769	\$120,646	60%	
Building Safety	\$0	\$0	0%	
Building Maintenance	\$73,982	\$169,442	44%	
Police Services	\$715,152	\$1,494,956	48%	
Fire	\$368,108	\$1,619,977	23%	
Cemetery	\$9,387	\$24,380	39%	
Parks	\$92,041	\$189,173	49%	
Library	\$5,698	\$10,100	56%	
Capital Outlay	\$45,334	\$630,000	7%	
Total General Fund Expenses	\$3,069,477	\$5,934,244	52%	





Table C

Transfers to other Funds

Actual YTD compared to FY22 Adopted

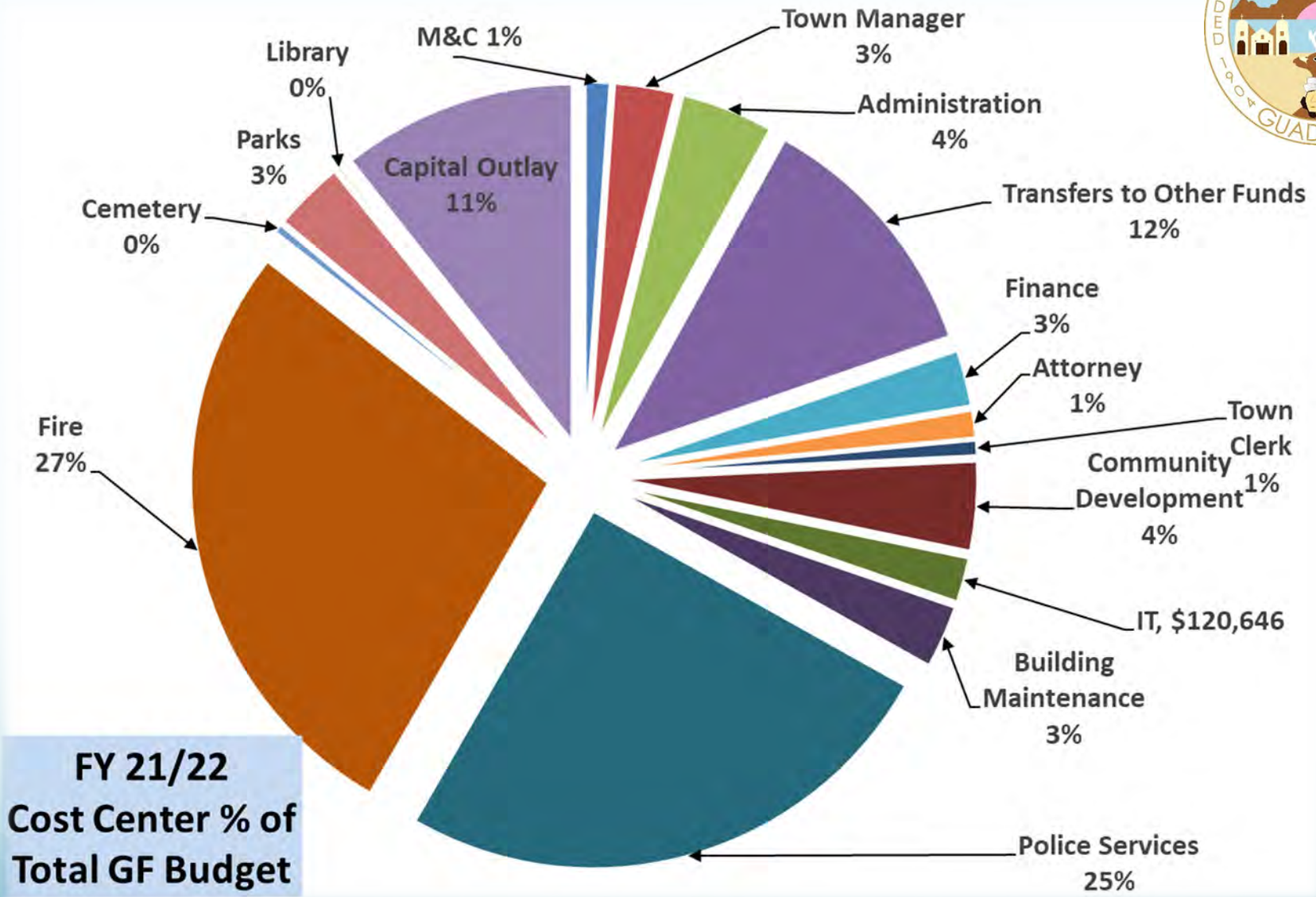
	Actual	Adopted	Current %	Status
Transfers to Other Funds	YTD	FY22	50%	
To Grant Fund	\$0	\$40,000	0%	
To HURF	\$1,044,949	\$178,989	584%	
To LTAF	\$21,750	\$20,768	105%	
To Senior Center	\$49,738	\$108,911	46%	
To CAP	\$17,703	\$21,912	81%	
To PYT Covid	\$0	\$0	0%	
To State CARES ACT	\$0	\$0	0%	
To MPC-Bond	\$161,488	\$322,974	50%	
Total Transfer to Other Funds	\$1,295,628	\$693,554	187%	

Table D

GENERAL FUND COST CENTERS AS A PERCENTAGE TO ADOPTED FY 21/22 BUDGET



COST CENTER	Adopted Budget FY22	% of Budget
Mayor & Council	\$65,854	1%
Town Manager	\$163,345	3%
Administration	\$248,161	4%
Transfers to Other Funds	\$693,554	12%
Finance	\$150,535	3%
Attorney	\$74,495	1%
Town Clerk	\$41,514	1%
Community Development	\$238,112	4%
Information Technology (IT)	\$120,646	2%
Building Maintenance	\$169,442	3%
Police Services	\$1,494,956	25%
Fire	\$1,619,977	27%
Cemetery	\$24,380	0%
Parks	\$189,173	3%
Library	\$10,100	0%
Capital Outlay	\$630,000	11%
GENERAL FUND TOTAL	\$5,934,244	100%





General Fund Summary



Table E
General Fund Take Aways
Mid Year FY 21/22

	FY2021 / 2022					Projected	Analysis
	FY20 Audited	FYE21 Audited	YTD Current 2022	Adopted FY2022	S/B 50% YTD	Estimate FY22 Year End	
in \$							
TOTAL GENERAL FUND REVENUES	5,260,497	6,361,186	2,814,095	4,853,167	58%	5,500,453	647,286
TOTAL GENERAL FUND EXPENDITURES	(4,093,137)	(4,849,865)	(3,069,474)	(5,934,244)	52%	(4,452,242)	1,482,002
REVENUES OVER (UNDER) EXPENDITURES	1,167,360	1,511,321	(255,379)	(1,081,077)	24%	1,048,211	2,129,288
Beginning Fund Balance	1,305,691	2,473,051	3,984,372	3,984,372		3,984,372	
Ending Fund Balance	2,473,051	3,984,372	3,728,992	1,962,842		5,032,583	





General Fund: Strengthening Fund Balance & Remain Cautious

Accomplishments:

Capital Projects complete:

CAP; Senior Center roof, cooler, paint, patio

Town Hall lobby, Council Chambers; Marquee; Fire Station

Sidewalks, Sewer lines, Avenida del Yaqui, powerlines, street lighting

Equipment: Public Works; Fire Fighters; IT systems

Services: Promotoras; COVID19 response and recovery; Code Compliance

Assets exceed liability, per audit

Wage increase of 5%, first time in 4 years / Wage adjustment for Reserve FF

General Fund: Strengthening Fund Balance & Remain Cautious



Cautions:

Population and Hotel Closures reduced GF Revenues

ASRS & PSRS Pension Obligation: \$2.2M

Competitive Salaries: Guadalupe lags behind

Level of Service Priorities: Youth Development, Homelessness

Capital replacement & repair:

canal, parks, playground, street lighting, roofs, signs, Mercado, Yard

Outlook:

- **Moving in a stable financial direction**
- **Benefitted from ARPA, COVID19 Recovery and Gaming Grants yet not recurring revenue streams**
- **Without recurring dependable revenue streams, the Town will continue to face fiscal challenges.**
- **And without eliminating direct services, there is nothing left to cut.**



Special Revenue Funds: HURF & LTAF

Table F HURF Transportation Fund - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL HURF REVENUES	\$643,129	\$458,740	\$237,259	38%	\$621,512	\$1,566,512	945,000
TOTAL HURF EXPENDITURES	(\$421,823)	(\$818,510)	(\$1,282,206)	160%	(\$800,501)	(\$1,815,448)	(1,014,947)
REVENUES OVER (UNDER) EXPENDITURES	\$221,306	(\$359,769)	(\$1,044,947)	584%	(\$178,989)	(\$248,936)	(69,947)
General Fund Transfer	\$0	\$138,463	(\$1,044,947)		\$178,989	\$248,936	\$69,947
Beginning Fund Balance	\$0	\$221,306	\$0		\$0	\$0	
Ending Fund Balance	\$221,306	\$0	(\$1,044,947)		\$0	\$0	

Table G LTAF Transportation Fund - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL LTAF FUND REVENUES	\$16,740	\$16,740	\$0	0%	\$16,740	\$16,740	\$16,740
TOTAL LTAF FUND EXPENDITURES	(\$37,381)	(\$29,395)	(\$21,749)	58%	(\$37,508)	(\$43,498)	(\$5,990)
REVENUES OVER (UNDER) EXPENDITURES	(\$20,641)	(\$12,655)	(\$21,749)	105%	(\$20,768)	(\$26,758)	(\$5,990)
General Fund Transfer	\$20,641	\$12,655	\$21,749		\$20,768	\$26,758	\$5,990
Beginning Fund Balance	\$0	\$0	\$0		\$0	\$0	
Ending Fund Balance	\$0	\$0	\$0		\$0	\$0	

HURF: requires coordination with ADOT – Avenida funding
LTAF: annual routine process – LTAF funds stagnant

Special Revenue Funds: Senior Center & CAP

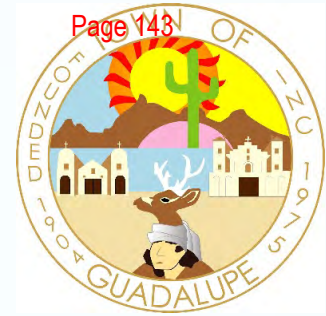
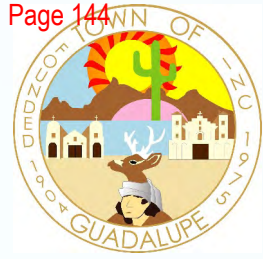


Table H Senior Center - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL SENIOR CENTER REVENUES	\$144,645	\$202,574	\$80,074	55%	\$145,688	\$145,688	145,688
TOTAL SENIOR CENTER EXPENDITURES	(\$231,678)	(\$248,904)	(\$129,812)	51%	(\$254,599)	(\$259,624)	(5,025)
REVENUES OVER (UNDER) EXPENDITURES	(\$87,033)	(\$46,330)	(\$49,738)	46%	(\$108,911)	(\$113,936)	(5,025)
General Fund Transfer	\$87,033	\$46,330	\$0		\$108,911	\$113,936	\$5,025
Beginning Fund Balance	\$0	\$0	\$0		\$0	\$0	
Ending Fund Balance	\$0	\$0	\$0		\$0	\$0	

Table I CAP - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL CAP REVENUES	\$59,141	\$69,495	\$36,017	33%	\$108,485	\$108,465	\$108,486
TOTAL CAP EXPENDITURES	(\$149,777)	(\$116,999)	(\$53,721)	41%	(\$130,397)	(\$107,442)	\$1,043
REVENUES OVER (UNDER) EXPENDITURES	(\$90,637)	(\$47,505)	(\$17,703)	81%	(\$21,912)	\$1,043	\$1,043
General Fund Transfer	\$90,637	\$47,505	\$0		\$108,911	\$0	
Beginning Fund Balance	\$0	\$0	\$0		\$0	\$0	
Ending Fund Balance	\$0	\$0	\$0		\$0	\$0	\$1,043

Senior: in check
CAP: analysis underway – new staffing, ARPA grants



Temporary Revenue Funds: ARPA & PYT COVID19 Recovery

	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	Projected Estimate FY22 Year End 2020	Analysis
TOTAL ARPA REVENUES	\$0	\$761,282	\$1,107,311	100%	\$1,107,311	\$1,107,311	\$1,107,311
TOTAL ARPA EXPENDITURES	(\$493,092)	(\$268,190)	(\$476,167)	43%	(\$1,107,311)	\$1,107,311	\$1,107,311
REVENUES OVER (UNDER) EXPENDITURES	\$493,092	\$493,092	\$631,144		\$0	\$0	\$0
Beginning Fund Balance	\$0	(\$493,092)	\$0		\$0	\$0	
Ending Fund Balance	(\$493,092)	\$0	\$0		\$0	\$0	

	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	Projected Estimate FY22 Year End 2020	Analysis
TOTAL COVID Recovery REVENUES	\$0	\$2,002,572	\$3,074,550		\$0	\$3,074,550	\$3,074,550
TOTAL COVID Recovery EXPENDITURES	(\$23,094)	(\$2,098,652)	(\$680,523)		\$0	(\$2,500,000)	(\$2,500,000)
REVENUES OVER (UNDER) EXPENDITURES	\$23,094	(\$96,080)	\$2,394,027		\$0	\$574,550	\$574,550
General Fund Transfer	\$90,637	\$119,174	\$0		\$0	\$0	
Beginning Fund Balance	\$0	(\$23,094)	\$0		\$0	\$0	\$0
Ending Fund Balance	(\$23,094)	\$0	\$2,394,027		\$0	\$0	\$574,550

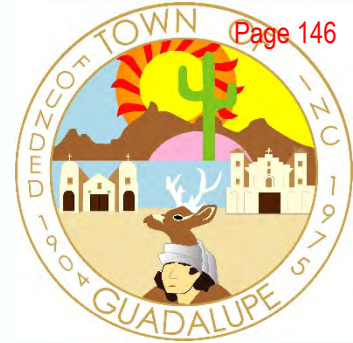
ARPA: in check – properly managing funds per Feds
PYT Covid19: in check – properly managing funds per PYT MOA



Special Revenue Funds: MPC Bond Payment

Table L MPC Bond - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL MPC Bond REVENUES	\$18,701	\$287,777	\$161,487	50%	\$322,974	\$322,974	\$0
TOTAL MPC Bond EXPENDITURES	(\$18,701)	(\$287,777)	(\$161,487)	50%	(\$322,974)	(\$322,974)	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0		\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0		\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0		\$0	\$0	\$0

Bond Fund: FY23, next year is last \$322K payment reduces General Fund expenditure consider applying to annual pension payment



Enterprise Fund: Mercado

Table M MERCADO - YTD thru Dec 2021						Projected	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL MERCADO REVENUES	\$165,249	\$147,917	\$92,928	66%	\$140,994	\$165,856	\$24,862
TOTAL MERCADO EXPENDITURES	(\$142,247)	(\$134,311)	(\$91,701)	50%	(\$182,848)	\$183,502	(\$654)
REVENUES OVER (UNDER) EXPENDITURES	\$23,002	\$13,606	\$1,226		(\$41,854)	(\$17,646)	\$24,208
Beginning Fund Balance	\$35,018	\$58,020	\$71,626		\$13,405	\$71,626	\$71,626
Ending Fund Balance	\$58,020	\$71,626	\$71,626		(\$28,449)	\$53,980	\$53,980

Mercado: holding its own however repairs and upkeep are lagging.

Enterprise Fund: Wastewater / Sewer

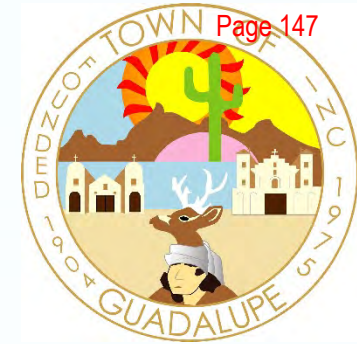
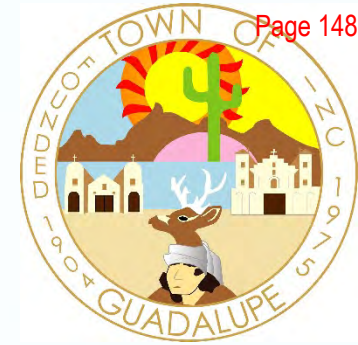


Table N Wastewater / Sewer - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL Wastewater / Sewer REVENUES	\$98,523	\$152,204	\$379,062	446%	\$84,920	\$448,450	\$363,530
TOTAL Wastewater / Sewer EXPENDITURES	(\$394,731)	(\$120,306)	(\$418,985)	259%	(\$161,818)	\$514,675	(\$352,857)
REVENUES OVER (UNDER) EXPENDITURES	(\$296,207)	\$31,897	(\$39,923)		(\$76,898)	(\$66,225)	\$10,673
Beginning Fund Balance	\$1,026,359	\$730,152	\$762,049		\$913,572	\$722,126	\$722,126
Ending Fund Balance	\$730,152	\$762,049	\$722,126		\$836,674	\$655,901	\$666,574

Wastewater: \$308K of funds used for urgent repairs in past two years. \$550K CDBG grant awarded for priority repairs, presently applied for a 515K CDBG grant for priority 2 repairs.

Continued repairs will cause expenditures to exceed revenues.

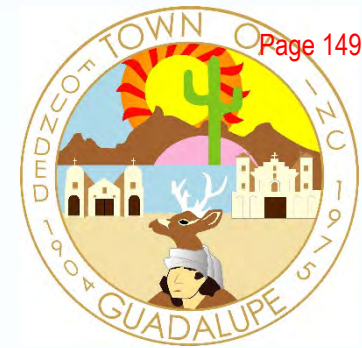


Enterprise Fund: Solid Waste

Table O Solid Waste - YTD thru Dec 2021						Projected Estimate	
	FY20 Audited	FY21 Audited	YTD Current 2022	S/B 50% YTD	Adopted FY2022	FY22 Year End 2020	Analysis
TOTAL Solid Waster REVENUES	\$305,594	\$350,847	\$180,357	51%	\$354,820	\$360,714	\$5,894
TOTAL Solid Waste EXPENDITURES	(\$363,873)	(\$323,025)	(\$183,489)	52%	(\$350,387)	\$366,978	(\$16,591)
REVENUES OVER (UNDER) EXPENDITURES	(\$58,279)	\$27,822	(\$3,132)		\$4,433	(\$6,264)	(\$10,697)
Beginning Fund Balance	\$251,063	\$192,784	\$220,607		\$261,161	\$220,607	\$220,607
Ending Fund Balance	\$192,784	\$220,607	\$217,475		\$265,594	\$214,343	\$209,910

Solid Waste: Cost of large amount of bulk waste (roll offs) from alleys, public ways, general Town clean up exceeding projections. Ensuring accounts are current is a challenge. Further analysis needed.

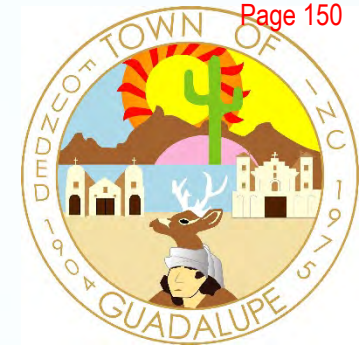
In summary: FY 2021/22 Mid Year Budget Report



General Fund:

- Revenues exceed expenditures: 5 straight years
- Fund Balance: \$891K to \$5.0M
- Building financial stability
- **Current \$5.9M adopted budget provides for current levels of services and upkeep.**
- **CAUTION: Moving in stable financial direction.**
- **However, without recurring stable revenue streams:**
- **The Town of Guadalupe will continue facing fiscal struggles**
- **And without eliminating direct services, there is nothing left to cut.**

In summary: FY 2020/21 Mid Year Budget Report



Ten Other Funds:

- | | | |
|-----------------------|------------------|-------------------------------------|
| 1. HURF | attention / ADOT | relies on General Fund transfers |
| 2. LTAF | attention / ARPA | relies on General Fund transfers |
| 3. Senior Center | in check | relies on General Fund transfers |
| 4. CAP | in check | relies on General Fund transfers |
| 5. MPC Bond | in check | relies on General Fund transfers |
| 6. ARPA | in progress | target completion June 2022 |
| 7. COVID19 PYT | in progress | target completion December 2022 |
| 8. Mercado | concern | fund balance approaching \$0.00 |
| 9. Sewer / Wastewater | concern | repair, replacement needs continue |
| 10. Solid Waste | concern | after 12 years, rate hike is needed |



*Thank you
&
Questions*

February 24, 2022

WHEN RECORDED MAIL TO:**SALT RIVER PROJECT**

Land Department/PAB10W

P. O. Box 52025

Phoenix, Arizona 85072-2025

C2022-08

EXEMPT PURSUANT TO
A.R.S. §§ 11-1134(A)(2) and (A)(3)

OVERHEAD AND UNDERGROUND POWER DISTRIBUTION EASEMENT

Maricopa County
Parcel # 301-16-088-A
SE ¼, SEC. 05, T01S, R04EAgt. HAS
Job # LJ83832 / T3283591
W HAS C JEP
R/W #

THE TOWN OF GUADALUPE, a municipal corporation; THOMAS J. O'BRIEN, BISHOP OF THE ROMAN CATHOLIC CHURCH OF THE DIOCESE OF PHOENIX, a corporation sole; and GUADALUPE YAQUI CULTURAL ORGANIZATION, INC., a non-profit corporation, as Trustees of the La Cuarenta Trust under declaration of trust and trust agreement dated the 2nd day of August 1999,

hereinafter called Grantor, for and in consideration of the sum of Ten Dollars, and other valuable consideration, receipt and sufficiency of which is hereby acknowledged, does hereby grant and convey to **SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT AND POWER DISTRICT**, an agricultural improvement district organized and existing under the laws of the State of Arizona, and its successors and assigns, hereinafter called Grantee, for use by Grantee and Grantee's employees, contractors, licensees, and invitees, a non-exclusive easement to construct, install, reconstruct, replace, remove, repair, operate and maintain a line of poles with wires suspended thereon, conduits and conductors, transformers, and all necessary and proper guys, anchorage, crossarms, braces, underground electrical conduits and conductors, pipes, cables, switching equipment, transformers, pad-mounted equipment, enclosures, manholes, vaults, and all other appliances, appurtenances and fixtures (collectively, "Facilities") for the transmission and distribution of electricity, communication signals and data, and for all other purposes connected therewith at such locations and elevations, in, upon, over, under, across, through and along the Easement Parcel (defined below), as Grantee may now or hereafter deem convenient or necessary from time to time, together with the right of access to and from the Easement Parcel, over, across, through and along Grantor's Property (defined below) (collectively, the "Easement"). Grantee is hereby authorized to permit others to use the Easement for additional Facilities jointly with or separately from the Grantee for their purposes.

The lands in, upon, over, under, across, through and along which the Easement is granted are situated in the County of Maricopa, State of Arizona, and are more particularly described as:

Grantor's Property:

A portion of the Southeast quarter of Section 05, Township 01 South, Range 04 East of the Gila and Salt River Base and Meridian, Maricopa County, Arizona, being more particularly described in QUIT CLAIM DEED Instrument 1999-0855401 records of Maricopa County, Arizona.

Easement Parcel:

Said easement being a strip of land 8.00 feet in width, lying 4.00 feet on each side of the line described as "CENTERLINE OF 8' EASEMENT" delineated on Exhibit "A" (PASCUA YAQUI TRIBE GUADALUPE, SRP Job No. T3283591), prepared by Salt River Project A.I. & Power District, dated 10-27-2021, said Exhibit "A" attached hereto and made a part hereof.

CAUTION: Facilities placed within the Easement Parcel may contain high voltage electrical equipment. Notice is hereby given that the location of underground electrical conductors or facilities must be verified as required by Arizona Revised Statutes, Section 40-360.21, et seq., Arizona Blue Stake Law, prior to any excavation.

The Easement is governed by the following terms and conditions:

1. **Modification of Easement Parcel.** Grantor acknowledges that field conditions may result in the Facilities being installed within Grantor's Property in a location that is not within the Easement Parcel. After the completion of any construction or installation outside of the Easement Parcel, Grantee shall obtain Grantor's agreement with and execution of an amendment to this Easement modifying the legal description of the Easement Parcel to reflect the actual location of the Facilities (the "Amendment"). Upon the recordation of the Amendment, such revised legal description shall have the same force and effect, and create the same priority of interest, as if recorded concurrently with this instrument. Grantor may consent to the execution and recordation of the Amendment through the exercise of its sole discretion.
2. **Prohibited Activities.** Grantor shall not, whether directly or indirectly by granting permission, construct, install, or place any building or other structure, plant any trees, drill any wells, store materials of any kind, or alter the ground level, within the Easement Parcel. This paragraph 2 does not prohibit the use of the Easement Parcel for such purposes as landscaping (except trees), paved parking, sidewalks and/or driveways, provided that such use is otherwise in accordance with the terms of this Easement, and does not interfere with the efficient operation and maintenance of the Facilities, including access thereto. To obtain clarification as to whether or not a particular construction activity is prohibited by the first sentence of this paragraph 2, Grantor may request Grantee's prior written approval to grade or install improvements ("Work") within the Easement Parcel by submitting all construction, grading, or other development plans, as applicable, describing the proposed Work. Grantee may grant or deny such approval through the exercise of Grantee's sole discretion, provided that Grantee's review and right to approve shall be limited to whether the proposed Work conflicts with the existing Facilities, including access thereto. Any such approval is hereby subject to Grantor complying with all other provisions of this Easement.
3. **Clear Areas.** Grantor shall maintain a clear area that extends 3.00 feet from and around all edges of all transformer pads and other equipment pads, and a clear area that extends 12.00 feet immediately in front of all transformer and other equipment openings ("Clear Areas"). No improvements, fixtures, trees, shrubs, or other

obstructions shall be placed within the Clear Areas. Grantee shall have the right (but not the obligation) to remove any obstructions within the Clear Areas.

4. Additional Grantee Rights. Grantee shall have the right (but not the obligation) to trim, cut and clear away trees, brush or other vegetation on, or which encroaches into, the Easement Parcel or the Clear Areas, whenever in its judgment the same shall be necessary for the convenient and safe exercise of the rights herein granted. Grantor agrees that any fences or walls which now cross or hereafter cross Grantor's Property will not prevent Grantee's access to the Easement Parcel or the Facilities. Grantor further agrees that Grantee can use gates on all such fences or walls for such access.

5. Perpetual Nature of Easement. The Easement, and Grantee's rights hereunder, shall be perpetual, and shall not terminate until, and unless abandoned through the recordation of a document formally abandoning the Easement, which references this instrument and is executed and acknowledged by Grantee. Upon such recordation, all Grantee's rights hereunder shall cease, except the right to remove any and all property placed upon the Easement Parcel within a reasonable time subsequent to such abandonment.

6. Successors and Assigns. The benefits and burdens, and the covenants and agreements herein set forth shall run with and burden the land and shall extend and inure in favor and to the benefit of, and shall be binding on Grantor and Grantee and their successors and assigns.

7. Rights and Remedies Cumulative. The rights and remedies hereunder are cumulative, and the exercise of any one or more of such rights or remedies shall not preclude the exercise, at the same or different times, of any other right or remedy available.

8. Private Use. The provisions of this Easement Agreement are not intended to and do not constitute a public utility easement, or any other grant, dedication, or conveyance for public use of the Easement Parcel.

9. Warranty of Title. Grantor represents and warrants that: (i) fee simple title to the Grantor's Property and Easement Parcel is vested in Grantor, and (ii) Grantor has full power and authority to grant the Easement and to perform its obligations under this document.

10. Authority to Bind Grantor. The individual executing this document represents and warrants: (i) that he or she is authorized to do so on behalf of Grantor, and (ii) that he or she has full legal power and authority to bind Grantor in accordance with the terms herein and, if necessary, has obtained all required consents or delegations of such power and authority (whether from any partner, owner, spouse, shareholder, director, member, manager, creditor, investor, developer, governmental authority, judicial or administrative body, association, or other person or entity).

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IN WITNESS WHEREOF, **THE TOWN OF GUADALUPE, a municipal corporation; THOMAS J. O'BRIEN, BISHOP OF THE ROMAN CATHOLIC CHURCH OF THE DIOCESE OF PHOENIX, a corporation sole; and GUADALUPE YAQUI CULTURAL ORGANIZATION, INC., a non-profit corporation, as Trustees of the La Cuarenta Trust under declaration of trust and trust agreement dated the 2nd day of August 1999,** has caused its name to be executed by its duly authorized representative(s), this _____ day of _____, _____.

THE TOWN OF GUADALUPE, a municipal corporation;

THOMAS J. O'BRIEN, BISHOP OF THE ROMAN CATHOLIC CHURCH OF THE DIOCESE OF PHOENIX, a corporation sole;

GUADALUPE YAQUI CULTURAL ORGANIZATION, INC., a non-profit corporation,

as Trustees of the La Cuarenta Trust under declaration of trust and trust agreement dated the 2nd day of August 1999,

By _____

Its Valerie Molina, Mayor, Town of Guadalupe, AZ

By _____

Its _____

By _____

Its _____

EXHIBIT "A"

SRP JOB NUMBER: T3283591
SRP JOB NAME: PASCUA YAQUI TRIBE GUADALUPE
TTRRSS: 01S04E05

DATE: 10-25-2021
PAGE: 1 OF 5

AN EASEMENT LOCATED IN THE SOUTHEAST QUARTER OF SECTION 5, TOWNSHIP 1 SOUTH, RANGE 4 EAST OF THE GILA AND SALT RIVER MERIDIAN, MARICOPA COUNTY, ARIZONA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

COMMENCING AT THE EAST QUARTER CORNER OF SAID SECTION 5, BEING A PIPE IN HANDHOLE, FROM WHICH THE SOUTHEAST CORNER OF SAID SECTION 5, BEING A CITY OF TEMPE BRASS CAP IN HAND HOLE, BEARS SOUTH 00 DEGREES 12 MINUTES 52 SECONDS EAST, A DISTANCE OF 2650.41 FEET (**BASIS OF BEARINGS**);

THENCE SOUTH 00 DEGREES 12 MINUTES 52 SECONDS EAST, ALONG THE EAST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 5, A DISTANCE OF 834.51 FEET;

THENCE DEPARTING SAID EAST LINE, SOUTH 89 DEGREES 47 MINUTES 08 SECONDS WEST, A DISTANCE OF 906.39 FEET, TO THE **POINT OF BEGINNING**, HEREAFTER KNOWN AS **POINT "A"**;

THENCE NORTH 00 DEGREES 30 MINUTES 37 SECONDS EAST, A DISTANCE OF 52.13 FEET TO A POWER POLE;

THENCE NORTH 03 DEGREES 38 MINUTES 45 SECONDS EAST, A DISTANCE OF 25.00 FEET TO DOWN GUY;

THENCE NORTH 03 DEGREES 38 MINUTES 45 SECONDS EAST, A DISTANCE OF 11.05 FEET THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "A"**;

THENCE SOUTH 83 DEGREES 27 MINUTES 28 SECONDS WEST, A DISTANCE OF 17.59 FEET TO THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "A"**;

THENCE NORTH 56 DEGREES 43 MINUTES 32 SECONDS EAST, A DISTANCE OF 12.82 FEET TO A SES METER AND THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "A"**;

THENCE SOUTH 00 DEGREES 30 MINUTES 37 SECONDS WEST, A DISTANCE OF 33.97 FEET TO A POWER POLE HEREAFTER KNOWN AS **POINT "B"**.

THENCE NORTH 44 DEGREES 38 MINUTES 44 SECONDS WEST, A DISTANCE OF 4.48 FEET;

THENCE NORTH 89 DEGREES 38 MINUTES 44 SECONDS WEST, A DISTANCE OF 13.20 FEET TO THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "B"**;

THENCE SOUTH 66 DEGREES 01 MINUTES 04 SECONDS WEST, A DISTANCE OF 12.88 FEET TO A SES METER AND THE **POINT OF TERMINUS**.

EXHIBIT "A"

SRP JOB NUMBER: T3283591
SRP JOB NAME: PASCUA YAQUI TRIBE GUADALUPE
TTRRSS: 01S04E05

DATE: 10-25-2021
PAGE: 2 OF 5

TOGETHER WITH:

COMMENCING AT SAID **POINT "B"**;

THENCE NORTH 89 DEGREES 29 MINUTES 47 SECONDS EAST, A DISTANCE OF 6.83 FEET TO A POINT
HEREAFTER KNOWN AS **POINT "C"**.

THENCE NORTH 89 DEGREES 29 MINUTES 47 SECONDS EAST, A DISTANCE OF 52.89 FEET TO A SES
METER AND THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "C"**;

THENCE SOUTH 00 DEGREES 33 MINUTES 54 SECONDS EAST, A DISTANCE OF 99.03 FEET;

THENCE SOUTH 89 DEGREES 26 MINUTES 06 SECONDS WEST, A DISTANCE OF 9.87 FEET TO A POWER
POLE;

THENCE SOUTH 01 DEGREES 24 MINUTES 44 SECONDS EAST, A DISTANCE OF 9.60 FEET TO A POINT
HEREAFTER KNOWN AS **POINT "D"**.

THENCE NORTH 88 DEGREES 13 MINUTES 14 SECONDS WEST, A DISTANCE OF 61.40 FEET TO THE **POINT
OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "D"**;

THENCE SOUTH 01 DEGREES 24 MINUTES 44 SECONDS EAST, A DISTANCE OF 49.23 FEET TO A POWER
POLE HEREAFTER KNOWN AS **POINT "E"**.

THENCE SOUTH 71 DEGREES 00 MINUTES 40 SECONDS WEST, A DISTANCE OF 60.05 FEET TO A POWER
POLE AND THE **POINT OF TERMINUS**.

TOGETHER WITH:

COMMENCING AT SAID **POINT "E"**;

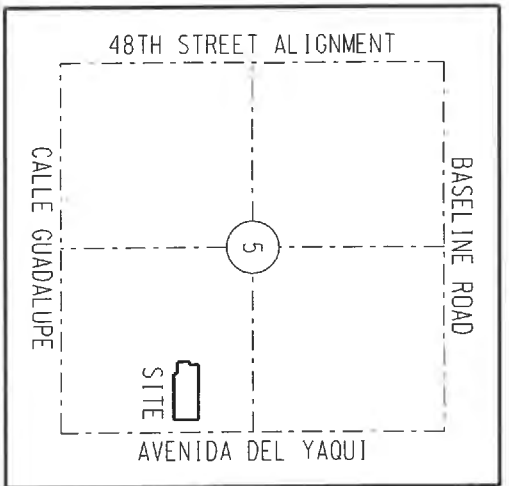
THENCE SOUTH 10 DEGREES 52 MINUTES 38 SECONDS EAST, A DISTANCE OF 20.17 FEET TO THE **POINT
OF TERMINUS**.

SIDELINES BEING LENGTHENED OR SHORTENED TO FORM VERTICES AT ALL ANGLE POINTS AND TO
TERMINATE AT ALL REFERENCED BOUNDARY LINES WHICH PASS THROUGH A POINT OF TERMINUS.

END OF DESCRIPTION



EXHIBIT "A"



VICINITY MAP (NTS)
T1S, R4E
GSSRM



Handwritten signature

BASIS OF BEARINGS:
BASED ON THE MARI COPA COUNTY
LOW DISTORTION PROJECTION
COORDINATE SYSTEM.

LEGEND

- SECTION AND CENTERLINE
- PROPERTY LINE
- - - CENTERLINE OF 8' EASEMENT
- - - TIE LINE
- ◆ SECTION CORNER AS NOTED
- ⊖ SES METER
- DOWN GUY
- POWER POLE

CAUTION

THE EASEMENT LOCATION AS HEREON DELINEATED MAY CONTAIN HIGH VOLTAGE ELECTRICAL EQUIPMENT, NOTICE IS HEREBY GIVEN THAT THE LOCATION OF UNDERGROUND ELECTRICAL CONDUCTORS OR FACILITIES MUST BE VERIFIED AS REQUIRED BY ARIZONA REVISED STATUTES, SECTION 40-380.21, ET. SEQ., ARIZONA BLUE STAKE LAW, PRIOR TO ANY EXCAVATION.

NOTES

THIS EXHIBIT IS INTENDED TO ACCOMPANY AN EASEMENT. ALL PARCELS SHOWN WERE PLOTTED FROM RECORD INFORMATION, AND NO ATTEMPT HAS BEEN MADE TO VERIFY THE LOCATION OF ANY BOUNDARIES SHOWN. THIS IS NOT AN ARIZONA BOUNDARY SURVEY.

ALL ELECTRIC LINES SHOWN ARE MEASURED TO THE WINDOW OF THE EQUIPMENT PAD UNLESS OTHERWISE NOTED.

ABBREVIATION TABLE

APN ASSESSOR'S PARCEL NUMBER
 BCHH BRASS CAP IN HAND HOLE
 HH HAND HOLE
 FND FOUND
 COT CITY OF TEMPE
 MCR MARI COPA COUNTY RECORDER
 (M) MEASURED
 LV1 LAST VISUAL INSPECTION
 NTS NOT TO SCALE
 POC POINT OF COMMENCEMENT
 POB POINT OF BEGINNING

SALT RIVER PROJECT

AGRICULTURAL IMPROVEMENT & POWER DISTRICT

SRP LDWR NUMBER: 21-0501-NC	SCALE: NTS
I.O. NUMBER: T3283591	SHEET: 3 OF 5
AGENT: SOL IZ	SHEET SIZE: 8.5"x11"
DRAWN: GREIFE	REVISION: 0
CHECKED BY: HOWARD	CREW CHIEF: BELOW
DATE: 10/27/2021	JEP FIELD DATE: 10/26/2021



SURVEY DIVISION
LAND DEPARTMENT

PASCUA YAQUI
TRIBE GUADALUPE
SE 1/4, SECTION 5
T.1 S., R.4 E.
0.7 SOUTH - 19.8 EAST

EXHIBIT "A"

EAST 1/4 CORNER
SECTION 5
FND PIPE IN HH
LV1(08/24/2004)

POC

SAN ANGELO STREET



1999-0855401 MCR
BLOCK 8 UNIT 1
UNIT 9 BLOCK 9
APN 301-16-079
APN 301-16-088A

SEE DETAIL
SHEET 3

POB

CHURCH STREET

1624.06' 191.84' 834.51' 2650.41' (M) (BASIS OF BEARINGS)
S00°12'52"E

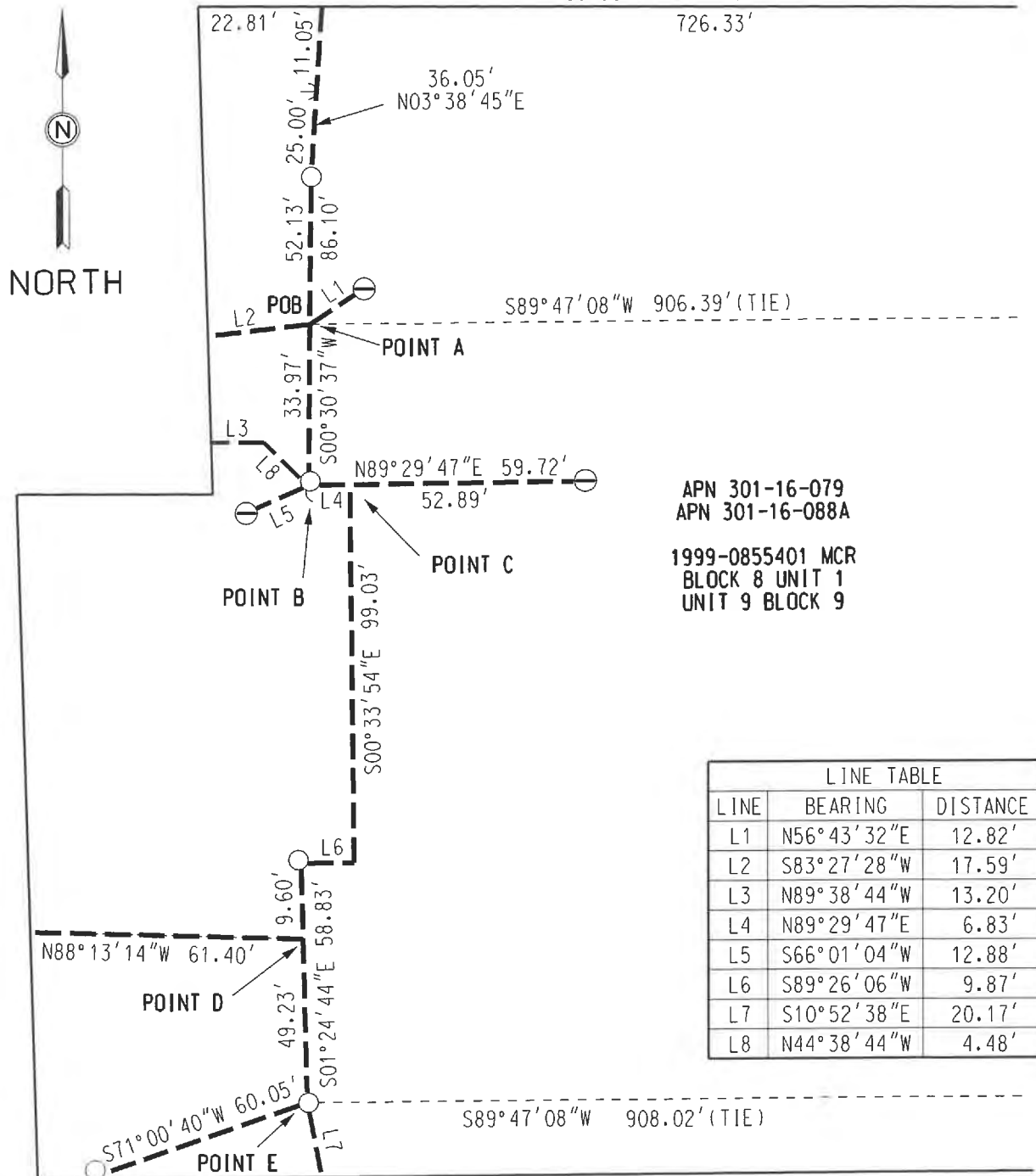
SOUTHEAST CORNER
SECTION 5
FND COT BCHH
LV1(12/14/2017)

NORTH



SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT & POWER DISTRICT		SURVEY DIVISION LAND DEPARTMENT	
SRP LDWR NUMBER: 21-0501-NC	SCALE: NTS	 PASCUA YAQUI TRIBE GUADALUPE SE 1/4, SECTION 5 T.1 S., R.4 E. 0.7 SOUTH - 19.8 EAST	
I.O. NUMBER: T3283591	SHEET: 4 OF 5		
AGENT: SOL IZ	SHEET SIZE: 8.5"x11"		
DRAWN: GREIFE	REVISION: 0		
CHECKED BY: HOWARD	CREW CHIEF: BEHLOW		
DATE: 10/27/2021	JEP	FIELD DATE: 10/26/2021	

EXHIBIT "A"



APN 301-16-079
 APN 301-16-088A
 1999-0855401 MCR
 BLOCK 8 UNIT 1
 UNIT 9 BLOCK 9

LINE TABLE		
LINE	BEARING	DISTANCE
L1	N56°43'32"E	12.82'
L2	S83°27'28"W	17.59'
L3	N89°38'44"W	13.20'
L4	N89°29'47"E	6.83'
L5	S66°01'04"W	12.88'
L6	S89°26'06"W	9.87'
L7	S10°52'38"E	20.17'
L8	N44°38'44"W	4.48'

SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT & POWER DISTRICT	
SRP LDWR NUMBER: 21-0501-NC	SCALE: NTS
I.O. NUMBER: T3283591	SHEET: 5 OF 5
AGENT: SOLIZ	SHEET SIZE: 8.5"x11"
DRAWN: GREIFE	REVISION: 0
CHECKED BY: HOWARD	CREW CHIEF: BEHLOW
DATE: 10/27/2021	JEP FIELD DATE: 10/26/2021

SRP SURVEY DIVISION
 LAND DEPARTMENT

**PASCUA YAQUI
 TRIBE GUADALUPE
 SE 1/4, SECTION 5
 T.1 S., R.4 E.
 0.7 SOUTH - 19.8 EAST**

Guadalupe Community Action Program (CAP) Tempe Water Project Report

February 10, 2022

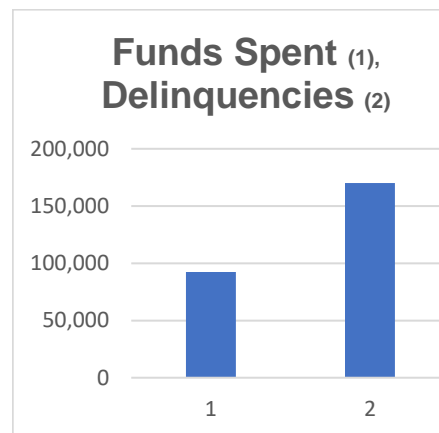
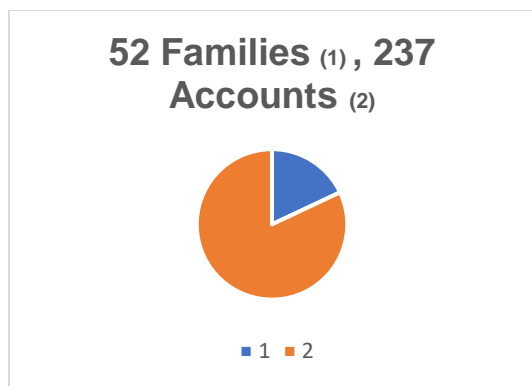
Goals: Increasing economic security of Guadalupe residents by investing funds into the community and increasing the number of families with water and sanitation during the Covid 19 Crisis.

Summary: A mailing December 14, 2021 was sent to **237 Guadalupe clients with delinquent City of Tempe utility accounts totaling \$170,000**. The letter offered financial assistance was posted on the Town Website, CAP web page, Town and CAP Facebook and the Town Marquee. Families had balances of \$200-\$4,000 and higher. A few clients with large plumbing problems were referred to the Guadalupe Community Development Corporation (GCDC) for assistance.

Homeowners & Renters - Population Served, Funds Available and Used

Funds allocated for homeowners included American Rescue Plan Act (ARPA) funds at \$28,000, Pascua Yaqui Tribe (PYT) at \$20,000 (\$13,471 spent), Pulliam Charitable Trust at \$3,000 plus Gila River Indian Community (GRIC) funds at \$2,978 or **\$53,978 total (\$47,449 spent)**. Renters were served by the Maricopa County Human Services Emergency Rental Assistance (ERA) allocation of **\$508,000** of approximately **\$45,000 (\$8,039.78 in water)**. **Total spent was \$92,449 for all services in the below chart and on water bills was \$55,88.78.**

A total of 52/237 (22%) Guadalupe families were served and 160 individuals) in 1 month to prevent disconnect from water as seen in the below chart. Forty-five (45) families (134 persons) were served via homeowner applications via town funds. Renters served with County of Maricopa funds included 26 people from 7 families to total 52 families.



Process and Comments: All families were appreciative and grateful for the Town’s assistance with resolving their past due water bill. This project was a true team effort.

Prepared by: Dr. Annette Padilla, CAP director apadilla@guadalupez.org 480 505 5385



Town of Guadalupe, Arizona Community Action Program (CAP) Vision and Service Delivery

February 24, 2022



Dr. Annette Padilla,
PhD MPH sMBA

Director/Consultant,
Community Action
Program



Vision, Mission, Scope

Vision: End poverty, hunger, and homelessness in Guadalupe

Mission: Provide mortgage & rental assistance; utilities, and food to eligible Guadalupe families via Maricopa County, State of Arizona and USDA/United Food Bank

1)Diagnostic: History, operations, implementation

2)Staffing: 2 new staff-
Livy Ramirez, Housing;
Lorena Nunez, Nutrition/Food



3)Operations: Budgets, inventory, contracts, policies & procedures, planning



Philosophy-Advocates for the Guadalupe community United Food Bank-generosity, relieving hunger

Maricopa County-teamwork; 1 of 12 CAP sites (Avondale*, Buckeye*, Chandler*, Gila Bend*, Guadalupe, New River*, Surprise*, Peoria*, Tempe*, Tolleson, Wickenburg*, Scottsdale* (*multiple communities served)



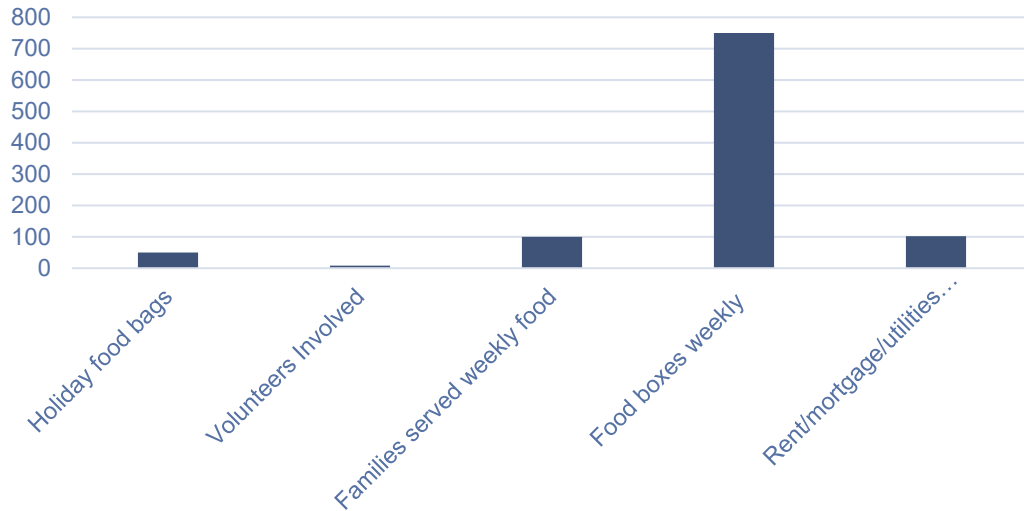


Programs & Projects



1)County 2) Food Bank 3) Pascua Yaqui Tribe 4) Gila River Tribe

CAP Core Services 2/22 (County and United Food Bank)



Example food box for family





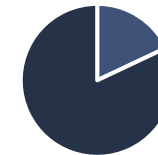
Water Project-City of Tempe

Goal: increase economic security and invest funds to ensure water and sanitation during Covid19

Qualification via County (ID, social security, bills, and employment, US tax form/lease, and Covid crisis)

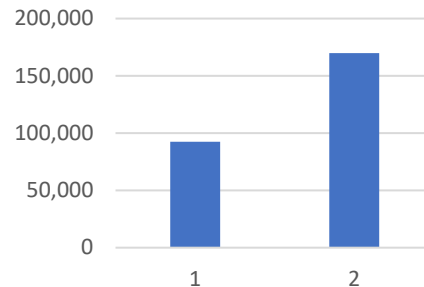
Mailed letter to apply for 237 renters & homeowners total with delinquent bills (\$170,000)

52 Families Served ⁽¹⁾,
237 Accounts ⁽²⁾



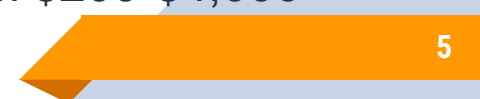
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Funds Spent ⁽¹⁾,
Delinquencies ⁽²⁾

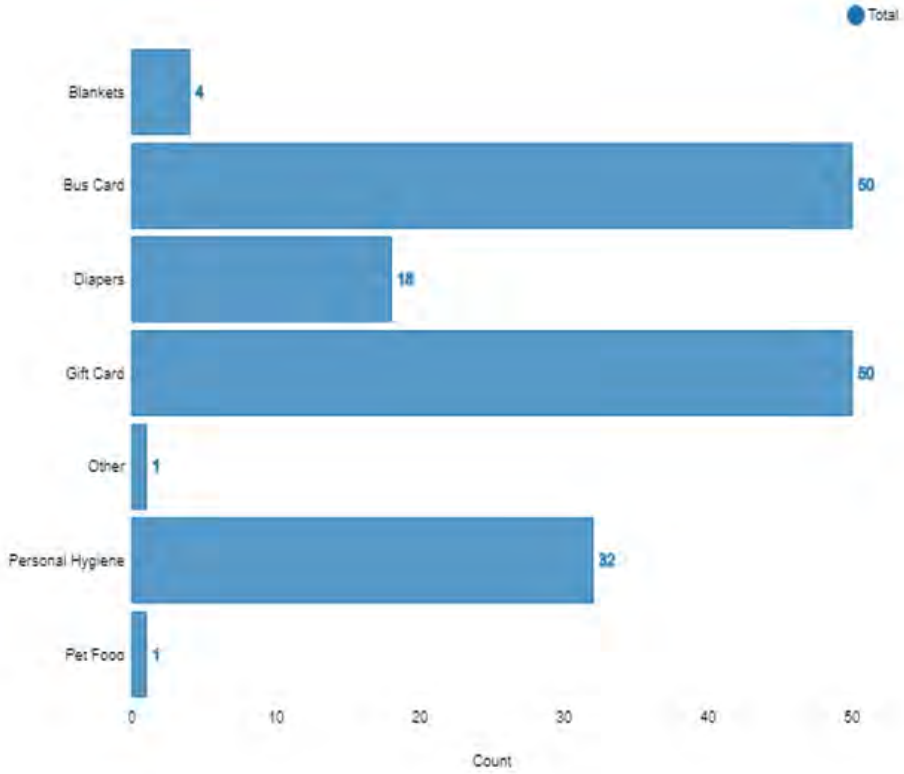


Funds spent=\$92,449

Bills paid ranged from \$200-\$4,000



Extra Services Provided (Without funding)





In-Kind & Fiscal Contributions

\$554,139 in food 2020/2021 –
Serving +/- 500 families/month

\$75,920 Staffing, \$984,995
allocation=**\$1,060,915 total**

Average family support:
\$2,825-\$5,000; Increase from
\$4,000 9/21 to \$288,233 1/22

Challenges/Opportunities:

- USDA government regulation
- Unfunded mandates

Summary Agreements (Contracts)

United
Food Bank
Contract-
Unfunded
\$554,139
in-kind
(food)

Maricopa
County
Contract
\$884,995
Housing &
Utilities;
\$75K staff=
\$960,915

Pascua Yaqui
& Gila River
Tribes-\$50K
supplies,
housing/
utilities, \$5K
Food (Expired
1/22)



Dynamics Database (Guadalupe-Qualified Census Tract, US Housing & Urban Development)

1) Application

Facebook/
Town website,
flyers
inake (Lorena)
via *Dynamics*
information,
(Covid Crisis);
20+ Epages

2) Processing

Program
Specialist
Livy
(Eligibility/
Approval);
Quality
Assurance/Approval
Finance/Approval
Maricopa County Human
Services
Approval times vary
based on Client/Que/QA

3) County Payout

Landlord
(Rent)/
Mortgage Co.
&
Utilities
(Power, Gas, Water)
direct; Average family
payment \$2,825.82



Hours & Staff

Hours of Operation

Monday, Wednesday, Thursday 8 AM-5 PM (please make an appointment)

Friday-previous appointments only 8am-5pm

Dr. Annette Padilla, Director-Housing, Utilities, Food 480 505 5385
(apadilla@guadalupez.org)

Livvy Ramirez, Program Specialist, Housing 480 505 5386
(lramirez@guadalupez.org)

Lorena Nunez, Program Specialist-Food/Nutrition 480 505 5384
(lnunez@guadalupez.org)

FOOD –Tuesday’s 7:30-10:30 AM

11 AM - 2 PM office hours

Questions, Comments, Feedback

- Thank you from our staff and volunteers