



Washington City Council  
Regular Meeting Agenda  
February 11, 2026

**PUBLIC NOTICE** is hereby given that the Washington City Council will hold a Public Electronic Regular Meeting on **Wednesday, February 11, 2026 at 6:00 P.M.** hosted at Washington City Hall located at 111 North 100 East, Washington, Utah. The meeting will be broadcast via Youtube Live linked online at <https://washingtoncity.org/meetings>

Invocation

Pledge of Allegiance

**1. APPROVAL OF AGENDA**

**2. ANNOUNCEMENTS**

**3. DECLARATION OF ABSTENTIONS & CONFLICTS**

**4. CONSENT AGENDA**

a. APPROVAL OF MINUTES

- i. Consideration to approve the minutes from the City Council Meeting of 01/28/26.

b. BOARD AUDIT REPORT

- i. Consideration to approve the Board Audit Report from January 2026

**5. FINANCE**

- a. Presentation of the audited Washington City Financial Statements for the Fiscal Year Ending June 30, 2025.

**6. RESOLUTIONS**

- a. Consideration to approve a Resolution approving the Settlement Agreement between Michael Jay Hall, Penny Hall and Mike's Welding Inc. (Halls) and Washington City.

**7. REPORT OF OFFICERS FROM ASSIGNED COMMITTEE**

**8. CITY MANAGER REPORT**

**9. CLOSED SESSION**

- a. Purchase, exchange, or lease of property;
- b. Pending or potential litigation;
- c. Character or professional competence of an individual.

**10. ADJOURNMENT**

POSTED this 5th day of February 2026  
Tara Pentz, City Recorder

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*In accordance with the Americans with Disabilities Act, Washington City will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by calling the City Recorder at 656-6308 at least 24 hours in advance of the meeting to be held.*

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**BANKCARD SUMMARY BY LAST 4 DIGITS OF CC****December 2025**

DEPARTMENT	AMOUNT
Attorney	370.89
Cemetery Department	1,225.65
City Manager	1,220.62
Community Center	10,185.39
Community Development	3,548.07
Economic Development	27.92
Finance Department	892.65
Fire Department	10,140.66
Golf Department	4,887.21
Human Resources	55.76
IT Department	7,694.81
Judicial Department	450.00
Legislative Affairs	81.04
Maintenance Dept	11,937.81
Mayor	2,395.83
Parks Department	6,741.65
Police Department	10,806.90
Power Department	7,326.31
Public Works	3,757.61
Recorder Department	927.80
Utilities Department	1,040.25
<b>Grand Total</b>	<b>85,714.83</b>

GL	DEPARTMENT	DESCRIPTION	AMOUNT	DATE
10-4145-4250 - SUPPLIES & MATERIALS	Attorney	3904 MEGA PRO SCREENPRINT-7 CLOTHING ITEMS FOR THE STAFF CHRISTMAS PARTY	325.00	#####
10-4145-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Attorney	3904 BESTBUYCOM807130100018-STUDED OFFICE FLOOR MAT FOR OFFICE CHAIR	37.36	#####
10-4145-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Attorney	3904 BEST BUY 00008912- MOUSE PAD	8.53	#####
10-4510-4260 - SMALL TOOLS & MINOR EQUIPMENT	Cemetery Department	4994 COSTCO WHSE #0672-HOVER PRO DRONE	399.99	#####
10-4510-4230 - TRAINING & TRAVEL	Cemetery Department	4994 HOTELCOM73328664925496-HOTEL FOR UNLA CONFERENCE - G. EVANS	293.68	#####
10-4510-4230 - TRAINING & TRAVEL	Cemetery Department	4994 HOTELCOM73328659221299-HOTEL FOR UNLA CONFERENCE - T. KEATING	293.68	#####
10-4510-4270 - BUILDING & GROUNDS	Cemetery Department	4994 THE HOME DEPOT #4412-4X4 POSTS FOR TRAIL SIGNS	126.14	12/2/25
10-4510-4610 - MISCELLANEOUS	Cemetery Department	4994 SQ*MAD PITA EXPRESS-CEMETERY MGR. MEETING	68.43	12/2/25
10-4590-4210 - DUES AND MEMBERSHIPS	Cemetery Department	4994 ANC* NEWSPAPERS.COM-ANCESTRY.COM MEMBERSHIP	59.90	#####
10-4510-4270 - BUILDING & GROUNDS	Cemetery Department	4994 THE HOME DEPOT #4412-4 OZ ABS CEMENT, ABS CAP	13.83	12/8/25
10-4510-4610 - MISCELLANEOUS	Cemetery Department	4994 SQ*MAD PITA EXPRESS-ACCIDENTAL TIP, REFUND	(30.00)	12/2/25
10-4150-4610 - MISCELLANEOUS	City Manager	1354 CKE*CHEF ALFREDO 3 76 W-DEPARTMENT CHRISTMAS LUNCH	1,199.27	#####
10-4150-4211 - SOFTWARE	City Manager	1354 OPENAI *CHATGPT SUBSCR-MONTHLY CHAT GPT SUBSCRIPTION	21.35	#####
10-4560-4314 - MARKETING EXPENSE	Community Center	6706 IN *ST. GEORGE NEWS-MARKETING WITH ST GEORGE NEWS	2,000.00	12/4/25
10-4150-4641 - CITY CELEBRATIONS	Community Center	6706 ALBERTSONS #0301-DONUTS FOR CHRISTMAS IN DIXIE	1,134.58	12/1/25
10-4150-4641 - CITY CELEBRATIONS	Community Center	6706 LPPY*ST GEORGE PARTY RE-CHAIR AND LIGHTS FOR CHRISTMAS IN DIXIE	667.96	12/1/25
10-4562-4260 - SMALL TOOLS & MINOR EQUIPMENT	Community Center	4364 TST* COSTA VIDA 0049 - WA-POOL CHRISTMAS PARTY	579.60	#####
10-4560-4210 - DUES AND MEMBERSHIPS	Community Center	8966 UTAH RECREATION AND PARKS-URPA RENEWAL	555.00	12/3/25
10-4560-4610 - MISCELLANEOUS	Community Center	3281 LONGHORN STEAK 0125647-FULL TIME CHRISTMAS LUNCH	489.70	#####
10-4111-4331 - YOUTH CITY COUNCIL	Community Center	6706 TST* COSTA VIDA 0049 - WA-YOUTH COUNCIL CHRISTMAS PARTY	337.25	12/4/25
10-4562-4210 - DUES AND MEMBERSHIPS	Community Center	4364 AMERICAN RED CROSS-LIFEGUARD CLASS	308.00	#####
10-4567-4610 - MISCELLANEOUS	Community Center	9263 COSTCO WHSE #0672-REC CHRISTMAS PARTY	292.90	#####
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM-FROSTING/CANDY GINGERBREAD COMP PROG.	260.71	12/9/25
10-4560-4610 - MISCELLANEOUS	Community Center	8966 TST* NOTHING BUNDT CAKES-BUNDT CAKES FOR CHRISTMAS FITNESS	251.34	12/2/25
10-4560-4314 - MARKETING EXPENSE	Community Center	8966 MAILCHIMP-MONTHLY EMAIL BLASTS	234.60	#####
10-4560-4610 - MISCELLANEOUS	Community Center	8966 WAL-MART #1439-FROSTING CANDY FOR GINGERBREAD HOUSES	203.22	12/5/25
10-4560-4211 - SOFTWARE	Community Center	6706 AMAZON DIGIT-DISNEY + SUBSCRIPTION	202.81	#####
10-4562-4250 - SUPPLIES & MATERIALS	Community Center	8966 AMAZON MKTPL-COTTON PADS, CHEMICAL DROPS POOL	201.87	#####
10-4562-4211 - SOFTWARE	Community Center	4364 AMERICAN RED CROSS-BINDERS AND MANUALS FOR CPR CLASSES	191.53	12/5/25
10-4560-4314 - MARKETING EXPENSE	Community Center	6706 CANVA* I04738-45882711-FACILITY BROCHURE	190.00	#####
10-4560-4610 - MISCELLANEOUS	Community Center	8966 COSTAVIDA-FRONT DESK CHRISTMAS PARTY	180.92	12/3/25
10-4567-4610 - MISCELLANEOUS	Community Center	9263 COSTCO WHSE #0672-REC CHRISTMAS PARTY	155.90	#####
10-4560-4210 - DUES AND MEMBERSHIPS	Community Center	1788 WASHINGTON CITY-WCCC DAYCARE LICENSURE	150.00	12/2/25
10-4565-4210 - DUES AND MEMBERSHIPS	Community Center	6706 WASHINGTON CITY-WCCC PRESCHOOL LICENSURE	150.00	12/4/25
10-4565-4610 - MISCELLANEOUS	Community Center	6706 PIZZA FACTORY PINE VIEW-PROGRAMS/PRESCHOOL XMAS PARTY	150.00	12/4/25
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 COSTCO WHSE #0672-POPCORN FOR CHRISTMAS PARTY PRESCHOOL	137.77	12/9/25
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WAL-MART #1439-BODY SCRUB, GEL, MASK SETS PROGRAMS	129.09	12/3/25
10-4567-4260 - SMALL TOOLS & MINOR EQUIPMENT	Community Center	9263 CROWN AWARDS INC-WRESTLING MEDALS	117.03	#####
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WAL-MART #1439-RAW SUGAR, MASKS PROGRAMS	111.79	12/3/25
10-4567-4260 - SMALL TOOLS & MINOR EQUIPMENT	Community Center	9263 AMAZON MKTPL-MASTERPLUG CORD FOR SPORTS	72.98	#####
10-4567-4260 - SMALL TOOLS & MINOR EQUIPMENT	Community Center	9263 AMAZON MKTPL-WINDOW COVERS, KRAFT PAPER FOR SPORTS	62.98	#####
10-4562-4610 - MISCELLANEOUS	Community Center	4364 SQ*DOUGHNUTSVILLE 001 LL-DONUTS FOR CHRISTMAS PARTY POOL	62.50	#####
10-4150-4641 - CITY CELEBRATIONS	Community Center	6706 ALBERTSONS #0301-COOKIES FOR PEARL HARBOR DAY	59.89	12/7/25
10-4560-4250 - SUPPLIES & MATERIALS	Community Center	8966 AMAZON MKTPL-BUBBLES, DINOSAURS FOR DAYCARE	53.42	12/5/25
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM-CRACKERS, CANDY FOR PROGRAMS	48.81	#####
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-COFFEE CUPS FOR PRESCHOOL	46.99	#####
10-4560-4610 - MISCELLANEOUS	Community Center	8966 CC* CRUMBL STGEORGE-DAYCARE CHRISTMAS PARTY	45.31	#####
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM 8009256278-CAKE BOARDS FOR PROGRAMS	40.76	#####
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-PARACHUTE GAME FOR PRESCHOOL	37.90	#####
10-4562-4250 - SUPPLIES & MATERIALS	Community Center	8966 AMAZON MKTPL-CHEMICAL DROPS FOR POOL	36.94	12/9/25
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM 8009256278-BUTTONS FOR PROGRAMS	36.20	12/3/25
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM 8009256278-RIBBON FOR PRESCHOOL	34.34	12/2/25
10-4567-4610 - MISCELLANEOUS	Community Center	9263 WMSUPERCENTER #1439-REC CHRISTMAS PARTY	33.80	#####
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-STICKERS FOR PRESCHOOL	23.12	12/3/25
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON PRIME-AMAZON MUSIC FOR PRESCHOOL	21.34	12/4/25
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-STRETCH WRAP	19.85	#####
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 DOLLARTREE-MINTS FOR PROGRAMS	18.25	#####
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-CHARGER FOR SHARK VACUUM PRESCHOOL	15.89	#####
10-4566-4250 - SUPPLIES & MATERIALS	Community Center	6706 WALMART.COM-GINGERBREAD SNAPS FOR PROGRAMS	14.40	12/5/25
10-4560-4314 - MARKETING EXPENSE	Community Center	8966 FACEBK *QMLBKBD2V2-MARKETING FOR FACILITY	10.03	#####
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON RETA* B179E4UX2-ELF STORYBOOK FOR PRESCHOOL	8.01	12/5/25
10-4562-4610 - MISCELLANEOUS	Community Center	4364 WAL-MART #1439-MARSHMALLOWS	7.14	#####
10-4562-4610 - MISCELLANEOUS	Community Center	4364 WM SUPERCENTER #1439-RIBBONS FOR POOL	5.56	12/1/25
10-4560-4210 - DUES AND MEMBERSHIPS	Community Center	1788 WASHINGTON SERVICEFEW-WCCC DAYCARE LICENSURE	2.63	12/2/25
10-4565-4210 - DUES AND MEMBERSHIPS	Community Center	6706 WASHINGTON SERVICEFEW-WCCC PRESCHOOL LICENSURE	2.63	12/4/25
10-4565-4250 - SUPPLIES & MATERIALS	Community Center	6706 AMAZON MKTPL-PMTS-STRETCH WRAP REFUND	(19.85)	#####
10-4610-4610 - MISCELLANEOUS	Community Development	4666 SAKURA JAPANESE STEAKHOUS-CHRISTMAS LUNCH	821.71	12/4/25
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 UTAHCHAPTE* UTAH CHAPT-ICC TRAINING	818.44	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 UTAHCHAPTE* UTAH CHAPT-ICC TRAINING	396.28	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 INTL CODE COUNCIL INC-GK TRAINING	310.00	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 INTL CODE COUNCIL INC-ICC TRAINING	233.50	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 WEST COAST CODE CONSULTAN-GK TRAINING	207.00	#####
10-4610-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Community Development	4666 BEST BUY 00008912-KEYBOARD	117.41	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 UTAHCHAPTE* UTAH CHAPT-ICC TRAINING	111.32	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 UTAHCHAPTE* UTAH CHAPT-ICC MEMBERSHIP	106.04	#####
10-4610-4230 - TRAINING & TRAVEL	Community Development	3845 12-18-2025 CUSTOMER SAINT-BG TRAINING	100.00	#####
10-4610-4310 - PROFESSIONAL & TECHNICAL	Community Development	3845 UT PROF LIC ONLINE-GK DOPL	86.00	#####
10-4610-4310 - PROFESSIONAL & TECHNICAL	Community Development	3845 UT PROF LIC ONLINE-MH DOPL	84.00	12/3/25
10-4610-4610 - MISCELLANEOUS	Community Development	4666 SQ*DAYLIGHT DONUTS SAINT-TRAINING	53.85	12/3/25
10-4610-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Community Development	4666 AMAZON MKTPL-OFFICE SUPPLY	38.07	12/3/25
10-4610-4310 - PROFESSIONAL & TECHNICAL	Community Development	4666 NOTARY ROTARY-NOTARY	25.92	12/5/25
10-4610-4610 - MISCELLANEOUS	Community Development	3845 ALBERTSONS #0301-TRAINING	19.55	#####
10-4610-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Community Development	4666 AMAZON MKTPL-OFFICE SUPPLY	18.98	12/6/25
10-4652-4610 - MISCELLANEOUS	Economic Development	8277 TST*SEVEN BROTHERS -ST.-BUSINESS MEETING - SEVEN BROTHERS BURGERS	27.92	12/9/25
10-4150-4210 - DUES AND MEMBERSHIPS	Finance Department	5221 B2B PRIME*G97R08NM3-WC PRIME MEMBERSHIP	779.00	#####
10-4141-4610 - MISCELLANEOUS	Finance Department	5221 TST* SPITZ RESTAURANT GRO-FINANCE MEETING	88.65	#####

GL	DEPARTMENT	DESCRIPTION	AMOUNT	DATE
10-4141-4210 - DUES AND MEMBERSHIPS	Finance Department	5221 FSP*UGFOA-UGFOA	25.00	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	5089 FIRE SAFETY USA INC-HELMET HEADLAMPS	1,794.15	12/4/25
10-4220-4230 - TRAINING & TRAVEL	Fire Department	7346 SOUTHWEST TECHNICAL COLLE-AEMT COURSE FOR S.ALLEN	1,546.00	12/9/25
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 WAL-MART #1439-SUPPLIES & GIFTS FOR X-MAS	1,058.66	12/4/25
10-4220-4270 - BUILDING & GROUNDS	Fire Department	2712 THE HOME DEPOT 4412-WATER HEATER FOR ST.62	945.97	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	5089 AMAZON MARK* B12WH3KR1-INFRARED SAUNA BOXES FOR EACH STATION	783.15	12/7/25
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	2712 SQ* BURNT EDGE CUSTOM LEA-CUSTOM HELMET NAME SHIELDS	625.00	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	2712 BT *LIVEACTIONSAFETY-FIRST AIDE SUPPLIES	458.23	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 HARMONS -ON-LINE-X-MAS DINNER FOR ON DUTY STAFF & FAMILY	412.00	#####
10-4220-4254 - FLEET CHARGES	Fire Department	7346 SLADEN D. MARKHAM LLC.-DIAGNOSTIC WORK ON ENGINE 61	280.00	12/8/25
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 FAMILY PHARMACY, HURRICA-FIRST AIDE SUPPLIES	270.00	#####
10-4220-4270 - BUILDING & GROUNDS	Fire Department	7346 AMAZON MKTPL-CLEANING SUPPLIES FOR STATIONS	162.12	#####
10-4220-4310 - PROFESSIONAL & TECHNICAL	Fire Department	7346 BUGZAPPER PEST CONTROL-BI-MONTHLY SERVICE AT STATION 61& 62	149.00	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 WAL-MART #1439-FIRST AIDE SUPPLIES	134.17	12/4/25
10-4220-4254 - FLEET CHARGES	Fire Department	5089 ST GEORGE TOPPER-LABOR & INSTALLATION OF CAMPER SHELL ON NEW TRUCK	120.00	#####
10-4220-4230 - TRAINING & TRAVEL	Fire Department	7346 MAVERIK #785-FUEL FOR TRAINING FOR M.WHITE	117.72	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 BATTERIES+BULBS #0355-BATTERIES FOR ST.61 RADIO SYSTEM	111.80	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 PANERA BREAD #204568 0-DEC 2025 CAPTAINS MEETING	106.79	#####
10-4220-4251 - FUEL	Fire Department	5089 MAVERIK #390-GAS FOR NEW TRUCK-NO KEY FOB	102.24	#####
10-4220-4251 - FUEL	Fire Department	5089 MAVERIK #538-GAS FOR NEW TRUCK-NO KEY FOB	89.29	#####
10-4220-4150 - UNIFORMS	Fire Department	5089 SHOE SHOW 0989-MENS WORK SHOE	85.38	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	2712 DINO DASH CAR WASH WASH-MONTHLY CAR WASHES FOR CHIEFS & MARSHAL NOV 2025	83.00	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	2712 DINO DASH CAR WASH WASH-MONTHLY CAR WASHES FOR CHIEFS & MARSHAL-DEC 2025	83.00	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 AMAZON MKTPL-TECHNICAL PRECISION REPLACEMENT BATTERY	79.65	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 WM SUPERCENTER #1439-DECORATING SUPPLIES FOR X-MAS PARTY	78.71	12/2/25
10-4560-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 COSTCO WHSE #0672-COSTCO MEMEBERSHIP-WCCC	52.82	#####
10-4144-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 COSTCO WHSE #0672-COSTCO MEMEBERSHIP-RECORDERS	52.82	#####
10-4210-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 COSTCO WHSE #0672-COSTCO MEMEBERSHIP-POLICE	52.82	#####
53-5300-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 COSTCO WHSE #0672-COSTCO MEMEBERSHIP-POWER	52.82	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 COSTCO WHSE #0672-WREATHS FOR X-MAS PARTY	39.98	12/2/25
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 WAL-MART #1439-CANDY FOR PINYADA X-MAS PARTY	36.62	12/5/25
10-4220-4230 - TRAINING & TRAVEL	Fire Department	2712 PAYPAL-BACKGROUND FOR PARAMEDIC SCHOOL-L.CHRISTIAN	32.00	#####
10-4220-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 NATIONAL REGISTRY EMT-EMT RECERT APPLICATION-J.CHRISTENSEN	32.00	#####
10-4220-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 UDHO-BUREAUEMRGMEDSRVS-AEMT RECERT APPLICATION R.NIELD	30.00	#####
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 DOLLARTREE-PARTY SUPPLIES FOR X-MAS PARTY	28.50	12/2/25
10-4220-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 NATIONAL REGISTRY EMT-AEMT RECERT APPLICATION R.NIELD	26.00	#####
10-4220-4210 - DUES AND MEMBERSHIPS	Fire Department	7346 NATIONAL REGISTRY EMT-EMT RECERT APPLICATION S.ALLEN	25.00	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 WAL-MART #1439-FIRST AIDE SUPPLIES-TYLENOL	23.04	12/8/25
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 THE HOME DEPOT #4412-PUSH BROOM FOR ST.62	18.97	12/8/25
10-4220-4270 - BUILDING & GROUNDS	Fire Department	7346 WM SUPERCENTER #1439-CLEANING SUPPLIES FOR STATION 61 & 62	18.37	#####
10-4220-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Fire Department	7346 PACK IT SHIP IT-STAMPS FOR X-MAS CARDS	17.20	12/4/25
10-4220-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Fire Department	7346 AMAZON MKTPL-OFFICE SUPPLIES	13.97	#####
10-4220-4250 - SUPPLIES & MATERIALS	Fire Department	7346 WM SUPERCENTER #1438-FIRST AIDE SUPPLIES-GLUCOMETER FOR ST.64	9.00	12/9/25
10-4220-4610 - MISCELLANEOUS	Fire Department	7346 WALMART.COM-STAFF PICTURES	4.10	12/4/25
10-4220-4150 - UNIFORMS	Fire Department	5089 SP HEY DUDE SHOES-CREDIT ON RETURNED MEN WORK SHOE	(101.40)	#####
10-4559-4210 - DUES AND MEMBERSHIPS	Golf Department	1859 WASHINGTON CITY-CITY ALCOHOL LICENCE	500.00	#####
10-4558-4610 - MISCELLANEOUS	Golf Department	7237 BLACK BEAR DINER 2-CREW BREAKFAST	492.48	#####
10-4559-4610 - MISCELLANEOUS	Golf Department	1859 TST* COSTA VIDA 0049 - WA-EMPLOYEE CHRISTMAS PARTY	300.00	#####
10-4558-4610 - MISCELLANEOUS	Golf Department	1859 OLIVE GARDEN ZK 0021725-CHRISTMAS LUNCH WITH JEREMY	289.66	12/8/25
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 THE HOME DEPOT 4412-WEED EATER TOOL	283.29	12/8/25
10-4558-4250 - SUPPLIES & MATERIALS	Golf Department	7237 THE HOME DEPOT 4412-ROOF PANELS	259.78	#####
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 CALRANCH-ST GEORGE #19-YARD HYDERANT	240.43	12/3/25
10-4559-4210 - DUES AND MEMBERSHIPS	Golf Department	1859 USGA MEMBERSHIP-USGA MEMBERSHIP DUES	175.00	12/8/25
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 AMAZON MKTPL-PIPE PLUG	174.50	#####
10-4559-4692 - MERCHANDISE PURCHASE	Golf Department	1859 UNTA GOLF 107-MERCHANDISE	163.51	#####
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 THE HOME DEPOT #4412-SOCKET SET & SAW BLADES	128.88	12/9/25
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 AMAZON MKTPL-AUTOMOTIVE INSPECTION SCOPE	103.92	#####
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 AMAZON MKTPL-AIR DUSTER TOOL	94.99	#####
10-4558-4250 - SUPPLIES & MATERIALS	Golf Department	7237 AMAZON MKTPL-PAI LOCKS	80.74	#####
10-4559-4210 - DUES AND MEMBERSHIPS	Golf Department	1859 WASHINGTON CITY-CITY BUSINESS LICENCE	50.00	#####
10-4558-4270 - BUILDING & GROUNDS	Golf Department	7237 THE HOME DEPOT #4412-DOOR HANDLE	48.97	12/3/25
10-4559-4280 - UTILITIES	Golf Department	1859 PY*INFORWEST-PRO SHOP SECURITY MONITORING	39.99	12/1/25
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 AMAZON MKTPL-PULL J-HOOK SET	35.14	#####
10-4558-4260 - SMALL TOOLS & MINOR EQUIPMENT	Golf Department	7237 HARBOR FREIGHT TOOLS 528-DRILL BIT	27.99	#####
10-4559-4692 - MERCHANDISE PURCHASE	Golf Department	1859 UNTA GOLF 107-MERCHANDISE	24.34	12/4/25
10-4559-4210 - DUES AND MEMBERSHIPS	Golf Department	1859 WASHINGTON SERVICEEE-ALCOHOL LICENCE PROCESSING FEE	8.75	#####
10-4559-4210 - DUES AND MEMBERSHIPS	Golf Department	1859 WASHINGTON SERVICEEE-BUSINESS LICENCE PROCESSING FEE	0.88	#####
10-4559-4692 - MERCHANDISE PURCHASE	Golf Department	8252 UNTA GOLF 107-MERCHANDISE PURCHASE	1,363.97	#####
10-4134-4610 - MISCELLANEOUS	Human Resources	0868 DON PEDROS FAMILY MEXICAN-LUNCH	43.79	#####
10-4134-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Human Resources	0868 WM SUPERCENTER #1439-2026 PLANNER	11.97	#####
10-4560-4260 - SMALL TOOLS & MINOR EQUIPMENT	IT Department	0796 APPLE.COM-US-MAC MINI'S FOR COMMUNITY CENTER	1,996.00	#####
10-4220-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 APPLE.COM-US-MACBOOK PRO FOR FIRE DEPARTMENT	1,519.00	#####
10-4145-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 APPLE.COM-US-MACBOOK AIR FOR ATTORNEY (MARRIN)	899.00	#####
10-4560-4211 - SOFTWARE	IT Department	0796 DIRECTDEALS, LLC-WINDOWS 2025 SERVICE LICENCE FOR HVAC (MAINTENANCE)	663.59	#####
10-4139-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-IS NEED EQUIPMENT AND CAMERA FOR CITY HALL	274.76	#####
10-4610-4211 - SOFTWARE	IT Department	0796 BLUEBEAM INC.-BLUEBEAM FOR COMDEX (ELDON) PART OF \$780	260.00	#####
57-5700-4211 - SOFTWARE	IT Department	0796 BLUEBEAM INC.-BLUEBEAM FOR PUBWORKS (JOHN HENKE) PART OF \$780	260.00	#####
57-5700-4211 - SOFTWARE	IT Department	0796 BLUEBEAM INC.-BLUEBEAM FOR PUBWORKS (BRANDON BURROWS) PART OF \$780	260.00	#####
10-4220-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-LG 32U631A-B 32-INCH QHD FOR FIRE DEPARTMENT	246.99	#####
10-4560-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-AMCREST 5PM POE CAMERS FOR WCCC	239.96	#####
10-4139-4211 - SOFTWARE	IT Department	9790 MAILCHIMP-EMAIL NEW MONTHLY NEWSLETTER	234.60	12/7/25
10-4220-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-OWC 11-PORT THUNDERBOLT DOCK FOR FIRE DEPARTMENT	223.58	#####
10-4139-4211 - SOFTWARE	IT Department	0796 LINODE .AKAMAI-CLOUD SERVERS MONTHLY	197.49	12/1/25
10-4139-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	9790 PAYPAL-GITHUB SOFTWARE	106.75	#####
10-4139-4211 - SOFTWARE	IT Department	9790 TAILSCALE-VPN MONTHLY	96.08	12/1/25
10-4139-4211 - SOFTWARE	IT Department	0796 TRELLO.COM* ATASSIAN-TECH TICKET SOFTWARE	55.09	12/1/25

GL	DEPARTMENT	DESCRIPTION	AMOUNT	DATE
10-4560-4260 - SMALL TOOLS & MINOR EQUIPMENT	IT Department	0796 AMAZON MKTPL-4 ANKER USB C HUB 4 PORTS FOR COMMUNITY CENTER MINIS	39.92	#####
10-4139-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-NETWORK FIBER	38.00	#####
10-4139-4211 - SOFTWARE	IT Department	9790 TWILIO H8C96KDPKNT3TG69-COMMUNICATIONS API REFILL	20.96	#####
10-4210-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	0796 AMAZON MKTPL-2XSPIDERCASE DESIGNED FOR IPHONE 16E (FOR CARTER AND CANDELARIA)	19.98	12/7/25
10-4139-4211 - SOFTWARE	IT Department	9790 TWILIO SENDGRID-TRANSCATIONAL EMAIL API MONTHLY	19.95	12/4/25
10-4139-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	9790 APPLE.COM/BILL-ICLOUD STORAGE	9.99	#####
10-4139-4240 - OFFICE EQUIP, SUPPLIES & MAINT	IT Department	9790 FAXAGE-HR EFAX	7.95	12/2/25
10-4139-4211 - SOFTWARE	IT Department	9790 MISCELLANEOUS FEE - FOREIGN CURRENCY FEE-CANADIAN FRIENDSHIP FEE	2.88	12/1/25
10-4139-4211 - SOFTWARE	IT Department	9790 SINCH MAILGUN-TRANSACTIONAL EMAIL API USAGE	2.29	12/1/25
10-4121-4230 - TRAINING & TRAVEL	Judicial Department	1932 WWW.UTCOURTS.GOV-COURT CLERK CONFERENCE REGISTRATIOTN	450.00	#####
10-4150-4211 - SOFTWARE	Legislative Affairs	6730 OPENAI *CHATGPT SUBSCR-MONTHLY CHAT GPT SUBSCRIPTION	64.05	#####
10-4150-4211 - SOFTWARE	Legislative Affairs	6730 GANNETT MEDIA CO-MONTHLY SUBSCRIPTION	16.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 IN *ZOOM PRODUCTS-ACTIVE SANITIZING WIPES	2,878.20	12/1/25
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 TORK WINCH USD-BACKSTOP WINCH	1,900.89	12/4/25
10-4160-4250 - SUPPLIES & MATERIALS	Maintenance Dept	8765 EBAY*02-13926-05180-BASKETBALL BACKBOARD WINCH	1,174.24	12/2/25
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	7115 IN *PUMP MANAGEMENT COMPA-POOL PUMP REPAIR (LIESUIRE POOL WCCC)	542.45	#####
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	7115 SMITHS #4278-MARKS RETIREMENT	500.00	12/9/25
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 SQ *MAHONRI CLEANING SERV-PUBLIC WORKS CARPET CLEANING	450.00	12/1/25
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	8765 LONGHORN STEAK 0125647-MARKS RETIREMENT PARTY	427.35	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 AMAZON MARK* B191593G1-2 BASKETBALL RIMS REPLACEMENTS	350.00	12/4/25
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	8765 GOLDEN CORRAL 246-CUSTODIAL CHRISTMAS PARTY	308.20	#####
10-4160-4310 - PROFESSIONAL & TECHNICAL	Maintenance Dept	8765 SQ *MAHONRI CLEANING SERV-CITY RECORDER DEPARTMENT CARPET CLEANING	300.00	12/1/25
21-4500-4795 - CAPITAL PROJECTS	Maintenance Dept	7115 WILKINSON ELECTRIC, INC.-HERITAGE HALL ELECTRICAL REPAIR	270.00	12/3/25
10-4160-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Maintenance Dept	8765 AMAZON MARK* BB0312IZ0-PRINTER TONER CARYRIDGES	265.99	12/4/25
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-WATER FILTERS	258.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 SPORTS ART AMERICA INC-TREADMILL BELT	239.15	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 IN *THE LOCKSMEN-KEYS AND LABOR	194.00	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 AMAZON MARK* BB3YS27W1-BASKETBALL RIM REPLACEMENT	175.00	12/2/25
10-4160-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Maintenance Dept	7115 STAPLES 00107136-OFFICE CHAIR	139.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-MOP SINK FAUCET AND BELT LUBRICANT	123.92	12/9/25
10-4220-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-MOP SINK FAUCET	109.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-PAINT AND PAINT SUPPLIES	104.10	12/2/25
10-4220-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-WATER FILTERS	94.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON.COM*BW1OC9CLO-MOP BUCKET	93.27	12/9/25
10-4150-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 BATTERIES+BULBS #0355-TWO BATTERIES	89.98	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-RESPIRATOR AND OXICLEAN	76.92	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-2 GALLONS OF PAINT	75.96	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 SPORTS ART AMERICA INC-SEAT CUSHION	74.26	#####
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Maintenance Dept	7115 AMAZON MKTPL-CORDLESS RATCHET WRENCH	69.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 MISCELLANEOUS FEE - FOREIGN CURRENCY FEE-TORK WINCH TRANS FEE	57.03	12/4/25
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-GLOVES	51.99	12/4/25
21-4500-4795 - CAPITAL PROJECTS	Maintenance Dept	7115 THE HOME DEPOT #4412-CASTERS NON MARKING SUPER GLUE	49.44	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-AAA BATTERIES AND WIRE NUTS	45.84	#####
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	8765 AMAZON MARK* BB2X05U01-SUBMITTED A MISSING RECEIPT FORM. THIS RECEIPT IS FROM MARK, S OLD AMAZON AC	44.99	12/2/25
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-SOS PADS, GORILLA TAPE, GLAS SCRAPER	43.20	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 THE HOME DEPOT #4412-1 GALLON OF PAINT	37.98	#####
10-4160-4250 - SUPPLIES & MATERIALS	Maintenance Dept	7115 THE HOME DEPOT #4412-SPRING LINKS	31.11	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-ELECTRONIC CABINET LOCK	25.99	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON.COM*KR6899X83-ATOMIC WALL CLOCK	20.95	#####
10-4160-4250 - SUPPLIES & MATERIALS	Maintenance Dept	7115 AMAZON MKTPL-CARABINERS	19.99	#####
10-4220-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-WATER FILTERS	19.51	#####
10-4160-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Maintenance Dept	7115 STAPLES 00107136-OFFICE SUPPLIES	17.77	#####
10-4160-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Maintenance Dept	7115 WAL-MART #1439-LEGAL PAD AND PLANNER	11.91	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	7115 AMAZON MKTPL-GARBAGE DISPOSAL CLEANERS	9.49	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8765 SPORTS ART AMERICA INC-REFUND FOR DOUBLE CHARGE FOR SEAT CUSHION	(74.26)	#####
10-4160-4610 - MISCELLANEOUS	Maintenance Dept	8708 ROYAL THAI CUISINE-MAINTENANCE CHRISTMAS PARTY	204.85	#####
10-4160-4270 - BUILDING & GROUNDS	Maintenance Dept	8708 THE HOME DEPOT #4412-PLUNGERS AND BUCKETS	32.20	#####
10-4150-4790 - OTHER PROJECTS	Mayor	9321 WREATHS ACROSS AMERICA-WRATHS ACROSS AMERICA - KS	2,000.00	#####
10-4150-4790 - OTHER PROJECTS	Mayor	9321 ROWLEY'S RED BARN - WASH-CHRISTMAS PRESENTS - KS	212.19	12/8/25
10-4150-4790 - OTHER PROJECTS	Mayor	9321 TST-*STRAP TANK BREWERY -DINNER WITH SENATOR JOHN CURTIS	127.16	#####
10-4150-4790 - OTHER PROJECTS	Mayor	9321 LONGHORN STEAK 0125647-LUNCH MEETING - KS &	56.48	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON.COM*BB0C65WR2-UTILITY GLOVES	645.20	12/1/25
10-4510-4230 - TRAINING & TRAVEL	Parks Department	3513 USU EVENT SERVICES-UNLA REGISTRATION FOR G EVANS, T KEATING, M HODGSON	645.00	#####
10-4510-4211 - SOFTWARE	Parks Department	3513 ISA-IS A STUDY BOOKS FOR TEST	588.62	12/1/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-TRASH BAGS, DOG WASTE BAGS	416.96	#####
10-4510-4610 - MISCELLANEOUS	Parks Department	3513 SQ *KATERING KONCEPTS, IN-CATERED LUNCH FOR CHRISTMAS PARTY	404.55	12/1/25
10-4590-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-GAS CANS, NOTES	325.14	#####
10-4510-4230 - TRAINING & TRAVEL	Parks Department	3513 HOTELCOM73328651738017-HOTEL ROOM FOR UNLA CONFERENCE - P. WALKER	297.20	#####
10-4510-4230 - TRAINING & TRAVEL	Parks Department	3513 HOTELCOM73328662981066-HOTEL ROOM FOR UNLA CONFERENCE - M. HODGSON	293.68	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-TRASH BAGS	260.94	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-TRASH CAN LINERS	243.00	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-FLAGPOLE TOPPERS	219.90	#####
10-4510-4270 - BUILDING & GROUNDS	Parks Department	3513 THE HOME DEPOT 4412-4X4 POSTS	216.23	#####
10-4510-4230 - TRAINING & TRAVEL	Parks Department	3513 USU EVENT SERVICES-UNLA REGISTRATION FOR P WALKER	215.00	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON.COM*BI0UG03T2-FOOT AND HAND WARMERS	198.13	12/2/25
10-4510-4230 - TRAINING & TRAVEL	Parks Department	3513 THE IRRIGATION ASSOCIATIO-IRRIGATION TRAINING - T KEATING	175.00	12/4/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON.COM*BH8W661F3-TRASH BAG LINERS	162.00	#####
10-4590-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-FLAGPOLE TOPPERS	131.94	12/2/25
10-4510-4610 - MISCELLANEOUS	Parks Department	3513 ALBERTSONS #0301-SODAS, COOKIES, PLATES, PIES FOR CHRISTMAS PARTY LUNCH	124.85	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-COUNTDOWN TIMER, HOMBER BUCKET	111.80	12/2/25
10-4510-4150 - UNIFORMS	Parks Department	3513 SQ *KENNETH RUDE STUDIO-T-SHIRTS	110.00	12/1/25
10-4510-4260 - SMALL TOOLS & MINOR EQUIPMENT	Parks Department	3513 HARBOR FREIGHT TOOLS 528-RATCHET TIE, WIRE STRIPPER, SPRAY GUN, WHEEL CHOCK	106.89	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON.COM*561QF8MP3-SAFETY GLASSES	86.55	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-PAINT, LEVEL, SQUEEGEE, ANCHORS	82.13	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 WALMART.COM-SAFETY GLASSES	81.79	#####
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON.COM*PT3A27BM3-TRACKERS FOR KEYS	78.12	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON.COM*XP1WQ8UF3-BREAKAWAY CABLES	75.96	#####

GL	DEPARTMENT	DESCRIPTION	AMOUNT	DATE
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-PROPANE TANK EXCHANGE	68.22	12/1/25
10-4510-4150 - UNIFORMS	Parks Department	3513 WAL-MART #1439-SAFETY BOOTS FOR O. BARLOW	64.98	#####
10-4510-4270 - BUILDING & GROUNDS	Parks Department	3513 THE HOME DEPOT #4412-4X4 POSTS	54.06	12/2/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-UTILITY KNIFE, FOAM SS 6FT	36.49	12/8/25
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON MKTPL-OFFICE DOOR KEY FOBS	36.00	#####
10-4510-4211 - SOFTWARE	Parks Department	3513 GOOD SPORTSMAN MARKETING -VIDEO/TRAIL CAMERA SUBSCRIPTION	35.00	#####
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON MKTPL-DISPOSABLE TABLECLOTHES	29.99	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-GORILLA DUCT TAPE	29.96	12/9/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 THE HOME DEPOT #4412-WASHER ZINC, DOWEL	28.20	#####
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON.COM*BB9ZT9U0-FLASH DRIVE	19.99	12/3/25
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON MKTPL-CHRISTMAS WRAP FOR OFFICE	18.03	12/3/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-FACESHIELD REPLACEMENT VISORS	17.99	12/5/25
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 CALRANCH-ST GEORGE #19-CERAMIC HYDRO COAT, REFL	17.84	#####
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 ISA-POSTAGE/SHIPPING FOR STUDY GUIDES	14.97	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPL-BASKETBALL HOOP NET WIRE	9.10	#####
10-4510-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Parks Department	3513 AMAZON.COM*AN1RY23D3-TAPE DISPENSER	4.75	#####
10-4510-4250 - SUPPLIES & MATERIALS	Parks Department	3513 AMAZON MKTPLACE PMTS-REFUND FOR ITEM NOT DELIVERED	(40.50)	#####
10-4210-4610 - MISCELLANEOUS	Police Department	4729 TST*-DURANGOS MEXICAN GR-CHRISTMAS PARTY DINNER	2,374.15	12/2/25
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Police Department	9261 DEMANIT BITE SUITS-D. TANNER BITE SUIT	1,825.00	12/5/25
10-4210-4610 - MISCELLANEOUS	Police Department	9249 4IMPRINT, INC-DEPARTMENT CHRISTMAS	1,670.49	12/1/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WM SUPERCENTER #1439-SHOP WITH A COP	416.22	12/6/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WM SUPERCENTER #1439-SHOP WITH A COP	412.41	12/6/25
10-4210-4150 - UNIFORMS	Police Department	5451 5.11, INC.-UNIFORM PANTS ORDERED IN CORRECT SIZE	320.25	12/5/25
10-4210-4150 - UNIFORMS	Police Department	5451 5.11, INC.-UNIFORM PANTS ORDERED FOR RILEY HENDRICKS	288.23	12/9/25
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Police Department	4729 AMAZON RETA* 816QA8R03-SHELTER SCANNER	265.99	#####
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WM SUPERCENTER #1439-VIPS PRESENT AND SHOP WITH A COPY GC	250.00	12/3/25
10-4210-4150 - UNIFORMS	Police Department	9249 GALLS-PATROL COATS	234.71	#####
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	5451 WM SUPERCENTER #1439-SHOP WITH A COP	234.50	12/6/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	5451 WAL-MART #1439-SHOP WITH A COP	221.74	12/6/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	9249 WAL-MART #1439-SHOP WITH A COP	205.84	12/6/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WAL-MART #1439-SHOP WITH A COP	200.94	12/6/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WAL-MART #1439-SHOP WITH A COP	190.59	12/6/25
10-4210-4270 - BUILDING & GROUNDS	Police Department	9261 AMAZON MARK* BIGXA9NP1-SHELTER CLEANING SUPPLIES	175.49	12/4/25
22-4200-4250 - SUPPLIES & MATERIALS	Police Department	4729 WM SUPERCENTER #1439-SHOP WITH A COP	172.60	12/6/25
10-4210-4150 - UNIFORMS	Police Department	9249 AMAZON MKTPL-BOOTS FOR WILLIAMS	137.78	12/6/25
10-4210-4610 - MISCELLANEOUS	Police Department	4729 COSTCO WHSE #0672-CHRISTMAS PARTY DINNER	125.86	12/9/25
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Police Department	9261 SP CANIS CALLIDUS LLC-K9 TRAINING EQUIPMENT PATROL	115.95	#####
10-4210-4610 - MISCELLANEOUS	Police Department	4729 WM SUPERCENTER #1439-SANTA GIFTS FOR CHRISTMAS PARTY	100.00	12/1/25
10-4210-4211 - SOFTWARE	Police Department	5451 BOOSTLINGO,LLC-SPANISH TRANSLATION LINE SERVICES	95.00	#####
10-4210-4211 - SOFTWARE	Police Department	5451 BOOSTLINGO,LLC-SPANISH TRANSLATION LINE SERVICES	95.00	#####
10-4210-4150 - UNIFORMS	Police Department	5451 AMAZON MKTPL-BOOTS FOR RILEY HENDRICKS	94.04	#####
10-4210-4610 - MISCELLANEOUS	Police Department	4729 WAL-MART #1439-DRINKS FOR CHRISTMAS PARTY	82.52	12/8/25
10-4210-4610 - MISCELLANEOUS	Police Department	4729 TARGET 00013573-CROSSING GUARD PRESENTS	78.54	12/3/25
10-4210-4270 - BUILDING & GROUNDS	Police Department	4729 BUG BLASTERS PEST-PEST CONTROL SHELTER	77.48	12/9/25
10-4210-4250 - SUPPLIES & MATERIALS	Police Department	9249 WAL-MART #1439-OFFICE SUPPLIES, TABLE	76.16	#####
10-4210-4610 - MISCELLANEOUS	Police Department	4729 COSTCO WHSE #0672-CHRISTMAS PARTY SUPPLIES	72.45	12/1/25
10-4210-4251 - FUEL	Police Department	9249 PHILLIPS 66 - SEI #33984-FUEL, CARD NOT WORKING	65.62	#####
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Police Department	9261 AMAZON MARK* AJ49Q9743-K9 TRAINING EQUIPMENT FOR FENTANYL	64.80	#####
10-4210-4610 - MISCELLANEOUS	Police Department	4729 WM SUPERCENTER #1439-VIPS PRESENT AND SHOP WITH A COPY GC	55.68	12/3/25
10-4210-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Police Department	4729 AMAZON MKTPL-OFFICE SUPPLIES	54.95	#####
10-4150-4610 - MISCELLANEOUS	Police Department	4729 COSTCO WHSE #0672-DEPT HEAD MEETING BREAKFAST	53.66	12/1/25
10-4210-4270 - BUILDING & GROUNDS	Police Department	4729 BUG BLASTERS PEST-PEST CONTROL SHELTER	51.75	12/9/25
10-4210-4260 - SMALL TOOLS & MINOR EQUIPMENT	Police Department	5451 WAL-MART #1439-5 CONTAINERS OF CAT LITTER	37.14	12/1/25
10-4210-4270 - BUILDING & GROUNDS	Police Department	9261 THE HOME DEPOT #4412-SHELTER BLEACH AND SPRAYER	28.97	#####
10-4210-4250 - SUPPLIES & MATERIALS	Police Department	3093 WAL-MART #1439-INVERTER FOR LAYNCE BARTRUFF'S VEHICLE	18.22	#####
10-4210-4150 - UNIFORMS	Police Department	9249 AMAZON MKTPL-TRAINING HOODIE	16.47	12/6/25
10-4150-4610 - MISCELLANEOUS	Police Department	4729 LINS EAST ST GEORG-DEPT HEAD MEETING BREAKFAST	15.95	12/2/25
10-4210-4150 - UNIFORMS	Police Department	9249 AMAZON MKTPL-TRAINING SHIRT	13.29	12/3/25
10-4210-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Police Department	4729 UPS-EVIDENCE SHIPPING	12.68	#####
10-4210-4610 - MISCELLANEOUS	Police Department	9249 ARBY'S 6817-OTR FOOD FROM TRAVEL - SPECIAL OLYMPICS MTG.	12.03	#####
10-4210-4150 - UNIFORMS	Police Department	5451 5.11, INC.-PANTS RETURNED DUE TO TOO SMALL OF SIZE	(304.24)	12/2/25
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	5854 SQ* MILWAUKEE ELECTRIC TO-REPLACEMENT/REPAIR M18 CRIMPER	1,168.92	12/1/25
53-5300-4610 - MISCELLANEOUS	Power Department	3345 LONGHORN STEAK 0125647-CHRISTMAS LUNCHEON	812.41	#####
53-5300-4001 - SYSTEM MAINTENANCE	Power Department	6604 AMERICAN CASTING AND MANU-COLORED SEALS FOR METERS	741.46	12/8/25
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 SP BUYDEUTSCH-MATERIALS FOR GENERATION JBOX RELOCATION	312.76	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* G62HQ2EX3-WIRE FOR JBOX RELOCATION - GENERATION	279.29	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 SP LINEROOTS SUPPLY-CLAMPS FOR SHOP	274.75	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	5854 LOWES #01118-TOOLS FOR KADENS TRUCK AND FOR HARKER	241.78	12/3/25
53-5300-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Power Department	7635 AMAZON MARK* OP01T1R93-OFFICE SUPPLIES	238.56	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 AUTOMATIONDIRECT.COM-WIRE DUCT FOR JBOX RELOCATION - GENERATION	234.85	12/5/25
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	7635 AMAZON MKTPL-TOOLS FOR SHOP	229.71	12/5/25
53-5300-4001 - SYSTEM MAINTENANCE	Power Department	7635 AMAZON MARK* Z68RSPV3-NETWORK RACK SUPPLIES FOR UNDER STAIRS	202.16	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MKTPL-HEAT SHRINK TUBING FOR JBOX RELOCATION - GENERATION	200.01	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	5854 AMAZON MARK* BB8L86QC2-TOOL KIT FOR GENERATION FOR JUNCTION BOX RELOCATION	189.00	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	5854 THE HOME DEPOT #4412-TOOLS FOR TUCK AND GRAPEVINE	188.11	12/4/25
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* 603B18T63-CAMERON UNIFORMS	165.66	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* 264CD1K73-MATERIALS FOR GENERATION JBOX RELOCATION	164.01	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 THE HOME DEPOT #4412-TAPE FOR SHOP	146.72	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	7635 AMAZON MARK* B117P70-TOOLS FOR HARKER	125.27	12/8/25
53-5300-4610 - MISCELLANEOUS	Power Department	5854 CHICK-FIL-A #04568-SAFETY MEETING	122.43	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 SP LINEJUNK LLC-SAW BLADE COVERS (HACK STOP)	111.00	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* BK4DH29R3-CAMERON UNIFORMS	109.95	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 AUTOMATIONDIRECT.COM-WIRE DUCT FOR JBOX RELOCATION - GENERATION	98.00	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* 259W24JN3-MATERIALS FOR GENERATION JBOX RELOCATION	97.80	#####
53-5300-4483 - SAFETY EQUIP/TRAINING	Power Department	7635 AMAZON MARK* BIGCV2AN1-HARD HAT LIGHT FOR CREW	89.50	12/4/25
53-5300-4610 - MISCELLANEOUS	Power Department	3345 IN-N-OUTWASHINGTTONCITY-LUNCH SETTING POLE #15	88.79	#####
53-5300-4610 - MISCELLANEOUS	Power Department	3345 BLACK BEAR DINER 2-LUNCH TO DISCUSS UAMPS ALL IN REQUIREMENTS PROJECT	82.76	12/3/25
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON MKTPL-CAMERON UNIFORMS	79.95	#####
53-5300-4310 - PROFESSIONAL & TECHNICAL	Power Department	6604 WESTERN PEST CONTROL-SPRAYING OF BUILDING	73.26	12/3/25
53-5300-4230 - TRAINING & TRAVEL	Power Department	7108 PHILLIPS 66 - KB EXPRESS-UAMPS MEETING	67.00	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* K04BP0UR3-SHRINKABLE TUBE SLEEVE FOR JBOX RELOCATION	66.44	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	6604 THE HOME DEPOT #4412-SUPPLIES FOR GENERATION	62.08	#####

GL	DEPARTMENT	DESCRIPTION	AMOUNT	DATE
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	6604 HARBOR FREIGHT TOOLS 528-PLATFORM STOOL FOR GENERATION	59.99	12/5/25
53-5300-4230 - TRAINING & TRAVEL	Power Department	7108 MAVERIK #538-UAMPS MEETING	50.00	#####
53-5300-4230 - TRAINING & TRAVEL	Power Department	7108 MARRIOTT SALT LAKE CIT-SCOTT HOTEL UAMPS MEETING	50.00	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	7635 AMAZON RETA* VW5593TF3-TOOLS FOR SHOP	49.99	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	7635 AMAZON RETA* NQ8SR9WD3-TOOLS FOR GENERATION	49.97	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* BB2E79BJ2-CAMERON UNIFORMS	48.71	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	7635 AMAZON MARK* B14057DX0-TOOLS FOR TRUCK 2008	44.99	12/8/25
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	5854 THE HOME DEPOT #4412-SPRAYER FOR GRAPEVINE	41.44	12/8/25
53-5300-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Power Department	5854 BEST BUY 00008912-PHONE CASE FOR KADEN	38.86	#####
53-5300-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Power Department	7635 AMAZON RETA* UA861U8J73-OFFICE CALENDARS	37.20	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* LF7T14613-SHRINKABLE TUBE SLEEVE FOR JBOX RELOCATION	36.80	#####
53-5300-4230 - TRAINING & TRAVEL	Power Department	3345 LOVES #0835 OUTSIDE-UAMPS MEETING	33.25	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MKTPL-SHRINKABLE TUBE SLEEVE FOR JBOX RELOCATION	25.44	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	6604 THE HOME DEPOT #4412-TOOLS/SUPPLIES FOR BATTERY BACKUP	23.95	#####
53-5300-4230 - TRAINING & TRAVEL	Power Department	3345 LOVES #0835 OUTSIDE-UAMPS MEETING	20.00	#####
53-5300-4260 - SMALL TOOLS & MINOR EQUIPMENT	Power Department	6604 THE HOME DEPOT #4412-DEBURRING TOOL FOR GENERATION	17.94	#####
53-5300-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Power Department	7635 AMAZON MARK* TN7HL6NK3-MARKERS FOR JBOX RELOCATION	11.99	#####
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* BB2213MW0-CABLE HOLDER FOR GENERATION	9.99	12/2/25
53-5300-4250 - SUPPLIES & MATERIALS	Power Department	7635 AMAZON MARK* RE4QG8L93-SHRINKABLE TUBE SLEEVE FOR JBOX RELOCATION	6.99	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* BB2E79BJ2-RETURN CAMERON UNIFORMS	(48.71)	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* B09F175G2-RETURN CAMERON UNIFORMS	(49.99)	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* B09F175G2-RETURN CAMERON UNIFORMS	(79.95)	#####
53-5300-4150 - UNIFORMS	Power Department	6604 AMAZON RETA* B09F175G2-RETURN CAMERON UNIFORMS	(216.93)	#####
57-5700-4230 - TRAINING & TRAVEL	Public Works	4606 UTAH CITY ENGINEERS-UT CITY ENGINEERS ASSOC CONFERENCE REGISTRATION - PAUL MOGLE	350.00	#####
10-4140-4250 - SUPPLIES & MATERIALS	Public Works	9598 JUSTRITE SAFETY GROUP-CYLINDER STORAGE STAND FOR 7112	305.08	#####
57-5700-4211 - SOFTWARE	Public Works	4606 ASCE PURCHASING-ASCE MEMBERSHIP RENEWAL - PAUL MOGLE	296.00	#####
51-5000-4230 - TRAINING & TRAVEL	Public Works	4606 DEQ DW-OPERATOR CERTIFICATION RENEWAL FOR TIM REESE	198.00	#####
51-5100-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Public Works	4606 COSTCO WHSE #0672-CHAIR FOR DALLAN & WATER FOR OFFICE	187.92	12/4/25
52-5200-4250 - SUPPLIES & MATERIALS	Public Works	4606 DHS EQUIPMENT-MECHANICAL SEAL KIT	171.06	#####
51-5100-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-PRESSURE WASHER TRIGGER GUN, HOSE & NOZZLE	163.24	#####
10-4140-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-FLOOR MAT FOR NEW TRUCK	93.46	#####
52-5200-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-LIGHTS AND HOLDERS FOR NEW JET TRUCK	92.50	12/7/25
10-4140-4250 - SUPPLIES & MATERIALS	Public Works	9598 AIRGAL LLC -WEST W050-CYLINDER HOLDER FOR 7112	71.36	#####
57-5700-4250 - SUPPLIES & MATERIALS	Public Works	7229 THE HOME DEPOT #4412-PVC SUPPLIES	68.16	#####
52-5200-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-BATTERIES FOR TOOLS	66.32	#####
10-4140-4250 - SUPPLIES & MATERIALS	Public Works	9598 THE HOME DEPOT #4412-SHOP SUPPLIES	60.56	#####
57-5700-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-LIGHTS AND HOLDERS FOR NEW JET TRUCK	46.35	#####
52-5200-4250 - SUPPLIES & MATERIALS	Public Works	4606 COSTCO WHSE #0672-FIRE EXTINGUISHER FOR LIFT STATION	39.99	12/4/25
10-4411-4250 - SUPPLIES & MATERIALS	Public Works	7229 THE HOME DEPOT #4412-SLEEVE ANCHOR	28.44	12/5/25
51-5100-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Public Works	4606 AMAZON MKTPL-DAY PLANNER FOR KADEN NIELSEN	9.99	#####
52-5200-4250 - SUPPLIES & MATERIALS	Public Works	4606 AMAZON MKTPL-PLASTIC BALL BEARINGS	7.69	#####
10-4140-4250 - SUPPLIES & MATERIALS	Public Works	9598 CALRANCH-ST GEORGE #19-FASTENERS FOR 7112	5.77	#####
10-4411-4610 - MISCELLANEOUS	Public Works	7710 SQ* "BIG LUD75 BBQ-EMPLOYEE CHRISTMAS PARTY LUNCHEON	293.25	12/8/25
51-5100-4610 - MISCELLANEOUS	Public Works	7710 SQ* "BIG LUD75 BBQ-EMPLOYEE CHRISTMAS PARTY LUNCHEON	293.25	12/8/25
52-5200-4610 - MISCELLANEOUS	Public Works	7710 SQ* "BIG LUD75 BBQ-EMPLOYEE CHRISTMAS PARTY LUNCHEON	293.25	12/8/25
57-5700-4610 - MISCELLANEOUS	Public Works	7710 SQ* "BIG LUD75 BBQ-EMPLOYEE CHRISTMAS PARTY LUNCHEON	293.25	12/8/25
10-4411-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	42.96	#####
51-5100-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	42.96	#####
52-5200-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	42.96	#####
57-5700-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	42.96	#####
10-4411-4610 - MISCELLANEOUS	Public Works	4606 WM SUPERCENTER #1439-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	29.84	#####
51-5100-4610 - MISCELLANEOUS	Public Works	4606 WM SUPERCENTER #1439-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	29.84	#####
52-5200-4610 - MISCELLANEOUS	Public Works	4606 WM SUPERCENTER #1439-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	29.84	#####
57-5700-4610 - MISCELLANEOUS	Public Works	4606 WM SUPERCENTER #1439-SUPPLIES FOR EMPLOYEE CHRISTMAS PARTY	29.84	#####
10-4411-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-CUPS AND FORKS FOR EMPLOYEE CHRISTMAS PARTY	6.12	12/4/25
51-5100-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-CUPS AND FORKS FOR EMPLOYEE CHRISTMAS PARTY	6.12	12/4/25
52-5200-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-CUPS AND FORKS FOR EMPLOYEE CHRISTMAS PARTY	6.12	12/4/25
57-5700-4610 - MISCELLANEOUS	Public Works	4606 COSTCO WHSE #0672-CUPS AND FORKS FOR EMPLOYEE CHRISTMAS PARTY	6.12	12/4/25
10-4411-4610 - MISCELLANEOUS	Public Works	4606 CHESTORE 7212-LETTUCE FOR EMPLOYEE CHRISTMAS PARTY	1.76	#####
51-5100-4610 - MISCELLANEOUS	Public Works	4606 CHESTORE 7212-LETTUCE FOR EMPLOYEE CHRISTMAS PARTY	1.76	#####
52-5200-4610 - MISCELLANEOUS	Public Works	4606 CHESTORE 7212-LETTUCE FOR EMPLOYEE CHRISTMAS PARTY	1.76	#####
57-5700-4610 - MISCELLANEOUS	Public Works	4606 CHESTORE 7212-LETTUCE FOR EMPLOYEE CHRISTMAS PARTY	1.76	#####
10-4144-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Recorder Department	3990 WWW COSTCO COM-MONITORS - RECORDER'S OFFICE	640.48	#####
10-4111-4610 - MISCELLANEOUS	Recorder Department	3990 DELTA AIR-INCORRECT CHARGE	358.20	12/1/25
10-5300-4610 - MISCELLANEOUS	Recorder Department	3990 JIMMY JOHNS 102 MOTO-COUNCIL DINNER	266.93	12/9/25
10-4144-4210 - DUES AND MEMBERSHIPS	Recorder Department	9919 FSP*UTAH MUNICIPAL CLERKS-UMCA MEMBERSHIP - TP	125.00	12/4/25
10-4144-4610 - MISCELLANEOUS	Recorder Department	3990 COSTCO WHSE #0672-CHRISTMAS GIFTS - RECORDER'S OFFICE	80.43	12/9/25
10-4144-4210 - DUES AND MEMBERSHIPS	Recorder Department	3990 FSP*UTAH MUNICIPAL CLERKS-UMCA MEMBERSHIP - HP	55.00	12/4/25
10-4144-4610 - MISCELLANEOUS	Recorder Department	3990 AMAZON MKTPL-CHRISTMAS DECORATIONS - RECORDER'S OFFICE	30.21	#####
10-4111-4230 - TRAINING & TRAVEL	Recorder Department	3990 ST GEORGE AREA CHAMBER-ST. GEORGE CHAMBER OF COMMERCE LUNCHEON - KI	20.00	12/1/25
10-4144-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Recorder Department	3990 AMAZON MKTPL-CLOCK - RECORDER'S OFFICE	13.97	#####
10-4144-4610 - MISCELLANEOUS	Recorder Department	3990 COSTCO WHSE #0672-CHRISTMAS GIFTS - RECORDER'S OFFICE	11.49	#####
10-4111-4610 - MISCELLANEOUS	Recorder Department	3990 TST* SPITZ RESTAURANT GRO-REFUND - COUNCIL DINNER	(315.71)	12/4/25
10-4111-4610 - MISCELLANEOUS	Recorder Department	3990 DELTA AIR-REFUND OF INCORRECT CHARGE	(358.20)	#####
10-4143-4230 - TRAINING & TRAVEL	Utilities Department	3101 APT US&C-APT US&C ANNUAL CONFERENCE	599.00	12/8/25
10-4143-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Utilities Department	3101 AMAZON RETA* B15Z79Z1-2 OFFICE CHAIRS	271.92	12/4/25
10-4143-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Utilities Department	3101 AMAZON MKTPL-RECEIPT PRINTER PAPER	105.99	#####
10-4143-4240 - OFFICE EQUIP, SUPPLIES & MAINT	Utilities Department	3101 DOLLARTREE-CHRISTMAS ITEMS FOR CITY HALL	63.34	12/9/25
			85,714.83	



**BOARD AUDIT SUMMARY BY FUND-DEPARTMENT**  
**January 2026**

<i>Fund</i>	<i>Department</i>	<i>Amount</i>
10 - GENERAL FUND	0000 - BALANCE SHEET	45,677.26
10 - GENERAL FUND	4111 - LEGISLATIVE	2,000.00
10 - GENERAL FUND	4121 - JUDICIAL	4,825.00
10 - GENERAL FUND	4134 - HUMAN RESOURCES	13,061.47
10 - GENERAL FUND	4140 - FLEET	14,478.85
10 - GENERAL FUND	4141 - FINANCE	10,000.00
10 - GENERAL FUND	4143 - TREASURER	22,817.35
10 - GENERAL FUND	4145 - ATTORNEY	5,955.00
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	41,287.87
10 - GENERAL FUND	4210 - POLICE	4,856.62
10 - GENERAL FUND	4220 - FIRE	45,809.11
10 - GENERAL FUND	4411 - STREETS	42,350.49
10 - GENERAL FUND	4423 - WASTE COLLECTION	549,977.99
10 - GENERAL FUND	4510 - PARKS	17,798.96
10 - GENERAL FUND	4558 - GOLF COURSE MAINTENANCE	6,337.29
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	18,579.86
10 - GENERAL FUND	4560 - COMMUNITY CENTER	13,644.45
10 - GENERAL FUND	4562 - COMMUNITY CENTER AQUATICS	3,752.50
10 - GENERAL FUND	4567 - COMMUNITY CENTER RECREATION	1,349.79
10 - GENERAL FUND	4568 - COMMUNITY CENTER SPECIAL EVENT	4,536.97

10 - GENERAL FUND	4590 - CEMETERIES	1,008.47
21 - RAP TAX SPECIAL REVENUE FUND	4500 - PARKS,REC & PUBLIC PRPTY	84,391.86
37 - MUNICIPAL BUILDING AUTHORITY	4700 - DEBT SERVICE	1,013,493.92
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVMT	60,226.23
43 - CAPITAL PROJECT LEISURE SRVC	4500 - PARKS,REC & PUBLIC PRPTY	1,067,530.10
51 - WATER	0000 - BALANCE SHEET	24,235.80
51 - WATER	5000 - WATER TREATMENT	163,732.87
51 - WATER	5100 - WATER DISTRIBUTION	82,778.11
52 - SEWER	0000 - BALANCE SHEET	581,306.21
<b>TOTAL</b>		<b>5,329,832.52</b>

Fund	Department	Account	Memo	Check Date	Check#	Amount
10 - GENERAL FUND	0000 - BALANCE SHEET	1532 1532 - INVENTORY - FUELING STATION	CONV 87 UNLEADED WITH 10% ETHANOL	01-20-2026	0	15,644.36
10 - GENERAL FUND	0000 - BALANCE SHEET	2133 2133 - STATE SURCHARGE PAYABLE	WASHINGTON CITY JUSTICE COURT REVENUE DEPOSIT DEC 2025	01-06-2026	96172	30,032.90
10 - GENERAL FUND	4111 - LEGISLATIVE	4310 4310 - PROFESSIONAL & TECHNICAL	LEGISLATURE MONITORING	01-12-2026	0	2,000.00
10 - GENERAL FUND	4121 - JUDICIAL	4310 4310 - PROFESSIONAL & TECHNICAL	JOHNSON GOMEZ-RODRIGUEZ 241600271	01-02-2026	0	1,150.00
10 - GENERAL FUND	4121 - JUDICIAL	4310 4310 - PROFESSIONAL & TECHNICAL	PATRICIA YOUNG 201600102/344/266	01-02-2026	0	3,675.00
10 - GENERAL FUND	4134 - HUMAN RESOURCES	4310 4310 - PROFESSIONAL & TECHNICAL	EMPLOYEE ASSISTANCE COVERAGE	01-12-2026	0	1,008.00
10 - GENERAL FUND	4134 - HUMAN RESOURCES	4310 4310 - PROFESSIONAL & TECHNICAL	PERFORMANCE PRO ANNUAL RENEWAL 12/01/25-11/30/26	01-20-2026	0	6,164.40
10 - GENERAL FUND	4134 - HUMAN RESOURCES	4310 4310 - PROFESSIONAL & TECHNICAL	UT625 DRUG TESTING FOR NOV 2025	01-20-2026	0	1,281.00
10 - GENERAL FUND	4134 - HUMAN RESOURCES	4510 4510 - INSURANCE	DEC 2025-UNEMPLOYMENT	01-08-2026	0	4,608.07
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	300X92X52.5 NW MINI EXCAVATORS TIRES FOR 7304	01-12-2026	0	1,850.00
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	GENERATOR REPAIR-CITY HALL	01-23-2026	0	5,572.38
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	PERFORM PM2 SERVICE & INSP & LOAD BANK TEST ELECTRIC POWER GENERATOR C	01-02-2026	0	1,285.33
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	PERFORM PM2 SERVICE & INSP & LOAD BANK TEST ELECTRIC POWER GENERATOR S	01-02-2026	0	1,507.99
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	PERFORM PM2 SERVICE & INSP & LOAD ELECTRIC POWER GENERATOR G-09	01-02-2026	0	1,427.44
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	PERFORM PM2 SERVICE & LAD BANK TEST ELECTRIC POWER GENERATOR-EAST LIFT S	01-02-2026	0	1,322.89
10 - GENERAL FUND	4140 - FLEET	4250 4250 - SUPPLIES & MATERIALS	PERFORM PM2 SERVICE & LOAD BANK TEST ELECTRIC POWER GENERATOR G-13	01-02-2026	0	1,512.82
10 - GENERAL FUND	4141 - FINANCE	4310 4310 - PROFESSIONAL & TECHNICAL	PROGRESS BILLING 06/30/25 AUDIT SERVICES	01-16-2026	96244	10,000.00
10 - GENERAL FUND	4143 - TREASURER	4310 4310 - PROFESSIONAL & TECHNICAL	STATEMENTS & NEWSLETTER FOR DEC 2025	01-20-2026	0	11,387.04
10 - GENERAL FUND	4143 - TREASURER	4310 4310 - PROFESSIONAL & TECHNICAL	STATEMENTS & NEWSLETTER FOR NOV 2025	01-02-2026	0	11,430.31
10 - GENERAL FUND	4145 - ATTORNEY	4310 4310 - PROFESSIONAL & TECHNICAL	REAGAN OUTDOOR ADVERTISING	01-12-2026	0	3,545.00
10 - GENERAL FUND	4145 - ATTORNEY	4310 4310 - PROFESSIONAL & TECHNICAL	REAGAN OUTDOOR ADVERTISING	01-23-2026	0	2,410.00
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4290 4290 - TELEPHONE	ACCT 5-FZBMHXCCK IP & DATA SERVICES 11/01/25-11/30/25	01-31-2026	0	1,925.85
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4290 4290 - TELEPHONE	ACCT 88207974 435-656-6300 10/04/25-11-03/25	01-31-2026	0	1,435.76
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4510 4510 - INSURANCE	14680 AUTO DECEMBER 2025	01-16-2026	0	1,370.48
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4510 4510 - INSURANCE	14680 WORKERS COMP NOV 2025	01-16-2026	0	12,551.96
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4790 4790 - OTHER PROJECTS	TIME & MATERIALS	01-12-2026	0	1,305.07
10 - GENERAL FUND	4150 - NON-DEPARTMENTAL	4790 4790 - OTHER PROJECTS	TIME & MATERIALS CLOUD SERVICE	01-23-2026	0	22,698.75
10 - GENERAL FUND	4210 - POLICE	4130 4130 - EMPLOYEE BENEFITS	BCOLEMAN MEDICAL STIPEND 12-2025	01-07-2026	0	1,510.26
10 - GENERAL FUND	4210 - POLICE	4150 4150 - UNIFORMS	SPRINT FLEECE HOODIES	01-23-2026	0	1,098.90
10 - GENERAL FUND	4210 - POLICE	4211 4211 - SOFTWARE	807889 DESKOFFICER MONTHLY LICENSE FOR DEC 2025	01-20-2026	0	1,018.46
10 - GENERAL FUND	4210 - POLICE	4254 4254 - FLEET CHARGES	W-54 PATROL F150 DICKERSON, W-57 PATROL F150 TIM, OLD K9 PIU	01-23-2026	0	1,229.00
10 - GENERAL FUND	4220 - FIRE	4254 4254 - FLEET CHARGES	THROWING TPS CODE	01-02-2026	96159	1,367.80
10 - GENERAL FUND	4220 - FIRE	4270 4270 - BUILDING & GROUNDS	ANNUAL MAINTENANCE ON GENERATOR	01-02-2026	0	1,043.06
10 - GENERAL FUND	4220 - FIRE	4310 4310 - PROFESSIONAL & TECHNICAL	2022 FORD F150 FIRE UNIT, 2025 FORD F150 FIRE	01-20-2026	0	6,401.00
10 - GENERAL FUND	4220 - FIRE	4310 4310 - PROFESSIONAL & TECHNICAL	ANNUAL FIRE SAFETY INSPECTION ON THE LADDERS	01-12-2026	0	1,397.25
10 - GENERAL FUND	4220 - FIRE	4790 4790 - OTHER PROJECTS	54'X16' COVERED PARKING STRUCTURE	01-23-2026	96282	35,600.00
10 - GENERAL FUND	4411 - STREETS	4250 4250 - SUPPLIES & MATERIALS	TRAFFIC SIGNAL PARTS	01-16-2026	96242	7,663.22
10 - GENERAL FUND	4411 - STREETS	4310 4310 - PROFESSIONAL & TECHNICAL	07-24-101 TRANSPORTATION UTILITY FEE STUDY PROFESSIONAL SERVICES 08/03/21	01-23-2026	0	3,441.60
10 - GENERAL FUND	4411 - STREETS	4310 4310 - PROFESSIONAL & TECHNICAL	250448 LANDFILL ROAD IMPROVEMENTS 11/10/25-12/14/25	01-12-2026	96185	11,770.00
10 - GENERAL FUND	4411 - STREETS	4318 4318 - MASS TRANSIT	JAN 2026 SUNTRAN ROUTE OPERATIONS	01-16-2026	96251	19,475.67
10 - GENERAL FUND	4423 - WASTE COLLECTION	4344 4344 - SOLID WASTE SERVICE FEES	UNIT BILLING GARBAGE QTY 14,748 NOV 2025	01-02-2026	0	198,803.04
10 - GENERAL FUND	4423 - WASTE COLLECTION	4344 4344 - SOLID WASTE SERVICE FEES	UNIT BILLING GARBAGE QTY 14,815 DEC 2025	01-23-2026	0	199,706.20
10 - GENERAL FUND	4423 - WASTE COLLECTION	4345 4345 - RECYCLING SERVICE FEES	UNIT BILLING GARBAGE QTY 12,080 NOV 2025	01-02-2026	0	75,500.00
10 - GENERAL FUND	4423 - WASTE COLLECTION	4345 4345 - RECYCLING SERVICE FEES	UNIT BILLING GARBAGE QTY 12,155 DEC 2025	01-23-2026	0	75,968.75
10 - GENERAL FUND	4510 - PARKS	4270 4270 - BUILDING & GROUNDS	SINGLE RECYCLED PLASTIC TRASH CAN 35 GAL	01-23-2026	0	1,977.32
10 - GENERAL FUND	4510 - PARKS	4790 4790 - OTHER PROJECTS	6' MOUNTAIN MAPLE BENCH WITH CITY LOGO	01-12-2026	96176	14,099.00
10 - GENERAL FUND	4510 - PARKS	4850 4850 - LEASE PURCHASE	LEASE PMT FACILITY IMPROVEMENT	01-23-2026	0	1,722.64
10 - GENERAL FUND	4558 - GOLF COURSE MAINTENANCE	4250 4250 - SUPPLIES & MATERIALS	CLUB CAR TEMPO GAS SN BX2247350762 PAYING FOR STOLEN CART	01-23-2026	0	3,950.00
10 - GENERAL FUND	4558 - GOLF COURSE MAINTENANCE	4251 4251 - FUEL	UNL N09 ETHANOL PREMIUM GAS	01-12-2026	0	2,387.29
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4250 4250 - SUPPLIES & MATERIALS	CHRM & SUPERSOFT GLOVES	01-16-2026	96240	2,484.63
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4692 4692 - MERCHANDISE PURCHASE	2026 BALL PLAN	01-23-2026	96263	10,442.43
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4692 4692 - MERCHANDISE PURCHASE	AURA SOLID POLO WHITE	01-16-2026	96243	1,682.92
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4692 4692 - MERCHANDISE PURCHASE	HEADWEAR & CART MITTENS	01-23-2026	96273	1,184.96
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4692 4692 - MERCHANDISE PURCHASE	TITL PRO V1	01-16-2026	96235	1,630.65
10 - GENERAL FUND	4559 - GOLF COURSE CLUB HOUSE	4692 4692 - MERCHANDISE PURCHASE	VARIOUS GOLF BALLS	01-16-2026	96235	1,154.27

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Fund	Department	Account	Memo	Check Date	Check#	Amount
10 - GENERAL FUND	4560 - COMMUNITY CENTER	4211 4211 - SOFTWARE	DASH DAYSMART MONTHLY SERVICE FEE	01-31-2026	0	1,349.63
10 - GENERAL FUND	4560 - COMMUNITY CENTER	4280 4280 - UTILITIES	NATURAL GAS DEC 2025	01-20-2026	0	8,849.52
10 - GENERAL FUND	4560 - COMMUNITY CENTER	4850 4850 - LEASE PURCHASE	LEASE PMT FACILITY IMPROVEMENT	01-23-2026	0	3,445.30
10 - GENERAL FUND	4562 - COMMUNITY CENTER AQUATICS	4250 4250 - SUPPLIES & MATERIALS	HAZMAT 15 GALL ACID DRUM, HAZMAT 15 GALL CHLOR	01-12-2026	0	1,888.75
10 - GENERAL FUND	4562 - COMMUNITY CENTER AQUATICS	4250 4250 - SUPPLIES & MATERIALS	HAZMAT 15 GALL ACID DRUM, HAZMAT 15 GALL CHLOR	01-23-2026	0	1,863.75
10 - GENERAL FUND	4567 - COMMUNITY CENTER RECREATION	4310 4310 - PROFESSIONAL & TECHNICAL	BACKGROUND CHECKS	01-20-2026	0	1,349.79
10 - GENERAL FUND	4568 - COMMUNITY CENTER SPECIAL EVEN	4250 4250 - SUPPLIES & MATERIALS	DOGTOWN RACES AWARDS	01-23-2026	96270	4,536.97
10 - GENERAL FUND	4590 - CEMETERIES	4270 4270 - BUILDING & GROUNDS	3/4 COMMERCIAL ROAD BASE"	01-20-2026	0	1,008.47
21 - RAP TAX SPECIAL REVENUE FU	4500 - PARKS,REC & PUBLIC PRPTY	4795 4795 - CAPITAL PROJECTS	PRE-SCHOOL PORTION OF RE-ROOF PM WCCC	01-20-2026	0	26,471.03
21 - RAP TAX SPECIAL REVENUE FU	4500 - PARKS,REC & PUBLIC PRPTY	4795 4795 - CAPITAL PROJECTS	TPO RE-ROOF ON WASHINGTON COMMUNITY CENTER	01-12-2026	0	47,558.55
21 - RAP TAX SPECIAL REVENUE FU	4500 - PARKS,REC & PUBLIC PRPTY	4795 4795 - CAPITAL PROJECTS	VETERAN'S PARK LETTERING	01-20-2026	0	10,362.28
37 - MUNICIPAL BUILDING AUTHOI	4700 - DEBT SERVICE	4795 4795 - CAPITAL PROJECTS	12781-25-004 WASHINGTON CITY WHEELS PARK CONSTRUCTION MANAGEMENT N	01-12-2026	0	12,395.00
37 - MUNICIPAL BUILDING AUTHOI	4700 - DEBT SERVICE	4795 4795 - CAPITAL PROJECTS	CONCRETE SKATEPARK CONSTRUCTION	01-02-2026	0	360,396.87
37 - MUNICIPAL BUILDING AUTHOI	4700 - DEBT SERVICE	4795 4795 - CAPITAL PROJECTS	CONCRETE SKATEPARK CONSTRUCTION	01-20-2026	0	535,351.55
37 - MUNICIPAL BUILDING AUTHOI	4700 - DEBT SERVICE	4795 4795 - CAPITAL PROJECTS	CUSTOM W" CLIMBER"	01-16-2026	96254	105,350.50
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4421 4421 - STREET MAINTENANCE	3/4 COMMERCIAL ROAD BASE"	01-12-2026	0	1,413.57
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4701 4701 - STREET PROJECTS	313.0512294.999 WASHINGTON PARKWAAY TRAFFIC SIGNAL 11/22/25-12/26/25	01-16-2026	96245	4,968.00
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4701 4701 - STREET PROJECTS	PART 1 TASK 3: CONSTRUCTION STAKING	01-16-2026	96239	2,000.00
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4701 4701 - STREET PROJECTS	WASHINGTON PKWY MEDIAM LANDSCAPING	01-02-2026	0	27,886.41
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4701 4701 - STREET PROJECTS	WASHINGTON PKWY MEDIAN LANDSCAPE	01-12-2026	0	1,122.00
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4940 4940 - IMPACT FEE EXPENSE	313-0511729.00 TRANSPORTATION MASTER PLAN 11/22/25-12/26/25	01-16-2026	96245	14,137.00
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4940 4940 - IMPACT FEE EXPENSE	MERRILL RD & WASH FLDS RD SIGNAL 11/29/25-12/31/25	01-23-2026	0	1,851.75
41 - CAPITAL PROJECT STREETS	4400 - HIGHWAYS/PUBLIC IMPRVTM	4940 4940 - IMPACT FEE EXPENSE	WASHINGTON DAM ROAD WIDENING LABOR THROUGH 123125	01-20-2026	0	6,847.50
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	24-056 CANAL TRAIL ROW	01-02-2026	0	1,890.40
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	25-084 - Washington Dome Feasibility Study	01-02-2026	0	49,520.22
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	25-084 - Washington Dome Feasibility Study	01-23-2026	0	15,283.41
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	4699-25 WC 2025 CANAL TRAILS CACO SERVICES THROUGH NOV 2025	01-20-2026	0	15,471.67
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	CANAL TRAIL PROJ-2020LS008	01-23-2026	0	6,574.56
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	PROJECT-2020LS08 CANAL TRAILS RETENTION RELEASE	01-23-2026	0	312,606.73
43 - CAPITAL PROJECT LEISURE SRV	4500 - PARKS,REC & PUBLIC PRPTY	4940 4940 - IMPACT FEE EXPENSE	WASHINGTON WHEEL PARK CUSTOM PLAYGROUND	01-16-2026	96254	666,183.11
51 - WATER	0000 - BALANCE SHEET	2161 2161 - ST. GEORGE CITY/TREATMENT FEES	134 EXCESS WATER SURCHARGE	01-16-2026	96256	24,235.80
51 - WATER	5000 - WATER TREATMENT	4250 4250 - SUPPLIES & MATERIALS	12 AV-TEK LUGGED STYLE BFV 150# 250PSI-WTP"	01-02-2026	96157	1,482.20
51 - WATER	5000 - WATER TREATMENT	4250 4250 - SUPPLIES & MATERIALS	FREE CHLORINE REAGENT SET, LAMP ASSEMBLY, HACH P-A BROTH W/MUG	01-23-2026	96267	3,031.35
51 - WATER	5000 - WATER TREATMENT	4250 4250 - SUPPLIES & MATERIALS	REGAL SWITCH OVER CHLORINATOR	01-23-2026	96275	3,094.00
51 - WATER	5000 - WATER TREATMENT	4250 4250 - SUPPLIES & MATERIALS	SUBMERSIBLE DEWATERING PUMP-WTP	01-23-2026	96267	3,320.10
51 - WATER	5000 - WATER TREATMENT	4430 4430 - WATER PURCHASE SANDHOLLOW	137 REGIONAL PIPELINE USAGE-CULINARY WATER	01-16-2026	96256	126,585.22
51 - WATER	5000 - WATER TREATMENT	4432 4432 - WATER PURCHASE/QUAIL LAKE/Raw	136 QUAIL LAKE-SECONDARY MONTHLY	01-16-2026	96256	26,220.00
51 - WATER	5100 - WATER DISTRIBUTION	4230 4230 - TRAINING & TRAVEL	CONF. ATTENDEE REGISTRATION & CLASS REGISTRATION	01-23-2026	0	1,125.00
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	10 CLA-VAL RUBBER REPAIR KIT FOR MODEL 100-01"	01-23-2026	0	2,543.95
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	3/4 COMMERCIAL ROAD BASE"	01-12-2026	0	1,413.57
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	FLOUR BLUE & GREEN MARKING PEN	01-02-2026	96157	1,115.28
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	GATE VALVE W/SQ NUT	01-02-2026	0	1,184.38
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	REMOVE & REPLACE 3 OF ASPHALT"	01-02-2026	96145	17,550.00
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	SINGER PRESSURE REDUCING PILOT & PARTS	01-23-2026	0	6,374.41
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	WATER LEAK REPAIRS	01-23-2026	0	1,589.00
51 - WATER	5100 - WATER DISTRIBUTION	4250 4250 - SUPPLIES & MATERIALS	WATER LEAK STREET PATCHES	01-02-2026	96145	7,338.75
51 - WATER	5100 - WATER DISTRIBUTION	4431 4431 - DISTRICT SURCHARGE	135 WATER DEVELOPMENT SURCHARGES	01-16-2026	96256	34,008.38
51 - WATER	5100 - WATER DISTRIBUTION	4940 4940 - IMPACT FEE EXPENSE	138 REGIONAL PIPELINE BOND PAYMENT 60",N/A"	01-16-2026	96256	8,535.39
52 - SEWER	0000 - BALANCE SHEET	2161 2161 - ST. GEORGE CITY/TREATMENT FEES	00157 SEWER TREATMENT FEES	01-16-2026	96251	581,306.21
52 - SEWER	5200 - SEWER	4230 4230 - TRAINING & TRAVEL	CLASSES FOR OPERATOR CERTIFICATION	01-23-2026	0	1,425.00
52 - SEWER	5200 - SEWER	4740 4740 - CAPITAL EQUIPMENT PURCHASE	LADDER FOR NEW JET TRUCK	01-02-2026	0	2,789.78
52 - SEWER	5200 - SEWER	4940 4940 - IMPACT FEE EXPENSE	446-24-01 MERRILL RD & 20 E SEWER LINE	01-16-2026	96238	1,869.50
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	# CU 6 SD BARE CU SOLID 315' SPL	01-12-2026	0	1,417.61
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045211 - POLE WRC 35/3 OR DCOI AWPA	01-20-2026	0	8,756.00

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Transactions by Department  
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Fund	Department	Account	Memo	Check Date	Check#	Amount
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045233 - POLE WRC 40/2 PENTA OR DCOI AWPA	01-02-2026	0	1,238.19
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045233 - POLE WRC 40/2 PENTA OR DCOI AWPA	01-20-2026	0	17,334.66
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045235 - POLE WRC 40/3 PENTA OR DCOI AWPA	01-20-2026	0	20,300.93
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045255 - POLE WRC 45/1 PENTA OR DCOI AWPA	01-02-2026	0	5,256.72
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045257 - POLE WRC 45/2 PENTA OR DCOI AWPA	01-02-2026	0	16,208.28
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	10045259 - POLE WRC 45/3 PENTA OR DCOI AWPA	01-02-2026	0	15,459.96
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	4/0 QUAD OVERHEAD	01-02-2026	0	3,934.00
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	BRACKET STANDOFF 24",N/A"	01-20-2026	0	2,368.87
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	BURNDY - WCY61 - CONNECTOR, WEDGE, 477 ACSR TO 3/4 BAR"	01-02-2026	0	1,104.52
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	CONNECTOR CU VISE GROUND CLAMP	01-20-2026	0	3,218.57
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	COVER CONN, CONN COMP	01-20-2026	0	1,537.50
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	HUBBELL - 861225S - DEAD END, COMPRESSION, 3/8 EHS STEEL	01-12-2026	0	2,293.12
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	HUBBELL - 8918 - BOLT, MACHINE, 3/4 x 18" w/ NUT"	01-02-2026	0	1,069.62
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	Hubbell - A0112451SS - DEAD END, COMPRESSION, SINGLE TONGUE, 795 ACSR	01-02-2026	0	14,106.96
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	HUBBELL - HYBC30 - Y-CLEVIS BALL, HOT LINE, 30 kip	01-02-2026	0	2,837.10
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	MacLean - ACTS-150 - CLAMP, TRUNNION, 795 ACSR	01-02-2026	0	1,434.00
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	MacLean - HDSO-116 - DEAD END, SIDE OPENING STRAIGHT LINE, 477 ACSR	01-02-2026	0	1,511.13
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	METERS	01-02-2026	0	13,386.40
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	METERS	01-20-2026	0	6,693.20
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	NGK - 251-SC250-SJ - INSULATOR, DEAD END, 69KV, 25 kip	01-02-2026	0	6,412.50
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	NGK - L2-SN181-23 - INSULATOR, HORIZONTAL POST, 69/115KV, BENDABLE CURVEC	01-02-2026	0	28,056.00
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	NGK - L2-SN181-28 - INSULATOR, HORIZONTAL POST, 69/115KV, BENDABLE FLAT BA	01-02-2026	0	6,030.00
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	PUPI - TB2500120XXX2 - CROSSARM, FIBERGLASS, 10', TANGENT, 4 WIRE ** Drilling	01-02-2026	0	8,110.20
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	SECTIONALIZING CABINET	01-02-2026	0	12,712.00
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	TELEGRAPH LIGHT FIXTURE	01-02-2026	0	2,117.65
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	WAREHOUSE STOCK	01-12-2026	0	6,248.10
53 - ELECTRIC	0000 - BALANCE SHEET	1511 1511 - INVENTORY	WAREHOUSE STOCK MATERIALS	01-02-2026	0	5,292.49
53 - ELECTRIC	5300 - ELECTRIC	4001 4001 - SYSTEM MAINTENANCE	JUNIOR BRASS PADLOCK	01-20-2026	0	2,445.35
53 - ELECTRIC	5300 - ELECTRIC	4003 4003 - POOL PROJECT	POOL	01-27-2026	0	107,416.93
53 - ELECTRIC	5300 - ELECTRIC	4004 4004 - CENTRAL/ST. GEORGE (138 LINE)	CENTRAL STG	01-27-2026	0	59,210.81
53 - ELECTRIC	5300 - ELECTRIC	4005 4005 - RESOURCE (IPP)	RESOURCE	01-27-2026	0	3,285.74
53 - ELECTRIC	5300 - ELECTRIC	4006 4006 - CRSP POWER	CRSP	01-27-2026	0	5,150.17
53 - ELECTRIC	5300 - ELECTRIC	4007 4007 - CONTRACT PURCHASES	CONTRACT PURCHASES	01-27-2026	0	213,180.36
53 - ELECTRIC	5300 - ELECTRIC	4008 4008 - TRANSMISSION	TRANS	01-27-2026	0	110,097.85
53 - ELECTRIC	5300 - ELECTRIC	4009 4009 - UAMPS EXPENSES	UAMPS	01-27-2026	0	6,325.53
53 - ELECTRIC	5300 - ELECTRIC	4010 4010 - HORSE BUTTE WIND	HB WIND F	01-27-2026	0	17,581.56
53 - ELECTRIC	5300 - ELECTRIC	4011 4011 - PAYSON POWER PRODUCTION	PAYSON PROD	01-27-2026	0	174,192.70
53 - ELECTRIC	5300 - ELECTRIC	4012 4012 - WIND	PV WIND	01-27-2026	0	9,258.49
53 - ELECTRIC	5300 - ELECTRIC	4014 4014 - PAYSON POWER PROJECT	PAYSON FIXED	01-27-2026	0	75,779.56
53 - ELECTRIC	5300 - ELECTRIC	4016 4016 - GOVERNMENT AND PUBLIC AFFAIRS	G&PA	01-27-2026	0	2,292.13
53 - ELECTRIC	5300 - ELECTRIC	4019 4019 - WASHINGTON GEN FIXED COSTS	WASH GEN F	01-27-2026	0	24,594.85
53 - ELECTRIC	5300 - ELECTRIC	4021 4021 - NATURAL GAS PROJECT	NATURAL GAS	01-27-2026	0	1,731.06
53 - ELECTRIC	5300 - ELECTRIC	4022 4022 - REBATE PROGRAM	REBATE	01-27-2026	0	1,374.94
53 - ELECTRIC	5300 - ELECTRIC	4023 4023 - WASTE HEAT	WASTE HEAT F	01-27-2026	0	42,268.21
53 - ELECTRIC	5300 - ELECTRIC	4024 4024 - VEYO WASTE HEAT	WASTE HEAT P	01-27-2026	0	4,010.35
53 - ELECTRIC	5300 - ELECTRIC	4027 4027 - Steel Solar	STEEL SOLAR 1A & 1B	01-27-2026	0	18,444.41

Fund	Department	Account	Memo	Check Date	Check#	Amount
			Silver SCADA Support Plan [1 Year] Support Period [All Systems]: 01-Jan-2026 through 31-Dec-2026 The Silver SCADA Support Plan provides the following: a) Access to the latest software releases of the delivered software components, effectively providing an extended warranty on these software components and providing access to the latest product features. b) Access to the Survalent Support Portal which includes the ability to create and track support cases, and provides access to software downloads, product documentation, knowledge base articles, and support forums. c) 24x7 access to priority, telephone emergency support from the Survalent Support Team. Cases will be treated on a first-come, first serve basis. d) 1 Global User Conference training pass and conference pass per year.			
53 - ELECTRIC	5300 - ELECTRIC	4211 4211 - SOFTWARE		01-02-2026	0	20,458.00
53 - ELECTRIC	5300 - ELECTRIC	4230 4230 - TRAINING & TRAVEL	TUITION VARIOUS EMPLOYEES	01-02-2026	96156	5,950.00
53 - ELECTRIC	5300 - ELECTRIC	4310 4310 - PROFESSIONAL & TECHNICAL	VARIOUS LOCATIONS	01-12-2026	96175	9,222.00
53 - ELECTRIC	5300 - ELECTRIC	4310 4310 - PROFESSIONAL & TECHNICAL	VARIOUS LOCATIONS	01-16-2026	96236	12,402.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	4509-18 WASHINGTON CITY CONTINUED WASHINGTON PARKWAY POWER POLE ST/ AFL-WXL250-4N-AA EXPANSION WELDED 2-1/2 AL TUBE TO CENTER-FORMED 4-HO	01-12-2026	0	5,520.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	DRAIN LINE COR-004	01-02-2026	0	2,476.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	GE - 765X030051 - VOLTAGE TRANSFORMER, 15 KV, TYPE JVW-5, 60:1	01-12-2026	0	4,784.23
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	GENERAL PROJECT COSTS	01-02-2026	0	7,213.51
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	HUBBELL - 4706P - PIN, STEEL, LONG SHANK, 1 NYLON THREADS"	01-02-2026	0	2,946.71
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	HUBBELL - A0212451 - DEAD END, COMPRESSION, DOUBLE TONGUE, 795 ACSR	01-12-2026	0	4,656.96
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	HUBBELL - MVN054GA042AA - STATION CLASS ARRESTER, 54kV 42kV MCOV	01-23-2026	0	6,642.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	HUBBELL - YCC3090 - Y-CLEVIS CLEVIS, 30 kip, 90 Deg	01-12-2026	0	1,053.23
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	NORTH VAULTS COR-005	01-02-2026	0	1,696.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	PDU - 111-182-24-2HPS - COPPER CONNECTOR, FLEXIBLE BRAID	01-02-2026	0	1,052.80
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	PDU - 17-159 - BRONZE GROUND CLAMP, (1) CABLE TO FLAT, #4/0 CU	01-02-2026	0	2,208.00
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	PROFESSIONAL SERVICES	01-23-2026	0	27,783.50
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	SITE WORK	01-02-2026	0	104,654.45
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	STATION GROUNDING - BELOW GRADE	01-02-2026	0	15,164.78
53 - ELECTRIC	5300 - ELECTRIC	4795 4795 - CAPITAL PROJECTS	TORTOISE ROCK DRIVE	01-23-2026	0	2,590.50
53 - ELECTRIC	5300 - ELECTRIC	4850 4850 - LEASE PURCHASE	LEASE PMT FACILITY IMPROVEMENT	01-23-2026	0	8,900.35
57 - STORM DRAIN	5700 - STORM DRAIN	4310 4310 - PROFESSIONAL & TECHNICAL	14794-25 EROSION PROTECTION NOV 2025	01-02-2026	0	1,437.50
57 - STORM DRAIN	5700 - STORM DRAIN	4340 4340 - OTHER CONTRACTUAL SERVICES	FLOOD CONTROL DISTRICT FEE FOR DEC 2025	01-16-2026	96255	24,516.00
				TOTAL		5,329,832.52



**FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**With Report of  
Certified Public Accountants**

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## Independent Auditor's Report

The Honorable Mayor and  
Members of the City Council  
Washington City, Utah

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washington City, Utah, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Washington City, Utah's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washington City, Utah, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Washington City, Utah and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Washington City, Utah's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington City, Utah's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Washington City, Utah's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Washington City, Utah's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison for the general fund, schedules related to pensions, and additional required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington City, Utah's basic financial statements. The combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the bond disclosures but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2026 on our consideration of Washington City, Utah's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Washington City, Utah's internal control over financial reporting and compliance.

*Squire & Company, PC*

St. George, Utah

January 22, 2026

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**Washington City, Utah**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2025**

This section of Washington City's (the City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on June 30, 2025. Please read it in conjunction with the City's financial statements, which follow this section.

### **Financial Highlights**

- The assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at June 30, 2025 by \$541,959,175 (net position). Of this amount, \$64,877,001 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- Total net position increased by \$75,248,706. Of this amount, \$44,139,373 relates to capital contributions of capital assets (infrastructure, utility systems, etc.).
- As of the close of the current fiscal year, the governmental funds reported a combined ending fund balance of \$57,700,516, which is a decrease of (\$1,237,964) from the prior year. Approximately 14.23% (or \$8,208,648) of this total amount is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$8,208,648 or approximately 25.54% of total general fund expenditures.
- For the current fiscal year, general fund revenues exceeded general fund expenditures by \$2,756,100 before interfund transfers and other financings sources and uses and by \$3,707,293 after interfund transfers and other financing sources and uses.
- Total long-term debt (excluding net pension liability and compensated absences) decreased by (\$2,977,247) or 9.2% during the current fiscal year.

### **Overview of Financial Statements**

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements and the required and other supplementary information. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements:
  - The government funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses.

The financial statements also include notes that explain some of the information in the financial statements and provide additional details. The statements are followed by sections of required and other supplementary information that further explains and supports the information in the financial statements.

**Government-wide financial statements.** The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government's assets (and deferred outflows of resources) and liabilities (and deferred inflows of resources). All of the current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position—essentially the difference between the City's assets (and deferred outflows) and liabilities (and deferred inflows)—is one way to measure the City's financial health or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, one should consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's roads.

The government-wide financial statements of the City are divided into two categories:

- *Governmental activities*—Most of the City's basic services are included here, such as public safety, streets and highways, parks, recreation and general administration. Property taxes, sales taxes, energy taxes, franchise taxes, state grants and impact fees finance most of these activities.
- *Business-type activities*—The City charges fees to customers to help it cover the costs of services it provides. The City's water, sewer and electric activities (among others) are included here.

**Fund financial statements.** The fund financial statements provide more detailed information about the City's most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources (revenues) and uses (expenditures) of funding for particular purposes.

- Some funds are required by state law and by bond covenants.
- The City Council establishes other funds to control and manage resources for particular purposes.

The City has two types of funds:

- *Governmental funds*—Most of the City's basic services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at the year-end that are available for spending. Consequently, the governmental funds statements provide a detailed, short-term view that help one determine whether there are financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided that explains the relationship (or differences) between them.
- *Proprietary funds*—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. In fact, the City's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

## Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets (and deferred outflows of resources) exceed liabilities (and deferred inflows of resources) by \$541,959,175 at the close of the fiscal year. By far the largest portion of Washington City's net position, (81.4% for governmental activities and 78.9% for business-type activities) reflects its investment in capital assets (i.e. land, infrastructure, buildings, equipment) less any related debt used to acquire those assets that is still outstanding. Washington City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Washington City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

### Washington City's Net Position

	Governmental activities		Business-type activities		Total	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
Current and other assets	\$ 70,052,974	\$ 69,555,301	\$ 59,454,241	\$ 51,500,144	\$ 129,507,215	\$ 121,055,445
Capital assets	242,547,879	207,001,918	217,916,532	185,535,264	460,464,411	392,537,182
Total assets	312,600,853	276,557,219	277,370,773	237,035,408	589,971,626	513,592,627
Deferred outflows of resources	3,426,847	3,447,841	1,318,418	1,378,007	4,745,265	4,825,848
Long-term liabilities outstanding	19,708,138	20,432,111	16,465,631	16,856,996	36,173,769	37,289,107
Other liabilities	6,081,853	4,589,201	4,522,864	4,057,073	10,604,717	8,646,274
Total liabilities	25,789,991	25,021,312	20,988,495	20,914,069	46,778,486	45,935,381
Deferred inflows of resources	5,922,577	5,691,845	56,653	80,780	5,979,230	5,772,625
Net position:						
Net investment in capital assets	231,541,275	198,171,909	203,349,286	170,088,591	434,890,561	368,260,500
Restricted	30,834,421	40,527,644	11,357,192	7,592,256	42,191,613	48,119,900
Unrestricted	21,939,436	10,592,350	42,937,565	39,737,719	64,877,001	50,330,069
Total net position	\$ 284,315,132	\$ 249,291,903	\$ 257,644,043	\$ 217,418,566	\$ 541,959,175	\$ 466,710,469

### Percentage of Net Position

Net position type	Governmental Activities	Business-type Activities	Total
Net investment in capital assets	81.44%	78.93%	80.24%
Restricted net position	10.85%	4.41%	7.79%
Unrestricted net position	7.72%	16.66%	11.97%
Total net position	100.01%	100.00%	100.00%

An additional portion of Washington City's governmental net position (10.85% and 4.41%, respectively) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$64,877,001 (7.72% and 16.66%, respectively), may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Washington City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

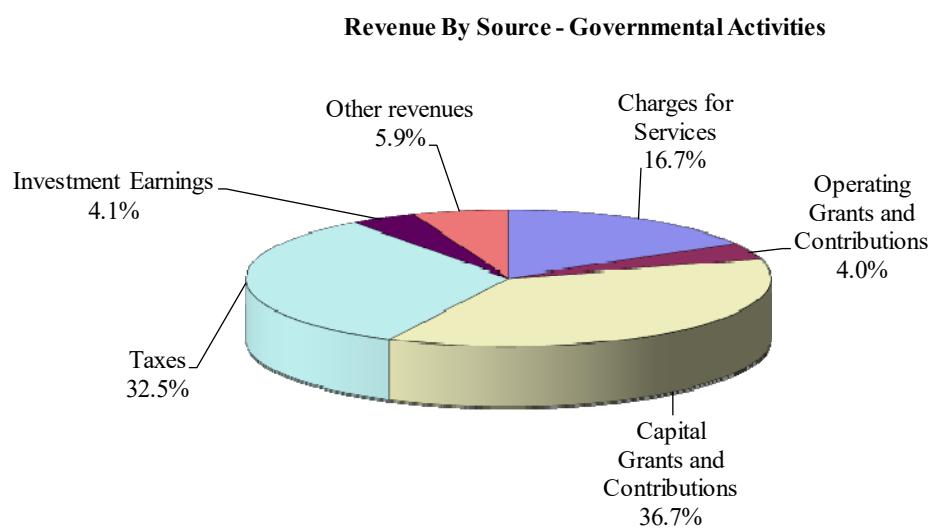
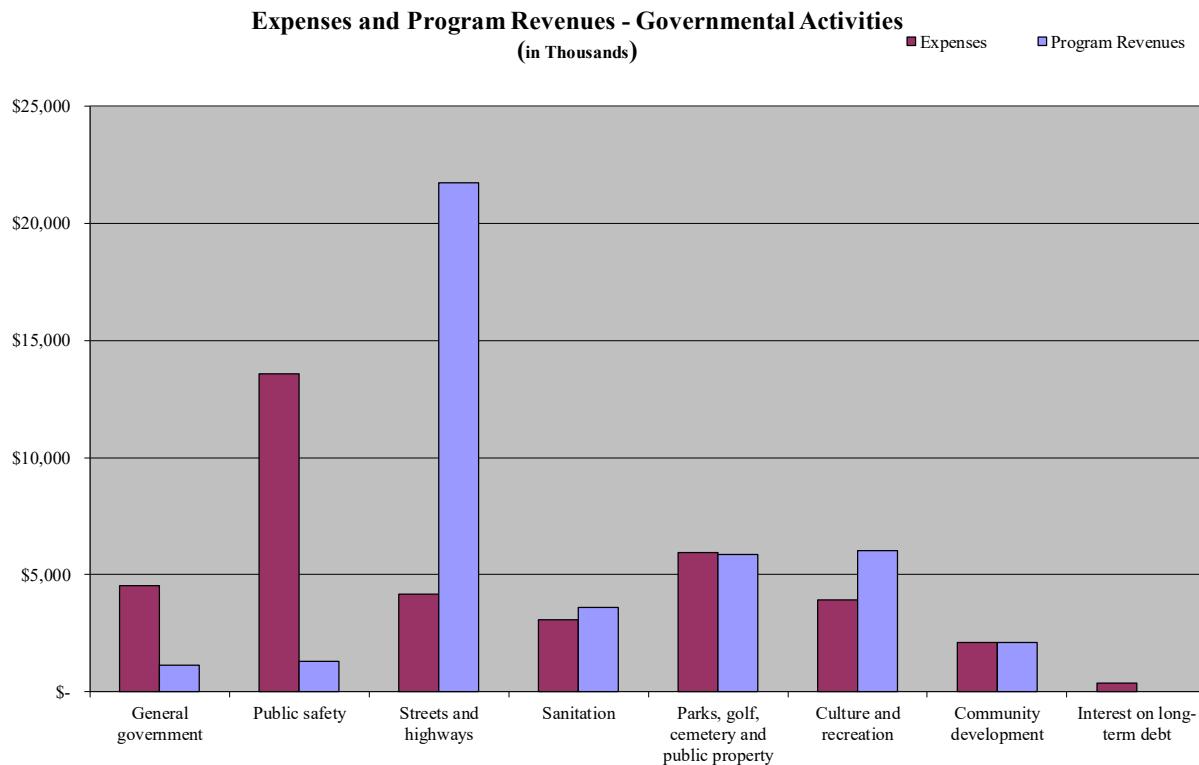
**Governmental activities.** Governmental activities increased Washington City's net position by \$35,023,229. See below table for details.

**Business-type activities.** Business-type activities increased Washington City's net position by \$40,225,477 See below table for details.

#### Washington City's Changes in Net Position

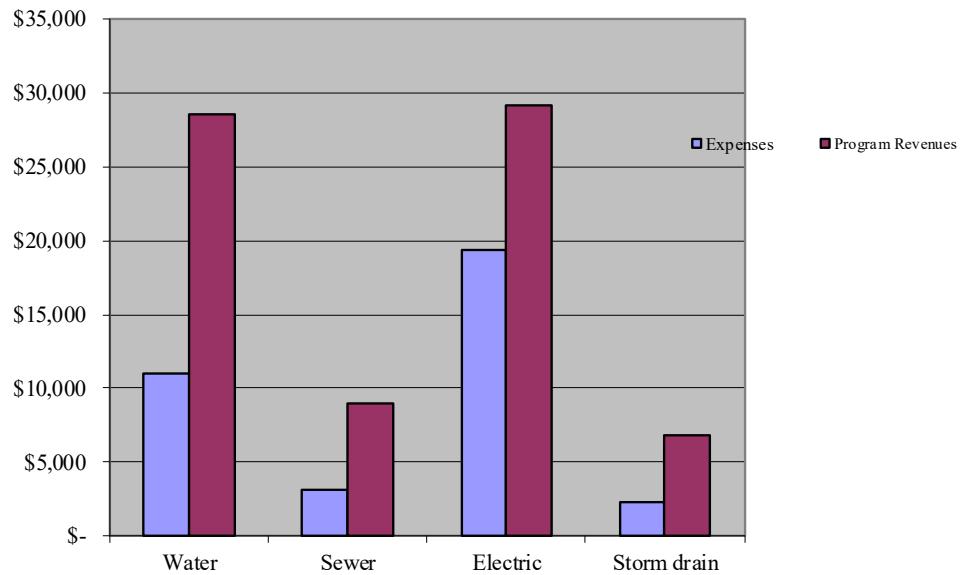
	Governmental activities		Business-type activities		Total	
	6/30/2025	6/30/2024	6/30/2025	6/30/2024	6/30/2025	6/30/2024
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 12,155,045	\$ 12,002,031	\$ 39,582,542	\$ 38,227,282	\$ 51,737,587	\$ 50,229,313
Operating grants and contributions	2,930,620	5,378,531	-	-	2,930,620	5,378,531
Capital grants and contributions	26,741,072	19,873,438	34,062,134	18,955,327	60,803,206	38,828,765
General revenues:						
Taxes	23,664,203	22,424,073	-	-	23,664,203	22,424,073
Unrestricted investment earnings	2,983,505	2,627,318	2,310,600	2,033,194	5,294,105	4,660,512
Other	4,304,294	687,664	-	-	4,304,294	687,664
Total revenues	72,778,739	62,993,055	75,955,276	59,215,803	148,734,015	122,208,858
<b>Expenses:</b>						
General government	4,551,648	4,069,924	-	-	4,551,648	4,069,924
Public safety	13,559,908	11,603,389	-	-	13,559,908	11,603,389
Streets and highways	4,170,626	2,043,291	-	-	4,170,626	2,043,291
Sanitation	3,101,362	2,845,707	-	-	3,101,362	2,845,707
Parks, golf, cemetery and public property	5,932,510	5,262,488	-	-	5,932,510	5,262,488
Culture and recreation	3,946,587	3,687,057	-	-	3,946,587	3,687,057
Community development	2,129,839	1,861,337	-	-	2,129,839	1,861,337
Interest on long-term debt	363,030	493,390	-	-	363,030	493,390
Water	-	-	10,965,945	10,617,350	10,965,945	10,617,350
Sewer	-	-	3,103,564	3,076,209	3,103,564	3,076,209
Electric	-	-	19,411,997	19,170,819	19,411,997	19,170,819
Storm drain	-	-	2,248,293	2,085,170	2,248,293	2,085,170
Total expenses	37,755,510	31,866,583	35,729,799	34,949,548	73,485,309	66,816,131
Change in net position before transfers	35,023,229	31,126,472	40,225,477	24,266,255	75,248,706	55,392,727
Transfers	-	-	-	-	-	-
Change in net position	35,023,229	31,126,472	40,225,477	24,266,255	75,248,706	55,392,727
Net position, beginning	249,291,903	218,165,431	217,418,566	193,152,311	466,710,469	411,317,742
Net position, ending	\$ 284,315,132	\$ 249,291,903	\$ 257,644,043	\$ 217,418,566	\$ 541,959,175	\$ 466,710,469

The following graphs compare program expenses and program revenues and provide a breakdown of revenues by source for all governmental activities:



The following graph compares program expenses and program revenues for all business-type activities:

**Expenses and Program Revenues - Business-type Activities  
(in Thousands)**



## **Financial Analysis of the Government's Funds**

As noted earlier, Washington City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, governmental funds reported a combined ending fund balance of \$57,700,516, a decrease of (\$1,237,964) from the prior year; \$8,208,648 or approximately 14.23% of the fund balance constitutes *unassigned* fund balance, which is available for spending at the City's discretion. The remainder of the fund balance is *nonspendable* of \$32,711, *restricted* of \$34,204,786, and *assigned* \$15,254,371.

The general fund is the chief operating fund of Washington City. At the end of the current fiscal year, *unassigned* fund balance of the general fund was \$8,208,648 or approximately 53.42% of the total fund balance of \$15,367,331. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 25.54% of total general fund expenditures, while total fund balance represents approximately 47.81% of that same amount.

The municipal building authority has a fund balance of \$6,279,354 which is restricted for debt service and other capital outlay.

The recreation capital projects fund has a fund balance of \$11,499,553, of which \$10,731,399 is restricted for capital outlay relating to park impact fees. The remainder is assigned for other capital outlay.

The streets capital projects fund has a fund balance of \$16,127,497, of which \$5,176,516 is restricted for capital outlay relating to street impact fees. The remainder is assigned for other capital outlay.

All other governmental funds (capital projects funds, special revenue fund, and debt service funds) have a total fund balance of \$8,426,781, which is restricted and assigned for various purposes related to capital outlay and other purposes.

**Proprietary funds.** Washington City's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

The combined unrestricted net position for the enterprise funds total \$42,937,565 at the end of the fiscal year. All of the enterprise funds experienced increases in total net position for the current fiscal year.

## **General Fund Budgetary Highlights**

The general fund budget was amended during the year. The general fund revenues were less than the final budget by \$3,092,091, primarily due to intergovernmental revenues being less than budgeted amounts. The general fund expenditures were less than the final budget by \$1,886,674, primarily due to general government and culture and recreation expenditures being less than the final budget.

## Capital Asset and Debt Administration

**Capital assets.** Washington City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$461,025,552 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, utility systems, infrastructure (i.e. roads, and sidewalks), autos and trucks and machinery and equipment.

### Washington City's Capital Assets (net of depreciation)

	Governmental Activities	Business-type Activities	Total
Land	\$ 14,728,906	\$ 2,818,138	\$ 17,547,044
Infrastructure	166,441,425	-	166,441,425
Construction in progress	21,040,686	8,424,229	29,464,915
Buildings and improvements	33,060,078	5,405,054	38,465,132
Improvements and systems	-	198,464,988	198,464,988
Machinery and equipment	3,265,322	1,292,087	4,557,409
Machinery and equipment (leased)	-	-	-
Right-to-us subscription asset	377,154	-	377,154
Automobiles and trucks	4,011,462	1,512,036	5,523,498
Total	<u><u>\$ 242,925,033</u></u>	<u><u>\$ 217,916,532</u></u>	<u><u>\$ 460,841,565</u></u>

The City uses the modified approach to account for infrastructure assets in the governmental funds; consequently, the City does not depreciate infrastructure assets. Instead, the City expenses certain maintenance costs to maintain the condition of these assets at a certain level. As shown in the accompanying required supplementary information, based on the City's recent condition assessment, improvements were made during the current fiscal year and the City's average rating of 28.89 exceeds the City's minimum of 25.2.

**Long-term debt.** At fiscal year-end, the City had \$32,313,649 in outstanding debt (excluding net pension liability and compensated absences)—a decrease of 9.21% over the last fiscal year—as shown in the below table. More detailed information about the City's long-term debt (and other long-term liabilities) is presented in the notes to the financial statements.

### Washington City's Outstanding Debt

	Governmental Activities		Business-type Activities		Total		Percent Change
	2025	2024	2025	2024	2025	2024	
General obligation bonds	\$ 2,185,000	\$ 2,895,000	\$ -	\$ -	\$ 2,185,000	\$ 2,895,000	-24.53%
Lease revenue bonds	3,710,000	4,389,000	-	-	3,710,000	4,389,000	-15.47%
Sales/Excise tax revenue bonds	8,247,000	8,839,000	-	-	8,247,000	8,839,000	-6.70%
Revenue bonds	-	-	13,719,000	14,484,000	13,719,000	14,484,000	-5.28%
Deferred issuance premium	135,429	180,573	655,210	687,970	790,639	868,543	-8.97%
Notes payable	108,583	164,299	193,036	292,087	301,619	456,386	-33.91%
Leases payable	-	69,575	-	-	-	69,575	-100.00%
Subscription liabilities	383,144	312,145	-	-	383,144	312,145	-
Total	<u><u>\$ 14,769,156</u></u>	<u><u>\$ 16,849,592</u></u>	<u><u>\$ 14,567,246</u></u>	<u><u>\$ 15,464,057</u></u>	<u><u>\$ 29,336,402</u></u>	<u><u>\$ 32,313,649</u></u>	<u><u>-9.21%</u></u>

## **Next Year's Budget and Economic Factors**

Washington City has experienced continued residential growth in recent years, which has contributed to economic activity while increasing demands on infrastructure and municipal services. Sales tax revenues generated from commercial activity remain an important component of the City's revenue structure. The City Council continues to emphasize economic development initiatives to support a balanced and sustainable tax base.

Washington City maintains a comparatively low property tax rate among neighboring communities, including St. George, Ivins, Hurricane, and Santa Clara (Source: [taxrates.utah.gov](http://taxrates.utah.gov)). Economic conditions in the region remained stable during Fiscal Year 2025, with Washington County continuing to experience relatively low unemployment levels compared to state and national trends (Source: Utah Department of Workforce Services).

The Fiscal Year 2025 budget, covering the period from July 1, 2024, through June 30, 2025, was adopted without an increase to the property tax rate. Revenue projections were developed using reasonable forecasting assumptions to ensure that planned expenditures were supported by anticipated and recurring revenues. During Fiscal Year 2025, the City implemented a new accounting system that did not have a material impact on financial reporting.

## **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the resources it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Budget Officer, 111 North 100 East, Washington City, Utah, 84780.

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## **BASIC FINANCIAL STATEMENTS**

**WASHINGTON CITY, UTAH**  
**Statement of Net Position**  
**June 30, 2025**

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	<b>Primary Government</b>		
	<b>Governmental Activities</b>		<b>Business-type Activities</b>
			<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 25,811,492	\$ 13,295,260	\$ 39,106,752
Investments	24,744,246	37,145,918	61,890,164
Receivables, net	9,637,549	4,995,831	14,633,380
Lease receivable	52,899	-	52,899
Inventories	32,711	2,140,980	2,173,691
Restricted assets:			
Temporarily restricted:			
Cash and cash equivalents	9,203,139	1,799,578	11,002,717
Net pension asset	193,784	76,674	270,458
Capital assets not being depreciated:			
Land, easements and water rights	14,728,906	2,818,138	17,547,044
Infrastructure	166,441,425	-	166,441,425
Construction in progress	21,040,686	8,424,229	29,464,915
Capital assets net of accumulated depreciation:			
Buildings and improvements	33,060,078	5,405,054	38,465,132
Improvements and systems	-	198,464,988	198,464,988
Machinery and equipment	3,265,322	1,292,087	4,557,409
Machinery and equipment (leased)	-	-	-
Right-to-use subscription asset	377,154	-	377,154
Automobiles and trucks	4,011,462	1,512,036	5,523,498
Total assets	<u>312,600,853</u>	<u>277,370,773</u>	<u>589,971,626</u>
<b>Deferred Outflows of Resources</b>			
Deferred charge on refunding	94,763	-	94,763
Deferred outflows related to pensions	<u>3,332,084</u>	<u>1,318,418</u>	<u>4,650,502</u>
Total deferred outflows of resources	<u>3,426,847</u>	<u>1,318,418</u>	<u>4,745,265</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	5,252,123	4,421,180	9,673,303
Unearned revenue	750,000	17,859	767,859
Accrued interest payable	79,730	83,825	163,555
Noncurrent liabilities:			
Due within one year	3,650,355	1,486,406	5,136,761
Due in more than one year	13,515,861	13,973,452	27,489,313
Net pension liability	2,541,922	1,005,773	3,547,695
Total liabilities	<u>25,789,991</u>	<u>20,988,495</u>	<u>46,778,486</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	5,728,392	-	5,728,392
Deferred inflows related to pensions	143,180	56,653	199,833
Deferred inflows related to leases	<u>51,005</u>	<u>-</u>	<u>51,005</u>
Total deferred inflows of resources	<u>5,922,577</u>	<u>56,653</u>	<u>5,979,230</u>
<b>Net Position</b>			
Net investment in capital assets	231,541,275	203,349,286	434,890,561
Restricted for:			
Debt service	4,279,309	904,131	5,183,440
Capital outlay	18,304,553	10,453,061	28,757,614
Other	8,250,559	-	8,250,559
Unrestricted	<u>21,939,436</u>	<u>42,937,565</u>	<u>64,877,001</u>
Total net position	<u><u>\$ 284,315,132</u></u>	<u><u>\$ 257,644,043</u></u>	<u><u>\$ 541,959,175</u></u>

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

**WASHINGTON CITY, UTAH**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 4,551,648	\$ 1,145,423	\$ -	\$ -	\$ (3,406,225)	\$ -	\$ (3,406,225)
Public safety	13,559,908	526,496	92,526	706,688	(12,234,198)	-	(12,234,198)
Streets and highways	4,170,626	-	2,838,094	18,896,284	17,563,752	-	17,563,752
Sanitation	3,101,362	3,589,791	-	-	488,429	-	488,429
Parks, golf, cemetery and public property	5,932,510	2,621,296	-	3,258,602	(52,612)	-	(52,612)
Culture and recreation	3,946,587	2,163,461	-	3,879,498	2,096,372	-	2,096,372
Community development	2,129,839	2,108,578	-	-	(21,261)	-	(21,261)
Interest on long-term debt	363,030	-	-	-	(363,030)	-	(363,030)
Total governmental activities	<u>37,755,510</u>	<u>12,155,045</u>	<u>2,930,620</u>	<u>26,741,072</u>	<u>4,071,227</u>	<u>-</u>	<u>4,071,227</u>
Business-type activities:							
Water	10,965,945	13,593,421	-	14,973,207	-	17,600,683	17,600,683
Sewer	3,103,564	2,573,726	-	6,457,769	-	5,927,931	5,927,931
Electric	19,411,997	21,846,648	-	7,344,808	-	9,779,459	9,779,459
Storm drain	2,248,293	1,568,747	-	5,286,350	-	4,606,804	4,606,804
Total business-type activities	<u>35,729,799</u>	<u>39,582,542</u>	<u>-</u>	<u>34,062,134</u>	<u>-</u>	<u>37,914,877</u>	<u>37,914,877</u>
Total primary government	<u>\$ 73,485,309</u>	<u>\$ 51,737,587</u>	<u>\$ 2,930,620</u>	<u>\$ 60,803,206</u>	<u>4,071,227</u>	<u>\$ 37,914,877</u>	<u>\$ 41,986,104</u>
General Revenues:							
Taxes:							
Property taxes				5,934,278	-	5,934,278	
Sales taxes				14,889,823	-	14,889,823	
Franchise and energy taxes				2,840,102	-	2,840,102	
Unrestricted investment earnings				2,983,505	2,310,600	5,294,105	
Other revenues not restricted to specific programs				789,637	-	789,637	
Gain on sale of capital assets				3,514,657	-	3,514,657	
Total general revenues and transfers				<u>30,952,002</u>	<u>2,310,600</u>	<u>33,262,602</u>	
Change in net position				<u>35,023,229</u>	<u>40,225,477</u>	<u>75,248,706</u>	
Net position - beginning				<u>249,291,903</u>	<u>217,418,566</u>	<u>466,710,469</u>	
Net position - ending				<u>\$ 284,315,132</u>	<u>\$ 257,644,043</u>	<u>\$ 541,959,175</u>	

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

**WASHINGTON CITY, UTAH**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2025**

	Debt Service		Capital Projects		Other Governmental Funds	Total Governmental Funds		
	Municipal Building Authority		Streets					
	General Fund	Recreation	Streets					
<b>Assets</b>								
Cash and cash equivalents	\$ 7,708,153	\$ -	\$ 1,572,232	\$ 9,777,306	\$ 6,753,801	\$ 25,811,492		
Investments	8,566,602	-	10,227,297	5,781,167	169,180	24,744,246		
Receivables, net	551,698	-	52,538	857	18	605,111		
Property taxes receivable	4,943,792	-	-	-	784,600	5,728,392		
Due from other governments	2,512,855	-	46,002	602,553	142,636	3,304,046		
Lease receivable	52,899	-	-	-	-	52,899		
Inventory	32,711	-	-	-	-	32,711		
Restricted cash and cash equivalents	-	7,837,602	-	-	1,365,537	9,203,139		
Total assets	<u>\$ 24,368,710</u>	<u>\$ 7,837,602</u>	<u>\$ 11,898,069</u>	<u>\$ 16,161,883</u>	<u>\$ 9,215,772</u>	<u>\$ 69,482,036</u>		
<b>Liabilities, deferred inflows, and fund balances</b>								
Liabilities:								
Accounts payable	\$ 1,722,148	\$ 1,558,248	\$ 398,516	\$ 34,386	\$ 4,391	\$ 3,717,689		
Accrued wages and taxes	759,567	-	-	-	-	759,567		
Other payables	81,470	-	-	-	-	81,470		
Construction bonds payable	693,397	-	-	-	-	693,397		
Unearned revenue	750,000	-	-	-	-	750,000		
Total liabilities	<u>4,006,582</u>	<u>1,558,248</u>	<u>398,516</u>	<u>34,386</u>	<u>4,391</u>	<u>6,002,123</u>		
Deferred inflow of resources:								
Deferred revenue - property taxes	4,943,792	-	-	-	784,600	5,728,392		
Deferred revenue - lease related	51,005	-	-	-	-	51,005		
Total deferred inflows of resources	<u>4,994,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>784,600</u>	<u>5,779,397</u>		
Fund balances:								
Nonspendable - inventory and prepaids	32,711	-	-	-	-	32,711		
Restricted for:								
Debt service	-	2,988,719	-	-	1,370,320	4,359,039		
Capital outlay - impact fees	-	-	10,731,399	5,176,516	2,396,638	18,304,553		
Capital outlay - other	-	3,290,635	-	-	-	3,290,635		
Class C roads and transit	6,321,905	-	-	-	-	6,321,905		
Culture and recreation	-	-	-	-	1,900,401	1,900,401		
Other purposes	-	-	-	-	28,253	28,253		
Assigned to:								
Capital outlay	-	-	768,154	10,950,981	2,731,169	14,450,304		
Health premium rebate	804,067	-	-	-	-	804,067		
Unassigned	8,208,648	-	-	-	-	8,208,648		
Total fund balances	<u>15,367,331</u>	<u>6,279,354</u>	<u>11,499,553</u>	<u>16,127,497</u>	<u>8,426,781</u>	<u>57,700,516</u>		
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 24,368,710</u>	<u>\$ 7,837,602</u>	<u>\$ 11,898,069</u>	<u>\$ 16,161,883</u>	<u>\$ 9,215,772</u>	<u>\$ 69,482,036</u>		

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

**WASHINGTON CITY, UTAH**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**June 30, 2025**

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

<b>Total fund balances - total governmental funds</b>	\$ 57,700,516
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Governmental capital assets	\$ 276,031,747
Accumulated depreciation	<u>(33,106,714)</u> 242,925,033
Net pension asset is not an available resource and, therefore, is not reported in the funds.	
	193,784
Some liabilities, including bonds, notes and leases payable, subscription and net pension liabilities, are not due and payable in the current period and therefore are not reported in the funds.	
Bonds payable	(14,142,000)
Bond issuance premium	(135,429)
Notes payable	(108,583)
Subscription liability	(383,144)
Net pension liability	(2,541,922)
Compensated absences	(2,397,060)
Accrued interest payable	<u>(79,730)</u> (19,787,868)
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.	
Deferred charge on refunding (amortized as interest expense)	94,763
Deferred outflows related to pensions	3,332,084
Deferred inflows related to pensions	<u>(143,180)</u> 3,283,667
<b>Net position of governmental activities</b>	<u><u>\$ 284,315,132</u></u>

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

**WASHINGTON CITY, UTAH**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

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	<b>Debt Service</b>		<b>Capital Projects</b>		<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
	<b>General Fund</b>	<b>Municipal Building Authority</b>	<b>Recreation</b>	<b>Streets</b>		
<b>Revenues</b>						
Current year property taxes	\$ 4,938,105	\$ -	\$ -	\$ -	\$ 827,136	\$ 5,765,241
Prior year property taxes	169,038	-	-	-	-	169,038
Sales and use taxes	10,648,194	-	-	3,399,776	841,854	14,889,824
Energy taxes	2,620,123	-	-	-	-	2,620,123
Franchise taxes	219,979	-	-	-	-	219,979
Licenses and permits	1,734,105	-	-	-	-	1,734,105
Intergovernmental revenues	2,930,620	-	2,296,002	-	-	5,226,622
Charges for services	9,894,309	-	-	-	-	9,894,309
Impact fees	-	-	3,774,200	3,040,068	597,576	7,411,844
Fines and forfeitures	526,630	-	-	-	-	526,630
Investment earnings	698,890	468,466	734,225	958,226	403,883	3,263,690
Miscellaneous	521,212	-	306,150	93	4,018,361	4,845,816
Total revenues	<u>34,901,205</u>	<u>468,466</u>	<u>7,110,577</u>	<u>7,398,163</u>	<u>6,688,810</u>	<u>56,567,221</u>
<b>Expenditures</b>						
Current:						
General government	3,933,021	-	-	-	44,468	3,977,489
Public safety	12,807,350	-	-	-	48,284	12,855,634
Streets and highways	1,756,849	-	-	2,185,742	-	3,942,591
Sanitation	3,101,362	-	-	-	-	3,101,362
Parks, golf, cemetery and public property	5,078,934	-	-	-	-	5,078,934
Culture and recreation	3,301,485	-	-	-	1,500	3,302,985
Community and economic development	2,035,806	-	-	-	-	2,035,806
Debt service:						
Principal	113,678	1,271,000	-	-	710,000	2,094,678
Interest	16,620	341,462	-	-	80,950	439,032
Capital outlay	-	<u>4,278,777</u>	<u>4,937,756</u>	<u>4,118,169</u>	<u>7,750,846</u>	<u>21,085,548</u>
Total expenditures	<u>32,145,105</u>	<u>5,891,239</u>	<u>4,937,756</u>	<u>6,303,911</u>	<u>8,636,048</u>	<u>57,914,059</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,756,100</u>	<u>(5,422,773)</u>	<u>2,172,821</u>	<u>1,094,252</u>	<u>(1,947,238)</u>	<u>(1,346,838)</u>
<b>Other financing sources (uses)</b>						
Transfers in	3,000,000	1,608,438	-	-	3,800,000	8,408,438
Transfers out	(2,157,681)	-	(3,177,910)	(2,000,000)	(1,072,847)	(8,408,438)
Subscription liability	108,874	-	-	-	-	108,874
Total other financing sources and (uses)	<u>951,193</u>	<u>1,608,438</u>	<u>(3,177,910)</u>	<u>(2,000,000)</u>	<u>2,727,153</u>	<u>108,874</u>
Net change in fund balances	<u>3,707,293</u>	<u>(3,814,335)</u>	<u>(1,005,089)</u>	<u>(905,748)</u>	<u>779,915</u>	<u>(1,237,964)</u>
Fund balances, beginning of year, as previously stated	<u>11,660,038</u>	<u>-</u>	<u>-</u>	<u>17,033,245</u>	<u>30,245,197</u>	<u>58,938,480</u>
Adjustment - changes from nonmajor to major fund		10,093,689	12,504,642		(22,598,331)	-
Fund balances - beginning of year, as adjusted	<u>11,660,038</u>	<u>10,093,689</u>	<u>12,504,642</u>	<u>17,033,245</u>	<u>7,646,866</u>	<u>58,938,480</u>
Fund balances - ending	<u>\$ 15,367,331</u>	<u>\$ 6,279,354</u>	<u>\$ 11,499,553</u>	<u>\$ 16,127,497</u>	<u>\$ 8,426,781</u>	<u>\$ 57,700,516</u>

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

**WASHINGTON CITY, UTAH**  
**Reconciliation of the Statement of Revenues**  
**Expenditures, and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended June 30, 2025**

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

**Net change in fund balances-total governmental funds** \$ (1,237,964)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period as shown below:

Capital outlays	\$ 22,313,048	
Depreciation expense	<u>(2,925,275)</u>	19,387,773

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and transfers) changes net position. In the statement of activities, only the gain or loss on the sale of capital assets is reported. However, in governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the carrying cost of the assets sold.

(541,522)

Subdivider and other capital contributions do not provide current financial resources in the governmental funds, however these contributions are recorded as revenue in the government-wide statement of activities.

16,753,040

Repayment of principal on long-term debt is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.

2,189,310

The issuance of long-term debt provides current financial resources in the governmental funds but increases long-term liabilities in the statement of net position.

Debt issued or incurred, including subscription liabilities	<u>(108,874)</u>	(108,874)
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The details of this difference are as follows:

Amortization of deferred charge on refunding	(31,586)	
Accrued interest, net change	12,956	
Compensated absences, net change	<u>(932,340)</u>	(950,970)

Pension contributions are reported as expenditures in the governmental funds when made.

However, they are reported as deferred outflows of resources in the statement of net position because the net pension liability is measured six months before the City's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the statement of activities.

Pension contributions	941,457	
Pension expense	<u>(1,409,021)</u>	(467,564)

**Change in net position of governmental activities** \$ 35,023,229

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

**WASHINGTON CITY, UTAH**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2025**

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	<b>Business-type Activities</b>				<b>Total Enterprise Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>	
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 8,119,868	\$ 230,643	\$ 3,328,932	\$ 1,615,817	\$ 13,295,260
Investments	13,033,864	7,259,228	13,884,657	2,968,169	37,145,918
Accounts receivable, net	1,733,581	205,332	2,902,159	125,611	4,966,683
Other receivables	19,071	10,077	-	-	29,148
Inventory	-	-	2,140,980	-	2,140,980
Total current assets	<u>22,906,384</u>	<u>7,705,280</u>	<u>22,256,728</u>	<u>4,709,597</u>	<u>57,577,989</u>
Noncurrent assets:					
Restricted cash and cash equivalents	1,029,628	-	769,950	-	1,799,578
Net pension asset	26,613	12,928	29,398	7,735	76,674
Capital assets:					
Land	1,057,014	294,229	1,367,687	99,208	2,818,138
Buildings	1,822,718	2,166,910	3,427,431	-	7,417,059
Improvements and systems	115,436,497	54,461,701	51,446,904	35,812,826	257,157,928
Machinery and equipment	1,429,529	925,999	1,457,616	100,796	3,913,940
Automobiles and trucks	741,199	715,181	1,311,596	673,429	3,441,405
Construction in progress	3,326,780	124,509	3,967,625	1,005,315	8,424,229
Less accumulated depreciation	(28,730,174)	(12,890,324)	(17,964,948)	(5,670,721)	(65,256,167)
Total capital assets, net	<u>95,083,563</u>	<u>45,798,205</u>	<u>45,013,911</u>	<u>32,020,853</u>	<u>217,916,532</u>
Total noncurrent assets	<u>96,139,804</u>	<u>45,811,133</u>	<u>45,813,259</u>	<u>32,028,588</u>	<u>219,792,784</u>
Total assets	<u>119,046,188</u>	<u>53,516,413</u>	<u>68,069,987</u>	<u>36,738,185</u>	<u>277,370,773</u>
<b>Deferred outflow of resources</b>					
Deferred charge on refunding	-	-	-	-	-
Deferred outflows related to pensions	457,609	222,294	505,510	133,005	1,318,418
Total deferred outflow of resources	<u>457,609</u>	<u>222,294</u>	<u>505,510</u>	<u>133,005</u>	<u>1,318,418</u>

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

**WASHINGTON CITY, UTAH**  
**Statement of Net Position (Continued)**  
**Proprietary Funds**  
**June 30, 2025**

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	<b>Business-type Activities</b>					<b>Total Enterprise Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>		
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>		
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	\$ 972,033	\$ 320,409	\$ 2,021,548	\$ 41,898	\$ 3,355,888	
Accrued wages and taxes	53,841	25,836	73,038	17,130	169,845	
Accrued interest payable	64,647	-	19,178	-	83,825	
Customer deposits	522,695	-	372,752	-	895,447	
Unearned revenue	-	-	11,712	6,147	17,859	
Compensated absences						
payable - current	200,000	98,000	261,000	68,000	627,000	
Notes payable - current	3,294	-	102,112	-	105,406	
Revenue bonds payable - current	179,000	-	575,000	-	754,000	
Total current liabilities	<u>1,995,510</u>	<u>444,245</u>	<u>3,436,340</u>	<u>133,175</u>	<u>6,009,270</u>	
Noncurrent liabilities:						
Notes payable	2,738	-	84,892	-	87,630	
Revenue bonds payable	11,817,210	-	1,803,000	-	13,620,210	
Net pension liability	349,094	169,580	385,635	101,464	1,005,773	
Total noncurrent liabilities	<u>12,254,217</u>	<u>210,429</u>	<u>2,384,635</u>	<u>129,944</u>	<u>14,979,225</u>	
Total liabilities	<u>14,249,727</u>	<u>654,674</u>	<u>5,820,975</u>	<u>263,119</u>	<u>20,988,495</u>	
<b>Deferred inflows of resources</b>						
Deferred inflows related to pensions	19,663	9,552	21,722	5,716	56,653	
Total deferred inflow of resources	<u>19,663</u>	<u>9,552</u>	<u>21,722</u>	<u>5,716</u>	<u>56,653</u>	
<b>Net position</b>						
Net investment in capital assets	83,081,321	45,798,205	42,448,907	32,020,853	203,349,286	
Restricted for:						
Debt service	506,933	-	397,198	-	904,131	
Capital outlay - Impact fees	6,947,278	1,084,206	-	2,421,577	10,453,061	
Unrestricted	14,698,875	6,192,070	19,886,695	2,159,925	42,937,565	
Total net position	<u>\$ 105,234,407</u>	<u>\$ 53,074,481</u>	<u>\$ 62,732,800</u>	<u>\$ 36,602,355</u>	<u>\$ 257,644,043</u>	

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

**WASHINGTON CITY, UTAH**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

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	<b>Business-type Activities</b>				<b>Total Enterprise Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>	
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>	
<b>Operating revenues:</b>					
Charges for services	\$ 13,548,369	\$ 2,566,623	\$ 21,723,998	\$ 1,511,807	\$ 39,350,797
Miscellaneous	45,052	7,103	122,650	56,940	231,745
<b>Total operating revenues</b>	<b>13,593,421</b>	<b>2,573,726</b>	<b>21,846,648</b>	<b>1,568,747</b>	<b>39,582,542</b>
<b>Operating expenses:</b>					
Salaries and wages	1,761,892	871,301	1,960,200	499,246	5,092,639
Employee benefits	947,810	474,823	890,239	266,240	2,579,112
Utilities	682,845	76,076	140,465	8,467	907,853
Professional services	40,914	736	291,820	337,451	670,921
Repairs and maintenance	331,890	11,465	320,318	102,335	766,008
Water purchased	3,801,504	-	-	-	3,801,504
Power purchased	-	-	11,345,062	-	11,345,062
Transmission expense	-	-	2,225,832	-	2,225,832
Miscellaneous	185,877	85,446	228,715	18,097	518,135
Administrative cost allocation	588,831	408,981	498,488	401,925	1,898,225
Supplies	269,091	168,619	60,233	15,521	513,464
Depreciation/amortization	1,957,803	1,005,974	1,376,117	599,011	4,938,905
<b>Total operating expenses</b>	<b>10,568,457</b>	<b>3,103,421</b>	<b>19,337,489</b>	<b>2,248,293</b>	<b>35,257,660</b>
<b>Operating income (loss)</b>	<b>3,024,964</b>	<b>(529,695)</b>	<b>2,509,159</b>	<b>(679,546)</b>	<b>4,324,882</b>
<b>Nonoperating revenues (expenses):</b>					
Investment earnings	859,553	377,893	839,957	233,197	2,310,600
Impact fees	3,915,392	819,137	1,117,659	823,613	6,675,801
Gain (loss) on disposal of capital assets	56,584	-	4,038	-	60,622
Interest and fiscal charges	(454,072)	(143)	(78,546)	-	(532,761)
<b>Total nonoperating revenues (expenses)</b>	<b>4,377,457</b>	<b>1,196,887</b>	<b>1,883,108</b>	<b>1,056,810</b>	<b>8,514,262</b>
Income (loss) before transfers and capital contributions	7,402,421	667,192	4,392,267	377,264	12,839,144
Capital contributions	11,057,815	5,638,632	6,227,149	4,462,737	27,386,333
<b>Change in net position</b>					
Total net position - beginning	18,460,236	6,305,824	10,619,416	4,840,001	40,225,477
<b>Total net position - ending</b>	<b>86,774,171</b>	<b>46,768,657</b>	<b>52,113,384</b>	<b>31,762,354</b>	<b>217,418,566</b>
	<b>\$ 105,234,407</b>	<b>\$ 53,074,481</b>	<b>\$ 62,732,800</b>	<b>\$ 36,602,355</b>	<b>\$ 257,644,043</b>

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

**WASHINGTON CITY, UTAH**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

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	<b>Business-type Activities</b>				<b>Total Enterprise Funds</b>
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>	
<b>Cash flows from operating activities:</b>					
Cash received from customers and users	\$ 13,403,200	\$ 2,548,304	\$ 22,052,030	\$ 1,553,788	\$ 39,557,322
Cash paid to suppliers	(5,620,012)	(860,523)	(14,965,134)	(932,060)	(22,377,729)
Cash paid to employees	(2,533,480)	(1,269,373)	(2,631,205)	(698,517)	(7,132,575)
Net cash flows from operating activities	<u>5,249,708</u>	<u>418,408</u>	<u>4,455,691</u>	<u>(76,789)</u>	<u>10,047,018</u>
<b>Cash flows from capital and related financing activities:</b>					
Capital grants and contributions	-	20,000	-	-	20,000
Principal paid on capital debt	(239,856)	-	(656,955)	-	(896,811)
Interest paid on capital debt	(472,239)	(143)	(65,773)	-	(538,155)
Purchase and acquisition of capital assets	(4,906,113)	(1,253,377)	(2,777,513)	(996,837)	(9,933,840)
Proceeds from sales of capital assets	56,584	-	4,038	-	60,622
Impact fees	3,915,392	819,137	1,117,659	823,613	6,675,801
Net cash flows from capital and related financing activities	<u>(1,646,232)</u>	<u>(414,383)</u>	<u>(2,378,544)</u>	<u>(173,224)</u>	<u>(4,612,383)</u>
<b>Cash flows from investing activities:</b>					
Purchase of investments	(657,657)	(318,322)	(696,993)	(149,117)	(1,822,089)
Investment earnings	859,553	377,893	839,957	233,197	2,310,600
Net cash flows from investing activities	<u>201,896</u>	<u>59,571</u>	<u>142,964</u>	<u>84,080</u>	<u>488,511</u>
Net change in cash and cash equivalents	3,805,372	63,596	2,220,111	(165,933)	5,923,146
Cash and cash equivalents, including restricted, beginning of year	5,344,124	167,047	1,878,771	1,781,750	9,171,692
<b>Cash and cash equivalents, including restricted, end of year</b>	<b><u>\$ 9,149,496</u></b>	<b><u>\$ 230,643</u></b>	<b><u>\$ 4,098,882</u></b>	<b><u>\$ 1,615,817</u></b>	<b><u>\$ 15,094,838</u></b>

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

**WASHINGTON CITY, UTAH**  
**Statement of Cash Flows (Continued)**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

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	<b>Business-type Activities</b>				<b>Total Enterprise Funds</b>	
	<b>Water</b>	<b>Sewer</b>	<b>Electric</b>	<b>Storm Drain</b>		
<b>Reconciliation of operating income</b>						
<b>(loss) to net cash flows from operating activities:</b>						
Net operating income (loss)	\$ 3,024,964	\$ (529,695)	\$ 2,509,159	\$ (679,546)	\$ 4,324,882	
Adjustments to reconcile net operating income (loss) to net cash flows from operating activities:						
Depreciation/amortization	1,957,803	1,005,974	1,376,117	599,011	4,938,905	
Pension expense	202,684	100,040	210,955	62,115	575,794	
Employer pension contributions	(129,294)	(62,808)	(142,828)	(37,579)	(372,509)	
Changes in operating assets and liabilities:						
(Increase) decrease in receivables	(174,621)	(28,464)	180,331	(16,710)	(39,464)	
(Increase) decrease in inventory	-	-	(247,753)	-	(247,753)	
Increase (decrease) in accounts payable	280,940	(109,200)	393,552	(48,264)	517,028	
Increase (decrease) in accrued payroll	(18,861)	(20,700)	7,135	1,104	(31,322)	
Increase (decrease) in customer deposits	28,000	-	5,000	-	33,000	
Increase (decrease) in unearned revenues	(43,600)	3,042	20,051	1,751	(18,756)	
Increase (decrease) in compensated absences	121,693	60,219	143,972	41,329	367,213	
Net cash flows from operating activities	<u>\$ 5,249,708</u>	<u>\$ 418,408</u>	<u>\$ 4,455,691</u>	<u>\$ (76,789)</u>	<u>\$ 10,047,018</u>	
<b>Noncash investing, capital, and financing activities</b>						
Contributions of capital assets	\$ 11,057,815	\$ 5,638,632	\$ 6,227,149	\$ 4,462,737	\$ 27,386,333	

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

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies**

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**Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities, when applicable, are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**Reporting Entity**

Washington City (the City) is organized as a mayor/council form of government and is located in Washington County, Utah. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. When applicable, each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City. The City has no discretely presented component units. The following are blended component units included with the reporting entity:

The **Coral Canyon Special Service District** (the District) was created on June 14, 2000 for the purpose of providing various services within the boundaries of the District. Specifically, the District issued bonds to finance the construction of public infrastructure within the District.

The **Municipal Building Authority of Washington City** (the Authority) was incorporated in the State of Utah on October 20, 1995 for the purpose of accomplishing the public purposes for which the City exists by acquiring, improving or extending one or more projects and financing the cost of such projects on behalf of the City.

Both the District and the Authority are governed by boards of trustees comprised of the elected officials of the City and both are treated as governmental debt service funds in these financial statements.

The **Washington City Foundation** (the Foundation) was created on August 10, 2016 to account for various activities related to the award of grants and other qualified tax-exempt funding and donations made to the Foundation. The Foundation is a separate, nonprofit entity (501c3) that has the same governing body as the City. The Foundation is treated as a blended component unit in these financial statements as a special revenue fund.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the City's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds (when applicable), even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the City's funds, including its blended component units. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

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

The **Debt Service Fund - Municipal Building Authority (blended component unit)** – This fund accounts for the accumulation or resources for, and the payment of, long-term debt principal and interest of the Authority (MBA).

The **Capital Project Fund -Recreation** – This fund accounts for the acquisition and construction of the City's major capital facilities relating to recreation. This fund includes, in addition to other items, the collection and expenditure of park impact fees.

The **Capital Projects Fund—Streets** accounts for the acquisition and construction of the City's major capital facilities relating to streets. This fund primarily includes the collection and expenditure of street impact fees and highway taxes.

The City reports the following major enterprise funds:

The **Water Fund** accounts for the activities of the City's water production, treatment, and distribution operation.

The **Sewer Fund** accounts for the activities of the City's sewer system which provides services to residential and commercial users within the City.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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The **Electric Fund** accounts for the activities of the City's electric distribution operations.

The **Storm Drain Fund** accounts for the activities of the City's storm drain system, which provides services to residential and commercial users within the City.

During the course of operations the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities' column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, energy taxes, state road funds and unreimbursed, earned grant funds associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City. The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

***Cash and cash equivalents***

The City's cash and cash equivalents are considered to be cash on hand, demand deposits with banks and other financial institutions, deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition.

***Investments***

The City's investment policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the state treasurer's pool, and other investments as allowed by the State of Utah's Money Management Act. Investments are carried at fair value with unrealized gains and losses recorded as adjustments to investment earnings. Fair market values are based on quoted market prices.

***Receivables***

Management regularly reviews accounts receivable and writes off uncollectible amounts. Receivables are reported net of allowances for uncollectible amounts. The City's allowances for uncollectible amounts are currently established at four percent (seven percent for electric) of accounts receivable. The majority of accounts receivable in the general fund relates to garbage service revenues. The accounts receivable allowances at June 30, 2025, are as follows: general fund (garbage service) - \$10,135; water - \$34,862; sewer - \$3,614; electric - \$129,677; and storm drain - \$3,220.

Given the nature of the amounts due from other governments (e.g. property, sales, highway, energy and franchise taxes, Class C road funds and other intergovernmental revenues), an allowance for uncollectible amounts is not considered necessary.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***Inventories and Prepaid Items***

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and materials. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased. The costs of all other inventories are recorded as expenditures/expenses when purchased rather than when consumed and are not deemed material to the financial statements and have not been recognized in these financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

***Capital Assets***

Capital assets are tangible and intangible assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), reported in the applicable governmental or business-type activity column in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed (except for intangible right-to-use lease assets, the measurement of which is discussed in the Leases section of Note 1). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life.

Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated (along with infrastructure – see below).

Capital assets are depreciated/amortized using the straight-line method over the following estimated useful lives:

Buildings and improvements	10-50 years
Improvements and systems	10-100 years
Machinery and equipment (including leased)	5-20 years
Automobiles and trucks	3-20 years
Infrastructure	Not depreciated*

\*The City uses the modified approach to account for infrastructure assets. See accompanying supplemental information.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The City has two types of items that qualify for reporting in this category. The deferred charge on refunding reported in the proprietary funds statement of net position and government-wide statement of net position and pension related items (see Note 9). A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of items that qualify for reporting in this category. The first item, *deferred revenue – property taxes*, is reported in both the governmental funds balance sheet and the statement of net position. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The second item (when applicable), *unavailable revenue – grants*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from grants. These unavailable amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The third and fourth items are pension (see Note 9) and lease (see Note 7) related items.

***Pensions***

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

***Net Position Flow Assumption***

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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***Fund Balance Flow Assumptions***

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***Fund Balance Policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The city council (council) is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city manager is authorized to assign amounts to a specific purpose in accordance with the City's budget policy. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

***Leases and Subscription-Based Information Technology Arrangements (SBITA)***

Lessee: The City is a lessee for a noncancellable lease of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

**Lessor:** The City is a lessor for noncancelable leases of properties. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term.

Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

The City recognized a subscription asset and liability on the government-wide financial statements. Accounting policies are similar to that used in measuring lease asset and liabilities unless otherwise noted.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Revenues and Expenditures/Expenses**

***Program Revenues***

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

Property taxes are collected by the Washington County Treasurer and remitted to the City in monthly installments. Taxes are levied each October on the taxable value listed as of the prior January 1 (lien date) for all real property located in the City. Taxable values are established by the county assessor at a percent of the fair market value on primary residential property and 100 percent of the fair market value on non-primary residential property. A revaluation of all property is required to be completed no less than every five years. Taxes are due and payable on November 1 and delinquent after November 30 of each year, at which time they become liens if not paid.

***Compensated Absences***

For governmental funds, amounts of vested or accumulated vacation, sick and comp time that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the governmental fund financial statements. Vested or accumulated vacation and comp time in the proprietary funds are recorded as an expense and a liability of that fund as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements. Accumulated unpaid vacation, sick and comp time are accrued based upon the City's expected legal obligation as of the statement date.

***Proprietary Funds Operating and Nonoperating Revenues and Expenses***

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, sewer, electric, irrigation, and storm drain funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 1. Summary of Significant Accounting Policies, Continued**

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**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Implementation of New Accounting Standards**

During the current year, the City implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the City also recognizes sick leave earned as of year-end that will be used by employees as time off in future years or owed upon separation as part of the liability for compensated absences. The implementation of GASB No. 101, did not have a significant impact on the City.

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**NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements**

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The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation on page 19.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 21.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 3. Stewardship, Compliance, and Accountability**

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**Budgets and Budgetary Accounting**

Annual budgets are reported and adopted by the governing council on or before June 22 for the fiscal year commencing the following July 1 in accordance with State Law. The operating budget includes proposed expenditures and the proposed sources of financing for such expenditures. Prior to June 22, a public hearing is conducted to obtain taxpayer input. Budgets are adopted and control of budget appropriations is exercised, under State Law, at the department level. Budget amendments are required to increase expenditure budgets and are adopted, in a public hearing, before the end of the fiscal year. The budget was amended during the current fiscal year.

The governmental fund budgets are prepared using the modified accrual basis of accounting. Budgets for the proprietary fund types are prepared using the accrual basis of accounting.

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**NOTE 4. Deposits and Investments**

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A reconciliation of deposits and investments as shown on the statement of net position is as follows:

A reconciliation of cash and investments as shown on the financial statements follows:

Cash and cash equivalents	\$ 39,106,752
Investments	61,890,164
Restricted cash and cash equivalents	<u>11,002,717</u>
	<u><u>\$ 111,999,633</u></u>

Restricted cash and cash equivalents consist primarily of assets relating to required debt reserves and unspent bond proceeds. Restricted assets also include refundable deposits relating to construction bonds and other payables.

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah code*, Section 51, chapter 7) in handling its depository and investment transactions. The Act requires the depositing of City funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 4. Deposits and Investments, Continued**

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**Deposits**

*Custodial Credit Risk*

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned. The City does not have a formal policy for custodial credit risk. As of June 30, 2025, \$4,745,682 of the City's bank balance of \$4,995,681 was exposed to custodial credit risk because it was uninsured and uncollateralized.

**Investments**

The Money Management Act (the Act) defines the types of securities authorized as appropriate investment for the City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; the Utah Public Treasurer's Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer. The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer's office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses – net of administration fees, of the PTIF are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 4. Deposits and Investments, Continued**

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As of June 30, 2025, the City's deposits and investments consist of the following:

	Fair Value	Credit Ratings (1)		Weighted Average Maturity (2)
	\$	Moody's	S&P	
Cash on hand	-	N/A	N/A	N/A
Cash deposits	3,777,306	N/A	N/A	N/A
Utah Public Treasurers' Investment Fund	46,332,163	N/A	N/A	66.13
Moreton Capital Markets				
Cash	8,213	N/A	N/A	N/A
Money market	14,847	Aaa-mf	AAAm	38
Bonds - U.S. Treasury	970,580	AA1	N/A	336
Bonds - U.S. agencies	37,604,523	AA1 or N/A	AA+ or N/A	642
Bonds - municipal	-			0
Bonds - certificates of deposits (3)	2,105,347	N/A	N/A	290
Bonds - corporate	11,025,677	AA2 to A3	AA- to A-	731
Bonds - international	10,160,978	A1 to A3	A to BBB+	688
Total Fair Value	<u>\$ 111,999,634</u>			

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

(2) Interest rate risk is estimated using the weighted average days to maturity.

(3) FDIC insured to limits

**Interest rate risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

**Credit risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act.

**Fair value measurements**

As noted above, the City holds investments that are measured at fair value on a recurring basis. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

All of the City's investments, as listed above, are valued using significant other observable inputs (Level 2 inputs).

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 5. Capital Assets**

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Capital asset activity for governmental activities for the year ended June 30, 2025 was as follows:

<b>Governmental Activities:</b>	<b>Balance</b>			<b>Balance</b>
	<b>6/30/24</b>	<b>Additions</b>	<b>Deletions</b>	<b>6/30/25</b>
Capital assets, not being depreciated:				
Land, easements and water rights	\$ 10,373,937	\$ 4,877,698	\$ (522,729)	\$ 14,728,906
Construction in progress	11,227,669	10,717,547	(904,530)	21,040,686
Infrastructure	146,552,138	19,889,287	-	166,441,425
Total capital assets, not being depreciated:	<u>168,153,744</u>	<u>35,484,532</u>	<u>(1,427,259)</u>	<u>202,211,017</u>
Capital assets, being depreciated:				
Buildings and other improvements	55,614,718	2,674,011	-	58,288,729
Machinery and equipment	7,259,347	518,220	(189,172)	7,588,395
Machinery and equipment - leased asset	513,837	-	(513,837)	-
Right-to-use subscription asset	333,185	108,874	-	442,059
Automobiles and trucks	6,960,693	1,184,981	(644,127)	7,501,547
Total capital assets, being depreciated:	<u>70,681,780</u>	<u>4,486,086</u>	<u>(1,347,136)</u>	<u>73,820,730</u>
Less accumulated depreciation for:				
Buildings and other improvements	(23,615,922)	(1,612,729)	-	(25,228,651)
Machinery and equipment	(3,889,134)	(604,318)	170,379	(4,323,073)
Machinery and equipment - leased asset	(502,374)	(11,463)	513,837	-
Right-to-use subscription asset	(20,824)	(44,081)	-	(64,905)
Automobiles and trucks	(3,481,528)	(652,684)	644,127	(3,490,085)
Total accumulated depreciation	<u>(31,509,782)</u>	<u>(2,925,275)</u>	<u>1,328,343</u>	<u>(33,106,714)</u>
Total capital assets, being depreciated, net	<u>39,171,998</u>	<u>1,560,811</u>	<u>(18,793)</u>	<u>40,714,016</u>
Governmental activities capital assets, net	<u>\$ 207,325,742</u>	<u>\$ 37,045,343</u>	<u>\$ (1,446,052)</u>	<u>\$ 242,925,033</u>

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

**Governmental Activities:**

General government	\$ 339,606
Public safety	857,667
Streets and highways	158,354
Parks, golf, cemetery and public property	1,090,072
Culture and recreation	457,542
Community and economic development	22,034
Total depreciation/amortization expense - governmental activities	<u>\$ 2,925,275</u>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 5. Capital Assets, Continued**

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Capital asset activity for business-type activities for the year ended June 30, 2025 was as follows:

<b>Business-type Activities:</b>	<b>Balance</b>			<b>Balance</b>
	<b>6/30/24</b>	<b>Additions</b>	<b>Deletions</b>	<b>6/30/25</b>
Capital assets not being depreciated:				
Land, easements and water rights	\$ 2,750,488	\$ 67,650	\$ -	\$ 2,818,138
Construction in progress	<u>9,643,395</u>	<u>4,087,355</u>	<u>(5,122,534)</u>	<u>8,424,229</u>
Total capital assets, not being depreciated	<u>12,393,883</u>	<u>4,155,005</u>	<u>(5,122,534)</u>	<u>11,242,367</u>
Capital assets being depreciated:				
Buildings and improvements	7,417,059	-	-	7,417,059
Improvements and systems	219,868,621	37,289,307	-	257,157,928
Machinery and equipment	3,599,129	362,311	(47,500)	3,913,940
Automobiles and trucks	<u>2,889,442</u>	<u>820,070</u>	<u>(268,107)</u>	<u>3,441,405</u>
Total capital assets, being depreciated	<u>233,774,251</u>	<u>38,471,688</u>	<u>(315,607)</u>	<u>271,930,332</u>
Less accumulated depreciation for:				
Buildings	(1,854,673)	(157,332)	-	(2,012,005)
Improvements and systems	(54,380,701)	(4,312,239)	-	(58,692,940)
Machinery and equipment	(2,431,527)	(237,826)	47,500	(2,621,853)
Automobiles and trucks	<u>(1,965,969)</u>	<u>(231,507)</u>	<u>268,107</u>	<u>(1,929,369)</u>
Total accumulated depreciation	<u>(60,632,870)</u>	<u>(4,938,904)</u>	<u>315,607</u>	<u>(65,256,167)</u>
Total capital assets, being depreciated, net	<u>173,141,381</u>	<u>33,532,784</u>	<u>-</u>	<u>206,674,165</u>
Business-type activities capital assets, net	<u>\$ 185,535,264</u>	<u>\$ 37,687,789</u>	<u>\$ (5,122,534)</u>	<u>\$ 217,916,532</u>

\*Transfers between governmental and business-type activities are made in these financial statements.

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

<b>Business-type Activities:</b>	
Water	\$ 1,957,803
Sewer	1,005,974
Electric	1,376,117
Storm drain	<u>599,011</u>
Total depreciation expense - business-type activities	<u>\$ 4,938,905</u>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 6. Long-term Liabilities**

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The following is a summary of changes in long-term obligations for the year ended June 30, 2025:

<b>Governmental Activities:</b>	<u>Balance</u> <u>6/30/24</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/25</u>	<u>Current</u> <u>Portion</u>
General obligation bonds (Coral Canyon)	\$ 2,895,000	\$ -	\$ 710,000	\$ 2,185,000	\$ 730,000
Direct placements:					
Lease revenue bonds (MBA)	4,389,000	-	679,000	3,710,000	703,000
Sales and excise tax road revenue bonds	8,839,000	-	592,000	8,247,000	603,000
Total direct placements	13,228,000	-	1,271,000	11,957,000	1,306,000
Deferred amounts:					
For issuance premium	180,573	-	45,144	135,429	-
Notes payable	164,299	-	55,716	108,583	59,291
Leases payable	69,575	-	69,575	-	-
Subscription liabilities	312,145	108,874	37,875	383,144	67,727
Net pension liability	2,117,799	424,123	-	2,541,922	-
Compensated absences	1,464,720	1,841,175	908,835	2,397,060	1,487,337
Total governmental activities	20,432,111	2,374,172	3,098,145	19,708,138	3,650,355
 <b>Business-type Activities:</b>					
Revenue bonds	11,545,000	-	204,000	11,341,000	179,000
Revenue bonds - direct placements	2,939,000	-	561,000	2,378,000	575,000
Total revenue bonds	14,484,000	-	765,000	13,719,000	754,000
Deferred amounts:					
For issuance premium	687,970	-	32,760	655,210	-
Notes payable	292,087	-	99,051	193,036	105,406
Net pension liability	867,539	138,232	-	1,005,771	-
Compensated absences	525,400	940,852	573,641	892,611	627,000
Total business-type activities	16,856,996	1,079,084	1,470,452	16,465,628	1,486,406
Total long-term liabilities	<u>\$ 37,289,107</u>	<u>\$ 3,453,256</u>	<u>\$ 4,568,597</u>	<u>\$ 36,173,766</u>	<u>\$ 5,136,761</u>

The City's outstanding bonds from direct placements related to governmental activities of \$13,228,000 and business-type activities of \$2,939,000 contain a provision that in an event of default (i.e. failure to pay principal or interest payments when due or failure to remedy after notice given of failure to perform or observe covenants, agreements, or conditions contained in the indenture or bonds), principal of all outstanding bonds and the interest accrued thereon become immediately due and payable. The lease revenue bonds are secured by lease revenue and with collateral of five developed lots zoned for administrative professional use (city hall, Veterans Park, city museum and community center), four parcels of land zoned RA-2 (Sullivan Virgin River Soccer Park), and one developed lot zoned R2 (police station). The sales tax revenue and excise tax road revenue bonds are secured by sales tax and excise tax revenues, respectively. The electric revenue bonds are secured by electric fund revenues.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 6. Long-term Liabilities, Continued**

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The City's other outstanding bonds related to governmental activities of \$2,895,000 are secured by property tax revenues related to Coral Canyon Special Service District (a blended component unit of the City). The City's other outstanding bonds related to business-type activities of \$11,545,000 also contain a provision that in an event of default (i.e. failure to pay principal or interest payments when due or failure to remedy after notice given of failure to perform or observe covenants, agreements, or conditions contained in the indenture or bonds), principal of all outstanding bonds and the interest accrued thereon become immediately due and payable. The water revenue bonds are secured by water fund revenues.

The City has a credit account with a financial institution with a maximum limit of \$575,000 and an unused amount of \$520,850 as of June 30, 2025.

Long-term liabilities for the City at June 30, 2025 consist of the following:

**General Obligation Bonds:**

**Governmental Activities:**

Coral Canyon Special Service District:

General Obligation Refunding Bonds Series 2016 issued October 6, 2016 in the amount of \$7,370,000 payable in annual principal installments of \$595,000 to \$755,000 with final payment due July 15, 2027. Interest is paid semi-annually at a rate of 3.00%.

\$ 2,185,000

Total general obligation bonds, governmental activities 2,185,000

**Revenue Bonds:**

**Governmental Activities:**

Lease Revenue and Refunding Bonds Series 2008 issued by the Municipal Building Authority in the amount of \$8,321,000 payable in annual installments of \$305,000 to \$552,000 with final payment due December 15, 2027. The bond bears interest of 1.053% to 4.45%. Interest is paid semi-annually.

1,594,000

Lease Revenue Refunding Bonds Series 2020 issued by the Municipal Building Authority in the amount of \$3,021,000 payable in annual installments of \$177,000 to \$233,000 with final payment due June 15, 2035. The bond bears interest of 1.97%. Interest is paid semi-annually.

2,116,000

Total lease revenue bonds (MBA), governmental activities 3,710,000

Sales Tax Revenue Bonds Series 2022. Payable in annual principal installments of \$578,000 to \$795,000 with interest due semi-annually. The bonds bear interest of 1.55% to 3.55%. Final payment is due April 15, 2037.

8,247,000

Total sales tax revenue bonds, governmental activities 8,247,000

(Continued)

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 6. Long-term Liabilities, Continued**

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**Business-type Activities:**

Water Revenue Refunding Bonds - Series 2024 payable in annual principal installments installments of \$0 to \$368,000 with a final payment due June 1, 2044. The bond bears interest of 3.10% to 5.50%. Interest is paid semi-annually.	\$ 4,871,000
Water Revenue Refunding Bonds - Series 2016 B payable in annual principal installments installments of \$0 to \$495,000 with a final payment due June 1, 2046. The bond bears interest of 3.00% to 4.00%. Interest is paid semi-annually.	6,470,000
Electric Revenue Bonds - Series 2013 issued May 1, 2013 in the amount of \$7,621,000. Principal payable in annual installments of \$80,000 to \$617,000 with final payment due March 1, 2028. The bonds bear interest of 2.38%.	2,378,000
Total revenue bonds, business-type activities	<u>13,719,000</u>

**Notes Payable:**

**Governmental Activities:**

3.34% note payable due in monthly principal and interest installments, maturing June 12, 2027. Allocated among three funds of the City as follows: general - 36%; water fund - 2%; electric fund - 62%.	108,583
Total notes payable, governmental activities	<u>108,583</u>

**Business-type Activities:**

3.34% note payable due in monthly principal and interest installments, maturing June 12, 2027. Allocated among three funds of the City as follows: general fund - 36%; water fund - 2%; electric fund - 62%.	193,036
Total notes payable, business-type activities	<u>193,036</u>

**Leases Payable**

**Subscription liabilities**

**Net Pension Liability**

**Accrued Compensated Absences**

**Bond Premiums**

Total long-term liabilities

Due within one year

Due in more than one year

Total long-term liabilities

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 6. Long-term Liabilities, Continued**

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The annual requirements to amortize bonds and notes payable at June 30, 2025 are as follows:

**Governmental Activities**

Year Ending June 30,	CCSSD GO Bonds		MBA Lease Revenue Bonds		Sales Tax Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	730,000	54,600	703,000	53,888	603,000	217,978	59,291	2,725
2027	755,000	32,325	727,000	44,580	614,000	206,521	49,292	896
2028	700,000	10,500	752,000	34,978	627,000	193,934	-	-
2029	-	-	204,000	28,092	641,000	180,453	-	-
2030			209,000	24,024	656,000	166,031		
2031-2035	-	-	1,115,000	55,840	3,541,000	575,638	-	-
2036-2039	-	-	-	-	1,565,000	82,238	-	-
<b>Totals</b>	<b>\$ 2,185,000</b>	<b>\$ 97,425</b>	<b>\$ 3,710,000</b>	<b>\$ 241,402</b>	<b>\$ 8,247,000</b>	<b>\$ 1,622,793</b>	<b>\$ 108,583</b>	<b>\$ 3,621</b>

**Business-type Activities**

Year Ending June 30,	Electric Revenue Bonds		Water Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	575,000	49,754	179,000	447,931	105,406	4,844
2027	590,000	35,890	550,000	442,203	87,630	1,593
2028	596,000	21,778	571,000	421,498	-	-
2029	617,000	-	593,000	399,804	-	-
2030	-	-	620,000	377,074		
2031-2035	-	-	3,459,000	1,503,151	-	-
2036-2040	-	-	3,009,000	834,757	-	-
2041-2045	-	-	2,319,000	272,840	-	-
2046	-	-	41,000	1,250	-	-
<b>Totals</b>	<b>\$ 2,378,000</b>	<b>\$ 107,422</b>	<b>\$ 11,341,000</b>	<b>\$ 4,700,508</b>	<b>\$ 193,036</b>	<b>\$ 6,437</b>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 7. Leases and Subscription-Based Information Technology Arrangements (SBITA'S)**

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**Lease Receivable**

The City leases certain city property to third parties. As of June 30, 2025, the City's receivable for lease payments is shown on the governmental funds balance sheet and the government-wide statement of financial position. Also, the City has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. This lease activity is not material to the City's financial statements.

**Subscription-Based Information Technology Arrangements**

The City has entered into multiple software subscription agreements with terms ranging from 43-96 months and interest rates ranging from 4.07% to 4.66%. Total initial subscription liabilities were recorded in the amount of \$442,059. As of June 30, 2025, the value of the subscription liabilities is \$383,144. The City is required to make annual fixed payments of \$20,515. The value of the right to use assets as of June 30, 2025, is \$442,059 with accumulated amortization of \$64,905.

The following schedule details minimum subscription payments to maturity for the City's subscription liability at June 30, 2025:

Year Ending June 30,	Governmental Subscription Liabilities	
	Principal	Interest
2026	\$ 67,727	\$ 12,240
2027	69,496	10,471
2028	71,350	8,617
2029	58,268	6,676
2030	44,913	4,642
2031-2034	71,390	2,940
Totals	<u><u>\$ 383,144</u></u>	<u><u>\$ 45,586</u></u>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 8. Interfund Transfers and Balances**

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Interfund transfers for the fiscal year ended June 30, 2025 are as follows:

Transfers Out	Transfers In				
	General Fund	Municipal			Total
		Building	Authority	Nonmajor	
General Fund	\$ -	\$ 157,681		2,000,000	\$ 2,157,681
CPF - Leisure Services	-	1,377,910		1,800,000	3,177,910
CPF - Streets	2,000,000	-		-	2,000,000
Nonmajor Governmental	1,000,000	72,847			1,072,847
Total	<u>\$ 3,000,000</u>	<u>\$ 1,608,438</u>		<u>\$ 3,800,000</u>	<u>\$ 8,408,438</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

The City has no interfund balances at June 30, 2025.

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**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9.      Defined Benefit Pension Plan**

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**General Information about the Pension Plan**

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); is multiple-employer, cost sharing, retirement system.
- Firefighters Retirement System (Firefighters System); are multiple employer cost-sharing retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement systems;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;
- Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple employer cost-sharing public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org/general/publications](http://www.urs.org/general/publications).

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

**Summary of Benefits by System**

<b>System</b>	<b>Final average salary</b>	<b>Years of service required and/or age eligible for benefit</b>	<b>Benefit percent per year of service</b>	<b>COLA**</b>
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending on the employer
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020 2.0% per year July 1, 2020 to present	Up to 2.5%

\* *Actuarial reductions are applied.*

\*\* *All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.*

Contribution rate summary: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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Contribution rates as of June 30, 2025 are as follows:

**Utah Retirement Systems**

	<b>Employee</b>	<b>Employer</b>	<b>Employer 401(k)</b>
	<b>Employee</b>	<b>Employer</b>	<b>Plan</b>
<b>Contributory System</b>			
111 – Local Governmental Div Tier 2	0.70%	15.19 %	N/A
<b>Noncontributory System</b>			
15 – Local Governmental Div Tier 1	N/A	16.97 %	N/A
<b>Public Safety System (Contributory)</b>			
23 – Other Div A with 2.5% COLA	12.29 %	22.79 %	N/A
122 – Tier 2 DB Hybrid Public Safety	4.73 %	25.35 %	N/A
<b>Firefighters Retirement System</b>			
31 – Other Division A	15.05 %	1.61 %	N/A
132 – Tier 2 DB Hybrid Firefighters	4.73 %	14.08 %	N/A
<b>Tier 2 DC Only</b>			
211 – Local Government	N/A	5.19 %	10.00 %
222 – Public Safety	N/A	11.85 %	14.00 %
232 – Firefighters	N/A	0.08 %	14.00 %

Tier 2 rates include a statutory contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended June 30, 2025 the employer and employee contributions to the Systems were as follows:

<b>System</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory System	\$ 818,223	\$ -
Public Safety System	249,944	137,811
Firefighters System	7,187	67,183
Tier 2 Public Employees System	728,118	33,526
Tier 2 Public Safety and Firefighter System	682,725	155,393
Tier 2 DC Only System	46,240	63
Tier 2 DC Public Safety and Firefighter System	18,713	240
Total Contributions	<u><u>\$ 2,551,150</u></u>	<u><u>\$ 394,216</u></u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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**Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the City reported a net pension asset of \$3,547,693 and a net pension liability of \$270,458.

**(Measurement Date): December 31, 2024**

	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Proportionate Share</b>	<b>December 31, 2023</b>	<b>Change (Decrease)</b>
Noncontributory System	\$ -	\$ 1,727,599	0.5447921%	0.5838867%	-0.0390946%
Public Safety System	-	1,070,744	0.6920073%	0.7255714%	-0.0335641%
Firefighters System	270,458	-	1.5397351%	1.8129206%	-0.2731855%
Tier 2 Public Employees System	-	445,204	0.1492777%	0.1655959%	-0.0163182%
Tier 2 Public Safety and Firefighter	-	304,146	0.6724589%	0.7193589%	-0.0469000%
	<b>\$ 270,458</b>	<b>\$ 3,547,693</b>			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contribution so the System during the plan year.

For the year ended June 30, 2025, the City recognized pension expense of \$3,217,273.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,816,298	\$ 19,047
Changes in assumptions	483,861	4,822
Net difference between projected and actual earnings on pension plan investments	831,170	-
Changes in proportion and differences between contributions and proportional share of contributions	205,207	175,962
Contributions subsequent to the measurement date	1,313,966	-
<b>Total</b>	<b>\$ 4,650,502</b>	<b>\$ 199,832</b>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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\$1,313,966 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<b>Deferred Outflows (Inflows) of Resources</b>
2025	\$ 1,284,872
2026	1,531,524
2027	(177,831)
2028	31,594
2029	164,533
Thereafter	301,012

**Noncontributory System Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the City recognized pension expense of \$1,595,148.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,029,401	\$ -
Changes in assumptions	142,904	-
Net difference between projected and actual earnings on pension plan investments	520,380	-
Changes in proportion and differences between contributions and proportional share of contributions	8,757	3,313
Contributions subsequent to the measurement date	<u>413,805</u>	-
<b>Total</b>	<b><u>\$ 2,115,247</u></b>	<b><u>\$ 3,313</u></b>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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\$413,805 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<b>Deferred Outflows (Inflows) of Resources</b>
2025	\$ 993,175
2026	954,665
2027	(211,154)
2028	(38,558)
2029	-
Thereafter	-

**Public Safety System Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the City recognized pension expense of \$690,636.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 113,147	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	185,314	-
Changes in proportion and differences between contributions and proportional share of contributions	-	11,775
Contributions subsequent to the measurement date	127,236	-
<b>Total</b>	<b>\$ 425,697</b>	<b>\$ 11,775</b>

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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\$127,236 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<b>Deferred Outflows (Inflows) of Resources</b>
2025	\$ 112,561
2026	263,040
2027	(75,271)
2028	(13,645)
2029	-
Thereafter	-

**Firefighters System Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the City recognized pension expense of \$5,314.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 297,151	\$ -
Changes in assumptions	21,693	-
Net difference between projected and actual earnings on pension plan investments	77,306	-
Changes in proportion and differences between contributions and proportional share of contributions	95,714	150,594
Contributions subsequent to the measurement date	3,157	-
<b>Total</b>	<b>\$ 495,022</b>	<b>\$ 150,594</b>

\$3,157 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<b>Deferred Outflows (Inflows) of Resources</b>
2025	\$ 92,857
2026	180,570
2027	54,074
2028	13,770
2029	-
Thereafter	-

**Tier 2 Public Employees System Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the City recognized pension expense of \$486,617.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 192,465	\$ 3,067
Changes in assumptions	148,692	46
Net difference between projected and actual earnings on pension plan investments	28,455	-
Changes in proportion and differences between contributions and proportional share of contributions	74,485	5,825
Contributions subsequent to the measurement date	405,339	-
<b>Total</b>	<b>\$ 849,437</b>	<b>\$ 8,938</b>

\$405,339 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2025	\$ 51,697
2026	79,675
2027	34,662
2028	42,699
2029	100,294
Thereafter	126,134

**Tier 2 Public Safety and Firefighter System Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the City recognized pension expense of \$439,558.

At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 184,134	\$ 15,980
Changes in assumptions	170,570	4,776
Net difference between projected and actual earnings on pension plan investments	19,714	-
Changes in proportion and differences between contributions and proportional share of contributions	26,251	4,454
Contributions subsequent to the measurement date	364,430	-
<b>Total</b>	<b>\$ 765,099</b>	<b>\$ 25,211</b>

\$364,430 was reported as deferred outflows of resources related to pension results from contributions made by the City prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9.      Defined Benefit Pension Plan, Continued**

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These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2025	\$ 34,582
2026	53,574
2027	19,858
2028	27,328
2029	65,239
Thereafter	174,878

Actuarial assumptions: The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5- 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

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

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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

<b>Asset Class</b>	<b>Expected Return Arithmetic Basis</b>		
	<b>Target Asset Allocation</b>	<b>Real Return Arithmetic Basis</b>	<b>Long-Term Expected Portfolio Real Rate of Return</b>
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	0.00%
<b>Totals</b>	<b>100.00%</b>		<b>5.80%</b>
	<b>Inflation</b>		<b>2.50%</b>
	<b>Expected arithmetic nominal return</b>		<b>8.30%</b>

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

**Discount rate:** The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.85 percent.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 9. Defined Benefit Pension Plan, Continued**

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Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

<b>System</b>	<b>1% Decrease (5.85%)</b>	<b>Discount Rate (6.85%)</b>	<b>1% Increase (7.85%)</b>
Noncontributory System	\$ 7,306,326	\$ 1,727,599	\$ (2,951,147)
Public Safety System	3,289,480	1,070,744	(739,710)
Firefighters System	588,592	(270,458)	(970,913)
Tier 2 Public Employees System	1,329,717	445,204	(242,859)
Tier 2 Public Safety and Firefighter System	1,037,108	304,146	(281,869)
<b>Total</b>	<b>\$ 13,551,223</b>	<b>\$ 3,277,235</b>	<b>\$ (5,186,498)</b>

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

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**NOTE 10. Defined Contribution Plan**

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**Defined Contribution Plan**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The City participates in the 401(k), 457(b), Traditional IRA and Roth IRA defined contribution plans. The City contributes 4.5% of the salaries of full-time employees and 11.66% of elected officials. However employees in the Public Safety and Firefighters Retirement Systems are ineligible for this benefit.

All full-time employees and elected officials can make additional contributions to the 401(k) plan, the 457 plan, the Traditional IRA plan and/or the Roth IRA plan up to specified limits. These plan funds are fully vested to participants at the time of deposit.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 10. Defined Contribution Plan, Continued**

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Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for the current fiscal year and the two previous years are as follows:

<u>Year</u>	<u>Employee contributions</u>	<u>Employer contributions</u>
<b>Defined Contribution System:</b>		
<b>457 Plan</b>		
2025	\$ 78,358	\$ -
2024	120,136	-
2023	77,919	-
<b>401(k) Plan</b>		
2025	329,286	625,342
2024	323,144	575,264
2023	269,261	560,352
<b>Roth IRA Plan</b>		
2025	104,003	N/A
2024	79,644	N/A
2023	43,950	N/A
<b>Traditional IRA Plan</b>		
2025	4,275	N/A
2024	4,052	N/A
2023	3,250	N/A

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**NOTE 11. Risk Management**

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The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Risk financing activities are accounted for in various operating funds, with unallocated or city-wide activities being accounted for in the general fund.

The City maintains insurance for general liability, auto liability, and employee dishonesty through the Utah Local Government Trust. Worker's compensation coverage is also carried through the Utah Local Government's Insurance Trust.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 12. Municipal Building Authority Lease Agreement**

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On February 1, 2008 the Municipal Building Authority of Washington City, Utah (the Authority), and the City entered into a Master Lease Agreement.

Pursuant to the lease arrangement, the Authority is to construct a community center and related improvements and refund all the Authority's outstanding Lease Revenue Bonds, Series 1995 and its Lease Revenue Bonds, Series 1996, which were originally issued to finance the costs of acquisition and construction of the City's existing municipal office facility. In order to accomplish these items, the Authority issued Lease Revenue and Refunding Bonds, Series 2008 in the amount of \$8,321,000. In fiscal year 2015, the Authority issued Lease Revenue Bonds, and Series 2016, which amounted to \$3,700,000. Later, in fiscal year 2020, Series 2016 was refunded to lower interest rates. The Series 2020 refunding bonds replaced the Series 2016 bond in the amount of \$3,021,000.

The initial term of the lease commenced as of the date of delivery (in fiscal year 2008) of the Series 2008 Bonds and terminated on June 30, 2008. The lease term may be continued, solely at the option of the City, beyond the expiration of the original term for an additional one year, the first "renewal term", and for consecutive additional renewal terms thereafter each of one year in duration except that the final renewal term shall commence July 1, 2027 and end on December 15, 2027. The City makes an election to continue the lease for the next renewal term by budgeting sufficient City funds to pay the base and reasonably estimated additional rentals during the next following renewal term. The City renewed the lease for the current fiscal year.

The City and the Authority acknowledge and agree that the obligation of the City to pay base rentals and additional rentals constitutes a current expense of the City payable exclusively from City funds and shall not in any way be construed to be an obligation or indebtedness of the City within the meaning of Sections 3 or 4 of Article XIV of the Utah Constitution, or any other constitutional or statutory limitation or requirement applicable to the City concerning the creation of indebtedness. The lease is to be deemed a net lease.

The terms of the lease require Washington City to pay certain rentals, which approximate the principal and interest due on the lease revenue bonds issued by the Authority. See the long-term liabilities note for annual requirements to amortize the MBA Lease Revenue Bonds.

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**NOTE 13. Commitments**

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The City has entered into various contracts with commitments for its various funds. The City's significant contracts with commitments are as follows:

The City of St. George for the purpose of transportation and treatment of wastewater initially entered into April 1, 1987 for 25 years (extended). The City collects these fees from wastewater users and remits the fees to the City of St. George. These collections and remittances are not reported as revenue and expenses in the sewer fund; rather, they are recorded in a liability account. During fiscal year 2025, the City collected \$3,464,359 under this contract.

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 13. Commitments, Continued**

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Effective July 1, 2018, the City entered into a 30 year shared facilities agreement with Hurricane Valley Fire Special Service District (HVFSSD) for the Coral Canyon fire station. The City makes 50% of the annual total debt service payments (50% is approximately \$45,625 annually) to HVFSSD through March 2048. Since HVFSSD recognizes the full fire station asset (and related obligation), the City does not recognize a portion in these financial statements.

The Flood Control Authority and interlocal cooperation agreement includes the City of St. George, Washington City, Santa Clara City, Ivins City and Hurricane City. The purpose of the Flood Control Authority is to administer, acquire, construct, operate, inspect, repair and maintain flood control facilities and to perform all other related activities necessary for regional flood control. Flood control refers to the management and conveyance of flows above baseline conditions. The Flood Control board is made up of elected officials of the primary members and Washington City has two representatives on the board. Each primary member pays a monthly amount based upon the number of water connections as set by the board. The term of the agreement is 50 years (beginning fiscal year 2014) with automatic extensions of 50 year terms unless terminated as set forth in the agreement.

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**NOTE 14. Jointly Governed Organization**

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The City, in conjunction with a number of other governmental entities that provide for the purchase and transmission of electrical services, created the Utah Association of Municipal Power System (UAMPS). UAMPS owns an interest in various power generation entities as well as coordinating the purchase of additional power on the open spot-market for the purpose of acquiring reliable and economic supplies of power and energy—the agreement terminates on December 31, 2049. The UAMPS board is comprised of one member from each participating entity (dependent on the particular projects which an entity elects to participate in). Except for minimum purchase requirements, no participant has any obligation, entitlement, or residual interest. The City's electric utility fund purchased power with transmission delivery totaling \$13,572,234 during the fiscal year ended June 30, 2025.

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**NOTE 15. Leisure Services Trade Sales**

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In connection with its leisure services operations (community center), the City occasionally trades services with various outside parties. These transactions have not been recorded in the fund financial statements; however, they are included in the government-wide financial statements. The revenue from such trades for fiscal year 2025 was \$4,875

**WASHINGTON CITY, UTAH**  
**Notes to the Financial Statements**  
**June 30, 2025**

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**NOTE 16. Contingencies**

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The City is involved with various matters of litigation. It is the opinion of management that these cases will either be handled by the City's insurance coverage or that they will not have a material effect on the City's financial condition.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**WASHINGTON CITY, UTAH**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended June 30, 2025**

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	<b>Budgeted Amounts</b>		<b>Variance with Final Budget</b>	
	<b>Original</b>	<b>Final</b>		<b>Positive (Negative)</b>
<b>Revenues</b>				
Current year property taxes	\$ 5,124,700	\$ 5,124,700	\$ 4,938,105	\$ (186,595)
Prior-years property taxes	150,000	150,000	169,038	19,038
General sales and use taxes	11,190,200	11,190,200	10,648,194	(542,006)
Energy taxes	2,583,000	2,583,000	2,620,123	37,123
Franchise taxes	274,500	274,500	219,979	(54,521)
Licenses and permits	1,683,000	1,683,000	1,734,105	51,105
Intergovernmental revenues	5,663,826	6,263,826	2,930,620	(3,333,206)
Charges for services	9,460,010	9,460,010	9,894,309	434,299
Fines and forfeitures	520,000	520,000	526,630	6,630
Investment earnings	340,060	340,060	698,890	358,830
Miscellaneous	404,000	404,000	521,212	117,212
Total revenues	<u>37,393,296</u>	<u>37,993,296</u>	<u>34,901,205</u>	<u>(3,092,091)</u>
<b>Expenditures</b>				
Current:				
General government	4,339,600	4,280,355	3,933,021	347,334
Public safety	12,792,196	13,075,956	12,807,350	268,606
Streets and highways	1,825,180	1,829,721	1,756,849	72,872
Sanitation	3,131,000	3,131,000	3,101,362	29,638
Parks, golf, cemetery and public property	5,309,978	5,323,513	5,078,934	244,579
Culture and recreation	3,771,671	3,793,561	3,301,485	492,076
Community and economic development	2,235,950	2,294,045	2,035,806	258,239
Debt service:				
Principal	186,385	293,885	113,678	180,207
Interest	6,743	6,743	16,620	(9,877)
Total debt service	<u>193,128</u>	<u>300,628</u>	<u>130,298</u>	<u>170,330</u>
Total expenditures	<u>33,598,703</u>	<u>34,028,779</u>	<u>32,145,105</u>	<u>1,883,674</u>
Excess of revenues over (under) expenditures	<u>3,794,593</u>	<u>3,964,517</u>	<u>2,756,100</u>	<u>(1,208,417)</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	3,000,000	3,000,000	-
Transfers out	(1,559,181)	(2,159,181)	(2,157,681)	1,500
Subscription agreements	-	-	108,874	108,874
Total other financing sources and (uses)	<u>(1,559,181)</u>	<u>840,819</u>	<u>951,193</u>	<u>110,374</u>
Net change in fund balance	2,235,412	4,805,336	3,707,293	(1,098,043)
Fund balance - beginning	<u>11,660,038</u>	<u>11,660,038</u>	<u>11,660,038</u>	<u>-</u>
Fund balance - ending	<u>\$ 13,895,450</u>	<u>\$ 16,465,374</u>	<u>\$ 15,367,331</u>	<u>\$ (1,098,043)</u>

**WASHINGTON CITY, UTAH**  
**Required Supplementary Information**  
**Infrastructure Reporting – Modified Approach**  
**For the Year Ended June 30, 2025**

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As allowed by GASB Statement No. 34, the City has adopted an alternative process for recording depreciation expense on selected infrastructure assets. Under this method, referred to as the modified approach, the City expenses certain maintenance and preservation costs and does not report depreciation expense. Assets accounted for under the modified approach include all roads, bridges, sidewalks and similar items that the City is responsible for maintaining.

Improvements that lengthen the lives of infrastructure assets are not recorded unless they increase capacity of service potential, in which case they are recorded as additions to infrastructure at original cost. Therefore, resurfacing done to existing streets is not capitalized, but is treated as a maintenance expenditure under the modified approach.

The City conducts periodic physical assessments and theoretical deterioration modeling to determine whether infrastructure assets are being maintained at the levels required. The City maintains its streets using a pavement management system. The condition of the pavement is based on a weighted average of seven distress factors found in pavement surfaces. During fiscal year 2025 a new consultant was engaged to perform an assessment of the City's roads. The measurement scale for the remaining service life of a roads was changed from a scale ranging from 0 years to 20 years to a range of 0 years to 40 years. With this change, the City's minimum target for remaining service life for roads was changed from 12.60 to 25.2 years. The two most recent condition assessments had overall average condition ratings of 14.85 (June 2024) and 15.50 (June 2023). The RSL for all the City's roads as of June 30, 2025 is shown on the following page along with the average remaining services life for fiscal year 2025 which was 28.89.

The City's administrative policy is to maintain its streets at an average remaining service life of 25.2 years, the prior year was 12.60. This rating allows for minor cracking and revealing of pavement along with minor roughness that could be noticeable to drivers traveling at posted speed. The following shows the amount the City planned (originally budgeted) to expend at the beginning of the fiscal year and the actual amount expended for street preservation

For the Year Ended June 30,	Originally Budgeted	Actually Expensed
2025	\$ 2,200,000	\$ 2,185,741
2024	1,000,000	119,711
2023	1,000,000	874,882
2022	1,000,000	1,468,581
2021	1,000,000	442,911

**WASHINGTON CITY, UTAH**  
**Required Supplementary Information**  
**Infrastructure Reporting – Modified Approach**  
**For the Year Ended June 30, 2025**

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**Key terms**

RSL = remaining service life

OCI = Overall condition index

<b>RSL 2025</b>	<b>RSL</b>	<b># of Segments</b>	<b>Avg OCI</b>
39 - 40 108 99.94 1,978,699.11 sqft 10.24 mi	39 - 40	108	99.94
38 - 39 54 99.61 871,814.03 sqft 4.58 mi	38 - 39	54	99.61
37 - 38 79 98.96 1,294,049.56 sqft 6.48 mi	37 - 38	79	98.96
36 - 37 96 98.09 1,628,135.80 sqft 8.12 mi	36 - 37	96	98.09
35 - 36 113 96.85 2,315,744.83 sqft 11.68 mi	35 - 36	113	96.85
34 - 35 99 95.38 1,927,658.43 sqft 9.79 mi	34 - 35	99	95.38
33 - 34 67 93.48 1,169,572.93 sqft 6.19 mi	33 - 34	67	93.48
32 - 33 72 91.48 1,273,763.93 sqft 6.29 mi	32 - 33	72	91.48
31 - 32 61 89.09 1,079,333.29 sqft 5.00 mi	31 - 32	61	89.09
30 - 31 60 86.48 1,307,907.53 sqft 5.87 mi	30 - 31	60	86.48
29 - 30 107 83.64 2,059,417.02 sqft 9.56 mi	29 - 30	107	83.64
28 - 29 175 80.40 3,004,965.74 sqft 15.02 mi	28 - 29	175	80.40
27 - 28 246 77.17 4,064,276.69 sqft 20.63 mi	27 - 28	246	77.17
26 - 27 264 73.90 4,611,364.55 sqft 22.52 mi	26 - 27	264	73.90
25 - 26 208 70.87 3,807,118.68 sqft 18.03 mi	25 - 26	208	70.87
24 - 25 135 67.42 2,434,539.81 sqft 11.54 mi	24 - 25	135	67.42
23 - 24 101 63.54 2,413,343.75 sqft 10.27 mi	23 - 24	101	63.54
22 - 23 65 59.68 1,785,722.99 sqft 7.41 mi	22 - 23	65	59.68
21 - 22 53 55.90 1,219,615.73 sqft 5.31 mi	21 - 22	53	55.90
20 - 21 34 52.34 815,952.59 sqft 3.44 mi	20 - 21	34	52.34
19 - 20 30 48.50 626,415.48 sqft 2.56 mi	19 - 20	30	48.50
18 - 19 15 44.50 297,845.54 sqft 1.36 mi	18 - 19	15	44.50
17 - 18 12 40.57 301,846.59 sqft 1.53 mi	17 - 18	12	40.57
16 - 17 16 36.46 336,383.37 sqft 1.88 mi	16 - 17	16	36.46
15 - 16 10 32.43 140,419.77 sqft 0.85 mi	15 - 16	10	32.43
14 - 15 7 28.78 101,310.65 sqft 0.52 mi	14 - 15	7	28.78
13 - 14 5 25.69 73,722.41 sqft 0.42 mi	13 - 14	5	25.69
10 - 11 4 16.51 157,760.10 sqft 1.02 mi	10 - 11	4	16.51
9 - 10 3 13.15 120,649.32 sqft 0.83 mi	9 - 10	3	13.15
5 - 6 1 5.01 5,322.24 sqft 0.04 mi	5 - 6	1	5.01
0 - 1 3 0.00 86,795.35 sqft 0.39 mi	0 - 1	3	-

<b>Average RSL</b>	<b>Total Segments</b>	<b>Average OCI</b>
28.89	2,303.00	62.12

**WASHINGTON CITY, UTAH**  
**Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**Utah Retirement Systems**  
**June 30, 2025**  
**Last 10 Fiscal Years**

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As of fiscal year ended June 30,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
<b>Noncontributory System</b>					
2016	0.4504741%	\$ 2,549,002	\$ 3,801,938	67.04%	87.8%
2017	0.4423665%	\$ 2,840,534	\$ 3,883,579	73.14%	87.3%
2018	0.4778517%	\$ 2,093,612	\$ 4,166,344	50.25%	91.9%
2019	0.4948566%	\$ 3,643,987	\$ 4,320,979	84.33%	87.0%
2020	0.5019278%	\$ 1,891,700	\$ 4,350,226	43.49%	93.7%
2021	0.5036460%	\$ 258,342	\$ 4,261,183	6.06%	99.2%
2022	0.5218799%	\$ (2,988,862)	\$ 4,372,599	-68.35%	108.7%
2023	0.5542038%	\$ 949,212	\$ 4,748,600	19.99%	97.5%
2024	0.5838867%	\$ 1,354,363	\$ 5,258,666	25.75%	96.9%
2025	0.5447910%	\$ 1,727,599	\$ 4,959,813	34.83%	96.0%
<b>Public Safety System</b>					
2016	0.3865187%	\$ 692,352	\$ 949,123	72.95%	87.1%
2017	0.3748773%	\$ 760,730	\$ 918,515	82.82%	86.5%
2018	0.3928491%	\$ 616,246	\$ 943,784	65.30%	90.2%
2019	0.4107826%	\$ 1,056,773	\$ 883,175	119.66%	84.7%
2020	0.4964500%	\$ 797,109	\$ 889,278	89.64%	90.9%
2021	0.5522559%	\$ 458,506	\$ 926,215	49.50%	95.5%
2022	0.6274727%	\$ (509,597)	\$ 1,082,206	-47.09%	104.2%
2023	0.6210725%	\$ 803,093	\$ 1,043,694	76.95%	93.6%
2024	0.7255714%	\$ 1,037,686	\$ 1,193,736	86.93%	93.4%
2025	0.6920073%	\$ 1,070,744	\$ 1,086,024	98.59%	93.3%
<b>Firefighters System</b>					
2016	0.8735054%	\$ (15,821)	\$ 306,772	-5.16%	101.0%
2017	0.6584776%	\$ (5,191)	\$ 256,713	-2.02%	100.4%
2018	0.5815955%	\$ (36,324)	\$ 215,171	-16.88%	103.0%
2019	0.4544895%	\$ 59,014	\$ 147,553	40.00%	94.3%
2020	0.5084910%	\$ (63,063)	\$ 162,808	-38.73%	105.0%
2021	0.7478446%	\$ (209,112)	\$ 243,982	-85.71%	110.5%
2022	0.9085356%	\$ (529,873)	\$ 302,902	-174.93%	120.1%
2023	1.4803984%	\$ (384,466)	\$ 537,974	-71.47%	108.4%
2024	1.8129206%	\$ (425,482)	\$ 692,200	-61.47%	106.8%
2025	1.5397351%	\$ (270,458)	\$ 595,490	-45.42%	104.6%
<b>Tier 2 Public Employees System</b>					
2016	0.0966741%	\$ (211)	\$ 624,550	-0.03%	100.2%
2017	0.0908929%	\$ 10,139	\$ 745,388	1.36%	95.1%
2018	0.0994700%	\$ 8,770	\$ 974,001	0.90%	97.4%
2019	0.1103358%	\$ 47,254	\$ 1,286,528	3.67%	90.8%
2020	0.1157975%	\$ 26,044	\$ 1,609,524	1.62%	96.5%
2021	0.1272242%	\$ 18,298	\$ 2,033,886	0.90%	98.3%
2022	0.1457371%	\$ (61,681)	\$ 2,703,306	-2.28%	103.8%
2023	0.1704029%	\$ 185,551	\$ 3,718,460	4.99%	92.3%
2024	0.1655959%	\$ 322,313	\$ 4,281,228	7.53%	89.6%
2025	0.1492777%	\$ 445,204	\$ 4,422,814	10.07%	87.4%
<b>Tier 2 Public Safety and Firefighter System</b>					
2016	0.5349819%	\$ (7,816)	\$ 318,257	-2.46%	110.7%
2017	0.4862928%	\$ (4,221)	\$ 401,790	-1.05%	103.6%
2018	0.4394074%	\$ (5,084)	\$ 463,814	-1.10%	103.0%
2019	0.5015148%	\$ 12,566	\$ 669,690	1.88%	95.6%
2020	0.6286231%	\$ 59,131	\$ 1,036,063	5.71%	89.6%
2021	0.6198370%	\$ 55,596	\$ 1,236,336	4.50%	93.1%
2022	0.6016875%	\$ (30,411)	\$ 1,438,862	-2.11%	102.8%
2023	0.6251078%	\$ 52,149	\$ 1,923,324	2.71%	96.4%
2024	0.7193589%	\$ 270,977	\$ 2,725,673	9.94%	89.1%
2025	0.6724589%	\$ 304,146	\$ 3,069,583	9.91%	90.1%

**WASHINGTON CITY, UTAH**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**Utah Retirement Systems**  
**June 30, 2025**  
**Last 10 Fiscal Years**

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<b>As of fiscal year ended June 30,</b>	<b>Actuarial determined contributions</b>	<b>Contributions in relation to the contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered payroll</b>	<b>Contributions as a percentage of covered payroll</b>
<b>Noncontributory System</b>					
2016	699,225	699,225	-	3,872,307	18.06%
2017	720,360	720,360	-	3,974,438	18.12%
2018	766,043	766,043	-	4,272,026	17.93%
2019	780,163	780,163	-	4,331,412	18.01%
2020	783,326	783,326	-	4,321,671	18.13%
2021	772,358	772,358	-	4,270,433	18.09%
2022	816,262	816,262	-	4,562,587	17.89%
2023	853,350	853,350	-	4,922,501	17.34%
2024	896,323	896,323	-	5,192,097	17.26%
2025	818,223	818,223	-	5,038,278	16.24%
<b>Public Safety System</b>					
2016	166,136	166,136	-	936,188	17.75%
2017	166,232	166,232	-	937,710	17.73%
2018	164,387	164,387	-	891,635	18.44%
2019	173,735	173,735	-	899,727	19.31%
2020	200,510	200,510	-	910,272	22.03%
2021	227,472	227,472	-	1,008,555	22.55%
2022	247,090	247,090	-	1,094,646	22.57%
2023	253,539	253,539	-	1,117,625	22.69%
2024	256,825	256,825	-	1,130,019	22.73%
2025	249,944	249,944	-	1,121,326	22.29%
<b>Firefighters System</b>					
2016	8,193	8,193	-	279,844	2.93%
2017	7,536	7,536	-	257,878	2.92%
2018	5,589	5,589	-	169,334	3.30%
2019	6,861	6,861	-	147,567	4.65%
2020	9,684	9,684	-	210,079	4.61%
2021	11,541	11,541	-	253,121	4.56%
2022	18,828	18,828	-	412,630	4.56%
2023	22,900	22,900	-	638,726	3.59%
2024	25,527	25,527	-	709,290	3.60%
2025	7,187	7,187	-	448,706	1.60%
<b>Tier 2 Public Employees System*</b>					
2016	102,574	102,574	-	685,240	14.97%
2017	128,353	128,353	-	860,851	14.91%
2018	160,346	160,346	-	1,061,195	15.11%
2019	227,477	227,477	-	1,497,089	15.19%
2020	283,174	283,174	-	1,808,263	15.66%
2021	359,689	359,689	-	2,275,255	15.81%
2022	528,425	528,425	-	3,285,763	16.08%
2023	641,661	641,661	-	4,006,214	16.02%
2024	706,012	706,012	-	4,411,498	16.00%
2025	728,118	728,118	-	4,803,003	15.16%
<b>Tier 2 Public Safety and Firefighter System*</b>					
2016	56,399	56,399	-	331,324	17.02%
2017	77,646	77,646	-	437,033	17.77%
2018	95,828	95,828	-	536,016	17.88%
2019	160,930	160,930	-	856,360	18.79%
2020	222,230	222,230	-	1,185,715	18.74%
2021	266,718	266,718	-	1,278,100	20.87%
2022	352,427	352,427	-	1,705,013	20.67%
2023	470,925	470,925	-	2,242,390	21.00%
2024	647,923	647,923	-	3,030,858	21.38%
2025	682,725	682,725	-	3,288,786	20.76%
<b>Tier 2 Public Employees DC Only System*</b>					
2016	3,878	3,878	-	56,621	6.85%
2017	5,244	5,244	-	78,391	6.69%
2018	8,000	8,000	-	112,456	7.11%
2019	6,713	6,713	-	105,019	6.39%
2020	15,179	15,179	-	226,888	6.69%
2021	18,781	18,781	-	278,585	6.74%
2022	16,144	16,144	-	239,080	6.75%
2023	25,628	25,628	-	402,953	6.36%
2024	45,851	45,851	-	740,731	6.19%
2025	46,240	46,240	-	890,501	5.19%
<b>Tier 2 Public Safety and Firefighter DC Only System*</b>					
2016	8,323	8,323	-	69,016	12.06%
2017	6,205	6,205	-	47,870	12.96%
2018	5,582	5,582	-	47,570	11.73%
2019	6,836	6,836	-	58,748	11.64%
2020	9,943	9,943	-	84,874	11.72%
2021	14,253	14,253	-	115,108	12.38%
2022	14,592	14,592	-	123,680	11.80%
2023	14,007	14,007	-	175,511	7.98%
2024	9,126	9,126	-	148,761	6.13%
2025	18,713	18,713	-	282,114	6.63%

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

**WASHINGTON CITY, UTAH**  
**Notes to Required Supplementary Information**  
**June 30, 2025**

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**NOTE 1. Changes in Assumptions**

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There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

## **COMBINING STATEMENTS**

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## **NONMAJOR GOVERNMENTAL FUNDS**

### **Capital Projects Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Public Safety Fund** – This fund is used to account for the collection of public safety impact fees and the expenditure of these fees on public facilities.

**General Projects Fund** – This fund is generally used to account for the acquisition and construction of major capital facilities other than those recorded in another capital projects fund.

### **Special Revenue Funds**

Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**RAP Tax Fund** – This fund is used to account for the collection of RAP taxes and the expenditure of these funds on recreation, arts, and parks.

**Washington City Foundation Fund (blended component unit)** – This fund is used to account for various activities related to the award of grants and other qualified tax-exempt funding and donations made to the Washington City Foundation.

### **Debt Service Funds**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Coral Canyon Special Service District (blended component unit)** – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the District (CCSSD).

**Debt Service Fund** – This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest of the City.

**WASHINGTON CITY, UTAH**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2025**

	Capital Projects		Special Revenue		Debt Service		Total Nonmajor Governmental Funds
	Public Safety	General Projects	RAP Tax	Washington City Foundation	Coral Canyon SSD	Debt Service	
<b>Assets</b>							
Cash and cash equivalents	\$ 2,717,615	\$ 2,240,994	\$ 1,764,662	\$ 30,530	\$ -	\$ -	\$ 6,753,801
Investments	-	169,180	-	-	-	-	169,180
Receivables, net	-	18	-	-	-	-	18
Property taxes receivable	-	-	-	-	784,600	-	784,600
Due from other governments	-	-	137,853	-	4,783	-	142,636
Restricted cash and cash equivalents	-	-	-	-	1,364,651	886	1,365,537
Total assets	<u>\$ 2,717,615</u>	<u>\$ 2,410,192</u>	<u>\$ 1,902,515</u>	<u>\$ 30,530</u>	<u>\$ 2,154,034</u>	<u>\$ 886</u>	<u>\$ 9,215,772</u>
<b>Liabilities, deferred inflows, and fund balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ 2,114	\$ 2,277	\$ -	\$ -	\$ 4,391
Total liabilities	<u>-</u>	<u>-</u>	<u>2,114</u>	<u>2,277</u>	<u>-</u>	<u>-</u>	<u>4,391</u>
Deferred inflow of resources:							
Deferred revenue - property tax	-	-	-	-	784,600	-	784,600
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>784,600</u>	<u>-</u>	<u>784,600</u>
Fund balances:							
Restricted for:							
Debt service	-	-	-	-	1,369,434	886	1,370,320
Capital outlay - impact fees	2,396,638	-	-	-	-	-	2,396,638
Culture and recreation	-	-	1,900,401	-	-	-	1,900,401
Other purposes	-	-	-	28,253	-	-	28,253
Assigned to:							
Capital outlay	320,977	2,410,192	-	-	-	-	2,731,169
Total fund balances	<u>2,717,615</u>	<u>2,410,192</u>	<u>1,900,401</u>	<u>28,253</u>	<u>1,369,434</u>	<u>886</u>	<u>8,426,781</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,717,615</u>	<u>\$ 2,410,192</u>	<u>\$ 1,902,515</u>	<u>\$ 30,530</u>	<u>\$ 2,154,034</u>	<u>\$ 886</u>	<u>\$ 9,215,772</u>

**WASHINGTON CITY, UTAH**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended June 30, 2025**

	Capital Projects			Special Revenue			Debt Service			Total Nonmajor Governmental Funds	
	Public Safety	Recreation	General Projects	RAP Tax	Washington City Foundation	Coral Canyon SSD	Municipal Building Authority	Debt Service			
<b>Revenues</b>											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,136	\$ -	\$ -	\$ 827,136		
Sales and use taxes	-	-	-	841,854	-	-	-	-	-	841,854	
Impact fees	597,576	-	-	-	-	-	-	-	-	597,576	
Investment earnings	181,013	-	19,304	145,012	-	58,554	-	-	-	403,883	
Miscellaneous	-	-	3,990,722	-	27,639	-	-	-	-	4,018,361	
Total revenues	<u>778,589</u>	<u>-</u>	<u>4,010,026</u>	<u>986,866</u>	<u>27,639</u>	<u>885,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,688,810</u>	
<b>Expenditures</b>											
Current:											
General government	-	-	-	-	13,831	30,637	-	-	-	44,468	
Public safety	38,997	-	-	-	9,287	-	-	-	-	48,284	
Culture and recreation	-	-	-	1,500	-	-	-	-	-	1,500	
Debt service:											
Principal	-	-	-	-	-	710,000	-	-	-	710,000	
Interest and fiscal charges	-	-	-	-	-	80,950	-	-	-	80,950	
Capital outlay	-	-	5,229,499	2,521,347	-	-	-	-	-	7,750,846	
Total expenditures	<u>38,997</u>	<u>-</u>	<u>5,229,499</u>	<u>2,522,847</u>	<u>23,118</u>	<u>821,587</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,636,048</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>739,592</u>	<u>-</u>	<u>(1,219,473)</u>	<u>(1,535,981)</u>	<u>4,521</u>	<u>64,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,947,238)</u>	
<b>Other financing sources (uses)</b>											
Transfers in	-	-	3,200,000	600,000	-	-	-	-	-	3,800,000	
Transfers out	(1,072,847)	-	-	-	-	-	-	-	-	(1,072,847)	
Total other financing sources and (uses)	<u>(1,072,847)</u>	<u>-</u>	<u>3,200,000</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,727,153</u>	
Net change in fund balances	(333,255)	-	1,980,527	(935,981)	4,521	64,103	-	-	-	779,915	
Fund balances, beginning of year, as previously stated	3,050,870	12,504,642	429,665	2,836,382	23,732	1,305,331	10,093,689	886	30,245,197		
Adjustment - changes from nonmajor to major fund	-	(12,504,642)	-	-	-	-	(10,093,689)	-	(22,598,331)		
Fund balances - beginning of year, as adjusted	3,050,870	-	429,665	2,836,382	23,732	1,305,331	-	886	7,646,866		
Fund balances - ending	<u>\$ 2,717,615</u>	<u>\$ -</u>	<u>\$ 2,410,192</u>	<u>\$ 1,900,401</u>	<u>\$ 28,253</u>	<u>\$ 1,369,434</u>	<u>\$ -</u>	<u>\$ 886</u>	<u>\$ 8,426,781</u>		

#### **OTHER SUPPLEMENTARY INFORMATION**

**WASHINGTON CITY, UTAH**  
**Other Supplementary Information**  
**Bond Disclosures**  
**For the Year Ended June 30, 2025**

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Some of the City's revenue bond resolutions set forth certain covenants and restrictions. The City is in compliance with all related covenants and restrictions. Adequate funds are available in the applicable funds for reserve requirements. Additional disclosures required by the resolutions are as follows:

**WATER RATES**

Meter Size	Monthly Base Rate	Tier	Threshold Gallons	Washington		Rate per 1,000 Gallons
				City	WCWCD	
5/8"	\$22.12	1	0	12,000	\$0.48	\$1.64
		2	12,001	15,000	\$0.69	\$1.64
		3	15,001	20,000	\$0.92	\$1.64
		4	20,001	25,000	\$1.18	\$1.64
		5	25,001	30,000	\$1.46	\$1.64
		6	30,001	35,000	\$1.77	\$1.64
		7	35,001	40,000	\$2.11	\$1.64
		8	40,001	45,000	\$2.49	\$1.64
		9	45,001	Unlimited	\$2.90	\$1.64
3/4"	\$22.12	1	0	12,000	\$0.48	\$1.64
		2	12,001	15,000	\$0.69	\$1.64
		3	15,001	20,000	\$0.92	\$1.64
		4	20,001	25,000	\$1.18	\$1.64
		5	25,001	30,000	\$1.46	\$1.64
		6	30,001	35,000	\$1.77	\$1.64
		7	35,001	40,000	\$2.11	\$1.64
		8	40,001	45,000	\$2.49	\$1.64
		9	45,001	Unlimited	\$2.90	\$1.64
1"	\$40.09	1	0	16,000	\$0.48	\$1.64
		2	16,001	32,000	\$0.69	\$1.64
		3	32,001	48,000	\$0.92	\$1.64
		4	48,001	64,000	\$1.18	\$1.64
		5	64,001	80,000	\$1.46	\$1.64
		6	80,001	96,000	\$1.77	\$1.64
		7	96,001	112,000	\$2.11	\$1.64
		8	112,001	128,000	\$2.49	\$1.64
		9	128,001	Unlimited	\$2.90	\$1.64
1 1/2"	\$88.62	1	0	27,000	\$0.48	\$1.64
		2	27,001	54,000	\$0.69	\$1.64
		3	54,001	81,000	\$0.92	\$1.64
		4	81,001	108,000	\$1.18	\$1.64
		5	108,001	135,000	\$1.46	\$1.64
		6	135,001	162,000	\$1.77	\$1.64
		7	162,001	189,000	\$2.11	\$1.64
		8	189,001	216,000	\$2.49	\$1.64
		9	216,001	Unlimited	\$2.90	\$1.64
2"	\$158.25	1	0	43,000	\$0.48	\$1.64
		2	43,001	86,000	\$0.69	\$1.64
		3	86,001	129,000	\$0.92	\$1.64
		4	129,001	172,000	\$1.18	\$1.64
		5	172,001	215,000	\$1.46	\$1.64
		6	215,001	258,000	\$1.77	\$1.64
		7	258,001	301,000	\$2.11	\$1.64
		8	301,001	344,000	\$2.49	\$1.64
		9	344,001	Unlimited	\$2.90	\$1.64
3"	\$354.48	1	0	87,000	\$0.48	\$1.64
		2	87,001	174,000	\$0.69	\$1.64
		3	174,001	261,000	\$0.92	\$1.64
		4	261,001	348,000	\$1.18	\$1.64
		5	348,001	435,000	\$1.46	\$1.64
		6	435,001	522,000	\$1.77	\$1.64
		7	522,001	609,000	\$2.11	\$1.64
		8	609,001	696,000	\$2.49	\$1.64
		9	696,001	Unlimited	\$2.90	\$1.64

**WASHINGTON CITY, UTAH**  
**Other Supplementary Information**  
**Bond Disclosures, Continued**  
**For the Year Ended June 30, 2025**

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**WATER RATES (Continued)**

Meter Size	Monthly Base Rate	Tier	Threshold Gallons	Washington City	WCWCD	Rate per 1,000 Gallons
4"	\$629.84	1	0	149,000	\$0.48	\$1.64
		2	149,001	298,000	\$0.69	\$1.64
		3	298,001	447,000	\$0.92	\$1.64
		4	447,001	596,000	\$1.18	\$1.64
		5	596,001	745,000	\$1.46	\$1.64
		6	745,001	894,000	\$1.77	\$1.64
		7	894,001	104,300	\$2.11	\$1.64
		8	1,043,001	119,200	\$2.49	\$1.64
		9	1,192,001	Unlimited	\$2.90	\$1.64
6"	\$1,415.81	1	0	327,000	\$0.48	\$1.64
		2	327,001	654,000	\$0.69	\$1.64
		3	654,001	981,000	\$0.92	\$1.64
		4	981,001	1,308,000	\$1.18	\$1.64
		5	1,308,001	1,635,000	\$1.46	\$1.64
		6	1,635,001	1,962,000	\$1.77	\$1.64
		7	1,962,001	2,289,000	\$2.11	\$1.64
		8	2,289,001	2,616,000	\$2.49	\$1.64
		9	2,616,001	Unlimited	\$2.90	\$1.64

**ADMINISTRATIVE FEES**

	<b>Amount</b>	
Late Fee	5%	Of Unpaid Balance
Collection Fees	100%	Of Collection Agent Fee

Water	<b>Meter Size</b>	
Water Connection	5/8 x 3/4 & 3/4"	\$380.00
	1"	\$480.00
	1 1/2"	\$772.00
	2"	\$974.00
	3"	\$1,562.00
	4"	\$1,987.00
	6"	\$3,107.00

Water Impact:	<b>Meter Size</b>	<b>ERU's</b>	
	5/8 x 3/4 & 3/4"	1.00	\$4,550.00
	1"	1.78	\$8,099.00
	1 1/2"	4.00	\$18,200.00
	2"	7.11	\$32,350.00
	3"	16.00	\$72,800.00
	4"	28.44	\$129,402.00
	6"	64.00	\$291,200.00

**WASHINGTON CITY, UTAH**  
**Other Supplementary Information**  
**Bond Disclosures, Continued**  
**For the Year Ended June 30, 2025**

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Insurance coverage in effect at June 30, 2025:

Provider	Type	Policy Number	Effective	Expires*	Limits
Utah Local Government Trust	Auto - bodily injury liability	14680	07/01/24	06/30/25	\$5,000,000
Utah Local Government Trust	Auto - property damage liability	14680	07/01/24	06/30/25	5,000,000
Utah Local Government Trust	Auto - underinsured	14680	07/01/24	06/30/25	100,000
Utah Local Government Trust	Auto - uninsured	14680	07/01/24	06/30/25	100,000
Utah Local Government Trust	General liability	14680	07/01/24	06/30/25	5,000,000
Utah Local Government Trust	Public officials' errors and omissions	14680	07/01/24	06/30/25	5,000,000
Utah Local Government Trust	Law enforcement liability	14680	07/01/24	06/30/25	5,000,000
Utah Local Government Trust	Property coverage - all risk	14680	07/01/24	06/30/25	117,687,980

\*Continuous until cancelled

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**OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS**

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**Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***

The Honorable Mayor and  
Members of the City Council  
Washington City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washington City, Utah, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Washington City's basic financial statements and have issued our report thereon dated January 22, 2026.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Washington City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Washington City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Squire & Company, PC*

St. George, Utah  
January 22, 2026



**Independent Auditor's Report on Compliance and  
Report on Internal Control over Compliance  
As Required by the *State Compliance Audit Guide***

The Honorable Mayor and  
Members of the City Council  
Washington City, Utah

**Report on Compliance**

We have audited Washington City, Utah's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Court
- Restricted Taxes and Related Restricted Revenue
- Fraud Risk Assessment
- Governmental Fees
- Cash Management
- Enterprise Fund Transfers, Reimbursements, Loans, and Services
- Impact Fees
- Utah Retirement Systems
- Crime Insurance for Public Treasurers
- Open and Public Meetings Act

***Management's Responsibility***

Management is responsible for compliance with the state requirements referred to above.

***Auditor's Responsibility***

Our responsibility is to express an opinion on Washington City's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about Washington City's compliance with those requirements and performing such other

procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the City's compliance with those requirements.

### ***Opinion on Compliance***

In our opinion, Washington City, Utah, complied, in all material aspects, with the state compliance requirements referred to above for the year ended June 30, 2025.

### **Report on Internal Control Over Compliance**

Management of Washington City is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered Washington City's internal control over compliance with the state compliance requirements referred to above to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Washington City's internal control over compliance.

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

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

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

***Squire & Company, PC***

St. George, Utah  
January 22, 2026



January 22, 2026

To the Honorable Mayor and City Council of  
Washington City, Utah

We have audited the financial statements of Washington City as of and for the year ended June 30, 2025, and have issued our report thereon dated January 22, 2026. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated June 24, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Washington City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If applicable, we have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence. Safeguards have been applied to eliminate identified threats to independence or reduce them to an acceptable.

## **Consideration of Significant Risks**

In our audit planning, we identified the following significant risk: management override of controls. According to Generally Accepted Auditing Standards (GAAS), management override of controls is considered an inherent risk in any audit engagement. While management override of controls was considered in the planning and audit approach for the City, our audit procedures did not reveal any evidence of management overriding controls.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Washington City is included in Note 1 to the financial statements. As described in Note 1, the City changed accounting policies related to accounting and financial reporting for accruing paid vacation and sick time by adopting GASB Statement No. 101, *Compensated Absences*, in fiscal year 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

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

Management's estimate of capital contributed by developers and others is based on the estimated value of the construction costs (engineer estimates). We evaluated the key factors and assumptions used to develop the amount of contributed capital in determining that it is reasonable in relation to the financial statements taken as a whole. While the procedures used by management to estimate these costs appear reasonable, there may be differences between the City's estimates and actual costs paid by developers and others, and these differences may be material.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Utah Retirement Systems (URS). The City's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024. Allocations between governmental activities and business-type activities are based on the pro-rata share of payroll. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absences accrual is based on current pay rates and accrued vacation and sick pay hours. We evaluated the key factors and assumptions used to develop the compensated absences accrual in determining that it is reasonable in relation to the financial statements taken as a whole.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified significant misstatements and a list of the adjustments noted during the audit has been provided to management. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

### **Disagreements with Management**

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

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There are no unusual circumstances that affect the form and content of the auditor's report.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in a separate letter dated January 22, 2026.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Washington City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Washington City's auditors.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in Washington City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have performed procedures on such other information, such as reading the information and considering whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of Washington City and is not intended to be and should not be used by anyone other than these specified parties.

*Squire & Company, PC*



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# **Washington City, Utah**

## **Fiscal Year 2025**

### **Audit Presentation**

Presented by Squire & Company



# Introduction

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- Thanks to the City's staff
- Management insight is welcome
- Management's Discussion and Analysis (MDA)
- Audit Reports and Findings
- Financial Highlights, including comparisons and graphs (focus on major funds)



# Audit Reports

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- Governance Letter (separate four-page letter)
  - Standard required communications to the governing body
- Independent Auditor's Report (pg 1)
  - Unmodified or "clean" opinion
- Report on Internal Control over Financial Reporting (pg 85)
  - No material weaknesses or significant deficiencies noted
- Report on State Compliance (pg 87)
  - Unmodified or "clean" opinion



## Fund Financial Highlights

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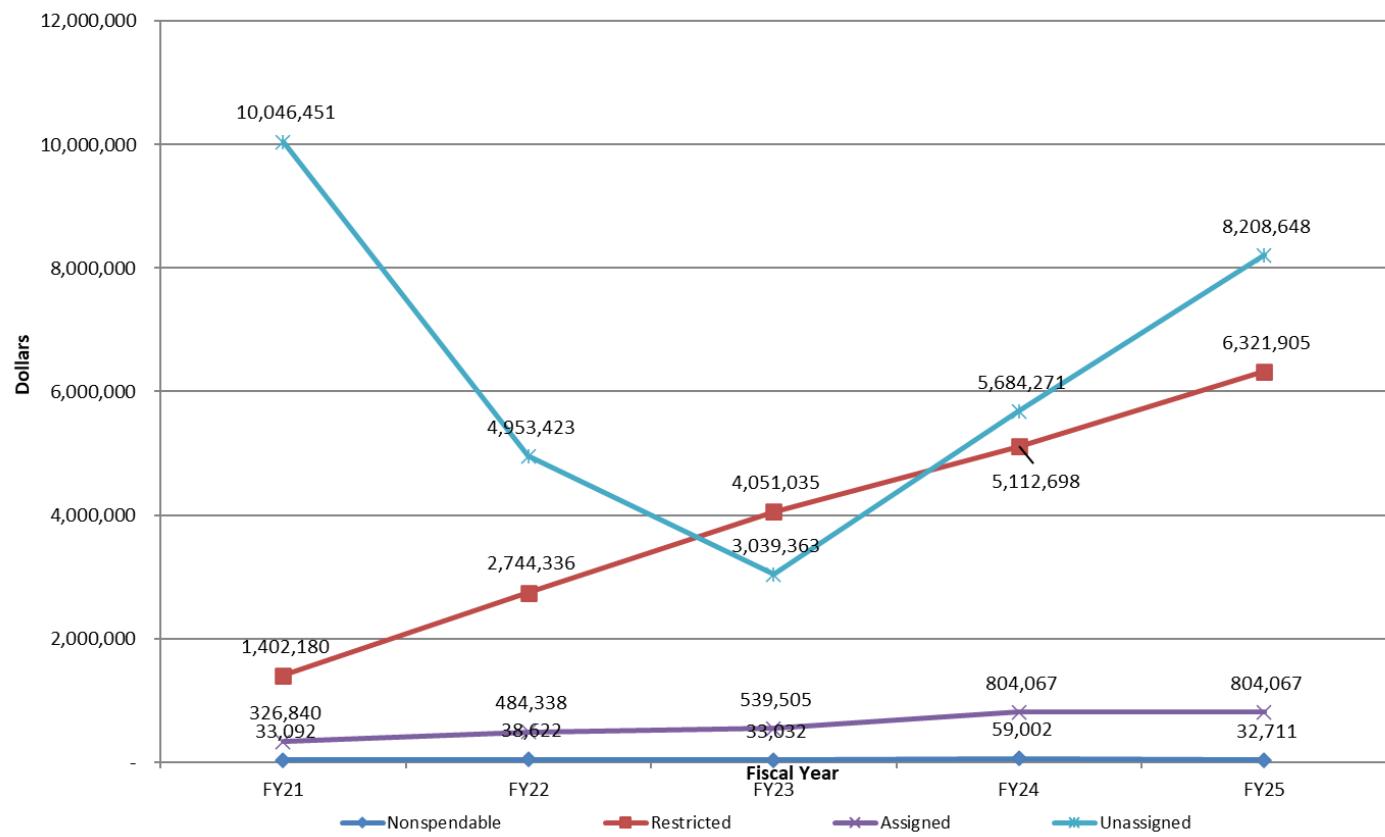
### **Governmental funds – see page 20**

- Statement of revenues, expenditures and changes in fund balances

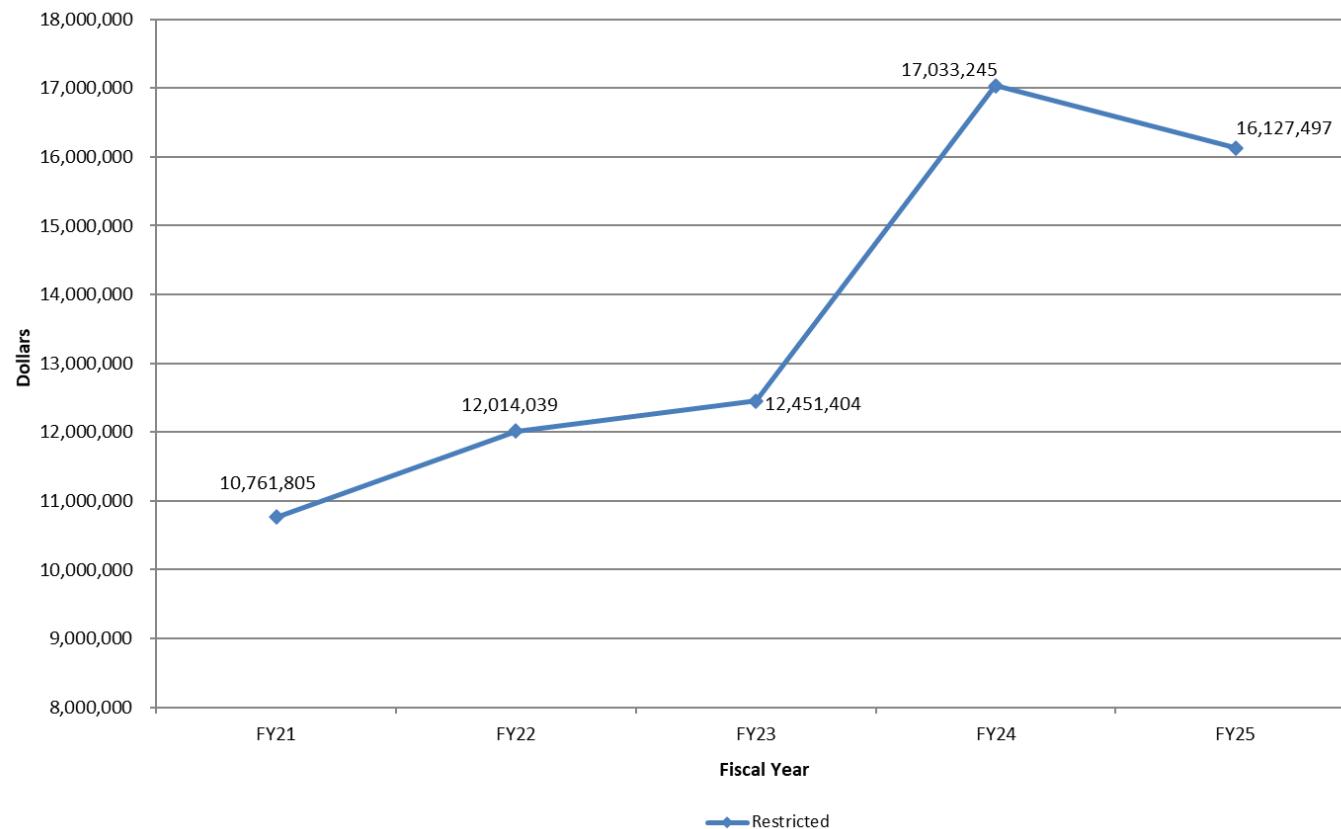
### **Proprietary funds – see page 24**

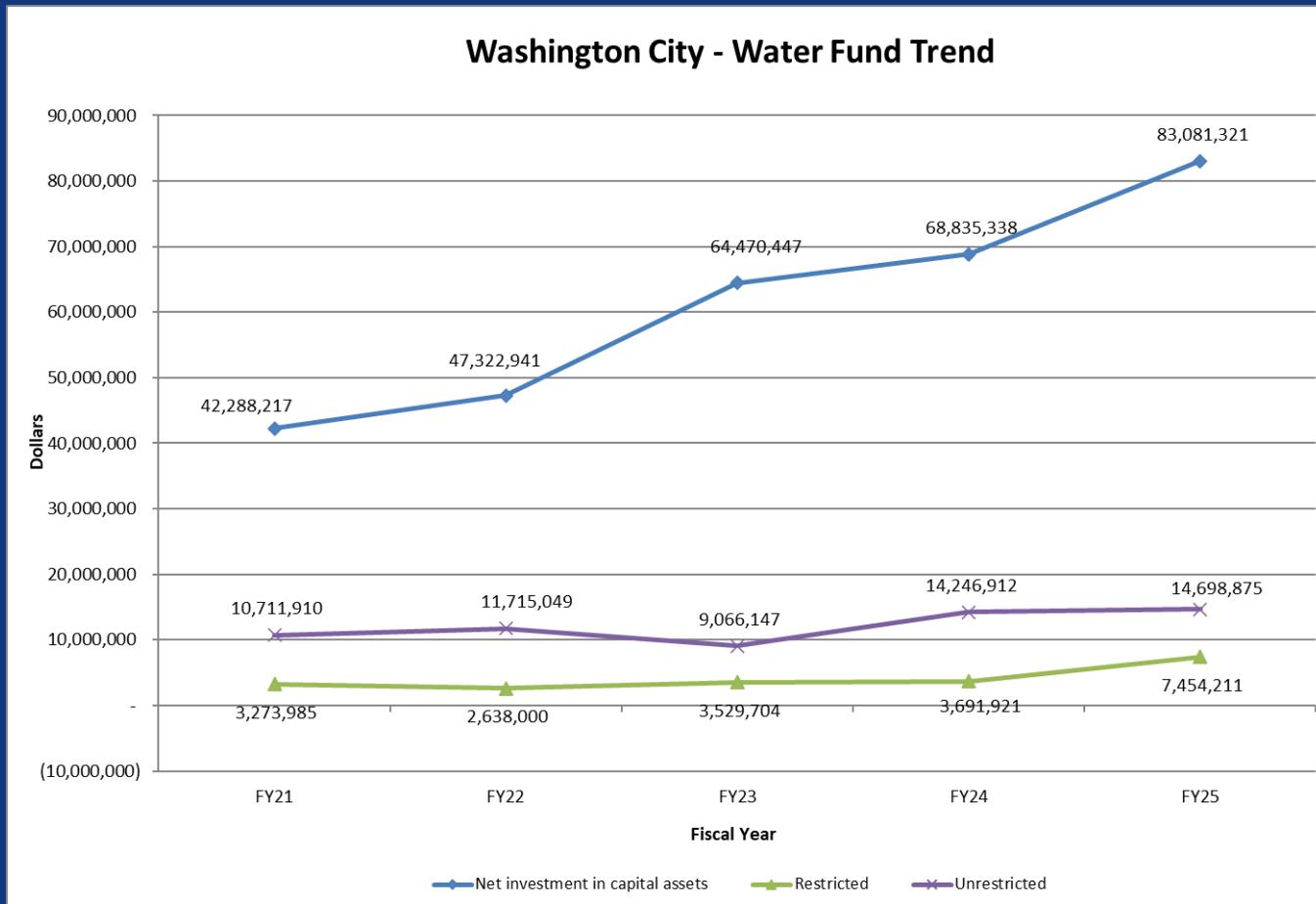
- Statement of revenues, expenditures and changes in net position

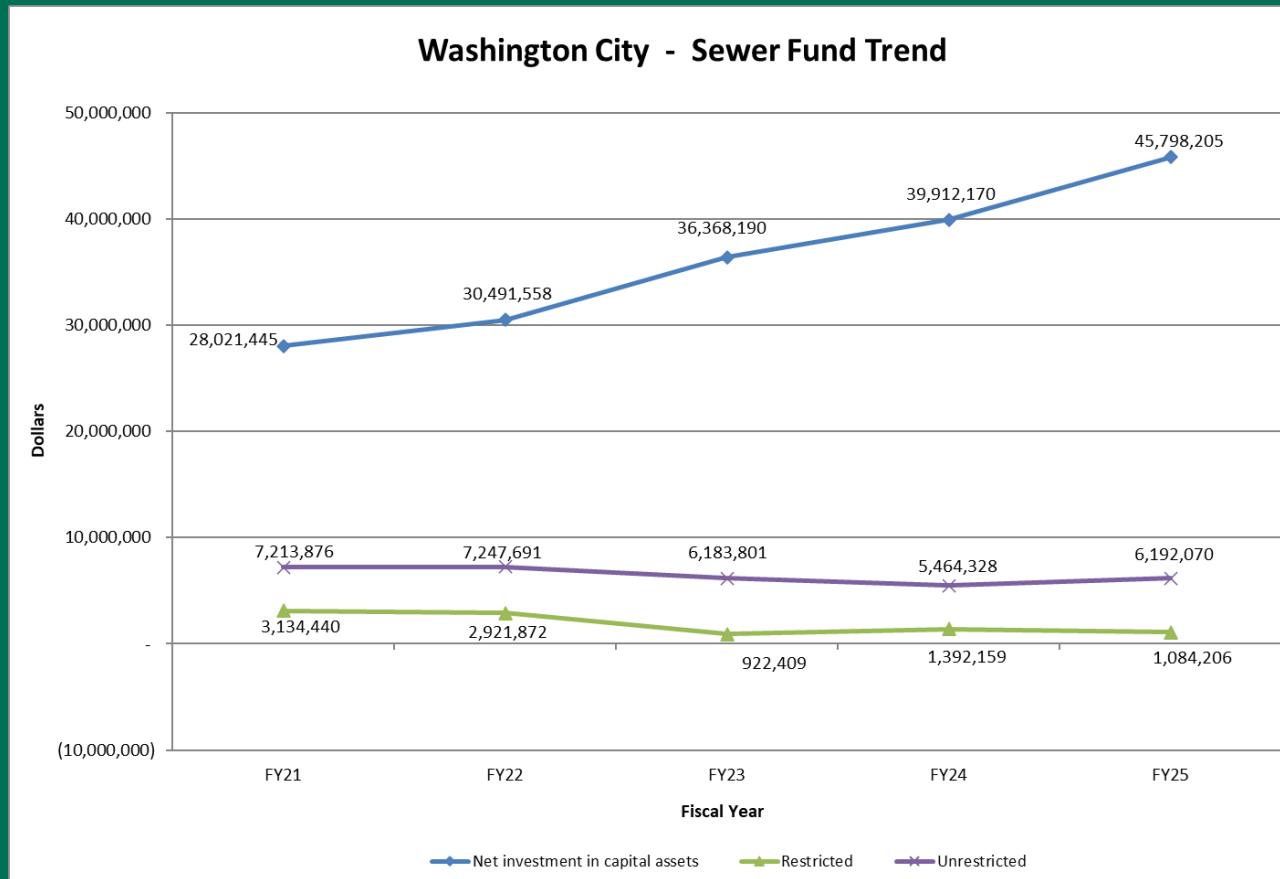
## Washington City - General Fund Trend

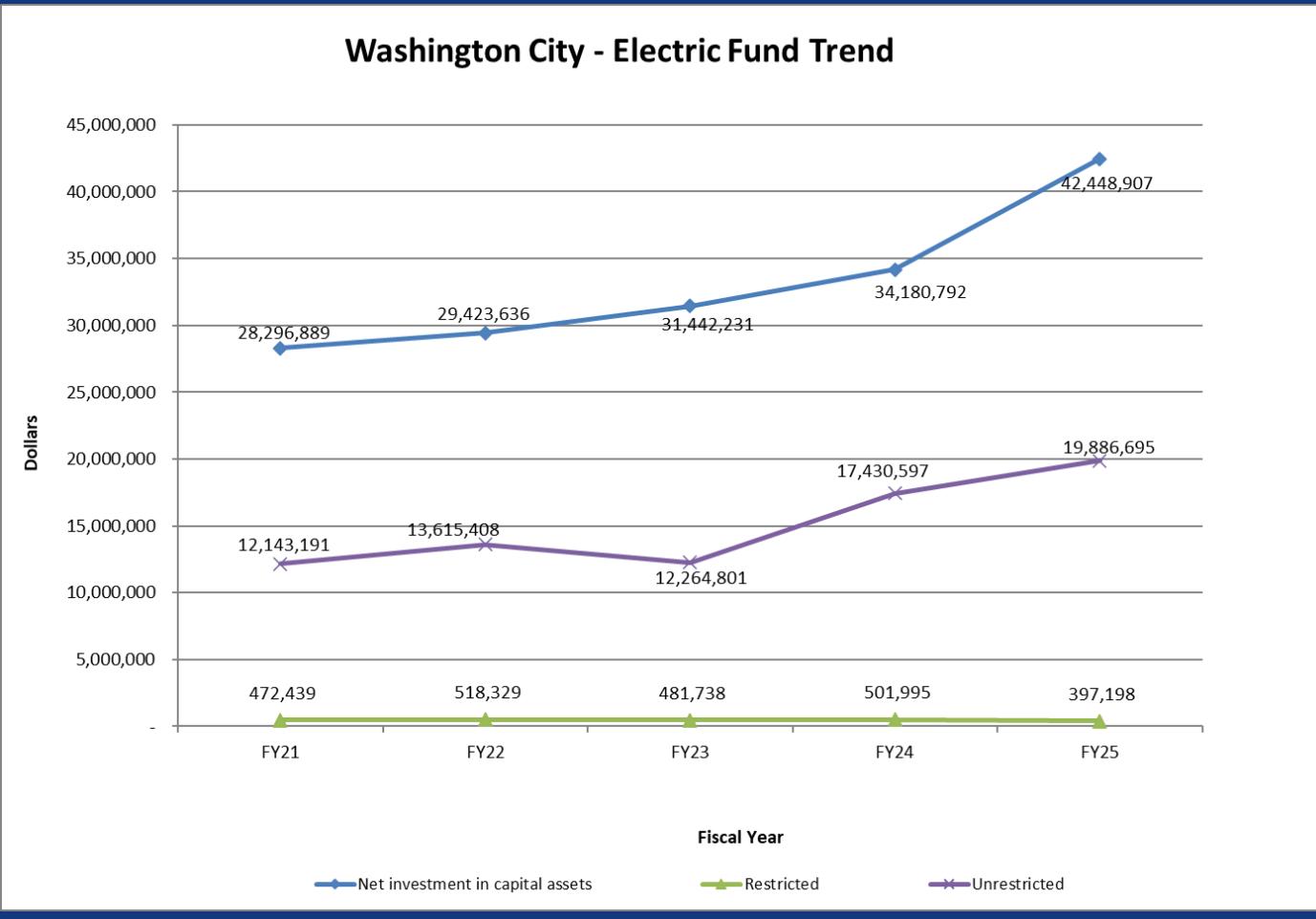


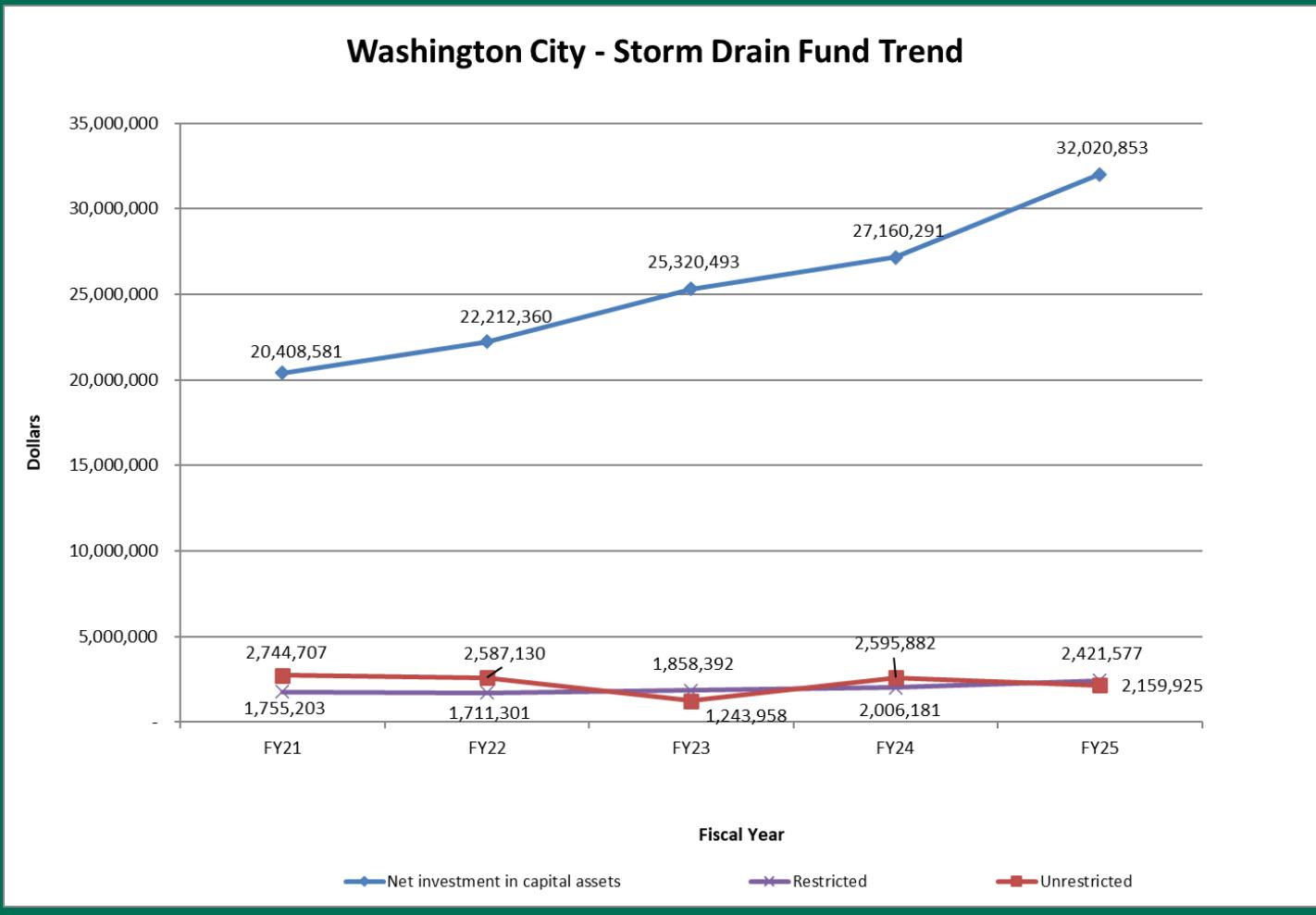
### Washington City - Capital Projects Streets Fund Trend

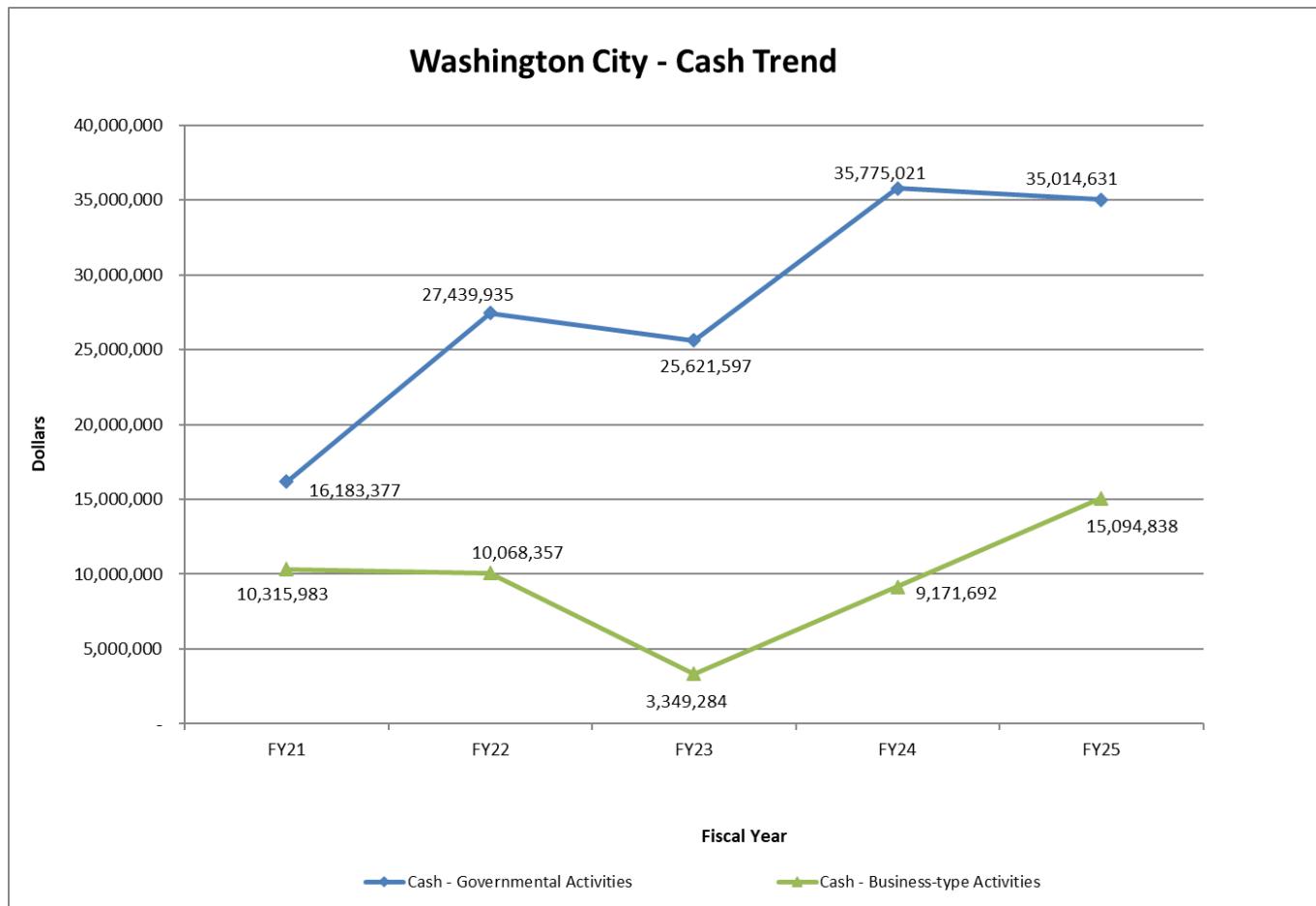














# Questions?

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**Chad B. Atkinson, CPA**

Audit Partner

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**Viktoryia Yahorava**

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# Briefing Document

**Description:** Mike's Welding Settlement Agreement

**Presenter:** Thad Seegmiller

**Submitted By:** Thad Seegmiller

**Recommendation:** Approval

**Background Information:** Washington City and Mike's Welding, Inc. (Michael and Penny Hall) have agreed to settle a dispute arising from the Hall's attorney serving the City with a Notice of Claim, pursuant to Utah Law. To avoid the costs and uncertainties of litigation, the Parties have agreed to enter into a settlement agreement under which the City will pay funds in an amount equal \$22,895.00 to the Halls, with no admission of fault or liability by the City. Both sides acknowledge they are waiving potential legal claims by entering into this agreement.

**Fiscal Impact:** \$22,895.00

**Impacted Fund:** Public Works - Streets Fund

## SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT (this “**Agreement**”) is made and entered into effective as of February \_\_\_\_\_, 2026 (the “**Effective Date**”) between Michael Jay Hall, Penny Hall and Mike’s Welding Inc. (collectively the “**Halls**”), on the one hand, and Washington City (the “**City**”), on the other hand. Halls and City are sometimes collectively referred to as the “**Parties**” or individually as a “**Party**.”

### Background

A. The Halls’ parcel in Washington City—located at 82 South 300 East (Parcel W-62-B-2-A) (the “**Subject Property**”)—has for decades been zoned as commercial property. The Halls have conducted a commercial welding business known as Mike’s Welding on this property for more than 40 years. The Subject Property is improved with a large commercial building located at the rear of the property where Mike’s Welding operates and a residence located closer to 300 East Street in which Mr. and Mrs. Hall presently reside.

B. As a part of its business operations, Mike’s Welding receives deliveries from semi-tractors with large trailers hauling long steel beams, blocks, bars and sheets. In order for these semi-tractors and trailers to access the driveways on the Subject Property to deliver steel supplies and other products, they must make left or right-hand turn from the eastern side of 300 East Street.

C. For the past eighteen months, Mr. and Mrs. Hall have been serving a mission for the Church of Jesus Christ of Latter-day Saints. During this time, Mr. Hall took a leave of absence from his business.

D. Approximately six to eight months ago, while Mr. and Mrs. Hall were serving their mission, City installed a raised concrete divider down the middle of 300 East Street. Consequently, Mike’s Welding is no longer able to receive deliveries of products that are transported with semi-tractors and trailers, which is the most commercially feasible manner in which to receive deliveries of these steel products. Additionally, Mr. and Mrs. Hall store a camp trailer on the Subject Property that they regularly use for recreation. Due to the installation of the concrete divider, they are no longer able to back in or out of their driveway with the trailer connected to a pickup truck as they were always able to do prior to the installation of the concrete divider.

E. On November 7, 2025, and December 16, 2025, the Halls, through legal counsel, issued a written notice of claim and supplement to notice of claim under the Utah Governmental Immunity Act (Utah Code section 63G-7-401 et seq.), respectively, in which the Halls alleged City’s installation of the raised concrete median within 300 East Street constituted a regulatory taking (collectively the “**GIA Notice**”). The Hall’s GIA Notice also set forth proposed terms for four different settlement options. City, through its legal counsel, issued a written response to the Hall’s GIA Notice, wherein City denied there has been a regulatory taking (the “**City’s Denial**”). Together, the GIA Notice and the City’s Denial constitute the Parties’ Dispute.

F. The Parties now desire to settle the Dispute without any admission or acknowledgement of fault or wrongdoing by City in order for the Parties to avoid the costs and uncertainties of litigation.

F. The Parties understand that they each may be waiving significant legal rights or claims by signing this Agreement. Nonetheless, the Parties voluntarily enter into this Agreement with the full and complete understanding of its terms and legal effect, and with the intent to be bound thereby.

### **Agreement**

NOW, THEREFORE, for good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. **Payment.** Within five (5) business days from the Effective Date, the City will issue to the Halls the sum of TWENTY-TWO THOUSAND EIGHT HUNDRED AND NINETY-FIVE and NO/100 DOLLARS U.S. (\$22,895.00) (the “**Settlement Payment**”). The Settlement Payment shall be delivered by wire transfer for the benefit of the Halls to the law offices of the Hall’s attorneys, Snow Jensen & Reece, P.C. (Attn: J. Gregory Hardman), at its office located at 912 West 1600 South, Suite B-200, St. George, Utah 84770.

2. **Hall’s Waiver of Claims and Release of City.** Effective upon the full execution of this Agreement by all Parties and City’s tender of the Settlement Payment to the Halls in accordance with the procedure set forth in Section 1 above, the Halls, on behalf of themselves and their heirs, trustees, beneficiaries, officers, shareholders, agents, representatives, and assigns, each hereby waive any and all claims against, forever discharge, and release the City, inclusive of its elected and appointed officials, employees, insurers, and attorneys, of, from and against any and all claims, allegations, complaints, contracts, agreements, promises, appeals, charges, demands, losses, damages, obligations, debts, liens, costs, expenses, liabilities, grievances, causes of action, or suits in law and/or equity of whatsoever kind or nature, whether known or unknown that concern, arise out of or relate to the Dispute. The foregoing waiver and release shall not be construed as releasing the Parties from any obligations under this Agreement.

3. **Non-assignment of Claims; Lawfully Entitled.** Halls hereby covenant, warrant, and represent that they have not assigned, encumbered, or transferred any of their rights to any of the claims released herein in the Dispute and that they are lawfully entitled to make this Agreement and to receive the satisfaction described herein.

4. **Fees & Expenses.** The Parties shall each bear their own respective costs and expenses, including attorney’s fees, incurred in connection with the Dispute and in connection with the preparation of this Agreement.

5. **Choice of Law; Exclusive Jurisdiction; Successors and Assigns; Interpretation.** This Agreement for all purposes shall be governed by and construed in accordance with the laws of the State of Utah without regard to conflicts-of-laws principles. Any action or proceeding by any Party to enforce this Agreement shall be brought only in the Fifth

Judicial District Court for Washington County, Utah. The Parties hereby irrevocably submit to the exclusive jurisdiction of this court and waive the defense of inconvenient forum as to the maintenance of any such action or proceeding in such venue. This Agreement shall be binding upon and shall inure to the benefit of the Parties and their successors and assigns. This Agreement shall be interpreted and construed as though all Parties equally had drafted it.

6. **Attorneys' Fees and Costs.** In the event legal action is commenced by any Party to enforce or interpret any term or obligation contained in this Agreement, the prevailing party in any such action shall be entitled to recover from the non-prevailing party all reasonable attorney fees and costs incurred by the prevailing party.

7. **Integrated Agreement.** This Agreement sets forth the entire understanding and agreement between the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, representations, understandings, agreements, or arrangements between them, whether written or oral, with respect to the subject matter hereof.

8. **Counterparts.** The Parties agree that this Agreement may be executed in multiple counterparts and, upon such execution, all the counterparts taken together shall constitute one and the same agreement. This Agreement and all subsequent notices or modifications may be executed by the Parties and transmitted by email containing a PDF file with receipt confirmed in a reply email and, if so executed and transmitted, this and all subsequent notices and/or modifications will be for all purposes as effective as if the Parties had delivered an executed original. Copies of this Agreement shall be equally as effective and binding as the original of this Agreement.

9. **Waiver; Amendments and Modifications.** No breach of any provision hereof can be waived unless in writing. Waiver of any one breach of any provision hereof shall not be deemed to be a waiver of any other breach of the same or any other provision hereof. This Agreement may be amended only by a written agreement executed by the Parties in interest at the time of the modification.

10. **Warranties and Representations.** Each of the Parties hereby represents, warrants, covenants, and acknowledges to the other Parties that it: (i) is duly authorized to execute this Agreement on behalf of itself, its predecessors in interest and any successor in interest; (ii) owns the claims being released herein and has not sold, assigned, granted, transferred or encumbered any interest in any claims, demands, etc. released hereunder; (iii) has had the opportunity to consult with independent legal counsel with respect to the advisability of executing this Agreement; (iv) has made such an investigation of the facts pertaining to this Agreement as it deems necessary; and (v) in executing this Agreement, does not rely on any inducements, promises, representations, commitments or omissions of any of the other Parties other than the terms and conditions specifically set forth in this Agreement.

11. **Severability.** If any of the provisions of this Agreement are held to be unenforceable or invalid by any court of competent jurisdiction, the validity and enforceability of the remaining provisions shall not be affected thereby.

WHEREFORE, the Parties have executed this Agreement as of the Effective Date.

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Michael J. Hall, Individually

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Penny Hall, Individually

MIKE'S WELDING INC.

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By: Michael J. Hall

Its: President

WASHINGTON CITY

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By: Kress Staheli

Its: Mayor

Attest:

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By: Tara Pentz

Its: City Recorder

**RESOLUTION No. R2026-XX**

**A RESOLUTION APPROVING A SETTLEMENT AGREEMENT  
WITH MICHAEL JAY HALL, PENNY HALL AND MIKE'S WELDING INC.**

**WHEREAS**, Michael Jay Hall, Penny Hall, and Mike's Welding Inc. (collectively, the "Halls") own property located at 82 South 300 East in Washington City, Utah, where they have operated a commercial welding business for several decades; and

**WHEREAS**, the Halls submitted a Notice of Claim and supplemental notice under the Utah Governmental Immunity Act alleging a regulatory taking, which claim the City formally denied; and

**WHEREAS**, the Parties desire to resolve this dispute without litigation and without any admission of fault or liability by the City; and

**WHEREAS**, the Parties have negotiated a Settlement Agreement under which the City will make a one-time payment to the Halls in exchange for resolution of the dispute and release of claims;

**THEREFORE, BE IT RESOLVED** that the City Council and Mayor of Washington City, located in Washington County in the State of Utah, hereby approve the Settlement Agreement between Washington City and the Halls and authorizes payment in the amount of \$22,895.00 in accordance with the terms of that Agreement, in full and final resolution of the claims described therein, without admission of liability by the City.

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

**PASSED AND APPROVED** on the 11th day of February, 2026.

Washington City

Attest by:

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Kress Staheli, Mayor

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Tara Pentz, City Recorder

**COUNCIL MEMBERS OF WASHINGTON CITY, UTAH:**

Troy Belliston       Aye       Nay

Kim Casperson       Aye       Nay

Craig Coats       Aye       Nay

Bret Henderson       Aye       Nay

Kurt Ivie       Aye       Nay