



Municipal Building Authority / City Council Meeting

Tuesday, April 9, 2024 at 7:00 pm

Attendees: Mayor Bayley Hedglin, Councilmember Kirk Crowley,
Councilmember Ron Skinner, Councilmember Nathan Chamberlain,
Councilmember Kevin Dunn, Councilmember George Rice, City Manager
Kaeden Kulow, Assistant City Manager Megan Gallegos, City Recorder
Melissa Gill

Meeting Location: Hideout Community Center 648 S Hideout Way

Monticello City Council Meeting

1. Call to Order

2. Invocation / Opening Remarks

3. Consider Minutes Review / Approval (action)

Recommendation: Motion to approve the minutes, as presented

Attachments:

- **2024-03-12 CC** (2024-03-12_CC.pdf)
- **2024-03-26 CC** (2024-03-26_CC.pdf)

4. Consider Payment of Bills (action)

Recommendation: Motion to approve the bills as paid

Attachments:

- **Bills Paid 03.09-04.08.24** (Bills_Paid_03.09-04.08.24.pdf)
- **Standard Financial Report** (Standard_Financial_Report.pdf)

5. Public Comment (discussion)

6. 2024 Free Dump Days (discussion/action)

Attachments:

- **24 Free Dump Days CC** (24_Free_Dump_Days_CC_.pdf)

7. 2024 Secondary Water Rates Tier (discussion/action)

Attachments:

- **Council Sec Water Rate Discussion** (Council_Sec_Water_Rate_Discussion.pdf)

8. Consider for Approval: Monticello City 2024 Financial Year Fraud Risk Assessment (discussion/action)

Attachments:

- **Fraud Risk Assessment FY24** (Fraud_Risk_Assessment_FY24.pdf)

9. Follow Up Items

10. Governing Body / Administrative Communications

Special Meeting of the Governing Body Public Hearing - Friday, April 12, 2024, 10:00 am - Consider Revocation of Sage Stay, LLC Monticello City Business License

11. Upcoming Agenda Items

Planning Commission Discussion with Council - Quarterly Building Permit Update - Public Hearing for Electronic Vehicle Regulations - Parks and Beautification Committee Update - FBO Update - 2023 Audit Review

12. Adjournment (action)

Municipal Building Authority Meeting

13. Call to Order

14. Consider MBA Minutes Review / Approval (action)

Recommendation: Motion to approve the MBA minutes, as presented, and seconded. Consensus

15. Consider Payment of MBA Bills (action)

Recommendation: Motion to approve the MBA bills as paid and seconded. Consensus

Attachments:

- **MBA Bills Paid 03.09-04.08.24** (MBA_Bills_Paid_03.09-04.08.24.pdf)
- **MBA Standard Financial Report** (MBA_Standard_Financial_Report.pdf)

16. Adjourn (action)

Motion to adjourn the meeting at _____ p.m. and seconded. Consensus

Notice of Special Accommodations

THE PUBLIC IS INVITED TO ATTEND ALL CITY MEETINGS In accordance with the Americans with Disabilities Act, anyone needing special accommodations to attend a meeting may contact the City Office, 587-2271, at least three working days prior to the meeting. City Council may adjourn to closed session by majority vote, pursuant to Utah Code §52-4-4 & 5. The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.

Audio File

Contact: Melissa Gill, Recorder (melissa@monticelloutah.org 435-587-2271) | Agenda published on 04/08/2024 at 4:08 PM



Municipal Building Authority / City Council Meeting

Minutes

Tuesday, March 12, 2024 at 7:00 pm

Attendees: Mayor Bayley Hedglin, Councilmember Kirk Crowley,
Councilmember Ron Skinner, Councilmember Nathan Chamberlain
(Excused), Councilmember Kevin Dunn, Councilmember George Rice
(Excused), City Manager Kaeden Kulow, City Recorder Melissa Gill,
Deputy Recorder Jasmine Nielson

Meeting Location: Hideout Community Center 648 S Hideout Way

Monticello City Council Meeting

1. Call to Order

Minutes:

Mayor Hedglin called the City Council meeting of March 12, 2024 to order at 7:00 pm. The following visitors were present: There were no visitors present.

2. Invocation / Opening Remarks

Minutes:

Mayor Hedglin invited any members of the audience or governing body to offer an invocation. An invocation was given by Councilmember Crowley.

3. Consider Minutes Review / Approval (action)

Recommendation: Motion to approve the minutes, as presented

Minutes:

MOTION to approve the minutes of 02/13/24 CC, 02/27/24 SMCC, and 02/27/24 CC was made by Councilmember Crowley and seconded by Councilmember Skinner. The motion passed unanimously

Vote results:

Ayes: 3 / Nays: 0

4. Consider Payment of Bills (action)

Recommendation: Motion to approve the bills as paid

Minutes:

MOTION to approve the bills as paid was made by Councilmember Skinner and seconded by Councilmember Crowley. The motion passed unanimously.

Vote results:

Ayes: 3 / Nays: 0

5. Public Comment (discussion)

Minutes:

There was no public comment.

6. Public Hearing : Elected Officials Yearly Compensation

Minutes:

Mayor Hedglin opened the public hearing for the elected officials' yearly compensation at 7:15 pm. There was no public present for the public hearing. Due to this, there were no comments received and Mayor Hedglin closed the public hearing at 7:15 pm.

7. Consider for Approval and Adoption Ordinance 2024-1: An Ordinance Amending the Yearly Compensation for Elected Officials of Monticello, UT (action)

Roll Call Vote

Minutes:

MOTION to table this agenda item was made by Councilmember Crowley and seconded by Councilmember Dunn. The motion passed 2-1

Vote results:

Ayes: 2 / Nays: 1

8. Financial Audit of Landfill Transfer Station (discussion/action)

Minutes:

MOTION to table this agenda item was made by Councilmember Skinner and seconded by Councilmember Crowley. The motion passed unanimously.

Vote results:

Ayes: 3 / Nays: 0

9. Capital Outlay Discussion (discussion/action)

Minutes:

City Manager Kulow brought the Council members into a hands-on activity. The questions presented were: What do you feel the population of Monticello City will be in 1,5, and 10 years? What will our housing stock look like in 1, 5, and 10 years? What will Monticello City's top industry be in 1, 5, and 10 years? How much tourism will Monticello City have in 1, 5, and 10 years? What is the Councilmembers top priority for the City within the next 10 years? There was a discussion of past capital projects the City has done that significantly improved the City within the last 10 - 20 years. Those included: 2014 Community Center - 2009 Airport - Road Maintenance - 2008 Sewer and Water Projects - 2010 Pool - 2010 Skatepark - Water treatment Ponds
Current projects underway: Spring Creek Water Project - Sewer Repairs - Spring Creek Pipeline - Airport Pavement Maintenance and Replacement
Kulow asked the Council what other projects they would like to have on the upcoming projects list. The discussion that followed was extensive. The results of that discussion are as follows: Street Paving PAVEMENT PRESERVATION PLAN IS IN THE WORKS - RANKED #2 - Visitor Center Roof -Swimming Pool Maintenance Repair RANKED #1 - Ball Fields - light poles, diamonds, and pavilion - Golf Course, Equipment RANKED #4 - Public Works Vehicles - Landfill Closure RANKED #3 - City Hall - New? - Recreation Center - Parks - Fire Trucks RANKED #5

10. Follow Up Items

Minutes:

The City authorized the return of the solar panels that were donated. The Planning Commission will be coming to the next Council meeting.

MOTION to move into a closed session at 8:05 pm to discuss the character and professional competence of an employee of Monticello City was made by Councilmember Dunn and seconded by Councilmember Skinner. Roll Call Vote: Councilmember Dunn, Aye Councilmember Crowley, Aye Councilmember Skinner, Aye Councilmember Rice - Absent Councilmember Chamberlain - Absent The motion passed unanimously.

Mayor Hedglin reconvened the regularly scheduled City Council meeting at 8:38 pm.

Vote results:

Ayes: 3 / Nays: 0

11. Governing Body / Administrative Communications

Minutes:

There was an airport discussion.

12. Upcoming Agenda Items

Minutes:

Garbage Code Revisions - Water Report - Division of Water Rights Report - Spring Creek Pipeline Report - Parks Update - Planning Commission/City Council Work Meeting - Ordinance 2024-1 - Financial Audit of Landfill - Capital Outlay

13. Adjournment (action)

Minutes:

MOTION to adjourn was made by Councilmember Skinner and seconded by Councilmember Crowley. The motion passed unanimously and the meeting adjourned at 8:47 pm.

Vote results:

Ayes: 3 / Nays: 0

Municipal Building Authority Meeting

14. Call to Order

Minutes:

Mayor Hedglin called to order the MBA meeting at 8:47 pm. There were no visitors present.

15. Consider MBA Minutes Review / Approval (action)

Recommendation: Motion to approve the MBA minutes, as presented, and seconded. Consensus

Minutes:

MOTION to approve the minutes of meeting 03/13/24 was made by Councilmember Crowley and seconded by Councilmember Dunn. The motion passed unanimously.

Vote results:

Ayes: 3 / Nays: 0

16. Consider Payment of MBA Bills (action)

Recommendation: Motion to approve the MBA bills as paid and seconded. Consensus

Minutes:

MOTION to approve the bills as paid was made by Councilmember Skinner and seconded by Councilmember Crowley. The motion passed unanimously

Vote results:

Ayes: 3 / Nays: 0

17. Adjourn (action)

Motion to adjourn the meeting at _____ p.m. and seconded. Consensus

Minutes:

MOTION to adjourn was made by Councilmember Crowley and seconded by Councilmember Skinner. The motion passed unanimously and Mayor Hedglin adjourned the meeting at 8:48 pm

Vote results:

Ayes: 3 / Nays: 0

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Audio File

[https://soundcloud.com/user-250815044/2024-12-03-city-council?](https://soundcloud.com/user-250815044/2024-12-03-city-council?si=50b41f0610ff4fdb93f30d0c883f1127&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing)

[si=50b41f0610ff4fdb93f30d0c883f1127&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing](https://soundcloud.com/user-250815044/2024-12-03-city-council?si=50b41f0610ff4fdb93f30d0c883f1127&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing)

Contact: Melissa Gill, Recorder (melissa@monticelloutah.org 435-587-2271)



City Council Meeting/Work Session Minutes

Tuesday, March 26, 2024 at 6:00 pm

Attendees: Mayor Bayley Hedglin, Councilmember Kirk Crowley,
Councilmember Ron Skinner, Councilmember Nathan Chamberlain,
Councilmember Kevin Dunn, Councilmember George Rice, City Manager
Kaeden Kulow, Assistant City Manager Megan Gallegos, City Recorder
Melissa Gill

Monticello City Council Meeting

Meeting Location: Hideout Community Center 648 S Hideout Way

1. Call to Order

Minutes:

Mayor Hedglin called to order the Monticello City Council meeting at 6:02 pm. The following visitors were present: Marc Stilson, Michele Gabb, Katie Andrews, Public Works Director Nathan Langston, Planning Commission Chairperson Lee Bennett, Doug Allen, Mike Carter

2. Invocation/Opening Remarks

Minutes:

Mayor Hedglin invited any members of the audience or Council to offer the invocation. An invocation was offered by Councilmember Dunn.

3. Public Comment

Minutes:

There was no public comment.

4. Consider for Approval and Adoption Ordinance 2024-1: An Ordinance Amending the Yearly Compensation for Elected Officials of Monticello, UT (discussion/action)

Roll Call Vote

Minutes:

Councilmembers Dunn and Crowley spoke out against this Ordinance. Councilmember Rice also expressed agreement. A schedule for regular increases of wages was suggested. All Councilmembers expressed the desire for Monticello Citizens to come to the many public hearings and meetings that are held to voice their individual opinions on matters such as this agenda item. MOTION to dismiss Ordinance 2024-1: An Ordinance Amending the Yearly Compensation for Elected Officials of Monticello, UT and include a schedule for specified raises into the yearly budget was made by Councilmember Rice and seconded by Councilmember Dunn. Roll Call Vote: Councilmember Dunn, AYE Councilmember Rice, AYE Councilmember Crowley, AYE Councilmember Chamberlain, NAY Councilmember Skinner, AYE The motion passed 4-1.

Vote results:

Ayes: 4 / Nays: 1

5. Mark Stilson and Michelle Gabb: Utah Division of Water Rights (discussion)**Minutes:**

Mark Stilson and Michelle Gabb, from the Utah Division of Water Rights, presented to the Council. They gave a brief update on the water rights throughout the surrounding areas of Monticello. Gabb presented a slideshow explaining what a general water rights adjudication is and the process involved. The adjudication process is governed by Utah State Code: Title 73, Chapter 4. She presented the proposed sites for their next adjudication. The Monticello City service area will not be included in this, however, the City will be part of a future adjudication. Stilson explained that all water right owners will need to be involved in this process. The Utah Division of Water Rights will be having public hearings in the future to educate the public on the adjudication process. The Councilmembers asked a great deal of clarifying questions.

6. Jones and DeMille: Spring Creek Pipeline Report (discussion)**Minutes:**

Katie Andrews of Jones and DeMille Engineering, presented to the Council regarding the current progress of the Spring Creek Pipeline project. She presented the projected timeline for the project and explained the reasoning for said timeline. The construction completion goal is summer of 2025.

7. Public Works Director Water Report (discussion)**Minutes:**

Public Works Director Langston presented a Monticello City water report to the Council. He stated that currently Lloyds Lake stands at 84% capacity, the raw water reservoir #1 65% capacity, raw water reservoir #2 40% capacity, and the secondary pond 60% capacity. Secondary water rates will be set during the first council meeting in April.

8. Parks Report (discussion)**Minutes:**

Assistant City Manager Gallegos presented a parks report to the Council. She compiled a list of needs for each city park and detailed the most troublesome areas to the Council. The Council asked questions. The parks budget was discussed as well.

9. Consider for Approval: Golf and Parks Maintenance Tools Purchase (discussion/action)**Minutes:**

City Manager Kulow presented quotes for electric maintenance tools for the golf grounds and parks along with the reasons behind the purchase. MOTION to approve the golf maintenance tools purchase was made by Councilmember Chamberlain and seconded by Councilmember Crowley. The motion passed unanimously.

Vote results:

Ayes: 5 / Nays: 0

10. Planning Commission Code Revisions (discussion/action)**Minutes:**

Gallegos presented the draft for Title 2 Chapter 1 Planning Commission revisions. MOTION to approve the Planning Commission Code Revisions was made by Councilmember Rice and seconded by Councilmember Dunn. Roll Call Vote: Councilmember Dunn, Aye Councilmember Rice, Aye Councilmember Crowley, Aye Councilmember Chamberlain, Aye Councilmember Skinner, Aye The motion passed unanimously.

Vote results:

Ayes: 5 / Nays: 0

11. Garbage and Refuse Code Revisions (discussion/action)

Minutes:

Kulow presented the Garbage and Refuse Code revisions to the Council. MOTION to approve the Garbage and Refuse Code Revisions was made by Councilmember Rice and seconded by Councilmember Skinner. Roll Call Vote: Councilmember Dunn, Aye Councilmember Rice, Aye Councilmember Crowley, Aye Councilmember Chamberlain, Aye Councilmember Skinner, Aye The motion passed unanimously.

Vote results:

Ayes: 5 / Nays: 0

12. Financial Audit of Landfill Transfer Station (discussion/action)

Minutes:

Kulow presented a financial audit of the landfill transfer station. He stated that the landfill is currently at 90% capacity and that the current estimated cost of closure was outdated. Public Works Director Langston will work on obtaining an updated closure cost analysis.

13. Capital Outlay Discussion (discussion/action)

Minutes:

Kulow recapped the capital outlay activity that was done at the last Council meeting and presented a list of the projects that the Council decided needed to be addressed. He asked the Council to decide on the order of projects.

14. Follow Up Items (discussion)

Minutes:

Councilmember Skinner inquired about the Visitor Center sign repairs. Kulow reported that the company who installed it is no longer in business and we are unable to find someone who can repair it. Councilmember Chamberlain inquired about an EMS contract.

15. Administrative Communications

Minutes:

Kulow informed the Council that the microphone system in the Hideout is broken. He stated that he will be approaching them in the future with quotes for repairs or replacement.

16. Consider Upcoming Agenda Items (action)

Recommendation: Motion to add _____ to the next agenda. Consensus

Minutes:

Set Free Dump Days Month - Set Secondary Water Rates - Audit Report 2023-2024 FY - Speed Shift Update

17. Adjournment (action)

Minutes:

MOTION to adjourn was made by Councilmember Rice and seconded by Councilmember Chamberlain. The motion passed unanimously and Mayor Hedglin closed the meeting at 8:35 pm.

Vote results:

Ayes: 5 / Nays: 0

AUDIO FILE

[https://soundcloud.com/user-250815044/2024-03-26-city-council?](https://soundcloud.com/user-250815044/2024-03-26-city-council?si=ac29aeb588c84eb08a7471381c741158&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing)

[si=ac29aeb588c84eb08a7471381c741158&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing](https://soundcloud.com/user-250815044/2024-03-26-city-council?si=ac29aeb588c84eb08a7471381c741158&utm_source=clipboard&utm_medium=text&utm_campaign=social_sharing)

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Contact: Melissa Gill, Recorder (melissa@monticelloutah.org 435-587-2271)

**Monticello City
Check Register
All Bank Accounts - 03/09/2024 to 04/08/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
AMAZON CAPITAL SERVICES	15158	16LF-HC1T-3WX	02/29/2024	03/11/2024	35.88	SMEAD CARD GUIDE	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1C9F-TWG1-3NC	02/29/2024	03/11/2024	47.40	BINDER DIVIDERS	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1C9K-XFR7-49T	02/26/2024	03/11/2024	27.89	SHEET PROTECTORS	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1JJL-FQR1-DC71	02/27/2024	03/11/2024	61.83	INDEX TABS/3 RING BINDERS	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1MYW-4FYR-FF	02/27/2024	03/11/2024	39.59	COPY PAPER	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1Q9M-W7N7-JR7	02/28/2024	03/11/2024	23.09	LEAD FOR MECHANICAL PENCILS	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1R19-Y7WD-1L4	02/29/2024	03/11/2024	9.94	SELF INKING RUBBER STAMP	104140.240 - Admin OFFICE SUPPLIE	
AMAZON CAPITAL SERVICES	15158	1XNY-LJRL-HP9	03/01/2024	03/11/2024	36.96	PERSONNEL FILE FOLDERS	104140.240 - Admin OFFICE SUPPLIE	
					\$282.58			
AMAZON CAPITAL SERVICES	15199	17V1-XDHM-FC4	03/01/2024	03/27/2024	41.24	WORK GLOVES/CONNECTION TERMINALS	514751.266 - Water SUPP & MAINT DI	
AMAZON CAPITAL SERVICES	15199	1CTV-HCLL-DDY	03/08/2024	03/27/2024	39.99	INK FOR WELCOME CENTER	104160.250 - Visitor Center SUPPLIES	
AMAZON CAPITAL SERVICES	15199	1G44-XFH6-4LW	03/12/2024	03/27/2024	1,078.74	PARTS FOR TRAIL/BIKE CLUB GRANT	104560.285 - Rec PROGRAMS	
AMAZON CAPITAL SERVICES	15199	1PV4-7LG6-4TC	03/14/2024	03/27/2024	219.92	PET SIGN/DOG WASTE DISPOSAL	104160.554 - Visitor Center MISCELLA	
AMAZON CAPITAL SERVICES	15199	1Q49-W4L1-QMD	03/22/2024	03/27/2024	122.66	MICROPHONE CABLE/AUDIO MIXER	104140.125 - Admin MAYOR/COUNCIL	
AMAZON CAPITAL SERVICES	15199	1R4D-MCKF-H6V	03/20/2024	03/27/2024	129.70	INK CARTRIDGE	104565.251 - Golf COURSE/BUILDING	
AMAZON CAPITAL SERVICES	15199	1T43-3Q1G-DKX	03/08/2024	03/27/2024	68.95	NOTEBOOKS	104140.240 - Admin OFFICE SUPPLIE	
					\$1,701.20			
					\$1,983.78			
ARMSTRONG CONSULTANTS, INC	15159	ARM236909-23-0	10/31/2023	03/11/2024	23,060.00	PAVEMENT PRESERVATION	404460.740 - Capital Outlay AIRPORT	
ARMSTRONG CONSULTANTS, INC	15159	ARM236909-23-0	11/30/2023	03/11/2024	3,150.00	PAVEMENT PRESERVATION	404460.740 - Capital Outlay AIRPORT	
ARMSTRONG CONSULTANTS, INC	15159	ARM236909-23-0	12/29/2023	03/11/2024	2,170.00	PAVEMENT PRESERVATION	404460.740 - Capital Outlay AIRPORT	
ARMSTRONG CONSULTANTS, INC	15159	ARM236909-24-0	02/23/2024	03/11/2024	2,170.00	PAVEMENT PRESERVATION	404460.740 - Capital Outlay AIRPORT	
					\$30,550.00			
					\$30,550.00			
Aviation, NorthEast Planes	15200	031924NEPA	03/19/2024	03/27/2024	2,000.00	MARCH PAYMENT	104460.350 - Airport CONTRACTED S	
					\$2,000.00			
BAIRD, CHRIS	15160	030524CB	03/05/2024	03/11/2024	609.14	TRAVEL TO WATER CONFERENCE	514751.230 - Water TRAVEL and TRAI	
					\$609.14			
BLUE MOUNTAIN FOODS	15161	01226739	02/27/2024	03/11/2024	32.02	CITY COUNCIL TRAINING TREATS	104140.610 - Admin MISCELLANEOU	
BLUE MOUNTAIN FOODS	15161	01232903	03/04/2024	03/11/2024	18.75	TABLEWARE AND BREAD FOR CAROL VAN STE	104150.554 - Non Dept EMPLOYEE/V	
					\$50.77			
					\$50.77			
BLUE MOUNTAIN IRRIGATION CO	15201	031124BMIC	03/11/2024	03/27/2024	416.11	2024 SHAREHOLDER ASSESSMENT	514751.210 - Water DUES, SUBSCRIP	
					\$416.11			
BLUE STAKES OF UTAH	15202	UT202303628	12/31/2023	03/27/2024	18.50	EMAIL NOTIFICATIONS	514751.220 - Water PUBLIC NOTICES	
BLUE STAKES OF UTAH	15202	UT202303628	12/31/2023	03/27/2024	18.50	EMAIL NOTIFICATIONS	524752.220 - Sewer PUBLIC NOTICES	
					\$37.00			
					\$37.00			
BLUEGLOBES LLC	15203	U64-61749	03/19/2024	03/27/2024	335.36	U64 PHOTOCELL/SHIPPING	104460.250 - Airport SUPP & MAINT -	
					\$335.36			
BRITTNEY M IVINS, J.D.	15204	032224BI	03/22/2024	03/27/2024	1,500.00	CONTRACTURAL PAYMENT	104121.310 - Court PROFESSIONAL/T	
					\$1,500.00			
CHEMTECH-FORD LABORATORIE	15205	24B1556	03/01/2024	03/27/2024	132.00	ALKALINITY, NITRATE, & TOC	514751.450 - Water WATER SAMPLES	
					\$132.00			

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All Bank Accounts - 03/09/2024 to 04/08/2024**

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CLEVELAND GOLF/SRIXON	15162	7836103SO	02/29/2024	03/11/2024	1,507.50	MENS SHOES	104566.482 - Pro Shop MERCHANDIS	
					\$1,507.50			
DOMINION ENERGY	15163	0025FEB24	02/17/2024	03/11/2024	347.56	232 S MAIN	104160.280 - Visitor Center UTILITIES	
DOMINION ENERGY	15163	0678FEB24	02/17/2024	03/11/2024	105.90	349 W CENTER ST	524752.280 - Sewer UTILITIES	
DOMINION ENERGY	15163	0705FEB24	02/17/2024	03/11/2024	1,209.53	832 W ABAJO DR	514751.280 - Water UTILITIES	
DOMINION ENERGY	15163	0914FEB24	02/17/2024	03/11/2024	853.59	17 N 100 E	104140.280 - Admin UTILITIES	
DOMINION ENERGY	15163	1094FEB24	02/17/2024	03/11/2024	202.28	797 S GOLF COURSE LANE	104565.280 - Golf UTILITIES	
DOMINION ENERGY	15163	3885FEB24	02/17/2024	03/11/2024	396.47	133 S 100 W	514751.280 - Water UTILITIES	
DOMINION ENERGY	15163	3885FEB24	02/17/2024	03/11/2024	396.47	133 S 100 W	524752.280 - Sewer UTILITIES	
DOMINION ENERGY	15163	6569FEB24	02/17/2024	03/11/2024	815.09	648 S HIDEOUT WAY	544600.280 - Utilities	
DOMINION ENERGY	15163	6611FEB24	02/17/2024	03/11/2024	424.90	333 W CENTER ST	104562.280 - Pool UTILITIES	
					\$4,751.79			
DOMINION ENERGY	15206	0025MAR24	03/20/2024	03/27/2024	361.74	232 S MAIN	104160.280 - Visitor Center UTILITIES	
DOMINION ENERGY	15206	0678MAR24	03/20/2024	03/27/2024	91.62	349 W CENTER SEWER	524752.280 - Sewer UTILITIES	
DOMINION ENERGY	15206	0705MAR24	03/20/2024	03/27/2024	151.24	832 W ABAJO DR	514751.280 - Water UTILITIES	
DOMINION ENERGY	15206	0914MAR24	03/20/2024	03/27/2024	921.20	17 N 100 E	104140.280 - Admin UTILITIES	
DOMINION ENERGY	15206	1094MAR24	03/20/2024	03/27/2024	223.55	797 S GOLF COURSE LANE	104565.280 - Golf UTILITIES	
DOMINION ENERGY	15206	3885MAR24	03/20/2024	03/27/2024	338.14	133 S 100 W	514751.280 - Water UTILITIES	
DOMINION ENERGY	15206	3885MAR24	03/20/2024	03/27/2024	338.15	133 S 100 W	524752.280 - Sewer UTILITIES	
DOMINION ENERGY	15206	6569MAR24	03/20/2024	03/27/2024	746.87	648 S HIDEOUT WAY	544600.280 - Utilities	
DOMINION ENERGY	15206	6611MAR24	03/20/2024	03/27/2024	362.45	333 W CENTER ST	104562.280 - Pool UTILITIES	
					\$3,534.96			
					\$8,286.75			
EMERY TELCOM	15164	3148100FEB24	03/01/2024	03/11/2024	1,157.73	FEBRUARY BILLING	104140.280 - Admin UTILITIES	
					\$1,157.73			
EXECUTECH	15165	31375	02/29/2024	03/11/2024	165.50	SOPHOS INTERCEPT/CONNECTWISE	104150.552 - Non Dept PROFESSION	
EXECUTECH	15165	31387	03/01/2024	03/11/2024	950.00	IT SERVICES AGREEMENT	104150.552 - Non Dept PROFESSION	
					\$1,115.50			
					\$1,115.50			
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	-71.34	SET REFUND	534753.252 - Sanitation FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	-21.96	SET REFUND	534753.252 - Sanitation FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	-8.92	SET REFUND	104410.252 - Streets FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	-3.68	SET REFUND	514751.252 - Water FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	-3.67	SET REFUND	524752.252 - Sewer FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	8.52	KAEDEN/ADMIN	104140.252 - Admin FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	26.06	SHAYNE/SANITATION	534753.110 - Sanitation SALARIES &	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	34.56	SHAYNE/STREETS	104410.252 - Streets FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	42.27	HUNTER/SANITATION	534753.252 - Sanitation FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	42.39	NATE/WATER	514751.252 - Water FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	46.73	GEORGE/WATER	514751.252 - Water FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	47.97	HUNTER/STREETS	104410.252 - Streets FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	57.09	SHAYNE/STREETS	104410.252 - Streets FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	58.29	GEORGE/SEWER	524752.252 - Sewer FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	92.82	CHRIS/STREETS	104410.252 - Streets FUEL	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	466.16	SHAYNE/SANITATION	534753.110 - Sanitation SALARIES &	
FLEET OPERATIONS - FUEL NET	15207	F2408E00835	03/01/2024	03/27/2024	976.00	HUNTER/SANITATION	534753.252 - Sanitation FUEL	
					\$1,789.29			
					\$1,789.29			
FREEDOM MAILING SERVICES, IN	15166	47331	03/01/2024	03/11/2024	396.68	BILL PROCESSING	104140.280 - Admin UTILITIES	
					\$396.68			

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FRONTIER	15208	9202MAR24	03/07/2024	03/27/2024	141.92	MARCH BILLING	104160.280 - Visitor Center UTILITIES	
					\$141.92			
GALLEGOS, MEGAN	15209	032124MG	03/21/2024	03/27/2024	743.03	MEGAN TRAVEL REIMBURSEMENT URPA CONF	104560.230 - Rec TRAVEL and TRAINI	
					\$743.03			
GALLUP WELDER'S SUPPLY, INC.	15210	GR00184894	02/29/2024	03/27/2024	7.00	ARGON	104410.250 - Streets SUPP & MAINT -	
GALLUP WELDER'S SUPPLY, INC.	15210	GR00184894	02/29/2024	03/27/2024	37.00	ARGON MIX/OXYGEN/ACETYLENE	104565.249 - Golf CART FLEET MAIN	
					\$44.00			
					\$44.00			
GILL, MELISSA	15167	03012024MG	03/01/2024	03/11/2024	14.60	MONTHLY TRAVEL EXPENSES	104140.230 - Admin TRAVEL and TRAI	
					\$14.60			
GRAND JUNCTION PIPE & SUPPL	15211	1450039-1	03/20/2024	03/27/2024	3,550.00	5YR GSP RENEWAL	104565.275 - Golf IRRIGATION REPAI	
					\$3,550.00			
GREEN, JAMES	15168	RFD 195550.030	03/05/2024	03/11/2024	100.00	Deposit Refund: 195550 - GREEN, JAMES	512230 - Customer Deposits	
					\$100.00			
HACH COMPANY	15169	13931427	02/21/2024	03/11/2024	463.00	CABLE ASSEMBLY	514751.265 - Water SUPP & MAINT W	
HACH COMPANY	15212	13953530	03/08/2024	03/27/2024	820.69	CALIBRATION SET/REFILL VIAL	514751.265 - Water SUPP & MAINT W	
					\$1,283.69			
HAYES GODFREY BELL, P.C.	15213	11508	02/29/2024	03/27/2024	1,267.00	FEBRUARY SERVICES	104121.310 - Court PROFESSIONAL/T	
					\$1,267.00			
JASMINE NIELSON	15171	022724JN	02/27/2024	03/11/2024	21.99	MISC HARDWARE TO INSTALL SHELVING	104160.554 - Visitor Center MISCELLA	
					\$21.99			
JONES & DEMILLE ENGINEERING,	15172	0133521	02/27/2024	03/11/2024	25,765.00	PROFESSIONAL SERVICES	511610 - Construction in progress	
JONES & DEMILLE ENGINEERING,	15214	0133797	03/26/2024	03/27/2024	35,315.00	PROFESSIONAL SERVICES THROUGH FEB 29, 2	511610 - Construction in progress	
					\$61,080.00			
KULOW, KAEDEN	15173	030624KK	03/06/2024	03/11/2024	22.97	MEAT AND SIDES FOR CAROL VAN STEETER TH	104150.554 - Non Dept EMPLOYEE/V	
					\$22.97			
LONEWOLF PUBLISHING/STAMP	15174	24008	03/01/2024	03/11/2024	76.00	COLLECTORS GUIDE BOOK STAMP SHEETS	104160.482 - Visitor Center MERCHAN	
					\$76.00			
MONTICELLO MERCANTILE CO	15175	C310133	02/22/2024	03/11/2024	1.49	KEY CUTTING	534753.250 - Sanitation SUPP & MAIN	
MONTICELLO MERCANTILE CO	15175	C310426	02/26/2024	03/11/2024	5.78	ZINC QUICK LINK	534753.250 - Sanitation SUPP & MAIN	
MONTICELLO MERCANTILE CO	15175	C310604	02/27/2024	03/11/2024	2.99	BRACKETS FOR CAROLS PLAQUE	104140.610 - Admin MISCELLANEOU	
MONTICELLO MERCANTILE CO	15175	C311071	03/04/2024	03/11/2024	2.39	HEX BUSHING	104565.275 - Golf IRRIGATION REPAI	
MONTICELLO MERCANTILE CO	15175	C311071	03/04/2024	03/11/2024	22.48	PENETRATE CATALYST/LUBRICANT	104565.253 - Golf OIL & LUBRICANTS	
MONTICELLO MERCANTILE CO	15175	C311275	03/06/2024	03/11/2024	14.99	HDMI CABLE	104220.610 - Fire MISCELLANEOUS	
MONTICELLO MERCANTILE CO	15175	C311374	03/08/2024	03/11/2024	21.99	LIGHT BULBS	104160.250 - Visitor Center SUPPLIES	
MONTICELLO MERCANTILE CO	15175	E31756	03/07/2024	03/11/2024	22.61	PAPER/SHARPIE/MISC HARDWARE	104565.250 - Golf EQUIPMENT	
					\$94.72			
MONTICELLO MERCANTILE CO	15215	C311151	03/05/2024	03/27/2024	5.49	COUPLING	104410.250 - Streets SUPP & MAINT -	
MONTICELLO MERCANTILE CO	15215	C311189	03/06/2024	03/27/2024	3.48	CONNECTOR/CLAMP	104410.250 - Streets SUPP & MAINT -	
MONTICELLO MERCANTILE CO	15215	C311305	03/07/2024	03/27/2024	31.05	MISC HARDWARE	514751.265 - Water SUPP & MAINT W	

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MONTICELLO MERCANTILE CO	15215	C311729	03/13/2024	03/27/2024	20.48	MISC HARDWARE	104565.250 - Golf EQUIPMENT	
MONTICELLO MERCANTILE CO	15215	C311826	03/14/2024	03/27/2024	21.99	SHOVEL	514751.250 - Water SUPPLY/MAINT &	
MONTICELLO MERCANTILE CO	15215	C311890	03/15/2024	03/27/2024	14.94	RUBBER STRAP	104410.250 - Streets SUPP & MAINT -	
MONTICELLO MERCANTILE CO	15215	C312075	03/18/2024	03/27/2024	24.54	MISC HARDWARE	104565.275 - Golf IRRIGATION REPAI	
MONTICELLO MERCANTILE CO	15215	C312258	03/20/2024	03/27/2024	6.39	SANDBELT	104565.250 - Golf EQUIPMENT	
MONTICELLO MERCANTILE CO	15215	C312295	03/20/2024	03/27/2024	18.64	REFRIG TUBE/YARDSTICK	104565.275 - Golf IRRIGATION REPAI	
MONTICELLO MERCANTILE CO	15215	C312330	03/21/2024	03/27/2024	19.56	SUPPLIES TO REPLACE WINDOW SCREENS AD	104140.610 - Admin MISCELLANEOU	
MONTICELLO MERCANTILE CO	15215	C312332	03/21/2024	03/27/2024	4.29	UTILITY KNIFE	104140.610 - Admin MISCELLANEOU	
MONTICELLO MERCANTILE CO	15215	C312351	03/21/2024	03/27/2024	26.27	SUPPLIES TO FIX ADMIN SCREENS	104140.250 - Admin SUPP & MAINT -	
MONTICELLO MERCANTILE CO	15215	C312831	03/27/2024	03/27/2024	62.45	TRAPS FOR BALLFIELDS AND VETERANS PARK	104510.250 - Parks SUPP & MAINT - E	
MONTICELLO MERCANTILE CO	15215	E31792	03/13/2024	03/27/2024	51.98	BATTERIES	534753.255 - Sanitation MAINTANANC	
MONTICELLO MERCANTILE CO	15215	E31818	03/18/2024	03/27/2024	10.00	INTERNET FOR IP WELL CAMERA	514751.610 - Water MISCELLANEOUS	
					\$321.55			
					\$416.27			
MOTOR PARTS COMPANY	15176	565190	02/23/2024	03/11/2024	14.04	PROPANE	534753.250 - Sanitation SUPP & MAIN	
MOTOR PARTS COMPANY	15176	565327	02/27/2024	03/11/2024	8.39	HD 50/50	534753.250 - Sanitation SUPP & MAIN	
					\$22.43			
MOTOR PARTS COMPANY	15216	565449	03/01/2024	03/27/2024	16.98	2.5 DEF/GLOVES	534753.250 - Sanitation SUPP & MAIN	
MOTOR PARTS COMPANY	15216	565595	03/05/2024	03/27/2024	180.49	BATTERY	104410.250 - Streets SUPP & MAINT -	
MOTOR PARTS COMPANY	15216	565597	03/05/2024	03/27/2024	120.64	BATTERY	104410.250 - Streets SUPP & MAINT -	
MOTOR PARTS COMPANY	15216	565867	03/12/2024	03/27/2024	68.99	AIR HOSE	104565.270 - Golf BUILDING MAINT	
MOTOR PARTS COMPANY	15216	565867	03/12/2024	03/27/2024	146.61	SHOP TOWELS/BOLT	104565.275 - Golf IRRIGATION REPAI	
MOTOR PARTS COMPANY	15216	565880	03/12/2024	03/27/2024	52.99	IMPACT SOCKET	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	565885	03/13/2024	03/27/2024	228.92	FRT AXLE SHAFT/V-BELT	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	565943	03/14/2024	03/27/2024	26.99	INSPECTION MIRROR	514751.250 - Water SUPPLY/MAINT &	
MOTOR PARTS COMPANY	15216	565971	03/15/2024	03/27/2024	-90.31	FRT AXLE SHAFT/FUEL LINE RET	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	566027	03/18/2024	03/27/2024	73.68	MIRROR HEAD/OIL GUN/FUEL FILTER	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	566052	03/18/2024	03/27/2024	116.99	TRAILER JACK FOR WATER TRAILER	104565.275 - Golf IRRIGATION REPAI	
MOTOR PARTS COMPANY	15216	566071	03/19/2024	03/27/2024	-33.31	WARRANTY RETURN	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	566072	03/19/2024	03/27/2024	33.31	MIRROR	104565.250 - Golf EQUIPMENT	
MOTOR PARTS COMPANY	15216	566088	03/19/2024	03/27/2024	239.04	SPARK PLUGS/OIL FILTERS/HOSE FITTINGS/RE	104565.250 - Golf EQUIPMENT	
					\$1,182.01			
					\$1,204.44			
MOUNTAINLAND SUPPLY COMPA	15177	S105634963.001	03/04/2024	03/11/2024	9,085.17	SENSUS REGISTER KITS/SENSUS 4 AND 2 OMN	514751.266 - Water SUPP & MAINT DI	
MOUNTAINLAND SUPPLY COMPA	15177	S105774999.001	03/01/2024	03/11/2024	2,100.00	PARTS FOR GOLF COURSE PUMPS	104565.275 - Golf IRRIGATION REPAI	
MOUNTAINLAND SUPPLY COMPA	15177	S105950249.001	03/01/2024	03/11/2024	3,500.00	TURBINE REPAIR	514751.265 - Water SUPP & MAINT W	
MOUNTAINLAND SUPPLY COMPA	15177	S105984517.001	03/04/2024	03/11/2024	1,998.01	GOLF COURSE PUMPS	104565.275 - Golf IRRIGATION REPAI	
MOUNTAINLAND SUPPLY COMPA	15177	S106001370.001	03/04/2024	03/11/2024	12.94	INSULATED AND DIPPED GLOVES	514751.250 - Water SUPPLY/MAINT &	
MOUNTAINLAND SUPPLY COMPA	15177	S106001662.001	03/04/2024	03/11/2024	47.64	BRASS NIPPLE	514751.266 - Water SUPP & MAINT DI	
MOUNTAINLAND SUPPLY COMPA	15177	S106002249.001	03/04/2024	03/11/2024	4.70	GAL TEE	104410.250 - Streets SUPP & MAINT -	
					\$16,748.46			
MOUNTAINLAND SUPPLY COMPA	15217	S106022118.001	03/13/2024	03/27/2024	243.30	GASKETS FOR COURSE PUMPS	104565.275 - Golf IRRIGATION REPAI	
MOUNTAINLAND SUPPLY COMPA	15217	S106046242.001	03/26/2024	03/27/2024	255.83	JUNIPER ARCHER 2 BATTERY	514751.610 - Water MISCELLANEOUS	
					\$499.13			
					\$17,247.59			
MOWER, AMBER	15218	Refund: 195360	03/20/2024	03/27/2024	91.30	Refund: 195360 - MOWER, AMBER	511311 - Accounts Receivable	
					\$91.30			
MOWER, DANIEL	15178	RFD 195897.030	03/07/2024	03/11/2024	56.33	Deposit Refund: 195897 - MOWER, DANIEL	512230 - Customer Deposits	
					\$56.33			

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OFFICE ETC	15179	501102	02/22/2024	03/11/2024	3.73	TONER	104140.250 - Admin SUPP & MAINT -	
OFFICE ETC	15179	501185	02/26/2024	03/11/2024	11.27	TONER	104140.250 - Admin SUPP & MAINT -	
					<u>\$15.00</u>			
					\$15.00			
PACKARD WHOLESALE CO.	15180	3002083	02/21/2024	03/11/2024	40.44	MULTIFOLD TOWELS	104410.250 - Streets SUPP & MAINT -	
					<u>\$40.44</u>			
PALMER, JACOB & BRIANNA	15181	RFD 195484.030	03/05/2024	03/11/2024	11.99	Deposit Refund: 195484 - PALMER, JACOB & BRIANNA	512230 - Customer Deposits	
					<u>\$11.99</u>			
PEHP LTD Program Attn: LTD Paym	15182	01/27-02/24/24	03/11/2024	03/11/2024	202.87	DEFERRED HEALTH INSURANCE	101563 - Health Insurance clearing	
					<u>\$202.87</u>			
PIPEVIEW SERVICES	15219	11669	02/12/2024	03/27/2024	6,270.26	VIDEO PRE INSPECTION	531610 - Construction in progress	
					<u>\$6,270.26</u>			
PRIMUS LAW	15198	PR030824-5115	03/13/2024	03/13/2024	326.71	Wage Garnishment	102231 - Advance & Other W/H	
PRIMUS LAW	15235	PR032224-5115	03/27/2024	03/28/2024	324.90	Wage Garnishment	102231 - Advance & Other W/H	
					<u>\$651.61</u>			
PUBLIC EMPLOYEE HEALTH PLAN	15196	02/01-02/29/24	03/11/2024	03/11/2024	21,070.84	ACTIVE EMPLOYEE PREMIUM	101563 - Health Insurance clearing	
PUBLIC EMPLOYEE HEALTH PLAN	15236	03/01 - 03/31/24	03/29/2024	03/29/2024	10,535.42	ACTIVE EMPLOYEE PREMIUM	101563 - Health Insurance clearing	
					<u>\$31,606.26</u>			
PVS DX INC	15220	DE74000081-24	02/29/2024	03/27/2024	56.00	CHLORINE	514751.265 - Water SUPP & MAINT W	
					<u>\$56.00</u>			
R & R PRODUCTS, INC	15221	CD2881922	03/08/2024	03/27/2024	642.95	BEDKNIVES/SCREWS	104565.250 - Golf EQUIPMENT	
					<u>\$642.95</u>			
RODRIGUEZ-DAVALOS, MANUEL I	15222	245200091 03/20/	03/20/2024	03/27/2024	30.00	OVER PAYMENT	104121.220 - Court STATE FINES & F	
					<u>\$30.00</u>			
SAN JUAN COUNTY LANDFILL OP	15223	SJCL CONTRAC	02/29/2024	03/27/2024	18.00	SMALL TIRE ON RIM X 3 02/06	534753.267 - Sanitation CONTRACTE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL CONTRAC	02/29/2024	03/27/2024	177.00	59 TIRES 02/06	534753.267 - Sanitation CONTRACTE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL CONTRAC	02/29/2024	03/27/2024	341.44	7.76 TN 02/06	534753.267 - Sanitation CONTRACTE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	9.00	3 TIRES 02/20	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	10.00	LG ELECTRONIC ITEM	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	10.00	MATTRESS OR BOX SPRING 02/26	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	311.52	7.08 TN 02/16	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	315.92	7.18 TN 02/26	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	324.28	7.37 TN 02/09	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	338.36	7.69 TN 02/02	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	341.88	7.77 TN 02/21	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	352.44	8.01 TN 02/07	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	359.04	8.16 TN 02/28	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	361.68	8.22 TN 02/12	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	393.36	8.94 TN 02/14	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	395.56	8.99 TN 02/05	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	412.28	9.37 TN 02/23	534753.268 - Sanitation TIPPAGE FEE	
SAN JUAN COUNTY LANDFILL OP	15223	SJCL TIPPAGE F	02/29/2024	03/27/2024	436.04	9.91 TN 02/20	534753.268 - Sanitation TIPPAGE FEE	
					<u>\$4,907.80</u>			
					\$4,907.80			

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SAN JUAN COUNTY ROAD DEPT.	15183	5428R	02/26/2024	03/11/2024	300.00	WELDING CLASS	104410.230 - Streets TRAVEL & TRAIN	
SAN JUAN COUNTY ROAD DEPT.	15224	46906	02/01/2024	03/27/2024	886.26	SERVICE #305	534753.250 - Sanitation SUPP & MAIN	
SAN JUAN COUNTY ROAD DEPT.	15224	47995	02/05/2024	03/27/2024	133.06	FUEL AIRPORT LOADER W/DIESEL	104460.253 - Airport AIRPORT GASOL	
					\$1,019.32			
					\$1,319.32			
SAN JUAN COUNTY SHERIFF'S O	15184	FEB24MPD	02/28/2024	03/11/2024	589.19	SPEED SHIFTS	104210.350 - Police CONTRACTED LA	
					\$589.19			
SAN JUAN RECORD	15185	MCITY0224	02/29/2024	03/11/2024	348.00	VACANCY ADS	104150.455 - Non Dept ADVERTISING	
					\$348.00			
SIMON, JEFF	15186	021324JS	02/13/2024	03/11/2024	246.72	1/2 RENTAL CAR AT TRAINING	104566.230 - Pro Shop TRAVEL & TRA	
					\$246.72			
SOUTHEASTERN UTAH DISTRICT	15225	#1730, 1731	03/01/2024	03/27/2024	30.00	LAB SAMPLES	514751.450 - Water WATER SAMPLES	
					\$30.00			
STATE OF UT/DIV WATER RIGHTS	15187	09-03	03/11/2024	03/11/2024	50.00	WATER RIGHT TO BE SEGREGATED 09-3	514751.210 - Water DUES, SUBSCRIP	
STATE OF UT/DIV WATER RIGHTS	15187	09-2212	03/11/2024	03/11/2024	50.00	WATER RIGHT TO BE SEGREGATED 09-2212	514751.210 - Water DUES, SUBSCRIP	
					\$100.00			
STATE OF UT/DIV WATER RIGHTS	15226	09-3	03/22/2024	03/27/2024	50.00	WATER RIGHT TO BE SEGREGATED 09-3	514751.210 - Water DUES, SUBSCRIP	
					\$150.00			
STOTZ EQUIPMENT	15227	P90611	03/19/2024	03/27/2024	3,093.06	PARTS	104565.250 - Golf EQUIPMENT	
					\$3,093.06			
TAYLOR MADE GOLF COMPANY, I	15188	37189895	02/20/2024	03/11/2024	379.74	SPEEDSOFT BALLS	104566.482 - Pro Shop MERCHANDIS	
TAYLOR MADE GOLF COMPANY, I	15188	37192729	02/21/2024	03/11/2024	5,098.89	CLUBS	104566.482 - Pro Shop MERCHANDIS	
TAYLOR MADE GOLF COMPANY, I	15188	37206036	02/27/2024	03/11/2024	94.94	SPEEDSOFT BALLS	104566.482 - Pro Shop MERCHANDIS	
TAYLOR MADE GOLF COMPANY, I	15188	37213195	02/27/2024	03/11/2024	141.74	HATS	104566.482 - Pro Shop MERCHANDIS	
					\$5,715.31			
TAYLOR MADE GOLF COMPANY, I	15228	37256276	03/14/2024	03/27/2024	1,021.88	clubs	104566.482 - Pro Shop MERCHANDIS	
					\$6,737.19			
THE ADVENTURE ZONE	15189	25	03/05/2024	03/11/2024	3,250.00	KIDS RIDES	254540 - Community Events (City TRT)	25-2
					\$3,250.00			
THE PUBLIC GROUP	15190	1615857	02/29/2024	03/11/2024	17.50	PROCEEDS FROM SALES OF ASSETS	103640 - Proceeds from sales of assets	
					\$17.50			
TOWNCLOUD, INC	15191	4190	03/01/2024	03/11/2024	50.00	MONTHLY SUBSCRIPTION	104140.210 - Admin DUES, SUBSCRI	
TOWNCLOUD, INC	15229	4217	03/27/2024	03/27/2024	50.00	MONTHLY SUBSCRIPTION	104140.210 - Admin DUES, SUBSCRI	
					\$100.00			
TURF EQUIPMENT & IRRIGATION	15230	3021678-00	03/13/2024	03/27/2024	187.74	BLADES/FILTERS/CHOKE CONTROL ASM	104565.250 - Golf EQUIPMENT	
TURF EQUIPMENT & IRRIGATION	15230	3021678-01	03/18/2024	03/27/2024	131.18	BLADES/CHOKE CONTROL ASM	104565.250 - Golf EQUIPMENT	
					\$318.92			
					\$318.92			
U.S. POSTMASTER/MONTICELLO	15192	030124JC	03/01/2024	03/11/2024	100.00	YEARLY POST OFFICE BOX FEE	104121.240 - Court OFFICE SUPPLIE	
					\$100.00			

**Monticello City
Check Register
All Bank Accounts - 03/09/2024 to 04/08/2024**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
UNIQUE CREATIONS & GIFTS	15231	273870	03/14/2024	03/27/2024	60.00	LOCAL CORNER SIGN	104160.554 - Visitor Center MISCELLA	
					\$60.00			
UPPER CASE PRINTING, INK.	15193	1501	02/28/2024	03/11/2024	410.00	WINDOW ENVELOPES FOR BILLING	104140.240 - Admin OFFICE SUPPLIE	
					\$410.00			
UPS	15194	0000X73283084	02/24/2024	03/11/2024	33.62	SHIPPING FOR WATER SAMPLES	514751.450 - Water WATER SAMPLES	
UPS	15232	0000X73283104	03/09/2024	03/27/2024	49.65	SHIPPING FOR WATER SAMPLES	514751.450 - Water WATER SAMPLES	
UPS	15232	0000X73283114	03/16/2024	03/27/2024	36.31	SHIPPING FOR WATER SAMPLES	514751.450 - Water WATER SAMPLES	
					\$85.96			
					\$119.58			
UTAH DIVISION OF FINANCE	15233	17 - 2006 Shop C	03/13/2024	03/27/2024	10,000.00	Principal - 2006 Shop Construction	542510.2 - 2006 MBA Lease Revenue r	
					\$10,000.00			
UTAH STATE TREASURER	15195	FEBRUARY 2024	03/04/2024	03/11/2024	6,550.71	FEBRUARY REPORTING	104121.220 - Court STATE FINES & F	
					\$6,550.71			
					\$217,104.11			

Monticello City
Standard Financial Report
10 10 General Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking General Zions	(1,301,771.68)	150,970.00	(1,064,789.79)
1120 PTIF 1109 General Savings	1,512,377.90	(150,000.00)	1,525,767.04
1122 PTIF 1710 Road C Fund	673,041.90	0.00	605,187.59
1125 PTIF 8568 Transportation Tax	326,473.51	0.00	423,324.54
1126 PTIF 8567 Local Option Hwy Tax	194,886.54	0.00	233,850.60
1127 PTIF 3721 Fire trust	29,532.29	0.00	29,532.29
1131 PTIF 5581 Road Bond Repayment	31.63	0.00	32.65
1132 PTIF 8569 ZAP TAX	92,258.11	0.00	124,007.23
1133 PTIF 8570 Transient Room Tax	243,028.07	0.00	290,046.55
1134 PTIF 8716 Parks & Beautification Committee Funds	13,253.93	0.00	2,255.79
1175 Undeposited receipts	72,326.31	149.94	(41,498.34)
1191.1 Restricted cash	679,937.85	0.00	679,937.85
1191.2 Restricted cash offset	(679,937.85)	0.00	(679,937.85)
Total Cash and cash equivalents	1,855,438.51	1,119.94	2,127,716.15
Receivables			
1311 Accounts Receivable	10,629.50	0.00	7,944.50
1355 Installment receivable	9,749.00	0.00	3,899.00
1411 A/R - Due from other governments	172,332.44	0.00	172,332.44
1412 A/R - C Road Fund	30,111.46	0.00	30,111.46
1413 A/R - Property Tax	282,792.00	0.00	282,792.00
1413.1 A/R - Delinquent property taxes	25,031.85	0.00	25,031.85
Total Receivables	530,646.25	0.00	522,111.25
Other current assets			
1562 Workmans comp clearing	0.00	0.00	8,131.51
1563 Health Insurance clearing	0.00	0.00	(4,780.56)
1575 Sportsman Credit Clearing	1,082.08	0.00	3,499.69
Total Other current assets	1,082.08	0.00	6,850.64
Total Current Assets	2,387,166.84	1,119.94	2,656,678.04
Total Assets:	2,387,166.84	1,119.94	2,656,678.04
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(117,444.24)	0.00	(28,790.34)
2211 Wages Payable	(22,003.58)	0.00	8,701.97
2212 Payroll Liability Clearing	(20,833.84)	0.00	0.00
2221 FICA/FWT Withholding	(14,985.91)	0.00	(39,248.03)
2222 State Tax Withholding	(7,573.65)	0.00	(7,351.58)
2223 State Retirement Withholding	(4,628.05)	0.00	(35,757.16)
2224 Consecro & Liberty health insurance	0.00	0.00	(1,745.04)
2225 PEHP Health Insurance	0.00	0.00	(4,788.30)
2315 Golf Sales Tax	(11,010.86)	0.00	(0.32)
2316 Swimming Pool Sales Tax	(505.71)	0.00	(9.56)
2317 Welcome Center Sales Tax	(275.42)	0.00	(56.57)
2320 Bail held in trust	(9,887.50)	0.00	(5,366.45)
Total Current liabilities	(209,148.76)	0.00	(114,411.38)
Deferred revenue			
2340 Deferred revenue	(9,749.00)	0.00	(3,899.00)
2340.1 Deferred revenue - ARPA	(233,032.00)	0.00	(233,032.00)
2341 Deferred property tax	(282,792.00)	0.00	(282,792.00)
2341.1 Deferred delinquent property tax	(25,031.85)	0.00	(25,031.85)
Total Deferred revenue	(550,604.85)	0.00	(544,754.85)
Long-term liabilities			
2500 Compensated absence liability	(44,340.55)	0.00	(44,340.55)
2500.2 Accrued comp payable offset	44,340.55	0.00	44,340.55
2520.1 2019 Yamaha lease issued	(60,757.54)	0.00	(60,757.54)
2520.2 2019 Yamaha lease repaid	33,579.14	0.00	39,038.60
2520.3 2019 Yamaha Lease current	(27,178.40)	0.00	(27,178.40)
2520.4 2019 Yamaha Lease current offset	27,178.40	0.00	27,178.40
2521.1 2020 Yamaha lease issued	(61,183.62)	0.00	(61,183.62)

Monticello City
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	Prior Year Actual	Current Period Actual	Current Year Actual
2521.2 2021 Yamaha lease repaid	28,801.51	0.00	35,890.59
2521.3 2020 Yamaha Lease current	(12,517.66)	0.00	(12,517.66)
2521.4 2020 Yamaha Lease current offset	12,517.66	0.00	12,517.66
2599 GLTD offset	59,560.51	0.00	47,011.97
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(759,753.61)	0.00	(659,166.23)
Equity - Paid in / Contributed			
2966.1 Transportation reserve	(578,525.00)	0.00	(578,525.00)
2966.2 Transportation reserve offset	578,525.00	0.00	578,525.00
2968.1 TRT Restricted Reserve	(101,412.85)	0.00	(101,412.85)
2968.2 TRT reserve offset	101,412.85	0.00	101,412.85
2981 Fund balance	(1,627,413.23)	(1,119.94)	(1,997,511.81)
Total Equity - Paid in / Contributed	(1,627,413.23)	(1,119.94)	(1,997,511.81)
Total Liabilities and Fund Equity	(2,387,166.84)	(1,119.94)	(2,656,678.04)
Total Net Position	0.00	0.00	0.00

Monticello City
Standard Financial Report
10 10 General Fund - 07/01/2023 to 04/08/2024
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 Property Tax	289,356.75	0.00	318,919.59	335,000.00	318,000.00
3130 Sales & Use Tax	480,561.33	0.00	362,387.93	480,000.00	460,000.00
3132 Energy Sales & Use Tax	170,995.83	0.00	126,390.51	150,000.00	160,000.00
3133 Transportation Sales Tax	113,469.47	0.00	85,296.05	85,000.00	90,000.00
3134 Sales Tax for Local Transportation	43,210.40	0.00	32,312.69	30,000.00	38,000.00
3135 Zap Tax	37,775.81	0.00	28,431.43	22,000.00	33,000.00
3140 Cable TV Franchise Tax	1,609.17	0.00	1,535.88	2,000.00	2,000.00
3141 Telecommunication Franchise Tax	13,189.08	0.00	9,282.67	18,000.00	12,000.00
3149 Transient RoomTax from County	0.00	0.00	0.00	30,000.00	0.00
3150 City Transient Room Tax	51,743.31	0.00	38,593.68	40,000.00	44,000.00
Total Taxes	1,201,911.15	0.00	1,003,150.43	1,192,000.00	1,157,000.00
Licenses and permits					
3220 Business Licenses	12,342.00	50.00	16,635.00	12,000.00	17,000.00
3221 Building Permits/Inspections	17,564.60	0.00	20,280.65	16,000.00	20,000.00
3225 Animal License	40.00	0.00	0.00	80.00	0.00
3226 Animal Shelter Fees	0.00	0.00	0.00	50.00	0.00
3227 Ordinance Fees	0.00	0.00	0.00	0.00	50.00
Total Licenses and permits	29,946.60	50.00	36,915.65	28,130.00	37,050.00
Intergovernmental revenue					
3312 Cares Act Revenue	(22,064.14)	0.00	0.00	0.00	0.00
3340 State Grants	4,449.00	0.00	0.00	0.00	0.00
3356 Class C Roads	129,812.97	0.00	178,693.27	120,000.00	120,000.00
3375 Transportation District Grants	0.00	0.00	124,000.00	0.00	124,000.00
3378 School Dist. Recreation Grants	18,147.00	0.00	0.00	18,000.00	18,000.00
Total Intergovernmental revenue	130,344.83	0.00	302,693.27	138,000.00	262,000.00
Charges for services					
3430 Curb & Gutter Revenue	0.00	0.00	279.00	0.00	279.00
3431 Rental Income	7,400.00	0.00	5,750.00	7,000.00	7,000.00
3432 Airport Lease Revenue	1,235.00	0.00	2,735.00	3,735.00	3,735.00
3433 Airport Fuel Sales	13,319.91	0.00	0.00	0.00	0.00
3440 Adminstrative Fees	750.00	0.00	500.00	45,000.00	2,000.00
3441 New Utility Account Set Up	275.00	0.00	50.00	350.00	50.00
3471 Recreation Revenue	19,620.00	0.00	15,407.50	18,000.00	18,000.00
3472 Park Revenue	1,520.00	0.00	64.25	1,500.00	100.00
3473 Swimming Pool Revenue	10,282.03	0.00	5,714.51	10,000.00	10,000.00
3474 Golf Course Rounds	280,361.92	0.00	168,105.73	270,000.00	270,000.00
3475 Golf Tournament revenue	(3,380.10)	0.00	(1,585.04)	0.00	0.00
3476 Golf Course F&B	34,889.41	0.00	22,335.89	32,000.00	32,000.00
3477 Golf Course Merchandise	93,622.47	0.00	68,283.39	85,000.00	85,000.00
3478 Driving Range Revenue	5,590.18	0.00	3,714.68	5,000.00	5,000.00
3479 Visitor Center Merchandise	15,009.18	140.00	11,686.15	14,000.00	14,000.00
Total Charges for services	480,495.00	140.00	303,041.06	491,585.00	447,164.00
Fines and forfeitures					
3510 Court Fines/Forfeit	286,112.93	780.00	172,889.80	225,000.00	225,000.00
Total Fines and forfeitures	286,112.93	780.00	172,889.80	225,000.00	225,000.00
Interest revenue					
3610 Interest Income	90,664.01	0.00	82,583.67	18,000.00	136,000.00
3611 Interest Income C road	21,922.21	0.00	19,853.70	4,000.00	31,000.00
Total Interest revenue	112,586.22	0.00	102,437.37	22,000.00	167,000.00
Miscellaneous revenue					
3640 Proceeds from sales of assets	451.00	0.00	233.62	5,000.00	1,000.00
3690 Miscellaneous Revenue	6,527.39	0.00	10,154.23	4,000.00	10,000.00
3692 Visitor Center Revenue	2,294.85	0.00	3,000.00	3,000.00	3,000.00
3693 Donations	7,961.31	149.94	2,692.45	1,200.00	3,000.00
3694 Visitor Center OHV permits	1,710.00	0.00	0.00	0.00	0.00
Total Miscellaneous revenue	18,944.55	149.94	16,080.30	13,200.00	17,000.00
Total Revenue:	2,260,341.28	1,119.94	1,937,207.88	2,109,915.00	2,312,214.00
Expenditures:					
General government					
Court					

Monticello City
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4121.110 Court SALARIES & WAGES	13,136.98	0.00	9,757.32	13,000.00	13,225.00
4121.130 Court EMPLOYEE BENEFITS	1,058.77	0.00	761.92	1,900.00	1,050.00
4121.220 Court STATE FINES & FORFEITURES	119,033.37	0.00	91,443.73	98,000.00	105,000.00
4121.230 Court TRAVEL and TRAINING	534.64	0.00	0.00	500.00	500.00
4121.240 Court OFFICE SUPPLIES	94.00	0.00	225.00	225.00	225.00
4121.250 Court SUPP & MAINT - EQUIP	0.00	0.00	0.00	150.00	150.00
4121.310 Court PROFESSIONAL/TECHNICAL	25,597.19	0.00	26,946.24	46,000.00	37,500.00
4121.350 Court CONTRACTED SERVICES	2,560.00	0.00	0.00	0.00	0.00
Total Court	162,014.95	0.00	129,134.21	159,775.00	157,650.00
Administrative					
4140.110 Admin SALARIES & WAGES	168,402.34	0.00	135,450.43	175,000.00	180,000.00
4140.120 Admin ELECTIONS	77.00	0.00	26.60	5,000.00	12,000.00
4140.125 Admin MAYOR/COUNCIL EXPENSE	2,744.83	0.00	207.16	5,000.00	5,000.00
4140.130 Admin EMPLOYEE BENEFITS	66,810.80	0.00	41,990.63	56,000.00	60,000.00
4140.210 Admin DUES, SUBSCRIPTIONS, BOOKS	27,060.82	0.00	23,531.86	23,000.00	24,000.00
4140.220 Admin PUBLIC NOTICES	1,000.06	0.00	791.30	1,500.00	1,750.00
4140.230 Admin TRAVEL and TRAINING	13,617.75	0.00	9,418.84	10,000.00	15,000.00
4140.240 Admin OFFICE SUPPLIES	9,441.09	0.00	7,755.69	8,000.00	9,000.00
4140.241 Admin BANK SERVICE CHARGES	24,583.22	0.00	17,419.80	23,000.00	25,000.00
4140.250 Admin SUPP & MAINT - EQUIP	8,195.78	0.00	5,539.27	5,000.00	6,000.00
4140.252 Admin FUEL	97.74	0.00	293.40	225.00	400.00
4140.280 Admin UTILITIES	20,359.63	0.00	17,740.46	23,000.00	23,000.00
4140.510 Admin INSURANCE	102,901.79	0.00	101,704.66	105,000.00	105,000.00
4140.610 Admin MISCELLANEOUS	9,567.91	0.00	1,829.22	2,000.00	2,000.00
Total Administrative	454,860.76	0.00	363,699.32	441,725.00	468,150.00
Non-Departmental					
4150.250 Non Dept UDOT SAFE ROUTES GRANT	3,900.00	0.00	0.00	0.00	0.00
4150.350 Non Dept CONTRACTED SERVICES/BLDG I	604.50	0.00	11,107.03	2,250.00	12,000.00
4150.455 Non Dept ADVERTISING/MARKETING	(1,818.84)	0.00	1,632.59	1,500.00	1,500.00
4150.470 Non Dept COMMUNITY CENTER	81.53	0.00	0.00	600.00	600.00
4150.551 Non Dept ECONOMIC DEVELOPMENT	5,533.09	0.00	739.16	65,438.00	1,000.00
4150.552 Non Dept PROFESSIONAL/TECHNICAL	30,929.75	0.00	30,143.99	40,000.00	40,000.00
4150.553 Non Dept CODE ENFORCEMENT	61.16	0.00	16.69	250.00	250.00
4150.554 Non Dept EMPLOYEE/VOLUNTEER APPREC	0.00	0.00	3,144.51	0.00	3,600.00
4150.560 Non Dept EQUIPMENT	292.90	0.00	5,322.35	8,000.00	12,000.00
Total Non-Departmental	39,584.09	0.00	52,106.32	118,038.00	70,950.00
Visitor Center					
4160.110 Visitor Center SALARIES & WAGES	25,601.03	0.00	20,469.52	28,500.00	28,500.00
4160.130 Visitor Center EMPLOYEE BENEFITS	2,070.29	0.00	1,581.95	2,250.00	2,250.00
4160.250 Visitor Center SUPPLIES MAINTENANCE & E	1,076.72	0.00	1,213.17	1,000.00	1,000.00
4160.280 Visitor Center UTILITIES	7,197.49	0.00	5,539.81	7,000.00	7,250.00
4160.481 Visitor Center FOODS and BEVERAGES	676.58	0.00	271.06	750.00	750.00
4160.482 Visitor Center MERCHANDISE	8,261.72	0.00	10,440.09	9,000.00	12,000.00
4160.554 Visitor Center MISCELLANEOUS	1,752.36	0.00	1,594.15	2,000.00	2,000.00
4160.555 Visitor Center OHV permits	1,647.00	0.00	0.00	0.00	0.00
Total Visitor Center	48,283.19	0.00	41,109.75	50,500.00	53,750.00
Total General government	704,742.99	0.00	586,049.60	770,038.00	750,500.00
Public safety					
Police					
4210.350 Police CONTRACTED LABOR	232,710.00	0.00	122,889.19	244,600.00	244,600.00
Total Police	232,710.00	0.00	122,889.19	244,600.00	244,600.00
Fire					
4220.110 Fire SALARIES & WAGES	15,577.64	0.00	16,711.24	16,000.00	17,000.00
4220.130 Fire EMPLOYEE BENEFITS	1,720.09	0.00	1,787.00	2,750.00	2,000.00
4220.230 Fire TRAVEL and TRAINING	491.00	0.00	0.00	500.00	500.00
4220.250 Fire SUPP & MAINT - EQUIP	16,116.84	0.00	1,253.78	12,500.00	12,500.00
4220.252 Fire FUEL	790.14	0.00	457.33	1,000.00	1,000.00
4220.280 Fire UTILITIES	1,392.33	0.00	828.18	1,250.00	1,500.00
4220.610 Fire MISCELLANEOUS	1,550.67	0.00	449.74	1,500.00	1,500.00
Total Fire	37,638.71	0.00	21,487.27	35,500.00	36,000.00
Total Public safety	270,348.71	0.00	144,376.46	280,100.00	280,600.00
Highways and public improvements					
Highways					

Monticello City
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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4410.010 Streets Local Option Highway Tax SALARIES	(2,006.76)	0.00	0.00	1,000.00	1,000.00
4410.110 Streets SALARIES & WAGES	67,806.97	0.00	49,568.99	68,250.00	68,250.00
4410.130 Streets EMPLOYEE BENEFITS	36,814.66	0.00	30,863.47	39,077.00	39,077.00
4410.230 Streets TRAVEL & TRAINING	0.00	0.00	300.00	250.00	250.00
4410.250 Streets SUPP & MAINT - EQUIP	16,964.67	0.00	10,321.78	7,500.00	9,000.00
4410.252 Streets FUEL	9,696.77	0.00	2,730.18	7,000.00	7,000.00
4410.280 Streets UTILITIES	41,675.81	0.00	28,446.29	38,000.00	38,000.00
4410.310 Class C - PROFESSIONAL/TECHNICAL	6,523.38	0.00	6,320.00	500.00	3,200.00
4410.480 Class C - SIGNS	620.15	0.00	637.08	1,200.00	1,200.00
4410.481 Class C - HARDSURFACE MATERIAL	4,086.50	0.00	9,546.25	8,000.00	10,000.00
4410.482 Class C - BASE MATERIAL	150.00	0.00	0.00	1,000.00	1,000.00
4410.610 Streets MISCELLANEOUS	792.06	0.00	790.30	1,000.00	1,000.00
4410.740 Class C - SIDEWALK	6,021.68	0.00	0.00	6,000.00	6,000.00
4415.481 Class C Maintenance	54,511.58	0.00	274,355.83	65,000.00	275,000.00
4415.740 Class C Capital outlay	0.00	0.00	0.00	45,000.00	0.00
Total Highways	243,657.47	0.00	413,880.17	288,777.00	459,977.00
Airport					
4460.110 Airport SALARIES & WAGES	7,108.99	0.00	8,277.70	13,500.00	13,500.00
4460.130 Airport EMPLOYEE BENEFITS	3,628.28	0.00	3,658.01	5,000.00	5,000.00
4460.210 Airport DUES, SUBSCRIPTIONS, BOOKS	0.00	0.00	214.20	400.00	400.00
4460.250 Airport SUPP & MAINT - EQUIP	1,636.49	0.00	1,892.46	7,500.00	3,000.00
4460.253 Airport AIRPORT GASOLINE	26,048.97	0.00	408.71	0.00	0.00
4460.280 Airport UTILITIES	5,148.21	0.00	4,926.27	5,500.00	6,000.00
4460.310 Airport PROFESSIONAL/TECHNICAL	2,861.37	0.00	0.00	3,500.00	17,000.00
4460.350 Airport CONTRACTED SERVICES	4,000.00	0.00	17,250.00	2,400.00	19,250.00
4460.610 Airport MISCELLANEOUS	797.50	0.00	7.29	1,000.00	1,000.00
Total Airport	51,229.81	0.00	36,634.64	38,800.00	65,150.00
Total Highways and public improvements	294,887.28	0.00	450,514.81	327,577.00	525,127.00
Parks, Recreation, and Pool					
Parks					
4510.110 Parks SALARIES & WAGES	13,029.50	0.00	6,955.28	13,600.00	8,500.00
4510.112 Parks SEASONAL SALARIES & WAGES	10,593.90	0.00	20,149.56	12,000.00	23,000.00
4510.130 Parks EMPLOYEE BENEFITS	8,585.04	0.00	3,570.45	9,500.00	4,000.00
4510.250 Parks SUPP & MAINT - EQUIP	14,116.02	0.00	2,774.42	5,000.00	5,000.00
4510.252 Parks FUEL	110.90	0.00	0.00	0.00	0.00
4510.280 Parks UTILITIES	7,818.01	0.00	5,788.16	7,000.00	7,500.00
4510.510 Parks CONTRACTED LABOR	75.00	0.00	1,300.00	500.00	3,000.00
4510.610 Parks MISCELLANEOUS	891.61	0.00	165.74	550.00	550.00
4510.740 Parks CAPITAL OUTLAY	685.74	0.00	0.00	2,300.00	0.00
Total Parks	55,905.72	0.00	40,703.61	50,450.00	51,550.00
Recreation					
4560.110 Rec SALARIES & WAGES	21,272.14	0.00	16,706.59	18,500.00	20,000.00
4560.112 Rec SEASON SALARIES & WAGES	60.47	0.00	1,018.69	10,000.00	10,000.00
4560.130 Rec EMPLOYEE BENEFITS	7,398.82	0.00	3,836.76	9,200.00	4,750.00
4560.220 Rec PUBLIC NOTICES	1,408.70	0.00	0.00	500.00	500.00
4560.230 Rec TRAVEL and TRAINING	1,592.22	0.00	1,619.46	1,250.00	1,250.00
4560.250 Rec SUPP & MAINT - EQUIP	2,756.23	0.00	105.15	0.00	1,500.00
4560.285 Rec PROGRAMS	25,710.19	0.00	11,927.67	12,000.00	8,000.00
4560.350 Rec CONTRACTED SERVICES	3,660.00	0.00	3,125.00	3,500.00	3,500.00
4560.610 Rec MISCELLANEOUS	1,778.13	0.00	1,518.49	2,000.00	2,000.00
Total Recreation	65,636.90	0.00	39,857.81	56,950.00	51,500.00
Pool					
4562.110 Pool SALARIES & WAGES	0.00	0.00	0.00	3,500.00	3,500.00
4562.112 Pool SEASONAL SALARIES & WAGES	14,605.88	0.00	9,816.93	14,000.00	16,300.00
4562.130 Pool EMPLOYEE BENEFITS	3,245.64	0.00	962.03	4,800.00	2,500.00
4562.230 Pool TRAVEL & TRAINING	0.00	0.00	715.00	500.00	750.00
4562.250 Pool MAINT & EQUIP	20,903.18	0.00	1,400.87	15,000.00	10,000.00
4562.280 Pool UTILITIES	17,996.15	0.00	16,423.27	17,000.00	18,000.00
4562.481 Pool FOODS & BEVERAGES	1,075.29	0.00	394.67	1,000.00	1,000.00
4562.550 Pool MBA LEASE PAYMENT	45,000.00	0.00	0.00	45,000.00	45,000.00
4562.610 Pool MISCELLANEOUS	374.61	0.00	234.51	500.00	500.00
Total Pool	103,200.75	0.00	29,947.28	101,300.00	97,550.00
Total Parks, Recreation, and Pool	224,743.37	0.00	110,508.70	208,700.00	200,600.00
Golf					

Monticello City
Standard Financial Report
10 10 General Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Golf Course Maintenance					
4565.110 Golf SUPER SALARIES & WAGES	50,164.81	0.00	16,086.46	53,250.00	25,750.00
4565.112 Golf SEASONAL SALARIES & WAGES	57,494.88	0.00	28,889.90	38,000.00	42,000.00
4565.130 Golf SUPER EMPLOYEE BENEFITS	33,559.78	0.00	7,014.19	37,500.00	19,000.00
4565.230 Golf TRAVEL & TRAINING	7,743.99	0.00	504.30	3,000.00	2,000.00
4565.249 Golf CART FLEET MAINTENANCE	4,617.82	0.00	(45.00)	1,500.00	1,500.00
4565.250 Golf EQUIPMENT	19,149.30	0.00	12,768.06	12,500.00	12,500.00
4565.251 Golf COURSE/BUILDING/OFFICE SUPPLIES	4,840.01	0.00	251.98	4,500.00	3,000.00
4565.252 Golf FUEL & DIESEL	22,270.20	0.00	8,409.79	14,000.00	14,000.00
4565.253 Golf OIL & LUBRICANTS	0.00	0.00	925.47	750.00	1,000.00
4565.270 Golf BUILDING MAINTENANCE	0.00	0.00	554.99	10,000.00	10,000.00
4565.275 Golf IRRIGATION REPAIR & MAINT	7,264.48	0.00	23,595.49	10,000.00	24,000.00
4565.280 Golf UTILITIES	23,907.65	0.00	15,054.67	22,000.00	22,000.00
4565.451 Golf FERTILIZER, CHEMICAL & SEED	9,479.39	0.00	1,247.40	15,000.00	5,000.00
4565.452 Golf SAND, SOIL & SOD	4,081.92	0.00	14,869.17	7,000.00	15,000.00
4565.610 Golf MISCELLANEOUS	3,952.76	0.00	611.65	2,500.00	2,500.00
4565.740 Golf Capital Outlay	4,649.36	0.00	0.00	5,000.00	0.00
Total Golf Course Maintenance	253,176.35	0.00	130,738.52	236,500.00	199,250.00
Pro Shop					
4566.110 Pro Shop SALARIES & WAGES	54,424.96	0.00	39,158.49	57,000.00	57,000.00
4566.114 Pro Shop Cares Act SEASONAL WAGES	(885.03)	0.00	0.00	0.00	0.00
4566.120 Pro Shop SEASONAL WAGES	16,508.93	0.00	11,041.90	21,000.00	21,000.00
4566.130 Pro Shop EMPLOYEE BENEFITS	21,779.35	0.00	17,555.39	25,000.00	25,000.00
4566.210 Pro Shop DUES, SUBSCRIPTIONS, BOOKS	1,855.99	0.00	651.16	2,500.00	2,000.00
4566.230 Pro Shop TRAVEL & TRAINING	230.00	0.00	2,435.92	3,000.00	3,500.00
4566.250 Pro Shop SUPPLIES MAINTENANCE & EQUI	5,831.34	0.00	1,953.52	4,000.00	4,000.00
4566.270 Pro Shop BUILDING MAINTENANCE	2,055.19	0.00	1,294.11	1,500.00	1,500.00
4566.455 Pro Shop ADVERTISING/MARKETING	4,269.87	0.00	1,837.00	3,500.00	3,500.00
4566.481 Pro Shop FOODS & BEVERAGES	20,927.04	0.00	13,758.67	22,000.00	22,000.00
4566.482 Pro Shop MERCHANDISE/CLUBS	71,153.23	0.00	41,021.20	60,000.00	60,000.00
4566.550 Pro Shop MBA LEASE PAYMENT	28,000.00	0.00	0.00	28,000.00	28,000.00
4566.690 Pro Shop MISCELLANEOUS	1,969.24	0.00	55.86	500.00	500.00
4566.810 Pro Shop DEBT SERVICE PRINCIPAL	19,049.27	0.00	12,548.54	23,000.00	23,000.00
4566.820 Pro Shop DEBT SERVICE INTEREST	3,199.00	0.00	1,609.45	6,000.00	6,000.00
Total Pro Shop	250,368.38	0.00	144,921.21	257,000.00	257,000.00
Total Golf	503,544.73	0.00	275,659.73	493,500.00	456,250.00
Transfers					
4840.2500 Transfer to Special Revenues 25 - TRT	40,000.00	0.00	0.00	30,000.00	30,000.00
Total Transfers	40,000.00	0.00	0.00	30,000.00	30,000.00
Total Expenditures:	2,038,267.08	0.00	1,567,109.30	2,109,915.00	2,243,077.00
Total Change In Net Position	222,074.20	1,119.94	370,098.58	0.00	69,137.00

Monticello City
Standard Financial Report
21 21 VMTE Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking VMTE Zions	384.13	0.00	384.13
1128 PTIF 4575 VMTE	6,789.01	0.00	7,007.81
Total Cash and cash equivalents	<u>7,173.14</u>	<u>0.00</u>	<u>7,391.94</u>
Total Current Assets	<u>7,173.14</u>	<u>0.00</u>	<u>7,391.94</u>
Total Assets:	<u>7,173.14</u>	<u>0.00</u>	<u>7,391.94</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2980 Fund Balance	(7,173.14)	0.00	(7,391.94)
Total Equity - Paid in / Contributed	<u>(7,173.14)</u>	<u>0.00</u>	<u>(7,391.94)</u>
Total Liabilities and Fund Equity	<u>(7,173.14)</u>	<u>0.00</u>	<u>(7,391.94)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Monticello City
Standard Financial Report
21 21 VMTE Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Interest revenue					
3610 Interest Income	251.00	0.00	218.80	0.00	0.00
Total Interest revenue	<u>251.00</u>	<u>0.00</u>	<u>218.80</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue:	<u>251.00</u>	<u>0.00</u>	<u>218.80</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>251.00</u>	<u>0.00</u>	<u>218.80</u>	<u>0.00</u>	<u>0.00</u>

Monticello City
Standard Financial Report
25 25 Special Revenue - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking Parks & Rec Zions	13,368.65	1,000.00	(16,975.17)
1175 Undeposited cash receipts	500.00	420.00	920.00
Total Cash and cash equivalents	<u>13,868.65</u>	<u>1,420.00</u>	<u>(16,055.17)</u>
Total Current Assets	<u>13,868.65</u>	<u>1,420.00</u>	<u>(16,055.17)</u>
Total Assets:	<u>13,868.65</u>	<u>1,420.00</u>	<u>(16,055.17)</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(6,968.74)	0.00	0.00
Total Current liabilities	<u>(6,968.74)</u>	<u>0.00</u>	<u>0.00</u>
Total Liabilities:	<u>(6,968.74)</u>	<u>0.00</u>	<u>0.00</u>
Equity - Paid in / Contributed			
2980 Fund Balance	(6,899.91)	(1,420.00)	16,055.17
Total Equity - Paid in / Contributed	<u>(6,899.91)</u>	<u>(1,420.00)</u>	<u>16,055.17</u>
Total Liabilities and Fund Equity	<u>(13,868.65)</u>	<u>(1,420.00)</u>	<u>16,055.17</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Monticello City
Standard Financial Report
25 25 Special Revenue - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Charges for services					
3415 Parks and Rec Committee	0.00	0.00	203.77	1,000.00	0.00
Total Charges for services	0.00	0.00	203.77	1,000.00	0.00
Miscellaneous revenue					
3410 Parks & Beautification	1,500.00	0.00	175.00	0.00	175.00
3440 Community Events	2,036.50	420.00	5,457.10	2,000.00	5,037.00
3450 Fundraisers	453.00	0.00	0.00	0.00	0.00
3460 Golf Hole Sponsorship	6,000.00	1,000.00	4,000.00	6,000.00	4,500.00
Total Miscellaneous revenue	9,989.50	1,420.00	9,632.10	8,000.00	9,712.00
Contributions and transfers					
3810 Transfers from General Fund	40,000.00	0.00	0.00	30,000.00	0.00
Total Contributions and transfers	40,000.00	0.00	0.00	30,000.00	0.00
Total Revenue:	49,989.50	1,420.00	9,835.87	39,000.00	9,712.00
Expenditures:					
Miscellaneous					
4510 Parks & Beautification	14,496.41	0.00	4,540.22	2,750.00	0.00
4515 Parks and Rec Committee	332.44	0.00	444.76	1,500.00	0.00
4540 Community Events (City TRT)	30,499.74	0.00	27,805.97	30,000.00	0.00
4550 Fundraisers	442.99	0.00	0.00	500.00	0.00
4570 Economic Grant Expense	4,433.72	0.00	0.00	1,500.00	0.00
Total Miscellaneous	50,205.30	0.00	32,790.95	36,250.00	0.00
Total Expenditures:	50,205.30	0.00	32,790.95	36,250.00	0.00
Total Change In Net Position	(215.80)	1,420.00	(22,955.08)	2,750.00	9,712.00

Monticello City
Standard Financial Report
40 40 Capital Projects - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking Capitol Projects Zions	349,138.84	0.00	257,814.30
1120 PTIF 1109 Capital Projects	0.36	0.00	0.36
1124 PTIF 3052 Transportation	598,911.27	0.00	618,214.42
1127 PTIF 3721 Fire trust	228,115.61	0.00	236,419.71
Total Cash and cash equivalents	1,176,166.08	0.00	1,112,448.79
Total Current Assets	1,176,166.08	0.00	1,112,448.79
Total Assets:	1,176,166.08	0.00	1,112,448.79
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2901.1 Reserve for park bathrooms	(20,000.00)	0.00	(20,000.00)
2901.2 Reserve offset - park bathrooms	20,000.00	0.00	20,000.00
2981 Fund balance	(1,176,166.08)	0.00	(1,112,448.79)
Total Equity - Paid in / Contributed	(1,176,166.08)	0.00	(1,112,448.79)
Total Liabilities and Fund Equity	(1,176,166.08)	0.00	(1,112,448.79)
Total Net Position	0.00	0.00	0.00

Monticello City
Standard Financial Report
40 40 Capital Projects - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3344 UDOT Airport grant	0.00	0.00	12,795.20	11,479.00	13,000.00
3345 FAA Aiport Grant	212,727.86	0.00	17,611.80	220,000.00	220,000.00
Total Intergovernmental revenue	212,727.86	0.00	30,407.00	231,479.00	233,000.00
Interest revenue					
3610 Interest Income	31,670.55	0.00	27,607.25	4,000.00	26,000.00
Total Interest revenue	31,670.55	0.00	27,607.25	4,000.00	26,000.00
Total Revenue:	244,398.41	0.00	58,014.25	235,479.00	259,000.00
Expenditures:					
Capital Outlay					
4161.730 Capital Outlay PROJECTS	0.00	0.00	0.00	30,000.00	30,000.00
4460.740 Capital Outlay AIRPORT	238,590.76	0.00	121,731.54	245,000.00	245,000.00
4565.740 Capital Outlay GOLF	60,101.87	0.00	0.00	0.00	0.00
Total Capital Outlay	298,692.63	0.00	121,731.54	275,000.00	275,000.00
Total Expenditures:	298,692.63	0.00	121,731.54	275,000.00	275,000.00
Total Change In Net Position	(54,294.22)	0.00	(63,717.29)	(39,521.00)	(16,000.00)

Monticello City
Standard Financial Report
51 51 Water Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking Water Zions	552,698.87	3,618.06	561,957.44
1120 PTIF 1109 Water	131,001.41	0.00	(268,017.63)
1127 PTIF 5580 Water Reserve Fund	271,957.25	0.00	280,722.54
1175 Undeposited receipts	(24,980.43)	4,022.35	64,414.51
1191.1 Restricted cash	146,297.33	0.00	146,297.33
1191.2 Restricted cash offset	(146,297.33)	0.00	(146,297.33)
Total Cash and cash equivalents	930,677.10	7,640.41	639,076.86
Receivables			
1311 Accounts Receivable	49,228.66	(7,075.65)	18,050.40
1312 Allow for Doubtful accounts	(10,650.28)	0.00	(10,650.28)
Total Receivables	38,578.38	(7,075.65)	7,400.12
Total Current Assets	969,255.48	564.76	646,476.98
Non-Current Assets			
Capital assets			
Work in process			
1610 Construction in progress	144,149.30	0.00	285,453.30
Total Work in process	144,149.30	0.00	285,453.30
Property			
1611 Land and water rights	2,308,119.07	0.00	2,626,098.07
1621 Buildings	12,153.50	0.00	12,153.50
1631.30 Water system improvements 30 yr	2,626,484.90	0.00	2,626,484.90
1631.40 Water system improvements 40 yr	13,902,477.56	0.00	13,902,477.56
1641.05 Machinery & equipment 5 yr	142,562.49	0.00	142,562.49
Total Property	18,991,797.52	0.00	19,309,776.52
Accumulated depreciation			
1721 AccDpn Buildings	(12,153.50)	0.00	(12,153.50)
1731.30 AccDpn Water system improvements 30 yr	(1,868,075.22)	0.00	(1,876,921.95)
1731.40 AccDpn Water system improvements 40 yr	(7,171,914.27)	0.00	(7,256,785.59)
1741.05 AccDpn Machinery & equipment 5 yr	(119,435.35)	0.00	(120,505.33)
Total Accumulated depreciation	(9,171,578.34)	0.00	(9,266,366.37)
Total Capital assets	9,964,368.48	0.00	10,328,863.45
Other non-current assets			
1802 Deferred outflows - pensions	12,701.79	0.00	12,701.79
Total Other non-current assets	12,701.79	0.00	12,701.79
Total Non-Current Assets	9,977,070.27	0.00	10,341,565.24
Total Assets:	10,946,325.75	564.76	10,988,042.22
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(25,490.13)	0.00	3,497.45
2211 Accrued wages payable	(2,597.69)	0.00	(2,597.69)
2215 Compensated absence liability	(10,924.33)	0.00	(10,924.33)
2230 Customer Deposits	(51,690.00)	150.00	(54,195.00)
2375 Accrued interest payable	(1,026.02)	0.00	(1,026.02)
Total Current liabilities	(91,728.17)	150.00	(65,245.59)
Deferred revenue			
2601 Net pension liability	(6,576.51)	0.00	(6,576.51)
2602 Deferred inflows - pensions	(2,465.77)	0.00	(2,465.77)
Total Deferred revenue	(9,042.28)	0.00	(9,042.28)
Long-term liabilities			
2510.1 1997 SJWC District issued	(846,504.07)	0.00	(846,504.07)
2510.2 1997 SJWC District repaid	757,500.07	0.00	816,500.07
2510.3 1997 SJWC District current	(29,500.00)	0.00	(29,500.00)
2510.4 1997 SJWC District current offset	29,500.00	0.00	29,500.00
2520.1 2004 CIB Water Meters issued	(100,000.00)	0.00	(100,000.00)
2520.2 2004 CIB Water Meters repaid	72,000.00	0.00	76,000.00
2520.3 2004 CIB Water Meters current	(4,000.00)	0.00	(4,000.00)

Monticello City
Standard Financial Report
51 51 Water Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
2520.4 2004 CIB Water Meters current offset	4,000.00	0.00	4,000.00
2525.1 2006 Water Revenue issued	(949,670.00)	0.00	(949,670.00)
2525.2 2006 Water Revenue repaid	215,362.93	0.00	226,320.53
2525.3 2006 Water Revenue current	(19,084.86)	0.00	(19,084.86)
2525.4 2006 Water Revenue current offset	19,084.86	0.00	19,084.86
2530.1 2008 Water system issued	(484,000.00)	0.00	(484,000.00)
2530.2 2008 Water system repaid	224,000.00	0.00	240,000.00
2530.3 2008 Water system current	(16,000.00)	0.00	(16,000.00)
2530.4 2008 Water system current offset	16,000.00	0.00	16,000.00
2535.1 2010 Water System Improvements issued	(166,000.00)	0.00	(166,000.00)
2535.2 2010 Water System Improvements repaid	72,000.00	0.00	78,000.00
2535.3 2010 Water System Improvements current	(6,000.00)	0.00	(6,000.00)
2535.4 2010 Water System Improvements current offset	6,000.00	0.00	6,000.00
2536.1 2013 Secondary Water System issued	(847,000.00)	0.00	(847,000.00)
2536.2 2013 Secondary Water System repaid	232,833.09	0.00	260,833.09
2536.3 2013 Secondary Water System current	(28,000.00)	0.00	(28,000.00)
2536.4 2013 Secondary Water System current offset	28,000.00	0.00	28,000.00
2537.1 2018 Engineering DWQ Study issued	(39,000.00)	0.00	(39,000.00)
2537.2 2018 Engineering DWQ Study repaid	23,400.00	0.00	31,200.00
2537.3 2020 Engineering DWQ Study current	(7,800.00)	0.00	(7,800.00)
2537.4 2020 Engineering DWQ Study current offset	7,800.00	0.00	7,800.00
Total Long-term liabilities	(1,835,077.98)	0.00	(1,703,320.38)
Total Liabilities:	(1,935,848.43)	150.00	(1,777,608.25)
Equity - Paid in / Contributed			
2911.1 Debt service reserve	(146,297.33)	0.00	(146,297.33)
2911.2 Debt service reserve offset	146,297.33	0.00	146,297.33
2981 Fund balance	(9,010,477.33)	(714.76)	(9,210,433.98)
Total Equity - Paid in / Contributed	(9,010,477.33)	(714.76)	(9,210,433.98)
Total Liabilities and Fund Equity	(10,946,325.76)	(564.76)	(10,988,042.23)
Total Net Position	(0.01)	0.00	(0.01)

Monticello City
Standard Financial Report
51 51 Water Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3710 Charges for Services	407,845.06	807.36	311,203.59	405,000.00	405,000.00
3712 Secondary Water Charges	111,661.95	0.00	80,162.12	125,000.00	116,500.00
3720 Water Connection Fees	3,100.00	0.00	955.45	1,500.00	1,500.00
3730 Late Fees & Penalties	3,947.06	(92.60)	2,786.99	4,000.00	3,000.00
3747 Water Sales to Construction Projects	0.00	0.00	0.00	1,500.00	1,500.00
3750 Bad Debt Recovery	1,376.84	0.00	0.00	0.00	0.00
3790 Miscellaneous Fees	31.50	0.00	0.00	200.00	0.00
Total Operating income	527,962.41	714.76	395,108.15	537,200.00	527,500.00
Operating expense					
4751.110 Water SALARIES & WAGES	83,511.99	0.00	60,809.09	91,500.00	91,500.00
4751.130 Water EMPLOYEE BENEFITS	37,293.11	0.00	34,271.79	45,150.00	45,150.00
4751.210 Water DUES, SUBSCRIPTIONS, BOOKS	2,545.98	0.00	2,548.53	2,000.00	2,000.00
4751.220 Water PUBLIC NOTICES	1,020.37	0.00	72.99	300.00	300.00
4751.230 Water TRAVEL and TRAINING	517.96	0.00	759.14	2,000.00	2,000.00
4751.240 Water OFFICE SUPPLIES	375.24	0.00	144.34	400.00	400.00
4751.250 Water SUPPLY/MAINT & EQUIPMENT	3,266.60	0.00	1,721.09	5,000.00	5,000.00
4751.252 Water FUEL	2,172.58	0.00	1,147.17	2,750.00	2,750.00
4751.265 Water SUPP & MAINT WATER PLANT	40,814.45	0.00	24,729.05	30,000.00	22,900.00
4751.266 Water SUPP & MAINT DISTRIBUTION	12,097.47	0.00	22,040.50	15,000.00	15,000.00
4751.267 Water SUPP & MAINT SECONDARY	7,759.39	0.00	1,687.06	5,500.00	5,500.00
4751.280 Water UTILITIES	25,228.36	0.00	11,829.96	17,500.00	0.00
4751.310 Water PROFESSIONAL/TECHNICAL	2,240.00	0.00	652.23	5,000.00	2,000.00
4751.450 Water WATER SAMPLES	5,348.40	0.00	3,383.98	5,000.00	5,000.00
4751.510 Water INSURANCE	0.00	0.00	0.00	15,000.00	0.00
4751.550 LEASE EXPENSE - ANNUAL PYMT	10,000.00	0.00	0.00	10,000.00	0.00
4751.610 Water MISCELLANEOUS	735.18	0.00	12,169.44	500.00	12,000.00
4751.620 Water ADMINISTRATIVE FEE	0.00	0.00	0.00	1,500.00	0.00
4751.690 Water DEPRECIATION	381,503.19	0.00	94,788.03	380,000.00	380,000.00
4751.820 Water INTEREST EXPENSE	31,946.31	0.00	18,162.40	38,000.00	38,000.00
Total Operating expense	648,376.58	0.00	290,916.79	672,100.00	629,500.00
Total Income From Operations:	(120,414.17)	714.76	104,191.36	(134,900.00)	(102,000.00)
Non-Operating Items:					
Non-operating income					
3794 Interest Income	10,055.37	0.00	8,765.29	3,500.00	15,000.00
3796.3 Conservancy District	0.00	0.00	87,000.00	29,000.00	87,000.00
Total Non-operating income	10,055.37	0.00	95,765.29	32,500.00	102,000.00
Total Non-Operating Items:	10,055.37	0.00	95,765.29	32,500.00	102,000.00
Total Income or Expense	(110,358.80)	714.76	199,956.65	(102,400.00)	0.00

Monticello City
Standard Financial Report
52 52 Sewer Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking Sewer Zions	285,474.74	3,741.77	358,750.95
1120 PTIF 1109 Sewer	200,717.02	0.00	200,717.02
1127 PTIF 5662 Sewer Reserve Fund	70,344.56	0.00	72,611.78
1175 Undeposited receipts	5,095.66	352.31	383.21
1191.1 Restricted cash	28,666.67	0.00	28,666.67
1191.2 Restricted cash offset	(28,666.67)	0.00	(28,666.67)
Total Cash and cash equivalents	561,631.98	4,094.08	632,462.96
Receivables			
1311 Accounts Receivable	26,096.13	(4,094.08)	18,837.89
Total Receivables	26,096.13	(4,094.08)	18,837.89
Total Current Assets	587,728.11	0.00	651,300.85
Non-Current Assets			
Capital assets			
Property			
1611 Land	60,790.00	0.00	60,790.00
1621.20 Buildings 20 yr	6,663.50	0.00	6,663.50
1621.30 Buildings 30 yr	72,100.01	0.00	72,100.01
1631.30 Sewer system improvements 30 yr	1,072,126.18	0.00	1,072,126.18
1631.40 Sewer system improvements 40 yr	2,755,411.88	0.00	2,755,411.88
1641.05 Machinery & equipment 5 yr	106,689.91	0.00	106,689.91
1641.10 Machinery & equipment 10 yr	69,732.00	0.00	69,732.00
Total Property	4,143,513.48	0.00	4,143,513.48
Accumulated depreciation			
1721.20 AccDpn Buildings 20 yr	(6,663.50)	0.00	(6,663.50)
1721.30 AccDpn Buildings 30 yr	(72,100.01)	0.00	(72,100.01)
1731.30 AccDpn Sewere systm imp 30yr	(1,064,325.82)	0.00	(1,064,425.81)
1731.40 AccDpn Sewer system imp. 40 yr	(1,832,558.59)	0.00	(1,843,145.89)
1741.05 AccDpn Machinery & equipment 5 yr	(96,972.84)	0.00	(98,524.71)
1741.10 AccDpn Machinery & equipment 10 yr	(43,210.53)	0.00	(44,618.76)
Total Accumulated depreciation	(3,115,831.29)	0.00	(3,129,478.68)
Total Capital assets	1,027,682.19	0.00	1,014,034.80
Other non-current assets			
1802 Deferred outflows - pensions	13,790.02	0.00	13,790.02
Total Other non-current assets	13,790.02	0.00	13,790.02
Total Non-Current Assets	1,041,472.21	0.00	1,027,824.82
Total Assets:	1,629,200.32	0.00	1,679,125.67
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(9,005.86)	0.00	(1,013.05)
2211 Accured wages payable	(2,619.19)	0.00	(2,619.19)
2215 Compensated absence liability	(12,748.95)	0.00	(12,748.95)
Total Current liabilities	(24,374.00)	0.00	(16,381.19)
Deferred revenue			
2601 Net pension liability	(7,139.96)	0.00	(7,139.96)
2602 Deferred inflows - pensions	(2,677.02)	0.00	(2,677.02)
Total Deferred revenue	(9,816.98)	0.00	(9,816.98)
Long-term liabilities			
2520.1 2008 Sewer system issued	(516,000.00)	0.00	(516,000.00)
2520.2 2008 Sewer system repaid	238,000.00	0.00	255,000.00
2520.3 2008 Sewer system current	(17,000.00)	0.00	(17,000.00)
2520.4 2008 Sewer system current offset	17,000.00	0.00	17,000.00
Total Long-term liabilities	(278,000.00)	0.00	(261,000.00)
Total Liabilities:	(312,190.98)	0.00	(287,198.17)
Equity - Paid in / Contributed			
2911.1 Debt service reserve	(28,666.67)	0.00	(28,666.67)

Monticello City
Standard Financial Report
52 52 Sewer Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
2911.2 Debt service reserve offset	28,666.67	0.00	28,666.67
2981 Fund balance	(1,317,009.34)	0.00	(1,391,927.50)
Total Equity - Paid in / Contributed	(1,317,009.34)	0.00	(1,391,927.50)
Total Liabilities and Fund Equity	(1,629,200.32)	0.00	(1,679,125.67)
Total Net Position	0.00	0.00	0.00

Monticello City
Standard Financial Report
52 52 Sewer Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3731 Charges for Services	256,251.02	0.00	196,025.62	255,000.00	255,000.00
3733 Sewer Connection Fess	0.00	0.00	2,481.95	750.00	2,500.00
3890 Miscellaneous Revenue	150.00	0.00	0.00	0.00	0.00
Total Operating income	256,401.02	0.00	198,507.57	255,750.00	257,500.00
Operating expense					
4752.110 Sewer SALARIES & WAGES	82,905.58	0.00	59,761.47	86,250.00	86,250.00
4752.130 Sewer EMPLOYEE BENEFITS	42,161.87	0.00	37,047.71	47,500.00	47,500.00
4752.220 Sewer PUBLIC NOTICES	856.38	0.00	72.99	150.00	150.00
4752.230 Sewer TRAVEL and TRAINING	1,328.64	0.00	850.15	1,250.00	1,250.00
4752.240 Sewer OFFICE SUPPLIES	169.27	0.00	103.35	200.00	200.00
4752.250 Sewer SUPP & MAINT - EQUIP	3,438.45	0.00	7,923.12	5,000.00	8,000.00
4752.252 Sewer FUEL	2,035.79	0.00	33.08	3,000.00	50.00
4752.265 Sewer SYSTEM MAINTENANCE	3,383.07	0.00	1,187.18	5,000.00	3,500.00
4752.280 Sewer UTILITIES	4,602.92	0.00	3,783.60	4,500.00	4,500.00
4752.310 Sewer PROFESSIONAL/TECHNICAL	38,792.00	0.00	702.23	750.00	750.00
4752.510 Sewer INSURANCE	0.00	0.00	0.00	15,000.00	15,000.00
4752.610 Sewer MISCELLANEOUS	332.34	0.00	744.36	1,000.00	1,000.00
4752.620 Sewer ADMINISTRATIVE FEE	0.00	0.00	0.00	15,000.00	15,000.00
4752.690 Sewer DEPRECIATION	57,044.99	0.00	13,647.39	58,790.00	58,000.00
4752.820 Sewer INTEREST EXPENSE	0.00	0.00	0.00	3,000.00	0.00
Total Operating expense	237,051.30	0.00	125,856.63	246,390.00	241,150.00
Total Income From Operations:	19,349.72	0.00	72,650.94	9,360.00	16,350.00
Non-Operating Items:					
Non-operating income					
3794 Interest Income	2,600.93	0.00	2,267.22	1,500.00	2,500.00
Total Non-operating income	2,600.93	0.00	2,267.22	1,500.00	2,500.00
Total Non-Operating Items:	2,600.93	0.00	2,267.22	1,500.00	2,500.00
Total Income or Expense	21,950.65	0.00	74,918.16	10,860.00	18,850.00

Monticello City
Standard Financial Report
53 53 Sanitation Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking Sanitation Zions	331,515.83	7,387.52	427,719.31
1120 PTIF 1109 Sanitation	919.01	0.00	919.01
1130 PTIF 6128 Landfill financial assurance	87,325.84	0.00	90,140.39
1175 Undeposited receipts	11,980.78	(374.84)	6,583.76
1191.1 Restricted cash	29,440.00	0.00	29,440.00
1191.2 Restricted cash offset	(29,440.00)	0.00	(29,440.00)
Total Cash and cash equivalents	431,741.46	7,012.68	525,362.47
Receivables			
1311 Accounts Receivable	39,428.44	(6,377.28)	30,934.50
Total Receivables	39,428.44	(6,377.28)	30,934.50
Total Current Assets	471,169.90	635.40	556,296.97
Non-Current Assets			
Capital assets			
Work in process			
1610 Construction in progress	0.00	0.00	6,270.26
Total Work in process	0.00	0.00	6,270.26
Property			
1621 Buildings	6,663.50	0.00	6,663.50
1631 System improvements	11,866.84	0.00	11,866.84
1641.05 Machinery & equipment 5 yr	248,245.00	0.00	248,245.00
1641.15 Machinery & equipment 15 yr	397,692.60	0.00	397,692.60
Total Property	664,467.94	0.00	664,467.94
Accumulated depreciation			
1721 AccDpn Buildings	(6,663.50)	0.00	(6,663.50)
1731 AccDpn System improvements	(11,866.84)	0.00	(11,866.84)
1741.05 AccDpn Machinery & equipment 5 yr	(248,245.00)	0.00	(248,245.00)
1741.15 AccDpn Machinery & equipment 15 yr	(56,053.05)	0.00	(61,925.97)
Total Accumulated depreciation	(322,828.39)	0.00	(328,701.31)
Total Capital assets	341,639.55	0.00	342,036.89
Other non-current assets			
1802 Deferred outflows - pensions	17,222.23	0.00	17,222.23
Total Other non-current assets	17,222.23	0.00	17,222.23
Total Non-Current Assets	358,861.78	0.00	359,259.12
Total Assets:	830,031.68	635.40	915,556.09
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(10,101.51)	0.00	(360.15)
2211 Accrued wages payable	(3,313.13)	0.00	(3,313.13)
2215 Compensated absence liability	(9,563.60)	0.00	(9,563.60)
Total Current liabilities	(22,978.24)	0.00	(13,236.88)
Deferred revenue			
2601 Net pension liability	(8,917.03)	0.00	(8,917.03)
2602 Deferred inflows - pensions	(3,343.31)	0.00	(3,343.31)
Total Deferred revenue	(12,260.34)	0.00	(12,260.34)
Long-term liabilities			
2425 Post Closure Care Liability	(32,798.00)	0.00	(32,798.00)
Total Long-term liabilities	(32,798.00)	0.00	(32,798.00)
Total Liabilities:	(68,036.58)	0.00	(58,295.22)
Equity - Paid in / Contributed			
2941.1 Post closure reserve	(35,650.00)	0.00	(35,650.00)
2941.2 Post closure reserve offset	35,650.00	0.00	35,650.00
2981 Fund balance	(761,995.10)	(635.40)	(857,260.87)
Total Equity - Paid in / Contributed	(761,995.10)	(635.40)	(857,260.87)
Total Liabilities and Fund Equity	(830,031.68)	(635.40)	(915,556.09)
Total Net Position	0.00	0.00	0.00

Monticello City
Standard Financial Report
53 53 Sanitation Fund - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
3733 Charges for Services	372,154.59	270.40	282,729.34	370,000.00	370,000.00
3735 Landfill Use	14,969.75	365.00	11,352.16	18,000.00	13,000.00
Total Operating income	387,124.34	635.40	294,081.50	388,000.00	383,000.00
Operating expense					
4753.110 Sanitation SALARIES & WAGES	104,593.03	0.00	75,570.08	110,000.00	110,000.00
4753.130 Sanitation EMPLOYEE BENEFITS	49,149.52	0.00	48,228.05	66,000.00	66,000.00
4753.240 Sanitation OFFICE SUPPLIES	168.14	0.00	88.34	200.00	100.00
4753.250 Sanitation SUPP & MAINT - EQUIP	19,952.98	0.00	6,405.47	15,000.00	12,000.00
4753.252 Sanitation FUEL	26,385.50	0.00	13,733.25	24,000.00	24,000.00
4753.255 Sanitation MAINTANANCE DUES	5,281.38	0.00	3,998.44	8,500.00	5,000.00
4753.257 Sanitation RECYCLING GRANT	(337.88)	0.00	0.00	0.00	0.00
4753.260 Sanitation POST CLOSURE CHARGE	32,798.00	0.00	0.00	2,600.00	2,600.00
4753.267 Sanitation CONTRACTED SERVICES	8,439.40	0.00	4,706.40	8,000.00	8,000.00
4753.268 Sanitation TIPPAGE FEES	65,141.00	0.00	41,469.44	64,000.00	64,000.00
4753.310 Sanitation PROFESSIONAL/TECHNICAL	278.00	0.00	565.73	500.00	600.00
4753.510 Sanitation INSURANCE	0.00	0.00	0.00	10,000.00	10,000.00
4753.610 Sanitation MISCELLANEOUS	1,524.78	0.00	992.16	700.00	1,200.00
4753.620 Sanitation ADMINISTRATIVE FEE	0.00	0.00	0.00	15,000.00	15,000.00
4753.690 Sanitation DEPRECIATION	10,735.45	0.00	5,872.92	65,000.00	65,000.00
Total Operating expense	324,109.30	0.00	201,630.28	389,500.00	383,500.00
Total Income From Operations:	63,015.04	635.40	92,451.22	(1,500.00)	(500.00)
Non-Operating Items:					
Non-operating income					
3794 Interest Income	3,228.78	0.00	2,814.55	1,500.00	4,800.00
3797 Gain/loss on sale of assets	104,500.00	0.00	0.00	0.00	0.00
Total Non-operating income	107,728.78	0.00	2,814.55	1,500.00	4,800.00
Total Non-Operating Items:	107,728.78	0.00	2,814.55	1,500.00	4,800.00
Total Income or Expense	170,743.82	635.40	95,265.77	0.00	4,300.00

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking MBA Zions	(133,864.53)	0.00	(242,837.73)
1120 PTIF 1109 MBA	(33,981.65)	0.00	(33,981.65)
1135 PTIF 5188 ZAP TAX Swimming Pool Payment	64,970.89	0.00	67,064.93
1138 PTIF 8578 Fund 54 Debt Reserve	136,523.75	0.00	140,923.98
1175 Undeposited receipts	(1,323.50)	0.00	1,507.68
1191.1 Restricted cash	186,805.00	0.00	186,805.00
1191.2 Restricted cash offset	(186,805.00)	0.00	(186,805.00)
Total Cash and cash equivalents	32,324.96	0.00	(67,322.79)
Receivables			
1311 Accounts Receivable	100.00	0.00	(3,124.68)
Total Receivables	100.00	0.00	(3,124.68)
Total Current Assets	32,424.96	0.00	(70,447.47)
Non-Current Assets			
Capital assets			
Property			
1610 Land	35,297.60	0.00	35,297.60
1621 Buildings	3,882,747.19	0.00	3,882,747.19
1631 Improvements	2,250,299.80	0.00	2,250,299.80
1640 Machinery and equipment	18,591.99	0.00	18,591.99
Total Property	6,186,936.58	0.00	6,186,936.58
Accumulated depreciation			
1721 AccDpn Buildings	(934,106.53)	0.00	(958,373.68)
1731 AccDpn Improvements	(829,908.80)	0.00	(848,661.11)
1740 AccDpn Machinery and equipment	(16,795.66)	0.00	(17,264.23)
Total Accumulated depreciation	(1,780,810.99)	0.00	(1,824,299.02)
Total Capital assets	4,406,125.59	0.00	4,362,637.56
Other non-current assets			
1799 MBA GFA offset	(4,406,125.59)	0.00	(4,406,125.59)
Total Other non-current assets	(4,406,125.59)	0.00	(4,406,125.59)
Total Non-Current Assets	0.00	0.00	(43,488.03)
Total Assets:	32,424.96	0.00	(113,935.50)
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(1,173.99)	0.00	(1,611.47)
2211 Accrued wages payable	(171.96)	0.00	(171.96)
2215 Compensated absence liability	(1,708.32)	0.00	(1,708.32)
Total Current liabilities	(3,054.27)	0.00	(3,491.75)
Long-term liabilities			
2410.1 Accrued interest	(11,082.53)	0.00	(11,082.53)
2410.2 Accrued interest offset	11,082.53	0.00	11,082.53
2510.1 2006 MBA Lease Revenue issued	(300,000.00)	0.00	(300,000.00)
2510.2 2006 MBA Lease Revenue repaid	160,000.00	0.00	170,000.00
2510.3 2006 MBA Lease Revenue current	(10,000.00)	0.00	(10,000.00)
2510.4 2006 MBA Lease Revenue current offset	10,000.00	0.00	10,000.00
2511.1 2009 MBA Swimming Pool - issued	(1,350,000.00)	0.00	(1,350,000.00)
2511.2 2009 MBA Swimming Pool - repaid	495,000.00	0.00	540,000.00
2511.3 2009 MBA Swimming Pool - current	(45,000.00)	0.00	(45,000.00)
2511.4 2009 MBA Swimming Pool - current offset	45,000.00	0.00	45,000.00
2512.1 2014 Community Center - issued	(1,000,000.00)	0.00	(1,000,000.00)
2512.2 2014 Community Center - repaid	195,000.00	0.00	225,000.00
2512.3 2014 Community Center - current	(59,000.00)	0.00	(59,000.00)
2512.4 2014 Community Center - current offset	59,000.00	0.00	59,000.00
2518.1 2014 Lease Revenue issued	(300,000.00)	0.00	(300,000.00)
2518.2 2014 Lease Revenue repaid	300,000.00	0.00	300,000.00
2599 MBA LTD offset	1,800,000.00	0.00	1,800,000.00
Total Long-term liabilities	0.00	0.00	85,000.00
Total Liabilities:	(3,054.27)	0.00	81,508.25

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Equity - Paid in / Contributed			
2961.1 Debt Reserve	(186,805.00)	0.00	(186,805.00)
2961.2 Debt Reserve offset	186,805.00	0.00	186,805.00
2981 Fund balance	(29,370.69)	0.00	32,427.25
Total Equity - Paid in / Contributed	<u>(29,370.69)</u>	<u>0.00</u>	<u>32,427.25</u>
Total Liabilities and Fund Equity	<u>(32,424.96)</u>	<u>0.00</u>	<u>113,935.50</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3660 UTILITY PAYMENT FROM COUNTY	16,160.87	0.00	12,024.61	15,000.00	15,000.00
3680 Debt Service/Loan Pmt from County	24,906.00	0.00	25,245.00	25,000.00	25,000.00
Total Intergovernmental revenue	41,066.87	0.00	37,269.61	40,000.00	40,000.00
Miscellaneous revenue					
3620 Rent income	4,970.00	0.00	4,000.00	5,000.00	3,000.00
3735 Lease revenue	83,000.00	0.00	0.00	0.00	0.00
3794 Interest Income	7,450.11	0.00	6,494.27	1,500.00	8,000.00
3810 Transfer from General fund - Swimming Pool	0.00	0.00	0.00	45,000.00	45,000.00
3811 Transfer from General fund - Pro Shop	0.00	0.00	0.00	45,000.00	28,000.00
3840 Transfer from Water Fund	0.00	0.00	0.00	10,000.00	10,000.00
Total Miscellaneous revenue	95,420.11	0.00	10,494.27	106,500.00	94,000.00
Total Revenue:	136,486.98	0.00	47,763.88	146,500.00	134,000.00
Expenditures:					
Miscellaneous					
4600.110 Salaries and wages	5,508.30	0.00	4,190.64	6,000.00	6,000.00
4600.130 Benefit expense	4,182.30	0.00	1,878.73	3,700.00	3,000.00
4600.240 Office supplies	14.95	0.00	0.00	0.00	0.00
4600.250 Equipment and maintenance	275.66	0.00	2,992.57	750.00	3,000.00
4600.280 Utilities	17,183.17	0.00	12,938.07	18,000.00	18,000.00
4600.310 Professional and technical	0.00	0.00	31,305.78	0.00	32,000.00
4600.510 Insurance	693.00	0.00	693.00	700.00	700.00
4754.690 MBA depreciation expense	0.00	0.00	43,488.03	0.00	0.00
Total Miscellaneous	27,857.38	0.00	97,486.82	29,150.00	62,700.00
Debt service					
4600.810 MBA Debt service - principal	84,000.00	0.00	0.00	100,000.00	85,000.00
4600.820 MBA Debt service - interest	13,501.02	0.00	12,075.00	13,000.00	13,000.00
Total Debt service	97,501.02	0.00	12,075.00	113,000.00	98,000.00
Total Expenditures:	125,358.40	0.00	109,561.82	142,150.00	160,700.00
Total Change In Net Position	11,128.58	0.00	(61,797.94)	4,350.00	(26,700.00)

Monticello City
Standard Financial Report
91 91 General Fixed Assets - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Construction in progress	376,260.38	0.00	497,991.92
Total Work in process	376,260.38	0.00	497,991.92
Property			
1610 Land & rights	1,788,675.31	0.00	1,788,675.31
1620.30 Buildings 30 yr	572,682.82	0.00	572,682.82
1620.40 Buildings 40 yr	1,250,427.05	0.00	1,250,427.05
1630.07 Improvements other than bldgs 7 yr	114,924.32	0.00	114,924.32
1630.15 Improvements other than bldgs 15 yr	9,143,926.58	0.00	9,143,926.58
1630.20 Improvements other than bldgs 20 yr	48,312.26	0.00	48,312.26
1630.30 Improvements other than bldgs 30 yr	6,928,469.37	0.00	6,928,469.37
1630.40 Improvements other than bldgs 40 yr	1,958,895.34	0.00	1,958,895.34
1640.05 Machinery & equipment 5 yr	1,357,403.32	0.00	1,357,403.32
1640.07 Machinery & equipment 7 yr	530,569.32	0.00	530,569.32
Total Property	23,694,285.69	0.00	23,694,285.69
Accumulated depreciation			
1720.30 AccDpn Buildings 30 yr	(278,669.01)	0.00	(282,758.52)
1720.40 AccDpn Buildings 40 yr	(426,194.34)	0.00	(434,009.43)
1730.07 AccDpn Imps other than bldgs 7 yr	(77,573.45)	0.00	(80,084.54)
1730.15 AccDpn Imps other than bldgs 15 yr	(8,522,758.94)	0.00	(8,569,049.17)
1730.20 AccDpn Imps other than bldgs 20 yr	(24,156.01)	0.00	(24,759.91)
1730.30 AccDpn Imps other than bldgs 30 Yr	(2,466,414.39)	0.00	(2,524,151.07)
1730.40 AccDpn Imps other than bldgs 40 yr	(675,468.04)	0.00	(687,711.16)
1740.05 AccDpn Machinery & equipment 5 yr	(1,314,233.73)	0.00	(1,321,845.48)
1740.07 AccDpn Machinery & equipment 7 yr	(366,299.80)	0.00	(381,089.38)
Total Accumulated depreciation	(14,151,767.71)	0.00	(14,305,458.66)
Total Capital assets	9,918,778.36	0.00	9,886,818.95
Other non-current assets			
1802 Deferred outflows - pensions	83,182.56	0.00	83,182.56
Total Other non-current assets	83,182.56	0.00	83,182.56
Total Non-Current Assets	10,001,960.92	0.00	9,970,001.51
Total Assets:	10,001,960.92	0.00	9,970,001.51
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(43,068.50)	0.00	(43,068.50)
2602 Deferred inflows - pensions	(16,147.90)	0.00	(16,147.90)
Total Deferred revenue	(59,216.40)	0.00	(59,216.40)
Total Liabilities:	(59,216.40)	0.00	(59,216.40)
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets - purchased	(24,070,546.07)	0.00	(24,192,277.61)
2972 Total depreciation charged	14,151,767.71	0.00	14,305,458.66
2980 Net pension offset	(23,966.16)	0.00	(23,966.16)
Total Equity - Paid in / Contributed	(9,942,744.52)	0.00	(9,910,785.11)
Total Liabilities and Fund Equity	(10,001,960.92)	0.00	(9,970,001.51)
Total Net Position	0.00	0.00	0.00

Free Dump Days 2023 Review

Total Accounts Eligible	735 accounts
Total Visits	107 visits
Total Cubic Yards of Waste	642 cubic yards
Average Load Size	6 cubic yards
Transfer Bin Size	40 cubic yards
Estimated Transfer Costs	\$2,058.40

Collection was over 31 days May 15 – June 14

Visit Breakdown

- 23 Accounts Visited Twice
- 61 Accounts Visited Once

Administration Recommendations for 2024

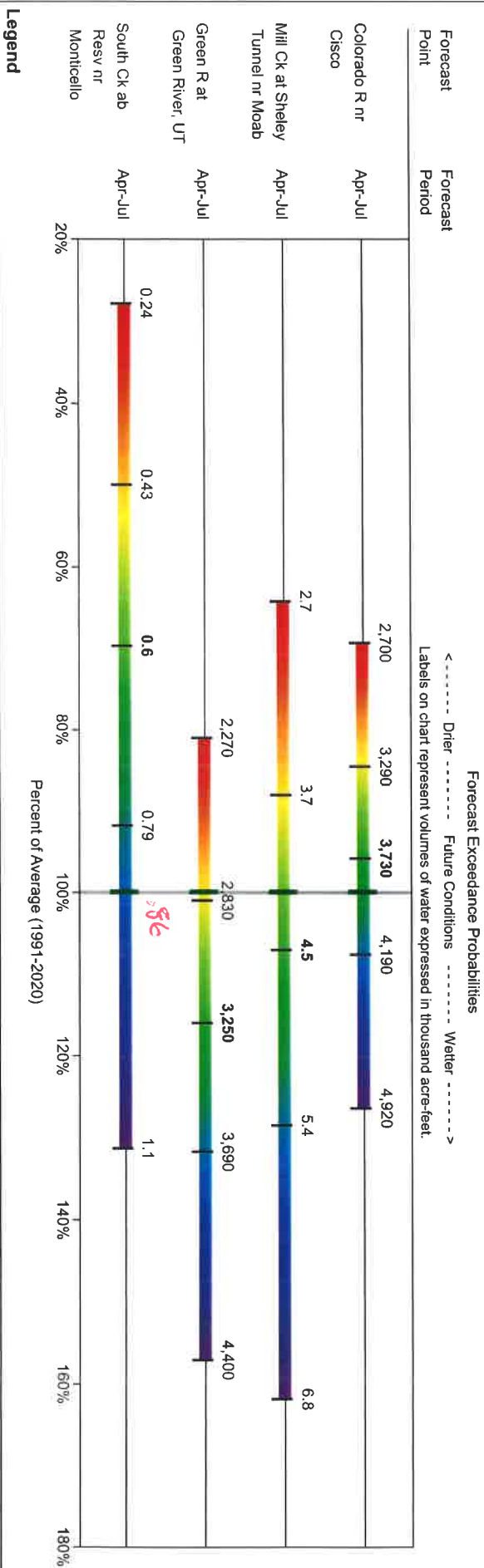
- Month of May only (June is logistically harder for Landfill administration)
- Last years timing was based on snow and availability of the Landfill
- While we didn't have a huge use of the program, it still helps to clean up Monticello
- All accounts must be active as of April 9, 2024, exceptions include New Move-in & Home Purchases with proof

City of Monticello Annual Drought Assessment Guide

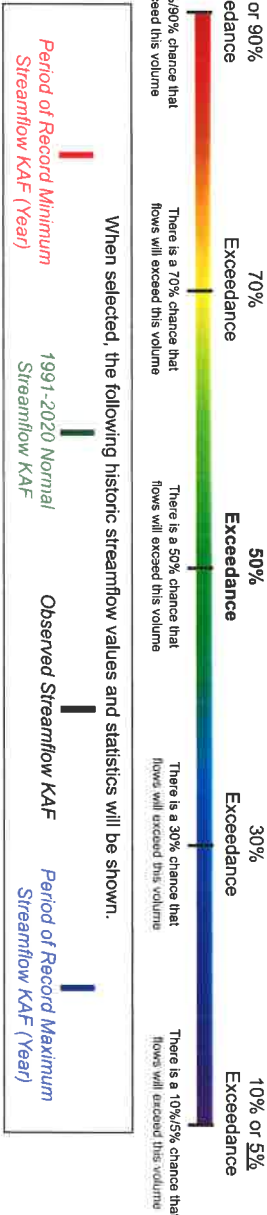
LAKE LEVELS ALONG WITH ACCUMULATED PRECIPITATION AND STREAM FLOW/FORCAST USED TO DETERMINE LEVEL OF DROUGHT AND ACTIVITIES

80% -- 100% Accumulated Precipitation				
Loyds Level				PUBLIC EDUCATION WATER CONSERVATION ACTIONS (Water Conservation Even During Good Years)
> 1500 ACFT	Stage 1	NORMAL		
< 1500 ACFT	Stage 2	SHORTAGE		SERIOUS WATER CONSERVATION ACTIONS- INCREASE DROUGHT RATE PENALTY FEES, RESTRICT OUT DOOR USAGE
< 1000 ACFT - 7114 elev	Stage 3	SEVERE		SEVERE RESTRICTIONS ENACTED NOT LIMITED TO NO OUTSIDE WATERING - NO MORE FILLING SECONDARY POND
< 500 ACFT - 7108 elev	Stage 4	CRISIS		CRITICAL WATER CONSERVATION ACTIONS
50% > 80% Accumulated Precipitation				
Loyds Level				PUBLIC EDUCATION WATER CONSERVATION ACTIONS (Water Conservation Even During Good Years)
> 2000 ACFT	Stage 1	NORMAL		
LESS THAN 1500 ACFT	Stage 2	SHORTAGE		SERIOUS WATER CONSERVATION ACTIONS- INCREASE DROUGHT RATE PENALTY FEES, RESTRICT OUT DOOR USAGE
LESS THAN 1200 ACFT	Stage 3	SEVERE		SEVERE RESTRICTIONS ENACTED NOT LIMITED TO NO OUTSIDE WATERING - NO MORE FILLING SECONDARY POND
LESS THAN 1000 ACFT	Stage 4	CRISIS		CRITICAL WATER CONSERVATION ACTIONS
< 50% Accumulated Precipitation				
Loyds Level				PUBLIC EDUCATION WATER CONSERVATION ACTIONS (Water Conservation Even During Good Years)
> 3000 ACFT	Stage 1	NORMAL		
LESS THAN 2000 ACFT	Stage 2	SHORTAGE		SERIOUS WATER CONSERVATION ACTIONS- INCREASE DROUGHT RATE PENALTY FEES, RESTRICT OUT DOOR USAGE
LESS THAN 1000 ACFT	Stage 3	SEVERE		SEVERE RESTRICTIONS ENACTED NOT LIMITED TO NO OUTSIDE WATERING - NO MORE FILLING SECONDARY POND
LESS THAN 800 ACFT	Stage 4	CRISIS		CRITICAL WATER CONSERVATION ACTIONS

SOUTHEASTERN UTAH
Water Supply Forecasts
April 1, 2024

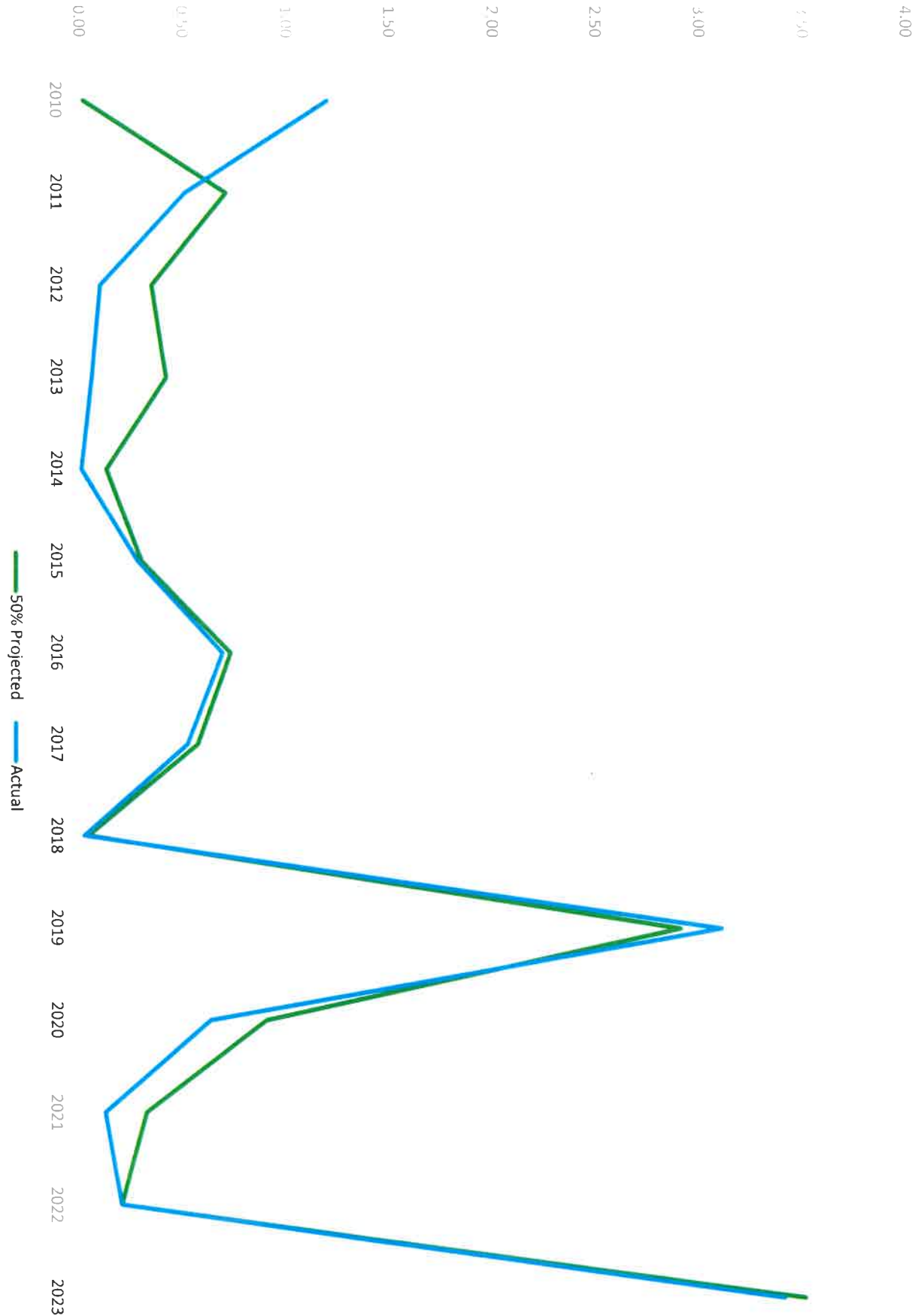


Legend



Some forecasts may be for volumes that are regulated or influenced by diversions and water management.

Forecast - Actual



97 aBed

Report Generator | Air & Water Database Report Generator

- NWCC Home
- Site Plots
- Basin Plots
- Interactive Map
- Report Generator
- Update Reports
- Forecast Plots
- WebServices
- Contact Us

Report Generator 2.0

View Station Information

- Create/Modify Report
- View Report
- Report Details

Output Format Layout Time Period Fit Table To Screen

Camp Jackson (383)
Utah SNOTEL Site - 8858 ft
Reporting Frequency: Monthly; Date Range: Oct 2023 to Sep 2024

(As of: Tue Apr 09 09:36:43 GMT-08:00 2024)
Provisional data, subject to revision

Date	Camp Jackson (383) Precipitation Accumulation (in) Start of Month Values	Camp Jackson (383) Average Precipitation Accumulation (1991-2020) (in) Start of Month Values	Camp Jackson (383) Median Precipitation Accumulation (1991-2020) (in) Start of Month Values	Camp Jackson (383) Precipitation Accumulation % of Median (1991-2020) Start of Month Values	Camp Jackson (383) Precipitation Accumulation % of Average (1991-2020) Start of Month Values
Oct 2023	0.0	0.0	0.0		
Nov 2023	0.7	2.7	2.2	32	26
Dec 2023	1.6	4.9	5.0	32	33
Jan 2024	4.0	8.0	9.0	44	50
Feb 2024	7.1	11.6	11.0	65	61
Mar 2024	11.6	14.6	14.6	79	79
Apr 2024	15.5	17.1	15.4	101	91
May 2024		18.9	19.1		
Jun 2024		20.6	19.9		
Jul 2024		21.4	21.0		

47-060

Secondary Water - RESIDENTIAL**WA- Residential NO 2w available****WA- Residential CITY**

STAGE 1 CONSERVATION RATE		BASE RATE \$20.00		STAGE 1 CONSERVATION RATES		BASE RATE : \$ 28.60		STAGE 1 CONSERVATION RATES		BASE RATE \$28.60	
-	10,999	\$ -	-	<	5,999	\$ 1.45	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL
11,000	20,999	\$ 0.50	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL
21,000	34,999	\$ 1.00	per 1000 GAL	21,000	35,999	\$ 1.00	per 1000 GAL	21,000	30,999	\$ 3.00	per 1000 GAL
35,000	50,999	\$ 2.00	per 1000 GAL	36,000	50,999	\$ 1.50	per 1000 GAL	36,000	50,999	\$ 4.00	per 1000 GAL
51,000	60,999	\$ 3.00	per 1000 GAL	51,000	60,999	\$ 5.00	per 1000 GAL	51,000	60,999	\$ 5.00	per 1000 GAL
61,000	<	\$ 5.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL
STAGE 2 Shortage Rates		BASE RATE \$20.00		STAGE 2 Shortage Rates		BASE RATE \$ 28.60		STAGE 2 Shortage Rates		BASE RATE \$28.60	
-	10,999	\$ -	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL
11,000	20,999	\$ 0.50	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL
21,000	34,999	\$ 2.00	per 1000 GAL	21,000	35,999	\$ 2.00	per 1000 GAL	21,000	30,999	\$ 3.00	per 1000 GAL
35,000	50,999	\$ 4.00	per 1000 GAL	36,000	50,999	\$ 5.00	per 1000 GAL	36,000	50,999	\$ 5.00	per 1000 GAL
51,000	60,999	\$ 6.00	per 1000 GAL	51,000	60,999	\$ 10.00	per 1000 GAL	51,000	60,999	\$ 10.00	per 1000 GAL
61,000	<	\$ 10.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL
STAGE 3 SEVERE RATES		Base Rate \$20.00		STAGE 3 SEVERE RATES		Base Rate \$ 28.60		STAGE 3 SEVERE RATES		Base Rate \$28.60	
-	10,999	\$ -	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL
11,000	20,999	\$ 2.00	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL	6,000	20,999	\$ 2.00	per 1000 GAL
21,000	34,999	\$ 5.00	per 1000 GAL	21,000	35,999	\$ 5.00	per 1000 GAL	21,000	30,999	\$ 5.00	per 1000 GAL
35,000	50,999	\$ 10.00	per 1000 GAL	36,000	50,999	\$ 10.00	per 1000 GAL	36,000	50,999	\$ 10.00	per 1000 GAL
51,000	60,999	\$ 20.00	per 1000 GAL	51,000	60,999	\$ 20.00	per 1000 GAL	51,000	60,999	\$ 20.00	per 1000 GAL
61,000	<	\$ 30.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL	61,000	<	\$ 50.00	per 1000 GAL
STAGE 4 CRISIS RATES		BASE RATE \$20.00		STAGE 4 CRISIS RATES		BASE RATE \$ 28.60		STAGE 4 CRISIS RATES		BASE RATE \$28.60	
-	5,999	\$ -	-	-	5,999	\$ 1.45	per 1000 GAL	-	5,999	\$ 1.45	per 1000 GAL
6,000	10,999	\$ 5.00	per 1000 GAL	6,000	20,999	\$ 5.00	per 1000 GAL	6,000	20,999	\$ 10.00	per 1000 GAL
11,000	20,999	\$ 10.00	per 1000 GAL	21,000	35,999	\$ 20.00	per 1000 GAL	21,000	30,999	\$ 20.00	per 1000 GAL
21,000	34,999	\$ 20.00	per 1000 GAL	36,000	50,999	\$ 30.00	per 1000 GAL	36,000	50,999	\$ 30.00	per 1000 GAL
35,000	50,999	\$ 50.00	per 1000 GAL	51,000	60,999	\$ 50.00	per 1000 GAL	51,000	60,999	\$ 40.00	per 1000 GAL
51,000	<	\$ 75.00	per 1000 GAL	61,000	<	\$ 75.00	per 1000 GAL	61,000	<	\$ 75.00	per 1000 GAL

STAGE 1 Residential Secondary WATER CONSERVATION RATES

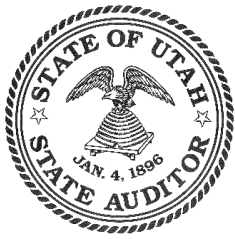
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Residential Stage 1 Sec Rates		BASE RATE
-	10,999 \$	-
11,000	20,999 \$	0.50 per 1000 GAL
21,000	34,999 \$	1.00 per 1000 GAL
35,000	50,999 \$	2.00 per 1000 GAL
51,000	60,999 \$	3.00 per 1000 GAL
Above 61,000	5.00 \$	per 1000 GAL

Example 1			
BEGINNING READ	5684	301.01	GALLONS
END READ	5699	999.99	GALLONS
ACTUAL USAGE	698.98		GALLONS
BILLED USAGE	15		1000 GALLONS
Example 2			
BEGINNING READ	0026	123.26	GALLONS
END READ	0113	555.35	GALLONS
ACTUAL USAGE	87432.09		GALLONS
BILLED USAGE	87		1000 GALLONS
Example 3			
BEGINNING READ	1234	111.02	GALLONS
END READ	1234	999.99	GALLONS
ACTUAL USAGE	888.97		GALLONS
BILLED USAGE	0		1000 GALLONS
Example 4			
BEGINNING READ	9842	123.26	GALLONS
END READ	9876	555.35	GALLONS
ACTUAL USAGE	34432.10		GALLONS
BILLED USAGE	34		1000 GALLONS

0 - 20 thousand gallons	21-40 thousand gallons	41 - 60 thousand gallons	61 - 80 thousand gallons	81 - 100 thousand gallons
1 \$ 20.00	21 \$ 25.50	41 \$ 31.50	61 \$ 102.50	81 \$ 202.50
2 \$ 20.00	22 \$ 26.50	42 \$ 31.50	62 \$ 107.50	82 \$ 207.50
3 \$ 20.00	23 \$ 27.50	43 \$ 35.50	63 \$ 112.50	83 \$ 212.50
4 \$ 20.00	24 \$ 28.50	44 \$ 37.50	64 \$ 117.50	84 \$ 217.50
5 \$ 20.00	25 \$ 29.50	45 \$ 39.50	65 \$ 122.50	85 \$ 222.50
6 \$ 20.00	26 \$ 30.50	46 \$ 41.50	66 \$ 127.50	86 \$ 227.50
7 \$ 20.00	27 \$ 31.50	47 \$ 43.50	67 \$ 132.50	87 \$ 232.50
8 \$ 20.00	28 \$ 32.50	48 \$ 45.50	68 \$ 137.50	88 \$ 237.50
9 \$ 20.00	29 \$ 33.50	49 \$ 47.50	69 \$ 142.50	89 \$ 242.50
10 \$ 20.00	30 \$ 34.50	50 \$ 49.50	70 \$ 147.50	90 \$ 247.50
11 \$ 20.50	31 \$ 35.50	51 \$ 72.50	71 \$ 152.50	91 \$ 252.50
13 \$ 21.00	32 \$ 36.50	52 \$ 75.50	72 \$ 157.50	92 \$ 257.50
14 \$ 21.50	33 \$ 37.50	53 \$ 78.50	73 \$ 162.50	93 \$ 262.50
15 \$ 22.00	34 \$ 38.50	54 \$ 81.50	74 \$ 167.50	94 \$ 267.50
16 \$ 22.50	35 \$ 39.50	55 \$ 84.50	75 \$ 172.50	95 \$ 272.50
17 \$ 23.00	36 \$ 41.50	56 \$ 87.50	76 \$ 177.50	96 \$ 277.50
18 \$ 23.50	37 \$ 43.50	57 \$ 90.50	77 \$ 182.50	97 \$ 282.50
19 \$ 24.00	38 \$ 45.50	58 \$ 93.50	78 \$ 187.50	98 \$ 287.50
20 \$ 24.50	39 \$ 47.50	59 \$ 96.50	79 \$ 192.50	99 \$ 292.50
	40 \$ 49.50	60 \$ 99.50	80 \$ 197.50	100 \$ 297.50
				130 \$ 447.50



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 305/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	<input checked="" type="checkbox"/>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<input checked="" type="checkbox"/>	5
b. Procurement?	<input checked="" type="checkbox"/>	5
c. Ethical behavior?	<input checked="" type="checkbox"/>	5
d. Reporting fraud and abuse?	<input checked="" type="checkbox"/>	5
e. Travel?	<input checked="" type="checkbox"/>	5
f. Credit/Purchasing cards (where applicable)?	<input checked="" type="checkbox"/>	5
g. Personal use of entity assets?	<input checked="" type="checkbox"/>	5
h. IT and computer security?	<input checked="" type="checkbox"/>	5
i. Cash receipting and deposits?	<input checked="" type="checkbox"/>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	<input checked="" type="checkbox"/>	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	<input checked="" type="checkbox"/>	20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?	<input checked="" type="checkbox"/>	20
9. Does the entity have a formal audit committee?		20

*Entity Name: City of Monticello

*Completed for Fiscal Year Ending: 2024 *Completion Date: 04/09/2024

*CAO Name: _____ *CFO Name: Kaden Kulow

*CAO Signature: _____ *CFO Signature: Kaden Kulow

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".			✓	
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Monticello City
Check Register
All Bank Accounts - 03/09/2024 to 04/08/2024

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
DOMINION ENERGY	15163	6569FEB24	02/17/2024	03/11/2024	815.09	648 S HIDEOUT WAY	544600.280 - Utilities	
DOMINION ENERGY	15206	6569MAR24	03/20/2024	03/27/2024	746.87	648 S HIDEOUT WAY	544600.280 - Utilities	
					\$1,561.96			
UTAH DIVISION OF FINANCE	15233	17 - 2006 Shop C	03/13/2024	03/27/2024	10,000.00	Principal - 2006 Shop Construction	542510.2 - 2006 MBA Lease Revenue r	
					\$10,000.00			
					\$11,561.96			

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1112 Checking MBA Zions	(133,864.53)	0.00	(242,837.73)
1120 PTIF 1109 MBA	(33,981.65)	0.00	(33,981.65)
1135 PTIF 5188 ZAP TAX Swimming Pool Payment	64,970.89	0.00	67,064.93
1138 PTIF 8578 Fund 54 Debt Reserve	136,523.75	0.00	140,923.98
1175 Undeposited receipts	(1,323.50)	0.00	1,507.68
1191.1 Restricted cash	186,805.00	0.00	186,805.00
1191.2 Restricted cash offset	(186,805.00)	0.00	(186,805.00)
Total Cash and cash equivalents	32,324.96	0.00	(67,322.79)
Receivables			
1311 Accounts Receivable	100.00	0.00	(3,124.68)
Total Receivables	100.00	0.00	(3,124.68)
Total Current Assets	32,424.96	0.00	(70,447.47)
Non-Current Assets			
Capital assets			
Property			
1610 Land	35,297.60	0.00	35,297.60
1621 Buildings	3,882,747.19	0.00	3,882,747.19
1631 Improvements	2,250,299.80	0.00	2,250,299.80
1640 Machinery and equipment	18,591.99	0.00	18,591.99
Total Property	6,186,936.58	0.00	6,186,936.58
Accumulated depreciation			
1721 AccDpn Buildings	(934,106.53)	0.00	(958,373.68)
1731 AccDpn Improvements	(829,908.80)	0.00	(848,661.11)
1740 AccDpn Machinery and equipment	(16,795.66)	0.00	(17,264.23)
Total Accumulated depreciation	(1,780,810.99)	0.00	(1,824,299.02)
Total Capital assets	4,406,125.59	0.00	4,362,637.56
Other non-current assets			
1799 MBA GFA offset	(4,406,125.59)	0.00	(4,406,125.59)
Total Other non-current assets	(4,406,125.59)	0.00	(4,406,125.59)
Total Non-Current Assets	0.00	0.00	(43,488.03)
Total Assets:	32,424.96	0.00	(113,935.50)
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(1,173.99)	0.00	(1,611.47)
2211 Accrued wages payable	(171.96)	0.00	(171.96)
2215 Compensated absence liability	(1,708.32)	0.00	(1,708.32)
Total Current liabilities	(3,054.27)	0.00	(3,491.75)
Long-term liabilities			
2410.1 Accrued interest	(11,082.53)	0.00	(11,082.53)
2410.2 Accrued interest offset	11,082.53	0.00	11,082.53
2510.1 2006 MBA Lease Revenue issued	(300,000.00)	0.00	(300,000.00)
2510.2 2006 MBA Lease Revenue repaid	160,000.00	0.00	170,000.00
2510.3 2006 MBA Lease Revenue current	(10,000.00)	0.00	(10,000.00)
2510.4 2006 MBA Lease Revenue current offset	10,000.00	0.00	10,000.00
2511.1 2009 MBA Swimming Pool - issued	(1,350,000.00)	0.00	(1,350,000.00)
2511.2 2009 MBA Swimming Pool - repaid	495,000.00	0.00	540,000.00
2511.3 2009 MBA Swimming Pool - current	(45,000.00)	0.00	(45,000.00)
2511.4 2009 MBA Swimming Pool - current offset	45,000.00	0.00	45,000.00
2512.1 2014 Community Center - issued	(1,000,000.00)	0.00	(1,000,000.00)
2512.2 2014 Community Center - repaid	195,000.00	0.00	225,000.00
2512.3 2014 Community Center - current	(59,000.00)	0.00	(59,000.00)
2512.4 2014 Community Center - current offset	59,000.00	0.00	59,000.00
2518.1 2014 Lease Revenue issued	(300,000.00)	0.00	(300,000.00)
2518.2 2014 Lease Revenue repaid	300,000.00	0.00	300,000.00
2599 MBA LTD offset	1,800,000.00	0.00	1,800,000.00
Total Long-term liabilities	0.00	0.00	85,000.00
Total Liabilities:	(3,054.27)	0.00	81,508.25

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Equity - Paid in / Contributed			
2961.1 Debt Reserve	(186,805.00)	0.00	(186,805.00)
2961.2 Debt Reserve offset	186,805.00	0.00	186,805.00
2981 Fund balance	(29,370.69)	0.00	32,427.25
Total Equity - Paid in / Contributed	(29,370.69)	0.00	32,427.25
Total Liabilities and Fund Equity	(32,424.96)	0.00	113,935.50
Total Net Position	0.00	0.00	0.00

Monticello City
Standard Financial Report
54 54 Municipal Building Authority - 07/01/2023 to 04/08/2024
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Intergovernmental revenue					
3660 UTILITY PAYMENT FROM COUNTY	16,160.87	0.00	12,024.61	15,000.00	15,000.00
3680 Debt Service/Loan Pmt from County	24,906.00	0.00	25,245.00	25,000.00	25,000.00
Total Intergovernmental revenue	41,066.87	0.00	37,269.61	40,000.00	40,000.00
Miscellaneous revenue					
3620 Rent income	4,970.00	0.00	4,000.00	5,000.00	3,000.00
3735 Lease revenue	83,000.00	0.00	0.00	0.00	0.00
3794 Interest Income	7,450.11	0.00	6,494.27	1,500.00	8,000.00
3810 Transfer from General fund - Swimming Pool	0.00	0.00	0.00	45,000.00	45,000.00
3811 Transfer from General fund - Pro Shop	0.00	0.00	0.00	45,000.00	28,000.00
3840 Transfer from Water Fund	0.00	0.00	0.00	10,000.00	10,000.00
Total Miscellaneous revenue	95,420.11	0.00	10,494.27	106,500.00	94,000.00
Total Revenue:	136,486.98	0.00	47,763.88	146,500.00	134,000.00
Expenditures:					
Miscellaneous					
4600.110 Salaries and wages	5,508.30	0.00	4,190.64	6,000.00	6,000.00
4600.130 Benefit expense	4,182.30	0.00	1,878.73	3,700.00	3,000.00
4600.240 Office supplies	14.95	0.00	0.00	0.00	0.00
4600.250 Equipment and maintenance	275.66	0.00	2,992.57	750.00	3,000.00
4600.280 Utilities	17,183.17	0.00	12,938.07	18,000.00	18,000.00
4600.310 Professional and technical	0.00	0.00	31,305.78	0.00	32,000.00
4600.510 Insurance	693.00	0.00	693.00	700.00	700.00
4754.690 MBA depreciation expense	0.00	0.00	43,488.03	0.00	0.00
Total Miscellaneous	27,857.38	0.00	97,486.82	29,150.00	62,700.00
Debt service					
4600.810 MBA Debt service - principal	84,000.00	0.00	0.00	100,000.00	85,000.00
4600.820 MBA Debt service - interest	13,501.02	0.00	12,075.00	13,000.00	13,000.00
Total Debt service	97,501.02	0.00	12,075.00	113,000.00	98,000.00
Total Expenditures:	125,358.40	0.00	109,561.82	142,150.00	160,700.00
Total Change In Net Position	11,128.58	0.00	(61,797.94)	4,350.00	(26,700.00)