



NOTICE OF REGULAR MEETING OF THE TOWN OF GUADALUPE COUNCIL

JANUARY 24, 2019

Pursuant to A.R.S. 38-431.02, notice is hereby given to the members of the Town of Guadalupe Council and to the general public that the Town of Guadalupe Council will hold a meeting, open to the public, on Thursday, January 24, 2019, at 6:00 P.M., at Guadalupe Town Hall, 9241 South Avenida del Yaqui, Guadalupe, Arizona, in the Council Chambers.

Valerie Molina
Mayor

Ricardo Vital
Vice Mayor

Mary Bravo
Councilmember

Anita Cota
Councilmember

Gloria Cota
Councilmember

Elvira Osuna
Councilmember

Joe Sánchez
Councilmember

Online agendas and results
available at
www.guadalupeaz.org

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

AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. INVOCATION/PLEDGE OF ALLEGIANCE
- D. APPROVAL OF MINUTES – None.
- 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. **AUDIT REPORT:** Town of Guadalupe audit report presentation by Matt Bingham of Colby & Powell, PLC for fiscal year 2017/2018 ending June 30, 2018. Council will consider and may accept the audit and may provide direction to the Town Manager.
 2. **BICYCLE/PEDESTRIAN BRIDGE OVER I-10 at HIGHLINE CANAL:** Included in the 2017 Interstate 10/Interstate 17 Corridor Master Plan Study (Spine Study) is a planned bicycle/pedestrian bridge over I-10 at the Highline Canal alignment in the Town of Guadalupe and the City of Phoenix. Council may consider and may direct the Town Manager to submit a letter to the Maricopa Association of Governments (MAG) and the Arizona Department of Transportation (ADOT) requesting that the design and construction of this bridge occur in the later phases of the freeway construction project, an estimated 3 to 5 years from 2019.
 3. **CLAIMS:** Council will consider and may take action to approve the check register for December, 2018, totaling \$389,296.69.
- H. TOWN MANAGERS' COMMENTS
- I. COUNCILMEMBERS' COMMENTS
- J. ADJOURNMENT



January 18, 2019

To: The Honorable Mayor and Town Council

From: Jeff Kulaga, Town Manager / Clerk

RE: January 24, 2019 Town Council Regular Meeting Information Report

The purpose of this report is to provide brief information regarding each of the meeting's agenda items.

Agenda Items:

G1. AUDIT REPORT: The FYE 2017/2018 Audit for the Town of Guadalupe will be presented by Matt Bingham of Colby & Powell, PLC. The presentation will illustrate the Town's financial position as of June 30, 2018. Included in his presentation will be the Town's debt within the General Fund as it relates to the Town's unfunded portion of the Arizona State Retirement System and Public Safety Retirement System, and the status of the sewer and other special funds. **Attachment A: Auditors' Reports for June 30, 2018 (pages 3-83); Attachment B: Power point presentation (pages 84-97)**

G2. BICYCLE / PEDESTRIAN BRIDGE OVER I-10 at HIGHLINE CANAL: The 2017 Interstate 10/Interstate 17 Corridor Master Plan Study (Spine Study) includes a planned bicycle/pedestrian bridge over I-10 at the Highline Canal alignment in the Town of Guadalupe and the City of Phoenix. This planned bridge would span from the Highline Canal, north of Stottlemyre Park traveling west over I-10 aligning with the Highline Canal in Phoenix, south of Baseline Road. The intent of this bridge is to provide greater and safer east-west access for cyclists and pedestrians in the area. This planned bridge is part of a comprehensive 31 mile modernization of I-10 / I-17 corridors, where it is part of the I-10, I-17 (split) to SR 202L (Santan/South Mountain Freeway) (Broadway Curve) project. The estimated cost of this project is \$480 million with an anticipated design and construction schedule of 2021 – 2025. Please note, as planning develops, specific components of this project and costs are subject to change.

With regard to the Highline Bridge, several challenges surface:

- a. Coordination with SRP to utilize SRP canal right of way and easement.
- b. Coordination with the City of Phoenix that may require piping the canal to the west of I-10.
- c. Height of pedestrian bridge and grade of ramps to properly travel over I-10.

Specific to Guadalupe:

- d. Impact to adjacent residential complex, hotels, and park.
- e. Maintenance responsibility after completion.
- f. Potential public safety unintended consequences.

As a result, it is recommended that the Town of Guadalupe submit a letter to MAG and ADOT requesting that the bridge be removed from the Broadway Curve project but remain in the overall freeway program so that these challenges can be better vetted and further analysis conducted. The attached draft letter is presented for Council's consideration. The Town Manager will submit the letter to MAG and ADOT, should Council provide such direction. **Attachment C: Draft Letter; Attachment D: Bridge Rendering; Attachment E: Freeway information (pages 98-104)**

G3. CLAIMS: The check register for November, 2018, totals \$389,296.69. **Attachment F: Claims Report (pages 105-122)**



December 17, 2018

Honorable Members of
the Guadalupe Town Council

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Town of Guadalupe, Arizona, as of and for the year ended June 30, 2018. Professional standards require that we provide information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 10, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Guadalupe, Arizona are described in Note 1 to the financial statements. GASB 75 was implemented by the Town for the fiscal year ending June 30, 2018. Further information regarding their impact on the Town's financial statements can be found in Note 1 to the financial statements.

We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Difficulties Encountered in Performing the Audit

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are shown in attached management representation letter.

Management Consultations with Other Accountants

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

Uncorrected Misstatements

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

Other Audit Findings or Issues

During our audit, we noted that there is no official review of eligibility determination being done in the CAP office for assistance payments. To prevent misstatements due to error or fraud, we suggest that all eligibility determinations be reviewed by a second person familiar with eligibility requirements of the program.

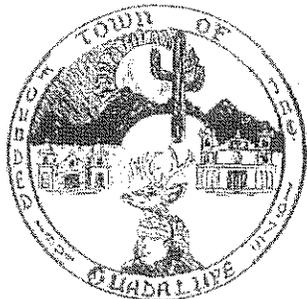
Included in with the audited financial statements is our report issued in accordance with *Government Auditing Standards*. Please consult that report issued for further details regarding our responsibilities with respect to your internal controls.

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

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

Lobby & Powell, PLC

Attachments



Town of Guadalupe

9241 South Avenida Del Yaqui • Guadalupe, Arizona • 85283-2598 • Phone: (480) 730-3080

December 17, 2018

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

This representation letter is provided in connection with your audit of the financial statements of the Town of Guadalupe, Arizona, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of December 17, 2018, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 10, 2018, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the Town and involves-
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.

- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 23) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

- 27) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 31) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 36) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 41) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more

than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 43) We are in agreement with the adjusting journal entries you have recommended, and they have been posted.
- 44) Management has decided to not submit Management's Discussion and Analysis (MD&A) as required by U.S. generally accepted accounting principles.
- 45) In regard to the GASB 68 & 75 adjustment services performed by you, we have-
 - a) Assumed all management responsibilities.
 - b) Designated Bob Thaxton, who has suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.

Signature: 

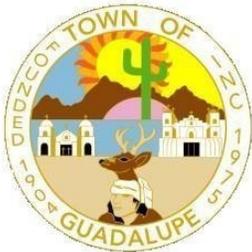
Title: TOWN MANAGER

TOWN OF GUADALUPE, ARIZONA

Annual Financial Statements
and
Independent Auditors' Report
June 30, 2018

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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, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Guadalupe, Arizona, as of June 30, 2018, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2018, the Town adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

The Town of Guadalupe, Arizona has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such missing 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.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 48 through 51, Schedule of the Town's Proportionate Share of the Net Pension/OPEB Liability – Cost-Sharing Pension Plans on pages 52 through 53, Schedule of Changes in the Town's Net Pension/OPEB Liability (Asset) and Related Ratios – Agent Pension Plans on pages 54 through 55, and Schedule of Town Pension/OPEB Contributions on pages 56 through 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the

information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2018, 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'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.

Lobby & Powell, PLC

December 17, 2018

TOWN OF GUADALUPE, ARIZONA
Statement of Net Position
June 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,746,224	\$ 1,063,267	\$ 2,809,491
Taxes receivable - net	298,248	-	298,248
Miscellaneous receivables	3,280	-	3,280
Due from other governments	259,212	169,699	428,911
Prepaid expenses	18,326	1,535	19,861
Notes receivable - net	702,865	-	702,865
Net other postemployment benefits asset	3,834	309	4,143
Capital assets, not being depreciated	7,050,169	84,703	7,134,872
Capital assets, being depreciated, net	11,781,585	263,154	12,044,739
Total assets	21,863,743	1,582,667	23,446,410
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions and other postemployment benefits	617,341	15,622	632,963
LIABILITIES			
Accounts payable	303,759	25,793	329,552
Accrued expenses	89,241	3,519	92,760
Court bonds payable	106,035	-	106,035
Unearned revenue	529,559	-	529,559
Refundable deposits	-	9,054	9,054
Noncurrent liabilities			
Due within 1 year	120,400	3,090	123,490
Due in more than 1 year	3,879,170	88,639	3,967,809
Total liabilities	5,028,164	130,095	5,158,259
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions and other postemployment benefits	152,419	9,001	161,420
NET POSITION			
Net investment in capital assets	17,149,012	347,857	17,496,869
Restricted for:			
Community service	1,631	-	1,631
Community development	862,240	-	862,240
Unrestricted (deficit)	(712,382)	1,111,336	398,954
Total net position	\$ 17,300,501	\$ 1,459,193	\$ 18,759,694

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

TOWN OF GUADALUPE, ARIZONA
Statement of Activities
Year Ended June 30, 2018

Functions / Programs	Expenses	Program Revenue			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	\$ 3,146,777	\$ 193,717	\$ 41,245	\$ 33,315	\$ (2,878,500)	\$ -	\$ (2,878,500)
General government	1,020,658	274,193	100,048	-	(646,417)	-	(646,417)
Public works and streets	744,849	-	429,191	179,365	(136,293)	-	(136,293)
Health and welfare	352,541	-	229,935	-	(122,606)	-	(122,606)
Culture and recreation	161,763	23,164	2,000	-	(136,599)	-	(136,599)
Community development	181,624	-	5,799	307,883	132,058	-	132,058
Interest on general long-term debt	27,103	-	-	-	(27,103)	-	(27,103)
Total governmental activities	5,635,315	491,074	808,218	520,563	(3,815,460)	-	(3,815,460)
Business-type activities							
Sewer	156,529	80,755	-	-	-	(75,774)	(75,774)
Tianguis	131,490	126,569	-	-	-	(4,921)	(4,921)
Refuse	326,756	327,891	-	-	-	1,135	1,135
Total business-type activities	614,775	535,215	-	-	-	(79,560)	(79,560)
Total primary government	\$ 6,250,090	\$ 1,026,289	\$ 808,218	\$ 520,563	(3,815,460)	(79,560)	(3,895,020)
General revenue:							
Taxes:							
Sales taxes					2,137,573	-	2,137,573
Bed taxes					405,035	-	405,035
Franchise taxes					26,574	-	26,574
State revenue sharing					784,774	-	784,774
State sales tax revenue sharing					610,177	-	610,177
Auto lieu tax revenue sharing					262,424	-	262,424
Interest income					16,732	15,336	32,068
Miscellaneous					15,530	-	15,530
Transfers					51,135	(51,135)	-
Total general revenue and transfers					4,309,954	(35,799)	4,274,155
Change in net position					494,494	(115,359)	379,135
Net position, beginning of year, as restated					16,806,007	1,574,552	18,380,559
Net position, end of year					<u>\$ 17,300,501</u>	<u>\$ 1,459,193</u>	<u>\$ 18,759,694</u>

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

TOWN OF GUADALUPE, ARIZONA
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	Community Development Grants Fund	HURF/LTAF Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,361,165	\$ 177,761	\$ 194,669	\$ 12,629	\$ 1,746,224
Taxes receivable - net	298,248	-	-	-	298,248
Miscellaneous receivables	2,408	702,866	-	772	706,046
Due from other governments	120,862	3,478	112,344	22,528	259,212
Prepaid expenses	10,915	105	6,353	953	18,326
Total assets	<u>1,793,598</u>	<u>884,210</u>	<u>313,366</u>	<u>36,882</u>	<u>3,028,056</u>
Liabilities					
Accounts payable	101,359	22	181,753	20,625	303,759
Accrued expenses	73,827	-	6,613	8,801	89,241
Court bonds payable	106,035	-	-	-	106,035
Unearned revenue	376,786	21,948	125,000	5,825	529,559
Total liabilities	<u>658,007</u>	<u>21,970</u>	<u>313,366</u>	<u>35,251</u>	<u>1,028,594</u>
Deferred inflows of resources					
Unavailable revenue	-	702,766	-	-	702,766
Fund balances					
Nonspendable	10,915	105	6,353	953	18,326
Restricted for:					
Community development	-	159,369	-	-	159,369
Community service	-	-	-	678	678
Unassigned	1,124,676	-	(6,353)	-	1,118,323
Total fund balances	<u>1,135,591</u>	<u>159,474</u>	<u>-</u>	<u>1,631</u>	<u>1,296,696</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,793,598</u>	<u>\$ 884,210</u>	<u>\$ 313,366</u>	<u>\$ 36,882</u>	<u>\$ 3,028,056</u>

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, 2018

Fund balances-total governmental funds	\$ 1,296,696
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	18,831,754
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	702,865
Net pension assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds.	3,834
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.	(3,999,570)
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>464,922</u>
Net position of governmental activities	<u><u>\$ 17,300,501</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, 2018

	General Fund	Community Development Grants Fund	HURF/LTAF Fund	Other Governmental Funds	Total Governmental Funds
Revenue					
Intergovernmental	\$ 2,008,633	\$ 307,883	\$ 608,555	\$ 215,033	\$ 3,140,104
Taxes	2,569,182	-	-	-	2,569,182
Charges for services	143,879	-	-	-	143,879
Licenses and permits	134,753	-	-	-	134,753
Other revenue	22,254	40,456	-	14,902	77,612
Fines and forfeitures	31,067	-	-	-	31,067
Interest	12,336	-	4,398	-	16,734
Total revenue	<u>4,922,104</u>	<u>348,339</u>	<u>612,953</u>	<u>229,935</u>	<u>6,113,331</u>
Expenditures					
Current					
Public safety	3,049,133	-	-	-	3,049,133
General government	944,889	-	-	-	944,889
Public works and streets	11,356	-	382,192	-	393,548
Health and welfare	-	-	-	332,969	332,969
Culture and recreation	162,260	-	-	-	162,260
Community development	42,931	3,067	-	-	45,998
Debt Service					
Principal	1,245	-	-	235,000	236,245
Interest	275	-	-	59,319	59,594
Capital outlay	607,952	307,883	299,514	15,516	1,230,865
Total expenditures	<u>4,820,041</u>	<u>310,950</u>	<u>681,706</u>	<u>642,804</u>	<u>6,455,501</u>
Excess (deficiency) of revenue over (under) expenditures	102,063	37,389	(68,753)	(412,869)	(342,170)
Other financing sources (uses)					
Capital lease acquisition	563,036	-	-	-	563,036
Transfers in (out)	(420,542)	-	57,177	414,500	51,135
Total other financing sources (uses)	<u>142,494</u>	<u>-</u>	<u>57,177</u>	<u>414,500</u>	<u>614,171</u>
Net change in fund balances	244,557	37,389	(11,576)	1,631	272,001
Fund balances, beginning of year	891,034	122,085	11,576	-	1,024,695
Fund balances, end of year	<u>\$ 1,135,591</u>	<u>\$ 159,474</u>	<u>\$ -</u>	<u>\$ 1,631</u>	<u>\$ 1,296,696</u>

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, 2018

Net change in fund balances-total governmental funds \$ 272,001

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	1,230,865	
Depreciation expense	(669,761)	
	561,104	561,104

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

Change in HOME note receivables		(34,657)
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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	204,371	
Pension/OPEB expense	(253,217)	
	(48,846)	(48,846)

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.

Capital leases incurred	(563,036)	
Debt principal repayments	236,245	
Amortization of loan premium	32,491	
	(294,300)	(294,300)

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

Decrease in Parker Case liability	53,246	
Increase in compensated absences payable	(14,054)	
	39,192	39,192

Change in net position of governmental activities		\$ 494,494
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The accompanying notes are an integral part of these financial statements.

TOWN OF GUADALUPE, ARIZONA
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-type Activities--Enterprise Funds			Total
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 917,757	\$ -	\$ 145,510	\$ 1,063,267
Due from other governments	33,600	-	136,099	169,699
Prepaid expenses	105	502	928	1,535
Due from other funds	70,443	-	-	70,443
Total current assets	<u>1,021,905</u>	<u>502</u>	<u>282,537</u>	<u>1,304,944</u>
Noncurrent assets				
Net other postemployment benefits asset	228	81	-	309
Capital assets, net of accumulated depreciation, where applicable:				
Land	-	84,703	-	84,703
Utilities systems, net	205,130	-	-	205,130
Buildings, net	-	58,024	-	58,024
Total noncurrent assets	<u>205,358</u>	<u>142,808</u>	<u>-</u>	<u>348,166</u>
Total assets	<u>1,227,263</u>	<u>143,310</u>	<u>282,537</u>	<u>1,653,110</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions and other postemployment benefits	11,502	4,120	-	15,622
LIABILITIES				
Current liabilities				
Accounts payable	29	19,726	6,038	25,793
Accrued expenses	2,478	1,041	-	3,519
Refundable deposits	-	9,054	-	9,054
Compensated absences - current portion	2,726	364	-	3,090
Due to other funds	-	70,443	-	70,443
Total current liabilities	<u>5,233</u>	<u>100,628</u>	<u>6,038</u>	<u>111,899</u>
Noncurrent liabilities				
Compensated absences	303	40	-	343
Net pension and other postemployment benefits	65,010	23,286	-	88,296
Total noncurrent liabilities	<u>65,313</u>	<u>23,326</u>	<u>-</u>	<u>88,639</u>
Total liabilities	<u>70,546</u>	<u>123,954</u>	<u>6,038</u>	<u>200,538</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions and other postemployment benefits	6,627	2,374	-	9,001
NET POSITION				
Net investment in capital assets	205,130	142,727	-	347,857
Unrestricted (deficit)	956,462	(121,625)	276,499	1,111,336
Total net position	<u>\$ 1,161,592</u>	<u>\$ 21,102</u>	<u>\$ 276,499</u>	<u>\$ 1,459,193</u>

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, 2018

	Business-type Activities--Enterprise Funds			Total
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	
Operating revenues				
Charges for services	\$ 80,755	\$ -	\$ 327,891	\$ 408,646
Rents (net of bad debts of \$25,419)	-	126,569	-	126,569
Total operating revenues	<u>80,755</u>	<u>126,569</u>	<u>327,891</u>	<u>535,215</u>
Operating expenses				
Professional services	251	1,102	324,393	325,746
Personnel	79,962	8,758	-	88,720
Depreciation	63,225	18,388	-	81,613
Utilities	357	60,626	-	60,983
Repairs and maintenance	10,492	14,494	-	24,986
Materials and supplies	1,239	20,544	-	21,783
Insurance	807	5,486	2,363	8,656
Miscellaneous	196	2,092	-	2,288
Total operating expenses	<u>156,529</u>	<u>131,490</u>	<u>326,756</u>	<u>614,775</u>
Operating income (loss)	<u>(75,774)</u>	<u>(4,921)</u>	<u>1,135</u>	<u>(79,560)</u>
Nonoperating revenue				
Investment income	15,336	-	-	15,336
Income (loss) before transfers	<u>(60,438)</u>	<u>(4,921)</u>	<u>1,135</u>	<u>(64,224)</u>
Transfers	(51,135)	-	-	(51,135)
Increase (decrease) in net position	<u>(111,573)</u>	<u>(4,921)</u>	<u>1,135</u>	<u>(115,359)</u>
Total net position, beginning of year, as restated	<u>1,273,165</u>	<u>26,023</u>	<u>275,364</u>	<u>1,574,552</u>
Total net position, end of year	<u>\$ 1,161,592</u>	<u>\$ 21,102</u>	<u>\$ 276,499</u>	<u>\$ 1,459,193</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, 2018

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Tianguis Econ. Dev. Fund	Refuse Fund	Total
Cash flows from operating activities:				
Receipts from customers	\$ 53,853	\$ 132,954	\$ 218,753	\$ 405,560
Payments to suppliers and providers of goods and services	(191)	(117,310)	(327,139)	(444,640)
Payments to employees	(76,549)	(8,766)	-	(85,315)
Net cash provided (used) by operating activities	<u>(22,887)</u>	<u>6,878</u>	<u>(108,386)</u>	<u>(124,395)</u>
Cash flows from noncapital financing activities:				
Interfund transfer	(51,135)	-	-	(51,135)
Interfund loans	(13,081)	13,081	-	-
Net cash provided by (used by) noncapital financing activities	<u>(64,216)</u>	<u>13,081</u>	<u>-</u>	<u>(51,135)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(29,000)	(19,959)	-	(48,959)
Cash flows from investing activities:				
Interest received on investments	15,336	-	-	15,336
Net increase (decrease) in cash and cash equivalents	(100,767)	-	(108,386)	(209,153)
Cash and cash equivalents, beginning of year	1,018,524	-	253,896	1,272,420
Cash and cash equivalents, end of year	<u>\$ 917,757</u>	<u>\$ -</u>	<u>\$ 145,510</u>	<u>\$ 1,063,267</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, 2018
(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)	\$ (75,774)	\$ (4,921)	\$ 1,135	\$ (79,560)
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:				
Depreciation	63,225	18,388	-	81,613
Bad debts	-	25,419	-	25,419
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
Accounts receivable	-	(14,287)	-	(14,287)
Due from other governments	(26,902)	-	(109,138)	(136,040)
Prepaid expenses	73	995	(928)	140
Net pension and other postemployment benefits asset	(228)	(81)	-	(309)
Deferred outflows of resources related to pensions and other postemployment benefits	4,064	7,508	-	11,572
Accounts payable	20	26	545	591
Accrued expenses	1,343	(242)	-	1,101
Refundable deposits	-	(4,859)	-	(4,859)
Compensated absences payable	2,070	234	-	2,304
Net pension and other postemployment benefits liability	10,322	(17,849)	-	(7,527)
Deferred inflows of resources related to pensions and other postemployment benefits	(1,100)	(3,453)	-	(4,553)
Net cash provided (used) by operating activities	\$ (22,887)	\$ 6,878	\$ (108,386)	\$ (124,395)

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

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

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.

For the year ended June 30, 2018, the Town implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, as amended by GASB Statement No. 85, *Omnibus 2017*. GASB Statement No. 75 established standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, Statement No. 75 requires disclosure of information related to OPEB.

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

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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 ***Community Development Grants Fund*** accounts for specific grant revenue sources that are legally restricted to expenditures for community development.

The ***HURF/LTAF Fund*** accounts for specific revenue received from the State of Arizona Highway User Revenue Fund and Local Transportation Assistance Fund that is legally restricted to expenditures for specified purposes.

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.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

D. Cash and Investments

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

E. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts receivable are estimated by the Town. The amount recorded as uncollectible at June 30, 2018 for the Tianguis Economic Development Fund was \$15,000. The amount recorded as uncollectible at June 30, 2018 for notes receivable in the Governmental Activities was \$727,303 (see Note 5).

F. Capital Assets

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

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

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
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

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

G. Investment Income

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

H. 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.

I. 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.

J. 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.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

K. 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.

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.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

L. 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, 2018, if any.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

Net position as of July 1, 2017, has been restated as follows for the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), as amended by GASB Statement No. 85, *Omnibus 2017*.

	Governmental Activities	Business-type Activities	Total
Net position as previously reported at June 30, 2017	\$ 16,830,483	\$ 1,574,537	\$ 18,405,020
Prior period adjustments- implementation of GASB 75:			
Net OPEB liability (measurement date as of June 30, 2016)	(32,277)	(368)	(32,645)
Deferred outflows-Town contributions made during fiscal year 2017	7,801	383	8,184
Total prior period adjustment	(24,476)	15	(24,461)
Net position, as restated, July 1, 2017	\$ 16,806,007	\$ 1,574,552	\$ 18,380,559
	Sewer	Tianguis Econ. Dev. Fund	
Net position as previously reported at June 30, 2017	\$ 1,273,154	\$ 26,019	
Prior period adjustments- implementation of GASB 75:			
Net OPEB liability (measurement date as of June 30, 2016)	(271)	(97)	
Deferred outflows-Town contributions made during fiscal year 2017	282	101	
Total prior period adjustment	11	4	
Net position, as restated, July 1, 2017	\$ 1,273,165	\$ 26,023	

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 3 – 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, 2018

NOTE 3 – DEPOSITS AND INVESTMENTS – Continued

Deposits – At June 30, 2018, the carrying amount of the Town’s total nonpooled cash in bank was \$138,188, and the bank balance was \$177,338. The entire bank balance was covered by federal depository insurance as of June 30, 2018.

Investments—At June 30, 2018, 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>\$2,661,622</u>	<u>\$2,661,622</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 4 – DUE FROM OTHER GOVERNMENTS

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

	<u>General Fund</u>	<u>Community Development Grants Fund</u>	<u>HURF/LTAF Fund</u>	<u>Community Service Grants Fund (non-major)</u>
State of Arizona	\$ 33,391	\$ -	\$ 112,344	\$ -
Maricopa County	6,250	-	-	-
Other governments	<u>81,221</u>	<u>3,478</u>	<u>-</u>	<u>22,528</u>
	<u>\$ 120,862</u>	<u>\$ 3,478</u>	<u>\$ 112,344</u>	<u>\$ 22,528</u>

Due from other governments for the Sewer and Refuse Funds consisted of amounts due from the City of Tempe totaling \$33,600 and \$136,099, respectively.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 5 – NOTES RECEIVABLE

On the government-wide statement of net position, the Town recognizes notes receivable from individuals who are part of the Home Investment Partnership Program (HOME). Through the HOME program, qualifying families receive grant funding towards buying a home and in return sign a note agreement payable to the Town. The Town places a lien on the property for the amount of the HOME funds the family receives. Note maturities vary from 10 to 30 years with interest rates that are below market. Proceeds from principal and interest payments are applied to other HOME program expenses. Some of the loans stipulate that the loan amount is forgiven over the life of the loan on a straight-line basis. The Town has recorded the loan balance net of amounts expected to be forgiven.

Notes receivables at June 30, 2018 consisted of \$1,430,168 of which \$727,303 are expected to be forgiven. The notes receivable balance – net totaled \$702,865.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 10,995	\$ -	\$ 10,995
Land	7,039,174	-	-	7,039,174
Total capital assets not being depreciated	7,039,174	10,995	-	7,050,169
Capital assets being depreciated:				
Building and building improvements	4,072,610	18,503	-	4,091,113
Land improvements	2,615,295	-	-	2,615,295
Equipment	2,395,275	618,395	-	3,013,670
Street lights	472,427	-	-	472,427
Streets	5,189,406	582,972	-	5,772,378
Curbs and gutters	4,594,274	-	-	4,594,274
Total	19,339,287	1,219,870	-	20,559,157
Less accumulated depreciation for:				
Building and building improvements	(2,436,836)	(69,497)	-	(2,506,333)
Land improvements	(600,577)	(134,941)	-	(735,518)
Equipment	(2,008,318)	(137,844)	-	(2,146,162)
Street lights	(169,116)	(24,909)	-	(194,025)
Streets	(1,699,690)	(172,250)	-	(1,871,940)
Curbs and gutters	(1,193,274)	(130,320)	-	(1,323,594)
Total	(8,107,811)	(669,761)	-	(8,777,572)
Total capital assets being depreciated, net	11,231,476	550,109	-	11,781,585
Governmental activities capital assets, net	\$ 18,270,650	\$ 561,104	\$ -	\$ 18,831,754

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 6 – CAPITAL ASSETS – Continued

	Balance July 1, 2017	Increases	Decreases	Balance June 30, 2018
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 84,703	\$ -	\$ -	\$ 84,703
Capital assets being depreciated:				
Utility systems	1,819,472	29,000	-	1,848,472
Equipment	91,421	-	-	91,421
Buildings	25,000	-	-	25,000
Building improvements	587,667	19,959	-	607,626
Total	<u>2,523,560</u>	<u>48,959</u>	<u>-</u>	<u>2,572,519</u>
Less accumulated depreciation for:				
Utility systems	(1,640,936)	(47,220)	-	(1,688,156)
Equipment	(30,602)	(16,005)	-	(46,607)
Buildings	(25,000)	-	-	(25,000)
Building improvements	(531,214)	(18,388)	-	(549,602)
Total	<u>(2,227,752)</u>	<u>(81,613)</u>	<u>-</u>	<u>(2,309,365)</u>
Total capital assets being depreciated, net	<u>295,808</u>	<u>(32,654)</u>	<u>-</u>	<u>263,154</u>
Business-type activities capital assets, net	<u>\$ 380,511</u>	<u>\$ (32,654)</u>	<u>\$ -</u>	<u>\$ 347,857</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Highways and streets	\$ 349,519
Public safety	86,729
General government	74,661
Community development	136,188
Health and welfare	<u>22,664</u>
Total governmental activities depreciation expense	<u>\$ 669,761</u>
Business-type activities:	
Tianguis center	\$ 18,388
Sewer	<u>63,225</u>
Total business-type activities depreciation expense	<u>\$ 81,613</u>

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 7 – 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, 2018 is \$247,501. 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 8 – LONG-TERM LIABILITIES

Loans – 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. State-shared General Fund revenues are used as security for the loan payable.

Loans payable at June 30, 2018, were as follows:

<u>Description</u>	<u>Face Value</u>	<u>Maturity Ranges</u>	<u>Interest Rate</u>	<u>Outstanding June 30, 2018</u>
Loan payable	\$ 2,145,000	2014-2023	2.00%	<u>\$ 1,045,000</u>

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 8 – LONG-TERM LIABILITIES – Continued

The following schedule details the Town’s long-term liability and obligation activity for the year ended June 30, 2018.

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Due within 1 year
Governmental activities:					
Compensated absences	\$ 49,352	\$ 14,054	\$ -	\$ 63,406	\$ 57,065
Net pension liability	2,212,988	40,434	-	2,253,422	-
Capital lease payable	3,998	563,036	1,245	565,789	50,467
Loans payable	1,280,000	-	235,000	1,045,000	-
Loan premium	104,444	-	32,491	71,953	12,868
Governmental activities long-term liabilities	<u>\$ 3,650,782</u>	<u>\$ 617,524</u>	<u>\$ 268,736</u>	<u>\$ 3,999,570</u>	<u>\$ 120,400</u>
Business-type activities:					
Compensated absences	\$ 1,129	\$ 2,304	\$ -	\$ 3,433	\$ 3,090
Net pension liability	95,455	-	7,159	88,296	-
Business-type activities long-term liabilities	<u>\$ 96,584</u>	<u>\$ 2,304</u>	<u>\$ 7,159</u>	<u>\$ 91,729</u>	<u>\$ 3,090</u>

The following schedule details debt service requirements to maturity for the Town’s loan payable at June 30, 2018.

Year Ending June 30	Governmental Activities		
	Loan Payable		
	Principal	Premium Amortization	Interest
2019	\$ -	\$ 12,868	\$ 34,382
2020	245,000	23,569	13,881
2021	255,000	18,816	8,434
2022	265,000	12,438	1,562
2023	280,000	4,262	-
Total	<u>\$ 1,045,000</u>	<u>\$ 71,953</u>	<u>\$ 58,259</u>

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 8 – 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:

	<u>Governmental Activities</u>
Fire truck	\$ 563,036
Copier	<u>9,702</u>
	572,738
Less: accumulated depreciation	<u>(46,756)</u>
Carrying value	<u><u>\$ 525,982</u></u>

The following schedule details debt service requirements to maturity for the Town's capital leases payable at June 30, 2018:

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2019	\$ 67,491
2020	67,491
2021	65,971
2022	65,971
2023	65,971
2024-2028	<u>329,855</u>
Total minimum lease payments	662,750
Less amount representing interest	<u>(96,961)</u>
Present value of net minimum lease payments	<u><u>\$ 565,789</u></u>

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 9 – 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 10 – 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, 2018, 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	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Net OPEB assets	\$ 3,834	\$ 309	\$ 4,143
Net pension and OPEB liabilities	2,253,422	88,296	2,341,718
Deferred outflows of resources related to pension and OPEB	617,341	15,622	632,963
Deferred inflows of resources related to pension and OPEB	152,419	9,001	161,420
Pension and OPEB expense	253,217	5,001	258,218

The Town reported \$204,371 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, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

A. Arizona State Retirement System

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

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

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

*With actuarially reduced benefits.

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

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – 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 \$150 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, 2018, statute required active ASRS members to contribute at the actuarially determined rate of 11.50 percent (11.34 percent for retirement and 0.16 percent for long-term disability) of the members' annual covered payroll, and statute required the Town to contribute at the actuarially determined rate of 11.50 percent (10.90 percent for retirement, 0.44 percent for health insurance premium benefit, and 0.16 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 9.49 percent (9.26 percent for retirement, 0.01 percent for health insurance premium benefit, and 0.13 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, 2018, were \$76,481, \$3,087, and \$1,117, respectively.

During fiscal year 2018, the Town paid for ASRS pension and OPEB contributions as follows: 61.46 percent from the General Fund, 14.73 percent from the HURF/LTAF Fund, 16.34 percent from the Community Services Grants Fund (nonmajor), 5.50 percent from the Sewer Fund, and 1.97 percent from the Tianguis Economic Development Fund.

Liability - At June 30, 2018, 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	\$ 1,179,258
Health insurance premium benefit	(4,143)
Long-term disability	2,744

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The net asset and net liabilities were measured as of June 30, 2017. 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, 2016, to the measurement date of June 30, 2017. The total pension liability as of June 30, 2018, reflects a change in actuarial assumption related to changes in loads for future potential permanent benefit increases.

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, 2017. The Town's proportions measured as of June 30, 2017, and the change from its proportions measured as of June 30, 2016, were:

	<u>Proportion</u> <u>June 30, 2017</u>	<u>Increase (decrease)</u> <u>from June 30, 2016</u>
Pension	0.00757%	-0.00040%
Health insurance premium benefit	0.00761%	0.00000%
Long-term disability	0.00757%	0.00000%

The net asset and net liabilities measured as of June 30, 2018, will reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The change in the Town's net asset and net liabilities as a result of these changes is not known.

Expense – For the year ended June 30, 2018, the Town recognized the following pension and OPEB expense.

	<u>Pension/OPEB</u> <u>Expense</u>
Pension	63,060
Health insurance premium benefit	2,422
Long-term disability	1,463

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Deferred Outflows/Inflows of Resources—At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health Insurance Premium Benefit	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 35,361	\$ -	\$ -
Changes of assumptions or other inputs	51,218	35,262	-	-
Net difference between projected and actual earnings on pension plan investments	8,466	-	-	4,665
Changes in proportion and differences between Town contributions and proportionate share of contributions	68,755	44,795	-	4
Town contributions subsequent to the measurement date	<u>76,481</u>	<u>-</u>	<u>3,087</u>	<u>-</u>
Total	<u>\$ 204,920</u>	<u>\$ 115,418</u>	<u>\$ 3,087</u>	<u>\$ 4,669</u>
	Long-Term Disability			
	Deferred Outflows of Resources	Deferred Inflows of Resources		
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 410		
Town contributions subsequent to the measurement date	<u>1,117</u>	<u>-</u>		
Total	<u>\$ 1,117</u>	<u>\$ 410</u>		

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ended June 30, 2019. 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>Pension</u>	<u>Health Insurance Premium Benefit</u>	<u>Long-Term Disability</u>
2019	\$ (9,876)	\$ (1,168)	(103)
2020	39,645	(1,168)	(103)
2021	10,379	(1,166)	(103)
2022	(27,126)	(1,166)	(103)
2023	-	-	-
Thereafter	-	-	-

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

ASRS

Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	8%
Projected salary increases	3 - 6.75% for pensions/not applicable for OPEB
Inflation	3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	1994 GAM Scale BB
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The long-term expected rate of return on ASRS plan investments was determined to be 8.70 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 arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Arithmetic Real Rate of Return</u>
Equity	58%	6.73%
Fixed income	25%	3.70%
Real estate	10%	4.25%
Multi-asset	5%	3.41%
Commodities	2%	3.84%
Total	<u>100%</u>	

Discount Rate – The discount rate used to measure the ASRS total pension/OPEB liability was 8 percent, which is less than the long-term expected rate of return of 8.7 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.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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 8 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 (7 percent) or 1 percentage point higher (9 percent) than the current rate:

	1 % Decrease (7 %)	Current Discount Rate (8 %)	1 % Increase (9 %)
Town's Proportionate share of the			
Net pension liability	\$ 1,513,599	\$ 1,179,258	\$ 899,889
Net insurance premium benefit liability (asset)	6,880	(4,143)	(13,511)
Net long-term disability liability	3,281	2,744	2,289

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 police employees participate in the Public Safety Personnel Retirement System (PSPRS). 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).

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, 2018

NOTE 10 – 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 36 consecutive months of last 20 years
Benefit percentage		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited services over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments. The adjustments are based on inflation. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. 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, 2018

NOTE 10 – 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 \$150 per month to \$260 per month depending on the age of the member and dependents.

Employees Covered by Benefit Terms – At June 30, 2018, the following employees were covered by the agent plans' benefit terms:

	PSPRS Fire	
	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	1	1
Inactive employees entitled to but not yet receiving benefits	-	-
Active employees	4	4
Total	5	5

Contributions and Annual OPEB Cost – 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, 2018, 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%	35.84%	0.85%

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The Town's contributions to the plans for the year ended June 30, 2018, were:

	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>
PSPRS Fire	\$ 119,326	\$ 2,830

During fiscal year 2018, the Town paid for 100 percent of PSPRS pension and OPEB contributions from the General Fund.

Liability – At June 30, 2018, the Town reported the following liability:

	<u>Net Pension (Asset) Liability</u>	<u>Net OPEB (Asset) Liability</u>
PSPRS Fire	\$ 1,140,569	\$ 19,147

The net assets and net liabilities were measured as of June 30, 2017, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2017, reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the investment rate of return from 7.5 percent to 7.4 percent, decreasing the wage inflation from 4 percent to 3.5 percent, and updating mortality, withdrawal, disability, and retirement assumptions. The total pension liabilities for PSPRS also reflect changes of benefit terms for legislation that changed benefit eligibility and multipliers for employees who became members on or after January 1, 2012, and before July 1, 2017, and a court decision that decreased the contribution rates for employees who became members before July 20, 2011. The court decision will also affect the PSPRS net pension liabilities measured as of June 30, 2018, because of refunds of excess member contributions. The change in the Town's PSPRS net pension liabilities as a result of the refunds is not known.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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

PSPRS

Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	7.40%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.4 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Geometric Real Rate of Return</u>
Short term investments	2%	0.25%
Absolute return	2%	3.75%
Risk parity	4%	5.00%
Fixed Income	5%	1.25%
Real assets	9%	4.52%
GTAA	10%	3.96%
Private credit	12%	6.75%
Real estate	10%	3.75%
Credit opportunities	16%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	<u>100%</u>	

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Discount Rates – At June 30, 2017, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.4 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2016. 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.

Changes in the Net Pension/OPEB Liability (Asset)

	Pension		Net Pension
	Increase (Decrease)		
	Total Pension	Plan Fiduciary Net	Liability (Asset) (a) -
	Liability (a)	Position (b)	(b)
Balances at June 30, 2017	\$ 1,952,547	\$ 930,543	\$ 1,022,004
Changes for the year			
Service Cost	79,931	-	79,931
Interest on the total liability	147,625	-	147,625
Changes of benefit terms	15,342	-	15,342
Differences between expected and actual experience in the measurement of the liability	134,105	-	134,105
Changes of assumptions or other inputs	(13,572)	-	(13,572)
Contributions-employer	-	94,415	(94,415)
Contributions-employee	-	37,461	(37,461)
Net investment income	-	114,391	(114,391)
Benefit payments, including refunds of employee	(48,359)	(48,359)	-
Administrative expense	-	(1,412)	1,412
Other changes	-	11	(11)
Net changes	315,072	196,507	118,565
Balances at June 30, 2018	\$ 2,267,619	\$ 1,127,050	\$ 1,140,569

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

	Health Insurance Premium Benefit		
	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB (Asset) Liability (a) - (b)
Balances at June 30, 2017	\$ 61,427	\$ 33,702	\$ 27,725
Changes for the year			
Service Cost	1,159	-	1,159
Interest on the total liability	4,605	-	4,605
Differences between expected and actual experience in the measurement of the liability	(154)	-	(154)
Changes of assumptions or other inputs	(7,094)	-	(7,094)
Contributions-employer	-	3,059	(3,059)
Net investment income	-	4,071	(4,071)
Benefit payments, including refunds of employee	(1,200)	(1,200)	-
Administrative expense	-	(36)	36
Other changes	-	-	-
Net changes	(2,684)	5,894	(8,578)
Balances at June 30, 2018	\$ 58,743	\$ 39,596	\$ 19,147

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 7.4 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 (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PSPRS Fire			
Net pension (asset) liability	\$ 1,498,298	\$ 1,140,569	\$ 850,312
Net OPEB (asset) liability	26,699	19,147	12,860

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

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Expense – For the year ended June 30, 2018, the Town recognized the following pension and OPEB expense:

	<u>Pension Expense</u>		<u>OPEB Expense</u>
PSPRS Fire	\$ 189,495	\$	1,778

Deferred Outflows/Inflows of Resources – At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health Insurance Premium Benefit</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	\$ 183,253	\$ 22,172	\$ -	\$ 130
Changes of assumptions or other inputs	106,878	11,454	-	5,987
Net difference between projected and actual earnings on pension plan investments	11,552	-	-	1,180
Town contributions subsequent to the measurement date	<u>119,326</u>	<u>-</u>	<u>2,830</u>	<u>-</u>
Total	<u>\$ 421,009</u>	<u>\$ 33,626</u>	<u>\$ 2,830</u>	<u>\$ 7,297</u>

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 10 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2019. 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:

	PSPRS Fire	
	Pension	Health
Year ended June 30,		
2019	\$ 55,528	\$ (1,426)
2020	63,121	(1,426)
2021	56,359	(1,426)
2022	40,642	(1,426)
2023	43,570	(1,131)
Thereafter	8,837	(462)

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 11 – INTERFUND BALANCES AND ACTIVITY

Interfund payables – Interfund payables for the year ended June 30, 2018, were as follows:

Payable from	Payable to
	Sewer Fund
Tianguis Econ. Dev. Fund	\$ 70,443

The purpose of the interfund payables shown above was to temporarily fund the operations of the aforementioned departments/activities.

Interfund transfers – Interfund transfers for the year ended June 30, 2018, were as follows:

Transfer To	Transfer From		Total
	General Fund	Sewer Fund	
HURF/LTAF Fund	\$ 6,042	\$ 51,135	\$ 57,177
Community Services Grants Fund (nonmajor fund)	120,181	-	120,181
Debt Service Fund (nonmajor fund)	294,319	-	294,319
Total	\$ 420,542	\$ 51,135	\$ 471,677

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 8). The purpose of the interfund transfer from the Sewer Fund to the HURF/LTAF Fund was to pay for street expenditures incurred over current year revenues and the fund balance.

TOWN OF GUADALUPE, ARIZONA
Notes to Financial Statements
June 30, 2018

NOTE 12 – 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, 2015 through February 28, 2020. Payments under the current contract for the year ended June 30, 2018, were approximately \$258,222. Payments are based on the number of residences in the Town times a monthly rate of \$16.07. 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 each fiscal year based on the current number of residences in the Town is as follows:

Fiscal Year Ending June 30	Amount
2019	\$ 261,431
2020	174,287

Public Safety – The Town of Guadalupe 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, 2018, the Town paid the County Sheriff \$1,660,185 and has agreed to monthly installments of \$147,921 for the 2019 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.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 3,016,568	\$ 3,016,568	\$ 2,008,633	\$ (1,007,935)
Taxes	2,285,384	2,285,384	2,569,182	283,798
Charges for services	65,000	65,000	143,879	78,879
Other revenue	96,268	96,268	22,254	(74,014)
Licenses and permits	35,000	35,000	134,753	99,753
Fines and forfeitures	46,876	46,876	31,067	(15,809)
Interest	600	600	12,336	11,736
Total revenue	5,545,696	5,545,696	4,922,104	(623,592)
Expenditures				
Current				
Public safety	3,443,334	3,060,909	3,049,133	11,776
General government	1,080,063	1,419,488	944,889	474,599
Public works and streets	12,149	12,149	11,356	793
Culture and recreation	141,774	171,774	162,260	9,514
Community development	38,102	51,102	42,931	8,171
Debt Service				
Principal	1,245	1,245	1,245	-
Interest	275	275	275	-
Capital outlay	607,952	607,952	607,952	-
Total expenditures	5,324,894	5,324,894	4,820,041	504,853
Excess (deficiency) of revenue over expenditures	220,802	220,802	102,063	(118,739)
Other financing sources (uses)				
Capital lease acquisition	-	-	563,036	563,036
Transfers in (out)	(451,097)	(451,097)	(420,542)	30,555
Total other financing sources (uses)	(451,097)	(451,097)	142,494	593,591
Net changes in fund balances	(230,295)	(230,295)	244,557	474,852
Fund balances, beginning of year	891,034	891,034	891,034	-
Fund balances, end of year	\$ 660,739	\$ 660,739	\$ 1,135,591	\$ 474,852

See accompanying notes to budgetary comparison schedule.

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
Community Development Grants Fund
Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 2,631,340	\$ 2,631,340	\$ 307,883	\$ (2,323,457)
Other revenue	-	-	40,456	40,456
Total revenue	<u>2,631,340</u>	<u>2,631,340</u>	<u>348,339</u>	<u>(2,283,001)</u>
Expenditures				
Current				
Community development	2,323,457	2,323,457	3,067	2,320,390
Capital outlay	307,883	307,883	307,883	-
Total expenditures	<u>2,631,340</u>	<u>2,631,340</u>	<u>310,950</u>	<u>2,320,390</u>
Net changes in fund balances	-	-	37,389	37,389
Fund balances, beginning of year	<u>122,085</u>	<u>122,085</u>	<u>122,085</u>	-
Fund balances, end of year	<u>\$ 122,085</u>	<u>\$ 122,085</u>	<u>\$ 159,474</u>	<u>\$ 37,389</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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenue				
Intergovernmental	\$ 1,926,216	\$ 1,926,216	\$ 608,555	\$ (1,317,661)
Interest	-	-	4,398	4,398
Total revenue	<u>1,926,216</u>	<u>1,926,216</u>	<u>612,953</u>	<u>(1,313,263)</u>
Expenditures				
Current				
Public works and streets	1,847,163	1,847,163	382,192	1,464,971
Capital outlay	299,514	299,514	299,514	-
Total expenditures	<u>2,146,677</u>	<u>2,146,677</u>	<u>681,706</u>	<u>1,464,971</u>
Excess (deficiency) of revenue over expenditures	(220,461)	(220,461)	(68,753)	151,708
Other financing sources (uses)				
Transfers	204,491	204,491	57,177	(147,314)
Net changes in fund balances	(15,970)	(15,970)	(11,576)	4,394
Fund balances, beginning of year	11,576	11,576	11,576	-
Fund balances, end of year	<u>\$ (4,394)</u>	<u>\$ (4,394)</u>	<u>\$ -</u>	<u>\$ 4,394</u>

See accompanying notes to budgetary comparison schedule.

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2018

NOTE 1 – BUDGETING AND BUDGETARY CONTROL

Arizona Revised Statutes (A.R.S.) require 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. A.R.S. prohibit expenditures or liabilities in excess of the amounts budgeted.

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

NOTE 2 – BUDGETARY BASIS OF ACCOUNTING

The Town's budget is prepared on a basis consistent with generally accepted accounting principles.

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, 2018

ASRS-Pension

	Reporting Fiscal Year				2014 through 2009
	(Measurement Date)				
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Town's proportion of the net pension liability	0.007570%	0.007970%	0.006910%	0.006605%	Information not available
Town's proportionate share of the net pension liability	\$ 1,179,258	\$ 1,286,438	\$ 1,075,859	\$ 977,331	
Town's covered payroll	\$ 701,658	\$ 738,452	\$ 636,171	\$ 595,402	
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	168.07%	174.21%	169.11%	164.15%	
Plan fiduciary net position as a percentage of the total pension liability	69.92%	67.06%	68.35%	69.49%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year	
	(Measurement Date)	
	2018 (2017)	2017 through 2009
Town's proportion of the net OPEB (asset)	0.007610%	Information
Town's proportionate share of the net OPEB (asset)	\$ (4,143)	not available
Town's covered payroll	\$ 701,658	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	-0.59%	
Plan fiduciary net position as a percentage of the total OPEB liability	103.57%	

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, 2018

ASRS-Long-Term Disability

	Reporting Fiscal Year	
	(Measurement Date)	
	2018	2017
	(2017)	through
		2009
Town's proportion of the net OPEB (asset)	0.007570%	Information
Town's proportionate share of the net OPEB (asset)	\$ 2,744	not available
Town's covered payroll	\$ 701,658	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	0.39%	
Plan fiduciary net position as a percentage of the total OPEB liability	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 Pension Plans
June 30, 2018

PSPRS

	Reporting Fiscal Year (Measurement Date)				2014 through 2009
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability					Information not available
Service cost	\$ 79,931	\$ 59,089	\$ 50,177	\$ 50,552	
Interest on the total pension liability	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	134,105	97,848	(4,211)	(41,101)	
Changes of assumptions or other inputs	(13,572)	78,089	-	106,427	
Benefit payments, including refunds of employee contributions	(48,359)	(48,359)	(48,359)	(47,649)	
Net change in total pension liability	315,072	437,155	108,147	185,679	
Total pension liability - beginning	1,952,547	1,515,392	1,407,245	1,221,566	
Total pension liability - ending (a)	<u>\$ 2,267,619</u>	<u>\$ 1,952,547</u>	<u>\$ 1,515,392</u>	<u>\$ 1,407,245</u>	
Plan fiduciary net position					
Contributions - employer	\$ 94,415	\$ 82,876	\$ 58,412	\$ 55,194	
Contributions - employee	37,461	36,288	30,153	27,116	
Net investment income	114,391	5,169	29,544	92,104	
Benefit payments, including refunds of employee contributions	(48,359)	(48,359)	(48,359)	(47,649)	
Administrative expense	(1,412)	(1,144)	(1,107)	-	
Other changes	11	5	(527)	(23,055)	
Net change in plan fiduciary net position	196,507	74,835	68,116	103,710	
Plan fiduciary net position - beginning	930,543	855,708	787,592	683,882	
Plan fiduciary net position - ending (b)	<u>\$ 1,127,050</u>	<u>\$ 930,543</u>	<u>\$ 855,708</u>	<u>\$ 787,592</u>	
Town's net pension liability (asset) - ending (a) - (b)	<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	49.70%	47.66%	56.47%	55.97%	
Covered payroll	\$ 351,344	\$ 311,485	\$ 272,878	\$ 261,991	
Town's net pension (asset) liability as a percentage of covered payroll	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 Pension Plans
June 30, 2018

PSPRS

	Reporting Fiscal Year	
	(Measurement Date)	
	2018	2017
	(2017)	through
	2009	
Total OPEB liability		
Service cost	\$ 1,159	Information
Interest on the total OPEB liability	4,605	not available
Changes of benefit terms	-	
Differences between expected and actual experience in the measurement of the OPEB liability	(154)	
Changes of assumptions or other inputs	(7,094)	
Benefit payments	(1,200)	
Net change in total OPEB liability	(2,684)	
Total OPEB liability - beginning	61,427	
Total OPEB liability - ending (a)	<u>\$ 58,743</u>	
Plan fiduciary net position		
Contributions - employer	\$ 3,059	
Net investment income	4,071	
Benefit payments	(1,200)	
Administrative expense	(36)	
Other changes	-	
Net change in plan fiduciary net position	5,894	
Plan fiduciary net position - beginning	33,702	
Plan fiduciary net position - ending (b)	<u>\$ 39,596</u>	
Town's net OPEB (asset) liability - ending (a) - (b)	<u>\$ 19,147</u>	
Plan fiduciary net position as a percentage of the total OPEB liability	67.41%	
Covered payroll	\$ 351,344	
Town's net OPEB (asset) liability as a percentage of covered payroll	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, 2018

ASRS-Pension

	Reporting Fiscal Year					2013 through 2009
	2018	2017	2016	2015	2014	
Statutorily required contribution	\$ 76,481	\$ 79,603	\$ 80,925	\$ 69,279	\$ 63,708	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(76,481)</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>	
Town's covered payroll	\$ 701,658	\$ 738,432	\$ 745,853	\$ 636,171	\$ 595,402	
Town's contributions as a percentage of covered payroll	10.90%	10.78%	10.85%	10.89%	10.70%	

ASRS-Health Insurance Premium Benefit

	Reporting Fiscal Year		
	2018	2017	2016 through 2009
Statutorily required contribution	\$ 3,087	\$ 4,096	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(3,087)</u>	<u>(4,096)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	\$ 701,658	\$ 738,432	
Town's contributions as a percentage of covered payroll	0.44%	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, 2018

ASRS-Long-Term Disability

	<u>Reporting Fiscal Year</u>		
	2018	2017	2016 through 2009
Statutorily required contribution	\$ 1,117	\$ 1,029	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(1,117)</u>	<u>(1,029)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 701,658</u>	<u>\$ 738,432</u>	
Town's contributions as a percentage of covered payroll	0.16%	0.14%	

PSPRS

	<u>Reporting Fiscal Year</u>					2013 through 2009
	2018	2017	2016	2015	2014	
Actuarially determined contribution	\$ 119,326	\$ 94,415	\$ 82,876	\$ 58,412	\$ 55,194	Information not available
Town's contributions in relation to the actuarially determined contribution	<u>(119,326)</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>	
Town's covered-employee payroll	<u>\$ 336,151</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	35.84%	26.87%	26.61%	21.41%	21.07%	

See accompanying notes to pension/OPEB plan schedules.

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Schedule of Town Pension/OPEB Contributions
June 30, 2018

PSPRS

	<u>Reporting Fiscal Year</u>		2016 through 2009
	2018	2017	
Actuarially determined contribution	\$ 2,830	\$ 3,059	Information not available
Town's contributions in relation to the actuarially determined contribution	<u>(2,830)</u>	<u>(3,059)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	\$ 336,151	\$ 351,344	
Town's contributions as a percentage of covered payroll	0.85%	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, 2018

NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2016 actuarial	20 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0%. In 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5%.
Wage growth	In 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%
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	RP-2000 mortality table (adjusted by 105% for both males and females)

NOTE 2 – FACTORS THAT AFFECT TRENDS

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

TOWN OF GUADALUPE, ARIZONA
Required Supplementary Information
Notes to Pension/OPEB plan schedules
June 30, 2018

NOTE 2 – FACTORS THAT AFFECT TRENDS – Continued

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.



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

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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, 2018, 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 December 17, 2018.

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. 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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

December 17, 2018

TOWN OF GUADALUPE, ARIZONA

Annual Expenditure Limitation Report
and Independent Accountants' Report
June 30, 2018

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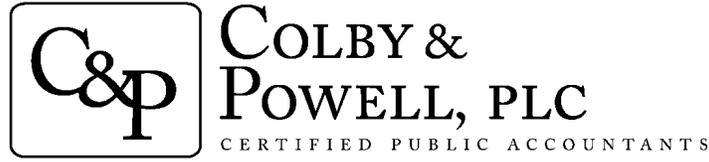
INDEPENDENT ACCOUNTANTS' REPORT 1

Annual Expenditure Limitation Report - Part I 2

Annual Expenditure Limitation Report - Part II 3

Annual Expenditure Limitation Report - Reconciliation 4

Notes to Annual Expenditure Limitation Report 5



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

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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, 2018, 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

December 17, 2018

TOWN OF GUADALUPE, ARIZONA
Annual Expenditure Limitation Report - Part I
Year Ended June 30, 2018

1. Economic Estimates Commission expenditure limitation	\$	2,351,421
2. Voter-approved alternative expenditure limitation (Approved June 23, 2016)		<u>12,660,999</u>
3. Enter applicable amount from Line 1 or Line 2	\$	12,660,999
4. Total adjusted amount subject to the expenditure limitation		<u>6,475,612</u>
5. Amount under (in excess of) the expenditure limitation	\$	<u>6,185,387</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: Jeffrey A. Kucera

Name and Title: JEFFREY A. KUCERA TOWN MANAGER/Clerk

Telephone Number: 480-508-5376 Date: 12/27/2018

See accompanying notes to report.

TOWN OF GUADALUPE, ARIZONA
Annual Expenditure Limitation Report – Part II
Year Ended June 30, 2018

<u>Description</u>	<u>Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
A. Amounts reported on the Reconciliation, Line D	<u>\$ 5,892,465</u>	<u>\$ 583,147</u>	<u>\$ 6,475,612</u>
B. Less exclusions claimed:			
Total exclusions claimed	<u>-</u>	<u>-</u>	<u>-</u>
C. Amounts subject to the expenditure limitation	<u>\$ 5,892,465</u>	<u>\$ 583,147</u>	<u>\$ 6,475,612</u>

See accompanying notes to report.

TOWN OF GUADALUPE, ARIZONA
Annual Expenditure Limitation Report – Reconciliation
Year Ended June 30, 2018

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	\$ 6,455,501	\$ 614,775	\$ 7,070,276
B. Subtractions			
Items not requiring use of current financial resources:			
Depreciation	-	81,613	81,613
Pension and other postemployment benefits (OPEB) expense	-	5,001	5,001
Present value of net minimum capital lease and installment purchase contract payments recorded as expenditures at inception of the agreements	563,036	-	563,036
Total subtractions	563,036	86,614	649,650
C. Additions			
Acquisition of capital assets	-	48,959	48,959
Other postemployment benefits (OPEB) contributions	-	6,027	6,027
Total additions	-	54,986	54,986
D. Amounts reported on Part II, Line A	\$ 5,892,465	\$ 583,147	\$ 6,475,612

See accompanying notes to report.

TOWN OF GUADALUPE, ARIZONA
Notes to Annual Expenditure Limitation Report
Year Ended June 30, 2018

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 June, 23, 2016, 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 \$5,001 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 \$6,027 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.

Attachment B

TOWN OF GUADALUPE, ARIZONA

FY17-18 Annual Financial Audit Presentation
By Colby & Powell, PLC
Presented: January 14, 2019

TOWN OF GUADALUPE, ARIZONA

- ✘ We have audited the following:
 - + Governmental Activities
 - + Business-type Activities
 - + General Fund
 - + Community Development Grants Fund
 - + HURF/LTAF Fund
 - + Other Governmental Funds (Community Service Grants, Debt Service, and Capital Projects Funds)
 - + Sewer Fund
 - + Tianguis Economic Development Fund
 - + Refuse Fund

TOWN OF GUADALUPE, ARIZONA

- ✘ Audit was performed in accordance with GAAS (Generally Accepted Auditing Standards) and Government Auditing Standards
- ✘ An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements.
- ✘ All of the opinion units audited received an unmodified, or “clean” opinion.

TOWN OF GUADALUPE, ARIZONA

- ✘ Internal control (IC) - process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.
- ✘ In planning and performing our audit, we considered the Town's IC, but do not issue an opinion.
- ✘ If we discover a weakness in IC that we consider significant, we're required to report on it.

TOWN OF GUADALUPE, ARIZONA

- ✘ No significant deficiencies or material weaknesses noted

See pages 62-63 of the audited financials for further details.

TOWN OF GUADALUPE, ARIZONA

Pensions

Net Position

TOWN OF GUADALUPE, ARIZONA

× GASB 68/75 – Pensions (ASRS)

	Governmental Activities	Business-type Activities	Total
Net pension liabilities	1,089,872	87,987	1,177,859
Pension expense	61,944	5,001	66,945

Prior year total liability was \$1,291,358. Decrease of \$113,499 from the prior year.

TOWN OF GUADALUPE, ARIZONA

× GASB 68/75 – Pensions (PSPRS)

	Governmental Activities	Business-type Activities	Total
Net pension liabilities	1,159,716	0	1,159,716
Pension expense	191,273	0	191,273

Prior year total liability was \$1,049,729. Increase of \$109,987 from the prior year.

TOWN OF GUADALUPE, ARIZONA

- ✘ Government-wide financials provide an overall view of the Town.
- ✘ Net position (NP) can be a good indicator for how the general financial condition of the Town fares.
- ✘ An increase in NP is a good indicator that the Town is improving financially

Deferred outflows related to pensions and other postemployment benefits	<u>617,341</u>	<u>15,622</u>	<u>632,963</u>
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LIABILITIES

Accounts payable	303,759	25,793	329,552
Accrued expenses	89,241	3,519	92,760
Court bonds payable	106,035	-	106,035
Unearned revenue	529,559	-	529,559
Refundable deposits	-	9,054	9,054
Noncurrent liabilities			
Due within 1 year	120,400	3,090	123,490
Due in more than 1 year	<u>3,879,170</u>	<u>88,639</u>	<u>3,967,809</u>
Total liabilities	<u>5,028,164</u>	<u>130,095</u>	<u>5,158,259</u>

DEFERRED INFLOWS OF RESOURCES

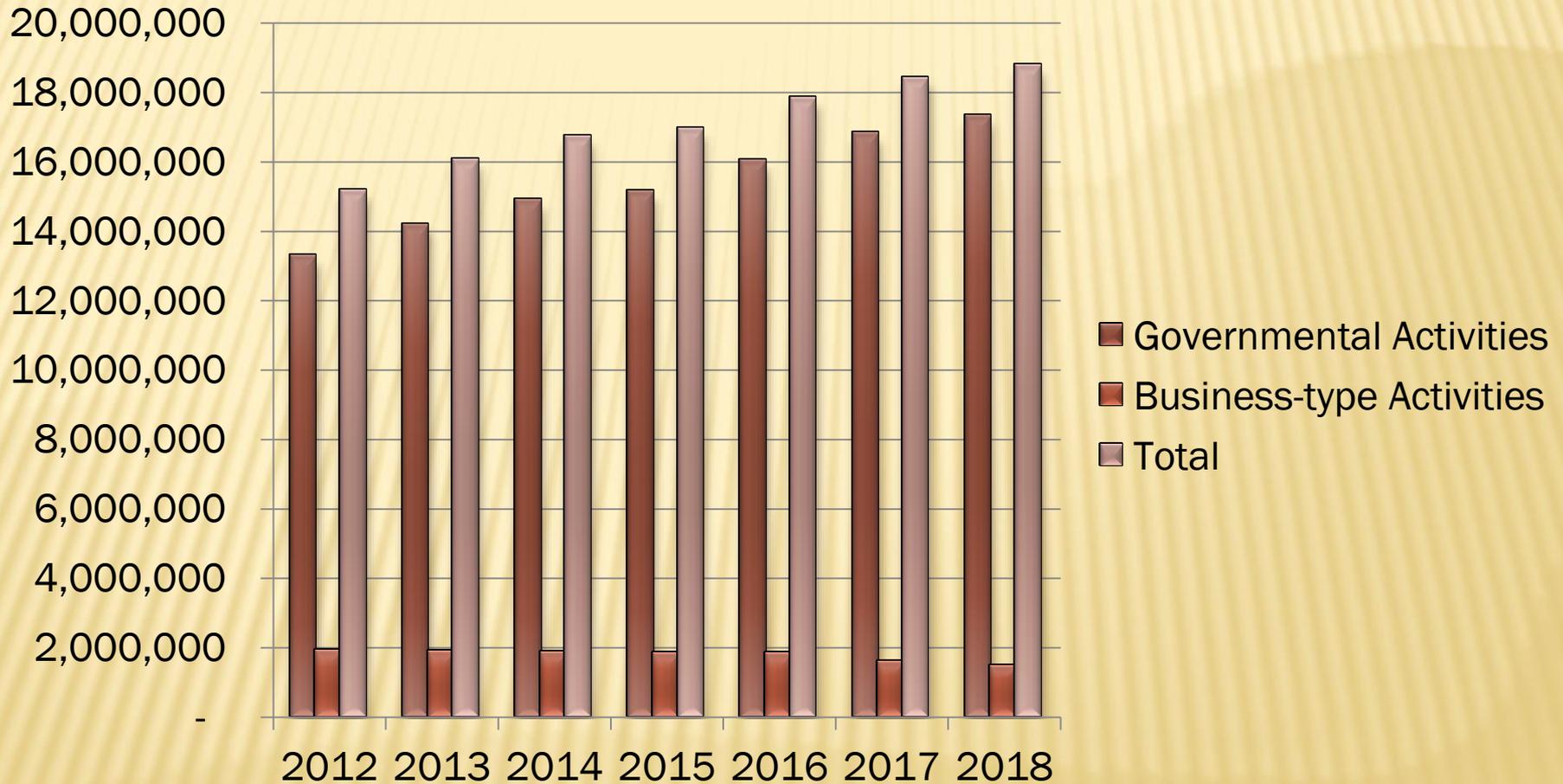
Deferred inflows related to pensions and other postemployment benefits	<u>152,419</u>	<u>9,001</u>	<u>161,420</u>
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NET POSITION

Net investment in capital assets	17,149,012	347,857	17,496,869
Restricted for:			
Community service	1,631	-	1,631
Community development	862,240	-	862,240
Unrestricted (deficit)	<u>(712,382)</u>	<u>1,111,336</u>	<u>398,954</u>
Total net position	<u>\$ 17,300,501</u>	<u>\$ 1,459,193</u>	<u>\$ 18,759,694</u>

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

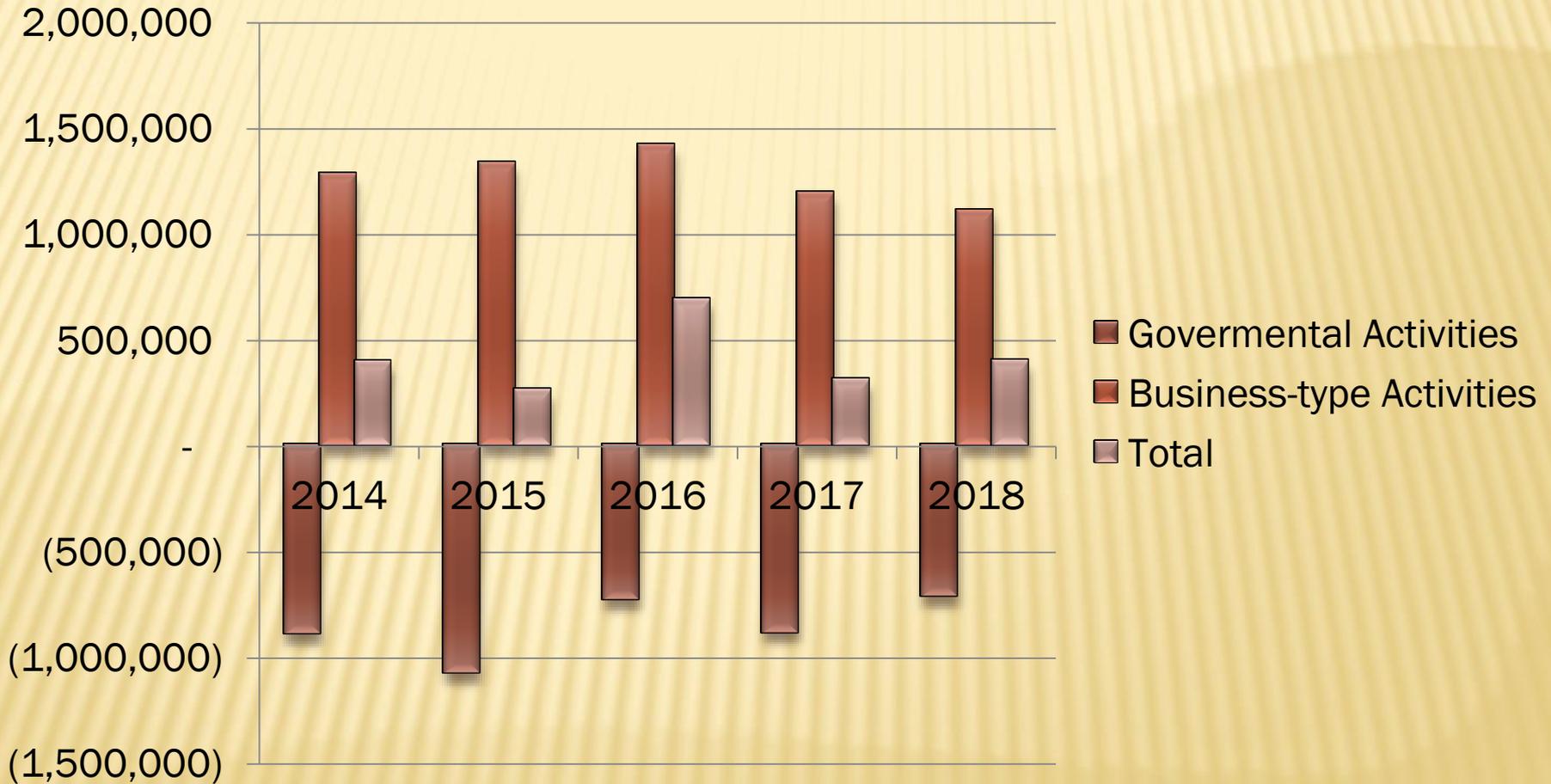
TOWN OF GUADALUPE, ARIZONA



TOWN OF GUADALUPE, ARIZONA

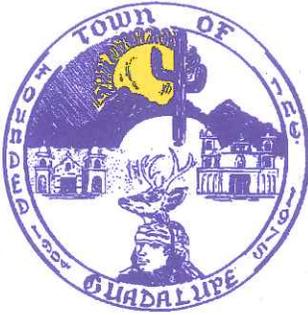
- ✘ Unrestricted Net Position indicates amount available for general spending
- ✘ Unrestricted Net Position went from \$310,579 at June 30, 2017 to \$398,954 at June 30, 2018

TOWN OF GUADALUPE, ARIZONA



TOWN OF GUADALUPE, ARIZONA

× Questions?



Town of Guadalupe

9241 South Avenida Del Yaqui ♦ Guadalupe, Arizona ♦ 85283-2598 ♦ Phone: (480) 730-3080

January 16, 2019

Mr. John Bullen
Transportation Economic and Finance Program Manager
Maricopa Association of Governments
302 N. 1st Avenue, #300
Phoenix, AZ 85003

Dear Mr. Bullen,

The Town of Guadalupe appreciates the on-going opportunities to review and offer input to the design and construction of the I-10, I-17 (split) to SR 202L (Santan/South Mountain Freeway) modernization project. As you know, we have met on several occasions with MAG and ADOT staff to discuss the project and its impacts to the Town of Guadalupe.

This comprehensive project will improve operations and safety of the regional corridor and provide new bicycle / pedestrian connections. To that end, the identified Highline Canal Bicycle / Pedestrian Bridge over I-10 does create a number of challenges for the Town of Guadalupe, in general:

- Impact to an adjacent residential complex, hotels and Town park.
- Unfunded maintenance and operations responsibility after completion.
- Potential unintended public safety consequences.

Because of this, the Town of Guadalupe requests that the Highline Canal Bicycle / Pedestrian Bridge remain in the overall freeway program but not be included in the I-10, I-17 (split) to SR 202L (Santan/South Mountain Freeway) modernization project. The intent is not to eliminate the bridge from the program, but to allow time for further analysis of neighborhood, operational, maintenance and potential public safety challenges.

Thank you for your consideration. Should you have further questions or seek additional information, please contact me at jkulaga@guadalupeaz.org.

Sincerely,

Jeff Kulaga
Town Manager / Clerk

Cc: Amy Ritz, ADOT Project Manager

Attachment D

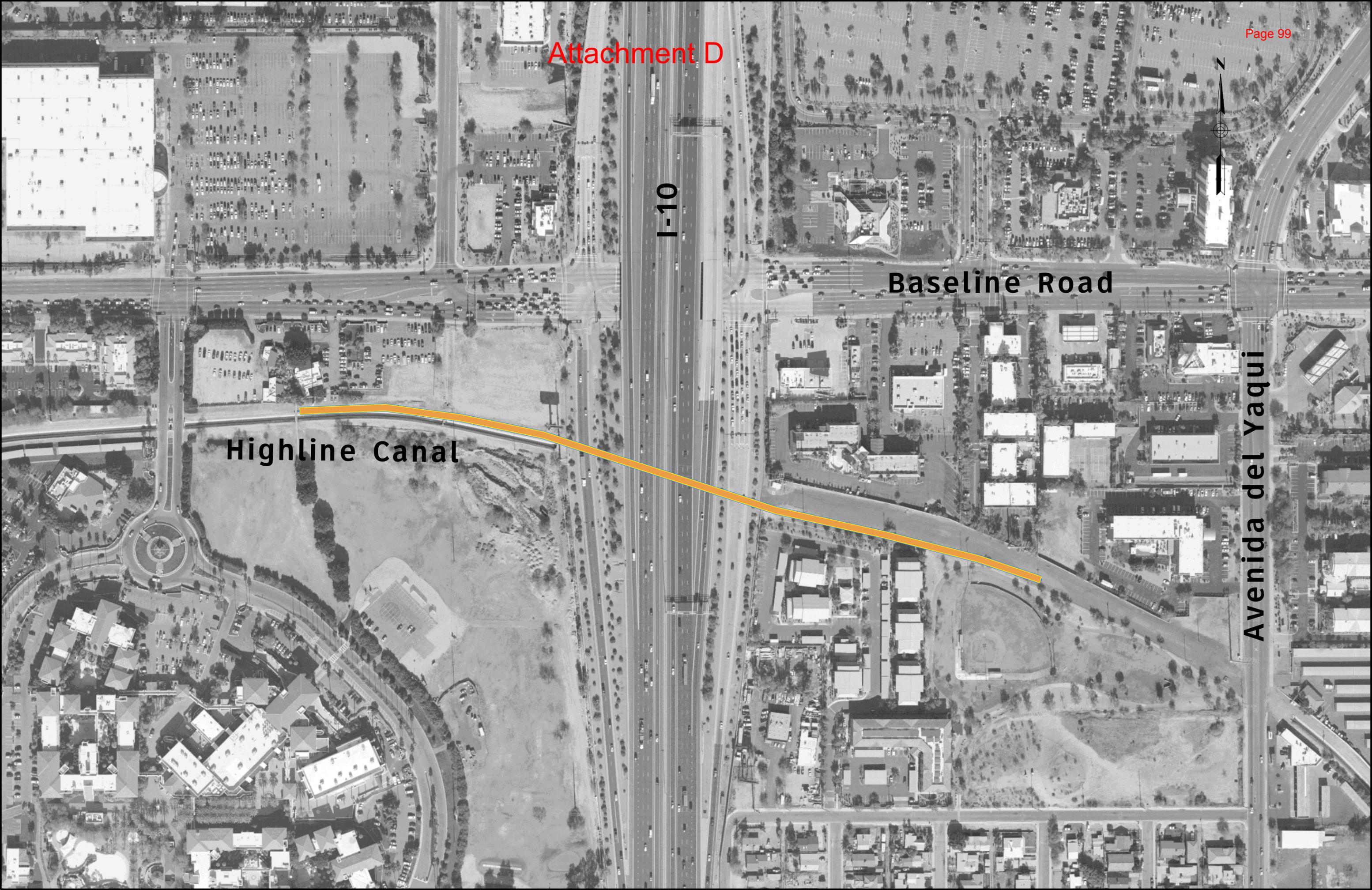


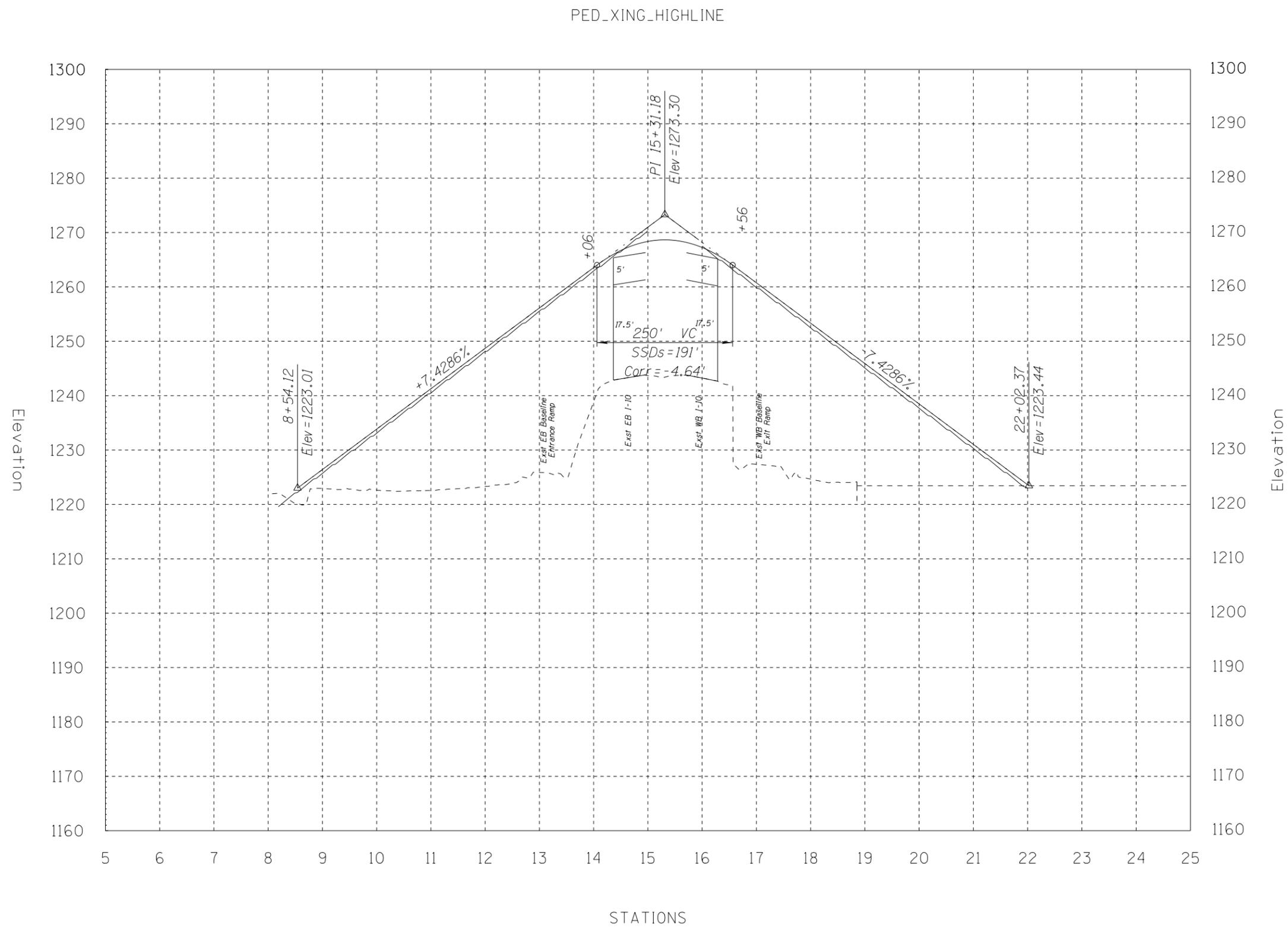
I-10

Baseline Road

Highline Canal

Avenida del Yaqui







What is the Spine Study? Attachment E

The Interstate 10/Interstate 17 Corridor Master Plan Study is a proactive effort to respond to future traffic needs along the I-10 and I-17 corridor. This corridor has been named the "Spine" because it serves as the backbone for transportation in the metropolitan Phoenix area.

The Spine Study seeks long-term options to improve travel. Solutions being studied include a combination of traditional methods, new technology and increased use of transit (such as buses). The outcome of the Spine Study will be a detailed strategy to improve traffic flow along the I-10 and I-17 corridors through 2040.

The study is being conducted by the Maricopa Association of Governments (MAG), in partnership with the Federal Highway Administration (FHWA) and the Arizona Department of Transportation (ADOT).

HOW DID WE EVALUATE OPTIONS?

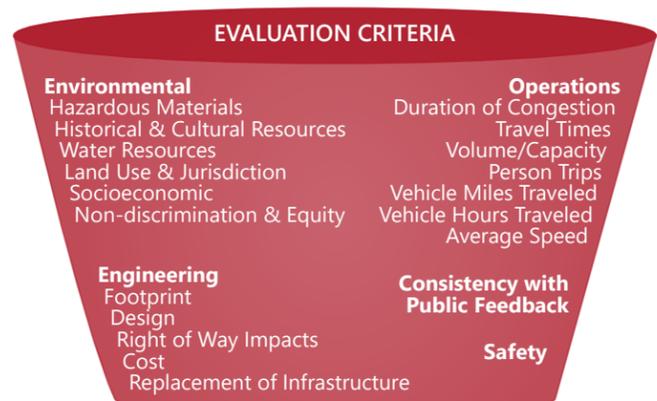
The study team started the evaluation process by identifying a wide range of ideas and possible solutions to meet the needs of the corridor. Those ideas were filtered through several levels of technical screening and analysis. Ideas that met the evaluation criteria moved forward in the analysis, while ideas that did not were eliminated from further consideration. This process, depicted below, is similar to a funnel where ideas are evaluated or "filtered." The Corridor Master Plan Recommendations reflect the best performing strategies and alternatives evaluated.

349 IDEAS



ALTERNATIVES

- What if we only maintain existing infrastructure?
- What if we focus on necessary spot improvements?
- What if we focus on reconstructing old infrastructure?
- What if we focus on adding lanes?
 - General Purpose Lanes
 - High Occupancy Vehicle (HOV) Lanes
 - Express Lanes
 - HOV/Toll Lanes



CORRIDOR MASTER PLAN RECOMMENDATIONS

DID YOU KNOW?

Over **40%** of ALL daily freeway traffic uses the Spine Corridor.

DID YOU KNOW?

2x more traffic **CROSSES OVER I-17** than uses it.

STUDY PARTNERS



HOW TO PARTICIPATE

You are invited to attend public meetings to learn about the study and share your thoughts on necessary improvements. Meetings are held in an open house format with no formal presentation. You may also contact the study team online, by phone, or mail.

VISIT THE STUDY WEBSITE TO REVIEW AN INTERACTIVE MAP OF THE CORRIDOR MASTER PLAN RECOMMENDATIONS AND TO COMPLETE THE FEEDBACK FORM ONLINE AT SPINE.AZMAG.GOV

Phone: (602) 759-1916

Email: spine@azmag.gov

Mail: Spine Study Team
302 N. 1st Ave., Ste. 200
Phoenix, AZ 85003

Tuesday, January 24, 2017

11:30 a.m. to 1:00 p.m. and 6:00 to 7:30 p.m.

Maricopa Association of Governments
Saguaro Room, 2nd Floor
302 N. 1st Ave., Phoenix, 85003

Wednesday, January 25, 2017

6:00 to 7:30 p.m.

Town of Guadalupe El Tianguis Mercado
Multipurpose Room
9201 S. Avenida del Yaqui, Guadalupe, 85283

Tuesday, January 31, 2017

6:00 to 7:30 p.m.

Washington Activity Center, Multipurpose Room
2240 W. Citrus Way, Phoenix, 85015

Comments received by February 17, 2017, will be included in the project record.



The recommendations for the 31-mile portion of Interstates I-10 and I-17 "Spine" Corridor are a collection of improvements focused on operations and safety for the traveling public. Below are some of the ways the recommended improvements respond to priorities conveyed by the public at the beginning of the study (early 2015).

IMPROVE COMMUTE

Improves safety by modernizing interstates to current design standards.

Expands managed capacity, such as high occupancy vehicle (HOV) lanes, to enhance reliability.

ADD TRAVEL CHOICES

Improves availability and reliability for transit, shared rides.

Improves roadway design to shorten travel times and improve safety.

Adds 20 bicycle/pedestrian crossings, including 9 new structures.

PROTECT THE ENVIRONMENT

Constrains right of way impacts by minimizing significant interstate expansion.

Remedies long-standing flooding issues along I-17.

Improves air quality with congestion management and technology that improves traffic flow.

INCREASE CONNECTIONS

Allows enhanced ramp metering to protect freeway traffic flow.

Upgrades 24 of the 31 traffic interchanges.

Adds 5 new direct high occupancy vehicle (DHOV) ramps.

PROMOTE NEIGHBORHOODS

Includes bicycle/pedestrian enhancements at interchanges.

Improves neighborhood connections by adding 9 dedicated bicycle/pedestrian structures across interstates.

Minimizes impacts to neighborhoods in the corridor.

IMPROVE COMMERCE

Modernizes traffic interchanges and improves accessibility and safety for truck traffic.

Includes technology to better communicate travel conditions and information to drivers and businesses.

MINIMIZE COST

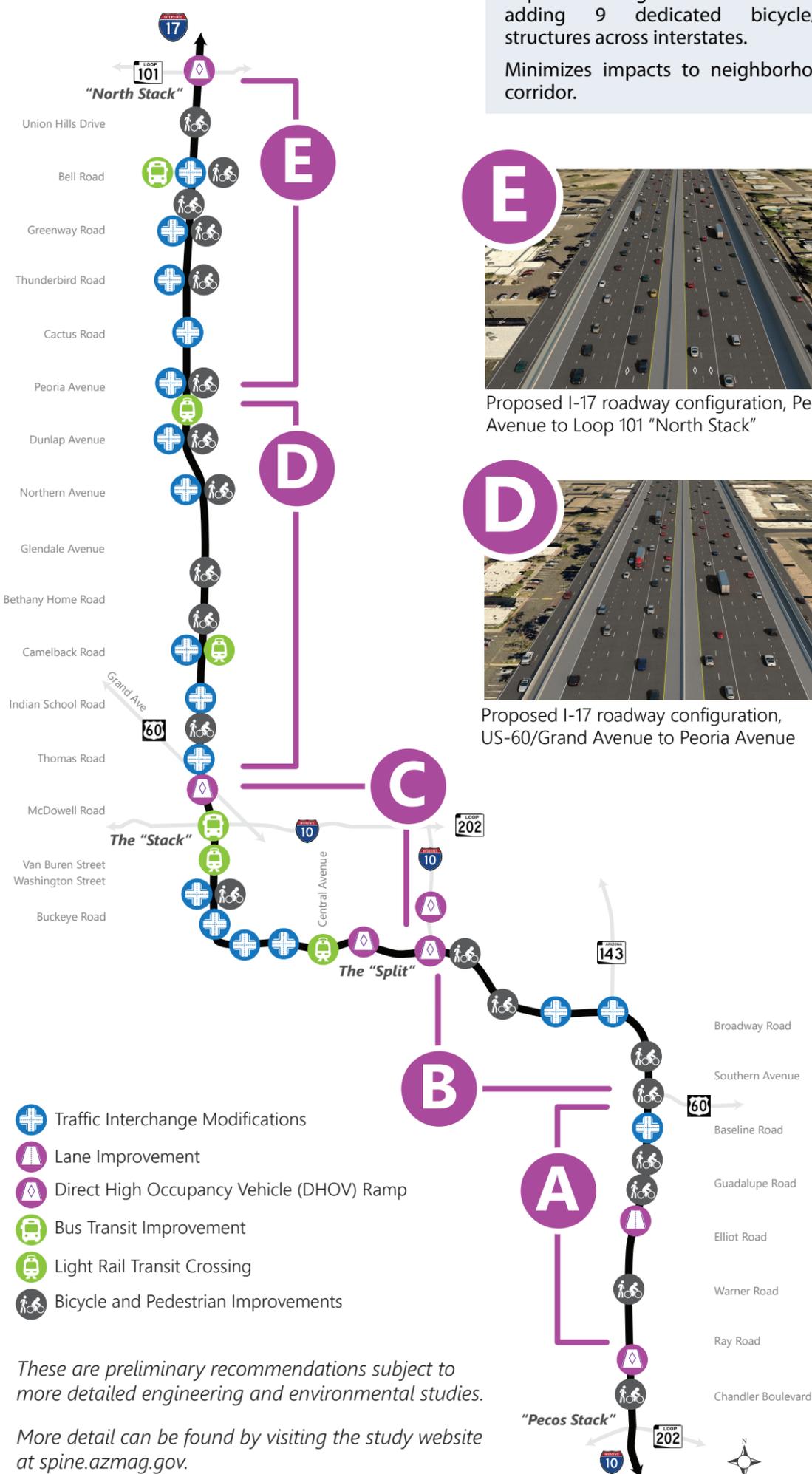
Includes strategies to respond to advancements in technology, such as active traffic management and tactics related to connected and self-driving vehicles.

Invests in modernizing and preserving corridor infrastructure.

EMPHASIZE JOBS

Improves system reliability and efficient movement of people and commercial goods.

Prioritizes protecting private property investments.



These are preliminary recommendations subject to more detailed engineering and environmental studies.

More detail can be found by visiting the study website at spine.azmag.gov.



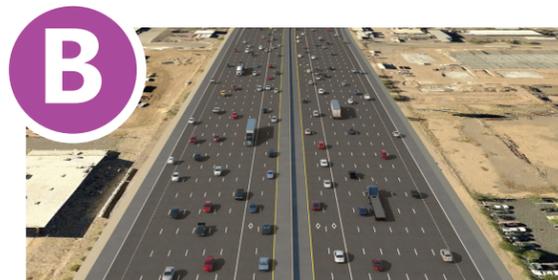
Proposed I-17 roadway configuration, Peoria Avenue to Loop 101 "North Stack"



Proposed I-17 roadway configuration, US-60/Grand Avenue to Peoria Avenue



Proposed I-17 roadway configuration, I-10/I-17 "Split" to US-60/Grand Avenue



Proposed I-10 roadway configuration, US-60 to I-10/I-17 "Split"



Proposed I-10 roadway configuration, Ray to Baseline roads



The recommendations for the 31-mile portion of Interstates I-10 and I-17 "Spine" Corridor are a collection of improvements focused on operations and safety for the traveling public. Key components of the Corridor Master Plan Recommendations include the concept of additional managed lanes (such as high occupancy vehicle/HOV), modernization of 24 traffic interchanges, safer pedestrian and bicycle crossings at 20 different locations (including nine separate structures), and coordinated crossings of light rail transit at four locations.

What is a Managed Lane?

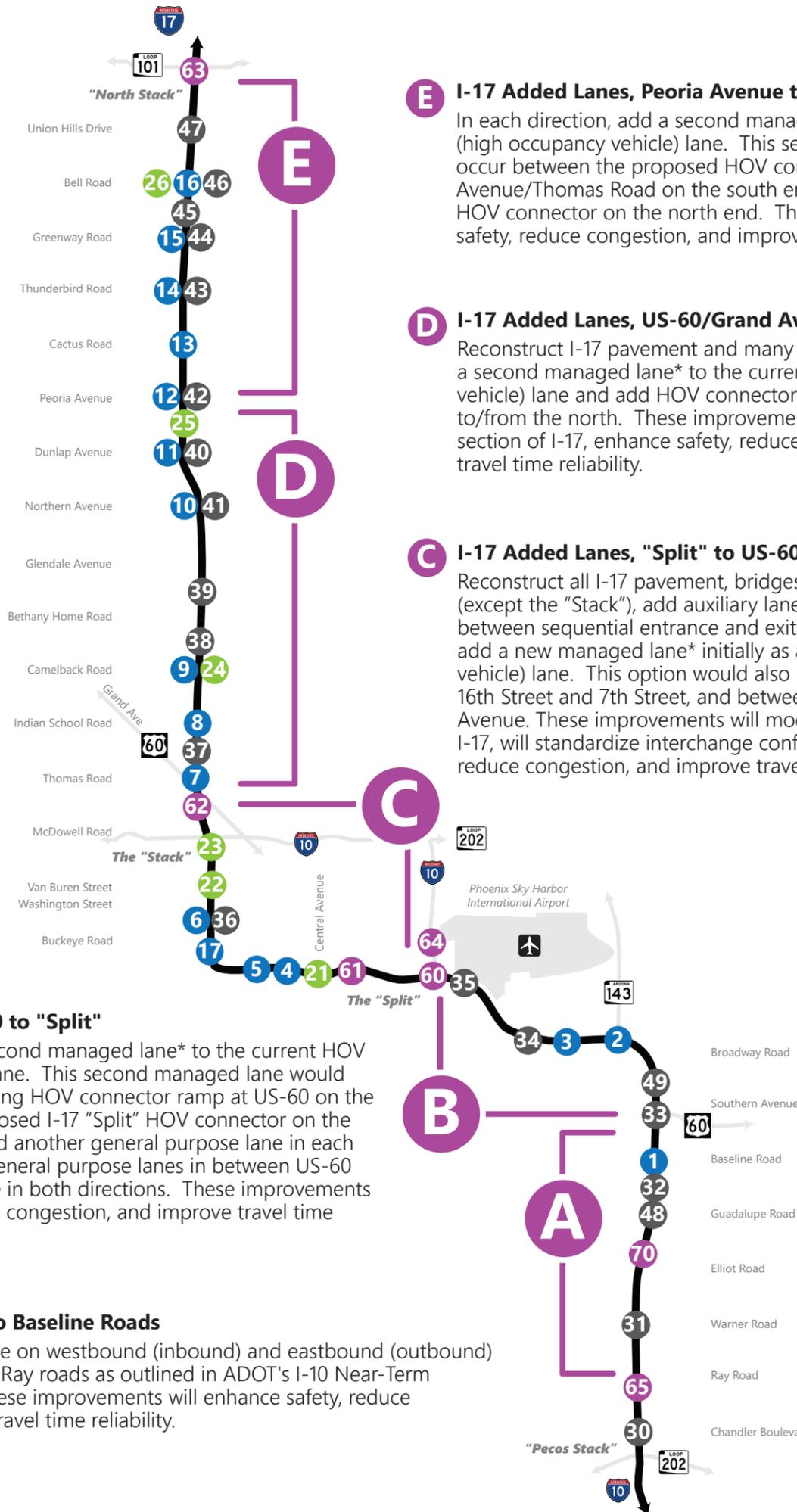
A managed lane is one where strategies are proactively implemented in response to conditions.

Managed lanes reduce congestion by maximizing existing capacity, encouraging transit and carpool/vanpool usage, and minimizing turbulence in traffic flow.

Applications could include:

Vehicle eligibility - Allows certain vehicles or restricts others, such as high occupancy vehicles (HOV).

Access control - Allows drivers to enter or exit lanes only at designated points.



E I-17 Added Lanes, Peoria Avenue to Loop 101 "North Stack"
 In each direction, add a second managed lane* to the current HOV (high occupancy vehicle) lane. This second managed lane would occur between the proposed HOV connector ramp at US-60/Grand Avenue/Thomas Road on the south end to the proposed Loop 101 HOV connector on the north end. These improvements will enhance safety, reduce congestion, and improve travel time reliability.

D I-17 Added Lanes, US-60/Grand Avenue to Peoria Avenue
 Reconstruct I-17 pavement and many bridges. In each direction, add a second managed lane* to the current HOV (high occupancy vehicle) lane and add HOV connector ramps to US-60/Grand Avenue to/from the north. These improvements will modernize this aged section of I-17, enhance safety, reduce congestion, and improve travel time reliability.

C I-17 Added Lanes, "Split" to US-60/Grand Avenue
 Reconstruct all I-17 pavement, bridges, and most interchanges (except the "Stack"), add auxiliary lanes (far right weaving lanes between sequential entrance and exit ramps), and in each direction add a new managed lane* initially as an HOV (high occupancy vehicle) lane. This option would also reconfigure ramps between 16th Street and 7th Street, and between 7th Avenue and 19th Avenue. These improvements will modernize this aged section of I-17, will standardize interchange configurations, enhance safety, reduce congestion, and improve travel time reliability.

B I-10 Added Lanes, US-60 to "Split"
 In each direction, add a second managed lane* to the current HOV (high occupancy vehicle) lane. This second managed lane would occur in between the existing HOV connector ramp at US-60 on the south end and at the proposed I-17 "Split" HOV connector on the north end. In addition, add another general purpose lane in each direction, resulting in six general purpose lanes in between US-60 and the "Split" interchange in both directions. These improvements will enhance safety, reduce congestion, and improve travel time reliability.

A I-10 Added Lanes, Ray to Baseline Roads
 Add a general purpose lane on westbound (inbound) and eastbound (outbound) I-10 between Baseline and Ray roads as outlined in ADOT's I-10 Near-Term Improvement strategy. These improvements will enhance safety, reduce congestion, and improve travel time reliability.

Turn page for more detail →

Legend

- # Traffic Interchange Modifications
- # Transit Improvements
- # Bicycle and Pedestrian Improvements
- # Lane and Ramp Improvements

Other Improvements:

- Additional staffing and support resources for ADOT's Traffic Operations Center, which monitors the freeway system and uses traffic management strategies to reduce congestion and coordinate response to crashes.
- Implement strategies that respond to advancements in transportation technologies, such as active traffic management tools and tactics related to connected and autonomous vehicles.

Notes:

Numbers reference location not priority. Program funding and scheduling will affect delivery of these improvements. These are preliminary recommendations subject to more detailed engineering and environmental studies. More detail can be found by visiting the study website at spine.azmag.gov.



CORRIDOR MASTER PLAN RECOMMENDATIONS

Traffic Interchange Modifications

- 1 I-10 and Baseline Road Interchange Improvements** Reconfigure traffic interchange to improve safety and capacity. An alternative interchange configuration that will be considered is the diverging diamond interchange.
- 2 I-10 and SR-143/Broadway Road Interchange Improvements** Focus a high level of investment at this location to improve interchange safety and efficiency between I-10 and SR-143 by reconfiguring interchange(s), reconstructing bridges, and adding a dedicated high occupancy vehicle (HOV) ramp from SR-143 to I-10. The Broadway Road interchange will also be upgraded as part of the SR-143 interchange reconstruction.
- 3 I-10 and 40th Street Interchange Improvements** Upgrade traffic interchange to improve safety and efficiency, and to accommodate the I-10 mainline widening through the interchange.
- 4 I-17 and 7th Avenue Interchange Improvements** Upgrade traffic interchange with additional arterial street lanes on 7th Avenue and other operational upgrades.
- 5 I-17 and 19th Avenue Interchange Improvements** Upgrade traffic interchange with additional arterial street lanes on 19th Avenue and other operational upgrades.
- 6 I-17 and Jefferson; I-17 and Adams Interchange Improvements** Reconfigure traffic interchanges to improve safety and efficiency as well as to incorporate bicycle and pedestrian improvements.
- 7 I-17 and Thomas Road Interchange Improvements** Upgrade traffic interchange and complete other operational improvements to increase safety and capacity.
- 8 I-17 and Indian School Road Interchange Improvements** Reconfigure into a high capacity traffic interchange to better accommodate large east-west arterial movements on Indian School Road and improve bike and pedestrian safety. A three-level platform diamond interchange is one possible solution for this location.
- 9 I-17 and Camelback Road Interchange Improvements** Reconfigure into a high capacity traffic interchange to better accommodate large east-west arterial movements and light rail transit on Camelback Road and improve bike and pedestrian safety. A three-level platform diamond interchange is one possible solution for this location.
- 10 I-17 and Northern Avenue Interchange Improvements** Reconfigure into a high capacity traffic interchange to better accommodate large east-west arterial movements on Northern Avenue and improve bike and pedestrian safety. A three-level platform diamond interchange is one possible solution for this location.
- 11 I-17 and Dunlap Road Interchange Improvements** Upgrade traffic interchange as well as accommodate other operational improvements to increase safety and capacity.
- 12 I-17 and Peoria Avenue Interchange Improvements** Upgrade traffic interchange as well as complete other operational improvements to increase safety, capacity and incorporate bicycle and pedestrian improvements. This improvement would include an upgrade to the drainage system to reduce the likelihood of flooding on Peoria Avenue under I-17.
- 13 I-17 and Cactus Road Interchange Improvements** Reconfigure traffic interchange and accommodate other operational improvements to increase safety and capacity. This improvement would include an upgrade to the drainage system to reduce the likelihood of flooding on Cactus Road under I-17.
- 14 I-17 and Thunderbird Road Interchange Improvements** Reconfigure into a high capacity traffic interchange to better accommodate large east-west arterial movements on Thunderbird Road as well as other operational improvements to increase safety, capacity and incorporate bicycle and pedestrian improvements. A three-level platform diamond interchange is one possible solution for this location. This improvement would include an upgrade to the drainage system to reduce the likelihood of flooding on Thunderbird Road under I-17.
- 15 I-17 and Greenway Road Interchange Improvements** Upgrade traffic interchange as well as complete other operational improvements to increase safety and capacity. This improvement would include an upgrade to the drainage system to reduce the likelihood of flooding on Greenway Road under I-17.
- 16 I-17 and Bell Road Interchange Improvements** Reconfigure into a high capacity traffic interchange to better accommodate large east-west arterial movements on Bell Road. A three-level platform diamond interchange is one possible solution for this location. This improvement would also expand the highly utilized existing Park-and-Ride lot in the southwest corner of the interchange.
- 17 I-17 and Grant Street Interchange Elimination** Eliminate this low-volume traffic interchange to improve corridor safety and to accommodate the interchange improvements at Jefferson and Adams.

Transit Improvements

- 21 I-17 and Central Avenue Light Rail Transit Crossing** Reconstruct I-17 over Central Avenue and accommodate light rail transit on Central Avenue.
- 22 I-17 and Van Buren Road Light Rail Transit Crossing** Reconstruct the Van Buren Road bridge over I-17 and accommodate light rail transit on Van Buren Road over I-17 and accommodate the Jefferson/Adams traffic interchange reconfiguration.
- 23 I-10/I-17 Direct Access Bus Ramp at the "Stack" Interchange** Construct ramps from the median of I-10 west of the "Stack," routed south along the southbound frontage road on I-17 to Van Buren Road. Ramps would be constructed to accommodate future light rail transit (as part of the planned Capitol/I-10 West Light Rail Extension Phase II). Southbound frontage road would be closed to vehicular traffic between McDowell and Van Buren roads.
- 24 I-17 and Camelback Road Light Rail Transit Crossing** Accommodate light rail transit crossing of I-17 in conjunction with the I-17 interchange reconstruction.
- 25 I-17 and Mountain View Light Rail Transit Crossing** Accommodate a dedicated light rail transit crossing of I-17 in the vicinity of the existing MetroCenter area.
- 26 Bell Road Park and Ride Expansion** Expand the existing over-capacity park-and-ride lot in conjunction with I-17 and Bell Road traffic interchange reconfiguration.

Bicycle & Pedestrian Improvements

- 30 Bicycle/Pedestrian Bridge over I-10 at Chandler Boulevard** Construct bicycle and pedestrian bridge over freeway.
- 31 I-10 and Warner Road Interchange Upgrades** Upgrade traffic interchange to improve safety and efficiency and to incorporate bicycle and pedestrian improvements as outlined in Tempe's 2015 Transportation Master Plan.
- 32 Bicycle/Pedestrian Bridge over I-10 at Highline Canal** Construct bicycle and pedestrian bridge over freeway to connect Phoenix, Tempe, and Guadalupe trails and to offer a safe bicycle alternative to traveling through the Baseline Road interchange.
- 33 Bicycle/Pedestrian Bridge over I-10 at Western Canal** Construct bicycle and pedestrian bridge over freeway as outlined in Tempe's 2015 Transportation Master Plan to connect with Phoenix 2014 Comprehensive Bicycle Master Plan efforts.
- 34 I-10 and 32nd Street Interchange Upgrades** Upgrade traffic interchange to improve safety and efficiency and to incorporate bicycle and pedestrian improvements as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 35 I-10 and 24th Street Interchange Upgrades** Upgrade traffic interchange to improve safety and efficiency and to incorporate bicycle and pedestrian improvements as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 36 I-17 and Jefferson/Adams Interchange Upgrades** Upgrade traffic interchange to improve safety and efficiency and to incorporate bicycle and pedestrian improvements as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 37 Bicycle/Pedestrian Bridge over I-17 at Osborn Road or Grand Canal** Construct bicycle and pedestrian bridge over freeway as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 38 Bicycle/Pedestrian Bridge over I-17 at Missouri Avenue** Construct bicycle and pedestrian bridge over freeway as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 39 Bicycle/Pedestrian Bridge over I-17 at Maryland Avenue** Maintain the existing bicycle/pedestrian bridge over I-17, or replace if impacted by the proposed freeway improvements.
- 40 Bicycle/Pedestrian Crossing under I-17 at the Arizona Canal** Maintain the existing bicycle/pedestrian crossing under I-17, or replace if impacted by the proposed freeway improvements.
- 41 I-17 and Northern Avenue Interchange Upgrades** Upgrade traffic interchange to improve bicycle and pedestrian safety. Integrate into the interchange reconstruction.
- 42 I-17 and Peoria Avenue Interchange Upgrades** Upgrade traffic interchange to improve bicycle and pedestrian safety. Integrate into the interchange reconstruction.
- 43 I-17 and Thunderbird Road Interchange Upgrades** Upgrade traffic interchange to improve bicycle and pedestrian safety and connectivity consistent with the Phoenix's 2014 Comprehensive Bicycle Master Plan. Integrate into the interchange reconstruction.
- 44 I-17 and Greenway Road Interchange Upgrades** Upgrade traffic interchange to improve safety and connectivity consistent with the Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 45 Bicycle/Pedestrian Bridge over I-17 at Paradise Lane/Grandview** Construct bicycle and pedestrian bridge over freeway as outlined in Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 46 I-17 and Bell Road Interchange Upgrades** Upgrade traffic interchange to improve bicycle and pedestrian safety and connectivity consistent with the Phoenix's 2014 Comprehensive Bicycle Master Plan. Integrate into the interchange reconstruction noted above.
- 47 I-17 and Union Hills Drive Interchange Upgrades** Upgrade traffic interchange to improve bicycle and pedestrian safety and connectivity consistent with the Phoenix's 2014 Comprehensive Bicycle Master Plan.
- 48 Bicycle/Pedestrian Bridge over I-10 at Guadalupe** Construct bicycle and pedestrian bridge over freeway as outlined in ADOT's I-10 Near-Term Improvement strategy.
- 49 Bicycle/Pedestrian Bridge over I-10 at Alameda** Construct bicycle and pedestrian bridge over freeway as outlined in ADOT's I-10 Near-Term Improvement strategy and Tempe's 2015 Transportation Master Plan.

Lane & Ramp Improvements

- 60 "Split" Direct High Occupancy Vehicle (DHOV) Connectors** Construct DHOV connectors between I-17 and I-10 to the southeast at the "Split." This would represent the western end of the second managed lane being proposed on I-10 to the southeast of this location.
- 61 I-17 Direct High Occupancy Vehicle (DHOV) Ramps** Construct DHOV ramps in the median of I-17 to and from the east at 7th Street. The objective of this proposed ramp would be to provide an access into downtown Phoenix for Express buses coming from the southeast part of the Valley, but would be accessible to all high occupancy traffic as well.
- 62 I-17 Direct High Occupancy Vehicle (DHOV) Ramps** Construct DHOV ramps in the median of I-17 at US-60/Grand Avenue/Thomas Road to and from the north. This would represent the southern end of the second managed lane being proposed on I-17 to the north of this location. The objective of this proposed ramp would be to provide access into downtown Phoenix and the Central Avenue core for Express buses coming from the north part of the Valley, but would be accessible to all high occupancy traffic as well. This would alleviate high occupancy weaving that occurs at the southern end of the existing high occupancy lanes today.
- 63 I-17 and Loop 101 (Agua Fria Freeway) Direct High Occupancy Vehicle (DHOV) Connectors** Construct DHOV connectors between I-17 to and from the south and Loop 101 (Agua Fria Freeway) to and from the west. This would represent the northern end of the second managed lane being proposed on I-17 to the south of this location.
- 64 I-10 and Sky Harbor Circle North Direct High Occupancy Vehicle (DHOV) Ramps** Construct DHOV ramps in the existing wide median of I-10 at Sky Harbor Circle North. The objective of this proposed ramp would be to provide an access into downtown Phoenix for Express buses coming from the southeast part of the Valley, but would be accessible to all high occupancy traffic as well.
- 65 I-10 and Galveston Road Direct High Occupancy vehicle (DHOV) Ramp** Construct DHOV ramps from Galveston Road to I-10 to and from the north. Galveston Road would be built over I-10, connecting 50th Street to 54th Street.
- 70 I-10 Collector-Distributor Road System, Elliot Road to Baseline Road** Extend the existing barrier-separated collector-distributor lanes between US-60 and Baseline Road south from Baseline Road to Elliot Road. These barrier separated roadways adjacent to the freeway would move lane changing (or "weaves") away from the high-speed freeway traffic thus improving safety and operations and provide roadway options between Elliot and Baseline where suitable arterial redundancy does not exist.

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63142:	200.00
63143	CARTAMBR 11302018 12042018 12042018	Carter, Amber fill in for driver 11/30 % fill in cook 18 hrs % fill in cook 18 hrs	12/07/2018 fill in for driver 11/30 fill in cook 18 hrs fill in cook 18 hrs	48.38 120.25 120.25
			Total for Check Number 63143:	288.88
63144	CH 12072018 12072018 12072018	Clearinghouse PR Batch 00807.12.2018 Wage Assignment-CH PR Batch 00807.12.2018 Wage Assignment-CH PR Batch 00807.12.2018 Wage Assignment-CH	12/07/2018 PR Batch 00807.12.2018 Wag PR Batch 00807.12.2018 Wag PR Batch 00807.12.2018 Wag	177.50 98.48 104.92
			Total for Check Number 63144:	380.90
63145	DAILYJOU A3196739 A3197226	Daily Journal Corporation notice of hearing: request for rezoning pavement replacement bids	12/07/2018 notice of hearing: request for pavement replacement bids	2.21 7.74
			Total for Check Number 63145:	9.95
63146	DIBBLENG 1016014-36 1016014.06-3	Dibble & Associates Consutling Engineers inspection services 10/22-11/16/2018 quadrant III pavement replacement design	12/07/2018 inspection services 10/22-11/1 quadrant III pavement replace	7,125.00 28,200.00
			Total for Check Number 63146:	35,325.00
63147	EWING 6565926 6565927	Ewing Irrigation Products, Inc small rocks for planter small rocks for planter	12/07/2018 small rocks for planter small rocks for planter	21.33 32.08
			Total for Check Number 63147:	53.41
63148	EXECSIGN 0718128	Executive Sign Systems, LLC new truck: signage to recognize donor	12/07/2018 new truck: signage to recogni:	26.61
			Total for Check Number 63148:	26.61
63149	FISCHJ 11302018	Fischer, Jody tree lighting: security & crowd control 4 hrs	12/07/2018 tree lighting: security and crow	200.00
			Total for Check Number 63149:	200.00
63150	GARCIAF 2018-023	Garcia, Fidelis judicial services 11/17-11/30/2018	12/07/2018 judicial services 11/17-11/30/2	1,765.15
			Total for Check Number 63150:	1,765.15
63151	GFFA 12072018 KF	Guadalupe Firefighters Associa PR Batch 00807.12.2018 Kitty Fund	12/07/2018 PR Batch 00807.12.2018 Kitt	118.00
			Total for Check Number 63151:	118.00
63152	GFFA 12072018 UD	Guadalupe Firefighters Associa PR Batch 00807.12.2018 Union Dues	12/07/2018 PR Batch 00807.12.2018 Unic	82.50
			Total for Check Number 63152:	82.50
63153	GUZMANL 386027	Guzman Gordillo, Luis 00 Chevy: fix electrical problam with lights and	12/07/2018 00 Chevy: fix electrical probl	160.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63153:	160.00
63154	JUSTTIME 27285 27285 27285	Just In Time % walk in cooler: leak check, leak repair on copy % walk in cooler: leak check, leak repair on copy % walk in cooler: leak check, leak repair on copy	12/07/2018 walk in cooler: leak check, lea walk in cooler: leak check, lea walk in cooler: leak check, lea	290.15 290.15 298.93
			Total for Check Number 63154:	879.23
63155	JUVES 11668 11839	Juve's Auto Clinic 2010 ford econoline adjustable caster bushings 2010 ford econoline oil change	12/07/2018 2010 ford econoline adjustabl 2010 ford econoline oil chang	517.95 45.90
			Total for Check Number 63155:	563.85
63156	KAPLANG 11302018	Kaplan, Gary tree lighting: security & crowd control 4 hrs	12/07/2018 tree lighting: security and crow	200.00
			Total for Check Number 63156:	200.00
63157	MANUELJO 12082018	Manuel, Joseph Christmas: Eagle Hearts Band 1 hr	12/07/2018 Christmas: Eagle Hearts Band	150.00
			Total for Check Number 63157:	150.00
63158	MATUSJO 12082018	Matus, Johnny G Christmas: dj services	12/07/2018 Christmas: dj services	300.00
			Total for Check Number 63158:	300.00
63159	MATURAMC 11302018	Matus, Ramon tree lighting: dj services	12/07/2018 tree lighting: dj services	150.00
			Total for Check Number 63159:	150.00
63160	AXA 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413 41413	MONY Life Insurance Company of Americ life insurance Dec 18 life insurance Dec 18	12/07/2018 life insurance Dec 18 life insurance Dec 18	4.38 5.91 0.52 4.18 3.66 2.82 41.80 0.78 2.62 7.06 6.75 10.46 0.78 2.82 12.38 1.04
			Total for Check Number 63160:	107.96
63161	MYTEK 64464 64468	Mytek Network Solutions axcient foundation, backup services, and applian workstation and server management Dec 18	12/07/2018 axcient foundation, backup se workstation and server manag	632.50 475.00
			Total for Check Number 63161:	1,107.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
63162	NATWIDE 12072018	Nationwide Retirement Solution PR Batch 00807.12.2018 Nationwide (PEBSCO)	12/07/2018 PR Batch 00807.12.2018 Nati	450.00
Total for Check Number 63162:				450.00
63163	NW-ASRS 12072018	Nationwide Retirement Solutions PR Batch 00807.12.2018 Nationwide ASRS	12/07/2018 PR Batch 00807.12.2018 Nati	121.01
Total for Check Number 63163:				121.01
63164	SCHADE R7AA15150 R7AA15150 R7AA15241 R7AA15241	Riviera Finance % milk % milk % milk % milk	12/07/2018 milk milk milk milk	37.30 11.13 16.28 54.52
Total for Check Number 63164:				119.23
63165	SRP999 027-627-008 033-321-002 502-527-006 514-240-006 549-419-003 756-516-005 763446006 938-637-007 993-040-004	Salt River Project utility assistance CB utility assistance TV utility assistance AB utility assistance FAO utility assistance NV utility assistance RL utility assistance DM utility assistance IML utility assistance EF	12/07/2018 utility assistance CB utility assistance TV utility assistance AB utility assistance FAO 549-419-003 utility assistance RL utility assistance DM utility assistance IML utility assistance EF	400.00 250.00 200.00 460.00 160.00 350.00 250.00 500.00 500.00
Total for Check Number 63165:				3,070.00
63166	SANDVERO 11302018	Sandoval, Veronica Marisol tree lighting: security & crowd control 4 hrs	12/07/2018 tree lighting: security and crow	200.00
Total for Check Number 63166:				200.00
63167	SAVARDK 11302018	Savard, Kay reimbursement Tree lighting: led lights, tree topp	12/07/2018 reimbursement Tree lighting: :	59.31
Total for Check Number 63167:				59.31
63168	SHAMROCK 19204790 19204790 19204790 19204790 19204790 19204790 19204790 19204790 19204791	Shamrock Foods Company % lime a way cleaner % cottage cheese, creamer, margarine, potato chi % lime a way cleaner % gloves, cutlery, foam plates, foam tryas, and fi % cottage cheese, creamer, margarine, potato chi % lime a way cleaner % gloves, cutlery, foam plates, foam tryas, and fi % gloves, cutlery, foam plates, foam tryas, and fi christmas: foil sheets, peanuts, hot dog buns, and	12/07/2018 food, kitchen, and janitorial su food, kitchen, and janitorial su christmas: foil sheets, peanuts	30.59 851.24 18.24 74.92 314.84 4.83 11.92 83.44 647.96
Total for Check Number 63168:				2,037.98
63169	SWGAS99 421-0266404-029 421-0267337-022 421-0296362-021 421-4343662-003 421-7474368-003	Southwest Gas Corporation utility assistance AB utility assistance NV utility assistance FOA utility assistance MM utility assistance DM	12/07/2018 utility assistance AB utility assistance NV utility assistance FOA utility assistance MM utility assistance DM	300.00 40.00 40.00 200.00 250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63169:	830.00
63170	SUNSHINE	Sunshine Pest Control	12/07/2018	
	7086	extermination services Dec 18 mercado	extermination services Dec 18	135.00
	7086	extermination services Dec 18 library	extermination services Dec 18	25.70
	7086	extermination services Dec 18 stott/biehn park	extermination services Dec 18	50.00
	7086	extermination services Dec 18 block house	extermination services Dec 18	50.00
	7086	extermination services Dec 18 headstart outside	extermination services Dec 18	50.00
	7086	extermination services Dec 18 town hall	extermination services Dec 18	60.00
	7086	extermination services Dec 18 straw house	extermination services Dec 18	50.00
	7086	extermination services Dec 18 CAP	extermination services Dec 18	70.02
	7086	extermination services Dec 18 maint yd	extermination services Dec 18	118.62
	7086	extermination services Dec 18 % sr center	extermination services Dec 18	5.19
	7086	extermination services Dec 18 % sr center	extermination services Dec 18	5.19
	7086	extermination services Dec 18 fire dept	extermination services Dec 18	26.80
	7086	extermination services Dec 18 % sr center	extermination services Dec 18	5.19
	7086	extermination services Dec 18 headstart inside	extermination services Dec 18	13.29
			Total for Check Number 63170:	665.00
63171	TEPOWER	Tempe Power Equipment	12/07/2018	
	292841	trimmer repair: fuel filter, spark plug, trimmer se	trimmer repair	14.87
	292841	trimmer repair: fuel filter, spark plug, trimmer se	trimmer repair	14.87
			Total for Check Number 63171:	29.74
63172	TE9999	Tempe, City of	12/07/2018	
	050120000	utility assistance VC	utility assistance VC	500.00
	0707459961	utility assistance JV	utility assistance JV	119.00
	3224574835	utility assistance RA	utility assistance RA	500.00
	3922385502	utility assistance SA	utility assistance SA	300.00
	922120000	utility assistance MM	utility assistance MM	400.00
			Total for Check Number 63172:	1,819.00
63173	TEWBILLS	Tempe, City of (Resident)	12/07/2018	
	11282018	water bills collected 11/28	water bills collected 11/28	105.23
	12032018	water bills collected 12/3	water bills collected 12/3	320.74
	12042018	water bills collected 12/4	water bills collected 12/4	200.00
			Total for Check Number 63173:	625.97
63174	BARRIOB	Uriarte, Jason	12/07/2018	
	12082018	Christmas: Barrio Band performance 1 hr	Christmas: Barrio Band perfor	150.00
			Total for Check Number 63174:	150.00
63175	USINTERN	US Internet	12/07/2018	
	107-10084-0068	email monitoring Dec 18	email monitoring Dec 18	4.70
	107-10084-0068	email monitoring Dec 18	email monitoring Dec 18	7.05
	107-10084-0068	email monitoring Dec 18	email monitoring Dec 18	51.85
	107-10084-0068	email monitoring Dec 18	email monitoring Dec 18	14.15
			Total for Check Number 63175:	77.75
63176	VALENRB	Valencia, Robert B	12/07/2018	
	95	del yaqui: troubleshoot unit and turn on heat	del yaqui: troubleshoot unit ar	120.00
	96	sheriff's office: install split system, condensate p	sheriff's office: install split sys	2,300.00
			Total for Check Number 63176:	2,420.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
63177	VALENATI 2018-49	Valenzuela, Natividad clean mercado restrooms 11/26-12/02/18	12/07/2018 clean mercado restrooms 11/2	400.00
Total for Check Number 63177:				400.00
63178	VITALRIC 12042018 12042018	Vital, Ricardo C. christmas event: glow footballs and glow balls christmas event: push pins, headbands, and neckl	12/07/2018 christmas event: push pins, he christmas event: push pins, he	21.62 99.18
Total for Check Number 63178:				120.80
63179	WAXIE 77892968	Waxie Sanitary Supply soap dispenseser in men's restroom and kitchen	12/07/2018 soap dispenseser in men's restr	29.37
Total for Check Number 63179:				29.37
63180	YUCUPICI 12082018	Yucupicio, Jesus Christmas: Hermanos Cuatros band performanc	12/07/2018 Christmas: Hermanos Cuatros	150.00
Total for Check Number 63180:				150.00
63181	AZSTTREA Nov 18 Nov 18 Nov 18 Nov 18 Nov 18 Nov 18 Nov 18 Nov 18 Nov 18	AZ State Treasurer JCEF TIME PAYMENTS - RESTRICTED JCEF TIME PAYMENTS - RESTRICTED BONDS POSTED COURT ENHANCEMENT FUND COURT ENHANCEMENT FUND FINES DUE TO COUNTY Fines due to state Nov 18 FINES DUE TO COUNTY BONDS POSTED	12/14/2018 Fines due to state Nov 18 Fines due to state Nov 18	39.00 -39.00 250.00 11.10 -11.10 33.59 1,638.72 -33.59 -250.00
Total for Check Number 63181:				1,638.72
63182	BECKDAN 12082018	Beck, Daniel Parade: crowd control & security 5 hours	12/14/2018 Parade: crowd control & secu	250.00
Total for Check Number 63182:				250.00
63183	BILLSKEY 6352 6353 6353	Bill's Key & Lock Service, Inc duplicate keys for Headstart staff maint yd: duplicate key for Benito biehn park: duplicate restroom keys	12/14/2018 duplicate keys for Headstart st duplicate keys for park and m: duplicate keys for park and m:	7.57 3.78 15.14
Total for Check Number 63183:				26.49
63184	BOUNDTRE 83039403	Bound Tree Medical, LLC gloves	12/14/2018 gloves	798.00
Total for Check Number 63184:				798.00
63185	CARTAMBR 12122018 12122018	Carter, Amber % fill in for head cook 34.5 hrs % fill in for head cook 34.5 hrs	12/14/2018 fill in for head cook 34.5 hrs fill in for head cook 34.5 hrs	224.25 224.25
Total for Check Number 63185:				448.50
63186	CNTRLINE 00084067	Centerline Supply West Inc 40 barricades	12/14/2018 40 barricades	2,562.96
Total for Check Number 63186:				2,562.96

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
63187	CONTRERA GMC_001	Contreras, Gabriela translation of court documents (5)	12/14/2018 translation of court documents	318.60
Total for Check Number 63187:				318.60
63188	COTAHERN 12082018	Cota, Hernan Parade: crowd control & security 4 hours	12/14/2018 Parade: crowd control & secu	200.00
Total for Check Number 63188:				200.00
63189	DAGOSTGA 12082018	D'Agostino, Gary Carnival: security and crowd control 5 hrs 12/8	12/14/2018 Carnival: security and crowd c	250.00
Total for Check Number 63189:				250.00
63190	DHPACE SVC/67379	DH Pace Door Services mpr: install door closers and replace pivots	12/14/2018 mpr: install door closers and r	1,108.56
Total for Check Number 63190:				1,108.56
63191	FAITH 1058485-486 1058485-486 1058485-486 1058485-486 1058485-486 1058485-486	Faith,Ledyard, Faith general attorney services Nov 18 general attorney services Nov 18	12/14/2018 general attorney services Nov general attorney services Nov	87.98 7,542.50 33.33 33.33 33.34 2,180.00
Total for Check Number 63191:				9,910.48
63192	FISCHJ 12072018 12082018	Fischer, Jody Carnival: security and crowd control 4 hrs 12/7 Parade: crowd control & security 5 hours	12/14/2018 Carnival: security and crowd c Parade: crowd control & secu	200.00 250.00
Total for Check Number 63192:				450.00
63193	HAMILB 12082018	Hamill, Barry Parade: crowd control & security 5 hours	12/14/2018 Parade: crowd control & secu	325.00
Total for Check Number 63193:				325.00
63194	HERNACKI 004	Hernacki Law Office PLC judicial services 11/06 & 11/20/18	12/14/2018 judicial services 11/06 & 11/2	440.00
Total for Check Number 63194:				440.00
63195	HOME2871 0524625 23695 3022406 4012656 76365 76811 8122592 9011398 9011800	Home Depot Credit Services new engine: squeegee, handle, and soft pushbroo soap stone holder, wilding nozzle, flux core nozz lights, ballasts, vinyl replacement, screws and do christmas tree planter: concrete, concrete block, ; christmas tree: rental of cement mixer christmas tree: rental of cement mixer balance painting planter boxes: pouring spout, pant can li painting planter boxes: paint, masking tape, and l hex insert and torx bit	12/14/2018 new engine: squeegee, handle, soap stone holder, wilding noz lights, ballasts, vinyl replacer christmas tree planter: concret christmas tree: rental of cemei christmas tree: rental of cemei painting planter boxes: pourin painting planter boxes: paint, ; hex insert and torx bit	44.26 32.08 200.60 119.68 50.00 0.82 279.95 165.33 16.15
Total for Check Number 63195:				908.87
63196	KAPLANG 12072018 12082018	Kaplan, Gary Carnival: security and crowd control 4 hrs 12/7 Parade: crowd control & security 5 hours	12/14/2018 Carnival: security and crowd c Parade: crowd control & secu	200.00 250.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63196:	450.00
63197	KRATLARR 12082018	Kratzer, Larry Carnival: security and crowd control 4 hrs 12/8	12/14/2018 Carnival: security and crowd c	260.00
			Total for Check Number 63197:	260.00
63198	KULAGAJ 12062018	Kulaga, Jeff Christmas: reimbursement of candy	12/14/2018 Christmas: reimbursement of	181.16
			Total for Check Number 63198:	181.16
63199	LANGLINE 4453227	Language Line Services, Inc interpreter services Nov 18	12/14/2018 interpreter services Nov 18	1.20
			Total for Check Number 63199:	1.20
63200	LUCAMIKE 12082018	Lucas, Mike Parade: crowd control & security 4 hours	12/14/2018 Parade: crowd control & secu	200.00
			Total for Check Number 63200:	200.00
63201	MACKLINJ 12082018	Macklin, Justin Parade: crowd control & security 4 hours	12/14/2018 Parade: crowd control & secu	200.00
			Total for Check Number 63201:	200.00
63202	MC TREAS Nov 18	Maricopa County Treasurer's fines due to County Nov 18	12/14/2018 fines due to County Nov 18	33.59
			Total for Check Number 63202:	33.59
63203	MARTINKA CM 2018-000053	Martinez, Karissa bond refund	12/14/2018 bond refund	50.00
			Total for Check Number 63203:	50.00
63204	MCPRIS NOV18HSNG	MCSO Patrol and Per Diem Billing detention services Nov 18	12/14/2018 detention services Nov 18	3,967.32
			Total for Check Number 63204:	3,967.32
63205	MCSHER Dec 18	MCSO Patrol and Per Diem Billing patrol services Dec 18	12/14/2018 patrol services Dec 18	147,920.70
			Total for Check Number 63205:	147,920.70
63206	OFFDEPOT 225773771-0001 225773771-0001 225773771-0001 225866237-001 225866237-001	Office Depot scissors and lysol wipes binders, batteries, highlighters, post it's, and env scissors legal size paper Christmas: paper for flyers	12/14/2018 binders, batteries, highlighters binders, batteries, highlighters binders, batteries, highlighters legal size paper legal size paper	20.17 43.13 7.16 33.43 22.29
			Total for Check Number 63206:	126.18
63207	ORTEGAF 12212018 12212018	Ortega, Francisco % 9 dozen tamales % 9 dozen tamales	12/14/2018 9 dozen tamales 9 dozen tamales	42.12 119.88
			Total for Check Number 63207:	162.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
63208	PETTYC Nov 18	Petty Cash Fund, Town Hall code enforcement: certified letters	12/14/2018 petty cash disbursements Nov	20.10
Total for Check Number 63208:				20.10
63209	REDDY 2030205551	Reddy Ice Corporation ice 70 bags	12/14/2018 ice 70 bags	124.67
Total for Check Number 63209:				124.67
63210	RICOH 5055233023 5055233023	Ricoh USA, Inc copy machine overages Nov 18 copy machine maint Dec 18	12/14/2018 copy machine overages Nov 1 copy machine overages Nov 1	101.79 44.75
Total for Check Number 63210:				146.54
63211	RIVERAD 12082018	Rivera, Daniel Carnival: security and crowd control 4 hrs 12/8	12/14/2018 Carnival: security and crowd c	200.00
Total for Check Number 63211:				200.00
63212	SIMSBS 124583	Sims Business Systems copy overages Nov 18	12/14/2018 copy overages Nov 18	46.84
Total for Check Number 63212:				46.84
63213	SPORTSAP SO-000070	Sports Apparel Inc Christmas: 13 3x4' banners	12/14/2018 Christmas: 13 3x4' banners	754.09
Total for Check Number 63213:				754.09
63214	TCI 33103 33103 33103 33103 33103 33103	TCI Security alarm monitoring Dec 18 alarm monitoring Dec 18	12/14/2018 alarm monitoring Dec 18 alarm monitoring Dec 18	24.28 8.95 14.28 67.12 8.95 8.95
Total for Check Number 63214:				132.53
63215	TEWBILLS 12072018 12102018 12112018	Tempe, City of (Resident) water bills collected 12/7 water bills collected 12/10 water bills collected 12/11	12/14/2018 water bills collected 12/7 water bills collected 12/10 water bills collected 12/11	220.90 731.17 141.75
Total for Check Number 63215:				1,093.82
63216	UNFIRE 697256	United Fire Equipment Co DD: suspenders (1 pair)	12/14/2018 DD: suspenders (1 pair)	35.32
Total for Check Number 63216:				35.32
63217	UNFOODBK AO00063093-1 AO00063312-1 AO00063483-1 AO00063543-1	United Food Bank bread, pastry, corn flakes, juice, chickens, and de bread, pastry, multigrain o's, italian squash, wate bread, pastry, dairy, watermelon, and delivery fe bread, pastry, dair, watermelon, corn flakes, itali	12/14/2018 food delivery 11/1 food delivery 11/8 food delivery 11/15 food delivery 11/19	15.00 15.00 15.00 15.00
Total for Check Number 63217:				60.00
63218	USBANK	US Bank Nat'l Assoc 94479021	12/14/2018	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	1314236	less cash on hand FY 19	interest on GADA bond FY 19	-408.71
	1314236	interest on GADA bond FY 19	interest on GADA bond FY 19	23,625.00
Total for Check Number 63218:				23,216.29
63219	VALANGEL 12102018	Valencia, Angelina refund, event cancelled	12/14/2018 refund, event cancelled	1,350.00
Total for Check Number 63219:				1,350.00
63220	VALENATI 2018-50	Valenzuela, Natividad clean mercado restrooms 12/3-12/9/2018	12/14/2018 clean mercado restrooms 12/3	370.00
Total for Check Number 63220:				370.00
63221	VANDERMC 100-1	VanderMolen, Krista event planning 11/8-12/15/2018	12/14/2018 event planning 11/8-12/15/201	3,200.00
Total for Check Number 63221:				3,200.00
63222	WASTEM 5383278-1571-7 8563373-4886-1 8563374-4886-9	Waste Management of Arizona roll off's dia de los muertos Nov 18 roll off's maintenance 35.39 tons Nov 18 roll off's residential 36.65 tons Nov 18	12/14/2018 roll off's dia de los muertos No roll off's maintenance 35.39 tc roll off's residential 36.65 tons	249.46 2,060.83 3,067.62
Total for Check Number 63222:				5,377.91
63223	WAXIE 77901826	Waxie Sanitary Supply stott park: toilet paper and paper towels	12/14/2018 stott park: toilet paper and pap	51.71
Total for Check Number 63223:				51.71
63224	Y2KENGIN 1258	Y2K Engineering, LLC AdY street project: ADOT projection letter, mee	12/14/2018 AdY street project: ADOT prc	2,080.00
Total for Check Number 63224:				2,080.00
63225	AGUIRREA CR 2016-0040	Aguirre, Amy D bond refund	12/21/2018 bond refund	250.00
Total for Check Number 63225:				250.00
63226	ALPHAGRA 27062 27062	Alphagraphics move sewere plans to digital format duplicate pavement plans for Quad 3	12/21/2018 duplicate pavement plans for t duplicate pavement plans for t	146.67 22.84
Total for Check Number 63226:				169.51
63227	BECKDAN 12172018	Beck, Daniel Dia de La Virgen procession: traffic & crowd coi	12/21/2018 Dia de La Virgen procession: :	225.00
Total for Check Number 63227:				225.00
63228	CARTAMBR 12202018 12202018	Carter, Amber % fill in for head cook 12/14-12/19/18 % fill in for head cook 12/14-12/19/18	12/21/2018 fill in for head cook 12/14-12/ fill in for head cook 12/14-12/	211.25 211.25
Total for Check Number 63228:				422.50
63229	CH 12212018 12212018 12212018	Clearinghouse PR Batch 00821.12.2018 Wage Assignment-CH PR Batch 00821.12.2018 Wage Assignment-CH PR Batch 00821.12.2018 Wage Assignment-CH	12/21/2018 PR Batch 00821.12.2018 Wag PR Batch 00821.12.2018 Wag PR Batch 00821.12.2018 Wag	177.50 80.28 86.97

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63229:	344.75
63230	COTAHERN 12172018	Cota, Hernan Dia de La Virgen procession: traffic & crowd con	12/21/2018 Dia de La Virgen procession: :	200.00
			Total for Check Number 63230:	200.00
63231	FISCHJ 12172018	Fischer, Jody Dia de La Virgen procession: traffic & crowd con	12/21/2018 Dia de La Virgen procession: :	200.00
			Total for Check Number 63231:	200.00
63232	GARCIAF 2018-024	Garcia, Fidelis invoice for judicial services 12/1-12/14/18	12/21/2018 invoice for judicial services 1:	1,765.15
			Total for Check Number 63232:	1,765.15
63233	GFFA 12212018 KF	Guadalupe Firefighters Associa PR Batch 00821.12.2018 Kitty Fund	12/21/2018 PR Batch 00821.12.2018 Kitt	98.00
			Total for Check Number 63233:	98.00
63234	GFFA 12212018 UD	Guadalupe Firefighters Associa PR Batch 00821.12.2018 Union Dues	12/21/2018 PR Batch 00821.12.2018 Unic	82.50
			Total for Check Number 63234:	82.50
63235	H&EEQUIP 94206411	H & E Equipment Exchange LLC la france: coolant leak repair, replaced ac compr	12/21/2018 la france: coolant leak repair, :	4,731.39
			Total for Check Number 63235:	4,731.39
63236	HAMILB 12172018	Hamill, Barry Dia de La Virgen procession: traffic & crowd con	12/21/2018 Dia de La Virgen procession: :	260.00
			Total for Check Number 63236:	260.00
63237	LUNAT 12172018	Luna, Tony Dia de La Virgen procession: traffic & crowd con	12/21/2018 Dia de La Virgen procession: :	200.00
			Total for Check Number 63237:	200.00
63238	MATUZRUB 12182018	Matuz, Ruben 08 ford escape: autobody work	12/21/2018 08 ford escape: autobody wor	300.00
			Total for Check Number 63238:	300.00
63239	NATFIRE FX-140193 FX-140245	National Fire Control #10 dry chemical recharge, high pressure seal dr #20 dry chemical recharge, high pressure seal dr	12/21/2018 #10 dry chemical recharge, hi; #20 dry chemical recharge, hi;	63.16 74.50
			Total for Check Number 63239:	137.66
63240	NATWIDE 12212018	Nationwide Retirement Solution PR Batch 00821.12.2018 Nationwide (PEBSCO)	12/21/2018 PR Batch 00821.12.2018 Nati	450.00
			Total for Check Number 63240:	450.00
63241	NW-ASRS 12212018	Nationwide Retirement Solutions PR Batch 00821.12.2018 Nationwide ASRS	12/21/2018 PR Batch 00821.12.2018 Nati	121.01

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 63241:	121.01
63242	SCHADE R7AA15362 R7AA15362	Riviera Finance % milk % milk	12/21/2018 milk milk	18.50 52.66
			Total for Check Number 63242:	71.16
63243	SHAMROCK 19225971 19243077 19243077 2821930 2821930 2821930 2825269 2825269 2825269	Shamrock Foods Company Christmas: peanuts 25lb % fruit salad % fruit salad % returned foam cups % returned foam cups % returned foam cups % returned foam plates and storage bags % returned foam plates and storage bags % returned foam plates and storage bags	12/21/2018 Christmas: peanuts 25lb fruit salad fruit salad returned foam cups returned foam cups returned foam cups returned foam plates and stora returned foam plates and stora returned foam plates and stora	26.40 23.66 8.31 -0.51 -3.19 -3.54 -16.00 -2.29 -14.37
			Total for Check Number 63243:	18.47
63244	SPECKJ 12172018	Speck, Jason Dia de La Virgen procession: traffic & crowd con	12/21/2018 Dia de La Virgen procession: :	200.00
			Total for Check Number 63244:	200.00
63245	TEPOWER 293412 293412	Tempe Power Equipment % walker: battery % walker: battery	12/21/2018 walker: battery walker: battery	28.03 28.02
			Total for Check Number 63245:	56.05
63246	TEWBILLS 12122018 12132018 12142018 12172018 12182018 12192018	Tempe, City of (Resident) water bills collected 12/12 water bills collected 12/13 water bills collected 12/14 water bills collected 12/17 water bills collected 12/18 water bills collected 12/19	12/21/2018 water bills collected 12/12 water bills collected 12/13 water bills collected 12/14 water bills collected 12/17 water bills collected 12/18 water bills collected 12/19	298.46 212.80 315.56 333.61 67.76 443.54
			Total for Check Number 63246:	1,671.73
63247	UNSITE 114-7767137	United Site Services port a potty Dec18	12/21/2018 port a potty Dec18	129.07
			Total for Check Number 63247:	129.07
63248	VALENATI 2018-51	Valenzuela, Natividad clean mercado restrooms 12/10-12/16/18	12/21/2018 clean mercado restrooms 12/1	370.00
			Total for Check Number 63248:	370.00
12201801	AFLAC 528119	AFLAC supplemental insurance Dec 18	12/31/2018 supplemental insurance Dec 1	406.25
			Total for Check Number 12201801:	406.25
12201802	ALLSTREA 15714353 15714353 15714353	Allstream local telephone service Nov 18 local telephone service Nov 18 local telephone service Nov 18	12/31/2018 local telephone service Nov 1: local telephone service Nov 1: local telephone service Nov 1:	66.57 26.51 92.79

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	15714353	local telephone service Nov 18	local telephone service Nov 18	26.51
	15714353	local telephone service Nov 18	local telephone service Nov 18	8.71
	15714353	local telephone service Nov 18	local telephone service Nov 18	54.54
	15714353	local telephone service Nov 18	local telephone service Nov 18	85.67
	15714353	local telephone service Nov 18	local telephone service Nov 18	26.51
	15714353	local telephone service Nov 18	local telephone service Nov 18	13.26
	15714353	local telephone service Nov 18	local telephone service Nov 18	79.53
	15714353	local telephone service Nov 18	local telephone service Nov 18	13.26
	15714353	local telephone service Nov 18	local telephone service Nov 18	40.08
	15714353	local telephone service Nov 18	local telephone service Nov 18	27.54
	15714353	local telephone service Nov 18	local telephone service Nov 18	244.86
	15714353	local telephone service Nov 18	local telephone service Nov 18	13.29
	15714353	local telephone service Nov 18	local telephone service Nov 18	13.26
	15714353	local telephone service Nov 18	local telephone service Nov 18	53.02
			Total for Check Number 12201802:	885.91
12201803	AZDOR Nov 18	AZ Department of Revenue mercado sales tax Nov 18	12/31/2018 mercado sales tax Nov 18	298.64
			Total for Check Number 12201803:	298.64
12201804	AZSRS	AZ State Retirement System	12/31/2018	
	12072018	PR Batch 00807.12.2018 Retirement-ASRS	PR Batch 00807.12.2018 ASF	3,004.97
	12072018	PR Batch 00807.12.2018 Retirement-20/20 ASR	PR Batch 00807.12.2018 ASF	59.27
	12072018	PR Batch 00807.12.2018 Retirement-ASRS-Em	PR Batch 00807.12.2018 ASF	3,004.97
	12072018	PR Batch 00807.12.2018 Alternate Contribution	PR Batch 00807.12.2018 ASF	509.75
	12072018	PR Batch 00807.12.2018 Long Term Disability	PR Batch 00807.12.2018 ASF	41.31
	12072018	PR Batch 00807.12.2018 Long Term Disability 2	PR Batch 00807.12.2018 ASF	0.81
	12072018	PR Batch 00807.12.2018 Long Term Disability I	PR Batch 00807.12.2018 ASF	41.31
	12072018	PR Batch 00807.12.2018 Long Term Disability	PR Batch 00807.12.2018 ASF	0.81
	12072018	PR Batch 00807.12.2018 Retirement-20/20 ASR	PR Batch 00807.12.2018 ASF	59.27
	12212018	PR Batch 00821.12.2018 Long Term Disability I	PR Batch 00821.12.2018 AZ	40.50
	12212018	PR Batch 00821.12.2018 Retirement-ASRS	PR Batch 00821.12.2018 AZ	2,945.15
	12212018	PR Batch 00821.12.2018 Retirement-ASRS-Em	PR Batch 00821.12.2018 AZ	2,945.15
	12212018	PR Batch 00821.12.2018 Alternate Contribution	PR Batch 00821.12.2018 AZ	501.41
	12212018	PR Batch 00821.12.2018 Long Term Disability	PR Batch 00821.12.2018 AZ	40.50
			Total for Check Number 12201804:	13,195.18
12201805	BLUECBS	Blue Cross/Blue Shield of AZ	12/31/2018	
	Dec 18	health insurance Dec 18	health insurance Dec 18	656.06
	Dec 18	health insurance Dec 18	health insurance Dec 18	869.75
	Dec 18	health insurance Dec 18	health insurance Dec 18	79.54
	Dec 18	health insurance Dec 18	health insurance Dec 18	850.32
	Dec 18	health insurance Dec 18 ee dep	health insurance Dec 18	1,278.60
	Dec 18	health insurance Dec 18 ee prem	health insurance Dec 18	233.34
	Dec 18	health insurance Dec 18	health insurance Dec 18	1,542.07
	Dec 18	health insurance Dec 18	health insurance Dec 18	159.09
	Dec 18	health insurance Dec 18	health insurance Dec 18	153.94
	Dec 18	health insurance Dec 18	health insurance Dec 18	115.45
	Dec 18	health insurance Dec 18	health insurance Dec 18	4,230.10
	Dec 18	health insurance Dec 18	health insurance Dec 18	115.45
	Dec 18	health insurance Dec 18	health insurance Dec 18	397.72
	Dec 18	health insurance Dec 18	health insurance Dec 18	1,058.14
	Dec 18	health insurance Dec 18	health insurance Dec 18	1,591.89
	Dec 18	health insurance Dec 18	health insurance Dec 18	1,539.38
	Dec 18	health insurance Dec 18	health insurance Dec 18	421.30
	Dec 18	health insurance Dec 18	health insurance Dec 18	422.58

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 12201808:	7,305.46
12201809	COX	Cox Communications, Inc	12/31/2018	
	FF Dec 18	internet access Dec 18	internet access Dec 18	60.00
	SC Dec 18	tv service Dec 18	tv service Dec 18	31.10
	TH Dec 18	internet access Dec 18	internet access Dec 18	79.00
			Total for Check Number 12201809:	170.10
12201810	GENUINE 003913	Genuine Parts Co oil dry	12/31/2018 oil dry	19.44
	4851-001492	03 ford: fuel pump, fuel filter, and fuel pump str	03 ford: fuel pump, fuel filter,	120.97
	4851-002078	jerry's trucker: bulb and electronic flasher	jerry's trucker: bulb and electr	48.52
	4851-002264	luis: brake cylinder, brake shoes, core deposit, br	luis: brake cylinder, brake sho	371.78
	4851-002265	shop: oil dry	shop: oil dry	19.44
			Total for Check Number 12201810:	580.15
12201811	METLIFE	Metropolitan Life Ins Co	12/31/2018	
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	33.55
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	2.77
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	24.37
	Dec 18	dental insurance Dec 18 ee dep	dental insurance Dec 18	306.99
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	25.58
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	16.62
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	55.34
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	36.92
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	36.75
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	13.84
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	4.15
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	4.28
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	5.62
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	5.98
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	58.00
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	16.61
	Dec 18	dental insurance Dec 18	dental insurance Dec 18	166.05
			Total for Check Number 12201811:	813.42
12201812	PRTAXF	PAYROLL TAXES-FEDERAL	12/31/2018	
	12072018	Federal Tax: 12/07 payroll	fed taxes 12/07 payroll	5,178.37
	12072018	FICA Tax: 12/07 payroll	fed taxes 12/07 payroll	7,896.06
	12072018	Medicare Tax: 12/07 payroll	fed taxes 12/07 payroll	1,846.64
	12082018	Medicare Tax: EF buyback	fed payroll taxes: EF buyback	24.70
	12082018	FICA Tax: EF buyback	fed payroll taxes: EF buyback	105.64
	12082018	Federal Tax: EF Buyback	fed payroll taxes: EF buyback	40.78
	12212018	FICA Tax: 12/21 payroll	fed taxes: 12/21 payroll	7,341.08
	12212018	Federal Tax: 12/21 payroll	fed taxes: 12/21 payroll	4,865.62
	12212018	Medicare Tax: 12/21 payroll	fed taxes: 12/21 payroll	1,716.84
	12222018	Medicare Tax: JD buyback	fed taxes: JD buyback	30.42
	12222018	Federal Tax: JD buyback	fed taxes: JD buyback	60.50
	12222018	FICA Tax: JD buyback	fed taxes: JD buyback	130.10
			Total for Check Number 12201812:	29,236.75
12201813	PRTAXS	PAYROLL TAXES-STATE	12/31/2018	
	12072018	State Tax: 12/07 payroll	state tax 12/07 payroll	1,762.54
	12082018	State Tax: EF buyback	State Tax: EF buyback	6.82
	12212018	State Tax: 12/21 payroll	State Tax: 12/21 payroll	1,644.45
	12222018	State Tax: JD buyback	state taxes: JD buyback	37.77

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 12201813:	3,451.58
12201814	PITBOWCC	Pitney Bowes	12/31/2018	
	3102655110	4th QTR meter rental	4th QTR meter rental	63.72
	3102655110	4th QTR meter rental	4th QTR meter rental	22.90
	3102655110	4th QTR meter rental	4th QTR meter rental	1.77
	3102655110	4th QTR meter rental	4th QTR meter rental	17.22
	3102655110	4th QTR meter rental	4th QTR meter rental	0.55
	3102655110	4th QTR meter rental	4th QTR meter rental	72.36
	3102655110	4th QTR meter rental	4th QTR meter rental	22.87
	3102655110	4th QTR meter rental	4th QTR meter rental	10.22
			Total for Check Number 12201814:	211.61
12201815	PSPRS	Public Safety Personnel Retire	12/31/2018	
	12072018	PR Batch 00807.12.2018 Retirement-PSPRS	PR Batch 00807.12.2018 Reti	1,079.28
	12072018	PR Batch 00807.12.2018 Retirement-PSPRS-Err	PR Batch 00807.12.2018 Reti	5,521.93
	12072018	LESS FIRE INSURANCE PREMIUM TAX CR	PR Batch 00807.12.2018 Reti	-175.84
	12212018	PR Batch 00821.12.2018 Retirement-PSPRS	PR Batch 00821.12.2018 Reti	1,014.71
	12212018	LESS FIRE INSURANCE PREMIUM TAX CR	PR Batch 00821.12.2018 Reti	-175.84
	12212018	PR Batch 00821.12.2018 Retirement-PSPRS-Err	PR Batch 00821.12.2018 Reti	5,191.57
			Total for Check Number 12201815:	12,455.81
12201816	SRP1277	Salt River Project	12/31/2018	
	Nov 18	utility: electricity Nov 18 % sr center	utility: electricity Nov 18	226.71
	Nov 18	utility: electricity Nov 18 Headstart	utility: electricity Nov 18	387.81
	Nov 18	utility: electricity Nov 18 ret basin @ vaou nawi	utility: electricity Nov 18	31.32
	Nov 18	utility: electricity Nov 18 TH	utility: electricity Nov 18	712.77
	Nov 18	utility: electricity Nov 18 library	utility: electricity Nov 18	244.38
	Nov 18	utility: electricity Nov 18 CAP	utility: electricity Nov 18	61.10
	Nov 18	utility: electricity Nov 18 ret basin @ pitaya	utility: electricity Nov 18	30.65
	Nov 18	utility: electricity Nov 18 % sr center	utility: electricity Nov 18	45.34
	Nov 18	utility: electricity Nov 18 fire dept security light	utility: electricity Nov 18	16.71
	Nov 18	utility: electricity Nov 18 mercado	utility: electricity Nov 18	2,425.17
	Nov 18	utility: electricity Nov 18 maint yd	utility: electricity Nov 18	147.56
	Nov 18	utility: electricity Nov 18 sewer metering station	utility: electricity Nov 18	32.05
	Nov 18	utility: electricity Nov 18 street lights	utility: electricity Nov 18	319.41
	Nov 18	utility: electricity Nov 18 biehn park lights	utility: electricity Nov 18	627.96
	Nov 18	utility: electricity Nov 18 ret basin @ guadalupe	utility: electricity Nov 18	31.32
	Nov 18	utility: electricity Nov 18 % sr center	utility: electricity Nov 18	181.38
	Nov 18	utility: electricity Nov 18 fire dept	utility: electricity Nov 18	297.61
	Nov 18	utility: electricity Nov 18 biehn park @ security/	utility: electricity Nov 18	245.58
	Nov 18	utility: electricity Nov 18 block house	utility: electricity Nov 18	22.06
	Nov 18	utility: electricity Nov 18 mercado security light	utility: electricity Nov 18	244.12
	Nov 18	utility: electricity Nov 18 cemetery	utility: electricity Nov 18	33.01
	Nov 18	utility: electricity Nov 18 stott park	utility: electricity Nov 18	552.61
	Nov 18	utility: electricity Nov 18 stott park restrooms	utility: electricity Nov 18	42.47
	Nov 18	utility: electricity Nov 18 biehn park restrooms	utility: electricity Nov 18	31.40
	Nov 18	utility: electricity Nov 18 sprinklers @ street	utility: electricity Nov 18	30.65
	Nov 18	utility: electricity Nov 18 marquee	utility: electricity Nov 18	81.27
	Nov 18	utility: electricity Nov 18 straw bale house (main	utility: electricity Nov 18	74.56
			Total for Check Number 12201816:	7,176.98
12201817	SRP1278	Salt River Project	12/31/2018	
	Nov 18	street lights and/or traffic signals Nov 18	street lights and/or traffic sign	2,332.17
			Total for Check Number 12201817:	2,332.17

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
12201818	TEBLDGS	Tempe, City of	12/31/2018	
	01642 Nov 18	utility: water Nov 18 AdY street trees	utility: water Nov 18 AdY stre	12.68
	01642 Oct 18	utility: water Oct 18 AdY street trees	utility: water Oct 18 AdY stre	12.68
	21442 Nov 18	utility: water Nov 18 maint yd	utility: water Nov 18 maint yd	64.32
	21442 Oct 18	utility: water Oct 18 maint yd	utility: water Oct 18 maint yd	67.13
	28842 Nov 18	utility: water Nov 18 % sr center comm refuse	utility: water Nov 18 % sr cen	7.12
	28842 Nov 18	utility: water Nov 18 % sr center	utility: water Nov 18 % sr cen	14.13
	28842 Nov 18	utility: water Nov 18 % sr center comm refuse	utility: water Nov 18 % sr cen	35.60
	28842 Nov 18	utility: water Nov 18 % sr center	utility: water Nov 18 % sr cen	56.49
	28842 Nov 18	utility: water Nov 18 % sr center	utility: water Nov 18 % sr cen	70.62
	28842 Nov 18	utility: water Nov 18 % sr center comm refuse	utility: water Nov 18 % sr cen	28.48
	28842 Nov 18	utility: water Nov 18 Headstart	utility: water Nov 18 % sr cen	120.81
	28842 Oct 18	utility: water Oct 18 % sr center	utility: water Oct 18 sr center	60.48
	28842 Oct 18	utility: water Oct 18 Headstart	utility: water Oct 18 sr center	103.46
	28842 Oct 18	utility: water Oct 18 comm refuse % sr center	utility: water Oct 18 sr center	28.48
	28842 Oct 18	utility: water Oct 18 comm refuse % sr center	utility: water Oct 18 sr center	7.12
	28842 Oct 18	utility: water Oct 18 comm refuse % sr center	utility: water Oct 18 sr center	35.60
	28842 Oct 18	utility: water Oct 18 % sr center	utility: water Oct 18 sr center	12.11
	28842 Oct 18	utility: water Oct 18 % sr center	utility: water Oct 18 sr center	48.37
	30103 Nov 18	utility: water Nov 18 comm refuse Headstart	utility: water Nov 18 comm re	79.50
	30103 Nov 18	utility: water Nov 18 comm refuse Library	utility: water Nov 18 comm re	26.50
	30103 Nov 18	utility: water Nov 18 comm refuse CAP	utility: water Nov 18 comm re	26.50
	30103 Nov 18	utility: water Nov 18 comm refuse TH	utility: water Nov 18 comm re	26.50
	30103 Nov 18	utility: water Nov 18 TH irrigation	utility: water Nov 18 comm re	98.94
	30103 Oct 18	utility: water Oct 18 comm refuse Headstart	utility: water Oct 18 comm re	79.50
	30103 Oct 18	utility: water Oct 18 TH irrigation	utility: water Oct 18 comm re	179.90
	30103 Oct 18	utility: water Oct 18 comm refuse TH	utility: water Oct 18 comm re	26.50
	30103 Oct 18	utility: water Oct 18 comm refuse CAP	utility: water Oct 18 comm re	26.50
	30103 Oct 18	utility: water Oct 18 comm refuse Library	utility: water Oct 18 comm re	26.50
	40103 Nov 18	utility: water Nov 18 CAP	utility: water Nov 18 TH	18.99
	40103 Nov 18	utility: water Nov 18 library	utility: water Nov 18 TH	56.98
	40103 Nov 18	utility: water Nov 18 TH	utility: water Nov 18 TH	113.96
	40103 Oct 18	utility: water Oct 18 Library	utility: water Oct 18 TH	56.81
	40103 Oct 18	utility: water Oct 18 CAP	utility: water Oct 18 TH	18.94
	40103 Oct 18	utility: water Oct 18 TH	utility: water Oct 18 TH	113.62
	43524 Nov 18	utility: water Nov 18 hydrant meter	utility: water Nov 18 hydrant	70.73
	53814 Oct 18	utility: water Oct 18 basin @ Vauo Nawi	utility: water Oct 18 basin @	372.10
	61814 Oct 18	utility: water Oct 18 basin @ AdY	utility: water Oct 18 basin @	1,724.42
	6891752458Nov18	utility: water Nov 18 botanical garden	utility: water Nov 18 botanica	188.02
	6891752458Oct18	utility: water Oct 18 botanical gardens	utility: water Oct 18 botanical	146.14
	70212 Nov 18	utility: water Nov 18 Biehn park 1	utility: water Nov 18 Biehn pa	104.76
	70212 Oct 18	utility: water Oct 18 biehn park sprinklers 1	utility: water Oct 18 biehn par	102.82
	70255 Nov 18	utility: water Nov 18 stott park restrooms	utility: water Nov 18 stott parl	62.08
	70255 Oct 18	utility: water Oct 18 stott park restrooms	utility: water Oct 18 stott park	59.83
	73212 Nov 18	utility: water Nov 18 fire dept	utility: water Nov 18 fire dept	197.35
	73212 Oct 18	utility: water Oct 18 fire dept	utility: water Oct 18 fire dept	233.30
	79822 Nov 18	utility: water Nov 18 cemetery	utility: water Nov 18 cemetery	109.89
	79822 Oct 18	utility: water Oct 18 cemetery	utility: water Oct 18 cemetery	91.27
	80212 Nov 18	utility: water Nov 18 Biehn park 2	utility: water Nov 18 Biehn pa	476.27
	80212 Oct 18	utility: water Oct 18 biehn park sprinklers 2	utility: water Oct 18 biehn par	462.31
	80814 Oct 18	utility: water Oct 18 basin @ Guadalupe	utility: water Oct 18 basin @	898.89
	83403 Nov 18	utility: water Nov 18 stott park landscape	utility: water Nov 18 stott parl	474.76
	83403 Oct 18	utility: water Oct 18 stott park landscape	utility: water Oct 18 stott park	476.98
	86272 Nov 18	utility: water Nov 18 juve's park	utility: water Nov 18 juve's pa	12.68
	86272 Oct 18	utility: water Oct 18 mini park @ juve's	utility: water Oct 18 mini park	12.68
	88103 Nov 18	utility: water Nov 18 basin @ pitaya	utility: water Nov 18 basin @	66.25
	88103 Oct 18	utility: water Oct 18 basin @ pitaya	utility: water Oct 18 basin @	136.05
	88992 Nov 18	utility: water Nov 18 irrigation	utility: water Nov 18 irrigation	98.13
	88992 Oct 18	utility: water Oct 18 irrigation	utility: water Oct 18 irrigation	98.13

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	98252 Nov 18	utility: water Nov 18 mercado	utility: water Nov 18 mercado	806.22
	98252 Nov 18	utility: water Nov 18 mercado comm refuse	utility: water Nov 18 mercado	445.50
	98252 Oct 18	utility: water Oct 18 mercado	utility: water Oct 18 mercado	766.91
	98252 Oct 18	utility: water Oct 18 mercado comm refuse	utility: water Oct 18 mercado	445.50
Total for Check Number 12201818:				10,901.79
12201819	VERIZON	Verizon Wireless	12/31/2018	
	9817788560	cell phone service Oct 18	cell phone service Oct 18	102.65
	9817788560	cell phone service Oct 18	cell phone service Oct 18	69.20
Total for Check Number 12201819:				171.85
12201820	WEX	WEX Bank	12/31/2018	
	56828490	fuel purchases Nov 18	fuel purchases Nov 18	32.75
	56828490	fuel purchases Nov 18	fuel purchases Nov 18	1,130.25
	56828490	fuel purchases Nov 18 @ 25%	fuel purchases Nov 18	49.08
	56828490	fuel purchases Nov 18 @ 75%	fuel purchases Nov 18	147.25
	56828490	fuel purchases Nov 18	fuel purchases Nov 18	662.58
	56828490	rebate Nov 18	fuel purchases Nov 18	-5.42
	56828490	fuel purchases Nov 18	fuel purchases Nov 18	43.42
Total for Check Number 12201820:				2,059.91
Report Total (133 checks):				389,296.69