Don't Waste Dixie
WCSW
WASHINGTON COUNTY SOLID WASTE

Administrative Control Board
Washington County Solid Waste Special Service District #1

11/22/2019

Dear Mayor Hirschi:

As you may know, the current contractual arrangement among the Solid Waste District, Republic Waste and each of the various cities and towns within the boundaries of the District provides for automatic, periodic increases in the compensation to be paid to Republic Waste for residential waste collection and transportation services. Those increases, in turn, are then passed on to the residents through utility billings sent out by the cities/towns.

Over the last several years, we've had several scheduled increases that would or should have increased the current residential billing of all residential customers by $.65 per month, except that in an effort to keep the costs to residents as low as possible, the District's Administrative Control Board elected to not pass those increases on but to simply have the District absorb those costs for as long as it was feasible to do so. Included in that amount was an increase of $.25 per residence per month that was scheduled to take effect on January 1, 2018.

After absorbing those cost increases for the last several years, however, the District's Administrative Control Board has now made a determination that the $.25 per month per residence increase originally scheduled to take effect on January 1, 2018 should now be passed on to the residents, as originally contemplated in our contracts, beginning as of January 1, 2020.

The purpose of this letter, therefore, is to provide your city/town with notice of this increase so that your city/town utility departments will have sufficient time to adjust your billing of residences to include this additional $.25 per residence per month beginning on January 1, 2020.

As always, we appreciate your help and cooperation in this and other matters relating to collection and disposal of solid waste. If you have any questions or concerns, please don't hesitate to call or email me at any time.

Sincerely,

Neil Schwendiman
District Manager

personnel. All empty waste containers shall be removed from the street as soon as reasonably practicable, but not later than twenty four (24) hours after being emptied. (Ord. 2010-03, 2-17-2010)

4-4-8: **ESTABLISHMENT OF RESIDENTIAL FEE:** For all residential property located within the incorporated areas of LaVerkin, there is hereby established a monthly residential solid waste collection and disposal fee for each residence or residential unit, consisting of the following amounts:

A. The amount to be paid to Allied Waste pursuant to the following schedule:

1. From January 1, 2010 to December 31, 2011: Five dollars sixty five cents ($5.65).

2. From January 1, 2012 to December 31, 2013: Five dollars ninety five cents ($5.95).

3. From January 1, 2014 to December 31, 2015: Six dollars twenty cents ($6.20).

4. From January 1, 2016 to December 31, 2017: Six dollars forty five cents ($6.45).

5. From January 1, 2018 to December 31, 2019: Six dollars seventy cents ($6.70).

B. The amount to be paid to district for operation of the Washington County landfill and district's administrative expenses:

1. As per the agreements referenced in this chapter, there shall be an initial charge/payment of four dollars forty five cents ($4.45) (for the period commencing January 1, 2010), to be increased by ten cents ($0.10) every two (2) years, or by such other amount as may be specified by a resolution approved by the affirmative vote of seventy five percent (75%) of the members of district's administrative control board.

2. Notwithstanding the provisions of subsection B1 of this section, district has indicated an intent to only charge four dollars thirty five cents ($4.35) as an initial fee (for the period commencing January 1, 2010), but has reserved the right to increase the charge and assess the extra ten cents ($0.10) (to which it is entitled) at such time that it

City of La Verkin

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La Verkin City Council Meeting Agenda
Wednesday, December 4, 2019 6:00 p.m.
Council Chambers, 111 S. Main, La Verkin, Utah

A. Meeting Called to Order: Invocation by Invitation; Pledge of Allegiance

B. Presentation:
1. Mayor Presentation
2. Fiscal year ending June 30, 2019 Financial Audit-Rees CPA

C. Consent Agenda: (Items on the consent agenda may not require discussion. These items will be a single motion unless removed at the request of the Mayor or City Council.)
1. Declarations of conflict of interest
2. Meeting Minutes: September 18, 2019 regular and work meeting, November 6, 2019 regular meeting and November 19, 2019 special meeting.
3. Review Checks and Invoices: $172,391.87

D. Committee Reports: Fire District, Sewer District, Planning Commission, Water Board

E. Citizen Comment & Request for Future Agenda Items: No action may be taken on a matter raised under this agenda item. This item is reserved for the citizens of La Verkin who have items not listed on this agenda. There is a time limit of 20 minutes with each individual taking no more than 3 minutes.

F. Business:
1. Discussion and possible action to accept the fiscal year ending June 30, 2019 Financial Audit.
2. Discussion and possible action to approve a resolution adopting the Interlocal Agreement with Utah Department of Transportation (UDOT) for the Statewide Utility License Agreement.
3. Discussion on the new 210 South City Park.

G. Mayor & Council Reports:

Mayor Hirschi:
Wilson: Mosquito Abatement, Public Works, Water, La Verkin Hot Springs
Wise: Planning Commission/Zoning, Beautification/Trails Committee, Economic Development/Tourism
Justice: Historical Preservation, Homeland Security/CERT, Confluence Park
Gubler: Public Safety, Shooting Sports Park, Recreation/City Festival
Reeve: Solid Waste, Sewer District

H. Adjourn:

In compliance with the American with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Christy Ballard, City Recorder, (435) 635-2581, at least 48 hours in advance.

Certificate of Posting

The undersigned City Recorder does hereby certify that the agenda was sent to each member of the governing body, sent to the Spectrum newspaper, posted on the State website at, posted on the La Verkin City website at www.laverkin.org and at the City office buildings 111 S. Main and 435 N. Main on November 27, 2019.
Christy Ballard, City Recorder

City of La Verkin

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La Verkin City Council Work Meeting Minutes
Wednesday, September 18, 2019 5:00 p.m.
Council Chambers, 111 S. Main, La Verkin, Utah

Present: Mayor Richard Hirschi, Council Members: Randy Reeve, Patricia Wise, Ray Justice and Micah Gubler; Staff: Kyle Gubler, Derek Imlay, Kevin Bennett, Chief Ben Lee and Christy Ballard; Public: John Valenti

Councilman Kelly Wilson was excused

A. Called to Order – Mayor Hirschi called the work meeting to order at 5:00pm
Mayor Hirschi mentioned Santa Clara has two regular city council meetings and one work meeting per month and asked if the Councilmembers would like to so the same.

Kyle pointed out the Planning Commission meet on the 2nd and 4th Wednesdays so the work meeting would need to be a different day.

The Councilmembers decided work meetings would continue to be only as needed.

1. Discussion on recent changes to state law regarding personal use by public officials and employees of public property and possible changes to the City's Personnel Policy regarding such use and the marking of such property.

Kyle explained Councilman Wilson was not able to attend these meetings, but he did give Kyle a list of five concerns he would like discussed. (The concerns are listed as bullet points)
The new law increases the penalty to a felony, so the City needs to make sure we have everyone covered.

- Personal use of the vehicle when out of town on city business.

Kyle explained that the current policy does allow for some reasonable personal use, which he feels is important.

Kevin said the current policy is; in route, 15 miles from the most direct route to the destination, and then 30 miles from the destination for a non-business-related use and the location must not discredit the City.
If an employee takes their own vehicle, the law does not apply.

Councilman Reeve feels the policy should be less restrictive if we are asking people to go out of town.

- Allowing City employees to use City vehicles to haul family around.

Kevin explained the current City policy addresses this issue. If an employee can take a vehicle home and they are not on call it is only for commuting. If they are in an on-call status or their position always requires them to be available, then they can do incidental. Typically, that is not family either, unless it's been allowed by the Mayor.

- How many miles do we allow the city employee to live to take the vehicle home?

Kyle reported the current policy is 25 miles. Kyle can give exemptions and he has authorized Officer Nuccitelli to drive 28 miles until the Council has had a chance to update this policy. He and Chief Lee have discussed the options of charging officers who travel outside the 25 miles or not letting them take a vehicle home.

Councilwoman Wise feels if we hire an employee and their position warrants them taking a vehicle home then the City should allow them to take the vehicle home.

Mayor Hirschi would like a number limit set in the policy.

It was suggested putting a clause in the policy letting the Mayor authorize a further distance than stated in the policy.

Kevin said granting exceptions is arbitrary and capricious. There needs to be some type of criteria on how to go beyond what is stated in the policy.

Chief Lee feels allowing an officer to take a vehicle home is a very cheap way to keep an employee.

Kyle pointed out if you have an employee that is driving 100 miles one way to work every day that is costing the City money in fuel, vehicle maintenance and possible lease mileage.

- All City vehicles must have EX plates and a City logo on the door.

Kyle mentioned the license plate requirement is already in City Code.

- Contact the Trust to find out about insurance liability with family members in city vehicles.

Kyle reported the Trust carries Personal Injury Protection (PIP) for each vehicle which covers everyone in the vehicle up to $3,000.
If a police officer has their family in the vehicle and a call is made, they must find the nearest intersection and let their family out. The concern is, prior to her shift beginning, Officer Crouse brings her child from Washington City to Headstart. She is not going to drop her 4-year old off at an intersection.
The Trust says if there is an accident with a family member in the vehicle a city's liability may be at stake depending on whose fault the accident is.
In the past, most cities let their employees use the vehicles and were not too concerned, but after this, from the Trust standpoint, more and more cities are not allowing their employees to have passengers in their vehicles.

Kevin read the current City Code. Changes were made in 2013 to stop the things that were going on at the time.
He reported on an accident he was involved in with his own vehicle doing city business. Workman's Comp took care of his medical issues, but his car was destroyed. He was told by officers on site that the amount of damage was probably 5-6 times the amount of insurance the young lady had that caused the accident.
The insurance will only pay up to the limit of the insurance and they also only pay if it is within the scope of your employment. So, if the employee is not within the scope of their employment the insurance does not have to pay anything and if they are, the insurance will only pay up to the limit. Once the limit is exhausted and the people sue, it will be the city and/or the employee that must pay, not the insurance.

Chief Lee said when he worked for the State, prior to them filing a personal use clause, they required the employee to get an umbrella plan for the vehicle if they were going to use it in a personal capacity to address those issues. After they amended their policy to personal use, they abolished that requirement.
He wanted to point out some of the benefits for the employees and the City. It puts the police vehicles on the street and at the schools for community and athletic events. Even if they are there as an off-duty capacity, they have all their equipment ready and available to them. He also likes to take his vehicle to church for the same reason.
There are policies in place and the families know if there is anything going on, they must stay in the car or will be dropped off at the corner.
One of the biggest things for the employees is that most of their significant others work too, so if they are taking care of the children, they could drop them off at daycare on their way to work. Every governmental agency he has ever worked for has allowed that.

Councilman Justice mentioned he wonders what citizens would think if they saw a La Verkin City police vehicle in a driveway in Enoch, for example. He would wonder why his tax dollars were paying for someone to drive back and forth from Enoch to work. This is something that doesn't feel 100% right to him. He understands how difficult it is and that La Verkin doesn't have the ability to pay our police officers really well and that in order to keep them we need to offer some benefits. He appreciates our police officers and the sacrifices they make in order to serve our great community. He goes back and forth on this; it is a hard decision to make.

Kyle explained the policy needs to state exactly what the Council wants because an employee could be charged with a felony and lose their job if they are ever found in violation of city policies.

Derek said he has taken his wife with him on call outs because a person never knows what they are going to run into or what they could be accused of. Things have happened in the past so now there are always two public works employees to do shut offs.

Councilman Reeve pointed out this law does not just cover vehicles. It is all public property. If his drill dies and he gets a drill out of the School District truck, he has just committed the felony. He feels the City needs to protect its employees.

Councilwoman Wise said she thought computer equipment was included in the policy.
Kevin said he included a redlined version of the City's personnel policy and superimposed on that same copy are the changes staff has suggested. Staff has been working on updating and clarifying the Personnel Policy and Procedures Manual.

Kyle explained the EX plates and logo have been an issue. There are a couple of vehicles that don't have the plates and a few that don't have the logo on them.

Councilman Justice pointed out our cell phones are so vital to us now and we don't want to require our employees to carry 2 phones.

Kyle agreed and mentioned the disadvantage of using a public phone for personal use is that you run the risk of having your phone subpoenaed.

Mayor Hirschi said this came to the City's attention from an Ash Creek Sewer District meeting. A copy of their resolution was included in the packet for the Council to review.

Kevin mentioned the County did something similar, but he would not recommend following their example. Their resolution basically blessed everything not listed specifically in their policy but now you can't discipline or administratively handle a situation if there was an abuse of public property.
He would write something similar but would include that it was only for the purposes of that statute. That way it wouldn't necessarily constitute a felony, but it may still constitute a violation of unreasonable use of city property.

Councilman Gubler said he feels the current policy is well written. He would like Kevin to put something together he feels would be beneficial and present that to the Council.

Kevin asked if the Council would like to make any additional changes to the current policy or the proposed changes, like the mileage.

Kyle said the Council has discussed increasing the living mileage from 25 to 30 miles. If anyone is going to be able to make exemptions, he would like it to be the Mayor.

Councilman Gubler suggested, to avoid being accused of being arbitrary and capricious, the City increase the mileage to 40 miles. That would cover most of the County except for Enterprise but would take in Cedar City.

Chief Lee would like to clarify for directors. He used to have a contract that specifically stated personal use of a vehicle. He would like "personal use" defined for directors. In the EX plate it says that part of the compensation would be to have a little bit of personal use. It's not what he is asking for, just a reasonable personal use like what has already been discussed for directors. He would feel more comfortable with that covering the directors.

Kyle stated he feels the Mayor could make that exception.

Kevin stated that language is already there. It already covers the director. It does not however, give you unlimited use.

Councilwoman Wise is okay with increasing the home mileage to 40. She thinks there should be a clause written for the Mayor to make exceptions rather than trying to up the mileage to accommodate all the possible situations. The allowance should be a written exception.

Councilman Gubler suggested notifying the employees of these policies.

Kyle stated all new employees are given a Personnel Policy and Procedures Manual. It is their responsibility to review it.

The directors can use the vehicle for reasonable use. Do you want to extend that ability to the other employees?

Councilman Gubler does not want to extend that use beyond the directors.

Chief Lee asked about extending the use to other employees within City limits.

Councilman Gubler pointed out they should be allowed to get lunch in Hurricane if they would like.

Kevin stated personal use of city vehicles is already allowed during working hours for incidental use such as taking breaks and meal periods.

Councilwoman Wise would like all exceptions given in writing, whether that is a text or email, so everything is documented.

Derek asked how this would affect his on-call time. He does drive to soccer games within the County even when he is on call. He does not take his family, they drive separate.

Kevin said any employee that is on call can use the truck for incidental personal noncommercial use.
The specific issue that caused this policy to be put into place was an officer taking their children to school.

2. Possible private sale of certain property to the adjacent property owner of property at the end of 210 South.
Kyle explained no action needs to be taken for this item, more information has come up that has changed it. The park that will be at the end of 210 South is next to property owned by Gary Groom. There is a strip of property were the road was supposed to go and the developer put the road in a different place. The City has agreed to move the road 25 feet to allow him to get a flag lot. That will leave a strip of land between the parking lot and his property that the City will have to maintain. Mr. Groom is interested in purchasing that property. Ash Creek Sewer District technically owns the property but after speaking with Mike Chandler, Kyle thinks we can work something out to get the property released so the City can sell it to Mr. Groom. That will be the buffer between the park and Mr. Groom's homes, and he will be responsible to maintain it.
Mr. Groom has expressed his concern with the City putting up a block wall hindering his view, but he also doesn't want people visiting the park to come into his yard. Staff has discussed using the money from the property purchase to put in a "boundary wall" that is not very high. Mr. Groom mentioned being interested in putting a rod iron fence on top of the wall.
Kyle would like to sell Mr. Groom the property, if possible, so the City is not responsible to maintain it.
Kyle reported originally, staff thought the property had power, but it doesn't so the City will have the additional expense of getting power to the property for the restrooms.
That will be an expense Mr. Groom will need to share in as well for his flag lot.

Derek's crew will be locating the water and sewer line connections for the property this week.

Kyle said Mr. Groom was probably promised by a councilmember 20 years ago, who also happened to be the developer, the things he is stating he was promised. He doesn't have anything in writing, but the City is conceding and allowing Mr. Groom an access for a flag lot.

Mayor Hirschi asked Derek if a pipe would be installed behind the existing homes for the runoff.

Derek said no, that there is already a ditch that carries the water to 210 South, underground into a pipe and then out to the ledge.

Councilwoman Wise stated a single councilmember has never had the authority to promise anything to anyone. She is fine with working with any citizen but whatever is decided needs to benefit the City. While she does hate to give up any park property, this piece is very small.

This is going to be a very nice park. The County is putting a lot into it. The park is right above the power plant and people will be able to hike down to it. Once the County gets a bridge crossing in Confluence Park this area will become a very key area.

Kyle explained the City Council will need to determine whether they would like to give Mr. Groom the opportunity to purchase the property.

Councilwoman Wise would like to be accommodating to Mr. Groom by allowing him to purchase the property, but he should be paying his share of all construction costs and the purchase price should be what the City is paying Ash Creek Special Service District, including the interest.

Kyle said this will be a business item on a future agenda for the Council to determine if they would like to sell Mr. Groom the property and if so what the terms of that purchase would be.

Derek explained staff is trying to formulate a plan that is beneficial to both the City and Mr. Groom before bringing it to the Council for approval.

The meeting ended at 5:55pm

Minutes where done by Christy Ballard.

_____
Date Approved

_____
Mayor Richard M. Hirschi

ATTEST:

_____
Christy Ballard
City Recorder

DRAFT

City of La Verkin

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La Verkin City Council Meeting Minutes
Wednesday, September 18, 2019 6:00 p.m.
Council Chambers, 111 S. Main, La Verkin, Utah

Present: Mayor Richard Hirschi, Council Members: Randy Reeve, Patricia Wise, Ray Justice and Micah Gubler; Staff: Kyle Gubler, Derek Imlay, Kevin Bennett, Chief Ben Lee and Christy Ballard; Public: Brian Stewart, John Valenti, Joni Lyman and Nick Wright.

Councilman Kelly Wilson was excused

A. **Called to Order** – The prayer and the Pledge of Allegiance were given by Ken Cox at 6:02pm.

B. **Presentation:**
   1. Senior Companion and Foster Grandparent Programs-Joni Lyman

Joni passed out an information sheet regarding the Senior Corps programs run by the Five County Association of Governments.
The Senior Companion program connects seniors that need assistance with seniors that can help them. They help with things like shopping and respite care. The Foster Grandparent Program individuals go to the local schools and help the kids with reading. La Verkin City has a great volunteer at La Verkin Elementary School who sees 40 kids. The volunteers work one on one with the kids who all have an exceptional need of some sort.
There are also two volunteers from Hurricane who have clients in La Verkin with the Senior Companion program.
The volunteers are paid $2.65 per hour for their time and must make less than $2,000 per month to qualify for the program.
The program has been around for 50 years. The Corporation for National Community Service funds these programs and Five County is a sponsor. They must show community support for the programs and financial support is one of the ways to do that so any amount would be appreciated.
Background checks are required for volunteers before they can begin serving. They are also required to have a minimum of 24 hours per year of training.

Mayor Hirschi said this will be on the next agenda.

C. **Consent Agenda:** (Items on the consent agenda may not require discussion. These items will be a single motion unless removed at the request of the Mayor or City Council.)
   1. Declarations of conflict of interest
   2. Minutes: August 21, 2019 regular meeting.
   3. Review Checks and Invoices: $417,243.71

Councilwoman Wise asked what the payment to Beaver Creek Recreation was for and what the payment to St. George City for $13,999 was for.

Derek explained part of the Sunset View Estates development agreement was that if they would improve 400 North, the City would reimburse the developer a portion of certain impact fees as they were paid into the City. Beaver Creek Recreation is the developer.

Kyle said the amount to St. George City was the quarterly dispatch fee.
Motion was made by Councilwoman Patricia Wise to approve the consent agenda as written, including the minutes of the August 21, 2019 regular meeting and Checks and Invoices in the amount of $417,243.71 second by Councilman Randy Reeve. Roll Call Vote: Wise-yes, Justice-yes, Gubler-yes, Reeve-yes. Motion carried unanimously.

DRAFT

D. Committee Reports:

1. Fire District-Battalion Chief Nick Wright reported the August statistics were; 325 total calls for service, 34-La Verkin calls, 24-EMS, 4-fire and 6-other. The Fire District has purchased a new ambulance that will be in service soon.
2. Sewer Board-The meeting is next week.
3. Planning Commission-The meeting is next week.
4. Water Board-Nothing to report.

E. Citizen Comment & Request for Future Agenda Items:

Ken Cox-He heard there is discussion on metering the irrigation water and he has some concerns. The main one being is if those of us that use it for agriculture purposes can be eliminated from it. He feels like he is in the dark about this issue because he doesn't talk to the right people. He wondered if there was going to be another meeting where he could comment on the issue.

Kyle explained this is not something La Verkin City is choosing to do. It is the State that is telling us we are going to do it. We are opposed to it and have been attending the meetings to try and get La Verkin City exempt from the requirement.

F. Mayor & Council Reports:

Mayor-He thanked the Directors for their reports.
Wise- There is a Zion Corridor Pathway Study being conducted regarding a multi-use path from Springdale to Hurricane. The discussion is whether to pave it or not and what the primary use would be. The study is necessary for that determination. Utah Department of Transportation has funded much of the study. UDOT recognizes they cannot continue to just put in roads to solve the traffic problems and that it is very valuable to the State transportation system and communities to find other ways to get people from place to place.
Fehr & Peers is the consulting company on the project. They have completed a walkthrough of potential areas.
Some of the trails could match up with trails listed in the City's Master Trails Plan which would be very beneficial to us.
The idea is to get the entire County integrated on trails.
She was able to attend the Utah League of Cities and Towns Conference. There were a lot of good workshops and information on affordable housing, trails, transportation and tourism.
Justice-The Confluence Park Board is working on the trailhead that will be at the new 210 South park. The board has also applied for a LeRay McAllister Grant. The grant is a 50/50 match grant for $35,000. They should know on October 8th if they received it.
Gubler- The Winterfest meetings begin this week. The festivities are expanding this year to include a talent show.

Chief Lee reported there will be a free car seat check point tomorrow at the SUU Headstart Building.

Reeve-Solid Waste held a special meeting to discuss possibly limiting what can be put in the recycling cans. They decided to not make any changes.

G. Adjourn:

Motion was made by Councilwoman Patricia Wise to adjourn, second by Councilman Randy Reeve. Motion carried unanimously at 6:34pm.

Minutes where done by Christy Ballard.

_____
Date Approved

_____
Mayor Richard M. Hirschi

ATTEST:

_____
Christy Ballard
City Recorder

DRAFT

City of La Verkin

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La Verkin City Council Meeting Minutes
Wednesday, November 6, 2019 6:00 p.m.
Council Chambers, 111 S. Main, La Verkin, Utah

Present: Mayor Richard Hirschi, Council Members: Patricia Wise, Ray Justice and Kelly Wilson; Staff: Kyle Gubler, Derek Imlay, Kevin Bennett, Chief Ben Lee and Christy Ballard; Public: Brian Stewart, John Valenti, Blair Gubler and Nick Wright.
Councilman Randy Reeve and Micah Gubler were excused

A. Called to Order – The thought and the Pledge of Allegiance were given by Mayor Hirschi at 6:00pm.

B. Consent Agenda: (Items on the consent agenda may not require discussion. These items will be a single motion unless removed at the request of the Mayor or City Council.)

1. Declarations of conflict of interest
2. Meeting Minutes: October 2, 2019 regular meeting
3. Review Checks and Invoices: $269,123.97

Kevin stated there will only be one Water Delivery Contract discussed during Business item 6.

Motion was made by Councilwoman Patricia Wise to approve the consent agenda as written including the minutes of the October 2, 2019 regular meeting and Checks and Invoices in the amount of $269,123.97, second by Councilman Ray Justice. Roll Call Vote: Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

C. Committee Reports:

1. Fire District-Battalion Chief Nick Wright reported there were a total of 51 calls in October. Twenty-six were transports, thirteen were refusals and twelve were fire calls. One of those fire calls was a brush fire in Confluence Park that burned approximately 6-acres. The fire was started by a chain saw from people clearing brush.

   Mayor Hirschi reported the District has hired 4 new employees.

2. Sewer Board-Blair reported work on the line extension along the Bench Lake area has begun. He explained the location of the project.
   The FY 2020 budget has been approved which included the hiring of 2 new employees.
   The District will be replacing 2 miles of sewer line from 55 N 3700 W in Hurricane, east to Sky Mountain Golf Course.
   The District is working on trading in the fleet of trucks every year for new vehicles.
   They are also replacing a sewer line in Hurricane on 1150 West.
3. Planning Commission-Nothing to report.
4. Water Board-No meeting.
   Councilman Wilson reported on the Water Task Force meeting.
   The Committee came up with a list of reasons metering secondary water would not work for some communities in Utah which will be presented to the Water Task Force. They in turn, reminded the Committee metering is a great way to conserve water.
   One of the House Representatives that sponsored the Bill was at the meeting and realized it's "not a one size fits all". He also said with the projected growth in Utah, making sure we have enough water needs to be a priority.

   Derek asked if the reports were still required.

   Councilman Wilson replied they are.

D. Citizen Comment & Request for Future Agenda Items:

No comments were made.

E. Business:

1. Discussion and possible action to approve the final plat for Cottonwood Hollow Phase I, a 1-lot subdivision and road dedication plat located within Interstate Rock's property situated north of Zion View Estates and current

northern terminus of Main Street and providing for extension of Main Street and access from said property to SR17.

Kevin reported he has reviewed the plat and the bonds.

Motion was made by Councilman Kelly Wilson to approve the final plat for Cottonwood Hollow Phase I, second by Councilwoman Patricia Wise. Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

2. Discussion and possible action to approve Resolution No. R-2019-25; a resolution providing for and setting the fees to be assessed and collected for the provision of notary or notarial services to persons other than primary residents of the City.

Mayor Hirschi explained La Verkin City does not charge a fee for notarial services so we are getting a lot of individuals from other communities. This resolution will charge non-residents $5 per document.

Kevin explained the state law changed, effective November 1, 2019, increasing the possible notarial fees from $5 to $10. Staff didn't want to go from zero to ten, so we recommend increasing the fee to $5. If the Council would like to increase the fee to $10, they would need to approve Exhibit B.

Councilwoman Wise asked staff how many notary services are done each month and out of that, how many are for residents. Do residents have a reoccurring need or are they different people requesting?

Christy replied she was not sure of the monthly average. It seems to go in spurts, we see a lot of them and then go awhile without having to do any. She thought about half of the requests are from citizens. As a notary, she does not read the paperwork, but some seem to be reoccurring.

There are two notaries on staff.

Councilwoman Wise mentioned she doesn't feel $10 is unreasonable for non-residents.

Councilman Justice agreed, he doesn't like to leave money on the table. He was a member of the planning commission when the additional 1% hotel tax allowance was approved, and the City is finally seeing the benefit of that decision. If the State allows a $10 charge, he feels the City should charge the full amount.

Motion was made by Councilman Ray Justice to approve Resolution No. R-2019-25, Exhibit B, a resolution providing for and setting the fees to be assessed and collected for the provision of notary or notarial services to persons other than primary residents of the City, second by Councilman Kelly Wilson. Roll Call Vote: Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

3. Discussion and possible action on the proposed LANTIS Merchandise (Fireworks) Contract and Purchase Order for fireworks to be discharged at the City's Winterfest celebration.

Kevin pointed out the amount is $800 more than last year's agreement but according to Kyle, it was in budget and was approved.

Motion was made by Councilman Kelly Wilson to approve the LANTIS Merchandise (Fireworks) Contract and Purchase Order for fireworks to be discharged at the City's Winterfest celebration, second by Councilman Ray Justice.

Councilwoman Wise would like to know about the increase before making a final decision.

Kyle was not present at the meeting so Mayor Hirschi called him and put him on speaker.

Kyle explained the budget was increased for additional fireworks.

Roll Call Vote: Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

In the future, Councilwoman Wise would like price increases and the reasoning behind the increase noted on the information in the packet.

4. Discussion and possible authorization regarding the Justice Assistance Grant (JAG) and the State Asset Forfeiture Grant (SAFG) applications.

Chief Lee was awarded the $4,500 JAG grant and for the first time, a $2,500 SAFG grant. He will use this money for patrol equipment, technology and new AED machines.

Kevin reported he has reviewed the applications. There are no additional requirements. He did make one correction; Chief Lee will be the project manager for the City, but the Mayor needs to be the authorizing signature.
Motion was made by Councilman Ray Justice to approve the authorization regarding the Justice Assistance Grant and the State Asset Forfeiture Grant applications, listing the Mayor as the authorizing signature, second by Councilman Kelly Wilson. Roll Call Vote: Wilson-yes, Wise-yes, Justice-yes. Motion carried unanimously.

Kyle Gubler arrived at 6:38pm

5. Discussion and possible authorization to prepare a proposal to acquire property along 100 South.

Derek passed out a map and explained 100 South is #1 on the Capital Improvement list. Staff has been waiting to see what the water revenue will be after the water rate increase to see how much bonding ability the City will have. Next month will give us one year of history. He has begun speaking with property owners to gather surveys and quick claim deeds for property the City will need to acquire before the road can be widened.
One of the property owners have come to the City and requested a rezone for a business venture. If that is approved, they would need to give the City the property for the improvements.
In the past, the City has offered to put in curb, gutter and sidewalk in exchange for the property. Because the City will be redoing the water line, installing a new irrigation line and sewer, he would also like to include that in the offer. He hopes the other utilities will replace their lines at the same time to get them out of the road.
The Council will give final approval for the project, but he would like permission to offer the property owners curb, gutter, sidewalk and utility stub outs in exchange for the property. The property owner will still need to pay the impact fees for the utilities when they connect to them.
He would like to begin securing property for the project.
The road will wrap around all four corners of 100 West and 100 South. Derek discussed some of the ideas they are considering for the existing houses.
The property along the north side of 100 South has already been acquired.
He feels this is a fair proposal. It gives the City what it needs to widen the road and saves the property owner from having to install the infrastructure.

Councilwoman Wise is fine giving approval for the negotiation but for final approval, she would like addresses or a legal description of each property.

Derek said the information for final approval will include a legal description, the amount of property given to the City, and the contract between the City and the property owner.

Councilman Justice asked if the City would move any existing block walls.

Derek answered that would be part of the negotiation but yes, he plans on the City moving block walls.
This project is from Main Street to SR9, he hopes there will be enough money to extend the project from Main Street to 100 East.
Motion was made by Councilman Kelly Wilson to authorize Derek Imlay to negotiate on behalf of the City Council to acquire property along 100 South, second by Councilwoman Patricia Wise. Roll Call Vote: Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

Derek mentioned he is hoping to do the same thing for property along 480 South. That will come back for Council approval when he has the paperwork ready.

Kyle said Mr. Leavenworth, the principal of La Verkin Elementary, has contacted Kyle and if the City does do the 100 South project the School District may want to partner with the City to install new restrooms in place of the old, non-working restrooms at the ball field. This would give the children outside restrooms and would allow the City to utilize the ball field for more things.

6. Discussion and possible action to determine whether to terminate two Water Delivery Contracts.

Mayor Hirschi explained one of the contracts has been resolved.

Kyle reported the contract holders have been notified and have not responded. This is the final step to take back the water rights due to unpaid assessment fees.

Kevin explained this account is often late but is usually paid. The account is in two names, mail for the first person has come back to the City as undeliverable with no forwarding address and the second person has signed for all three certified letters.
The lack of response deems the agreement abandoned. It does not take the water from them because they don't own the water, the City does. This will terminate the agreement they had with the City to deliver secondary water to them.

Councilwoman Wise asked if this would affect any future property owner.

Kyle answered secondary water does not go with the property, it goes with the owner so future property owners could purchase secondary water or rent it from the City.

Kevin went over the history of the City's purchase of the La Verkin City Canal Company.
Motion was made by Councilwoman Patricia Wise to terminate the Water Delivery Contract and declaration of abandonment of the Whittaker property, second by Councilman Kelly Wilson. Wilson-yes, Wise-yes, Justice-yes. Motion carried unanimously.

F. Mayor & Council Reports:

Wilson-Nothing to report.
Wise- She reported on the Washington County Greater Zion Marketing Program meeting she attended. They are trying to diversify the tourism to areas other than just Zion National Park which will be good for all the communities. They have divided the County into three different regions to focus on.
There is a lot happening in the County with tourism and trail building.

Councilman Wilson asked about the 210 South trailhead and park.

Councilwoman Wise said she hiked the trail recently and it is still not finished. There are some steep sections on the switchbacks, but it will be a very nice trail. The Board is still waiting on the finished stair design from the engineers.

Mayor Hirschi reported the County is waiting on the engineer to finish the plan for the restroom.

Kyle said there is a sewer stub out already for the restrooms. Lane Blackmore it just down from his house when he put the subdivision in.
Justice- He reported on the October 16th Confluence Park meeting. They have received a $35,000 cleanup/restoration grant and are applying for an Outdoor Recreation Grant for $500,000 to construct a footbridge between La Verkin and Hurricane. Commissioner Iverson has been very supportive of Confluence Park and moving forward on projects in the Park.
He congratulated the election winners and thanked the other individuals for running and continuing to attend the Council meeting.

There will be a special meeting to accept the Election Canvass on Tuesday, November 19th at 8am.

Mayor Hirschi reported on a complaint of sink holes in Confluence Park. Derek's crew will take a backhoe down to fill them in and correct the drainage issue that he thinks caused the problem.

G. Adjourn:

Motion was made by Councilman Ray Justice to adjourn. Motion carried unanimously at 7:12pm.
Minutes were done by Christy Ballard.

_____
Date Approved

_____
Mayor Richard M. Hirschi

ATTEST:

_____
Christy Ballard
City Recorder

City of La Verkin

435 North Main St., La Verkin Utah, 84745
(435) 635-2581 Fax (435) 635-2104
www.laverkin.org

La Verkin City Council Special Meeting Minutes
Tuesday, November 19, 2019 8:00 a.m.
Council Chambers, 111 S. Main, La Verkin, Utah

Present: Mayor Richard Hirschi, Council Members: Patricia Wise, Ray Justice, Micah Gubler and Kelly Wilson; Staff: Kyle Gubler, Kevin Bennett and Christy Ballard; Public: Kim Hafen

Councilman Randy Reeve was excused.

A. Called to Order – The meeting was called to order at 8:05am.

B. Business:

1. Election Canvass

Mayor Hirschi turned the time over to Kim Hafen, Washington County Auditor.

Kim thanked the Council for the opportunity of handling the election and explained the counting process the County follows.
The results for the 2019 La Verkin City Municipal General Election are; Micah T. Gubler= 519 votes, Kelly B. Wilson = 464 votes and Charles Edward "Chuck" Hardy=336 votes. The voter turnout for this election was 38.64%.

Kyle reported 15% has been the average.

Kim reported the County average is about 40%.
The fourth-place vote getter was Brian Stewart = 245, fifth place was John Valenti = 223 and Jason Tallakson = 69. There was a large gap between third and fourth place, so a recount was not necessary.
Motion was made by Councilman Ray Justice accept the 2019 Municipal General Election Canvass, second by Councilwoman Patricia Wise. Gubler-yes, Justice-yes, Wise-yes, Wilson-yes. Motion carried unanimously.

C. Adjourn:

Motion was made by Councilman Ray Justice to adjourn, second by Councilman Kelly Wilson. Motion carried unanimously at 8:10am.

Minutes were done by Christy Ballard.

_____
Date Approved

_____
Mayor Richard M. Hirschi

ATTEST:

_____
Christy Ballard
City Recorder

DRAFT

La Verkin City
Invoice Register - 11/1/2019 to 11/26/2019 - All Invoices

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
RFD 100039351.	*Carter, Clay	46278	11/5/2019	11/5/2019	$91.94			
					91.94	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100039351 - *Carter, Clay
313412	ACE HARDWARE		11/7/2019	12/10/2019	$29.98			
					29.98	104410.745	Streets STREET IMPROVEME	oil
313528	ACE HARDWARE		11/12/2019	12/10/2019	$1.68			
					0.03	104160.250	Bldg EQUIPMENT OPERATING	
					0.10	104240.250	Inspect EQUIPMENT OPERATI	
					0.21	104410.250	Streets EQUIPMENT OPERATI	fasteners
					0.08	104410.745	Streets STREET IMPROVEME	
					0.08	104510.250	Parks EQUIPMENT OPERATIN	
					0.74	516340.250	O&M EQUIPMENT OPERATIN	
					0.07	516340.450	O&M SYSTEMS MAINTENANC	
					0.07	536310.250	Irrigation EQUIPMENT OPERA	
					0.03	536310.450	Irrigation WATER MAIN REPAIR	
					0.20	556350.250	Drainage EQUIPMENT OPERA	
					0.07	556350.440	Drainage NEW SERVICES	
313544	ACE HARDWARE		11/12/2019	12/10/2019	$2.20			
					0.04	104160.250	Bldg EQUIPMENT OPERATING	
					0.13	104240.250	Inspect EQUIPMENT OPERATI	
					0.27	104410.250	Streets EQUIPMENT OPERATI	supplies
					0.11	104410.745	Streets STREET IMPROVEME	
					0.11	104510.250	Parks EQUIPMENT OPERATIN	
					0.97	516340.250	O&M EQUIPMENT OPERATIN	
					0.09	516340.450	O&M SYSTEMS MAINTENANC	
					0.09	536310.250	Irrigation EQUIPMENT OPERA	
					0.04	536310.450	Irrigation WATER MAIN REPAIR	
					0.26	556350.250	Drainage EQUIPMENT OPERA	
					0.09	556350.440	Drainage NEW SERVICES	
	Vendor Total:				**$33.86**			
19119	ADVANCED DIVING SERVICES		11/25/2019	12/1/2019	$3,768.00			
PO# 3436					3,768.00	516340.450	O&M SYSTEMS MAINTENANC	Tank cleaning and repair- Lower water tank
PR110819-258	AFLAC	46338	11/13/2019	11/13/2019	$106.50			
					106.50	102224	Health Savings Acoount	AFLAC EE
PR112219-258	AFLAC		11/26/2019	11/26/2019	$106.50			
					106.50	102224	Health Savings Acoount	AFLAC EE
	Vendor Total:				**$213.00**			
30-0012292	Auto Value		11/19/2019	11/25/2019	$10.48			
					0.21	104160.250	Bldg EQUIPMENT OPERATING	
					0.63	104240.250	Inspect EQUIPMENT OPERATI	
					1.26	104410.250	Streets EQUIPMENT OPERATI	Oil filler
					0.52	104410.745	Streets STREET IMPROVEME	
					0.52	104510.250	Parks EQUIPMENT OPERATIN	
					4.61	516340.250	O&M EQUIPMENT OPERATIN	
					0.42	516340.450	O&M SYSTEMS MAINTENANC	
					0.42	536310.250	Irrigation EQUIPMENT OPERA	
					0.21	536310.450	Irrigation WATER MAIN REPAIR	
					1.26	556350.250	Drainage EQUIPMENT OPERA	
					0.42	556350.440	Drainage NEW SERVICES	
30-00172271	Auto Value	46313	11/5/2019	11/15/2019	$19.80			
					19.80	104253.450	Animal VEHICLE MAINTENAN	filter ,oil

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
30-00172321	Auto Value	46313	11/5/2019	11/15/2019	($6.92)			
					-6.92	104253.450	Animal VEHICLE MAINTENAN	Return filter
	Vendor Total:				**$23.36**			
43538	B&L PROPANE CO., INC.	46282	11/5/2019	11/10/2019	$119.00			
					119.00	104253.270	Animal B&G OPERATIONS AN	Propane
111719	BENSON, TROYLINN		11/19/2019	11/17/2019	$85.39			
					85.39	104540.610	Rec MISCELLANEOUS EXPEN	Employee X-mas
UT20192210	BLUE STAKES OF UTAH 811		11/5/2019	11/30/2019	$21.39			
					21.39	516340.450	O&M SYSTEMS MAINTENANC	Billable email notifications
RFD 100040377.	CEM Aquatics		11/25/2019	11/25/2019	$126.86			
					126.86	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100040377 - CEM Aquatics
756-1119	CenturyLink		11/19/2019	12/1/2019	$82.20			
					41.10	104140.280	Admin UTILITIES	111 S Main
					41.10	104210.280	Police UTLITIES	111 S Main
979-1119	CenturyLink		11/19/2019	12/1/2019	$73.05			
					73.05	536310.250	Irrigation EQUIPMENT OPERA	DSL filter station
	Vendor Total:				**$155.25**			
102819 PO# 3394	Citi Cards		11/7/2019	11/10/2019	$71.61			
					28.94	104620.610	Comm COMMUNITY DEVELOP	Breakfast for Water Task Force sub-com. Mtg. (Kelly/Kyle)
					42.67	104620.610	Comm COMMUNITY DEVELOP	Lunch for Water Task Force sub-com. Mtg. (Kelly/Kyle)
110419 PO# 3402	Citi Cards		11/7/2019	11/10/2019	$15.81			
					15.81	104620.610	Comm COMMUNITY DEVELOP	Manager lunch at Red Robin
110619	Citi Cards		11/19/2019	11/20/2019	$199.00			
					199.00	104140.230	Admin TRAVEL & TRAINING	Pryor yearly training- Troylinn
110719	Citi Cards		11/19/2019	11/20/2019	$199.00			
					199.00	104140.230	Admin TRAVEL & TRAINING	Pryor yearly training- Lisia
110919 PO# 3419	Citi Cards		11/19/2019	11/25/2019	$16.00			
					16.00	104620.610	Comm COMMUNITY DEVELOP	Staff Pictures for Hallway
3879414601	Citi Cards		11/19/2019	11/10/2019	$671.30			
					671.30	104140.230	Admin TRAVEL & TRAINING	Hotel for T Benson- Treasurer training 10-13 to 10-18
5524 PO# 3417	Citi Cards		11/19/2019	11/20/2019	$558.57			
					152.71	104540.610	Rec MISCELLANEOUS EXPEN	Tree Decorations Holiday Bright Lights
					405.86	104540.610	Rec MISCELLANEOUS EXPEN	Christmas tree decorations - Christmas Lights etc
58027	Citi Cards		11/19/2019	11/25/2019	$200.00			
					200.00	104620.610	Comm COMMUNITY DEVELOP	Avengers movie
9186191101	Citi Cards		11/5/2019	11/20/2019	$334.78			
					110.00	104140.290	Admin TELEPHONE/COMMUNI	DSL
					53.56	104253.280	Animal UTILITIES	PHONE
					57.40	516660.290	Admin TELEPHONE & COMMU	DSL
					40.17	536310.290	Irrigation TELEPHONE & COM	DSL
					73.65	556350.290	Drainage TELEPHONE & COM	DSL

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
	Vendor Total:				**$2,266.07**			
04414	CITY OF ST GEORGE		11/12/2019	12/6/2019	$13,999.00			
					13,999.00	104210.410	Police DAT/INVESTIGATION/DI	2nd QTR dispatch fees FY20
401081	D.A.T. MANAGEMENT, INC.		11/12/2019	11/21/2019	$125.00			
					62.50	104210.240	Police OFFICE EXPENSE, SUP	DOT consortium renewal 2020
					62.50	516340.450	O&M SYSTEMS MAINTENANC	DOT consortium renewal 2020
102119	Davis Food & Drug #4/Farmers Market	46314	11/7/2019	11/15/2019	$31.99			
					31.99	516340.450	O&M SYSTEMS MAINTENANC	supplies
102819	Davis Food & Drug #4/Farmers Market	46314	11/5/2019	11/15/2019	$65.94			
					65.94	104253.270	Animal B&G OPERATIONS AN	Lights
110619	Davis Food & Drug #4/Farmers Market		11/7/2019	11/25/2019	$16.13			
					16.13	104140.610	Admin MISCELLANEOUS SER	Staff meeting
	Vendor Total:				**$114.06**			
1521027 PO# 3421	Davis, Cheyanne		11/19/2019	11/20/2019	$130.90			
					130.90	104540.610	Rec MISCELLANEOUS EXPEN	Misc supplies for Winterfest "Talent Fest"
65735455	DeLage Landen Financial Services		11/19/2019	12/1/2019	$310.96			
					113.04	104140.240	Admin OFFICE EXPENSE, SUP	
					111.14	104140.310	Admin ATTORNEY/IN HOUSE	
					47.07	516660.240	Admin OFFICE EXPENSE, SUP	
					19.39	536310.240	Irrigation OFFICE EXPENSE, S	
					20.32	556350.240	Drainage OFFICE EXPENSE, S	
678	Diamond C Asphalt		11/25/2019	11/25/2019	$2,156.25			
					2,156.25	104410.745	Streets STREET IMPROVEME	Remove and replace 3" asphalt
762 PO# 3407	Diamond C Asphalt	46315	11/7/2019	11/10/2019	$2,988.75			
					2,988.75	516340.450	O&M SYSTEMS MAINTENANC	street patching for culinary water breaks
	Vendor Total:				**$5,145.00**			
RFD 100040013.	DIRT PRO ECAVATING LLC	46316	11/7/2019	11/7/2019	$952.00			
					952.00	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100040013 - DIRT PRO ECAVATING LLC
11043	Ditch Witch		11/19/2019	11/20/2019	$241.20			
					4.82	104160.250	Bldg EQUIPMENT OPERATING	
					14.47	104240.250	Inspect EQUIPMENT OPERATI	
					28.95	104410.250	Streets EQUIPMENT OPERATI	turbo nozzles, adapters
					12.06	104410.745	Streets STREET IMPROVEME	
					12.06	104510.250	Parks EQUIPMENT OPERATIN	
					106.13	516340.250	O&M EQUIPMENT OPERATIN	
					9.65	516340.450	O&M SYSTEMS MAINTENANC	
					9.65	536310.250	Irrigation EQUIPMENT OPERA	
					4.82	536310.450	Irrigation WATER MAIN REPAIR	
					28.94	556350.250	Drainage EQUIPMENT OPERA	
					9.65	556350.440	Drainage NEW SERVICES	
2067 PO# 3406	EMERGENCY VEHICLE SYSTEMS	46317	11/7/2019	11/15/2019	$4,097.00			
					4,097.00	104210.240	Police OFFICE EXPENSE, SUP	Removal and installation of emerg equip 2020 Dodge #1-CROUSE
2068 PO# 3405	EMERGENCY VEHICLE SYSTEMS	46317	11/7/2019	11/15/2019	$3,015.00			
					1,515.00	104210.315	Police COMPUTER EQUIPMEN	Removal and installation of emerg equip Dodge 2020 #2 LEE

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					1,500.00	104210.610	Police MISC SUPPLIES	Removal and installation of emergency equip on 2020 dodge #2 LEE
	Vendor Total:				**$7,112.00**			
103119	Empire Waste Services	46286	11/5/2019	11/10/2019	$288.00			
					161.28	104140.280	Admin UTILITIES	
					115.20	516660.280	Admin UTILITIES	
					11.52	556350.250	Drainage EQUIPMENT OPERA	
RFD 100040616.	Epic Custom Pools	46287	11/1/2019	11/1/2019	$973.58			
					973.58	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100040616 - Epic Custom Pools
140765	EXECUTECH		11/19/2019	11/10/2019	$424.86			
					258.79	104140.315	Admin COMPUTER EQUIPME	Office 365
					92.06	104210.315	Police COMPUTER EQUIPMEN	Office 365
					7.58	104230.315	Victims COMPUTER EQUIPME	Office 365
					66.43	516660.315	Admin SOFTWARE OR INFOR	Office 365
69634	EXECUTECH		11/19/2019	11/25/2019	$1,397.00			
					696.52	104140.315	Admin COMPUTER EQUIPME	
					600.48	516660.315	Admin SOFTWARE OR INFOR	
					50.00	536310.315	IrrigationCOMPUTER EQUIPM	
					50.00	556350.315	Drainage SOFTWARE & COMP	
	Vendor Total:				**$1,821.86**			
NP57180289	FUELMAN FLEET CARD	46318	11/12/2019	11/20/2019	$3,049.83			
					33.01	104160.250	Bldg EQUIPMENT OPERATING	
					1,234.76	104210.250	Police EQUIPMENT OPERATIN	Fuel
					135.40	104230.300	Victims FUEL	Fuel
					99.02	104240.250	Inspect EQUIPMENT OPERATI	
					29.33	104253.250	Animal EQUIPMENT OPERATI	Fuel
					198.04	104410.250	Streets EQUIPMENT OPERATI	
					82.52	104410.745	Streets STREET IMPROVEME	
					82.52	104510.250	Parks EQUIPMENT OPERATIN	
					726.15	516340.250	O&M EQUIPMENT OPERATIN	
					66.01	516340.450	O&M SYSTEMS MAINTENANC	
					66.01	536310.250	Irrigation EQUIPMENT OPERA	
					33.01	536310.450	Irrigation WATER MAIN REPAIR	
					198.04	556350.250	Drainage EQUIPMENT OPERA	
					66.01	556350.440	Drainage NEW SERVICES	
103119	GUBLER, KYLE	46289	11/5/2019	10/31/2019	$702.90			
					702.90	104140.250	Admin EQUIPMENT OPERATIN	Mileage reimbursement Oct. 2019
RI1101191	Hamson, Nathan D	46319	11/1/2019	11/1/2019	$1,000.00			
					1,000.00	104510.120	Parks PART TIME EMPLOYEE	Sports Director
112019	Health Equity	11132019	11/15/2019	11/15/2019	$36.00			
					9.00	104140.130	Admin EMPLOYEE BENEFITS	
					9.00	104210.130	Police EMPLOYEE BENEFITS	
					5.50	104230.130	Victims EMPLOYEE BENEFITS	
					12.50	516660.130	Admin EMPLOYEE BENEFITS	
PR110819-6099	Health Equity	11132019	11/13/2019	11/13/2019	$2,220.84			
					2,220.84	102224	Health Savings Acoount	PEHP Health Equity
PR112219-6099	Health Equity		11/26/2019	11/26/2019	$385.00			
					385.00	102224	Health Savings Acoount	PEHP Health Equity

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
	Vendor Total:				**$2,641.84**			
091019	HIRSCHI, RICHARD	46320	11/12/2019	11/1/2019	$44.98			
					44.98	104111.230	Council TRAVEL & TRAINING	lunch for ULCT
123-0519	Hurricane Car Wash LLC		11/19/2019	7/1/2019	$115.00			
					115.00	104210.250	Police EQUIPMENT OPERATIN	custom detail for Amber May 2015
184	Hurricane Car Wash LLC		11/19/2019	11/15/2019	$115.00			
					2.30	104160.250	Bldg EQUIPMENT OPERATING	
					6.90	104240.250	Inspect EQUIPMENT OPERATI	
					13.80	104410.250	Streets EQUIPMENT OPERATI	custom detail - A Averett
					5.75	104410.745	Streets STREET IMPROVEME	
					5.75	104510.250	Parks EQUIPMENT OPERATIN	
					50.60	516340.250	O&M EQUIPMENT OPERATIN	
					4.60	516340.450	O&M SYSTEMS MAINTENANC	
					4.60	536310.250	Irrigation EQUIPMENT OPERA	
					2.30	536310.450	Irrigation WATER MAIN REPAIR	
					13.80	556350.250	Drainage EQUIPMENT OPERA	
					4.60	556350.440	Drainage NEW SERVICES	
	Vendor Total:				**$230.00**			
2019-1222	HURRICANE CITY JUSTICE COURT	46291	11/5/2019	11/10/2019	$250.00			
					250.00	104121.240	Police JUSTICE COURT	Nov. 2019 Court billing
2019-1229	HURRICANE CITY JUSTICE COURT		11/19/2019	11/20/2019	$1,048.75			
					1,048.75	104121.240	Police JUSTICE COURT	Indigent counsel#191300132,41,1953020 25,1300009,329,380
	Vendor Total:				**$1,298.75**			
100419	HURRICANE CITY POWER	46292	11/5/2019	11/10/2019	$21.17			
					21.17	104140.280	Admin UTILITIES	La Verkin city sign
192	Imlay, Toni		11/19/2019	11/25/2019	$100.00			
					2.00	104160.250	Bldg EQUIPMENT OPERATING	
					6.00	104240.250	Inspect EQUIPMENT OPERATI	
					12.00	104410.250	Streets EQUIPMENT OPERATI	City logo for vehicles
					5.00	104410.745	Streets STREET IMPROVEME	
					5.00	104510.250	Parks EQUIPMENT OPERATIN	
					44.00	516340.250	O&M EQUIPMENT OPERATIN	
					4.00	516340.450	O&M SYSTEMS MAINTENANC	
					4.00	536310.250	Irrigation EQUIPMENT OPERA	
					2.00	536310.450	Irrigation WATER MAIN REPAIR	
					12.00	556350.250	Drainage EQUIPMENT OPERA	
					4.00	556350.440	Drainage NEW SERVICES	
113019	INFOWEST	46321	11/5/2019	11/16/2019	$47.00			
					23.50	104140.290	Admin TELEPHONE/COMMUNI	DSL
					7.52	104253.280	Animal UTILITIES	PHONE
					5.64	536310.290	Irrigation TELEPHONE & COM	DSL
					10.34	556350.290	Drainage TELEPHONE & COM	DSL
LTR0852C	INTERNAL REVENUE SERVICE	11052019	11/5/2019	11/5/2019	$459.20			
					459.20	104140.610	Admin MISCELLANEOUS SER	Tax due
2554	Keep It Green		11/25/2019	12/10/2019	$578.00			
					418.00	104510.250	Parks EQUIPMENT OPERATIN	Monthly weed and fertilizer for parks and cemetery

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					160.00	104510.410	Parks CEMETARY IMPROVEM	Monthly weed and fertilizer for parks and cemetary
111219	LaVerkin City Petty Cash	46322	11/12/2019	11/12/2019	$95.64			
					8.00	104140.250	Admin EQUIPMENT OPERATIN	Car wash
					35.00	104140.250	Admin EQUIPMENT OPERATIN	Recording plat
					2.64	104210.240	Police OFFICE EXPENSE, SUP	Mailing J Barker
					50.00	104540.610	Rec MISCELLANEOUS EXPEN	Christmas tree for Hurricane Tree event
PR110819-147	LEGAL SHIELD		11/13/2019	11/13/2019	$89.26			
					89.26	102225	Misc Payable	LegalShield
PR112219-147	LEGAL SHIELD		11/26/2019	11/26/2019	$89.26			
					89.26	102225	Misc Payable	LegalShield
	Vendor Total:				**$178.52**			
EA891988	Les Olson		11/19/2019	12/10/2019	$259.51			
					79.37	104140.240	Admin OFFICE EXPENSE, SUP	
					14.25	104140.310	Admin ATTORNEY/IN HOUSE	
					79.11	104140.310	Admin ATTORNEY/IN HOUSE	
					52.66	516660.240	Admin OFFICE EXPENSE, SUP	
					12.98	536310.240	Irrigation OFFICE EXPENSE, S	
					21.14	556350.240	Drainage OFFICE EXPENSE, S	
102319	MCMAHON, MACON L	46294	11/5/2019	10/23/2019	$26.68			
					26.68	104210.250	Police EQUIPMENT OPERATIN	Reimburse for Jacket
45645 PO# 3398	MEGA-PRO INTERNATIONAL	46323	11/7/2019	10/30/2019	$539.00			
					539.00	104540.610	Rec MISCELLANEOUS EXPEN	Committee Jackets
21276	My Fleet Center,	46324	11/5/2019	11/15/2019	$62.33			
					62.33	104210.450	Police VEHICLE MAINTANCE	Oil change- 2014 silverado 1500
21622	My Fleet Center,		11/25/2019	12/10/2019	$96.49			
					96.49	104210.450	Police VEHICLE MAINTANCE	Oil change- 201 Chevy M Hendry
	Vendor Total:				**$158.82**			
565434	NAPA AUTO PARTS		11/25/2019	11/25/2019	$4.93			
					0.10	104160.250	Bldg EQUIPMENT OPERATING	
					0.30	104240.250	Inspect EQUIPMENT OPERATI	
					0.57	104410.250	Streets EQUIPMENT OPERATI	Hose clamp, heat hose clamp
					0.25	104410.745	Streets STREET IMPROVEME	
					0.25	104510.250	Parks EQUIPMENT OPERATIN	
					2.17	516340.250	O&M EQUIPMENT OPERATIN	
					0.20	516340.450	O&M SYSTEMS MAINTENANC	
					0.20	536310.250	Irrigation EQUIPMENT OPERA	
					0.10	536310.450	Irrigation WATER MAIN REPAIR	
					0.59	556350.250	Drainage EQUIPMENT OPERA	
					0.20	556350.440	Drainage NEW SERVICES	
566458	NAPA AUTO PARTS		11/25/2019	11/25/2019	$7.60			
					0.15	104160.250	Bldg EQUIPMENT OPERATING	
					0.46	104240.250	Inspect EQUIPMENT OPERATI	
					0.93	104410.250	Streets EQUIPMENT OPERATI	Hose clamp Vac truck
					0.38	104410.745	Streets STREET IMPROVEME	
					0.38	104510.250	Parks EQUIPMENT OPERATIN	
					3.34	516340.250	O&M EQUIPMENT OPERATIN	
					0.30	516340.450	O&M SYSTEMS MAINTENANC	

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					0.30	536310.250	Irrigation EQUIPMENT OPERA	
					0.15	536310.450	Irrigation WATER MAIN REPAIR	
					0.91	556350.250	Drainage EQUIPMENT OPERA	
					0.30	556350.440	Drainage NEW SERVICES	
567044	NAPA AUTO PARTS		11/25/2019	11/25/2019	$8.25			
					0.17	104160.250	Bldg EQUIPMENT OPERATING	
					0.50	104240.250	Inspect EQUIPMENT OPERATI	
					0.98	104410.250	Streets EQUIPMENT OPERATI	Hose clamp
					0.41	104410.745	Streets STREET IMPROVEME	
					0.41	104510.250	Parks EQUIPMENT OPERATIN	
					3.63	516340.250	O&M EQUIPMENT OPERATIN	
					0.33	516340.450	O&M SYSTEMS MAINTENANC	
					0.33	536310.250	Irrigation EQUIPMENT OPERA	
					0.17	536310.450	Irrigation WATER MAIN REPAIR	
					0.99	556350.250	Drainage EQUIPMENT OPERA	
					0.33	556350.440	Drainage NEW SERVICES	
567163	NAPA AUTO PARTS		11/25/2019	11/25/2019	$7.60			
					0.15	104160.250	Bldg EQUIPMENT OPERATING	
					0.46	104240.250	Inspect EQUIPMENT OPERATI	
					0.93	104410.250	Streets EQUIPMENT OPERATI	Hose clamp for vac truck
					0.38	104410.745	Streets STREET IMPROVEME	
					0.38	104510.250	Parks EQUIPMENT OPERATIN	
					3.34	516340.250	O&M EQUIPMENT OPERATIN	
					0.30	516340.450	O&M SYSTEMS MAINTENANC	
					0.30	536310.250	Irrigation EQUIPMENT OPERA	
					0.15	536310.450	Irrigation WATER MAIN REPAIR	
					0.91	556350.250	Drainage EQUIPMENT OPERA	
					0.30	556350.440	Drainage NEW SERVICES	
568832	NAPA AUTO PARTS		11/25/2019	11/25/2019	$11.00			
					0.22	104160.250	Bldg EQUIPMENT OPERATING	
					0.66	104240.250	Inspect EQUIPMENT OPERATI	
					1.32	104410.250	Streets EQUIPMENT OPERATI	oil filter
					0.55	104410.745	Streets STREET IMPROVEME	
					0.55	104510.250	Parks EQUIPMENT OPERATIN	
					4.84	516340.250	O&M EQUIPMENT OPERATIN	
					0.44	516340.450	O&M SYSTEMS MAINTENANC	
					0.44	536310.250	Irrigation EQUIPMENT OPERA	
					0.22	536310.450	Irrigation WATER MAIN REPAIR	
					1.32	556350.250	Drainage EQUIPMENT OPERA	
					0.44	556350.440	Drainage NEW SERVICES	
568865	NAPA AUTO PARTS		11/25/2019	11/25/2019	$56.28			
					1.13	104160.250	Bldg EQUIPMENT OPERATING	
					3.38	104240.250	Inspect EQUIPMENT OPERATI	
					6.76	104410.250	Streets EQUIPMENT OPERATI	Car maintance supplies
					2.81	104410.745	Streets STREET IMPROVEME	
					2.81	104510.250	Parks EQUIPMENT OPERATIN	
					24.76	516340.250	O&M EQUIPMENT OPERATIN	
					2.25	516340.450	O&M SYSTEMS MAINTENANC	
					2.25	536310.250	Irrigation EQUIPMENT OPERA	
					1.13	536310.450	Irrigation WATER MAIN REPAIR	
					6.75	556350.250	Drainage EQUIPMENT OPERA	
					2.25	556350.440	Drainage NEW SERVICES	
568866	NAPA AUTO PARTS		11/25/2019	11/25/2019	$8.21			
					0.16	104160.250	Bldg EQUIPMENT OPERATING	

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					0.49	104240.250	Inspect EQUIPMENT OPERATI	
					0.99	104410.250	Streets EQUIPMENT OPERATI	impact socket
					0.41	104410.745	Streets STREET IMPROVEME	
					0.41	104510.250	Parks EQUIPMENT OPERATIN	
					3.61	516340.250	O&M EQUIPMENT OPERATIN	
					0.33	516340.450	O&M SYSTEMS MAINTENANC	
					0.33	536310.250	Irrigation EQUIPMENT OPERA	
					0.16	536310.450	Irrigation WATER MAIN REPAIR	
					0.99	556350.250	Drainage EQUIPMENT OPERA	
					0.33	556350.440	Drainage NEW SERVICES	
568868	NAPA AUTO PARTS		11/25/2019	11/25/2019	$22.78			
					0.46	104160.250	Bldg EQUIPMENT OPERATING	
					1.37	104240.250	Inspect EQUIPMENT OPERATI	
					2.73	104410.250	Streets EQUIPMENT OPERATI	22In exact fit blade
					1.14	104410.745	Streets STREET IMPROVEME	
					1.14	104510.250	Parks EQUIPMENT OPERATIN	
					10.02	516340.250	O&M EQUIPMENT OPERATIN	
					0.91	516340.450	O&M SYSTEMS MAINTENANC	
					0.91	536310.250	Irrigation EQUIPMENT OPERA	
					0.46	536310.450	Irrigation WATER MAIN REPAIR	
					2.73	556350.250	Drainage EQUIPMENT OPERA	
					0.91	556350.440	Drainage NEW SERVICES	
568997	NAPA AUTO PARTS		11/25/2019	11/25/2019	$2.99			
					0.06	104160.250	Bldg EQUIPMENT OPERATING	
					0.18	104240.250	Inspect EQUIPMENT OPERATI	
					0.35	104410.250	Streets EQUIPMENT OPERATI	grease fitting
					0.15	104410.745	Streets STREET IMPROVEME	
					0.15	104510.250	Parks EQUIPMENT OPERATIN	
					1.32	516340.250	O&M EQUIPMENT OPERATIN	
					0.12	516340.450	O&M SYSTEMS MAINTENANC	
					0.12	536310.250	Irrigation EQUIPMENT OPERA	
					0.06	536310.450	Irrigation WATER MAIN REPAIR	
					0.36	556350.250	Drainage EQUIPMENT OPERA	
					0.12	556350.440	Drainage NEW SERVICES	
569017	NAPA AUTO PARTS		11/25/2019	11/25/2019	$40.72			
					0.81	104160.250	Bldg EQUIPMENT OPERATING	
					2.44	104240.250	Inspect EQUIPMENT OPERATI	
					4.88	104410.250	Streets EQUIPMENT OPERATI	filter wrench, paint marker, spec adh remover
					2.04	104410.745	Streets STREET IMPROVEME	
					2.04	104510.250	Parks EQUIPMENT OPERATIN	
					17.92	516340.250	O&M EQUIPMENT OPERATIN	
					1.63	516340.450	O&M SYSTEMS MAINTENANC	
					1.63	536310.250	Irrigation EQUIPMENT OPERA	
					0.81	536310.450	Irrigation WATER MAIN REPAIR	
					4.89	556350.250	Drainage EQUIPMENT OPERA	
					1.63	556350.440	Drainage NEW SERVICES	
582736	NAPA AUTO PARTS		11/25/2019	12/10/2019	$38.08			
					0.76	104160.250	Bldg EQUIPMENT OPERATING	
					2.28	104240.250	Inspect EQUIPMENT OPERATI	
					4.59	104410.250	Streets EQUIPMENT OPERATI	snap spade, mul-tow con
					1.90	104410.745	Streets STREET IMPROVEME	
					1.90	104510.250	Parks EQUIPMENT OPERATIN	

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					16.76	516340.250	O&M EQUIPMENT OPERATIN	
					1.52	516340.450	O&M SYSTEMS MAINTENANC	
					1.52	536310.250	Irrigation EQUIPMENT OPERA	
					0.76	536310.450	Irrigation WATER MAIN REPAIR	
					4.57	556350.250	Drainage EQUIPMENT OPERA	
					1.52	556350.440	Drainage NEW SERVICES	
	Vendor Total:				**$208.44**			
103119	Nuccitelli, Nick	46326	11/13/2019	11/20/2019	$57.00			
					57.00	104210.230	Police TRAVEL & TRAINING	Nick per diem Search and seizure training cedar city 12-9 to 12-11
135110	Opticare of Utah	46327	11/12/2019	11/20/2019	$282.90			
					282.90	101562	PEHP/AFLAC Insurance Clearin	Employee EYE
RFD 100039315.	Parish, Linda	46328	11/8/2019	11/8/2019	$189.24			
					189.24	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100039315 - Parish, Linda
11202019	PEHP		11/25/2019	12/10/2019	$24,271.90			
					24,271.90	101562	PEHP/AFLAC Insurance Clearin	Nov.2019
680804	Piano Doctor	46297	11/5/2019	11/10/2019	$220.00			
					220.00	104620.610	Comm COMMUNITY DEVELOP	Tuned pianos
688683	Preston's Mobile Shredding		11/4/2019	11/25/2019	$75.00			
					42.00	104140.280	Admin UTILITIES	
					30.00	516660.280	Admin UTILITIES	
					3.00	556350.250	Drainage EQUIPMENT OPERA	
102519	PUBLIC EMPLOYEES LTD PROGRAM	46298	11/5/2019	11/10/2019	$586.45			
					586.45	101562	PEHP/AFLAC Insurance Clearin	09/14/19 to 10/25/19
0426-1119	PURCHASE POWER	46329	11/12/2019	11/3/2019	$56.37			
					25.93	104140.240	Admin OFFICE EXPENSE, SUP	
					5.07	104140.310	Admin ATTORNEY/IN HOUSE	
					15.78	516660.240	Admin OFFICE EXPENSE, SUP	
					2.83	536310.240	Irrigation OFFICE EXPENSE, S	
					6.76	556350.240	Drainage OFFICE EXPENSE, S	
102019	Purgatory Correctional facility		11/19/2019	11/20/2019	$900.00			
					900.00	556350.440	Drainage NEW SERVICES	10/2/19, 10/16/19, 10/23/19
RFD 100040501.	Ray, Michel	46330	11/12/2019	11/12/2019	$45.51			
					45.51	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100040501 - Ray, Michel
5491	Rees & Hughes, CPA's		11/19/2019	12/1/2019	$6,000.00			
					6,000.00	104140.312	Admin AUDITOR	Audit
23 755	Republic Services	46331	11/12/2019	11/20/2019	$400.50			
					400.50	104160.270	Bldg B&G OPERATION AND M	2 waste containers for Dumpster Days 10/21/19
1143 PO# 3412	RESCUE PLUMBING LLC		11/19/2019	11/6/2019	$522.50			
					522.50	104510.480	Parks RAP Tax	Plumbing Work on 111 South Main
0016-1119	ROCKY MOUNTAIN POWER		11/19/2019	12/9/2019	$88.96			
					88.96	104253.280	Animal UTILITIES	Animal shelter
0017-1119	ROCKY MOUNTAIN POWER		11/19/2019	12/9/2019	$3,648.21			
					556.66	104140.280	Admin UTILITIES	435 N Main, 1/2 @ 111 S Main

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					91.13	104210.280	Police UTLITIES	1/2 @ 111 S Main
					2,397.52	104410.280	Streets UTILITIES	Street lights
					192.55	104510.280	Parks UTILITIES	Parks
					390.65	516660.280	Admin UTILITIES	Pump station
					19.70	536310.250	Irrigation EQUIPMENT OPERA	Filter station
	Vendor Total:				**$3,737.17**			
10A	RUIZ CLEANING SERVICES		11/25/2019	11/8/2019	$300.00			
					300.00	104160.270	Bldg B&G OPERATION AND M	Oct. 2019 Cleaning
6410496	SCHOLZEN PRODUCTS CO INC	46299	11/5/2019	11/1/2019	$18.30			
					18.30	104253.270	Animal B&G OPERATIONS AN	Eye top PS
6417890	SCHOLZEN PRODUCTS CO INC	46299	11/5/2019	11/1/2019	$170.00			
					170.00	104253.270	Animal B&G OPERATIONS AN	Gate
6424549	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$132.88			
					132.88	104510.250	Parks EQUIPMENT OPERATIN	Hot roll flat, torpedo bolt, piano inge
6424786 PO# 3408	SCHOLZEN PRODUCTS CO INC		11/7/2019	11/25/2019	$543.12			
					543.12	104510.250	Parks EQUIPMENT OPERATIN	4 metal plates for coverof new Cemetary Irr/cul water cross over
6425792 PO# 3410	SCHOLZEN PRODUCTS CO INC		11/7/2019	11/25/2019	$497.12			
					497.12	104510.250	Parks EQUIPMENT OPERATIN	Material for repair of Cemetary shop
6426756	SCHOLZEN PRODUCTS CO INC		11/12/2019	11/25/2019	$430.56			
					6.27	104160.250	Bldg EQUIPMENT OPERATING	
					18.82	104240.250	Inspect EQUIPMENT OPERATI	
					37.64	104410.250	Streets EQUIPMENT OPERATI	
					15.68	104410.745	Streets STREET IMPROVEME	
					15.68	104510.250	Parks EQUIPMENT OPERATIN	
					138.02	516340.250	O&M EQUIPMENT OPERATIN	
					12.55	516340.450	O&M SYSTEMS MAINTENANC	
					116.89	516340.450	O&M SYSTEMS MAINTENANC	gloves
					12.55	536310.250	Irrigation EQUIPMENT OPERA	
					6.27	536310.450	Irrigation WATER MAIN REPAIR	Makita 18V brushless circ saw, batteries, cord
					37.64	556350.250	Drainage EQUIPMENT OPERA	
					12.55	556350.440	Drainage NEW SERVICES	
6428392	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$331.27			
					331.27	516340.450	O&M SYSTEMS MAINTENANC	Repair coupling
6428507	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$28.52			
					28.52	516340.450	O&M SYSTEMS MAINTENANC	Meter box key
6429087	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$63.18			
					63.18	516340.450	O&M SYSTEMS MAINTENANC	Water supplies
6429144	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$42.24			
					42.24	516340.450	O&M SYSTEMS MAINTENANC	Water supplies
6429238	SCHOLZEN PRODUCTS CO INC		11/19/2019	12/10/2019	$160.00			
					160.00	536310.450	Irrigation WATER MAIN REPAIR	Irrigation repair supplies
6429387	SCHOLZEN PRODUCTS CO INC		11/25/2019	12/10/2019	$121.80			
					121.80	516340.450	O&M SYSTEMS MAINTENANC	Meter adapter, 1" meter gasket

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
	Vendor Total:				**$2,538.99**			
130425	SOUTHERN UTAH DISTRIBUTING INC	46300	11/5/2019	11/10/2019	$128.50			
					128.50	104160.270	Bldg B&G OPERATION AND M	Paper towels
307596	Southwest Utah Public Health Departme		11/7/2019	11/25/2019	$140.00			
					140.00	516340.420	O&M PURIFICATION AND TRE	Water sample testing
10139	SPECTRUM		11/19/2019	11/10/2019	$22.49			
					22.49	104140.220	Admin PUBLIC NOTICES	public notice hearing
3822446	SPECTRUM		11/19/2019	11/10/2019	$19.86			
					19.86	104140.220	Admin PUBLIC NOTICES	Public notice testing
3864555	SPECTRUM		11/19/2019	11/10/2019	$33.03			
					33.03	104140.220	Admin PUBLIC NOTICES	public notice hearing
	Vendor Total:				**$75.38**			
7226685081	STAPLES	46333	11/5/2019	11/20/2019	$50.77			
					23.35	104140.240	Admin OFFICE EXPENSE, SUP	
					18.79	516660.240	Admin OFFICE EXPENSE, SUP	
					2.54	536310.240	Irrigation OFFICE EXPENSE, S	
					6.09	556350.240	Drainage OFFICE EXPENSE, S	
7226924484	STAPLES		11/12/2019	11/25/2019	$63.71			
					29.31	104140.240	Admin OFFICE EXPENSE, SUP	
					5.73	104140.310	Admin ATTORNEY/IN HOUSE	
					17.84	516660.240	Admin OFFICE EXPENSE, SUP	
					3.18	536310.240	Irrigation OFFICE EXPENSE, S	
					7.65	556350.240	Drainage OFFICE EXPENSE, S	
7227360643	STAPLES		11/25/2019	12/5/2019	$21.43			
					21.43	104140.240	Admin OFFICE EXPENSE, SUP	Binder clips , clasp envelopes
	Vendor Total:				**$135.91**			
320930 PO# 3400	STEAMROLLER COPIES	46334	11/7/2019	11/20/2019	$281.44			
					281.44	104540.610	Rec MISCELLANEOUS EXPEN	Advertising cards
321145	STEAMROLLER COPIES		11/25/2019	12/10/2019	$9.00			
					9.00	104240.460	Inspect ENGINEER	Engineering copy
	Vendor Total:				**$290.44**			
0106648	SUNRISE ENGINEERING INC		11/19/2019	12/10/2019	$1,159.00			
					744.00	104240.460	Inspect ENGINEER	Valve isolation mapping
					415.00	104240.460	Inspect ENGINEER	General services
RFD 100040128.	Sylvester, Raymond	46301	11/4/2019	11/4/2019	$200.00			
					200.00	512330	Turn on Fee/Renter Deposit	Deposit Refund: 100040128 - Sylvester, Raymond
110119	TDS BAJA Broadband	46335	11/12/2019	11/20/2019	$142.44			
					70.27	104140.290	Admin TELEPHONE/COMMUNI	DSL
					22.79	104253.280	Animal UTILITIES	PHONE
					18.38	536310.290	Irrigation TELEPHONE & COM	DSL
					31.00	556350.290	Drainage TELEPHONE & COM	DSL
110640	THE DESERT VET ANIMAL HOSPITAL		11/19/2019	11/13/2019	$237.06			
					237.06	104253.250	Animal EQUIPMENT OPERATI	Vet bill for Mr. Muggles- Claim #FLU8119
011119	U.S. POSTAL SERVICE	46277	11/1/2019	11/1/2019	$435.09			
					200.14	104140.240	Admin OFFICE EXPENSE, SUP	

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					39.16	104140.310	Admin ATTORNEY/IN HOUSE	
					121.83	516660.240	Admin OFFICE EXPENSE, SUP	
					21.75	536310.240	Irrigation OFFICE EXPENSE, S	
					52.21	556350.240	Drainage OFFICE EXPENSE, S	
3520475682	UniFirst Corporation	46336	11/5/2019	11/15/2019	$64.33			
					1.29	104160.250	Bldg EQUIPMENT OPERATING	
					3.86	104240.250	Inspect EQUIPMENT OPERATI	
					7.71	104410.250	Streets EQUIPMENT OPERATI	
					3.22	104410.745	Streets STREET IMPROVEME	
					3.22	104510.250	Parks EQUIPMENT OPERATIN	
					28.31	516340.250	O&M EQUIPMENT OPERATIN	
					2.57	516340.450	O&M SYSTEMS MAINTENANC	
					2.57	536310.250	Irrigation EQUIPMENT OPERA	
					1.29	536310.450	Irrigation WATER MAIN REPAIR	
					7.72	556350.250	Drainage EQUIPMENT OPERA	
					2.57	556350.440	Drainage NEW SERVICES	
3520476180	UniFirst Corporation		11/7/2019	11/25/2019	$62.84			
					1.26	104160.250	Bldg EQUIPMENT OPERATING	
					3.77	104240.250	Inspect EQUIPMENT OPERATI	
					7.55	104410.250	Streets EQUIPMENT OPERATI	
					3.14	104410.745	Streets STREET IMPROVEME	
					3.14	104510.250	Parks EQUIPMENT OPERATIN	
					27.65	516340.250	O&M EQUIPMENT OPERATIN	
					2.51	516340.450	O&M SYSTEMS MAINTENANC	
					2.51	536310.250	Irrigation EQUIPMENT OPERA	
					1.26	536310.450	Irrigation WATER MAIN REPAIR	
					7.54	556350.250	Drainage EQUIPMENT OPERA	
					2.51	556350.440	Drainage NEW SERVICES	
3520476683	UniFirst Corporation		11/19/2019	11/25/2019	$62.84			
					1.26	104160.250	Bldg EQUIPMENT OPERATING	
					3.77	104240.250	Inspect EQUIPMENT OPERATI	
					7.55	104410.250	Streets EQUIPMENT OPERATI	
					3.14	104410.745	Streets STREET IMPROVEME	
					3.14	104510.250	Parks EQUIPMENT OPERATIN	
					27.65	516340.250	O&M EQUIPMENT OPERATIN	
					2.51	516340.450	O&M SYSTEMS MAINTENANC	
					2.51	536310.250	Irrigation EQUIPMENT OPERA	
					1.26	536310.450	Irrigation WATER MAIN REPAIR	
					7.54	556350.250	Drainage EQUIPMENT OPERA	
					2.51	556350.440	Drainage NEW SERVICES	
3520477222	UniFirst Corporation		11/25/2019	12/5/2019	$62.84			
					1.26	104160.250	Bldg EQUIPMENT OPERATING	
					3.77	104240.250	Inspect EQUIPMENT OPERATI	
					7.55	104410.250	Streets EQUIPMENT OPERATI	
					3.14	104410.745	Streets STREET IMPROVEME	
					3.14	104510.250	Parks EQUIPMENT OPERATIN	
					27.65	516340.250	O&M EQUIPMENT OPERATIN	
					2.51	516340.450	O&M SYSTEMS MAINTENANC	
					2.51	536310.250	Irrigation EQUIPMENT OPERA	
					1.26	536310.450	Irrigation WATER MAIN REPAIR	
					7.54	556350.250	Drainage EQUIPMENT OPERA	
					2.51	556350.440	Drainage NEW SERVICES	
	Vendor Total:				**$252.85**			
110225-1	Uniform Center	46337	11/5/2019	11/15/2019	$5.39			
					5.39	104210.250	Police EQUIPMENT OPERATIN	Replace black buckle

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
PR110819-501	UTAH RETIREMENT SYSTEMS	11132019	11/13/2019	11/13/2019	$9,435.05			
					987.98	102223	Retirement Payable	401k
					8,447.07	102223	Retirement Payable	Retirement
PR112219-501	UTAH RETIREMENT SYSTEMS		11/26/2019	11/26/2019	$9,351.47			
					990.32	102223	Retirement Payable	401k
					8,361.15	102223	Retirement Payable	Retirement
	Vendor Total:				**$18,786.52**			
PR103119-449	Utah State Tax Commission		11/13/2019	11/13/2019	$50.00			
					50.00	102222	State Witholding	State Income Tax
PR110819-449	Utah State Tax Commission		11/13/2019	11/13/2019	$1,936.65			
					1,936.65	102222	State Witholding	State Income Tax
PR112219-449	Utah State Tax Commission		11/26/2019	11/26/2019	$1,917.50			
					1,917.50	102222	State Witholding	State Income Tax
	Vendor Total:				**$3,904.15**			
83614	WASHINGTON CO SOLID WASTE		11/7/2019	11/25/2019	$19,510.64			
					19,510.64	546260.410	Garbage PAYMENT TO WASH	Garbage and blucan
2019	WASHINGTON COUNTY TREASURER	46305	11/5/2019	11/4/2019	$3,023.78			
					3,023.78	104170.610	Admin ELECTIONS	Primary election
12995	WCWCD		11/12/2019	11/25/2019	$2,834.59			
					2,834.59	516660.410	Admin PRODUCT OR SERVIC	Oct. 2019 water development surcharge
13011	WCWCD		11/12/2019	11/25/2019	$6,743.70			
					6,743.70	516660.440	Admin CONNECTION COSTS	Oct. 2019 Residentail connection
	Vendor Total:				**$9,578.29**			
RI1101192	Weeks, James	ACH.7220.1113191518	11/1/2019	11/1/2019	$1,200.00			
					1,200.00	104140.311	Admin ATTORNEY	
273-1119	ZIONS BANK- TRUST OPERATIONS		11/19/2019	12/1/2019	$262.50			
					262.50	301580	Zions Bank Clearing account	Monthly payment requirment
0017863	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/10/2019	$27.99			
					27.99	104210.260	Police STATE LIQUOR	Rechareable sealed battery
09102019	ZIONS FIRST NATIONAL BANK CC		11/4/2019	9/10/2019	($208.19)			
					-208.19	104210.230	Police TRAVEL & TRAINING	refund error on Best western
102819	ZIONS FIRST NATIONAL BANK CC		11/7/2019	11/10/2019	$55.00			
					55.00	104140.610	Admin MISCELLANEOUS SER	Recert for A Crouse "Safe Kids Worldwide"- County will reimburse
110619	ZIONS FIRST NATIONAL BANK CC		11/7/2019	12/10/2019	$103.00			
					103.00	104210.230	Police TRAVEL & TRAINING	N. Nuccittelli- Utah Chiefs Police association
112119	ZIONS FIRST NATIONAL BANK CC		11/25/2019	11/21/2019	$53.24			
					53.24	104111.250	Council EQUIPMENT OPERATI	Mayor- fuel
1131820939	ZIONS FIRST NATIONAL BANK CC		11/7/2019	11/10/2019	$266.85			
					266.85	104253.230	Animal TRAVEL & TRAINING	C Freitas- 2020 Utah animal control confr
1131824817	ZIONS FIRST NATIONAL BANK CC		11/7/2019	11/10/2019	$266.85			
					266.85	104253.230	Animal TRAVEL & TRAINING	S Drummond- 2020 Utah animal control confr

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
1272	ZIONS FIRST NATIONAL BANK CC	10182019	11/7/2019	9/16/2019	$350.00			
					350.00	104210.260	Police STATE LIQUOR	"SLOW DOWN" SIGN
1273	ZIONS FIRST NATIONAL BANK CC	10182019	11/7/2019	10/10/2019	$350.00			
					350.00	104210.260	Police STATE LIQUOR	"SLOW DOWN" SIGN
132705	ZIONS FIRST NATIONAL BANK CC		11/7/2019	11/10/2019	$50.00			
					50.00	104210.450	Police VEHICLE MAINTANCE	Star Sign- sins for 2020 Dodge- B Lee
1700803535	ZIONS FIRST NATIONAL BANK CC		11/5/2019	11/10/2019	$202.77			
					202.77	104253.270	Animal B&G OPERATIONS AN	American flag
1893860	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/10/2019	$474.73			
					474.73	104210.260	Police STATE LIQUOR	Paper shredder, tint meter
2859413 PO# 3435	ZIONS FIRST NATIONAL BANK CC		11/19/2019	11/20/2019	$27.74			
					27.74	104540.610	Rec MISCELLANEOUS EXPEN	Float for winterfest- Princess
3249808	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/11/2019	$46.87			
					46.87	104210.315	Police COMPUTER EQUIPMEN	Splitter, corded telephone
38e934f	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/10/2019	$165.67			
					165.67	104210.290	Police TELEPHONE	Phones @ 111 S Main
5009833 PO# 3435	ZIONS FIRST NATIONAL BANK CC		11/19/2019	11/20/2019	$123.95			
					123.95	104540.610	Rec MISCELLANEOUS EXPEN	Float for winterfest
6857571 PO# 3403	ZIONS FIRST NATIONAL BANK CC		11/7/2019	12/10/2019	$663.62			
					543.80	104540.610	Rec MISCELLANEOUS EXPEN	Light for lighting the "L"
					119.82	104540.610	Rec MISCELLANEOUS EXPEN	
693883	ZIONS FIRST NATIONAL BANK CC		11/25/2019	12/10/2019	$150.00			
					150.00	516660.210	Admin BOOKS, SUBCRIPTION	Water cert renewal A Averett
722	ZIONS FIRST NATIONAL BANK CC		11/4/2019	11/10/2019	$162.50			
					162.50	104160.270	Bldg B&G OPERATION AND M	25 Key fobs
7959436	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/10/2019	$229.00			
					229.00	104253.450	Animal VEHICLE MAINTENAN	Dodge ram running boards
8037832-1	ZIONS FIRST NATIONAL BANK CC	10182019	11/4/2019	10/11/2019	$268.95			
					268.95	104210.450	Police VEHICLE MAINTANCE	Dodge ram running boards
	Vendor Total:				**$3,830.54**			
2017 sales tax	ZIONS FIRST NATIONAL BANK.	10012019	11/13/2019	10/1/2019	($35.17)			
					-35.17	304715.810	Principal Payment - 2017: 300	Less cash on hand
PR103119-234	ZIONS FIRST NATIONAL BANK.	11132019	11/13/2019	11/13/2019	$335.60			
					231.44	102221	FICA & FWT Witholding	Social Security Tax
					54.16	102221	FICA & FWT Witholding	Medicare Tax
					50.00	102221	FICA & FWT Witholding	Federal Income Tax
PR110819-234	ZIONS FIRST NATIONAL BANK.	11132019	11/13/2019	11/13/2019	$9,476.85			
					5,474.06	102221	FICA & FWT Witholding	Social Security Tax
					1,280.22	102221	FICA & FWT Witholding	Medicare Tax
					2,722.57	102221	FICA & FWT Witholding	Federal Income Tax
PR112219-234	ZIONS FIRST NATIONAL BANK.		11/26/2019	11/26/2019	$9,374.62			
					5,403.04	102221	FICA & FWT Witholding	Social Security Tax
					1,263.66	102221	FICA & FWT Witholding	Medicare Tax
					2,707.92	102221	FICA & FWT Witholding	Federal Income Tax
	Vendor Total:				**$19,151.90**			

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
		Total:			$172,391.87			
							GL Account Summary	
					25,141.25	101562	PEHP/AFLAC Insurance Clearin	
					19,187.07	102221	FICA & FWT Witholding	
					3,904.15	102222	State Witholding	
					18,786.52	102223	Retirement Payable	
					2,818.84	102224	Health Savings Acoount	
					178.52	102225	Misc Payable	
					44.98	104111.230	Council TRAVEL & TRAINING	
					53.24	104111.250	Council EQUIPMENT OPERATI	
					1,298.75	104121.240	Police JUSTICE COURT	
					9.00	104140.130	Admin EMPLOYEE BENEFITS	
					75.38	104140.220	Admin PUBLIC NOTICES	
					1,069.30	104140.230	Admin TRAVEL & TRAINING	
					492.57	104140.240	Admin OFFICE EXPENSE, SUP	
					745.90	104140.250	Admin EQUIPMENT OPERATIN	
					822.21	104140.280	Admin UTILITIES	
					203.77	104140.290	Admin TELEPHONE/COMMUNI	
					254.46	104140.310	Admin ATTORNEY/IN HOUSE	
					1,200.00	104140.311	Admin ATTORNEY	
					6,000.00	104140.312	Admin AUDITOR	
					955.31	104140.315	Admin COMPUTER EQUIPME	
					530.33	104140.610	Admin MISCELLANEOUS SER	
					57.92	104160.250	Bldg EQUIPMENT OPERATING	
					991.50	104160.270	Bldg B&G OPERATION AND M	
					3,023.78	104170.610	Admin ELECTIONS	
					9.00	104210.130	Police EMPLOYEE BENEFITS	
					-48.19	104210.230	Police TRAVEL & TRAINING	
					4,162.14	104210.240	Police OFFICE EXPENSE, SUP	
					1,381.83	104210.250	Police EQUIPMENT OPERATIN	
					1,202.72	104210.260	Police STATE LIQUOR	
					132.23	104210.280	Police UTLITIES	
					165.67	104210.290	Police TELEPHONE	
					1,653.93	104210.315	Police COMPUTER EQUIPMEN	
					13,999.00	104210.410	Police DAT/INVESTIGATION/DI	
					477.77	104210.450	Police VEHICLE MAINTANCE	
					1,500.00	104210.610	Police MISC SUPPLIES	
					5.50	104230.130	Victims EMPLOYEE BENEFITS	
					135.40	104230.300	Victims FUEL	
					7.58	104230.315	Victims COMPUTER EQUIPME	
					173.76	104240.250	Inspect EQUIPMENT OPERATI	
					1,168.00	104240.460	Inspect ENGINEER	
					533.70	104253.230	Animal TRAVEL & TRAINING	
					266.39	104253.250	Animal EQUIPMENT OPERATI	
					576.01	104253.270	Animal B&G OPERATIONS AN	
					172.83	104253.280	Animal UTILITIES	
					241.88	104253.450	Animal VEHICLE MAINTENAN	
					347.56	104410.250	Streets EQUIPMENT OPERATI	
					2,397.52	104410.280	Streets UTILITIES	
					2,331.01	104410.745	Streets STREET IMPROVEME	
					1,000.00	104510.120	Parks PART TIME EMPLOYEE	
					1,735.90	104510.250	Parks EQUIPMENT OPERATIN	
					192.55	104510.280	Parks UTILITIES	
					160.00	104510.410	Parks CEMETARY IMPROVEM	
					522.50	104510.480	Parks RAP Tax	
					2,460.61	104540.610	Rec MISCELLANEOUS EXPEN	

Invoice No.	Vendor	Check No.	Input Date	Due Date	Amount	Account No.	Account Name.	Description
					523.42	104620.610	Comm COMMUNITY DEVELOP	
					127,432.97		**Total**	
					262.50	301580	Zions Bank Clearing account	
					-35.17	304715.810	Principal Payment - 2017: 300	
					227.33		**Total**	
					2,579.13	512330	Turn on Fee/Renter Deposit	
					1,274.19	516340.250	O&M EQUIPMENT OPERATIN	
					140.00	516340.420	O&M PURIFICATION AND TRE	
					7,692.35	516340.450	O&M SYSTEMS MAINTENANC	
					12.50	516660.130	Admin EMPLOYEE BENEFITS	
					150.00	516660.210	Admin BOOKS, SUBCRIPTION	
					273.97	516660.240	Admin OFFICE EXPENSE, SUP	
					535.85	516660.280	Admin UTILITIES	
					57.40	516660.290	Admin TELEPHONE & COMMU	
					666.91	516660.315	Admin SOFTWARE OR INFOR	
					2,834.59	516660.410	Admin PRODUCT OR SERVIC	
					6,743.70	516660.440	Admin CONNECTION COSTS	
					22,960.59		**Total**	
					62.67	536310.240	Irrigation OFFICE EXPENSE, S	
					208.57	536310.250	Irrigation EQUIPMENT OPERA	
					64.19	536310.290	Irrigation TELEPHONE & COM	
					50.00	536310.315	IrrigationCOMPUTER EQUIPM	
					217.92	536310.450	Irrigation WATER MAIN REPAIR	
					603.35		**Total**	
					19,510.64	546260.410	Garbage PAYMENT TO WASH	
					114.17	556350.240	Drainage OFFICE EXPENSE, S	
					362.01	556350.250	Drainage EQUIPMENT OPERA	
					114.99	556350.290	Drainage TELEPHONE & COM	
					50.00	556350.315	Drainage SOFTWARE & COMP	
					1,015.82	556350.440	Drainage NEW SERVICES	
					1,656.99		**Total**	
					$172,391.87		**GL Account Summary Total**	

State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

DEPARTMENT OF TRANSPORTATION

CARLOS M. BRACERAS, P.E.
Executive Director

JASON E. DAVIS, P.E.
Deputy Director of Engineering and Operations

TERIANNE S. NEWELL, P.E.
Deputy Director of Planning and Investment

November 19, 2019

Mr. Imlay
Ms. Ballard
LaVerkin City
435 North Main Street
LaVerkin, UT 84745

Notice of Termination and Replacement – Statewide Utility License Agreement

Dear Mr. Imlay and Ms. Ballard,

The Utah Department of Transportation (UDOT) has a Statewide Utility License Agreement (SULA) on file with LaVerkin City (City) dated November 19, 2014, (attached). UDOT is updating and replacing all SULAs that are more than 5 years old to bring them into conformance with current rules (R930-7) and form. This letter serves as UDOT's official 30-day written notice of termination, as required by paragraph 18 of the SULA. The City's SULA will terminate on December 19, 2019.

As stated in the SULA, this notice of termination does not affect any permits issued and approved under the terms of SULA. However, if a new SULA is not executed prior to the termination date noted above, no new encroachment permits will be issued by our regional offices to the City until the new SULA is in place.

Attached, for your records, is a copy of the current SULA that is up for termination along with a new, replacement SULA. Please review the City's information on the replacement SULA for accuracy and completeness and notify UDOT if there are any corrections required. Upon receipt of any needed corrections, my office will prepare and send a final replacement SULA for signature. If there are no corrections, please have the proper official sign the SULA and return via email.

Should you have any questions or concerns about this SULA or the termination/renewal process, please contact me, 801-965-4083, coreynelson@utah.gov.

Sincerely,

Corey D. Nelson, PE, PTOE
Statewide Railroad and Utilities Director

Keeping Utah Moving

LaVerkin City
435 North Main Street
LaVerkin, UT 84745
Federal ID No. 87-0302950

STATEWIDE UTILITY LICENSE AGREEMENT

NON-INTERSTATE

This **AGREEMENT** is made by and between the **Utah Department of Transportation**, ("UDOT") and **LaVerkin City** ("City"), a political subdivision of the State of Utah. Each as party, ("Party") and together as parties, ("Parties").

RECITALS

WHEREAS, the Parties desire to assist in expediting the approval of UDOT permits for operating, constructing, and maintaining utility lines and related facilities ("Facilities") within state highway rights-of-way; and excluding longitudinal installations within the interstate highway rights-of-way; and

WHEREAS, the terms of this agreement shall apply to all issued encroachment permits; and

WHEREAS, this agreement shall apply to approved location and encroachment permits on state highway rights-of-way in the State of Utah which are within the responsibility and jurisdiction of UDOT; and

WHEREAS, the Parties desire that this agreement supersedes all previous utility license agreements executed between the Parties.

AGREEMENT

NOW THEREFORE, the Parties agree as follows:

1. **LICENSE**: UDOT grants a non-exclusive license to the City for Facilities that have been granted or will be granted an encroachment permit pursuant to Utah Administrative Code R930-7.

2. **UDOT AGREEMENT TO REVIEW APPLICATIONS**: This agreement is not an encroachment permit or a guarantee of an encroachment permit. However, UDOT agrees to promptly review any application for an encroachment permit that the City files pursuant to the procedures established in this agreement and Utah Administrative Code R930-7.

3. **APPROVAL**: Unless otherwise stated herein, or in any particular encroachment permit or agreement, all permits executed pursuant hereto will be deemed to be governed by the provisions of this agreement. Encroachment permit applications shall be presented to the appropriate UDOT Region/District Permits Office. UDOT may apply special limitations for any work within the right-of-way. The issuance and approval of an encroachment permit enables the City to proceed with the utility construction and permitted use in accordance with the terms of the encroachment permit.

4. **RESERVATION AND SPECIAL PROVISIONS**: UDOT has the right to require an agreement or specific

company. In all cases the City shall comply with the state law requiring notification of all utility owners prior to excavation. None of the provisions of this agreement are waived for emergency work except for the requirement of a prior encroachment permit.

11. **RESTORATION OF TRAFFIC SIGNAL EQUIPMENT OR TRANSPORTATION FACILITIES**: Any traffic signal equipment or transportation facilities, which are disturbed or relocated as a result of the City's work, must be restored in accordance with plans approved by UDOT. Restoration of traffic signal equipment or transportation facilities must be done at the City's expense by a qualified electrical contractor experienced in signal installation or a qualified contractor experienced in restoring other transportation facilities, retained by the City, and approved in advance by UDOT. Work shall be scheduled to ensure that disruption of any traffic signal or transportation facilities operation is kept to a minimum.

12. **ACCESS**: Access for Facilities installation on the UDOT right-of-way shall be allowed only by a permit issued by UDOT to the City. The City will obtain the permit and abide by all conditions for policing and other controls in conformance with Utah Administrative Codes R930-6 as amended.

13. **MAINTENANCE**: The City shall at all times maintain, repair, construct and operate its Facilities at its expense. The Facilities will be serviced without access from any interstate highway or ramp. If the City fails to maintain its Facilities, UDOT may notify the City of any required maintenance needs. If the City fails to comply with UDOT's notification and complete the needed maintenance, then UDOT reserves the right, without relieving the City of its obligations, to reconstruct or make repairs to the Facilities to protect the right-of-way, as it may consider necessary, and the City shall reimburse UDOT for its cost.

14. **LIABILITY**: The City is not required to post a continuous bond as long as the City is a current member of the Utah Local Governments Trust. If the City is not a current member, the City shall maintain continuous commercial general liability (CGL) insurance with UDOT as an additional insured, in the minimum amount of $1,000,000 per occurrence with a $2,000,000 general aggregate and $2,000,000 completed operations aggregate. The liability of the City shall not be limited to the amount of the insurance policy. The policy shall protect the City and UDOT from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from the City's operations in the right-of-way. The City shall notify UDOT immediately in writing at the address listed below if this insurance is planned to be terminated or is terminated.

Or the City shall be self-insured to the limits stated in the Governmental Immunity Act, Utah Code Section 63G-7-604(1). Evidence of self-insurance must be provided by a letter from the City's Attorney or Risk Department. The City shall require CGL insurance with the same limits as described above of all its contractors and subcontractors naming the City and UDOT as additional insureds. Such insurance shall protect the City and UDOT from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from

work or operations performed in the right-of-way by itself, contractors, subcontractors or anyone directly or indirectly employed by any of them. Such insurance shall provide coverage for premises operations, acts of independent contractors, products, and completed operations. This insurance coverage shall be maintained for a continuous period until the City's Facilities are removed from UDOT's right-of-way.

Statewide Railroad and Utilities Director
Utah Department of Transportation
4501 South 2700 West
Salt Lake City, Utah 84114-8460

UDOT may require a bond from the City for encroachment permits issued under this agreement. Utah Administrative Code R930-7-6(6)(b). The amount of the bond will be set according to the permitted scope of work but not less than $10,000. UDOT may proceed against the bond to recover all expenses incurred by UDOT, its employees or representatives to restore the sections of roadway not completed or damaged by the City to UDOT standards. The liability of the City shall not be limited to the amount of the bond.

The City will indemnify, defend, and hold harmless UDOT, its employees, and the State of Utah from responsibility for any damage or liability arising from City's construction, maintenance, repair, or any other related operation during the utility construction or as a result of the work pursuant to permits issued under this agreement.

15. **CANCELLATION OF ENCROACHMENT PERMITS AND LICENSE AGREEMENT**: UDOT may cancel the encroachment permit or this agreement for the following: a) any failure on the part of the City to comply with the terms and conditions set forth in the license agreement or the encroachment permit; and b) the failure of the City to pay any sum of money for costs incurred by UDOT in association with installation or construction review, inspection, reconstruction, repair, or maintenance of the Facilities. UDOT also may remove the Facilities and restore the highway and right-of-way at the sole expense of the City. Prior to any cancellation, UDOT shall notify the City in writing, setting forth the violations, and will provide the City a reasonable time to correct the violations to the satisfaction of UDOT. This agreement does not limit UDOT's authority under Utah Administrative Code R930-7.

16. **ASSIGNMENT**: Permits shall not be assigned without the prior written consent of UDOT. All assignees shall be required to execute a license agreement.

17. **SUCCESSORS AND ASSIGNS**: All obligations and agreements herein contained shall be binding upon the parties, their successors, and assigns.

18. **FACILITIES CLEARANCE REQUIREMENT**: Facilities must be installed both above ground and buried to the proper vertical and horizontal clearances and minimum depth of bury according to the encroachment permit and Utah Administrative Code R930-7 to avoid conflict with UDOT's normal and routine maintenance activities. The City

shall avoid such conflicts by placing its Facilities in compliance with the required horizontal and vertical clearances and minimum depth of bury. If a variance in horizontal or vertical clearances or minimum depth of bury occurs in the field during utility construction, the City will seek a deviation approval from UDOT and amend the original encroachment permit to reflect the variance and deviation approval. UDOT's normal and routine maintenance operations are those not requiring excavations in excess of the minimum horizontal and vertical clearances and depth of bury.

In all cases the City shall protect, indemnify, and hold harmless UDOT, its employees, and the State of Utah for damages because of the failure of the Facilities to meet the required horizontal and vertical clearances and minimum depth of bury. Any noncompliance to the above requirements may result in cancellation of the City's encroachment permit or this agreement. If the noncompliant Facilities need to be moved due to a UDOT project and there was no deviation granted by UDOT for the variance in horizontal or vertical clearances or minimum depth of bury less than minimum standards, the City must pay 100% of the relocation costs for that portion of the Facilities that were installed in violation of UDOT's required clearances at the time the encroachment permit was issued. If the City was granted a deviation, the City must provide the permit describing the deviation.

19. **TERMINATION OF LICENSE AGREEMENT**: This agreement will terminate in five years unless both Parties agree in writing within the five years to renew the agreement for an additional five years. However, this agreement may be terminated at any time by either party upon 30 days advance written notice to the other. Active encroachment permits previously issued and approved under a terminated agreement are not affected and remain in effect on the same terms and conditions set forth in the agreement, permits and R930-7. The obligation to maintain the continuous commercial general liability (CGL) insurance as described in paragraph (14) above continues until City's Facilities are removed from UDOT's right-of-way. The indemnification obligations in this agreement shall survive termination of the agreement.

20. **MISCELLANEOUS:**

a. The permitted use and occupancy of right-of-way for non-highway purposes is subordinate to the primary and highest interest for transportation and safety of the traveling public.

b. The failure of either Party to insist upon strict compliance of any of the terms and conditions, or failure or delay by either Party to exercise any rights or remedies provided in this agreement, or by law, will not release either Party from any obligations arising under this agreement.

c. Each Party agrees to undertake and perform all further acts that are reasonably necessary to carry out the intent and purpose of the Agreement at the request of the other Party.

d. This Agreement does not create any type of agency relationship, joint venture, or partnership between UDOT and City.

e. This Agreement shall be deemed to be made under and shall be governed by the laws of the State of Utah in all respects. Each person signing this Agreement warrants that the person has full legal capacity, power and authority to execute this Agreement for and on behalf of the respective Party and to bind such Party.

f. If any provision or part of a provision of this agreement is held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision. Each provision shall be deemed to be enforceable to the fullest extent under applicable law.

g. This Agreement may be executed in one or more counterparts, each of which shall be an original, with the same effect as if the signatures were made upon the same instrument. This Agreement may be delivered by facsimile or electronic mail.

h. This Agreement shall constitute the entire agreement and understanding of the Parties with respect to the subject matter hereof, and shall supersede all offers, negotiations and other agreements with respect thereto. Any amendment to this Agreement must be in writing and executed by authorized representatives of each Party.

i. The date of this agreement is the date this agreement is signed by the last Party.

LaVerkin City
435 North Main Street
LaVerkin, UT 84745
Federal ID No. 87-0302950

IN WITNESS WHEREOF, the Parties hereto have caused these presents to be executed by their duly authorized officers as of the day and year first above written.

Approved by LaVerkin City

By: _____ _____
Signature Date

_____ _____
Name: (printed) Title

FOR THE UTAH DEPARTMENT OF TRANSPORTATION

By: _____ _____
Corey D. Nelson, PE, PTOE Date
Statewide Railroad and Utilities Director

UDOT COMPTROLLER'S OFFICE

By: _____ _____
Kristi Barney Date
Contract Administrator

APPROVED AS TO FORM: This Form Agreement has been previously approved as to form by the office of the Legal Counsel for the Utah Department of Transportation on March 5, 2019.

158624

LAVERKIN CITY
435 NORTH MAIN STREET
LAVERKIN, UT 84745

Federal ID No. 87-0302950

E 21989

STATEWIDE UTILITY LICENSE AGREEMENT

NONINTERSTATE

THIS AGREEMENT made and entered into this 19 day of 11, 2014, by and between the UTAH DEPARTMENT OF TRANSPORTATION, hereinafter referred to as "UDOT" and LAVERKIN CITY a Political Subdivision in the State of Utah hereinafter referred to as the "CITY".

RECITALS:

WHEREAS, the parties desire to assist in expediting the approval of UDOT permits for operating, constructing and maintaining utility lines and related facilities ("facilities") within state highway rights of way; and excluding longitudinal installations within the interstate highway rights of way; and

WHEREAS, the terms of this agreement shall apply to all permits issued to allow access onto state highway rights of way; and

WHEREAS, this agreement shall apply to approved location and construction permits on state highway rights of way in the State of Utah which are within the responsibility and jurisdiction of **UDOT**; and

WHEREAS, the parties desire that this agreement supersedes all previous utility license agreements executed between the two parties

NOW THEREFORE, In consideration of the promises and mutual covenants and agreements contained herein, said parties hereby covenant and agree as follows:

(1) UDOT AGREEMENT TO REVIEW APPLICATIONS: This agreement is not a permit or a guarantee of a permit. However, **UDOT** agrees to promptly review any application for a permit that **CITY** files pursuant to the procedures established in this agreement and Utah Administrative Code R930-7. **CITY** and **UDOT** agree to work together in good faith to reach a mutually beneficial decision on any permit application.

(2) APPROVAL: Unless otherwise stated herein, or in any particular permit or agreement, all permits executed pursuant hereto will be deemed to be governed by the provisions of this agreement.

Permit applications shall be presented to the appropriate **UDOT** Region/District Permits Office which shall have the authority to issue. All previous and future permits are subject to the requirements of R930-7. **UDOT** may apply special limitations for any work within the right of way. The issuance and approval of a permit enables the **CITY** to proceed with the work and permitted use in accordance with the terms of the permit.

(3) **RESERVATION AND SPECIAL PROVISIONS:** **UDOT** reserves the right to require an agreement or specific permit for any particular location and construction. Special provisions, as particular circumstances may dictate and as required by **UDOT** may be incorporated into any permit issued after this agreement is executed.

(4) **INSPECTION:** **UDOT** may perform routine inspection of utility construction work to monitor compliance with the license agreement, encroachment permit and with state and federal regulations. **UDOT**'s inspection does not relieve the **CITY** of its responsibilities in meeting the permit conditions and **UDOT**'s specifications. The **CITY** is responsible for **UDOT**'s inspection costs.

(5) **COSTS:** The **CITY** shall pay the entire cost of the facilities installation.

(6) **BEGINNING CONSTRUCTION:** The **CITY** shall not begin any work on **UDOT** right of way until **UDOT** issues the permit and provides notice to proceed to the **CITY**. After notice to proceed is received, the **CITY** shall complete construction in accordance with **UDOT** requirements and time period.

(7) **TRAFFIC CONTROL:** In addressing traffic control, the **CITY** shall conduct its construction and maintenance operations in compliance with **UDOT**'s current Utah MUTCD or **UDOT** Traffic Control Plans, whichever is more restrictive. All utility construction and maintenance operations shall be planned to keep interference with traffic to an absolute minimum. On heavily traveled highways, utility operations interfering with traffic shall not be conducted during periods of peak traffic flow. This work shall be performed to minimize closures of intersecting streets, road approaches, or other access points. The **CITY** shall submit in advance traffic control plans showing detours and signing operations to allow **UDOT** reasonable time to review the plans. The **CITY** shall not perform full or partial lane closure without prior approval of **UDOT** Region/District Director or authorized representative. The **CITY** shall conform to **UDOT** approved traffic control plans and permit conditions.

(8) **EXCAVATION, BACKFILL, COMPACTION, AND SITE RESTORATION:** The **CITY** shall perform all work on **UDOT** right-of-way in compliance with R930-7, current **UDOT** Standard Specifications for Highway and Bridge Construction, **UDOT** Permit Excavation Handbook, and all applicable state and federal environmental laws and regulations.

encroachment permit for any particular location and construction. Special provisions, as particular circumstances may dictate and as required by UDOT may be incorporated into any encroachment permit issued after this agreement is executed.

5. **INSPECTION**: UDOT may perform routine inspection of utility construction to monitor compliance with this agreement, encroachment permit, and with state and federal laws and regulations. UDOT's inspection does not relieve the City of its responsibilities in meeting the encroachment permit conditions and UDOT's specifications. The City is responsible for UDOT's inspection costs.

6. **COSTS**: The City shall pay the entire cost of the Facilities installation.

7. **BEGINNING CONSTRUCTION:** The City shall not begin any utility construction on UDOT right-of-way until UDOT issues the encroachment permit. The City shall complete the utility construction in accordance with UDOT requirements and within the allowable time period.

8. **TRAFFIC CONTROL**: The City shall conduct its utility construction and maintenance operations in compliance with UDOT's current Utah MUTCD or UDOT Traffic Control Plans, whichever is more restrictive. All utility construction and maintenance operations shall be planned to keep interference with traffic to an absolute minimum. On heavily traveled highways, utility operations interfering with traffic shall not be conducted during periods of peak traffic flow. This work shall be performed to minimize closures of intersecting streets, road approaches, or other access points. The City shall submit in advance traffic control plans showing detours and signing operations to allow UDOT reasonable time to review the plans. The City shall not perform full or partial lane closure without prior approval of the UDOT Region/District Director or authorized representative. The City shall conform to UDOT approved traffic control plans and encroachment permit conditions.

9. **EXCAVATION, BACKFILL, COMPACTION, AND SITE RESTORATION**: The City shall perform all utility construction on UDOT right-of-way in compliance with R930-7, UDOT's then current Standard Specifications for Highway and Bridge Construction, UDOT's Permit Excavation Handbook, and all applicable state and federal laws and regulations.

10. **EMERGENCY WORK**: Emergency work may be done without prior encroachment permit if imminent danger of loss of life or significant damage to property exists. In emergency work situations where traffic lanes will be partially or fully blocked, the City or its representative will contact the UDOT Traffic Operations Center at (801) 887-3710 prior to establishing traffic control. In all emergency work situations, the City or its representative shall immediately contact UDOT on the first business day after the emergency and complete a formal encroachment permit application. Failure to contact UDOT for an emergency work situation and obtain an encroachment permit within the stated time period is considered to be a violation of the terms and conditions of this agreement and R930-7. At the discretion of the City, emergency work may be performed by a bonded contractor, public agency, or a utility

(9) **EMERGENCY WORK:** Emergency work may be done without prior permit if imminent danger of loss of life or significant damage to property exists. In all emergency work situations, the **CITY** or its representative shall immediately contact **UDOT** on the first business day after the emergency and complete a formal permit application. Failure to contact **UDOT** for an emergency work situation and obtain an encroachment permit within the stated time period is considered to be a violation of the terms and conditions of this agreement and R930-7. At the discretion of the **CITY**, emergency work may be performed by a bonded contractor, public agency, or a utility company. In all cases the **CITY** shall comply with the State Law requiring notification of all utility owners prior to excavation. None of the provisions of this agreement are waived for emergency work except for the requirement of a prior permit.

(10) **RESTORATION OF TRAFFIC SIGNAL EQUIPMENT:** Any traffic signal equipment or facilities which are disturbed or relocated as a result of the **CITY's** work must be restored in accordance with plans approved by **UDOT**. Restoration of traffic signal equipment must be done at the **CITY's** expense by a qualified electrical contractor experienced in signal installation, retained by the **CITY** and approved in advance by **UDOT**. Work shall be scheduled to ensure that disruption of any traffic signal operation is kept to a minimum.

(11) **MAINTENANCE:** The facilities shall at all times be maintained, repaired, constructed and operated by and at the expense of the **CITY**. The facilities will be serviced without access from any interstate highway or ramp. If the **CITY** fails to maintain the facilities, **UDOT** may notify the **CITY** of any maintenance needs. If the **CITY** fails to comply with **UDOT's** notification and complete the needed maintenance, then **UDOT** reserves the right, without relieving the **CITY** of its obligations, to reconstruct or make repairs to the facilities, as it may consider necessary, and the **CITY** shall reimburse **UDOT** for its cost.

(12) **LIABILITY:** Pursuant to R930-7-6(2)(c), the **CITY** is not required to post a continuous bond. **CITY** shall maintain continuous commercial general liability (CGL) insurance with the Utah Department of Transportation as an additional insured, in the minimum amount of $1,000,000 per occurrence with a $2,000,000 general aggregate and $2,000,000 products and completed operations aggregate. The liability of the **CITY** shall not be limited to the amount of the insurance policy. The policy shall protect **CITY**, the Utah Department of Transportation, **CITY's** contractors and subcontractors from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from the **CITY's** operations under this Permit, whether performed by themselves, a contractor, subcontractor, or anyone directly or indirectly employed by any of them. Such insurance shall provide coverage for premises operations, acts of independent contractors, products and completed operations. This insurance coverage shall be maintained for a continuous period until the **CITY's** facilities are removed from **UDOT's** right of way. The **CITY** shall notify **UDOT** immediately in writing at the following address if this insurance is planned to be terminated or is terminated:

Statewide Utilities Engineer
Utah Department of Transportation
4501 South 2700 West
PO Box 148380
Salt Lake City, Utah 84114-8380

Failure to maintain the required insurance is cause for termination of this agreement and cancellation of any permits.

Pursuant to R930-7-6(6)(b) **UDOT** may require a bond from the **CITY** for permits issued under this agreement. The amount of the bond, not less than $10,000, will be set according to the permitted scope of work. If a bond is required, **UDOT** may proceed against the bond to recover all expenses incurred by **UDOT**, its employees or representatives to restore to **UDOT** standards the sections of roadway not completed or damaged by the **CITY**. The liability of the **CITY** shall not be limited to the amount of the bond.

The **CITY** will indemnify and hold harmless **UDOT**, its employees, and the State of Utah from responsibility for any damage or liability arising from their construction, maintenance, repair, or any other related operation during the work or as a result of the work pursuant to permits issued under this agreement.

(13) FUTURE HIGHWAY CONSTRUCTION: As part of the consideration for this agreement **UDOT** has the right to cross said facilities line at any point necessary in future construction, expansion or improvement of the state highway system provided that **UDOT** uses due care in the protection of the facilities line in making the crossing.

(14) CANCELLATION OF PERMITS: Any failure on the part of **CITY** to comply with the terms and conditions set forth in the license agreement or the encroachment permit may result in cancellation of the permit. Failure of the **CITY** to pay any sum of money for costs incurred by **UDOT** in association with installation or construction review, inspection, reconstruction, repair, or maintenance of the utility facilities may also result in cancellation of the permit. **UDOT** also may remove the facilities and restore the highway and right of way at the sole expense of the **CITY**. Prior to any cancellation, **UDOT** shall notify the **CITY** in writing, setting forth the violations, and will provide the **CITY** a reasonable time to correct the violations to the satisfaction of **UDOT**.

(15) ASSIGNMENT: Permits shall not be assigned without the prior written consent of **UDOT**. All assignees shall be required to file a new permit application.

(16) SUCCESSORS AND ASSIGNS: All covenants and agreements herein contained shall be binding upon the parties, their successors and assigns.

(17) UDOT MAINTENANCE OPERATIONS: Underground facilities must be buried to the proper depth to avoid conflict with **UDOT's** normal and routine maintenance activities. In entering into this agreement with **UDOT** and obtaining a permit for the work, the **CITY** agrees to avoid such conflicts by placing its facilities in compliance with the required horizontal clearance, vertical clearance and minimum depth of bury. Normal maintenance operations are those not requiring excavations in excess of the minimum horizontal clearance and depth of bury.

In all cases the **CITY** shall protect, indemnify and hold harmless **UDOT**, its employees, and the State of Utah for damages because of the failure of the facilities to meet the horizontal or vertical clearances. Any noncompliance to the above requirements may result in cancellation of the **CITY's** permit. If the noncompliant facilities need to be moved due to a **UDOT** project, the **CITY** must pay 100% of the relocation costs if the facilities were installed in violation of **UDOT's** required clearances.

If the **CITY** is found to be in violation of its permit with respect to vertical or horizontal location, such violation may also result in cancellation of its permit.

(18) TERMINATION OF LICENSE AGREEMENT: This agreement may be terminated at any time by either party upon 30 days advance written notice to the other. Active permits previously issued and approved under a terminated agreement are not affected and remain in effect on the same terms and conditions set forth in the agreement, permits and R930-7. The obligation to maintain the continuous commercial general liability (CGL) insurance as described in paragraph (12) above continues until **CITY's** facilities are removed from **UDOT's** right-of-way. The indemnification obligations in this agreement shall survive termination of the agreement.

(19) MISCELLANEOUS:

A. Any changes to this agreement must be in writing and signed by both parties.

B. The failure of either party to insist upon strict compliance of any of the terms and conditions, or failure or delay by either party to exercise any rights or remedies provided in this agreement, or by law, will not release either party from any obligations arising under this agreement.

C. Each party represents that it has the authority to enter into this agreement.

D. This agreement shall be governed by and construed in accordance with the laws of Utah. In the event of a dispute, the venue shall be the Third District Court, Salt Lake County, Utah.

E. If any provision or part of a provision of this agreement is held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision. Each provision shall be deemed to be enforceable to the fullest extent under applicable law.

udot.utah.gov

Approved by **LAVERKIN CITY**

Notary: SUBSCRIBED AND SWORN TO BEFORE ME THIS 12 DAY OF November, 2014,

JENNIFER THOMPSON
Notary Public
State Of Utah
My Commission Expires 04-29-2018
COMMISSION NO. 676369

BY Jennifer Thompson

Jennifer Thompson
NOTARY PUBLIC

By: Derek Imlay
Signature

11/12/14
Date

Derek Imlay
Name (printed)

Director of operations
Title

FOR THE UTAH DEPARTMENT OF TRANSPORTATION

By: Richard Manser
Richard Manser, P.E.
UDOT Statewide Utilities Engineer

19 Nov 2014
Date

COMPTROLLER'S OFFICE

By: Cherise Young
Cherise Young
UDOT Contract Administrator

12-1-14
Date

APPROVED AS TO FORM: This Form Agreement has been previously approved as to form by the office of the Legal Counsel for the Utah Department of Transportation.

LaVerkin City

KYLE GUBLER
CITY ADMINISTRATOR

RICHARD M. HIRSCHI
MAYOR

RANDY REEVE
MICAH GUBLER
RAY JUSTICE
PATRICIA WISE
KELLY WILSON
COUNCIL MEMBERS

Resolution No. R-2019-___

A RESOLUTION APPROVING AND ADOPTING AN INTERLOCAL COOPERATION AGREEMENT, KNOWN AS THE STATEWIDE UTILITY LICENSE AGREEMENT (NON-INTERSTATE), WITH THE UTAH DEPARTMENT OF TRANSPORTATION, STATE OF UTAH

WHEREAS, two State highways and associated bridges intersect and/or run through the jurisdictional boundaries of LaVerkin City ("the City"), *i.e.,* State Route ("SRs") 9 and 17; and

WHEREAS, said highways, bridges, and associated and/or appurtenant rights of way, are owned by the State of Utah, under the management of the Utah Department of Transportation ("UDOT"), but provide access across and through the City of LaVerkin and contain (or may hereafter contained) one or more utilities or other infrastructure of the City; and

WHEREAS, it is necessary that the City and UDOT work together in a mutually-beneficial matter to provide the City with the ability to construct, reconstruct, repair, and maintain the utilities and/or other infrastructure located within the UDOT rights of way ("ROWs"); and

WHEREAS, the City and UDOT desire to work together and assist in expediting the approval of UDOT permits for operating, constructing and maintaining utility lines and related facilities ("Facilities") within UDOT ROWs; and

WHEREAS, the City currently has a Statewide Utility License Agreement ("SULA") with UDOT, to address these issues; but that SULA is set to expire or terminate on December 19, 2019; and

WHEREAS, UDOT has prepared (for consideration and action by the City) a new, updated SULA ("Proposed SULA"), entitled ***Statewide Utility License Agreement (Non-Interstate)***—a copy of which is attached hereto and the contents of which are incorporated as though fully set forth herein—which shall apply to all permits issued to allow access onto state highway ROWs and which shall apply to approved location and construction permits on state high ROWs within the responsibility and jurisdiction of UDOT; and

UDOT-SULA, Draft 2019a

Resolution No. R-2019-___

WHEREAS, relevant Staff of the City have reviewed the Proposed SULA and have found it be reasonable, workable, and in the best interests of the City, and indicate their support and recommend its approval by the City Council; and

WHEREAS, it appears that the Proposed SULA is or might be governed by the provisions of Title 11, Chapter 13, of the *Utah Code Annotated* (1953, as amended), known as the *Utah Interlocal Cooperation Act* (hereinafter referenced as "ICA" or "Act"), thus possibly requiring that (a) it be set forth in a writing consistent with the requirements with the provisions of the ICA, and (b) any action to approve it be taken by resolution or ordinance of the governing body of each local government entity that was a party thereto; and that the purposes of the proposed SULA appear consistent with the purposes and intent of the ICA, as set forth in said Act; and

WHEREAS, having reviewed the same, the City Council affirms and declares that it is of the considered opinion and determination that participation in the Proposed SULA provides for necessary, proper, effective, and efficient cooperation with UDOT to provide for the approval of UDOT permits for operating, constructing, and maintaining the Facilities within UDOT ROWs, and its adoption is in the best interests of the City and its residents businesses, and guests or visitors.

BE IT THEREFORE RESOLVED that the City Council of the City of LaVerkin hereby (a) **affirms and declares its support** for the Proposed SULA, entitled ***Statewide Utility License Agreement (Non-Interstate)***, (a.k.a. ***ICA Agreement***) attached hereto as an **Exhibit**, (b) **accepts the terms of and adopts and approves** the ICA Agreement with UDOT, and (c) **authorizes** the signature of the Mayor thereon on behalf of the City Council.

APPROVED AND SIGNED this _____ day of _____, 2019.

_____

RICHARD M. HIRSCHI, Mayor

ATTEST:

_____

CHRISTY BALLARD, City Recorder

Agreement is approved as to form by:

_____

KEVIN R. BENNETT, City Attorney

UDOT-SULA-Draft 2019

(Exhibit)

LaVerkin City
435 North Main Street
LaVerkin, UT 84745
Federal ID No. 87-0302950

STATEWIDE UTILITY LICENSE AGREEMENT

NON-INTERSTATE

This **AGREEMENT** is made by and between the **Utah Department of Transportation**, ("UDOT") and **LaVerkin City** ("City"), a political subdivision of the State of Utah. Each as party, ("Party") and together as parties, ("Parties").

RECITALS

WHEREAS, the Parties desire to assist in expediting the approval of UDOT permits for operating, constructing, and maintaining utility lines and related facilities ("Facilities") within state highway rights-of-way; and excluding longitudinal installations within the interstate highway rights-of-way; and

WHEREAS, the terms of this agreement shall apply to all issued encroachment permits; and

WHEREAS, this agreement shall apply to approved location and encroachment permits on state highway rights-of-way in the State of Utah which are within the responsibility and jurisdiction of UDOT; and

WHEREAS, the Parties desire that this agreement supersedes all previous utility license agreements executed between the Parties.

AGREEMENT

NOW THEREFORE, the Parties agree as follows:

1. **LICENSE**: UDOT grants a non-exclusive license to the City for Facilities that have been granted or will be granted an encroachment permit pursuant to Utah Administrative Code R930-7.

2. **UDOT AGREEMENT TO REVIEW APPLICATIONS**: This agreement is not an encroachment permit or a guarantee of an encroachment permit. However, UDOT agrees to promptly review any application for an encroachment permit that the City files pursuant to the procedures established in this agreement and Utah Administrative Code R930-7.

3. **APPROVAL**: Unless otherwise stated herein, or in any particular encroachment permit or agreement, all permits executed pursuant hereto will be deemed to be governed by the provisions of this agreement. Encroachment permit applications shall be presented to the appropriate UDOT Region/District Permits Office. UDOT may apply special limitations for any work within the right-of-way. The issuance and approval of an encroachment permit enables the City to proceed with the utility construction and permitted use in accordance with the terms of the encroachment permit.

4. **RESERVATION AND SPECIAL PROVISIONS**: UDOT has the right to require an agreement or specific

encroachment permit for any particular location and construction. Special provisions, as particular circumstances may dictate and as required by UDOT may be incorporated into any encroachment permit issued after this agreement is executed.

5. **INSPECTION**: UDOT may perform routine inspection of utility construction to monitor compliance with this agreement, encroachment permit, and with state and federal laws and regulations. UDOT's inspection does not relieve the City of its responsibilities in meeting the encroachment permit conditions and UDOT's specifications. The City is responsible for UDOT's inspection costs.

6. **COSTS**: The City shall pay the entire cost of the Facilities installation.

7. **BEGINNING CONSTRUCTION:** The City shall not begin any utility construction on UDOT right-of-way until UDOT issues the encroachment permit. The City shall complete the utility construction in accordance with UDOT requirements and within the allowable time period.

8. **TRAFFIC CONTROL**: The City shall conduct its utility construction and maintenance operations in compliance with UDOT's current Utah MUTCD or UDOT Traffic Control Plans, whichever is more restrictive. All utility construction and maintenance operations shall be planned to keep interference with traffic to an absolute minimum. On heavily traveled highways, utility operations interfering with traffic shall not be conducted during periods of peak traffic flow. This work shall be performed to minimize closures of intersecting streets, road approaches, or other access points. The City shall submit in advance traffic control plans showing detours and signing operations to allow UDOT reasonable time to review the plans. The City shall not perform full or partial lane closure without prior approval of the UDOT Region/District Director or authorized representative. The City shall conform to UDOT approved traffic control plans and encroachment permit conditions.

9. **EXCAVATION, BACKFILL, COMPACTION, AND SITE RESTORATION**: The City shall perform all utility construction on UDOT right-of-way in compliance with R930-7, UDOT's then current Standard Specifications for Highway and Bridge Construction, UDOT's Permit Excavation Handbook, and all applicable state and federal laws and regulations.

10. **EMERGENCY WORK**: Emergency work may be done without prior encroachment permit if imminent danger of loss of life or significant damage to property exists. In emergency work situations where traffic lanes will be partially or fully blocked, the City or its representative will contact the UDOT Traffic Operations Center at (801) 887-3710 prior to establishing traffic control. In all emergency work situations, the City or its representative shall immediately contact UDOT on the first business day after the emergency and complete a formal encroachment permit application. Failure to contact UDOT for an emergency work situation and obtain an encroachment permit within the stated time period is considered to be a violation of the terms and conditions of this agreement and R930-7. At the discretion of the City, emergency work may be performed by a bonded contractor, public agency, or a utility

company. In all cases the City shall comply with the state law requiring notification of all utility owners prior to excavation. None of the provisions of this agreement are waived for emergency work except for the requirement of a prior encroachment permit.

11. **RESTORATION OF TRAFFIC SIGNAL EQUIPMENT OR TRANSPORTATION FACILITIES**: Any traffic signal equipment or transportation facilities, which are disturbed or relocated as a result of the City's work, must be restored in accordance with plans approved by UDOT. Restoration of traffic signal equipment or transportation facilities must be done at the City's expense by a qualified electrical contractor experienced in signal installation or a qualified contractor experienced in restoring other transportation facilities, retained by the City, and approved in advance by UDOT. Work shall be scheduled to ensure that disruption of any traffic signal or transportation facilities operation is kept to a minimum.

12. **ACCESS**: Access for Facilities installation on the UDOT right-of-way shall be allowed only by a permit issued by UDOT to the City. The City will obtain the permit and abide by all conditions for policing and other controls in conformance with Utah Administrative Codes R930-6 as amended.

13. **MAINTENANCE**: The City shall at all times maintain, repair, construct and operate its Facilities at its expense. The Facilities will be serviced without access from any interstate highway or ramp. If the City fails to maintain its Facilities, UDOT may notify the City of any required maintenance needs. If the City fails to comply with UDOT's notification and complete the needed maintenance, then UDOT reserves the right, without relieving the City of its obligations, to reconstruct or make repairs to the Facilities to protect the right-of-way, as it may consider necessary, and the City shall reimburse UDOT for its cost.

14. **LIABILITY**: The City is not required to post a continuous bond as long as the City is a current member of the Utah Local Governments Trust. If the City is not a current member, the City shall maintain continuous commercial general liability (CGL) insurance with UDOT as an additional insured, in the minimum amount of $1,000,000 per occurrence with a $2,000,000 general aggregate and $2,000,000 completed operations aggregate. The liability of the City shall not be limited to the amount of the insurance policy. The policy shall protect the City and UDOT from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from the City's operations in the right-of-way. The City shall notify UDOT immediately in writing at the address listed below if this insurance is planned to be terminated or is terminated.

Or the City shall be self-insured to the limits stated in the Governmental Immunity Act, Utah Code Section 63G-7-604(1). Evidence of self-insurance must be provided by a letter from the City's Attorney or Risk Department. The City shall require CGL insurance with the same limits as described above of all its contractors and subcontractors naming the City and UDOT as additional insureds. Such insurance shall protect the City and UDOT from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from

work or operations performed in the right-of-way by itself, contractors, subcontractors or anyone directly or indirectly employed by any of them. Such insurance shall provide coverage for premises operations, acts of independent contractors, products, and completed operations. This insurance coverage shall be maintained for a continuous period until the City's Facilities are removed from UDOT's right-of-way.

Statewide Railroad and Utilities Director
Utah Department of Transportation
4501 South 2700 West
Salt Lake City, Utah 84114-8460

UDOT may require a bond from the City for encroachment permits issued under this agreement. Utah Administrative Code R930-7-6(6)(b). The amount of the bond will be set according to the permitted scope of work but not less than $10,000. UDOT may proceed against the bond to recover all expenses incurred by UDOT, its employees or representatives to restore the sections of roadway not completed or damaged by the City to UDOT standards. The liability of the City shall not be limited to the amount of the bond.

The City will indemnify, defend, and hold harmless UDOT, its employees, and the State of Utah from responsibility for any damage or liability arising from City's construction, maintenance, repair, or any other related operation during the utility construction or as a result of the work pursuant to permits issued under this agreement.

15. **CANCELLATION OF ENCROACHMENT PERMITS AND LICENSE AGREEMENT**: UDOT may cancel the encroachment permit or this agreement for the following: a) any failure on the part of the City to comply with the terms and conditions set forth in the license agreement or the encroachment permit; and b) the failure of the City to pay any sum of money for costs incurred by UDOT in association with installation or construction review, inspection, reconstruction, repair, or maintenance of the Facilities. UDOT also may remove the Facilities and restore the highway and right-of-way at the sole expense of the City. Prior to any cancellation, UDOT shall notify the City in writing, setting forth the violations, and will provide the City a reasonable time to correct the violations to the satisfaction of UDOT. This agreement does not limit UDOT's authority under Utah Administrative Code R930-7.

16. **ASSIGNMENT**: Permits shall not be assigned without the prior written consent of UDOT. All assignees shall be required to execute a license agreement.

17. **SUCCESSORS AND ASSIGNS**: All obligations and agreements herein contained shall be binding upon the parties, their successors, and assigns.

18. **FACILITIES CLEARANCE REQUIREMENT**: Facilities must be installed both above ground and buried to the proper vertical and horizontal clearances and minimum depth of bury according to the encroachment permit and Utah Administrative Code R930-7 to avoid conflict with UDOT's normal and routine maintenance activities. The City

shall avoid such conflicts by placing its Facilities in compliance with the required horizontal and vertical clearances and minimum depth of bury. If a variance in horizontal or vertical clearances or minimum depth of bury occurs in the field during utility construction, the City will seek a deviation approval from UDOT and amend the original encroachment permit to reflect the variance and deviation approval. UDOT's normal and routine maintenance operations are those not requiring excavations in excess of the minimum horizontal and vertical clearances and depth of bury.

In all cases the City shall protect, indemnify, and hold harmless UDOT, its employees, and the State of Utah for damages because of the failure of the Facilities to meet the required horizontal and vertical clearances and minimum depth of bury. Any noncompliance to the above requirements may result in cancellation of the City's encroachment permit or this agreement. If the noncompliant Facilities need to be moved due to a UDOT project and there was no deviation granted by UDOT for the variance in horizontal or vertical clearances or minimum depth of bury less than minimum standards, the City must pay 100% of the relocation costs for that portion of the Facilities that were installed in violation of UDOT's required clearances at the time the encroachment permit was issued. If the City was granted a deviation, the City must provide the permit describing the deviation.

19. **TERMINATION OF LICENSE AGREEMENT**: This agreement will terminate in five years unless both Parties agree in writing within the five years to renew the agreement for an additional five years. However, this agreement may be terminated at any time by either party upon 30 days advance written notice to the other. Active encroachment permits previously issued and approved under a terminated agreement are not affected and remain in effect on the same terms and conditions set forth in the agreement, permits and R930-7. The obligation to maintain the continuous commercial general liability (CGL) insurance as described in paragraph (14) above continues until City's Facilities are removed from UDOT's right-of-way. The indemnification obligations in this agreement shall survive termination of the agreement.

20. **MISCELLANEOUS:**

a. The permitted use and occupancy of right-of-way for non-highway purposes is subordinate to the primary and highest interest for transportation and safety of the traveling public.

b. The failure of either Party to insist upon strict compliance of any of the terms and conditions, or failure or delay by either Party to exercise any rights or remedies provided in this agreement, or by law, will not release either Party from any obligations arising under this agreement.

c. Each Party agrees to undertake and perform all further acts that are reasonably necessary to carry out the intent and purpose of the Agreement at the request of the other Party.

d. This Agreement does not create any type of agency relationship, joint venture, or partnership between UDOT and City.

e. This Agreement shall be deemed to be made under and shall be governed by the laws of the State of Utah in all respects. Each person signing this Agreement warrants that the person has full legal capacity, power and authority to execute this Agreement for and on behalf of the respective Party and to bind such Party.

f. If any provision or part of a provision of this agreement is held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision. Each provision shall be deemed to be enforceable to the fullest extent under applicable law.

g. This Agreement may be executed in one or more counterparts, each of which shall be an original, with the same effect as if the signatures were made upon the same instrument. This Agreement may be delivered by facsimile or electronic mail.

h. This Agreement shall constitute the entire agreement and understanding of the Parties with respect to the subject matter hereof, and shall supersede all offers, negotiations and other agreements with respect thereto. Any amendment to this Agreement must be in writing and executed by authorized representatives of each Party.

i. The date of this agreement is the date this agreement is signed by the last Party.

LaVerkin City
435 North Main Street
LaVerkin, UT 84745
Federal ID No. 87-0302950

IN WITNESS WHEREOF, the Parties hereto have caused these presents to be executed by their duly authorized officers as of the day and year first above written.

Approved by LaVerkin City

By: _____ _____
Signature Date

_____ _____
Name: (printed) Title

FOR THE UTAH DEPARTMENT OF TRANSPORTATION

By: _____ _____
Corey D. Nelson, PE, PTOE Date
Statewide Railroad and Utilities Director

UDOT COMPTROLLER'S OFFICE

By: _____ _____
Kristi Barney Date
Contract Administrator

APPROVED AS TO FORM: This Form Agreement has been previously approved as to form by the office of the Legal Counsel for the Utah Department of Transportation on March 5, 2019.

La Verkin City

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

La Verkin City

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June 30, 2019

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Rees CPA

INDEPENDENT AUDITORS' REPORT

To the City Council
LaVerkin City, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the LaVerkin City, Utah as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise LaVerkin City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of LaVerkin City as of June 30, 2019, 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.

337 S. Main, Ste 130 • Cedar City, Utah 84720 • Office: 435-586-5312
TAX • ACCOUNTING • CONSULTING • AUDITS

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise LaVerkin City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2019, on our consideration of LaVerkin City'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 LaVerkin City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaVerkin City's internal control over financial reporting and compliance.

Rees CPA

Rees CPA
Cedar City, Utah
November 1, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of La Verkin City (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2019.

FINANCIAL HIGHLIGHTS

*Total net position for the City as a whole increased by $90,843

*Total unrestricted net position for the City as a whole increased by $3,177

*Total net position for governmental activities decreased by $162,113

*Total net position for business-type activities increased by $252,958

BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements of La Verkin City. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

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

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

The *statement of activities* presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two major governmental funds, the general fund and the capital projects fund.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

Proprietary funds. The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses three enterprise funds to account for the operations of the water, irrigation, and storm drainage utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

FINANCIAL ANALYSIS

La Verkin City's Net Position

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Current and other assets	$ 1,729,410	1,748,706	811,488	684,225	2,540,899	2,432,931
Net capital assets	3,744,617	3,793,467	2,650,383	2,710,878	6,394,999	6,504,345
Deferred outflows of resources	399,818	393,555	132,601	130,541	532,419	524,096
Total assets and deferred outflows	**$ 5,873,846**	**5,935,728**	**3,594,472**	**3,525,644**	**9,468,317**	**9,461,372**
Long-term debt outstanding	$ 1,248,227	1,261,000	867,795	1,088,955	2,116,022	2,349,955
Other liabilities	1,008,501	682,196	459,627	351,846	1,468,129	1,034,042
Deferred inflows of resources	389,539	602,841	7,928	78,679	397,467	681,520
Total liabilities and deferred inflows	**2,646,268**	**2,546,037**	**1,335,350**	**1,519,480**	**3,981,618**	**4,065,517**
Net position:						
Net investment in capital assets	2,496,390	2,532,467	1,782,588	1,621,923	4,278,977	4,154,390
Restricted	401,736	406,336	292,019	324,339	693,755	730,675
Unrestricted	329,452	450,888	184,515	59,902	513,967	510,790
Total net position	**$ 3,227,578**	**3,389,691**	**2,259,122**	**2,006,164**	**5,486,699**	**5,395,855**

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by $5,486,699, an increase of $90,844 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year are $513,967 which represents an increase of $3,177 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets.Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

La Verkin City's Change in Net Position

	Governmental Activities		Business-type Activities		Total	Total
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Program revenues:						
Charges for services	$ 919,925	897,429	1,166,763	1,007,536	2,086,688	1,904,965
Operating grants	467,053	544,536	-	19,955	467,053	564,491
Capital grants	14,713	350,000	-	-	14,713	350,000
General revenues:						
Property taxes	434,677	425,551	-	-	434,677	425,551
Sales tax	743,258	703,621	-	-	743,258	703,621
Other taxes	352,050	358,161	-	-	352,050	358,161
Impact fees	69,359	140,823	69,788	126,044	139,147	266,867
Other revenues	119,837	129,879	-	-	119,837	129,879
Total revenues	**3,120,872**	**3,550,000**	**1,236,551**	**1,153,535**	**4,357,423**	**4,703,535**
Expenses:						
General government	529,364	472,743	-	-	529,364	472,743
Public safety	961,077	519,776	-	-	961,077	519,776
Streets and public works	1,298,312	1,135,507	-	-	1,298,312	1,135,507
Parks and recreation	389,808	217,041	-	-	389,808	217,041
Interest on long-term debt	37,425	33,931	-	-	37,425	33,931
Water	-	-	786,073	576,416	786,073	576,416
Irrigation	-	-	143,353	120,067	143,353	120,067
Drainage	-	-	121,168	97,287	121,168	97,287
Total expenses	**3,215,986**	**2,378,998**	**1,050,593**	**793,770**	**4,266,580**	**3,172,768**
Excess (deficiency) before transfers	**(95,114)**	**1,171,002**	**185,957**	**359,765**	**90,843**	**1,530,767**
Transfers in (out)	(67,000)	79,000	67,000	(79,000)	-	-
Change in net position	**$ (162,114)**	**1,250,002**	**252,957**	**265,665**	**90,843**	**1,515,667**

For the City as a whole, total revenues decreased by $346,112 compared to the previous year, while total expenses increased by $1,093,812. The total net change of $90,843 is, in private sector terms, the net income for the year which is $1,424,824 less than the previous year.

Governmental activities revenues of $3,120,872 is a decrease of $429,128 from the previous year. This is primarily due to an increase in tax revenues and grant revenues during the year. Governmental activities expenses of $3,215,986 is an increase of $836,988 from the previous year. While general government expenses increased, all other department expenses decreased.

Business-type activities revenue of $1,236,551 is an increase of $83,016 from the previous year. Service revenues increased by $159,227 and operating grants decreased by $19,955. Business-type activities expenses of $1,050,593 is an increase of $256,823 from the previous year. This is due to an overall decrease in operation expenses.

BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, are described below:

General Fund
The fund balance of $571,489 reflects a decrease of $60,306 from the previous year. Total revenues decreased by $7,540. Tax revenues, including property taxes and sales taxes, increased by $42,653. Intergovernmental revenue decreased by $77,483. Revenues from charges for services increased by $43,582. All other revenues decreased by $16,293.

Total expenditures increased by $99,630. General government expenditures decreased by $23,235, public safety expenditures decreased by $36,080, streets and public works expenditures increased by $1,827, and parks and recreation expenditures increased by $209,579. Debt service expenditures decreased by $52,461.

Fund balance restricted for debt service and impact fees amounted to $161,700 and $187,693, respectively. The unassigned fund balance amounts to $222,096.

Water Fund
The change in net position (income) was $241,164, which was $137,449 more than the prior year's change in net position. Net position restricted for debt service and impact fees is $80,918 and $70,523, respectively. Unrestricted net position amounts to $59,295.

Irrigation Fund
The change in net position (net income) was $6,890, which was $4,801 more than the previous year's net income. Net position restricted for construction and debt service was $46,260 and $12,000, respectively. Unrestricted net position amounts to $132,405.

Drainage Fund
The change in net position (net income) was $4,903, which was $20,293 more than the previous year's change in net position. The amount restricted for construction is $114,638. Unrestricted net position amounts to -$7,185.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of $2,696,149. This amount was amended in the final budget to $3,176,996. Actual revenues, excluding transfers, amounted to $3,239,850.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of $2,615,359. This amount was amended in the final budget to $3,125,696. Actual expenditures amounted to $3,076,855.

Transfers in for the year were originally budgeted in the amount of $6,000. The final budget for transfers in was unchanged from the original. Actual transfers in were made in the amount of $6,000. Transfers out for the year were originally budgeted in the amount of $86,790. The final budget for transfers out was for the amount of $229,300. Actual transfers out were made in the amount of $229,300.

CAPITAL ASSETS AND DEBT ADMINISTRATION

La Verkin City's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities			
	Current Year	Previous Year	Current Year	Previous Year	Total Current Year	Total Previous Year
Capital Assets:						
Land and water rights	$ 1,061,804	935,804	586,167	586,167	1,647,971	1,521,971
Buildings	1,651,447	1,651,447	-	-	1,651,447	1,651,447
Improvements	9,079,070	9,079,070	-	-	9,079,070	9,079,070
Water system	-	-	3,687,800	3,687,800	3,687,800	3,687,800
Irrigation system	-	-	818,917	818,917	818,917	818,917
Drainage	-	-	240,995	240,995	240,995	240,995
Machinery and equipment	809,153	766,828	461,540	376,651	1,270,693	1,143,479
Work in progress	-	15,000	-	-	-	15,000
Total capital assets	**12,601,474**	**12,448,148**	**5,795,419**	**5,710,530**	**18,396,893**	**18,158,679**
Less accumulated depreciation	(8,856,857)	(8,654,681)	(3,145,036)	(2,999,653)	(12,001,893)	(11,654,334)
Net capital assets	**$ 3,744,617**	**3,793,467**	**2,650,383**	**2,710,878**	**6,394,999**	**6,504,345**

The total amount of capital assets, net of depreciation, of $6,394,999 is a decrease of $109,345 from the previous year.

Governmental activities capital assets, net of depreciation, of $3,744,617 is a decrease of $48,850 from the previous year.

Business-type activities capital assets, net of depreciation, of $2,650,383 is a decrease of $60,495 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

La Verkin City's Outstanding Debt

	Current Year	Previous Year
Governmental activities:		
2015 Sales Tax Refunding	$ 863,000	979,000
2017 Sales Tax Rev - Roads	271,000	282,000
2018 210 South Park	114,227	-
Total governmental	**$ 1,248,227**	**1,261,000**
Business-type activities:		
2015 Chevy Silverado	$ -	5,955
1999 Water Revenue	-	184,000
2010 Water Revenue Bond	447,000	481,000
2014 Silver Acres	213,000	226,000
2010 Irrigation Water Revenue Bond	182,000	192,000
2019 Truck Lease	25,795	-
Total business-type	**$ 867,795**	**1,088,955**
Total outstanding debt	**$ 2,116,022**	**2,349,955**

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of La Verkin City's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to the City of La Verkin, 435 North Main Street, La Verkin, UT 84745.

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BASIC FINANCIAL STATEMENTS

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La Verkin City

STATEMENT OF NET POSITION

June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Assets:			
Current assets:			
Cash and cash equivalents	$ 974,761	554,025	1,528,786
Accounts receivable, net	701,281	111,451	812,732
Other current assets	599	-	599
Total current assets	1,676,642	665,476	2,342,117
Non-current assets:			
Restricted cash and cash equivalents	52,769	146,013	198,782
Capital assets:			
Not being depreciated	1,061,804	586,167	1,647,971
Net of accumulated depreciation	2,682,813	2,064,215	4,747,028
Total non-current assets	3,797,386	2,796,395	6,593,781
Total assets	5,474,027	3,461,871	8,935,898
Deferred outflows of resources - pensions	399,818	132,601	532,419
Total assets and deferred outflows of resources	**$ 5,873,846**	**3,594,472**	**9,468,317**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	$ 349,135	48,441	397,576
Accrued interest payable	8,269	5,303	13,572
Customer security deposits	-	183,304	183,304
Unearned Revenue	19,563	-	19,563
Compensated absences	25,000	20,243	45,243
Long-term debt due within one year	129,000	66,306	195,306
Total current liabilities	530,967	323,597	854,564
Non-current liabilities:			
Compensated absences	28,118	10,455	38,573
Long-term debt due after one year	1,119,227	801,489	1,920,716
Net pension liability	578,417	191,881	770,298
Total non-current liabilities	1,725,762	1,003,825	2,729,587
Total liabilities	2,256,729	1,327,422	3,584,151
Deferred inflows of resources - property taxes	365,642	-	365,642
Deferred inflows of resources - pensions	23,897	7,928	31,825
Total liabilities and deferred inflows of resources	**2,646,268**	**1,335,350**	**3,981,618**
NET POSITION:			
Net investment in capital assets	2,496,390	1,782,587	4,278,977
Restricted for:			
Debt service	161,700	60,598	222,298
Construction	187,693	231,421	419,114
Cemetery	52,343	-	52,343
Unrestricted	329,452	184,515	513,967
Total net position	**3,227,578**	**2,259,122**	**5,486,699**
Total liabilities, deferred inflows of resources and net position	**$ 5,873,846**	**3,594,472**	**9,468,317**

The notes to the financial statements are an integral part of this statement.

La Verkin City
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

FUNCTIONS/PROGRAMS:	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
Primary government:					
Governmental activities:					
General governement	$ 529,364	99,645	-	-	(429,718)
Public safety	961,077	22,870	75,260	-	(862,947)
Streets and public works	1,298,312	786,900	317,293	14,713	(179,407)
Parks, recreation and public property	389,808	10,509	74,500	-	(304,799)
Interest on long-term debt	37,425	-	-	-	(37,425)
Total governmental activities	**3,215,986**	**919,925**	**467,053**	**14,713**	**(1,814,296)**
Business-type activities:					
Water	786,073	877,642	-	-	91,569
Irrigation	143,353	128,999	-	-	(14,354)
Drainage	121,168	160,122	-	-	38,954
Total business-type activities	**1,050,593**	**1,166,763**	**-**	**-**	**116,169**
Total primary government	**$ 4,266,580**	**2,086,688**	**467,053**	**14,713**	**(1,698,127)**

(continued on next page)

The notes to the financial statements are an integral part of this statement.

La Verkin City
STATEMENT OF ACTIVITIES (continued)
For the Year Ended June 30, 2019

CHANGES IN NET POSITION:	Governmental Activities	Business-type Activities	Total
Net (expense) revenue (from previous page)	**$ (1,814,296)**	**116,169**	**(1,698,127)**
General revenues:			
Property taxes	434,677	-	434,677
Sales tax	743,258	-	743,258
Other taxes	352,050	-	352,050
Impact fees	69,359	69,788	139,147
Unrestricted investment earnings	47,298	-	47,298
Miscellaneous	72,539	-	72,539
Total general revenues	1,719,182	69,788	1,788,970
Transfers in (out)	(67,000)	67,000	-
Total general revenues and transfers	1,652,182	136,788	1,788,970
Change in net position	**(162,114)**	**252,957**	**90,843**
Net position - beginning	3,389,691	2,006,164	5,395,855
Net position - ending	**$ 3,227,578**	**2,259,122**	**5,486,699**

The notes to the financial statements are an integral part of this statement.

La Verkin City

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 594,335	380,426	-	974,761
Receivables:				
Customer accounts, net of allowances	81,389	-	-	81,389
Due from other governments	254,250	-	-	254,250
Property tax - current levy	365,642	-		365,642
Due from other funds	9,786	-	-	9,786
Other assets	-	-	599	599
Restricted cash and cash equivalents	-	-	52,769	52,769
TOTAL ASSETS	**$ 1,305,403**	**380,426**	**53,368**	**1,739,197**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES				
Liabilities:				
Accounts payable	$ 330,240	-	426	330,666
Accrued liabilities	18,469	-	-	18,469
Due to other funds	-	-	9,786	9,786
Unearned revenue	19,563	-	-	19,563
Total liabilities	368,272	-	10,212	378,484
Deferred inflows of resources - property taxes	365,642	-	-	365,642
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	**733,914**	**-**	**10,212**	**744,126**
FUND BALANCES:				
Nonspendable:				
Cemetery	-	-	36,817	36,817
Restricted for:				
Debt service	161,700	-	-	161,700
Cemetery	-	-	15,526	15,526
Capital projects	187,693	-	-	187,693
Committed for:				
Capital projects	-	380,426	-	380,426
Unassigned	222,096	-	(9,187)	212,909
TOTAL FUND BALANCES	**571,489**	**380,426**	**43,156**	**995,071**
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 1,305,403**	**380,426**	**53,368**	**1,739,197**

The notes to the financial statements are an integral part of this statement.

La Verkin City

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes:				
Property	$ 434,677	-	-	434,677
Sales	743,258	-	-	743,258
Other taxes	352,050	-	-	352,050
License and permits	87,733	-	-	87,733
Intergovernmental revenues	467,053	-	-	467,053
Charges for services	790,593	-	6,816	797,409
Fines and forfeitures	34,783	-	-	34,783
Interest	47,092	67	139	47,298
Miscellaneous revenue	72,539	-	-	72,539
Total revenues	**3,029,778**	**67**	**6,955**	**3,036,801**
EXPENDITURES:				
General government	488,352	-	-	488,352
Public safety	928,576	-	-	928,576
Streets and public works	1,161,378	-	-	1,161,378
Parks, recreation and public property	485,368	-	-	485,368
Debt service:				
Principal	13,181	-	138,773	151,953
Interest	-	-	38,270	38,270
Total expenditures	**3,076,855**	**-**	**177,042**	**3,253,898**
Excess (Deficiency) of Revenues over (Under) Expenditures	**(47,077)**	**67**	**(170,087)**	**(217,097)**
Other Financing Sources and (Uses):				
Impact fees	69,359	-	-	69,359
Developer contributions	14,713	-	-	14,713
Debt proceeds	126,000	-	-	126,000
Sale of capital assets	-	-	-	-
Transfers in	6,000	-	162,300	168,300
Transfers (out)	(229,300)	-	(6,000)	(235,300)
Total other financing sources and (uses)	**(13,229)**	**-**	**156,300**	**143,071**
Net Change in Fund Balances	**(60,306)**	**67**	**(13,787)**	**(74,026)**
Fund balances - beginning of year	631,794	380,359	56,943	1,069,096
Fund balance - end of year	**$ 571,489**	**380,426**	**43,156**	**995,071**

The notes to the financial statements are an integral part of this statement.

La Verkin City

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2019

Total Fund Balance for Governmental Funds	**$ 995,071**
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	12,601,474
Less accumulated depreciation	(8,856,857)
Net capital assets	3,744,617
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	399,818
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	(1,248,227)
Interest accrued but not yet paid on long-term debt	(8,269)
Compensated absences	(53,118)
Net pension liability	(578,417)
Deferred inflows of resources - pensions	(23,897)
Total Net Position of Governmental Activities	**$ 3,227,578**

The notes to the financial statements are an integral part of this statement.

La Verkin City

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, 2019

Net Change in Fund Balances - Total Governmental Funds	**$ (74,026)**
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.	
Capital outlays	153,325
Depreciation expense	(202,176)
Net	(48,850)
The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.	(53,133)
Bond proceeds are reported as financing sources in government funds. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities.	
Debt issued	(126,000)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
Long-term debt principal repayments	138,773
Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.	
Change in accrued interest	844
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.	
Change in compensated absence liability	278
Change in Net Position of Governmental Activities	**$ (162,114)**

The notes to the financial statements are an integral part of this statement.

La Verkin City

STATEMENT OF NET POSITION - PROPRIETARY FUND

June 30, 2019

	Water Fund	Irrigation Fund	Drainage Fund	Total Enterprise Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Current assets:				
Cash and cash equivalents	$ 286,755	181,056	86,214	554,025
Accounts receivable, net	85,169	10,862	15,420	111,451
Total current assets	371,924	191,918	101,634	665,476
Non-current assets:				
Restricted cash and cash equivalents	97,333	16,601	32,079	146,013
Capital assets:				
Not being depreciated	118,268	467,899	-	586,167
Net of accumulated depreciation	1,294,314	623,808	146,094	2,064,215
Total non-current assets	1,509,915	1,108,308	178,173	2,796,395
Total assets	1,881,838	1,300,226	279,807	3,461,871
Deferred outflows of resources - pensions	89,163	16,555	26,882	132,601
Total assets and deferred outflows of resources	**$ 1,971,002**	**1,316,781**	**306,689**	**3,594,472**
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:				
Liabilities:				
Current liabilities:				
Accounts payable and accrued liabilities	$ 36,595	4,153	7,693	48,441
Accrued interest payable	5,303	-	-	5,303
Compensated absences	14,100	3,682	2,461	20,243
Customer security deposits	183,304	-	-	183,304
Long-term debt, current position	56,306	10,000	-	66,306
Total current liabilities	295,608	17,835	10,154	323,597
Non-current liabilities:				
Compensated absences	6,346	1,628	2,481	10,455
Long-term debt, long-term portion	629,489	172,000	-	801,489
Net pension liability	129,025	23,956	38,900	191,881
Total non-current liabilities	764,860	197,584	41,381	1,003,825
Total liabilities	1,060,468	215,419	51,535	1,327,422
Deferred inflows of resources - pensions	5,331	990	1,607	7,928
Total liabilities and deferred inflows of resources	**1,065,799**	**216,409**	**53,142**	**1,335,350**
NET POSITION:				
Net investment in capital assets	726,787	909,707	146,094	1,782,588
Restricted for:				
Construction	70,523	46,260	114,638	231,421
Debt service	48,598	12,000	-	60,598
Unrestricted	59,295	132,405	(7,185)	184,515
Total net position	**905,203**	**1,100,372**	**253,547**	**2,259,122**
Total liabilities, deferred inflows of resources and net position	**$ 1,971,002**	**1,316,781**	**306,689**	**3,594,472**

The notes to the financial statements are an integral part of this statement.

La Verkin City

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the Year Ended June 30, 2019

	Water Fund	Irrigation Fund	Drainage Fund	Total Enterprise Funds
Operating income:				
Charges for sales and service	$ 840,884	92,994	160,122	1,094,000
Connection fees	1,650	3,468	-	5,118
Other operating income	35,108	32,537	-	67,645
Total operating income	**877,642**	**128,999**	**160,122**	**1,166,763**
Operating expenses:				
Personnel services	302,591	90,317	80,185	473,094
Operating and maintenance	309,034	20,959	18,374	348,367
Utilities	10,945	641	1,952	13,537
Insurance expense	8,619	7,151	7,151	22,922
Other supplies and expenses	21,618	2,213	3,865	27,696
Depreciation expense	113,673	22,071	9,640	145,384
Total operating expense	**766,479**	**143,353**	**121,168**	**1,031,000**
Net operating income (loss)	**111,163**	**(14,354)**	**38,954**	**135,763**
Non-operating income (expense):				
Impact fees	36,595	21,244	11,949	69,788
Non-operating grants	-	-	-	-
Interest on long-term debt	(19,594)	-	-	(19,594)
Total non-operating income (expense)	**17,001**	**21,244**	**11,949**	**50,194**
Income (loss) before transfers	**128,164**	**6,890**	**50,903**	**185,957**
Net transfers in (out)	113,000	-	(46,000)	67,000
Change in net position	**241,164**	**6,890**	**4,903**	**252,957**
Net position - beginning	664,039	1,093,482	248,644	2,006,164
Net position - ending	**$ 905,203**	**1,100,372**	**253,547**	**2,259,122**

The notes to the financial statements are an integral part of this statement.

La Verkin City

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2019

	Water Fund	Irrigation Fund	Drainage Fund	Total Enterprise Funds
Cash flows from operating activities:				
Cash received from customers - service	$ 855,673	128,275	158,976	1,142,924
Cash paid to suppliers	(348,332)	(31,144)	(30,115)	(409,591)
Cash paid to employees	(287,503)	(88,437)	(76,493)	(452,434)
Net cash provided (used) in operating activities	**219,837**	**8,694**	**52,368**	**280,899**
Cash flows from noncapital financing activities:				
Transfers in (out)	113,000	-	(46,000)	67,000
Change in customer deposits	11,716	-	-	11,716
Net cash provided (used) in noncapital financing activities	**124,716**	**-**	**(46,000)**	**78,716**
Cash flows from capital and related financing activities:				
Cash from impact fees	36,595	21,244	11,949	69,788
Cash payments for capital assets	(84,889)	-	-	(84,889)
Cash payments for long-term debt principal	(207,969)	(13,191)	-	(221,160)
Cash payments for long-term debt interest	(19,901)	-	-	(19,901)
Net cash provided (used) in capital and related financing activities	**(276,164)**	**8,053**	**11,949**	**(256,162)**
Cash flows from investing activities:				
Net cash provided (used) in investing activities	**-**	**-**	**-**	**-**
Net increase (decrease) in cash	**68,389**	**16,747**	**18,317**	**103,453**
Cash balance, beginning	315,699	180,910	99,975	596,584
Cash balance, ending	**$ 384,088**	**197,657**	**118,293**	**700,037**
Cash reported on the statement of net position:				
Cash and cash equivalents	$ 286,755	181,056	86,214	554,025
Non-current restricted cash	97,333	16,601	32,079	146,013
Total cash and cash equivalents	**$ 384,088**	**197,657**	**118,293**	**700,037**

The notes to the financial statements are an integral part of this statement.

La Verkin City
STATEMENT OF CASH FLOWS (continued)
For the Year Ended June 30, 2019

Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:

	Water Fund	Irrigation Fund	Drainage Fund	Total Enterprise Funds
Net operating income (expense)	**$ 111,163**	**$ (14,354)**	**$ 38,954**	**135,763**
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:				
Depreciation and amortization	113,673	22,071	9,640	145,384
Changes in assets and liabilities:				
(Increase) decrease in receivables	(21,969)	(724)	(1,146)	(23,839)
(Increase) decrease in non-current assets	20	4	6	29
(Increase) decrease in deferred outflows	(1,369)	(254)	(436)	(2,059)
Increase (decrease) in payables	1,883	(180)	1,228	2,931
Increase (decrease) in compensated absences	3,216	(324)	104	2,996
Increase (decrease) in net pension liability	60,805	11,289	18,351	90,445
Increase (decrease) in deferred inflows	(47,584)	(8,835)	(14,332)	(70,751)
Net cash provided (used) in operating activities	**$ 219,837**	**8,694**	**52,368**	**280,899**

The notes to the financial statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1-A. Reporting entity

La Verkin City (the City), a municipal corporation located in Washington County, Utah, operates under a Mayor-Council form of government. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable because of the significance of their operational or financial relationships with the City.

The City has no component units and is not a component unit of another entity.

1-B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

1-C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

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. The City 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 expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest 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. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Policy regarding use of restricted resources

When faced with a choice, it is the City's policy to use restricted resources first, then committed and assigned amounts before spending unassigned amounts. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities.

1-D. Fund types and major funds

Governmental funds

The City reports the following major governmental funds:

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

The *capital projects fund* is used to account for the acquisition or construction of major capital facilities of the City (other than those financed by proprietary funds).

The City reports the following as non-major governmental funds:

The *debt service fund* is used to account for the accumulation for, and the payment of, governmental type long-term principal and interest.

The *cemetery fund* accounts for the assets held by the City to provide for the perpetual care of the cemetery.

Proprietary funds

The City reports the following major and non-major proprietary funds:

The *water fund* is used to account for the activities of the culinary water distribution system.

The *irrigation fund* accounts for the activities of the irrigation system

The *drainage fund* accounts for the activities of the City's drainage system.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1-E-*1. Deposit and Investments*

Cash includes cash on hand, demand deposits with bank 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. The City's policy allows for investment in fund 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. All investments are carried at fair value with unrealized gains and losses recorded as adjustments to interest earnings. Fair market values are bond on quoted market prices.

1-E-*2. Cash and Cash Equivalents*

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (continued)

1-E-*3. Receivables and Payables*

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Special assessments receivable are reported at the remaining amount of the initial assessment. An allowance is made for uncollectible accounts for balances over 90 days past due.

During the course of operations, there may be transactions that occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Washington County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

1-E-*4. Restricted Assets*

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

1-E-*5. Inventories and Prepaid items*

Other inventories, which mainly consist of immaterial amounts of expendable supplies for consumption, are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

1-E-*6. Capital Assets*

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (continued)

1-E-*6. Capital Assets (continued)*

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-50
Improvements	15-20
Utility systems	25-40
Machinery and equipment	3-10

1-E-*7. Long-term Obligations*

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.

1-E-*8. Compensated Absences*

The City has a policy allowing compensated absence benefits to permanent employees for both sick and vacation leave.

Sick leave is accrued at a rate of 4 hours per pay period worked. There is no limit to the number of sick hours that may be accrued and an employee may carry over into the following year all remaining unused hours. No provision for unused sick leave has been made as the low degree of reliability and the cost of making the evaluation estimates of this liability would be too great.

Vacation leave is accrued at varying amounts per pay period worked depending on the years of service. There is no limit to the number of vacation hours that may be accrued and an employee may carry over into the following year all remaining unused hours. See Note 3-F for further detail.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (continued)

1-E-9. ***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes include 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 reports deferred outflows of resources relating to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include 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 then. The City has two types of items that qualify for reporting in this category. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied. The City also reports deferred inflows related to pensions as required by GASB 68.

1-E-*10. 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.

1-E-*11. 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.

1-E-12. ***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 reports 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 and 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.

1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity (continued)

1-E-13. *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 formal action of the City's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the City 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 council has authorized the City Manager to assign fund balance. 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.

Unassigned fund balance is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

1-F. Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2-A. Budgetary data

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year end.

Utah State law prohibits the appropriation of unassigned General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received to meet emergency expenditures, and to cover unanticipated deficits. Any unassigned General Fund balance greater that 25% of the current year's revenues must be appropriated within the following years.

Once adopted, budget amendments which increase total expenditures must be approved by the City Council following a public hearing. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

2-B. Deficit fund balance or net position

None of the City's funds carries a deficit fund balance or net position.

NOTE 3 - DETAILED NOTES

3-A. Deposits and investments

Cash and investments as of June 30, 2019 consist of the following:

	Fair Value
Cash on hand	$ 237
Demand deposits - checking	233,249
Reserves and escrow	100,025
State Treasurer's Investment Pool	1,394,057
Total cash	**$ 1,727,567**

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	$ 1,528,786
Restricted cash and cash equivalents (non-current)	198,782
Total cash and cash equivalents	**$ 1,727,567**

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

3-A. Deposits and investments (continued)

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

Fair value of investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2019, the City had $1,394,057 invested in the PTIF, which uses a Level 2 fair value measurement.

Deposit and investment risk

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

3-A. Deposits and investments (continued)

Credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2019, all of the City's demand deposits were insured.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

3-B. Receivables

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	Governmental Activities	Business-type Activities	Total
Intergovernmental	$ 234,687	-	234,687
Property taxes	365,642	-	365,642
Special assessments	19,563	-	19,563
Water services	-	117,785	117,785
Sewer services	58,911	-	58,911
Irrigation services	-	15,022	15,022
Garbage services	27,315	-	27,315
Storm drainage services	-	21,325	21,325
Other fees and services	26,331	-	26,331
Total receivables	**732,450**	**154,132**	**886,582**
Less allowance for uncollectibles	(31,169)	(42,681)	(73,850)
Net receivables	**$ 701,281**	**111,451**	**812,732**

3-C. Capital assets

Capital asset activity for governmental activities was as follows:

Governmental activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and rights	$ 935,804	126,000	-	1,061,804
Construction in progress	15,000	-	15,000	-
Total capital assets, not being depreciated	**950,804**	**126,000**	**15,000**	**1,061,804**
Capital assets, being depreciated:				
Buildings	1,651,447	-	-	1,651,447
Improvements other than buildings	9,079,070	-	-	9,079,070
Machinery and equipment	766,828	42,325	-	809,153
Total capital assets, being depreciated	**11,497,344**	**42,325**	**-**	**11,539,670**
Less accumulated depreciation for:				
Buildings	613,942	63,932	-	677,873
Improvements other than buildings	7,416,016	107,744	-	7,523,760
Machinery and equipment	624,723	30,500	-	655,223
Total accumulated depreciation	**8,654,681**	**202,176**	**-**	**8,856,857**
Total capital assets being depreciated, net	**2,842,663**	**(159,850)**	**-**	**2,682,813**
Governmental activities capital assets, net	**$ 3,793,467**	**(33,850)**	**15,000**	**3,744,617**

Depreciation expense was charged to functions/programs of the primary government governmental activities as follows:

Governmental activities:	
General government	$ 28,007
Public safety	32,422
Streets and public works	116,620
Parks, recreation and public property	25,127
Total	**$ 202,176**

3-C. Capital assets (continued)

Capital asset activity for the business-type activities was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and water shares	$ 586,167	-	-	586,167
Total capital assets, not being depreciated	**586,167**	**-**	**-**	**586,167**
Capital assets, being depreciated:				
Water system	3,687,800	-	-	3,687,800
Irrigation system	818,917	-	-	818,917
Drainage system	240,995	-	-	240,995
Machinery and equipment	376,651	84,889	-	461,540
Total capital assets, being depreciated	**5,124,363**	**84,889**	**-**	**5,209,252**
Less accumulated depreciation for:				
Water system	2,377,587	106,406	-	2,483,993
Irrigation system	176,302	20,473	-	196,775
Drainage system	85,261	9,640	-	94,901
Machinery and equipment	360,503	8,865	-	369,368
Total accumulated depreciation	**2,999,653**	**145,384**	**-**	**3,145,036**
Total capital assets being depreciated, net	**2,124,710**	**(60,495)**	**-**	**2,064,215**
Business-type activities capital assets, net	**$ 2,710,878**	**(60,495)**	**-**	**2,650,383**

Depreciation expense was charged to functions/programs of the primary government business-type activities as follows:

Business-type activities:	
Water	$ 113,673
Irrigation	22,071
Drainage	9,640
Total	**$ 145,384**

3-D. Long-term debt

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2015 Sales Tax Refunding Matures 7/15/2027	1,428,000	2.25	979,000	-	116,000	863,000	-
2017 Sales Tax Rev - Roads Matures 10/1/2037	282,000	2.50	282,000	-	11,000	271,000	11,000
2018 210 South Park Matures 11/1/2027	126,000	1.50	-	126,000	11,773	114,227	11,949
Total governmental activity long-term liabilities			**$1,261,000**	**126,000**	**138,773**	**1,248,227**	**22,949**

Bond debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2019	$ 22,949	20,660	43,609
2020	142,129	31,198	173,326
2021	144,310	28,186	172,496
2022	147,495	24,814	172,309
2023	150,683	21,025	171,707
2024 - 2028	495,661	46,309	541,970
2029 - 2033	76,000	14,450	90,450
2034 - 2038	69,000	4,400	73,400
Total	**$1,248,227**	**191,041**	**1,439,268**

3-D. Long-term debt (continued)

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2015 Chevy Silverado Matures 6/1/2019	$ 29,955	-	$ 5,955	-	5,955	-	-
1999 Water Revenue Matures 3/1/2024	640,000	1.00	184,000	-	184,000	-	-
2010 Water Revenue Bond Matures 3/1/2030	720,000	2.90	481,000	-	34,000	447,000	35,000
2014 Silver Acres Matures 6/1/2034	274,000	1.50	226,000	-	13,000	213,000	13,000
2010 Irrigation Water Revenue Bond Matures 5/1/2035	272,000	-	192,000	-	10,000	182,000	10,000
2019 Truck Lease Matures 6/15/2022	34,944	3.48	-	34,944	9,150	25,795	8,306
Total governmental activity long-term liabilities			**$ 1,088,955**	**34,944**	**256,105**	**867,795**	**66,306**

Bond debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2019	$ 66,306	17,056	83,362
2020	68,595	15,557	84,152
2021	69,894	14,019	83,913
2022	62,000	12,441	74,441
2023	64,000	11,143	75,143
2024 - 2028	342,000	41,845	383,845
2029 - 2033	183,000	8,606	191,606
2034 - 2035	12,000	240	12,240
Total	**$ 867,795**	**120,906**	**988,701**

3-D. Long-term debt (continued)

Capital Lease Requirements:

The City leases a public works truck which is reported as capital lease. The cost of the vehicles at acquisition was $34,944.

$34,944 was the carrying value at June 30, 2019.

The scheduled payments for capital lease are as follows:

	Principal	Interest	Total
2020	$ 8,306	898	9,204
2021	8,595	609	9,204
2022	8,894	310	9,204
Total	**$ 25,795**	**1,816**	**27,611**

Lease payments are included in the debt service requirements to maturity schedules on the previous two pages.

Other long-term liabilities:

	Beginning	Increase (Decrease)	Ending
Compensated absences:			
Governmental	$ 53,396	(278)	53,118
Business-type	27,702	2,996	30,698
Total	**$ 81,098**	**2,718**	**83,816**
Net pension liability:			
Governmental	$ 305,807	272,610	578,417
Business-type	101,436	90,445	191,881
Total	**$ 407,243**	**363,055**	**770,298**

3-E. Receivables, payables and interfund transfers

As of June 30, 2019, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due From:	
Due To:	Debt Service	Total
General fund	9,786	9,786
Total	**$ 9,786**	**$ 9,786**

3-E. Receivables, payables and interfund transfers (continued)

The City had the following interfund transfers for year ended June 30, 2019:

	Transfers In	Transfers Out
General fund	$ 6,000	229,300
Debt service fund	162,300	-
Cemetery fund	-	6,000
Water fund	113,000	-
Drainage fund	-	46,000
Total	**$ 281,300**	**281,300**

The City generally makes interfund transfers so cash can be accumulated for large capital projects and loan payments in applicable funds.

NOTE 4 - OTHER INFORMATION

4-A. Risk management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

4-B. Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus $1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than $1.

4-C. Pension Plans

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:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System);
- Public Safety Retirement System (Public Safety System) is a cost-sharing, multiple-employer public employee retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost sharing, public employee retirement system;

4-C. Pension Plans (continued)

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 Utah State Retirement 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.

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	Cola **
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 an 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 % to 4% depending on employer
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions
** All past-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.

4-C. Pension Plans (continued)

Contributions:
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 Utah State Retirement 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. Contribution rates as of June 30, 2019 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k) Plan
Contributory System			
111 - Local Government Div - Tier 1	6.00	14.46	N/A
111 - Local Government Div - Tier 2	N/A	15.54	1.15
Noncontributory System			
15 - Local Government Div - Tier 1	N/A	18.47	N/A
Public Safety System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	N/A	23.09	0.74
Noncontributory			
43 - Other Div A with 2.5% COLA	N/A	34.04	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00
222 - Public Safety	N/A	11.83	12.00

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

For the fiscal year ended June 30, 2019, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 93,706	N/A
Public Safety System	80,372	-
Tier 2 Public Employees System	23,250	-
Tier 2 DC Only System	3,067	N/A
Total Contributions	**$ 200,395**	**-**

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.

4-C. Pension Plans (continued)

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

At June 30, 2019, we reported a net pension asset of $0 and a net pension liability of $770,297.

	(Measurement Date): December 31, 2018				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2015	Change (Decrease)
Noncontributory System	$ -	$ 428,586	0.0582024%	0.0531282%	0.0050742%
Contributory System	-	-	0.0000000%	0.2110731%	(0.2110731%)
Public Safety System	-	337,001	0.1309972%	0.0998277%	0.0311695%
Tier 2 Public Employees System	-	4,710	0.0109970%	0.0079483%	0.0030494%
Tier 2 Public Safety and Firefighter	-	-	0.0000000%	0.0101289%	(0.0101289%)
Total	**$ -**	**$ 770,297**			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 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 contributions to the System during the plan year.

For the year ended June 30, 2019, we recognize pension expense of $271,431.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 5,545	$ 25,005
Changes in assumptions	97,332	85
Net difference between projected and actual earnings on pension plan investments	148,872	-
Changes in proportion and differences between contributions and proportionate share of contributions	179,578	6,735
Contributions subsequent to the measurement date	100,992	-
Total	**$ 532,319**	**$ 31,825**

$100,992 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

4-C. Pension Plans (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2017	$ 186,842
2018	116,236
2019	24,277
2020	70,641
2021	172
Thereafter	1,333

Actuarial assumptions:
The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018, valuations were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

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. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Assets class	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	**100.00%**		**4.75%**
Inflation			2.50%
Expected arithmetic nominal return			7.25%

4-C. Pension Plans (continued)

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate:
The discount rate used to measure the total pension liability was 6.95 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 was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

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 6.95 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 (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	$ 878,371	$ 428,586	$ 54,035
Public Safety System	660,582	337,001	74,325
Tier 2 Public Safety and Firefighter	18,869	4,710	(6,217)
Total	**$ 1,557,822**	**$ 770,297**	**$ 122,143**

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

Defined Contribution Savings 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 following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2019	2018	2017
401(k) Plan			
Employer Contributions	$ 6,293	$ 5,028	$ 4,682
Employee Contributions	6,631	6,630	13,968

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Budgetary Comparison Schedules

The Budgetary Comparison Schedule presented in this section of the report is for the City's General Fund.

Budgeting and Budgetary Control

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Current Year Excess of Expenditures over Appropriations

For the year ended June 30, 2019, expenditures for the parks, recreation and public property department exceeded budgeted amounts by $96,386.

Changes in Assumptions Related to Pensions

The assumption and methods used to calculate the total pension liability remain unchanged from the prior year.

La Verkin City

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended June 30, 2019

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
Revenues				
Taxes	$ 1,362,500	$ 1,515,642	$ 1,529,986	$ 14,344
Licenses and permits	47,510	75,000	75,828	828
Intergovernmental revenues	269,000	443,565	391,820	(51,745)
Charges for services	826,850	898,000	874,038	(23,962)
Fines and forfeitures	38,000	38,000	34,783	(3,217)
Interest	15,800	35,000	47,092	12,092
Miscellaneous revenue	77,905	109,905	216,945	107,040
Total revenues	**2,637,565**	**3,115,112**	**3,170,491**	**55,379**
Expenditures				
General government	554,100	570,800	488,352	82,448
Public safety	833,305	975,804	928,576	47,228
Streets and public works	923,350	1,172,650	1,161,378	11,272
Parks, recreation and public property	291,334	388,982	485,368	(96,386)
Debt Service	13,270	17,460	13,181	4,279
Total expenditures	**2,615,359**	**3,125,696**	**3,076,855**	**48,841**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**22,206**	**(10,584)**	**93,636**	**6,538**
Other financing sources and (uses)				
Impact fees	58,584	61,884	69,359	7,475
Transfers in	6,000	6,000	6,000	-
Transfers (out)	(86,790)	(229,300)	(229,300)	-
Total other financing sources and (uses)	**(22,206)**	**(161,416)**	**(153,941)**	**(7,475)**
Net change in fund balances	**-**	**(172,000)**	**(60,306)**	**111,694**
Fund balances - beginning of year	631,794	631,794	631,794	-
Fund balances - end of year	**$ 631,794**	**$ 459,794**	**$ 571,489**	**$ 111,694**

La Verkin City

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

June 30, 2019

Last 10 Fiscal Years*

	As of December 31,				
	2018	2017	2016	2015	2014
Noncontributory Retirement System					
Proportion of the net pension liability (asset)	0.0582024%	0.0531282%	0.0005717%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	$ 428,586	$ 232,771	$ 3,671	$ -	$ -
Covered employee payroll	$ 493,078	$ 453,686	$ -	$ -	$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	86.92%	51.31%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	87.00%	91.90%	87.30%	0.00%	0.00%
Contributory Retirement System					
Proportion of the net pension liability (asset)	0.0000000%	0.2110731%	2.3087949%	1.2653731%	0.9643050%
Proportionate share of the net pension liability (asset)	$ -	$ 17,176	$ 757,541	$ 889,373	$ 287,414
Covered employee payroll	$ -	$ 42,830	$ 511,182	$ 504,798	$ 503,045
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	40.10%	148.19%	176.18%	57.10%
Plan fiduciary net position as a percentage of the total pension liability	91.20%	98.20%	92.90%	85.70%	94.00%
Public Safety System					
Proportion of the net pension liability (asset)	0.1309972%	0.0998277%	0.0993460%	0.1213690%	0.1157707%
Proportionate share of the net pension liability (asset)	$ 337,001	$ 156,596	$ 201,600	$ 217,402	$ 145,591
Covered employee payroll	$ 205,541	$ 152,208	$ 141,709	$ 181,168	$ 171,912
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	163.96%	102.88%	142.26%	120.00%	84.70%
Plan fiduciary net position as a percentage of the total pension liability	84.70%	90.20%	86.50%	87.10%	90.50%
Tier 2 Public Employees Retirement System					
Proportion of the net pension liability (asset)	0.0109970%	0.0079483%	0.0070681%	0.0047470%	0.0052265%
Proportionate share of the net pension liability (asset)	$ 4,710	$ 701	$ 788	$ (10)	$ (158)
Covered employee payroll	$ 127,997	$ 77,687	$ 57,962	$ 3,667	$ 25,627
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	3.68%	0.90%	1.36%	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	90.80%	97.40%	95.10%	100.20%	103.50%
Tier 2 Public Safety and Firefighters Retirement					
Proportion of the net pension liability (asset)	0.0000000%	0.0101289%	0.0375273%	0.0111914%	0.0000000%
Proportionate share of the net pension liability (asset)	$ -	$ (117)	$ (326)	$ (164)	$ -
Covered employee payroll	$ -	$ 10,728	$ 31,006	$ 6,674	$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.00%	-1.09%	-1.05%	-2.46%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	95.60%	103.00%	103.60%	110.70%	0.00%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the the last five years.

La Verkin City

SCHEDULE OF CONTRIBUTIONS

June 30, 2019

Last 10 Fiscal Years*

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	$ -	$ -	$ -	$ -	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	40,140	40,140	-	215,393	18.64%
	2018	88,757	88,757	-	481,465	18.43%
	2019	93,706	93,706	-	507,341	18.47%
Contributory System	2014	68,219	68,219	-	513,698	13.28%
	2015	72,523	72,523	-	501,544	14.46%
	2016	72,363	72,363	-	500,434	14.46%
	2017	44,144	44,144	-	305,282	14.46%
	2018	-	-	-	-	0.00%
	2019	-	-	-	-	0.00%
Public Safety System	2014	55,245	55,245	-	171,888	32.14%
	2015	63,452	63,452	-	186,548	34.01%
	2016	56,052	56,052	-	164,666	34.04%
	2017	45,243	45,243	-	132,911	34.04%
	2018	58,367	58,367	-	171,466	34.04%
	2019	80,372	80,372	-	237,513	33.84%
Tier 2 Public Employees Retirement System**	2014	6,373	6,373	-	40,465	15.75%
	2015	4,568	4,568	-	27,352	16.70%
	2016	7,242	7,242	-	43,445	16.67%
	2017	9,684	9,684	-	61,728	15.69%
	2018	14,828	14,828	-	98,132	15.11%
	2019	23,250	23,250	-	149,615	15.54%
Tier 2 Public Safety and Firefighter System **	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	2,997	2,997	-	13,320	22.50%
	2017	6,704	6,704	-	29,794	22.50%
	2018	-	-	-	-	0.00%
	2019	-	-	-	-	0.00%
Tier 2 Public Employees DC Only System**	2014	1,028	1,028	-	14,000	7.34%
	2015	2,398	2,398	-	28,280	8.48%
	2016	2,491	2,491	-	29,477	8.45%
	2017	2,384	2,384	-	31,808	7.50%
	2018	2,267	2,267	-	33,892	6.69%
	2019	3,067	3,067	-	45,840	6.69%

* Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the past 4 years.

** Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

SUPPLEMENTAL INFORMATION

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La Verkin City

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

June 30, 2019

	Debt Service Fund	Cemetery Fund	Total Nonmajor Governmental Funds
ASSETS			
Receivables:			
Other assets	$ 599	-	599
Restricted cash and cash equivalents	-	52,769	52,769
TOTAL ASSETS	**$ 599**	**52,769**	**53,368**
LIABILITIES			
Accounts payable	$ -	426	426
Due to other funds	9,786	-	9,786
TOTAL LIABILITIES	**9,786**	**426**	**10,212**
FUND BALANCES:			
Nonspendable:			
Cemetery	-	36,817	36,817
Restricted for:			
Cemetery	-	15,526	15,526
Unassigned	(9,187)	-	(9,187)
TOTAL FUND BALANCES	**(9,187)**	**52,343**	**43,156**
TOTAL LIABILITIES AND FUND BALANCES	**$ 599**	**52,769**	**53,368**

La Verkin City

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

	Debt Service Fund	Cemetery Fund	Total Nonmajor Governmental Funds
REVENUES:			
Charges for services	$ -	6,816	6,816
Interest	139	-	139
Total revenues	**139**	**6,816**	**6,955**
EXPENDITURES:			
Debt service:			
Principal	138,773	-	138,773
Interest	38,270	-	38,270
Total expenditures	**177,042**	**-**	**177,042**
Excess (Deficiency) of Revenues over (Under) Expenditures	**(176,903)**	**6,816**	**(170,087)**
Other Financing Sources and (Uses):			
Transfers in	162,300	-	162,300
Transfers (out)	-	(6,000)	(6,000)
Total other financing sources and (uses)	**162,300**	**(6,000)**	**156,300**
Net Change in Fund Balances	**(14,603)**	**816**	**(13,787)**
Fund balances - beginning of year	5,416	51,527	56,943
Fund balance - end of year	**$ (9,187)**	**52,343**	**43,156**

Rees CPA

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*

To the City Council
LaVerkin 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 the City of LaVerkin, Utah, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City of LaVerkin, Utah's basic financial statements, and have issued our report thereon dated November 1, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of LaVerkin, Utah's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the Letter of Findings and Recommendations as item 19-01 and 19-02.

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LaVerkin City's Responses to Findings

LaVerkin City's responses to the findings identified in our audit are described in the accompanying Letter of Findings and Recommendations. LaVerkin City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Rees CPA

Rees CPA
Cedar City, Utah
November 1, 2019

Rees CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

To the City Council, Audit Committee and Mayor
LaVerkin City, Utah

Report On Compliance

We have audited LaVerkin City's compliance with the following applicable state requirements described in the *State Compliance Audit Guide,* issued by the Office of the State Auditor, which could have a direct and material effect on LaVerkin City for the year ended June 30, 2019.

Budgetary Compliance
Fund Balance
Utah Retirement Systems
Restricted Taxes and Related Restricted Revenues
Open and Public Meetings Act
Public Treasurer's Bond
Tax Levy Revenue Recognition

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 LaVerkin 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 LaVerkin 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 reported above. However, our audit does not provide a legal determination of LaVerkin City's compliance with those requirements.

Opinion on Compliance

In our opinion, LaVerkin City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying *Letter of Findings and Recommendations* as items 2019-01 and 2019-02. Our opinion on compliance is not modified with respect to these matters.

LaVerkin City's responses to the noncompliance findings identified in our audit are described in the accompanying *Letter of Findings and Recommendations* subsequent to each finding. LaVerkin City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report On Internal Control Over Compliance

Management of LaVerkin 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 LaVerkin City's internal control over compliance with the state compliance requirements referred to above to determine the audit 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 LaVerkin 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 to 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.

Rees CPA

Rees CPA
Cedar City, Utah
November 1, 2019

Rees CPA

Letter of Findings and Recommendations
For the Year Ended June 30, 2019

To the City Council
LaVerkin City, Utah

Professional standards require that we communicate, in writing, deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. During our audit of the accounting records of LaVerkin City for the fiscal year ended June 30, 2019, we noted a few circumstances that should be addressed for the City to be in compliance with state laws and regulations. These areas, if improved, would strengthen the City's accounting system and control over its assets. These items are discussed below for your consideration. We commend the City and its staff for their attentiveness to controls and high ethical standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material Weaknesses: None noted

Significant Deficiencies: None noted

COMPLIANCE AND OTHER MATTERS

Compliance Findings:

2019-01 Budgetary Compliance

Utah code 10-6-147 requires that a City does not make or incur expenditures in excess of total appropriations in the budget as adopted or as subsequently amended. The City has expenditures that exceed the final adopted budget in the debt service fund. Total expenditures within the debt service fund exceeded the budget established by the City Council. As a result, the City is out of compliance with Utah code 10-6-147. We recommend that the City carefully watch expenditures and limit expenditures to the confines of the budget established.

Management's Response

The City has always strived to stay within budgeted amounts. This is made manifest by the lack of such a finding last fiscal year. We will continue working to improve and keep a closer eye on budget to actual reports. We will be more cautious in setting appropriate budgets and staying within established parameters.

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2019-02 Fund Balance

Utah code 10-6-117 disallows a deficit unassigned/unrestricted fund balance within any fund for the fiscal year. The expenditures within the debt service fund exceeded current year revenues and the accumulated fund balance. As a result of the expenditures exceeding revenues, the unassigned fund balance within the debt service fund has turned into a deficit. We recommend that the City include within the budget an amount equal to or greater than 5% of the debt service fund's total actual revenue for the fiscal year June 30, 2019.

Response

The City will make a budget amendment during the fiscal year ending June 30, 2020 which will include a transfer into the debt service fund equal to or greater than 5% of the total revenue within the debt service fund for the fiscal year ending June 30, 2019.

Other Matters: None noted

This letter is intended solely for the Mayor, City Council and members of management and is not intended to be used and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the City this past year. We would like to express thanks to all of those who assisted us with this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,

Rees CPA

Rees CPA
Cedar City, Utah
November 1, 2019