

**NOTICE OF THE REGULAR MEETING OF THE  
THATCHER TOWN COUNCIL  
April 20, 2020**

Pursuant to A.R.S. 38 431.02, notice is hereby given to the members of the Town Council of the Town of Thatcher and the general public that the Town Council will hold **its Regular Meeting that is open to the public on April 20, 2020 beginning at 6:30 PM. The meeting will be conducted remotely via Zoom.**

**TEMPORARY PROCEDURE FOR PUBLIC PARTICIPATION:**

Email Comments

To submit comments for Public Hearing items, or to comment in the Call to the Public for agenda and non-agenda items, please email [mmortensen@thatcher.az.gov](mailto:mmortensen@thatcher.az.gov). The deadline for submitting comments is Monday, April 20, 2020 at 5:00 PM. Please note only emails received by that time will be considered and included in the record. Your entire email will be included in the record.

**To Watch or Listen Live:**

Join Zoom Webinar: <https://zoom.us/j/94020808300>

**Residents can call and listen** to the meeting by following these steps: Dial: 1-253-215-8782

Enter the Webinar ID: 940 2080 8300

**AGENDA**

1. Welcome and Call Meeting to Order.
2. Pledge of Allegiance.
3. Roll Call.

4. **PUBLIC HEARING:**

5. **OPEN CALL TO THE PUBLIC:**

Any written comments received prior to the meeting shall be read at this time. Comments shall be limited to five minutes per person.

6. **PUBLIC APPEARANCES:**

7. **CONSENT AGENDA:**           Action Item

- A. Approve minutes of the March 16, 2020 Regular Council Meeting.
- B. Planning and Zoning Monthly Report.
- C. Police Monthly Report.
- D. Approval of Invoices.

E. Financial Reports.

8. **OLD BUSINESS:** Discussion, consideration and possible action

9. **NEW BUSINESS:** Discussion, consideration and possible action

A. **RESOLUTION NO. 687-2020:** A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF THATCHER, GRAHAM COUNTY, ARIZONA, AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR FY 2020/21 STATE COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS, CERTIFYING THAT SAID APPLICATION MEETS THE COMMUNITY'S PREVIOUSLY IDENTIFIED HOUSING AND COMMUNITY DEVELOPMENT NEEDS AND THE REQUIREMENTS OF THE STATE CDBG PROGRAM, AND AUTHORIZING ALL ACTIONS NECESSARY TO IMPLEMENT AND COMPLETE THE ACTIVITIES OUTLINED IN SAID APPLICATION.

B. Fair Housing Proclamation

C. 2019/20 Audit Report

D. Budget Workshop Date

E. COVID-19 Utility Bill Non-Pay Discussion & Procedure

10. **INFORMATIONAL ITEMS:**

A. Town Manager's Report

- Public Works Projects – Recreation Complex, Church Street
- COVID-19 Status/Update
- Census Grant & Status
- Town Council Election Candidates

B. Fire Department Report

- Postponed

C. Police Department Report

- Postponed

D. Council Reports

11. **FUTURE AGENDA ITEMS & POTENTIAL QUORUM'S**

12. **ADJOURNMENT**

**NOTICE OF THE REGULAR MEETING OF THE  
THATCHER TOWN COUNCIL  
March 16, 2020**

Councilmembers present: Vice Mayor Allen, Councilman Rapier, Councilman Bryce, Councilwoman Smith, Councilwoman Howard

Councilmembers absent: Mayor Rivera, Councilman Welker

Staff present: Town Manager Heath Brown, Town Engineer Tom Palmer, Police Chief Shaffen Woods, Deputy Clerk Michelle Mortensen

Visitors: Barbara Stailey, Ward Weaver, John Howard, Lance Henrie, Ben Allred

**AGENDA**

Welcome and Call Meeting to Order by Vice Mayor Allen at 6:30. He called the meeting to order and stated that we do have a quorum.

Pledge of Allegiance led by Councilwoman Smith.

Roll Call.

**PUBLIC HEARING:**

- A. Zoning Change Request – Parcel #104-23-008K & #104-23-008I, located on the west side of Reay Lane and north of the Highline Canal in Thatcher. The current zoning of this parcel is C-2 (Highway Commercial). The applicant is requesting that the parcels be zoned R1-10 (Residential, 10,000 SF minimum lot size).

Mr. Brown explained that we have the request to change the zoning on this piece of property from commercial C-2 to single family residential and this is the public hearing part of that. If anyone has any comments, they are welcome to be heard.

**OPEN CALL TO THE PUBLIC:**

Barbara Stailey stood and stated that she had a suggestion that we put In God We Trust on the other side of the Welcome to Thatcher sign to show allegiance to our country. Vice Mayor Allen stated that we are remodeling our sign right now and will take that into consideration.

Ward Weaver stood and stated that I really like the roundabout that was put in on Church Street and it works very well.

**PUBLIC APPEARANCES:**

None

**CONSENT AGENDA:**

- A. Approve minutes of the February 24, 2020 Regular Council Meeting.
- B. Planning and Zoning Monthly Report.
- C. Police Monthly Report.
- D. Approval of Invoices.
- E. Financial Reports.

Councilman Rapier made the motion to approve the consent agenda and was seconded by Councilwoman Smith. Motion carries unanimously.

**OLD BUSINESS:**

None

**NEW BUSINESS:**

- A. **ORDINANCE NO. 185-2020:** AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF THATCHER, ARIZONA, AMENDING THE OFFICIAL ZONING MAP FOR THE TOWN OF THATCHER, ARIZONA PURSUANT ARTICLE 3, SECTION 3.3 REZONING REQUESTS AND ZONING TEXT AMENDMENTS, OF THE TOWN OF THATCHER ZONING ORDINANCE BY CHANGING THE ZONING DISTRICT CLASSIFICATION FOR APPROXIMATELY 15 ACRES LOCATED ON THE WEST SIDE OF REAY LANE AND NORTH OF THE HIGHLINE CANAL, IN THATCHER, PARCELS #104-23-008K & #104-23-008I, FROM "C-2" TO "R1-10". (CASE #Z 20-02).

Councilman Rapier stated that I don't have a problem with the rezone, my only concern is that everyone understands that if we have any expansion for high density residential housing that it will be around this sub-division. Having said that if everyone understands that, then I'm good with it. Vice Mayor Allen stated that I talked with some people who work over at the College and there has been some talk about putting in a CDL training track and when that goes in, people across the way aren't going to like it, so I think it is good to have this on the record. Councilwoman Howard stated I don't see high residential density housing on the map. Mr. Palmer stated that it is medium density right now and is the general plan, not the official zoning map. When we say high density, we just mean higher than what is proposed in this development. On the east side it is currently zoned R-3 which is multi-family and C2. Councilwoman Howard stated that when this is developed as a subdivision then it would follow our subdivision ordinance. Mr. Palmer answered absolutely assuming it is developed as a subdivision. Mr. Brown mentioned that we do have a small subdivision ordinance, which I have talked to Ben Allred about,

which if you have fifteen houses or less then then road requirements are not the normal 50 foot wide. Councilman Rapier made the motion to accept Ordinance 185-2020 and it was seconded by Councilwoman Smith. Motion carries unanimously.

- B. **RESOLUTION NO. 685-2020:** A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF THATCHER, GRAHAM COUNTY, ARIZONA, TO SUPPORT THE 2020 CENSUS, TO PARTICIPATE IN THE 2020 CENSUS COMPLETE COUNT COMMITTEE, AND TO ENCOURAGE EVERY PERSON TO BE COUNTED.

Mr. Brown explained that this is to make one more effort to get the word out there because the census is important. Motion was made by Councilwoman Smith to approve Resolution 685-2020 and was seconded by Councilman Bryce. Motion carries unanimously.

- C. Transfer of Funds for Census Activities, including a Potential Utility Bill Rebate to Thatcher Residents for Completing their Census Survey.

Mr. Brown mentioned that we did not include any funds in the budget for the census and since we are spending money and to follow good accounting practices I suggest that we use \$20,000 from the sewer account for machinery and equipment to put towards the census. I don't think we will need that much, but if other things come up then we won't have to come back and do this again. Other options would be to nickel and dime money from other accounts or we could take it from the contingency fund. Councilwoman Howard asked if we can transfer money to the general fund. Mr. Brown stated that if council approves it then we can.

Vice Mayor Allen asked what the rebate is. Mr. Brown stated that Horatio mentioned giving residents of Thatcher a \$5 rebate on their utility bill if they show proof of doing their census. He is taking that to the Safford Council. Councilman Rapier stated that I think it would be more effective if we gave a \$20 rebate instead of \$5. Councilwoman Smith mentioned that we are going to be doing some drawings to provide incentive as well. Mr. Brown suggested that we don't do the rebate and put that money towards better prizes. Councilman Rapier stated that I motion that we move \$20,000 out of the sewer enterprise fund to put towards the census and was seconded by Councilwoman Smith. Motion carries unanimously.

- D. Award of Bid for Thatcher Paving Project #20-001, Change Order for 3<sup>rd</sup> Avenue Paving.

Mr. Brown explained that we bid out our paving project which includes 8<sup>th</sup> Ave., 4<sup>th</sup> Street, and Stadium Ave. We have a budget of \$290,000 for paving and the low bid came in at \$264,000 so I recommend awarding that bid to CKC. What I would also like you to consider is now that the Church Street project and roundabout are done, we have had a lot of construction traffic going from Red Lamp to Church Street and 3<sup>rd</sup> Avenue is in pretty bad shape. I am suggesting that we overlay the area from the highway to the

roundabout. We don't have enough HURF funds to cover that, so we would need another \$40-58,000. We do think we will save a little money on chip sealing. Vice Mayor Allen stated that I think any chance we get to eliminate dirt shoulders then I say we do it. Councilwoman Smith agreed. Vice Mayor Allen asked if the paving on Stadium included in front of the college maintenance shop and Mr. Palmer answered it would be from Speedway up to the railroad tracks. Councilwoman Howard motioned that we award the bid to CKC for the Thatcher Paving Project for \$264,731.63 and include the transfer of funds out of the contingency account up to \$60,000 for 3<sup>rd</sup> Avenue. Motion was seconded by Councilman Bryce. Motion carries unanimously.

E. City of Safford / Graham County Co-op, Water System Service Area Adjustment - Impact on Thatcher Residents.

Mr. Brown stated that Graham County Utilities and City of Safford are looking at swapping the water in Central. City of Safford is stating that it makes more sense to put Palmer Lane on the Pima water system because of the configuration of the lines. I don't know that I care if we are on split water systems. I just want to make sure council doesn't have an issue with dividing that water system. Councilman Bryce asked if it would change our water agreement with Safford and Mr. Brown answered no. One concern would be that we have no agreement with the Co-op protecting our rates. Councilwoman Howard stated that if it does happen that they are governed by the corporation commission. If it does happen, then there is a process where the people affected by this have the opportunity to give input as to if they want this or not. The consensus was that Council was fine with the split water system.

F. Employee Sick Leave Emergency Policy

Mr. Brown stated that Councilwoman Howard brought up the concern, what if we have employees with a prolonged quarantine time with low hours and we are forcing them to stay home. This morning I met with the other managers and this is what we are all proposing, if you are sick and need to be off work, you are required to use your leave time. If you run out of time and still need to be away from work, then the Town will give them paid time off. Councilman Rapier asked if one person gets quarantined from another employee, then are we going to make them use their leave time for that. Mr. Brown mentioned that I hadn't even considered it. I know an Arizona College has automatically granted every employee an extra two weeks to deal with this. Councilman Bryce mentioned that if an employee gets sick from a co-worker and your employer is responsible for not infecting anyone else then it is a worker's comp issue. Councilwoman Smith asked how this affects us financially. Mr. Brown stated that it isn't any cash out of our pocket, but worst-case scenario is we may have to call in substitutes. Vice Mayor Allen suggested that how about we give Mr. Brown the authority to handle this on a case to case basis. Councilman Rapier stated that I make the motion to allow Mr. Brown the authority to approve any sick leave emergency policy that he deems necessary and fair during this time of

COVID-19 and was seconded by councilwoman Smith. Motion carries unanimously.

- G. **RESOLUTION NO. 686-2020:** A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF THATCHER, GRAHAM COUNTY, ARIZONA, TO DECLARE A STATE OF EMERGENCY DUE TO THE CORONA VIRUS PANDEMIC.

Mr. Brown stated that the State has done this, the County is about to do this, Pima is doing this tomorrow night, and Safford is asking for an electronic copy of this. We don't want to be the Town that didn't declare an emergency and end up not getting any money if we need it. I see no downside in doing this. Motion was made by Councilwoman Smith to approve Resolution 686-2020 as stated and was seconded by Councilwoman Howard. Motion carries unanimously.

#### **INFORMATIONAL ITEMS:**

- A. Town Manager's Report
- Public Works Projects – Recreation Complex, Church Street, Church Street High School Ave. Storm Drain,
  - General Plan Community Meeting
  - Thatcher/ADOT Meeting Report
  - Transportation Funding, Legislature Contact
  - Census Status
  - Town Council Election Packets Available, Due April 6
  - Website Status
  - Welcome to Thatcher Sign Status
  - EAC - Four-Year Degree Bill Status
  - Budget Workshop - March 30, 6:30

Mr. Brown mentioned that he will send out an email summarizing the things on this list tomorrow, but I just want to mention a few things related to the Coronavirus. First, we have locked down Town Hall. We will be taking calls, and taking electronic payments, as well as through the drive thru. We have cancelled fire department meetings. I met with the Court today, and they are under a Superior Court order that they must stay open. We did discuss limiting the face to face as much as possible and things they could do regarding their seating and taking payments over the phone.

- B. Fire Department Report
- Central/Jackson Heights District Board Meeting, Gila River Corridor Fire Management
  - Training – House Burn
  - Ft. Thomas Fire
  - Fire Station Tours

- C. Police Department Report
  - Alice Training
  - Roundabout Report
  - General Operations
  
- D. Council Reports

**FUTURE AGENDA ITEMS & POTENTIAL QUORUM'S**

**ADJOURNMENT**

Motion was made by Councilwoman Smith at 7:26 and was seconded by Councilwoman Howard. Motion carries unanimously.

APPROVED:

\_\_\_\_\_  
Michelle Mortensen, Deputy Clerk

\_\_\_\_\_  
Bob Rivera, Mayor

**CERTIFICATION**

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the regular meeting of the Town Council of the Town of Thatcher held on this 16<sup>th</sup> day of March. I further certify that the meeting was duly called and held and that a quorum was present.

\_\_\_\_\_  
Michelle Mortensen, Deputy Clerk





Thatcher Police Department Chief's Report  
2019

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL
Complaints Answered	206	174	194	228	182	196	241	234	235	180	191	163	2424
Arrests	17	15	11	8	13	11	12	15	15	16	14	15	162
Juvenile Referrals	1	1	1	1	0	1	0	3	1	1	6	2	18
Traffic Citations	25	18	19	22	39	21	25	22	19	11	18	11	250
Warnings	56	62	38	101	84	109	80	121	135	77	37	48	948
MONTHLY TOTAL	305	270	263	360	318	338	358	395	405	285	266	239	3802
YEARLY TOTAL	305	575	838	1198	1516	1854	2212	2607	3012	3297	3563	3802	3802

CURRENT MONTH BREAKDOWN

COMPLAINT BREAKDOWN

						<u>Property</u>	<u>MILES</u>
Accidents	6	Sex Offenses	0	Thefts	19	Stolen	\$ 4356 7641
Traffic Comp	4	Crim Damage	5	Disturbance	1	Recovered	621
Veh Assist	21	Alarm	3	Fire	3	Difference	3735
Domestic	3	Assault	1	Deaths	1		
DUI	0	Animal	17	Juv Comp	2		
Missing Person	0	Drugs	3	Gen Comp	82		
Alcohol Viol	0	Homicide	0				

YEAR TO DATE BREAKDOWN

COMPLAINT BREAKDOWN

						<u>Property</u>	<u>MILES</u>
Accidents	143	Sex Offenses	8	Thefts	157	Stolen	\$ 29244 78895
Traffic Comp	65	Crim Damage	41	Disturbance	26	Recovered	4180
Veh Assist	172	Alarm	109	Fire	31	Difference	25044
Domestic	56	Assault	31	Deaths	7		
DUI	12	Animal	132	Juv Comp	64		
Missing Person	4	Drugs	19	Gen Comp	1273		
Alcohol Viol	4	Homicide	0				

Thatcher Police Department Chief's Report  
2020

	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	TOTAL
Complaints Answered	196	182	208										586
Arrests	10	16	12										38
Juvenile Referrals	0	1	0										1
Traffic Citations	21	39	10										70
Warnings	36	85	81										202
MONTHLY TOTAL	263	323	311										897
YEARLY TOTAL	263	586	897										897

CURRENT MONTH BREAKDOWN

COMPLAINT BREAKDOWN

				<u>Property</u>		<u>MILES</u>	
Accidents	11	Sex Offenses	0	Thefts	9	Stolen	\$ 330 7754
Traffic Comp	5	Crim Damage	3	Disturbance	2	Recovered	0
Veh Assist	16	Alarm	6	Fire	3	Difference	330
Domestic	3	Assault	0	Deaths	1		
DUI	0	Animal	9	Juv Comp	3		
Missing Person	0	Drugs	0	Gen Comp	146		
Alcohol Viol	0	Homicide	0				

YEAR TO DATE BREAKDOWN

COMPLAINT BREAKDOWN

				<u>Property</u>		<u>MILES</u>	
Accidents	20	Sex Offenses	2	Thefts	25	Stolen	\$ 1796 22413
Traffic Comp	18	Crim Damage	12	Disturbance	10	Recovered	674
Veh Assist	36	Alarm	23	Fire	7	Difference	1122
Domestic	8	Assault	7	Deaths	3		
DUI	4	Animal	28	Juv Comp	10		
Missing Person	1	Drugs	2	Gen Comp	383		
Alcohol Viol	0	Homicide	0				

## Report Criteria:

Detail report.  
Invoices with totals above \$0.00 included.  
Only paid invoices included.

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
<b>03-20300 MEDICAL INSURANCE PAYABLE</b>								
03-20300 MEDICAL INSURANCE PAYA	1230	AFLAC	033721	INSURANCE PREMIUMS	03/15/2020	26.68	26.68	03/24/2020
03-20300 MEDICAL INSURANCE PAYA	2077	ASSURITY LIFE INSURANCE C	4003022665/03	ACCIDENT INSURANCE	03/20/2020	8,971.74	8,971.74	03/18/2020
03-20300 MEDICAL INSURANCE PAYA	3524	DELTA DENTAL OF ARIZONA	771209	DENTAL INS	03/15/2020	4,552.12	4,552.12	03/24/2020
03-20300 MEDICAL INSURANCE PAYA	8200	VISION SERVICE PLAN	APRIL 2020	VISION PLAN/121448340001	03/18/2020	655.01	655.01	03/24/2020
Total 03-20300 MEDICAL INSURANCE PAYABLE:						14,205.55	14,205.55	
<b>10-20320 JCEF PAYABLE</b>								
10-20320 JCEF PAYABLE	1960	ARIZONA STATE TREASURER	FEB 2020	COLLECTED FUNDS-PIMA	03/10/2020	1,842.30	1,842.30	03/18/2020
10-20320 JCEF PAYABLE	1960	ARIZONA STATE TREASURER	FEB 2020	COLLECTED FUNDS-SAFFORD	03/10/2020	14,659.02	14,659.02	03/18/2020
10-20320 JCEF PAYABLE	1960	ARIZONA STATE TREASURER	FEB 2020	COLLECTED FUNDS-THATCHE	03/10/2020	5,345.43	5,345.43	03/18/2020
10-20320 JCEF PAYABLE	3084	CIRCLE K	CM2019-00039	RESTITUTION	03/18/2020	4.84	4.84	03/24/2020
10-20320 JCEF PAYABLE	3084	CIRCLE K	CM2019-00042	RESTITUTION	03/04/2020	10.00	10.00	03/11/2020
10-20320 JCEF PAYABLE	10166	DARRELL BOEHM	CM2020-00000	CASH BOND REFUND	03/19/2020	250.00	250.00	03/24/2020
10-20320 JCEF PAYABLE	10166	DILLON DOMINGUEZ	TR2018-179	OVERPAYMENT REFUND/TIPS	03/18/2020	167.32	167.32	03/24/2020
10-20320 JCEF PAYABLE	10166	ERIKA GONZALES	CR2016-130	OVERPAYMENT REFUND/TIPS	03/18/2020	179.26	179.26	03/24/2020
10-20320 JCEF PAYABLE	4470	GRAHAM COUNTY SHERIFF'S	FEB2020	DUI HOUSING FEES	03/10/2020	221.81	221.81	03/18/2020
10-20320 JCEF PAYABLE	4505	GRAHAM COUNTY TREASURE	FEB2020	Z052 ADDITIONAL ASSESSMEN	03/10/2020	19.55	19.55	03/18/2020
10-20320 JCEF PAYABLE	10166	JOHNY BOREN	CR2018-426	OVERPAYMENT REFUND/TIPS	03/18/2020	406.00	406.00	03/24/2020
10-20320 JCEF PAYABLE	10166	JOSEPH GONZALES	CM2020-00008	CASH BOND REFUND	03/10/2020	250.00	250.00	03/18/2020
10-20320 JCEF PAYABLE	10166	MICHAEL STEFFES	CM2020-00000	CASH BOND REFUND	03/03/2020	500.00	500.00	03/05/2020
10-20320 JCEF PAYABLE	10166	RUFUS GANILLA	TR2016-266	OVERPAYMENT REFUND/TIPS	03/18/2020	195.00	195.00	03/24/2020
10-20320 JCEF PAYABLE	6850	SAFEWAY STORES, INC.	CM2019-00012	RESTITUTION	03/16/2020	40.00	40.00	03/18/2020
10-20320 JCEF PAYABLE	7775	TOWN OF PIMA	FEB2020	MONTHLY COURT REVENUE	03/10/2020	1,809.87	1,809.87	03/18/2020
10-20320 JCEF PAYABLE	10166	TRAVIS KNIGHT	TR2013-413/03	OVERPAYMENT REFUND/TIPS	03/18/2020	202.00	202.00	03/24/2020
10-20320 JCEF PAYABLE	10136	VIOLA MAXWELL	CR2016-056/0	RESTITUTION	03/09/2020	50.21	50.21	03/11/2020
10-20320 JCEF PAYABLE	8245	WALMART COMMUNITY	CM2019-00043	RESTITUTION- K.VELAZQUEZ	03/04/2020	41.85	41.85	03/11/2020
10-20320 JCEF PAYABLE	8245	WALMART COMMUNITY	CR2014-266/0	RESTITUTION-M. GUY	03/04/2020	905.00	905.00	03/11/2020
Total 10-20320 JCEF PAYABLE:						27,099.46	27,099.46	
<b>10-50-310 TELEPHONE</b>								
10-50-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	7.45	7.45	03/05/2020
10-50-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	1.98	1.98	03/24/2020
10-50-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	90.48	90.48	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-50-310 TELEPHONE:						99.91	99.91	
<b>10-50-311 Cell Phones &amp; Air Cards</b>								
10-50-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	11.83	11.83	03/05/2020
10-50-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	21.88	21.88	03/24/2020
10-50-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	447.46	447.46	03/11/2020
Total 10-50-311 Cell Phones & Air Cards:						481.17	481.17	
<b>10-50-326 ATTORNEY</b>								
10-50-326 ATTORNEY	3617	DONOVAN RIDDLE	021920	COURT COVERAGE	02/19/2020	75.00	75.00	03/05/2020
10-50-326 ATTORNEY	4975	JEREMY J WAITE ESQUIRE, P.C	CM2019-01671	SPECIAL PROSECUTOR	03/03/2020	195.00	195.00	03/11/2020
10-50-326 ATTORNEY	5667	MATT N. CLIFFORD, P.C.	MARCH 2020	ATTORNEY	03/03/2020	3,417.00	3,417.00	03/05/2020
10-50-326 ATTORNEY	5667	MATT N. CLIFFORD, P.C.	MARCH 2020	POSTAGE	03/03/2020	17.90-	17.90-	03/05/2020
Total 10-50-326 ATTORNEY:						3,669.10	3,669.10	
<b>10-50-344 PRINTING &amp; ADVERTISING</b>								
10-50-344 PRINTING & ADVERTISING	1290	ALLPRINT, INC.	22809	PRINTING	03/11/2020	99.79	99.79	03/18/2020
10-50-344 PRINTING & ADVERTISING	5080	DOUBLE-R COMMUNICATIONS	129-00012-001	PRINTING & ADVERTISING	02/29/2020	127.50	127.50	03/11/2020
10-50-344 PRINTING & ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462014	PRINTING & ADVERTISING	02/29/2020	42.54	42.54	03/11/2020
10-50-344 PRINTING & ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462063	PRINTING & ADVERTISING	02/29/2020	83.68	83.68	03/11/2020
10-50-344 PRINTING & ADVERTISING	3850	EASTERN ARIZONA COURIER	462098	PRINTING & ADVERTISING	02/29/2020	108.42	108.42	03/11/2020
Total 10-50-344 PRINTING & ADVERTISING:						461.93	461.93	
<b>10-50-444 FIRST THINGS FIRST</b>								
10-50-444 FIRST THINGS FIRST	3079	FIRST THINGS FIRST	2020	REACH OUT DONATION	03/16/2020	1,000.00	1,000.00	03/24/2020
Total 10-50-444 FIRST THINGS FIRST:						1,000.00	1,000.00	
<b>10-50-505 TRAINING/MEETING/TRAVEL</b>								
10-50-505 TRAINING/MEETING/TRAVE	3666	DRG TECHNOLOGIES	022020	DONATION FOR COMMUNITY B	02/20/2020	200.00	200.00	03/05/2020
Total 10-50-505 TRAINING/MEETING/TRAVEL:						200.00	200.00	
<b>10-50-590 MISC.</b>								
10-50-590 MISC.	4477	GRAHAM COUNTY REPUBLICA	2020 LUNCHE	SLIVER SPONSOR LINCOLN DA	03/04/2020	300.00	300.00	03/05/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-50-590 MISC.:						300.00	300.00	
<b>10-50-600 ECONOMIC DEVELOPMENT</b>								
10-50-600 ECONOMIC DEVELOPMEN	7998	US ECONOMIC RESEARCH	20200305-01	THATCHERNOW.COM	03/05/2020	999.00	999.00	03/11/2020
Total 10-50-600 ECONOMIC DEVELOPMENT:						999.00	999.00	
<b>10-52-310 TELEPHONE</b>								
10-52-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	49.25	49.25	03/05/2020
10-52-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	13.06	13.06	03/24/2020
10-52-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	597.82	597.82	03/18/2020
Total 10-52-310 TELEPHONE:						660.13	660.13	
<b>10-52-311 Cell Phones &amp; Air Cards</b>								
10-52-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	2.93	2.93	03/05/2020
10-52-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	5.42	5.42	03/24/2020
10-52-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	110.91	110.91	03/11/2020
Total 10-52-311 Cell Phones & Air Cards:						119.26	119.26	
<b>10-52-312 WATER</b>								
10-52-312 WATER	2469	BMO HARRIS MASTERCARD	02225739	BASHAS	02/22/2020	5.13	5.13	03/18/2020
10-52-312 WATER	4302	CITY OF SAFFORD	16.161.01/0229	TOWN HALL	02/29/2020	312.33	312.33	03/11/2020
Total 10-52-312 WATER:						317.46	317.46	
<b>10-52-314 NATURAL GAS</b>								
10-52-314 NATURAL GAS	4406	GRAHAM CO UTILITIES	4743-012/0313	TOWN HALL	03/13/2020	200.87	200.87	03/18/2020
10-52-314 NATURAL GAS	4406	GRAHAM CO UTILITIES	4743-018/0313	3670 W MAIN	03/13/2020	264.47	264.47	03/18/2020
Total 10-52-314 NATURAL GAS:						465.34	465.34	
<b>10-52-342 BUILDING MAINTENANCE</b>								
10-52-342 BUILDING MAINTENANCE	3298	CRISLER PEST CONTROL, LLC	0177	PEST CONTROL	01/29/2020	60.00	60.00	03/05/2020
10-52-342 BUILDING MAINTENANCE	3298	CRISLER PEST CONTROL, LLC	0247	PEST CONTROL	02/26/2020	60.00	60.00	03/05/2020
10-52-342 BUILDING MAINTENANCE	6880	SAFFORD BUILDERS SUPPLY C	K46378	METAL TRACK	02/24/2020	39.93	39.93	03/05/2020
Total 10-52-342 BUILDING MAINTENANCE:						159.93	159.93	

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-52-344 PRINTING/ADVERTISING								
10-52-344 PRINTING/ADVERTISING	1290	ALLPRINT, INC.	22809	PRINTING	03/11/2020	66.52	66.52	03/18/2020
10-52-344 PRINTING/ADVERTISING	5080	DOUBLE-R COMMUNICATIONS	129-00012-001	PRINTING & ADVERTISING	02/29/2020	85.00	85.00	03/11/2020
10-52-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462014	PRINTING & ADVERTISING	02/29/2020	28.36	28.36	03/11/2020
10-52-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462063	PRINTING & ADVERTISING	02/29/2020	55.78	55.78	03/11/2020
10-52-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	462098	PRINTING & ADVERTISING	02/29/2020	72.28	72.28	03/11/2020
10-52-344 PRINTING/ADVERTISING	4491	GILA VALLEY CENTRAL	1679	SPORTS AD	03/01/2020	125.00	125.00	03/11/2020
Total 10-52-344 PRINTING/ADVERTISING:						432.94	432.94	
<b>10-52-347 COMPUTER SOFTWARE SUPPORT</b>								
10-52-347 COMPUTER SOFTWARE S	2905	CASELLE, INC.	100639	SOFTWARE SUPPORT	03/01/2020	716.50	716.50	03/11/2020
Total 10-52-347 COMPUTER SOFTWARE SUPPORT:						716.50	716.50	
<b>10-52-350 VEHICLE ALLOWANCE</b>								
10-52-350 VEHICLE ALLOWANCE	81	HEATH BROWN	MARCH 2020	TRUCK ALLOWANCE	03/03/2020	600.00	600.00	03/05/2020
10-52-350 VEHICLE ALLOWANCE	5530	MACK'S AUTO SUPPLY	934412	BATTERY CABLE	01/01/2020	70.36	70.36	03/24/2020
10-52-350 VEHICLE ALLOWANCE	5530	MACK'S AUTO SUPPLY	935833	COUPLING	01/06/2020	34.43	34.43	03/24/2020
10-52-350 VEHICLE ALLOWANCE	5530	MACK'S AUTO SUPPLY	938648	BATTERY	01/23/2020	280.33	280.33	03/24/2020
10-52-350 VEHICLE ALLOWANCE	5530	MACK'S AUTO SUPPLY	938802	BELT TENSIONER	01/23/2020	213.25	213.25	03/24/2020
10-52-350 VEHICLE ALLOWANCE	5530	MACK'S AUTO SUPPLY	938870	SERPENTINE BELT	01/24/2020	9.82-	9.82-	03/24/2020
Total 10-52-350 VEHICLE ALLOWANCE:						1,188.55	1,188.55	
<b>10-52-405 PROPERTY TAXES - IRRIGATION</b>								
10-52-405 PROPERTY TAXES - IRRIGA	4340	GILA VALLEY IRRIGATION	UN348/030120	IRRIGATION DUES	03/01/2020	236.25	236.25	03/18/2020
Total 10-52-405 PROPERTY TAXES - IRRIGATION:						236.25	236.25	
<b>10-52-505 TRAINING/MEETING/TRAVEL</b>								
10-52-505 TRAINING/MEETING/TRAVE	2469	BMO HARRIS MASTERCARD	02075317	SHRM CERTIFICATION CREDIT	02/07/2020	350.00-	350.00-	03/18/2020
10-52-505 TRAINING/MEETING/TRAVE	2469	BMO HARRIS MASTERCARD	02085333	COPPER QUEEN HOTEL	02/08/2020	171.44	171.44	03/18/2020
Total 10-52-505 TRAINING/MEETING/TRAVEL:						178.56-	178.56-	
<b>10-52-535 POSTAGE</b>								
10-52-535 POSTAGE	2469	BMO HARRIS MASTERCARD	02125713	USPS OVERNIGHT	02/12/2020	15.05	15.05	03/18/2020
10-52-535 POSTAGE	6355	PITNEY BOWES	032220	POSTAGE	03/22/2020	300.00	300.00	03/05/2020
10-52-535 POSTAGE	6355	PITNEY BOWES	1015097531	POSTAGE	02/24/2020	48.43	48.43	03/05/2020
10-52-535 POSTAGE	6355	PITNEY BOWES	3103776254	POSTAGE	02/28/2020	183.26	183.26	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-52-535 POSTAGE:						546.74	546.74	
<b>10-52-540 OFFICE SUPPLIES</b>								
10-52-540 OFFICE SUPPLIES	2469	BMO HARRIS MASTERCARD	02056338	AMAZON-CALCULATOR	02/05/2020	49.08	49.08	03/18/2020
10-52-540 OFFICE SUPPLIES	2469	BMO HARRIS MASTERCARD	02066338	WALMART - TAPE	02/06/2020	23.84	23.84	03/18/2020
10-52-540 OFFICE SUPPLIES	2469	BMO HARRIS MASTERCARD	0228206338	NATIONAL PEN CO	02/28/2020	105.60	105.60	03/18/2020
10-52-540 OFFICE SUPPLIES	2972	CMI QUICK COPY	40216	RECEIPT BOOKS	02/14/2020	186.01	186.01	03/05/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	83.01	83.01	03/05/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	60.12	60.12	03/05/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	54.18	54.18	03/11/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	103.48	103.48	03/11/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	35.33	35.33	03/18/2020
10-52-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	34.99	34.99	03/24/2020
Total 10-52-540 OFFICE SUPPLIES:						735.64	735.64	
<b>10-52-542 BLDG MATERIALS/SUPPLIES</b>								
10-52-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	02195580	HOME DEPOT - TOWN HALL WI	02/19/2020	198.23	198.23	03/18/2020
10-52-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	0224205580	HOME DEPOT - AVIATION SNIP	02/24/2020	88.73	88.73	03/18/2020
10-52-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	02266338	AMAZON - BROCHURE RACK	02/26/2020	215.73	215.73	03/18/2020
10-52-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	02286338	AMAZON - CARD HOLDERS	02/28/2020	67.62	67.62	03/18/2020
Total 10-52-542 BLDG MATERIALS/SUPPLIES:						570.31	570.31	
<b>10-52-543 CLEANING SUPPLIES</b>								
10-52-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205317	SUPPLIES	02/20/2020	177.40	177.40	03/18/2020
10-52-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205697	SUPPLIES	02/20/2020	31.71	31.71	03/18/2020
10-52-543 CLEANING SUPPLIES	8245	WALMART COMMUNITY	001995	SUPPLIES	01/30/2020	172.17	172.17	03/05/2020
Total 10-52-543 CLEANING SUPPLIES:						381.28	381.28	
<b>10-52-590 MISCELLANEOUS</b>								
10-52-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02256338	CMI NOTARY STAMP	02/25/2020	38.13	38.13	03/18/2020
10-52-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02276338	BASHAS	02/27/2020	33.81	33.81	03/18/2020
10-52-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	03035317	GINAVEVE'S	03/03/2020	312.02	312.02	03/18/2020
10-52-590 MISCELLANEOUS	7855	TROPHIES 'N TEES	23168	LOPEZ/MORRIS PLAQUES	02/26/2020	89.42	89.42	03/05/2020
Total 10-52-590 MISCELLANEOUS:						473.38	473.38	



GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-52-747 COMPUTER SOFTWARE								
10-52-747 COMPUTER SOFTWARE	2469	BMO HARRIS MASTERCARD	02265333	SMARTDRAW SOFTWARE	02/26/2020	133.57	133.57	03/18/2020
10-52-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
10-52-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022520	ADOBE	02/25/2020	196.25	196.25	03/18/2020
Total 10-52-747 COMPUTER SOFTWARE:						498.20	498.20	
<b>10-52-748 COMPUTER SUPPORT</b>								
10-52-748 COMPUTER SUPPORT	3435	DAN MARTIN	6055	IT CONSULTING	03/06/2020	525.00	525.00	03/11/2020
Total 10-52-748 COMPUTER SUPPORT:						525.00	525.00	
<b>10-55-102 SALARIES/WAGES</b>								
10-55-102 SALARIES/WAGES	53	LONA DUNCAN	031420	COURT SUB	03/14/2020	157.50	157.50	03/05/2020
10-55-102 SALARIES/WAGES	53	LONA DUNCAN	031720	COURT SUB	03/17/2020	210.00	210.00	03/18/2020
Total 10-55-102 SALARIES/WAGES:						367.50	367.50	
<b>10-55-310 TELEPHONE</b>								
10-55-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	2.53	2.53	03/05/2020
10-55-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	.67	.67	03/24/2020
10-55-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	30.70	30.70	03/18/2020
Total 10-55-310 TELEPHONE:						33.90	33.90	
<b>10-55-312 WATER</b>								
10-55-312 WATER	4302	CITY OF SAFFORD	73.045.09/0229	702 8TH AVE	02/29/2020	373.50	373.50	03/11/2020
Total 10-55-312 WATER:						373.50	373.50	
<b>10-55-505 TRAINING/MEETINGS/TRAVEL</b>								
10-55-505 TRAINING/MEETINGS/TRAV	2469	BMO HARRIS MASTERCARD	02145689	HOLIDAY INN	02/14/2020	968.10	968.10	03/18/2020
Total 10-55-505 TRAINING/MEETINGS/TRAVEL:						968.10	968.10	
<b>10-55-535 POSTAGE</b>								
10-55-535 POSTAGE	6355	PITNEY BOWES	032220	POSTAGE	03/22/2020	45.00	45.00	03/05/2020
10-55-535 POSTAGE	6355	PITNEY BOWES	1015097531	POSTAGE	02/24/2020	7.26	7.26	03/05/2020
10-55-535 POSTAGE	6355	PITNEY BOWES	3103776254	POSTAGE	02/28/2020	27.49	27.49	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-55-535 POSTAGE:						79.75	79.75	
<b>10-55-540 OFFICE SUPPLIES</b>								
10-55-540 OFFICE SUPPLIES	3560	DIGITAL IMAGING SYSTEMS	54504	COPIES	03/01/2020	27.89	27.89	03/11/2020
10-55-540 OFFICE SUPPLIES	3560	DIGITAL IMAGING SYSTEMS	54505	COPIES	03/01/2020	24.38	24.38	03/11/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	12.11	12.11	03/05/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	8.77	8.77	03/05/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	7.90	7.90	03/11/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	15.09	15.09	03/11/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	5.15	5.15	03/18/2020
10-55-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	5.10	5.10	03/24/2020
Total 10-55-540 OFFICE SUPPLIES:						106.39	106.39	
<b>10-55-548 COMPUTER MAINTENANCE</b>								
10-55-548 COMPUTER MAINTENANC	1990	ARIZONA SUPREME COURT	2020-0000021	COMPUTERS/PRINTER	02/13/2020	2,250.00	2,250.00	03/11/2020
10-55-548 COMPUTER MAINTENANC	1990	ARIZONA SUPREME COURT	2020-0000026	COMPUTERS/PRINTER	02/13/2020	1,500.00	1,500.00	03/05/2020
Total 10-55-548 COMPUTER MAINTENANCE:						3,750.00	3,750.00	
<b>10-55-590 MISCELLANEOUS</b>								
10-55-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02255697	SHREDDING	02/25/2020	43.50	43.50	03/18/2020
10-55-590 MISCELLANEOUS	7365	SPARKLETTTS	17051740 0222	WATER	02/22/2020	30.01	30.01	03/11/2020
Total 10-55-590 MISCELLANEOUS:						73.51	73.51	
<b>10-62-150 ASP LABOR</b>								
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01550019122	LABOR	01/06/2020	49.50	49.50	03/05/2020
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01565220022	LABOR	02/26/2020	42.00	42.00	03/05/2020
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01588420020	LABOR	02/26/2020	.00	.00	
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-17	LABOR	02/26/2020	7.31	7.31	03/11/2020
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-18	LABOR	03/10/2020	6.40	6.40	03/18/2020
10-62-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-19	LABOR	03/19/2020	7.31	7.31	03/24/2020
Total 10-62-150 ASP LABOR:						112.52	112.52	
<b>10-62-311 Cell Phones &amp; Air Cards</b>								
10-62-311 Cell Phones & Air Cards	2832	SPARKLIGHT	105245682/031	INTERNET	03/16/2020	221.49	221.49	03/24/2020
10-62-311 Cell Phones & Air Cards	2832	SPARKLIGHT	121419568/022	INTERNET	02/23/2020	92.69	92.69	03/18/2020
10-62-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	2.23	2.23	03/05/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-62-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	4.11	4.11	03/24/2020
10-62-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	84.14	84.14	03/11/2020
Total 10-62-311 Cell Phones & Air Cards:						404.66	404.66	
<b>10-62-312 WATER</b>								
10-62-312 WATER	4302	CITY OF SAFFORD	13.425.01/0229	DALEY ESTATES PARK	02/29/2020	239.57	239.57	03/11/2020
10-62-312 WATER	4302	CITY OF SAFFORD	15.268.01/0229	SPLASHPARK/CEMETERY	02/29/2020	189.98	189.98	03/11/2020
10-62-312 WATER	4302	CITY OF SAFFORD	15.970.00/0229	EAGLE MEADOW	02/29/2020	35.57	35.57	03/11/2020
10-62-312 WATER	4302	CITY OF SAFFORD	16.385.01/0229	REAY LANE PARK	02/29/2020	42.54	42.54	03/11/2020
10-62-312 WATER	4302	CITY OF SAFFORD	17.529.02/0229	3670 W MAIN	02/29/2020	32.79	32.79	03/05/2020
10-62-312 WATER	4302	CITY OF SAFFORD	17.830.01/0229	LANDSCAPE METER	02/29/2020	39.26	39.26	03/05/2020
10-62-312 WATER	4302	CITY OF SAFFORD	81.674.02/0229	8th ST LANDSCAPE	02/29/2020	78.82	78.82	03/11/2020
10-62-312 WATER	4302	CITY OF SAFFORD	81.675.02/0229	8th ST LANDSCAPE	02/29/2020	32.78	32.78	03/11/2020
Total 10-62-312 WATER:						691.31	691.31	
<b>10-62-318 LITTLE LEAGUE WRESTLING</b>								
10-62-318 LITTLE LEAGUE WRESTLIN	3273	COTTON COUNTRY DESIGNS	52	WRESTLING SHIRTS	03/19/2020	1,056.00	1,056.00	03/24/2020
Total 10-62-318 LITTLE LEAGUE WRESTLING:						1,056.00	1,056.00	
<b>10-62-323 SUMMER BASEBALL</b>								
10-62-323 SUMMER BASEBALL	6880	SAFFORD BUILDERS SUPPLY C	848476	FORK LATCH	02/20/2020	16.56	16.56	03/05/2020
Total 10-62-323 SUMMER BASEBALL:						16.56	16.56	
<b>10-62-341 EQUIPMENT MAINTENANCE</b>								
10-62-341 EQUIPMENT MAINTENANC	2469	BMO HARRIS MASTERCARD	02258695	HOME DEPOT - ADHESIVE	02/25/2020	26.70	26.70	03/18/2020
10-62-341 EQUIPMENT MAINTENANC	5530	MACK'S AUTO SUPPLY	934413	AIR FILTER	01/01/2020	100.88	100.88	03/24/2020
10-62-341 EQUIPMENT MAINTENANC	5530	MACK'S AUTO SUPPLY	934416	RATCHET STRAP	01/01/2020	92.32	92.32	03/24/2020
10-62-341 EQUIPMENT MAINTENANC	5530	MACK'S AUTO SUPPLY	940348	LUBE EQUIPMENT	02/03/2020	49.08	49.08	03/24/2020
10-62-341 EQUIPMENT MAINTENANC	5530	MACK'S AUTO SUPPLY	941954	PINION	02/13/2020	54.19	54.19	03/24/2020
10-62-341 EQUIPMENT MAINTENANC	5530	MACK'S AUTO SUPPLY	943520	OIL SEAL	02/24/2020	38.50	38.50	03/24/2020
Total 10-62-341 EQUIPMENT MAINTENANCE:						361.67	361.67	
<b>10-62-533 SMALL TOOLS/HARDWARE</b>								
10-62-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	03035622	HOME DEPOT - ADHESIVE	03/03/2020	325.17	325.17	03/18/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	1510392	PVC COUPLINGS	02/26/2020	12.34	12.34	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	1510393	PVC CEMENT	02/26/2020	28.70	28.70	03/24/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	1521836	PVC COUPLINGS	02/26/2020	15.75	15.75	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	5521070	CONNECTING SCW BUGLE	02/12/2020	6.38	6.38	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	5613438	CONNECTING SCW BUGLE	02/12/2020	6.38	6.38	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	614160	PVC TEE	02/27/2020	40.47	40.47	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	6510508	PVC ADAPTER	03/02/2020	12.87	12.87	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	6510509	PVC CAP	03/02/2020	17.89	17.89	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	6521024	RATCHET WRENCH	02/11/2020	27.24	27.24	03/24/2020
10-62-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	6614329	PVC BUSHINGS	03/02/2020	10.32	10.32	03/24/2020
Total 10-62-533 SMALL TOOLS/HARDWARE:						503.51	503.51	
<b>10-62-539 SEED &amp; FERTILIZER</b>								
10-62-539 SEED & FERTILIZER	4125	FERTIZONA - THATCHER, LLC	19028047	12-0-0	02/25/2020	469.04	469.04	03/11/2020
10-62-539 SEED & FERTILIZER	4125	FERTIZONA - THATCHER, LLC	19028062	VECTOBAG	02/26/2020	447.72	447.72	03/11/2020
10-62-539 SEED & FERTILIZER	4125	FERTIZONA - THATCHER, LLC	19028076	12-0-0	02/27/2020	42.64	42.64	03/11/2020
Total 10-62-539 SEED & FERTILIZER:						959.40	959.40	
<b>10-62-540 SPLASH PAD MAINTENANCE</b>								
10-62-540 SPLASH PAD MAINTENANC	2530	BORDER CONSTRUCTION	13803751-00	ACRYLIC SEALER	02/20/2020	827.15	827.15	03/05/2020
Total 10-62-540 SPLASH PAD MAINTENANCE:						827.15	827.15	
<b>10-62-541 EQUIPMENT SUPPLIES</b>								
10-62-541 EQUIPMENT SUPPLIES	2469	BMO HARRIS MASTERCARD	02055580	HOME DEPOT - LIGHTS FOR BA	02/05/2020	110.40	110.40	03/18/2020
10-62-541 EQUIPMENT SUPPLIES	2469	BMO HARRIS MASTERCARD	0303205622	TRACTOR SUPPLY - SUPPLIES	03/03/2020	161.38	161.38	03/18/2020
10-62-541 EQUIPMENT SUPPLIES	2469	BMO HARRIS MASTERCARD	2135580	HOME DEPOT - CONCRETE MIX	02/13/2020	27.13	27.13	03/18/2020
10-62-541 EQUIPMENT SUPPLIES	2531	BORDER STATES ELECTRIC SU	919601158	HNG CVR BOX	03/09/2020	147.77	147.77	03/24/2020
10-62-541 EQUIPMENT SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	72.78	72.78	03/05/2020
Total 10-62-541 EQUIPMENT SUPPLIES:						519.46	519.46	
<b>10-62-542 BLDG MATERIALS/SUPPLIES</b>								
10-62-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	0204205580	HOME DEPOT - LIGHT FIXTURE	02/04/2020	18.18	18.18	03/18/2020
10-62-542 BLDG MATERIALS/SUPPLIE	2469	BMO HARRIS MASTERCARD	02045580	HOME DEPOT - LIGHT BULBS	02/04/2020	209.29	209.29	03/18/2020
10-62-542 BLDG MATERIALS/SUPPLIE	4645	HOME DEPOT CREDIT SERVIC	2510371	POWER LEVELER	02/25/2020	36.29	36.29	03/24/2020
Total 10-62-542 BLDG MATERIALS/SUPPLIES:						263.76	263.76	
<b>10-62-543 CLEANING SUPPLIES</b>								
10-62-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205317	SUPPLIES	02/20/2020	171.49	171.49	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-62-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205697	SUPPLIES	02/20/2020	30.65	30.65	03/18/2020
10-62-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02245622	HOME DEPOT - REMOVER	02/24/2020	49.98	49.98	03/18/2020
10-62-543 CLEANING SUPPLIES	8245	WALMART COMMUNITY	001995	SUPPLIES	01/30/2020	166.43	166.43	03/05/2020
Total 10-62-543 CLEANING SUPPLIES:						418.55	418.55	
<b>10-62-555 GAS/OIL/LUBRICANTS</b>								
10-62-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	561.57	561.57	03/11/2020
10-62-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	352.72	352.72	03/24/2020
Total 10-62-555 GAS/OIL/LUBRICANTS:						914.29	914.29	
<b>10-62-650 CEMETERY</b>								
10-62-650 CEMETERY	2469	BMO HARRIS MASTERCARD	02265671	HOME DEPOT - READY MIX	02/26/2020	84.23	84.23	03/18/2020
Total 10-62-650 CEMETERY:						84.23	84.23	
<b>10-62-667 WEED CONTROL</b>								
10-62-667 WEED CONTROL	4125	FERTIZONA - THATCHER, LLC	19027763	4 SPEED XT	02/05/2020	585.74	585.74	03/11/2020
Total 10-62-667 WEED CONTROL:						585.74	585.74	
<b>10-70-310 TELEPHONE</b>								
10-70-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	22.23	22.23	03/05/2020
10-70-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	5.90	5.90	03/24/2020
10-70-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	269.83	269.83	03/18/2020
Total 10-70-310 TELEPHONE:						297.96	297.96	
<b>10-70-311 Cell Phones &amp; Air Cards</b>								
10-70-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	17.70	17.70	03/05/2020
10-70-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	32.73	32.73	03/24/2020
10-70-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	669.28	669.28	03/11/2020
Total 10-70-311 Cell Phones & Air Cards:						719.71	719.71	
<b>10-70-344 PRINTING/ADVERTISING</b>								
10-70-344 PRINTING/ADVERTISING	1290	ALLPRINT, INC.	22809	PRINTING	03/11/2020	109.76	109.76	03/18/2020
10-70-344 PRINTING/ADVERTISING	5080	DOUBLE-R COMMUNICATIONS	129-00012-001	PRINTING & ADVERTISING	02/29/2020	140.25	140.25	03/11/2020
10-70-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462014	PRINTING & ADVERTISING	02/29/2020	46.79	46.79	03/11/2020
10-70-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462063	PRINTING & ADVERTISING	02/29/2020	92.04	92.04	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-70-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	462098	PRINTING & ADVERTISING	02/29/2020	119.26	119.26	03/11/2020
Total 10-70-344 PRINTING/ADVERTISING:						508.10	508.10	
<b>10-70-350 VEHICLE MAINT.</b>								
10-70-350 VEHICLE MAINT.	2545	BIG O TIRES	004224-53312	REMOVE & REPLACE WATER P	02/13/2020	1,323.91	1,323.91	03/05/2020
10-70-350 VEHICLE MAINT.	2469	BMO HARRIS MASTERCARD	02145465	SHINING TIMES	02/14/2020	10.00	10.00	03/18/2020
10-70-350 VEHICLE MAINT.	2469	BMO HARRIS MASTERCARD	02145515	TONYS EXPRESS	02/14/2020	5.00	5.00	03/18/2020
10-70-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-290771	TPMS SENSOR	02/10/2020	122.03	122.03	03/18/2020
10-70-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-291091	EZ SENSOR	02/11/2020	103.62	103.62	03/18/2020
Total 10-70-350 VEHICLE MAINT.:						1,564.56	1,564.56	
<b>10-70-360 ANIMAL CONTROL SERVICES</b>								
10-70-360 ANIMAL CONTROL SERVIC	4420	GRAHAM CO BOARD OF SUPE	2020-0065	ANIMAL CONTROL	03/02/2020	204.00	204.00	03/11/2020
Total 10-70-360 ANIMAL CONTROL SERVICES:						204.00	204.00	
<b>10-70-505 TRAINING/MEETING/TRAVEL</b>								
10-70-505 TRAINING/MEETING/TRAVE	2469	BMO HARRIS MASTERCARD	02265515	HOTELS.COM	02/26/2020	383.22	383.22	03/18/2020
10-70-505 TRAINING/MEETING/TRAVE	10121	J.R. MANER	030220	DT INSTRUCTOR SCHOOL	03/02/2020	448.00	448.00	03/05/2020
Total 10-70-505 TRAINING/MEETING/TRAVEL:						831.22	831.22	
<b>10-70-510 DUES/SUBSCRIPTIONS</b>								
10-70-510 DUES/SUBSCRIPTIONS	1256	ALICE TRAINING INSTITUTE	50776	ELEARNING USERS	02/28/2020	106.56	106.56	03/05/2020
Total 10-70-510 DUES/SUBSCRIPTIONS:						106.56	106.56	
<b>10-70-535 POSTAGE</b>								
10-70-535 POSTAGE	6355	PITNEY BOWES	032220	POSTAGE	03/22/2020	45.00	45.00	03/05/2020
10-70-535 POSTAGE	6355	PITNEY BOWES	1015097531	POSTAGE	02/24/2020	7.26	7.26	03/05/2020
10-70-535 POSTAGE	6355	PITNEY BOWES	3103776254	POSTAGE	02/28/2020	27.49	27.49	03/18/2020
Total 10-70-535 POSTAGE:						79.75	79.75	
<b>10-70-540 OFFICE SUPPLIES</b>								
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	46.69	46.69	03/05/2020
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	33.82	33.82	03/05/2020
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	30.47	30.47	03/11/2020
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	58.21	58.21	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	19.87	19.87	03/18/2020
10-70-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	19.68	19.68	03/24/2020
Total 10-70-540 OFFICE SUPPLIES:						208.74	208.74	
<b>10-70-543 CLEANING SUPPLIES</b>								
10-70-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205317	SUPPLIES	02/20/2020	147.84	147.84	03/18/2020
10-70-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205697	SUPPLIES	02/20/2020	26.42	26.42	03/18/2020
10-70-543 CLEANING SUPPLIES	8245	WALMART COMMUNITY	001995	SUPPLIES	01/30/2020	143.48	143.48	03/05/2020
Total 10-70-543 CLEANING SUPPLIES:						317.74	317.74	
<b>10-70-555 GAS/OIL/LUBRICANTS</b>								
10-70-555 GAS/OIL/LUBRICANTS	2469	BMO HARRIS MASTERCARD	02055507	CIRCLE K	02/05/2020	34.07	34.07	03/18/2020
10-70-555 GAS/OIL/LUBRICANTS	2469	BMO HARRIS MASTERCARD	02075507	WALMART-ANTI FREEZE	02/07/2020	19.38	19.38	03/18/2020
10-70-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	13642	BRAKE FLUID	02/20/2020	56.83	56.83	03/05/2020
10-70-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	187249	STARTER FLUID	02/04/2020	85.60	85.60	03/05/2020
10-70-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	187250	FUEL FILTER KIT	02/04/2020	486.45	486.45	03/05/2020
10-70-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	893114	SYN ATF	02/19/2020	61.43	61.43	03/05/2020
10-70-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	2,080.88	2,080.88	03/11/2020
10-70-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	1,166.85	1,166.85	03/24/2020
Total 10-70-555 GAS/OIL/LUBRICANTS:						3,991.49	3,991.49	
<b>10-70-590 MISCELLANEOUS</b>								
10-70-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02065515	HOME DEPOT - MACH SCREW	02/06/2020	70.08	70.08	03/18/2020
10-70-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02105515	RETURN	02/10/2020	16.06-	16.06-	03/18/2020
Total 10-70-590 MISCELLANEOUS:						54.02	54.02	
<b>10-70-740 OFFICE FURNITURE/EQUIPMENT</b>								
10-70-740 OFFICE FURNITURE/EQUIP	2469	BMO HARRIS MASTERCARD	0224205424	B&H PHOTO	02/24/2020	91.42	91.42	03/18/2020
10-70-740 OFFICE FURNITURE/EQUIP	2469	BMO HARRIS MASTERCARD	02245424	B&H PHOTO	02/24/2020	153.38	153.38	03/18/2020
Total 10-70-740 OFFICE FURNITURE/EQUIPMENT:						244.80	244.80	
<b>10-70-741 MACHINERY &amp; EQUIPMENT</b>								
10-70-741 MACHINERY & EQUIPMENT	2469	BMO HARRIS MASTERCARD	02075515	ACE - COUPLING	02/07/2020	54.16	54.16	03/18/2020
10-70-741 MACHINERY & EQUIPMENT	2469	BMO HARRIS MASTERCARD	0210205515	HOME DEPOT - CABLE	02/10/2020	24.17	24.17	03/18/2020
10-70-741 MACHINERY & EQUIPMENT	2469	BMO HARRIS MASTERCARD	03045424	GUN ACCESSORY SUPPLY	03/04/2020	648.36	648.36	03/18/2020
10-70-741 MACHINERY & EQUIPMENT	3440	DASH MEDICAL GLOVES	INV1187401	EXAM GLOVES	03/04/2020	143.80	143.80	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-70-741 MACHINERY & EQUIPMENT	5475	L-TRON CORPORATION	670246	IMAGING SCANNER KIT	02/25/2020	719.79	719.79	03/05/2020
Total 10-70-741 MACHINERY & EQUIPMENT:						1,590.28	1,590.28	
<b>10-70-747 COMPUTER SOFTWARE</b>								
10-70-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.35	168.35	03/18/2020
Total 10-70-747 COMPUTER SOFTWARE:						168.35	168.35	
<b>10-70-748 COMPUTER SUPPORT</b>								
10-70-748 COMPUTER SUPPORT	3435	DAN MARTIN	6055	IT CONSULTING	03/06/2020	525.00	525.00	03/11/2020
Total 10-70-748 COMPUTER SUPPORT:						525.00	525.00	
<b>10-72-310 TELEPHONE</b>								
10-72-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	9.85	9.85	03/05/2020
10-72-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	2.61	2.61	03/24/2020
10-72-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	119.56	119.56	03/18/2020
Total 10-72-310 TELEPHONE:						132.02	132.02	
<b>10-72-312 WATER</b>								
10-72-312 WATER	4302	CITY OF SAFFORD	17.528.01/0229	FIRE DEPARTMENT	02/29/2020	99.00	99.00	03/11/2020
Total 10-72-312 WATER:						99.00	99.00	
<b>10-72-341 EQUIPMENT MAINT.</b>								
10-72-341 EQUIPMENT MAINT.	5250	L. N. CURTIS & SONS	INV361249	AUTO PUMP 12V	02/11/2020	622.30	622.30	03/05/2020
Total 10-72-341 EQUIPMENT MAINT.:						622.30	622.30	
<b>10-72-350 VEHICLE MAINT.</b>								
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-289926	ISOLATOR	02/05/2020	108.35	108.35	03/18/2020
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-290778	FUEL PUMP	02/10/2020	430.12	430.12	03/18/2020
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-290949	PCV VALVE	02/11/2020	10.35	10.35	03/18/2020
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-291021	MINI FUSE	02/11/2020	8.71	8.71	03/18/2020
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-291077	FUSE ASSMT	02/11/2020	54.54	54.54	03/18/2020
10-72-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-291552	MINI FUSE	02/14/2020	4.35	4.35	03/18/2020
Total 10-72-350 VEHICLE MAINT.:						616.42	616.42	



GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-72-505 TRAINING/MEETINGS/TRAVEL								
10-72-505 TRAINING/MEETINGS/TRAV	4120	FIRE DEPT TRAINING NETWOR	24028	MEMBERSHIP	03/01/2020	300.00	300.00	03/18/2020
Total 10-72-505 TRAINING/MEETINGS/TRAVEL:						300.00	300.00	
<b>10-72-530 CLUB FUND</b>								
10-72-530 CLUB FUND	2469	BMO HARRIS MASTERCARD	02145721	BRANDING IRON	02/14/2020	2,471.20	2,471.20	03/18/2020
10-72-530 CLUB FUND	6190	SE BOTTLING CO OF AZ, INC	269513	SODAS	01/08/2020	313.40	313.40	03/24/2020
Total 10-72-530 CLUB FUND:						2,784.60	2,784.60	
<b>10-72-540 OFFICE SUPPLIES</b>								
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	1.71	1.71	03/05/2020
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	1.24	1.24	03/05/2020
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	1.13	1.13	03/11/2020
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	2.16	2.16	03/11/2020
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	.75	.75	03/18/2020
10-72-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	.73	.73	03/24/2020
Total 10-72-540 OFFICE SUPPLIES:						7.72	7.72	
<b>10-72-543 CLEANING SUPPLIES</b>								
10-72-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205317	SUPPLIES	02/20/2020	47.31	47.31	03/18/2020
10-72-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205697	SUPPLIES	02/20/2020	8.46	8.46	03/18/2020
10-72-543 CLEANING SUPPLIES	8245	WALMART COMMUNITY	001995	SUPPLIES	01/30/2020	45.91	45.91	03/05/2020
Total 10-72-543 CLEANING SUPPLIES:						101.68	101.68	
<b>10-72-553 TIRES/BATTERIES</b>								
10-72-553 TIRES/BATTERIES	3075	FIRST CALL AUTO PARTS	2752-290051	BATTERY	02/06/2020	158.35	158.35	03/18/2020
Total 10-72-553 TIRES/BATTERIES:						158.35	158.35	
<b>10-72-555 GAS/OIL/LUBRICANTS</b>								
10-72-555 GAS/OIL/LUBRICANTS	3075	FIRST CALL AUTO PARTS	2752-292653	BLUEDEF 2.5	02/20/2020	91.58	91.58	03/18/2020
10-72-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	279.66	279.66	03/11/2020
10-72-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	471.44	471.44	03/24/2020
Total 10-72-555 GAS/OIL/LUBRICANTS:						842.68	842.68	

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-72-590 MISCELLANEOUS								
10-72-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02125721	AMAZON	02/12/2020	93.85	93.85	03/18/2020
Total 10-72-590 MISCELLANEOUS:						93.85	93.85	
<b>10-72-747 COMPUTER SOFTWARE</b>								
10-72-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
Total 10-72-747 COMPUTER SOFTWARE:						168.38	168.38	
<b>10-81-140 CLOTHING ALLOWANCE</b>								
10-81-140 CLOTHING ALLOWANCE	8332	CINTAS PHOENIX FIRE PROTE	4041931438	CLOTHING	02/05/2020	228.53	228.53	03/05/2020
10-81-140 CLOTHING ALLOWANCE	8332	CINTAS PHOENIX FIRE PROTE	4042536881	CLOTHING	02/12/2020	228.53	228.53	03/05/2020
10-81-140 CLOTHING ALLOWANCE	8332	CINTAS PHOENIX FIRE PROTE	4043182526	CLOTHING	02/19/2020	221.32	221.32	03/05/2020
10-81-140 CLOTHING ALLOWANCE	8332	CINTAS PHOENIX FIRE PROTE	4043779318	CLOTHING	02/26/2020	224.56	224.56	03/18/2020
Total 10-81-140 CLOTHING ALLOWANCE:						902.94	902.94	
<b>10-81-150 ASP LABOR</b>								
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01550019122	LABOR	01/06/2020	60.50	60.50	03/05/2020
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01565220022	LABOR	02/26/2020	87.00	87.00	03/05/2020
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01588420020	LABOR	02/26/2020	.00	.00	
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-17	LABOR	02/26/2020	7.31	7.31	03/11/2020
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-18	LABOR	03/10/2020	6.40	6.40	03/18/2020
10-81-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-19	LABOR	03/19/2020	7.31	7.31	03/24/2020
Total 10-81-150 ASP LABOR:						168.52	168.52	
<b>10-81-310 TELEPHONE</b>								
10-81-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	4.93	4.93	03/05/2020
10-81-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	1.31	1.31	03/24/2020
10-81-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	59.78	59.78	03/18/2020
Total 10-81-310 TELEPHONE:						66.02	66.02	
<b>10-81-311 Cell Phones &amp; Air Cards</b>								
10-81-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	2.58	2.58	03/05/2020
10-81-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	4.77	4.77	03/24/2020
10-81-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	97.52	97.52	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-81-311 Cell Phones & Air Cards:						104.87	104.87	
<b>10-81-312 WATER</b>								
10-81-312 WATER	4302	CITY OF SAFFORD	15.273.01/0229	SHOP	02/29/2020	104.67	104.67	03/11/2020
Total 10-81-312 WATER:						104.67	104.67	
<b>10-81-342 BUILDING MAINTENANCE</b>								
10-81-342 BUILDING MAINTENANCE	2469	BMO HARRIS MASTERCARD	02105556	TRACTOR SUPPLY - GAS CAN/L	02/10/2020	526.61	526.61	03/18/2020
10-81-342 BUILDING MAINTENANCE	3298	CRISLER PEST CONTROL, LLC	0177	PEST CONTROL	01/29/2020	60.00	60.00	03/05/2020
10-81-342 BUILDING MAINTENANCE	3298	CRISLER PEST CONTROL, LLC	0247	PEST CONTROL	02/26/2020	60.00	60.00	03/05/2020
Total 10-81-342 BUILDING MAINTENANCE:						646.61	646.61	
<b>10-81-350 VEHICLE MAINT.</b>								
10-81-350 VEHICLE MAINT.	9014	GILA VALLEY POLARIS	13185	ASM FILTER INTAKE	02/24/2020	64.35	64.35	03/05/2020
10-81-350 VEHICLE MAINT.	3800	GOODMAN AG	CS12489	CAPSCREW	02/24/2020	8.38	8.38	03/05/2020
Total 10-81-350 VEHICLE MAINT.:						72.73	72.73	
<b>10-81-533 SMALL TOOLS/HARDWARE</b>								
10-81-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	02185697	TRACTOR SUPPLY - FITTINGS	02/18/2020	11.43	11.43	03/18/2020
10-81-533 SMALL TOOLS/HARDWARE	5533	MAC TOOLS	D 27295	EASY WEDGE	01/14/2020	65.44	65.44	03/11/2020
10-81-533 SMALL TOOLS/HARDWARE	5533	MAC TOOLS	D 27503	SAE IMPACT	01/21/2020	1,600.45	1,600.45	03/11/2020
10-81-533 SMALL TOOLS/HARDWARE	5533	MAC TOOLS	D 27728	BOLT CUTTERS	01/28/2020	102.54	102.54	03/11/2020
10-81-533 SMALL TOOLS/HARDWARE	5533	MAC TOOLS	D 28101	COMBO EDGE KIT	02/11/2020	231.27	231.27	03/11/2020
10-81-533 SMALL TOOLS/HARDWARE	5533	MAC TOOLS	D 28426	BATTERY CABLE CRIMPER	02/25/2020	1,171.67	1,171.67	03/11/2020
10-81-533 SMALL TOOLS/HARDWARE	5788	MITCHELL 1	IB24081897	WEB TEAMWORKS	02/18/2020	253.53	253.53	03/05/2020
Total 10-81-533 SMALL TOOLS/HARDWARE:						3,436.33	3,436.33	
<b>10-81-540 OFFICE SUPPLIES</b>								
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	5.19	5.19	03/05/2020
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	3.76	3.76	03/05/2020
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	3.39	3.39	03/11/2020
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	6.47	6.47	03/11/2020
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	2.21	2.21	03/18/2020
10-81-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	2.19	2.19	03/24/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-81-540 OFFICE SUPPLIES:						23.21	23.21	
<b>10-81-541 EQUIPMENT SUPPLIES</b>								
10-81-541 EQUIPMENT SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	227.45	227.45	03/05/2020
Total 10-81-541 EQUIPMENT SUPPLIES:						227.45	227.45	
<b>10-81-542 BLDG MATERIALS/SUPPLIES</b>								
10-81-542 BLDG MATERIALS/SUPPLIE	5530	MACK'S AUTO SUPPLY	934908	CUTTING	01/01/2020	16.44	16.44	03/24/2020
Total 10-81-542 BLDG MATERIALS/SUPPLIES:						16.44	16.44	
<b>10-81-543 CLEANING SUPPLIES</b>								
10-81-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205317	SUPPLIES	02/20/2020	47.30	47.30	03/18/2020
10-81-543 CLEANING SUPPLIES	2469	BMO HARRIS MASTERCARD	02205697	SUPPLIES	02/20/2020	8.45	8.45	03/18/2020
10-81-543 CLEANING SUPPLIES	8245	WALMART COMMUNITY	001995	SUPPLIES	01/30/2020	45.92	45.92	03/05/2020
Total 10-81-543 CLEANING SUPPLIES:						101.67	101.67	
<b>10-81-555 GAS/OIL/LUBRICANTS</b>								
10-81-555 GAS/OIL/LUBRICANTS	3075	FIRST CALL AUTO PARTS	2752-294687	WIPER FLUID	02/29/2020	4.35	4.35	03/18/2020
10-81-555 GAS/OIL/LUBRICANTS	4367	GLOBAL PARTS SOURCE	899	STARTING FLUID	02/03/2020	72.66	72.66	03/05/2020
10-81-555 GAS/OIL/LUBRICANTS	4367	GLOBAL PARTS SOURCE	900	DIESEL EXHAUST FLUID	02/03/2020	207.28	207.28	03/05/2020
10-81-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	316.10	316.10	03/11/2020
10-81-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	634.43	634.43	03/24/2020
10-81-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621986	MEGA FLOW	03/23/2020	1,201.30	1,201.30	03/24/2020
Total 10-81-555 GAS/OIL/LUBRICANTS:						2,436.12	2,436.12	
<b>10-81-747 COMPUTER SOFTWARE</b>								
10-81-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
Total 10-81-747 COMPUTER SOFTWARE:						168.38	168.38	
<b>10-84-150 ASP LABOR</b>								
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01550019122	LABOR	01/06/2020	64.50	64.50	03/05/2020
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01565220022	LABOR	02/26/2020	109.00	109.00	03/05/2020
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01588420020	LABOR	02/26/2020	19.80	19.80	03/05/2020
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-17	LABOR	02/26/2020	7.31	7.31	03/11/2020
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-18	LABOR	03/10/2020	6.40	6.40	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-84-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-19	LABOR	03/19/2020	7.32	7.32	03/24/2020
Total 10-84-150 ASP LABOR:						214.33	214.33	
<b>10-84-310 Telephone</b>								
10-84-310 Telephone	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	7.45	7.45	03/05/2020
10-84-310 Telephone	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	1.98	1.98	03/24/2020
10-84-310 Telephone	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	90.48	90.48	03/18/2020
Total 10-84-310 Telephone:						99.91	99.91	
<b>10-84-311 Cell Phones &amp; Air Cards</b>								
10-84-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	3.69	3.69	03/05/2020
10-84-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	6.83	6.83	03/24/2020
10-84-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	139.59	139.59	03/11/2020
Total 10-84-311 Cell Phones & Air Cards:						150.11	150.11	
<b>10-84-341 EQUIPMENT MAINTENANCE</b>								
10-84-341 EQUIPMENT MAINTENANC	4000	EMPIRE SOUTHWEST	EMPS4863103	LATCH	02/04/2020	80.92	80.92	03/05/2020
10-84-341 EQUIPMENT MAINTENANC	4000	EMPIRE SOUTHWEST	EMPS4866737	STEP A	02/07/2020	155.35	155.35	03/05/2020
10-84-341 EQUIPMENT MAINTENANC	4000	EMPIRE SOUTHWEST	EMPS4875503	MAIN ELEMENT	02/18/2020	92.69	92.69	03/05/2020
10-84-341 EQUIPMENT MAINTENANC	8110	VALLEY AUTO WRECKING, INC.	87376	TRANNY FT AXLE	02/11/2020	352.95	352.95	03/05/2020
Total 10-84-341 EQUIPMENT MAINTENANCE:						681.91	681.91	
<b>10-84-350 Vehicle Maintenance</b>								
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-289463	LTCH ACTUATR	02/03/2020	147.94	147.94	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-290002	OIL FILTER	02/06/2020	12.88	12.88	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-290968	AIR FILTER	02/11/2020	145.82	145.82	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-291219	SEALED BEAM	02/12/2020	20.40	20.40	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-292734	OIL FILTER	02/20/2020	10.48	10.48	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-292768	CENTER SUP BRG	02/20/2020	27.08	27.08	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-293419	MULTI HOSE	02/24/2020	72.41	72.41	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-293445	FLASHER	02/24/2020	14.97	14.97	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-293786	BACK UP LITE	02/26/2020	14.47	14.47	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-293989	WIPER BLADES	02/27/2020	21.71	21.71	03/18/2020
10-84-350 Vehicle Maintenance	3075	FIRST CALL AUTO PARTS	2752-294000	MULTI SW	02/27/2020	37.50	37.50	03/18/2020
Total 10-84-350 Vehicle Maintenance:						525.66	525.66	

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-84-360 STREET MAINTENANCE								
10-84-360 STREET MAINTENANCE	3145	CKC MATERIALS DIVISION	T3570	COLD MIX	02/29/2020	1,037.12	1,037.12	03/11/2020
10-84-360 STREET MAINTENANCE	4125	FERTIZONA - THATCHER, LLC	19027828	PUMP	02/12/2020	111.93	111.93	03/11/2020
Total 10-84-360 STREET MAINTENANCE:						1,149.05	1,149.05	
<b>10-84-532 SIGNS</b>								
10-84-532 SIGNS	8491	ZUMAR INDUSTRIES INC	5660	SIGNS	03/04/2020	877.45	877.45	03/11/2020
Total 10-84-532 SIGNS:						877.45	877.45	
<b>10-84-533 SMALL TOOLS/HARDWARE</b>								
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	011120	LATE FEE CREDIT	01/11/2020	35.00-	35.00-	03/05/2020
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	520343	RESPIRATOR	01/28/2020	23.97	23.97	03/05/2020
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	5510130	RESPIRATOR	02/12/2020	28.33	28.33	03/24/2020
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	5520059	KNIFE	01/23/2020	8.60	8.60	03/05/2020
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	612710	BACKPACK SPRAYER	01/28/2020	81.79	81.79	03/05/2020
10-84-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	7520995	BUNGEE CORD	02/10/2020	2.67	2.67	03/24/2020
Total 10-84-533 SMALL TOOLS/HARDWARE:						110.36	110.36	
<b>10-84-541 EQUIPMENT SUPPLIES</b>								
10-84-541 EQUIPMENT SUPPLIES	2891	CARLOS ALVARADO	7134	TAILGATES	03/02/2020	100.00	100.00	03/05/2020
10-84-541 EQUIPMENT SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	227.45	227.45	03/05/2020
Total 10-84-541 EQUIPMENT SUPPLIES:						327.45	327.45	
<b>10-84-553 TIRES/BATTERIES</b>								
10-84-553 TIRES/BATTERIES	2545	BIG O TIRES	004224-52789	SERVICE CALL	01/22/2020	1,582.98	1,582.98	03/05/2020
10-84-553 TIRES/BATTERIES	3075	FIRST CALL AUTO PARTS	2752-289551	BATTERY	02/03/2020	240.81	240.81	03/18/2020
Total 10-84-553 TIRES/BATTERIES:						1,823.79	1,823.79	
<b>10-84-555 GAS/OIL/LUBRICANTS</b>								
10-84-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	13642	BRAKE FLUID	02/20/2020	56.83	56.83	03/05/2020
10-84-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	187249	STARTER FLUID	02/04/2020	85.59	85.59	03/05/2020
10-84-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	187250	FUEL FILTER KIT	02/04/2020	486.45	486.45	03/05/2020
10-84-555 GAS/OIL/LUBRICANTS	4204	FUELCO ENERGY LLC	893114	SYN ATF	02/19/2020	61.44	61.44	03/05/2020
10-84-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	745.50	745.50	03/11/2020
10-84-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	1,018.40	1,018.40	03/24/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-84-555 GAS/OIL/LUBRICANTS:						2,454.21	2,454.21	
<b>10-84-667 WEED CONTROL</b>								
10-84-667 WEED CONTROL	4125	FERTIZONA - THATCHER, LLC	19027762	TRIPLET	02/05/2020	159.90	159.90	03/11/2020
10-84-667 WEED CONTROL	4125	FERTIZONA - THATCHER, LLC	19027827	SMARTLINE	02/12/2020	53.30	53.30	03/11/2020
10-84-667 WEED CONTROL	6880	SAFFORD BUILDERS SUPPLY C	847281	TOOLS	02/11/2020	66.30	66.30	03/05/2020
10-84-667 WEED CONTROL	6880	SAFFORD BUILDERS SUPPLY C	848481	SOAPSTONE	02/20/2020	7.44	7.44	03/05/2020
10-84-667 WEED CONTROL	1818	STOTZ EQUIPMENT	P39164	BLADE	02/12/2020	87.25	87.25	03/11/2020
10-84-667 WEED CONTROL	1818	STOTZ EQUIPMENT	P39251	GEAR HEAD	02/20/2020	179.19	179.19	03/11/2020
Total 10-84-667 WEED CONTROL:						553.38	553.38	
<b>10-85-310 Telephone</b>								
10-85-310 Telephone	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	9.85	9.85	03/05/2020
10-85-310 Telephone	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	2.61	2.61	03/24/2020
10-85-310 Telephone	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	119.56	119.56	03/18/2020
Total 10-85-310 Telephone:						132.02	132.02	
<b>10-85-311 Cell Phones &amp; Air Cards</b>								
10-85-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	4.45	4.45	03/05/2020
10-85-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	8.23	8.23	03/24/2020
10-85-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	168.28	168.28	03/11/2020
Total 10-85-311 Cell Phones & Air Cards:						180.96	180.96	
<b>10-85-325 PROFESSIONAL/TECHNICAL SERVICE</b>								
10-85-325 PROFESSIONAL/TECHNICA	7686	THE PLANNING CENTER	46171	GENERAL PLAN	08/31/2019	845.10	845.10	03/11/2020
10-85-325 PROFESSIONAL/TECHNICA	7686	THE PLANNING CENTER	46174/2	GENERAL PLAN	09/30/2019	2,940.00	2,940.00	03/11/2020
10-85-325 PROFESSIONAL/TECHNICA	7686	THE PLANNING CENTER	46507	GENERAL PLAN	02/29/2020	10,388.54	10,388.54	03/11/2020
Total 10-85-325 PROFESSIONAL/TECHNICAL SERVICE:						14,173.64	14,173.64	
<b>10-85-344 PRINTING/ADVERTISING</b>								
10-85-344 PRINTING/ADVERTISING	1290	ALLPRINT, INC.	22809	PRINTING	03/11/2020	33.26	33.26	03/18/2020
10-85-344 PRINTING/ADVERTISING	2469	BMO HARRIS MASTERCARD	02105739	CMI	02/10/2020	8.68	8.68	03/18/2020
10-85-344 PRINTING/ADVERTISING	5080	DOUBLE-R COMMUNICATIONS	129-00012-001	PRINTING & ADVERTISING	02/29/2020	42.50	42.50	03/11/2020
10-85-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462014	PRINTING & ADVERTISING	02/29/2020	14.18	14.18	03/11/2020
10-85-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462063	PRINTING & ADVERTISING	02/29/2020	27.89	27.89	03/11/2020
10-85-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	462098	PRINTING & ADVERTISING	02/29/2020	36.14	36.14	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 10-85-344 PRINTING/ADVERTISING:						162.65	162.65	
<b>10-85-505 TRAINING/MEETING/TRAVEL</b>								
10-85-505 TRAINING/MEETING/TRAVE	2469	BMO HARRIS MASTERCARD	02237673	LAS VEGAS TRAINING	02/23/2020	204.24	204.24	03/18/2020
10-85-505 TRAINING/MEETING/TRAVE	312	TOM PALMER	022320	OUT OF POCKET - GAS	02/23/2020	48.50	48.50	03/18/2020
Total 10-85-505 TRAINING/MEETING/TRAVEL:						252.74	252.74	
<b>10-85-540 OFFICE SUPPLIES</b>								
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	12.11	12.11	03/05/2020
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	8.77	8.77	03/05/2020
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	7.90	7.90	03/11/2020
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	15.09	15.09	03/11/2020
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	5.15	5.15	03/18/2020
10-85-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	5.10	5.10	03/24/2020
Total 10-85-540 OFFICE SUPPLIES:						54.12	54.12	
<b>10-85-555 GAS/OIL/LUBRICANTS</b>								
10-85-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	190.72	190.72	03/11/2020
10-85-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	129.27	129.27	03/24/2020
Total 10-85-555 GAS/OIL/LUBRICANTS:						319.99	319.99	
<b>10-85-747 COMPUTER SOFTWARE</b>								
10-85-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
Total 10-85-747 COMPUTER SOFTWARE:						168.38	168.38	
<b>10-87-852 PARK</b>								
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	02121979	HOME DEPOT - PVC PIPE	02/12/2020	383.90	383.90	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	02185572	HOME DEPOT - PVC	02/18/2020	260.39	260.39	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	02201979	HOME DEPOT - PVC FITTINGS	02/20/2020	36.36	36.36	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	02260918	HOME DEPOT - PVC CAP	02/26/2020	110.51	110.51	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	0227201979	HOME DEPOT - PVC CAP	02/27/2020	35.63	35.63	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	02275614	HOME DEPOT - SOCCER FIELD	02/27/2020	134.27	134.27	03/18/2020
10-87-852 PARK	2469	BMO HARRIS MASTERCARD	2271979	HOME DEPOT - PVC CAP	02/27/2020	10.21	10.21	03/18/2020
10-87-852 PARK	7903	HUGHES SUPPLY	S157864652.0	CONTROLLER MODULES	02/18/2020	6,816.48	6,816.48	03/05/2020
10-87-852 PARK	7903	HUGHES SUPPLY	S157864652.0	DECODER STATION	02/18/2020	1,909.67	1,909.67	03/05/2020
10-87-852 PARK	7903	HUGHES SUPPLY	S157864652.0	FITTINGS	02/20/2020	42.68	42.68	03/05/2020



GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-87-852 PARK	4863	J R HOWARD	848658	ROCK PICKER WORK/SOCCER	03/23/2020	2,000.00	2,000.00	03/24/2020
10-87-852 PARK	4990	JOE'S PLUMBING	15280	PCV SCH 40	03/02/2020	122.80	122.80	03/11/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	845835	CEMENT GLUE	01/28/2020	114.65	114.65	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	847394	SUPPLIES	02/12/2020	70.41	70.41	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	847563	PVC PIPE	02/13/2020	548.61	548.61	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	848009	CAP SLIP	02/18/2020	105.25	105.25	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	848010	RETURN	02/18/2020	36.92-	36.92-	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	848012	CAP SLIP	02/18/2020	7.39	7.39	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	848365	PVC CAP	02/20/2020	14.19	14.19	03/05/2020
10-87-852 PARK	6880	SAFFORD BUILDERS SUPPLY C	848888	ADAPTER/COUPLING	02/25/2020	136.86	136.86	03/05/2020
10-87-852 PARK	7945	SENERGY PETROLEUM	617826	RED DYE DIESEL	03/04/2020	1,233.10	1,233.10	03/11/2020
10-87-852 PARK	7945	SENERGY PETROLEUM	621980	RED DYE DIESEL	03/19/2020	541.23	541.23	03/24/2020
10-87-852 PARK	7820	TRI COUNTY MATERIALS INC	82865	CONCRETE	02/24/2020	221.73	221.73	03/11/2020
Total 10-87-852 PARK:						14,819.40	14,819.40	
<b>10-87-853 Golf Course</b>								
10-87-853 Golf Course	6037	OB SPORTS GOLF MANAGEME	2020-18	GAS FEB 2020	03/09/2020	243.45	243.45	03/11/2020
10-87-853 Golf Course	6037	OB SPORTS GOLF MANAGEME	2020-19	GAS MAR 2020	03/24/2020	265.30	265.30	03/24/2020
Total 10-87-853 Golf Course:						508.75	508.75	
<b>30-75-301 Church Street Right of Way</b>								
30-75-301 Church Street Right of Way	4568	HATCH CONSTRUCTION & PAVI	28047	FEB 2020	03/09/2020	424,069.30	424,069.30	03/11/2020
Total 30-75-301 Church Street Right of Way:						424,069.30	424,069.30	
<b>45-83-334 LANDFILL COSTS</b>								
45-83-334 LANDFILL COSTS	4302	CITY OF SAFFORD	1.432.01/02292	LANDFILL	02/29/2020	9,860.37	9,860.37	03/11/2020
Total 45-83-334 LANDFILL COSTS:						9,860.37	9,860.37	
<b>45-83-341 EQUIP. MAINT.</b>								
45-83-341 EQUIP. MAINT.	5529	MCNEILUS TRUCK & MFG. CO.	4622446	SWITCH CUBE	02/14/2020	401.83	401.83	03/05/2020
45-83-341 EQUIP. MAINT.	5529	MCNEILUS TRUCK & MFG. CO.	4627524	BRACKET GRABBER	02/20/2020	30.83	30.83	03/05/2020
45-83-341 EQUIP. MAINT.	8160	VANGUARD TRUCK CENTERS	122630TU	PRESSURE SEAL	02/24/2020	473.50	473.50	03/05/2020
Total 45-83-341 EQUIP. MAINT.:						906.16	906.16	
<b>45-83-541 EQUIP. SUPPLIES</b>								
45-83-541 EQUIP. SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	227.45	227.45	03/05/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 45-83-541 EQUIP. SUPPLIES:						227.45	227.45	
<b>45-83-555 GAS/OIL/LUBRICANTS</b>								
45-83-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	42.44	42.44	03/11/2020
45-83-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	1,859.98	1,859.98	03/24/2020
Total 45-83-555 GAS/OIL/LUBRICANTS:						1,902.42	1,902.42	
<b>50-86-150 ASP LABOR</b>								
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01550019122	LABOR	01/06/2020	30.00	30.00	03/05/2020
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01565220022	LABOR	02/26/2020	68.00	68.00	03/05/2020
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01588420020	LABOR	02/26/2020	.00	.00	
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-17	LABOR	02/26/2020	7.32	7.32	03/11/2020
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-18	LABOR	03/10/2020	6.40	6.40	03/18/2020
50-86-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-19	LABOR	03/19/2020	7.31	7.31	03/24/2020
Total 50-86-150 ASP LABOR:						119.03	119.03	
<b>50-86-310 TELEPHONE</b>								
50-86-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	4.93	4.93	03/05/2020
50-86-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	1.31	1.31	03/24/2020
50-86-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	59.78	59.78	03/18/2020
Total 50-86-310 TELEPHONE:						66.02	66.02	
<b>50-86-311 Cell Phones &amp; Air Cards</b>								
50-86-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	.76	.76	03/05/2020
50-86-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	1.40	1.40	03/24/2020
50-86-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	28.68	28.68	03/11/2020
Total 50-86-311 Cell Phones & Air Cards:						30.84	30.84	
<b>50-86-333 LAB TESTING</b>								
50-86-333 LAB TESTING	5440	LEGEND TECHNICAL SERVICE	2000604/12131	PROFESSIONAL SERVICES	12/13/2019	18.00	18.00	03/18/2020
50-86-333 LAB TESTING	5440	LEGEND TECHNICAL SERVICE	2000604-IN	PROFESSIONAL SERVICES	01/01/2020	37.00	37.00	03/05/2020
50-86-333 LAB TESTING	5440	LEGEND TECHNICAL SERVICE	2003811	LAB TESTING	03/09/2020	611.00	611.00	03/11/2020
50-86-333 LAB TESTING	7189	SILVER STEEL COMPANY	2022	WASTE WATER SAMPLE	02/10/2020	90.00	90.00	03/05/2020
Total 50-86-333 LAB TESTING:						756.00	756.00	

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
50-86-347 COMPUTER SOFTWARE SUPPORT								
50-86-347 COMPUTER SOFTWARE S	2905	CASELLE, INC.	100639	SOFTWARE SUPPORT	03/01/2020	358.25	358.25	03/11/2020
Total 50-86-347 COMPUTER SOFTWARE SUPPORT:						358.25	358.25	
<b>50-86-350 VEHICLE MAINT.</b>								
50-86-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-293692	BALL JOINT	02/25/2020	455.26	455.26	03/18/2020
50-86-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-293795	TIE ROD	02/26/2020	162.34	162.34	03/18/2020
50-86-350 VEHICLE MAINT.	3075	FIRST CALL AUTO PARTS	2752-293920	COOL CONNECTOR	02/26/2020	20.83	20.83	03/18/2020
Total 50-86-350 VEHICLE MAINT.:						638.43	638.43	
<b>50-86-371 LAGOON SUPPLIES</b>								
50-86-371 LAGOON SUPPLIES	4510	GRAINGER, INC	9434834769	TIME DELAY RELAY	02/05/2020	172.57	172.57	03/05/2020
Total 50-86-371 LAGOON SUPPLIES:						172.57	172.57	
<b>50-86-510 DUES/SUBCRIPTIONS</b>								
50-86-510 DUES/SUBCRIPTIONS	2469	BMO HARRIS MASTERCARD	03025671	AZ WATER ASSOCIATION	03/02/2020	65.00	65.00	03/18/2020
Total 50-86-510 DUES/SUBCRIPTIONS:						65.00	65.00	
<b>50-86-520 Utility Bills</b>								
50-86-520 Utility Bills	4184	FREEDOM MAILING SERVICES,	37806	OUTSOURCE BILLING	03/04/2020	174.26	174.26	03/11/2020
Total 50-86-520 Utility Bills:						174.26	174.26	
<b>50-86-541 EQUIPMENT SUPPLIES</b>								
50-86-541 EQUIPMENT SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	72.78	72.78	03/05/2020
Total 50-86-541 EQUIPMENT SUPPLIES:						72.78	72.78	
<b>50-86-555 GAS/OIL/LUBRICANTS</b>								
50-86-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	211.05	211.05	03/11/2020
50-86-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	395.17	395.17	03/24/2020
Total 50-86-555 GAS/OIL/LUBRICANTS:						606.22	606.22	
<b>50-86-590 MISCELLANEOUS</b>								
50-86-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02115671	HOME DEPOT - READYMIX	02/11/2020	8.56	8.56	03/18/2020
50-86-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	02185671	HOME DEPOT - BONDING ADH	02/18/2020	112.07	112.07	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
50-86-590 MISCELLANEOUS	2469	BMO HARRIS MASTERCARD	03035671	HOME DEPOT - DUCT TAPE	03/03/2020	24.78	24.78	03/18/2020
50-86-590 MISCELLANEOUS	6880	SAFFORD BUILDERS SUPPLY C	845560	PRESSURE GAUGE	01/27/2020	134.63	134.63	03/05/2020
Total 50-86-590 MISCELLANEOUS:						280.04	280.04	
<b>50-86-667 WEED CONTROL</b>								
50-86-667 WEED CONTROL	5605	MATLOCK GAS & EQUIP CO	100444	WEED CONTROL	02/18/2020	160.54	160.54	03/11/2020
Total 50-86-667 WEED CONTROL:						160.54	160.54	
<b>50-86-747 COMPUTER SOFTWARE</b>								
50-86-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
Total 50-86-747 COMPUTER SOFTWARE:						168.38	168.38	
<b>50-86-748 COMPUTER SUPPORT</b>								
50-86-748 COMPUTER SUPPORT	3435	DAN MARTIN	6055	IT CONSULTING	03/06/2020	525.00	525.00	03/11/2020
Total 50-86-748 COMPUTER SUPPORT:						525.00	525.00	
<b>55-88-150 ASP LABOR</b>								
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01550019122	LABOR	01/06/2020	.00	.00	
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01565220022	LABOR	02/26/2020	.00	.00	
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	S01588420020	LABOR	02/26/2020	.00	.00	
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-17	LABOR	02/26/2020	7.31	7.31	03/11/2020
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-18	LABOR	03/10/2020	6.39	6.39	03/18/2020
55-88-150 ASP LABOR	1930	ARIZONA STATE PRISON - SAF	TOT20-19	LABOR	03/19/2020	7.31	7.31	03/24/2020
Total 55-88-150 ASP LABOR:						21.01	21.01	
<b>55-88-310 TELEPHONE</b>								
55-88-310 TELEPHONE	8050	CENTURY LINK	9284285110/02	TELEPHONE	02/22/2020	14.64	14.64	03/05/2020
55-88-310 TELEPHONE	4364	LINGO	608734677	LONG DISTANCE	03/10/2020	3.88	3.88	03/24/2020
55-88-310 TELEPHONE	8130	VALLEY TELECOM	33664002/0315	TELEPHONE	03/15/2020	177.74	177.74	03/18/2020
Total 55-88-310 TELEPHONE:						196.26	196.26	
<b>55-88-311 Cell Phones &amp; Air Cards</b>								
55-88-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14788749-A8	INTERNET	02/22/2020	4.45	4.45	03/05/2020
55-88-311 Cell Phones & Air Cards	7827	TRANSWORLD NETWORK COR	14803952-A8	INTERNET	03/16/2020	8.24	8.24	03/24/2020
55-88-311 Cell Phones & Air Cards	8195	VERIZON WIRELESS	9849229045	AIR CARDS/CELL	02/26/2020	168.28	168.28	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 55-88-311 Cell Phones & Air Cards:						180.97	180.97	
<b>55-88-325 PROFESSIONAL/TECHNICAL SERVICE</b>								
55-88-325 PROFESSIONAL/TECHNICA	5235	K.R. SALINE & ASSOCIATES, PL	TCH340	CONSULTING SERVICES	01/31/2020	791.75	791.75	03/18/2020
55-88-325 PROFESSIONAL/TECHNICA	5235	K.R. SALINE & ASSOCIATES, PL	TCH341	CONSULTING SERVICES	02/29/2020	847.02	847.02	03/11/2020
Total 55-88-325 PROFESSIONAL/TECHNICAL SERVICE:						1,638.77	1,638.77	
<b>55-88-344 PRINTING/ADVERTISING</b>								
55-88-344 PRINTING/ADVERTISING	1290	ALLPRINT, INC.	22809	PRINTING	03/11/2020	23.29	23.29	03/18/2020
55-88-344 PRINTING/ADVERTISING	5080	DOUBLE-R COMMUNICATIONS	129-00012-001	PRINTING & ADVERTISING	02/29/2020	29.75	29.75	03/11/2020
55-88-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462014	PRINTING & ADVERTISING	02/29/2020	11.34	11.34	03/11/2020
55-88-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	0220462063	PRINTING & ADVERTISING	02/29/2020	22.32	22.32	03/11/2020
55-88-344 PRINTING/ADVERTISING	3850	EASTERN ARIZONA COURIER	462098	PRINTING & ADVERTISING	02/29/2020	28.90	28.90	03/11/2020
Total 55-88-344 PRINTING/ADVERTISING:						115.60	115.60	
<b>55-88-347 COMPUTER SOFTWARE SUPPORT</b>								
55-88-347 COMPUTER SOFTWARE S	2905	CASELLE, INC.	100639	SOFTWARE SUPPORT	03/01/2020	358.25	358.25	03/11/2020
Total 55-88-347 COMPUTER SOFTWARE SUPPORT:						358.25	358.25	
<b>55-88-350 VEHICLE MAINT.</b>								
55-88-350 VEHICLE MAINT.	5530	MACK'S AUTO SUPPLY	935776	JACK	01/06/2020	111.81	111.81	03/24/2020
55-88-350 VEHICLE MAINT.	5530	MACK'S AUTO SUPPLY	937211	TRANS SEAL	01/14/2020	22.35	22.35	03/24/2020
Total 55-88-350 VEHICLE MAINT.:						134.16	134.16	
<b>55-88-381 ELECTRICAL SYSTEM WHEELING</b>								
55-88-381 ELECTRICAL SYSTEM WHE	7355	ARIZONA ELECTRIC POWER C	FEBRUARY, 20	TRANSMISSION SERVICES	03/10/2020	30,867.83	30,867.83	03/11/2020
55-88-381 ELECTRICAL SYSTEM WHE	4406	GRAHAM CO UTILITIES	FEBRUARY 20	WHEELING	03/10/2020	61,278.00	61,278.00	03/18/2020
Total 55-88-381 ELECTRICAL SYSTEM WHEELING:						92,145.83	92,145.83	
<b>55-88-385 PURCHASE OF POWER</b>								
55-88-385 PURCHASE OF POWER	1885	ARIZONA POWER AUTHORITY	OY2020-0237	PURCHASE OF POWER	02/28/2020	2,825.66	2,825.66	03/11/2020
55-88-385 PURCHASE OF POWER	2728	BUREAU OF RECLAMATION	90795820	ADVANCE FUNDS CONTRACT	03/15/2020	2,938.63	2,938.63	03/11/2020
55-88-385 PURCHASE OF POWER	7333	SOUTHWEST PUBLIC POWER	2929	PUCCHASE OF POWER	02/26/2020	124,361.13	124,361.13	03/05/2020
55-88-385 PURCHASE OF POWER	7677	THE BANK OF NEW YORK TRU	32720.18	LOWER COLORADO	03/01/2019	275.37	275.37	03/05/2020
55-88-385 PURCHASE OF POWER	8005	US DEPARTMENT OF ENERGY	992875	PARKER DAVIS FIRM ELECTRIC	02/29/2020	4,306.95	4,306.95	03/11/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
55-88-385 PURCHASE OF POWER	8005	US DEPARTMENT OF ENERGY	993222	POINT TO POINT TRANSMISSIO	03/02/2020	402.60	402.60	03/11/2020
55-88-385 PURCHASE OF POWER	8005	US DEPARTMENT OF ENERGY	GG1229B0220	PURCHASE OF POWER	03/03/2020	1,572.45	1,572.45	03/11/2020
55-88-385 PURCHASE OF POWER	8005	US DEPARTMENT OF ENERGY	JJPB1229A022	PURCHASE OF POWER	03/12/2020	3,054.78	3,054.78	03/18/2020
Total 55-88-385 PURCHASE OF POWER:						139,737.57	139,737.57	
<b>55-88-510 DUES/SUBSCRIPTIONS</b>								
55-88-510 DUES/SUBSCRIPTIONS	1692	ARIZONA BLUE STAKE, INC	2020-AA0286	ANNUAL ASSESSMENT	01/01/2020	366.29	366.29	03/11/2020
55-88-510 DUES/SUBSCRIPTIONS	1840	ARIZONA MUNICIPAL POWER U	010120-03032	AMPWA DUES	02/09/2020	750.00	750.00	03/05/2020
55-88-510 DUES/SUBSCRIPTIONS	1840	ARIZONA MUNICIPAL POWER U	CREDA 01012	CREDA DUES	02/09/2020	91.23	91.23	03/05/2020
Total 55-88-510 DUES/SUBSCRIPTIONS:						1,207.52	1,207.52	
<b>55-88-520 Utility Bills</b>								
55-88-520 Utility Bills	4184	FREEDOM MAILING SERVICES,	37806	OUTSOURCE BILLING	03/04/2020	174.26	174.26	03/11/2020
Total 55-88-520 Utility Bills:						174.26	174.26	
<b>55-88-525 Meter Reading</b>								
55-88-525 Meter Reading	2780	BYRAM LABORATORIES	40502	AMR DATA TRANSFERS	02/27/2020	1,487.50	1,487.50	03/05/2020
Total 55-88-525 Meter Reading:						1,487.50	1,487.50	
<b>55-88-533 SMALL TOOLS/HARDWARE</b>								
55-88-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	02125580	HOME DEPOT - SIDE CUT PLIE	02/12/2020	78.38	78.38	03/18/2020
55-88-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	0213205580	HOME DEPOT - HOLE SAW	02/13/2020	111.55	111.55	03/18/2020
55-88-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	021355800	HOME DEPOT - FLASHLIGHT	02/13/2020	30.81	30.81	03/18/2020
55-88-533 SMALL TOOLS/HARDWARE	2469	BMO HARRIS MASTERCARD	02245580	HOME DEPOT - LEVEL	02/24/2020	88.75	88.75	03/18/2020
55-88-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	4082371	MULTI MIX LID	02/03/2020	14.09	14.09	03/05/2020
55-88-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	612714	PRO MARK	01/28/2020	29.66	29.66	03/05/2020
55-88-533 SMALL TOOLS/HARDWARE	4645	HOME DEPOT CREDIT SERVIC	7621223	FIX MOUNT BUTTON	02/10/2020	48.16	48.16	03/24/2020
55-88-533 SMALL TOOLS/HARDWARE	6880	SAFFORD BUILDERS SUPPLY C	847274	CAM LOCK	02/11/2020	28.98	28.98	03/05/2020
Total 55-88-533 SMALL TOOLS/HARDWARE:						430.38	430.38	
<b>55-88-535 POSTAGE</b>								
55-88-535 POSTAGE	4184	FREEDOM MAILING SERVICES,	37806	POSTAGE	03/04/2020	923.91	923.91	03/11/2020
55-88-535 POSTAGE	6355	PITNEY BOWES	032220	POSTAGE	03/22/2020	110.00	110.00	03/05/2020
55-88-535 POSTAGE	6355	PITNEY BOWES	1015097531	POSTAGE	02/24/2020	17.76	17.76	03/05/2020
55-88-535 POSTAGE	6355	PITNEY BOWES	3103776254	POSTAGE	02/28/2020	67.20	67.20	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 55-88-535 POSTAGE:						1,118.87	1,118.87	
<b>55-88-540 OFFICE SUPPLIES</b>								
55-88-540 OFFICE SUPPLIES	2469	BMO HARRIS MASTERCARD	02185739	EDISON ELEC	02/18/2020	158.00	158.00	03/18/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5032159	OFFICE SUPPLIES	02/25/2020	12.11	12.11	03/05/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5035082	OFFICE SUPPLIES	02/25/2020	8.77	8.77	03/05/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5207575	OFFICE SUPPLIES	03/03/2020	7.90	7.90	03/11/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5246115	OFFICE SUPPLIES	03/04/2020	15.09	15.09	03/11/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5369659	OFFICE SUPPLIES	03/09/2020	5.15	5.15	03/18/2020
55-88-540 OFFICE SUPPLIES	6520	QUILL CORPORATION	5621215	OFFICE SUPPLIES	03/17/2020	5.10	5.10	03/24/2020
Total 55-88-540 OFFICE SUPPLIES:						212.12	212.12	
<b>55-88-541 EQUIP. SUPPLIES</b>								
55-88-541 EQUIP. SUPPLIES	2210	MSC INDUSTRIAL SUPPLY CO	3657494001	NUTS & BOLTS	02/21/2020	81.88	81.88	03/05/2020
55-88-541 EQUIP. SUPPLIES	6880	SAFFORD BUILDERS SUPPLY C	846533	WHEEL GRIND	02/04/2020	57.38	57.38	03/05/2020
Total 55-88-541 EQUIP. SUPPLIES:						139.26	139.26	
<b>55-88-542 BLDG MATERIALS/SUPPLIES</b>								
55-88-542 BLDG MATERIALS/SUPPLIE	4645	HOME DEPOT CREDIT SERVIC	2044352	METAL PIPE	01/16/2020	23.86	23.86	03/05/2020
Total 55-88-542 BLDG MATERIALS/SUPPLIES:						23.86	23.86	
<b>55-88-550 VEHICLE SUPPLIES</b>								
55-88-550 VEHICLE SUPPLIES	2469	BMO HARRIS MASTERCARD	02065531	DYNA BRITE- LIGHT TOWERS	02/06/2020	168.94	168.94	03/18/2020
Total 55-88-550 VEHICLE SUPPLIES:						168.94	168.94	
<b>55-88-555 GAS/OIL/LUBRICANTS</b>								
55-88-555 GAS/OIL/LUBRICANTS	6880	SAFFORD BUILDERS SUPPLY C	847115	MOTOMIX	02/10/2020	19.17	19.17	03/05/2020
55-88-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	617826	GAS/DIESEL	03/04/2020	352.73	352.73	03/11/2020
55-88-555 GAS/OIL/LUBRICANTS	7945	SENERGY PETROLEUM	621980	GAS/DIESEL	03/19/2020	619.41	619.41	03/24/2020
Total 55-88-555 GAS/OIL/LUBRICANTS:						991.31	991.31	
<b>55-88-590 MISCELLANEOUS</b>								
55-88-590 MISCELLANEOUS	4645	HOME DEPOT CREDIT SERVIC	82191	DUCT SEAL COMPOUND	01/28/2020	55.56	55.56	03/05/2020
55-88-590 MISCELLANEOUS	8078	UPPER CASE PRINTING, INK	15553	CENSUS FLYER INSERTS	03/03/2020	394.35	394.35	03/18/2020

GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 55-88-590 MISCELLANEOUS:						449.91	449.91	
<b>55-88-741 MACHINERY/EQUIPMENT</b>								
55-88-741 MACHINERY/EQUIPMENT	2531	BORDER STATES ELECTRIC SU	922748333	ELECTRIC	02/20/2020	1,822.67	1,822.67	03/05/2020
55-88-741 MACHINERY/EQUIPMENT	2531	BORDER STATES ELECTRIC SU	929624843	ALUT-TERRIER 2400R	03/04/2020	2,379.67	2,379.67	03/18/2020
55-88-741 MACHINERY/EQUIPMENT	2320	CHASE CARD SERVICES	021120	CDW GOVT - REO LAPTOP	02/11/2020	1,409.88	1,409.88	03/18/2020
Total 55-88-741 MACHINERY/EQUIPMENT:						5,612.22	5,612.22	
<b>55-88-747 COMPUTER SOFTWARE</b>								
55-88-747 COMPUTER SOFTWARE	2320	CHASE CARD SERVICES	022420	BARRACUDA	02/24/2020	168.38	168.38	03/18/2020
Total 55-88-747 COMPUTER SOFTWARE:						168.38	168.38	
<b>55-88-748 COMPUTER SUPPORT</b>								
55-88-748 COMPUTER SUPPORT	3435	DAN MARTIN	6055	IT CONSULTING	03/06/2020	525.00	525.00	03/11/2020
Total 55-88-748 COMPUTER SUPPORT:						525.00	525.00	
<b>55-88-760 NEW CONSTRUCTION-ELEC. SYSTEM</b>								
55-88-760 NEW CONSTRUCTION-ELE	4406	GRAHAM CO UTILITIES	FEB2020	W/O FEB 2020	03/10/2020	9,276.81	9,276.81	03/18/2020
Total 55-88-760 NEW CONSTRUCTION-ELEC. SYSTEM:						9,276.81	9,276.81	
<b>55-88-781 STREET LIGHTS</b>								
55-88-781 STREET LIGHTS	2830	C E S SAFFORD	SAF/042605	BREAKAWAY FUSE	02/19/2020	95.48	95.48	03/05/2020
Total 55-88-781 STREET LIGHTS:						95.48	95.48	
<b>55-88-782 METERS</b>								
55-88-782 METERS	2780	BYRAM LABORATORIES	40643	AMR DATA TRANSFERS	03/09/2020	5,117.20	5,117.20	03/18/2020
Total 55-88-782 METERS:						5,117.20	5,117.20	
Grand Totals:						838,277.93	838,277.93	



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GL Account and Title	Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
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Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

Vice Mayor: \_\_\_\_\_

Town Council: \_\_\_\_\_

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Depty Clerk: \_\_\_\_\_

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Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only paid invoices included.

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TOWN OF THATCHER  
FUND SUMMARY  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TOWN TAXES	454,976.64	2,999,013.57	3,237,000.00	237,986.43	92.7
INTERGOVERNMENTAL REVENUE	120,941.19	1,118,650.91	1,518,950.00	400,299.09	73.7
CHARGES FOR SERVICES	43,701.39	353,275.63	432,843.00	79,567.37	81.6
LICENSES/PERMITS	877.50	28,225.16	32,550.00	4,324.84	86.7
FINES/FOREITS	.00	.00	50.00	50.00	.0
MISCELLANEOUS	2,486.00	80,324.31	23,200.00	( 57,124.31)	346.2
INTEREST ON INVESTMENTS	11,511.08	157,750.97	105,000.00	( 52,750.97)	150.2
SOURCE 39	.00	.00	.00	.00	.0
	<u>634,493.80</u>	<u>4,737,240.55</u>	<u>5,349,593.00</u>	<u>612,352.45</u>	<u>88.6</u>
<u>EXPENDITURES</u>					
MAYOR AND COUNCIL	22,397.74	189,489.31	270,246.00	80,756.69	70.1
ADMINISTRATION	24,258.29	259,255.00	300,142.00	40,887.00	86.4
MAGISTRATE	24,320.11	248,962.23	335,367.00	86,404.77	74.2
DEPARTMENT 60	.00	.00	.00	.00	.0
PARKS/RECREATION	28,965.43	377,251.50	456,684.00	79,432.50	82.6
POLICE	134,376.90	1,570,019.59	2,138,358.00	568,338.41	73.4
FIRE	5,927.00	98,756.83	142,020.00	43,263.17	69.5
SHOP	23,816.96	224,311.83	297,337.00	73,025.17	75.4
DEPARTMENT 83	.00	.00	.00	.00	.0
STREETS	39,372.70	464,865.79	661,874.00	197,008.21	70.2
COMMUNITY DEVELOPMENT	41,187.70	324,100.36	422,465.00	98,364.64	76.7
MISCELLANEOUS EXPENSES	15,328.15	205,533.71	1,288,450.00	1,082,916.29	16.0
	<u>359,950.98</u>	<u>3,962,546.15</u>	<u>6,312,943.00</u>	<u>2,350,396.85</u>	<u>62.8</u>
	<u>274,542.82</u>	<u>774,694.40</u>	<u>( 963,350.00)</u>	<u>( 1,738,044.40)</u>	<u>80.4</u>

TOWN OF THATCHER  
 BALANCE SHEET  
 MARCH 31, 2020

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	8,088,424.89	
10-13110	ACCOUNTS RECEIVABLE	87,484.00	
10-13510	TAXES RECEIVABLE - CURRENT	544,403.83	
10-14210	DUE FROM OTHER GOVERNMENTS	168,578.12	
	TOTAL ASSETS		<u>8,888,890.84</u>

LIABILITIES AND EQUITY

LIABILITIES

10-20100	ACCOUNTS PAYABLE	113,513.68	
10-20200	WAGES PAYABLE	102,478.83	
10-20215	FEDERAL WITHHOLDING PAYABLE	( 410.81)	
10-20220	STATE WITHHOLDING PAYABLE	( 1.56)	
10-20300	MEDICAL INSURANCE PAYABLE	199,837.03	
10-20310	FINES PAYABLE	3,773.16	
10-20320	JCEF PAYABLE	45,166.15	
10-20325	BONDS PAYABLE	1,000.00	
10-20350	WORKERS COMPENSATION PAYABLE	19,614.00	
10-25399	DEFERRED REVENUE	58,261.61	
	TOTAL LIABILITIES		543,232.09

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29800	BALANCE - BEGINNING OF YEAR	7,570,964.35	
	REVENUE OVER EXPENDITURES - YTD	774,694.40	
	BALANCE - CURRENT DATE		<u>8,345,658.75</u>
	TOTAL FUND EQUITY		<u>8,345,658.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,888,890.84</u>

TOWN OF THATCHER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES/FOREITS</u>					
10-35-200 DOG IMPOUND	.00	.00	50.00	50.00	.0
TOTAL FINES/FOREITS	.00	.00	50.00	50.00	.0
<u>MISCELLANEOUS</u>					
10-36-100 SALE OF FIXED ASSETS	.00	6,410.00	3,000.00	( 3,410.00)	213.7
10-36-391 INSUFFICIENT FUNDS CHECKS	25.00	300.00	200.00	( 100.00)	150.0
10-36-400 MISCELLANEOUS	2,461.00	73,614.31	20,000.00	( 53,614.31)	368.1
TOTAL MISCELLANEOUS	2,486.00	80,324.31	23,200.00	( 57,124.31)	346.2
<u>INTEREST ON INVESTMENTS</u>					
10-37-100 INTEREST ON INVESTMENTS	11,511.08	157,750.97	105,000.00	( 52,750.97)	150.2
TOTAL INTEREST ON INVESTMENTS	11,511.08	157,750.97	105,000.00	( 52,750.97)	150.2
TOTAL FUND REVENUE	634,493.80	4,737,240.55	5,349,593.00	612,352.45	88.6

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR AND COUNCIL</u>					
10-50-102 SALARIES AND WAGES	9,750.00	29,250.00	39,000.00	9,750.00	75.0
10-50-110 FICA	758.08	2,274.23	2,984.00	709.77	76.2
10-50-115 RETIREMENT-ASRS	5,703.13	16,980.33	23,985.00	7,004.67	70.8
10-50-127 WORKERS COMP	23.55	71.03	100.00	28.97	71.0
10-50-250 EMPLOYEE BONUS	.00	17,790.00	17,000.00	( 790.00)	104.7
10-50-280 EDUCATION REIMBURSEMENT	.00	.00	500.00	500.00	.0
10-50-302 GENERAL INSURANCE	.00	3,518.57	5,000.00	1,481.43	70.4
10-50-310 TELEPHONE	99.91	904.90	1,215.00	310.10	74.5
10-50-311 CELL PHONES & AIR CARDS	640.17	4,343.86	8,000.00	3,656.14	54.3
10-50-326 ATTORNEY	2,461.97	25,132.42	45,000.00	19,867.58	55.9
10-50-328 AUDITOR	.00	13,617.50	20,000.00	6,382.50	68.1
10-50-344 PRINTING & ADVERTISING	461.93	4,169.21	7,000.00	2,830.79	59.6
10-50-400 E-MAIL/WEB PAGE	.00	6,347.72	20,000.00	13,652.28	31.7
10-50-405 GIFT CERTIFICATES	.00	80.00	500.00	420.00	16.0
10-50-430 CHAMBER	.00	.00	7,000.00	7,000.00	.0
10-50-434 GILA WATERSHED PARTNERSHIP	.00	5,000.00	5,000.00	.00	100.0
10-50-435 THATCHER ATHLETIC BOOSTER CLUB	.00	500.00	450.00	( 50.00)	111.1
10-50-438 BOY SCOUTS OF AMERICA	.00	.00	100.00	100.00	.0
10-50-440 CHRISTMAS DECORATING CONTEST	.00	500.00	600.00	100.00	83.3
10-50-441 AMERICAN LEGION FIREWORKS	.00	.00	5,000.00	5,000.00	.0
10-50-442 SAFE HOUSE	.00	.00	5,000.00	5,000.00	.0
10-50-444 FIRST THINGS FIRST	1,000.00	1,000.00	1,000.00	.00	100.0
10-50-445 GV BOYS & GIRLS CLUB	.00	.00	2,000.00	2,000.00	.0
10-50-505 TRAINING/MEETING/TRAVEL	200.00	11,185.75	12,000.00	814.25	93.2
10-50-510 DUES/SUBSCRIPTIONS	.00	5,025.94	1,500.00	( 3,525.94)	335.1
10-50-511 LEAGUE OF CITIES/TOWNS	.00	7,062.00	7,062.00	.00	100.0
10-50-512 SEAGO	.00	2,627.00	2,750.00	123.00	95.5
10-50-514 THATCHER SCHOOL SUMMER LIBRARY	.00	3,455.21	4,000.00	544.79	86.4
10-50-515 GRAHAM COUNTY FOUNDATION	.00	10,000.00	10,000.00	.00	100.0
10-50-516 ADWR	.00	6,000.00	3,000.00	( 3,000.00)	200.0
10-50-517 LIONS CLUB - VETERANS DAY	.00	1,000.00	1,000.00	.00	100.0
10-50-590 MISC.	300.00	5,654.64	5,000.00	( 654.64)	113.1
10-50-600 ECONOMIC DEVELOPMENT	999.00	5,999.00	5,000.00	( 999.00)	120.0
10-50-755 COMPUTER HARDWARE	.00	.00	2,500.00	2,500.00	.0
TOTAL MAYOR AND COUNCIL	22,397.74	189,489.31	270,246.00	80,756.69	70.1

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-52-102 SALARIES/WAGES	9,761.92	95,296.84	119,250.00	23,953.16	79.9
10-52-105 OVERTIME	.00	.00	500.00	500.00	.0
10-52-110 FICA	754.92	7,475.34	9,123.00	1,647.66	81.9
10-52-115 RETIREMENT-ASRS	1,182.18	11,720.67	14,441.00	2,720.33	81.2
10-52-120 HEALTH	1,769.93	19,668.35	22,000.00	2,331.65	89.4
10-52-122 HEALTH INS - ADMINISTRATION	.00	.00	1,000.00	1,000.00	.0
10-52-127 WORKERS COMPENSATION INSURANCE	95.10	951.90	3,000.00	2,048.10	31.7
10-52-250 EMPLOYEE BONUS	.00	2,007.15	3,578.00	1,570.85	56.1
10-52-302 GENERAL INSURANCE	.00	3,518.57	4,500.00	981.43	78.2
10-52-305 INSURANCE DEDUCTIBLES	.00	.00	1,500.00	1,500.00	.0
10-52-310 TELEPHONE	660.13	5,978.80	8,100.00	2,121.20	73.8
10-52-311 CELL PHONES & AIR CARDS	225.42	1,886.14	2,000.00	113.86	94.3
10-52-312 WATER	317.46	7,001.82	12,500.00	5,498.18	56.0
10-52-314 NATURAL GAS	465.34	3,039.06	4,500.00	1,460.94	67.5
10-52-325 PROFESSIONAL TECHNICAL SERVICE	.00	279.00	4,000.00	3,721.00	7.0
10-52-340 OFFICE EQUIP. MAINT.	.00	2,648.52	3,000.00	351.48	88.3
10-52-342 BUILDING MAINTENANCE	159.93	9,421.16	4,000.00	( 5,421.16)	235.5
10-52-344 PRINTING/ADVERTISING	432.94	4,667.64	6,500.00	1,832.36	71.8
10-52-347 COMPUTER SOFTWARE SUPPORT	716.50	6,448.50	10,000.00	3,551.50	64.5
10-52-348 COMPUTER HARDWARE MAINTENANCE	.00	1,000.00	1,000.00	.00	100.0
10-52-350 VEHICLE ALLOWANCE	1,188.55	6,841.33	7,200.00	358.67	95.0
10-52-392 BANK CHARGES	2,106.47	16,385.65	14,000.00	( 2,385.65)	117.0
10-52-402 SALES TAX - OUT OF STATE	545.43	6,012.29	4,000.00	( 2,012.29)	150.3
10-52-405 PROPERTY TAXES - IRRIGATION	236.25	236.25	300.00	63.75	78.8
10-52-505 TRAINING/MEETING/TRAVEL	( 178.56)	7,468.36	7,000.00	( 468.36)	106.7
10-52-510 DUES/SUBSCRIPTIONS	.00	1,360.00	2,000.00	640.00	68.0
10-52-513 ACMA	.00	.00	1,000.00	1,000.00	.0
10-52-530 SODAS	.00	172.98	400.00	227.02	43.3
10-52-535 POSTAGE	546.74	3,296.13	4,000.00	703.87	82.4
10-52-538 TREES/SHRUBS, ETC	.00	.00	250.00	250.00	.0
10-52-540 OFFICE SUPPLIES	823.47	8,308.69	8,000.00	( 308.69)	103.9
10-52-542 BLDG MATERIALS/SUPPLIES	570.31	2,348.72	2,000.00	( 348.72)	117.4
10-52-543 CLEANING SUPPLIES	381.28	2,145.31	2,500.00	354.69	85.8
10-52-548 COMPUTER SUPPLIES	.00	1,822.90	500.00	( 1,322.90)	364.6
10-52-590 MISCELLANEOUS	473.38	2,658.41	1,500.00	( 1,158.41)	177.2
10-52-740 OFFICE FURNITURE/EQUIPMENT	.00	10,766.55	1,000.00	( 9,766.55)	1076.7
10-52-747 COMPUTER SOFTWARE	498.20	1,396.97	3,500.00	2,103.03	39.9
10-52-748 COMPUTER SUPPORT	525.00	5,025.00	6,500.00	1,475.00	77.3
<b>TOTAL ADMINISTRATION</b>	<b>24,258.29</b>	<b>259,255.00</b>	<b>300,142.00</b>	<b>40,887.00</b>	<b>86.4</b>

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAGISTRATE</u>					
10-55-102 SALARIES/WAGES	13,705.60	156,173.27	226,750.00	70,576.73	68.9
10-55-110 FICA	1,020.38	12,118.11	17,346.00	5,227.89	69.9
10-55-115 RETIREMENT-ASRS	923.74	11,680.88	17,358.00	5,677.12	67.3
10-55-120 HEALTH	3,252.98	37,467.35	45,000.00	7,532.65	83.3
10-55-127 WORKERS COMP INSURANCE	32.26	383.21	500.00	116.79	76.6
10-55-250 EMPLOYEE BONUS	.00	5,248.71	6,803.00	1,554.29	77.2
10-55-302 GENERAL INSURANCE	.00	768.14	1,000.00	231.86	76.8
10-55-310 TELEPHONE	33.90	307.04	610.00	302.96	50.3
10-55-312 WATER	373.50	2,343.54	.00	( 2,343.54)	.0
10-55-327 INDIGENT ATTORNEY	.00	2,800.00	4,500.00	1,700.00	62.2
10-55-340 OFFICE EQUIP. MAINT.	.00	.00	500.00	500.00	.0
10-55-505 TRAINING/MEETINGS/TRAVEL	968.10	4,589.45	2,000.00	( 2,589.45)	229.5
10-55-510 DUES/SUBSCRIPTIONS	.00	123.50	250.00	126.50	49.4
10-55-535 POSTAGE	79.75	490.01	750.00	259.99	65.3
10-55-540 OFFICE SUPPLIES	106.39	1,770.11	2,500.00	729.89	70.8
10-55-542 BUILDING MATERIALS & SUPPLIES	.00	3,181.90	1,000.00	( 2,181.90)	318.2
10-55-548 COMPUTER MAINTENANCE	3,750.00	7,125.00	7,500.00	375.00	95.0
10-55-590 MISCELLANEOUS	73.51	2,392.01	1,000.00	( 1,392.01)	239.2
TOTAL MAGISTRATE	24,320.11	248,962.23	335,367.00	86,404.77	74.2

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS/RECREATION</u>					
10-62-102 SALARIES/WAGES	15,327.62	152,532.02	163,000.00	10,467.98	93.6
10-62-105 OVERTIME	94.20	434.64	2,000.00	1,565.36	21.7
10-62-110 FICA	1,188.61	12,148.64	12,470.00	321.36	97.4
10-62-115 RETIREMENT-ASRS	1,275.39	12,478.62	16,167.00	3,688.38	77.2
10-62-120 HEALTH	2,760.78	29,554.86	40,500.00	10,945.14	73.0
10-62-127 WORKERS COMP	484.66	4,963.52	8,000.00	3,036.48	62.0
10-62-150 ASP LABOR	112.52	1,520.68	3,000.00	1,479.32	50.7
10-62-250 EMPLOYEE BONUS	.00	4,889.18	4,890.00	.82	100.0
10-62-302 GENERAL INSURANCE	.00	7,024.77	8,500.00	1,475.23	82.6
10-62-311 CELL PHONES & AIR CARDS	520.02	4,512.33	3,000.00	( 1,512.33)	150.4
10-62-312 WATER	691.31	10,427.93	12,000.00	1,572.07	86.9
10-62-317 SWIM LEAGUE	.00	7,420.00	6,657.00	( 763.00)	111.5
10-62-318 LITTLE LEAGUE WRESTLING	1,056.00	1,556.18	2,500.00	943.82	62.3
10-62-320 JUNIOR LEAGUE BASKETBALL	.00	11,316.26	21,000.00	9,683.74	53.9
10-62-321 ADULT LEAGUE BASKETBALL	.00	7,155.57	5,000.00	( 2,155.57)	143.1
10-62-323 SUMMER BASEBALL	16.56	5,061.56	23,500.00	18,438.44	21.5
10-62-324 CLUB VOLLEYBALL	.00	34,632.98	42,000.00	7,367.02	82.5
10-62-325 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	500.00	500.00	.0
10-62-326 THS TENNIS CAMP	.00	680.00	1,200.00	520.00	56.7
10-62-327 CHILDREN'S /ADULT CHOIR	.00	.00	200.00	200.00	.0
10-62-329 GILA VALLEY BOYS BASKETBALL	.00	4,695.00	.00	( 4,695.00)	.0
10-62-330 VOLLEYBALL WOMEN	.00	.00	3,600.00	3,600.00	.0
10-62-331 JUNIOR LEAGUE VOLLEYBALL	.00	3,160.53	3,100.00	( 60.53)	102.0
10-62-341 EQUIPMENT MAINTENANCE	361.67	9,185.72	4,500.00	( 4,685.72)	204.1
10-62-342 BUILDING MAINTENANCE	.00	50.54	1,200.00	1,149.46	4.2
10-62-350 VEHICLE MAINT.	.00	84.00	2,000.00	1,916.00	4.2
10-62-505 TRAINING/MEETINGS/TRAVEL	.00	396.71	1,000.00	603.29	39.7
10-62-510 DUES/SUBSCRIPTIONS	.00	.00	250.00	250.00	.0
10-62-523 BASEBALL SUPPLIES	.00	2,135.33	15,000.00	12,864.67	14.2
10-62-524 VOLLEYBALL SUPPLIES	.00	.00	500.00	500.00	.0
10-62-533 SMALL TOOLS/HARDWARE	503.51	1,860.99	1,000.00	( 860.99)	186.1
10-62-538 TREES, SHRUBS, ETC	.00	3,725.69	2,500.00	( 1,225.69)	149.0
10-62-539 SEED & FERTILIZER	959.40	7,480.95	8,000.00	519.05	93.5
10-62-540 SPLASH PAD MAINTENANCE	827.15	4,199.80	4,000.00	( 199.80)	105.0
10-62-541 EQUIPMENT SUPPLIES	519.46	5,424.70	5,000.00	( 424.70)	108.5
10-62-542 BLDG MATERIALS/SUPPLIES	263.76	2,950.69	2,200.00	( 750.69)	134.1
10-62-543 CLEANING SUPPLIES	418.55	2,372.86	2,250.00	( 122.86)	105.5
10-62-550 VEHICLE SUPPLIES	.00	378.20	500.00	121.80	75.6
10-62-553 TIRES & BATTERIES	.00	2,039.58	1,500.00	( 539.58)	136.0
10-62-555 GAS/OIL/LUBRICANTS	914.29	8,598.58	10,000.00	1,401.42	86.0
10-62-590 MISCELLANEOUS	.00	815.72	500.00	( 315.72)	163.1
10-62-650 CEMETERY	84.23	2,008.23	3,000.00	991.77	66.9
10-62-667 WEED CONTROL	585.74	1,477.71	2,000.00	522.29	73.9
10-62-730 NEW CONSTRUCTION - PARKS	.00	2,018.57	5,000.00	2,981.43	40.4
10-62-741 MACHINERY & EQUIPMENT	.00	3,881.66	2,000.00	( 1,881.66)	194.1
<b>TOTAL PARKS/RECREATION</b>	<b>28,965.43</b>	<b>377,251.50</b>	<b>456,684.00</b>	<b>79,432.50</b>	<b>82.6</b>



TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-70-102 SALARIES/WAGES	70,412.12	645,083.69	903,000.00	257,916.31	71.4
10-70-105 OVERTIME	5,021.01	9,829.71	12,000.00	2,170.29	81.9
10-70-110 FICA	5,773.47	56,610.70	69,080.00	12,469.30	82.0
10-70-115 RETIREMENT-ASRS	566.30	5,415.95	7,546.00	2,130.05	71.8
10-70-117 RETIREMENT-PSRS	23,586.90	222,111.42	316,347.00	94,235.58	70.2
10-70-120 HEALTH	16,053.72	173,800.83	233,000.00	59,199.17	74.6
10-70-127 WORKERS COMP	3,034.58	29,938.17	50,000.00	20,061.83	59.9
10-70-140 CLOTHING ALLOWANCE	.00	13,200.00	15,000.00	1,800.00	88.0
10-70-250 EMPLOYEE BONUS	.00	27,226.71	27,090.00	( 136.71)	100.5
10-70-302 GENERAL INSURANCE	.00	23,886.69	29,000.00	5,113.31	82.4
10-70-310 TELEPHONE	297.96	2,698.58	3,650.00	951.42	73.9
10-70-311 CELL PHONES & AIR CARDS	756.63	6,200.61	15,000.00	8,799.39	41.3
10-70-325 PROFESSIONAL/TECHNICAL SERVICE	.00	9,200.00	15,000.00	5,800.00	61.3
10-70-334 DISPATCHING	.00	166,128.00	221,500.00	55,372.00	75.0
10-70-335 BODY CAMERA CONTRACT	.00	.00	8,625.00	8,625.00	.0
10-70-340 OFFICE EQUIP. MAINT.	.00	580.80	1,000.00	419.20	58.1
10-70-341 EQUIPMENT MAINT.	.00	.00	2,500.00	2,500.00	.0
10-70-344 PRINTING/ADVERTISING	508.10	5,708.70	6,500.00	791.30	87.8
10-70-350 VEHICLE MAINT.	1,564.56	12,292.58	9,000.00	( 3,292.58)	136.6
10-70-360 ANIMAL CONTROL SERVICES	204.00	28,269.75	34,150.00	5,880.25	82.8
10-70-505 TRAINING/MEETING/TRAVEL	831.22	7,077.24	6,500.00	( 577.24)	108.9
10-70-508 EXTRADITION	.00	.00	250.00	250.00	.0
10-70-509 INFORMANT & REWARD	.00	.00	1,000.00	1,000.00	.0
10-70-510 DUES/SUBSCRIPTIONS	106.56	756.56	1,620.00	863.44	46.7
10-70-535 POSTAGE	79.75	558.56	750.00	191.44	74.5
10-70-540 OFFICE SUPPLIES	208.74	4,875.85	4,500.00	( 375.85)	108.4
10-70-541 EQUIPMENT SUPPLIES	( 404.85)	8,077.35	5,000.00	( 3,077.35)	161.6
10-70-543 CLEANING SUPPLIES	317.74	1,981.16	2,000.00	18.84	99.1
10-70-544 AMMUNITION/GUN SUPPLIES	.00	2,007.66	13,000.00	10,992.34	15.4
10-70-546 DARE SUPPLIES	.00	271.74	.00	( 271.74)	.0
10-70-547 ANIMAL CONTROL SUPPLIES	.00	.00	250.00	250.00	.0
10-70-549 NEIGHBORHOOD WATCH	.00	.00	1,000.00	1,000.00	.0
10-70-550 VEHICLE SUPPLIES	.00	920.95	1,000.00	79.05	92.1
10-70-553 TIRES/BATTERIES	.00	4,492.99	6,000.00	1,507.01	74.9
10-70-555 GAS/OIL/LUBRICANTS	2,875.94	25,418.97	32,000.00	6,581.03	79.4
10-70-590 MISCELLANEOUS	54.02	1,010.20	1,000.00	( 10.20)	101.0
10-70-740 OFFICE FURNITURE/EQUIPMENT	244.80	2,221.63	500.00	( 1,721.63)	444.3
10-70-741 MACHINERY & EQUIPMENT	1,590.28	20,780.24	27,500.00	6,719.76	75.6
10-70-745 RADIO EQUIPMENT	.00	2,227.83	3,000.00	772.17	74.3
10-70-747 COMPUTER SOFTWARE	168.35	1,619.77	10,000.00	8,380.23	16.2
10-70-748 COMPUTER SUPPORT	525.00	8,494.30	7,500.00	( 994.30)	113.3
10-70-750 VEHICLES	.00	39,043.70	35,000.00	( 4,043.70)	111.6
<b>TOTAL POLICE</b>	<b>134,376.90</b>	<b>1,570,019.59</b>	<b>2,138,358.00</b>	<b>568,338.41</b>	<b>73.4</b>

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE</u>					
10-72-116 RETIREMENT MATCH	.00	5,000.00	5,000.00	.00	100.0
10-72-127 WORKERS' COMP	.00	.00	14,000.00	14,000.00	.0
10-72-302 GENERAL INSURANCE	.00	5,798.22	8,000.00	2,201.78	72.5
10-72-310 TELEPHONE	132.02	1,195.74	1,620.00	424.26	73.8
10-72-312 WATER	99.00	876.84	900.00	23.16	97.4
10-72-340 OFFICE EQUIP. MAINT.	.00	.00	500.00	500.00	.0
10-72-341 EQUIPMENT MAINT.	622.30	2,834.63	6,000.00	3,165.37	47.2
10-72-342 BUILDING MAINTENANCE	.00	2,405.62	2,400.00	( 5.62)	100.2
10-72-345 RADIO MAINT.	.00	.00	1,000.00	1,000.00	.0
10-72-347 COMPUTER SOFTWARE SUPPORT	.00	1,761.00	500.00	( 1,261.00)	352.2
10-72-348 COMPUTER HARDWARE MAINTENANCE	.00	.00	500.00	500.00	.0
10-72-350 VEHICLE MAINT.	616.42	1,588.24	4,000.00	2,411.76	39.7
10-72-505 TRAINING/MEETINGS/TRAVEL	300.00	17,154.36	25,000.00	7,845.64	68.6
10-72-510 DUES/SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
10-72-530 CLUB FUND	2,784.60	4,125.59	6,000.00	1,874.41	68.8
10-72-533 SMALL TOOLS/HARDWARE	.00	900.03	600.00	( 300.03)	150.0
10-72-537 HERBICIDES	.00	27.16	200.00	172.84	13.6
10-72-540 OFFICE SUPPLIES	7.72	123.19	300.00	176.81	41.1
10-72-541 EQUIPMENT MAINT.	.00	1,141.43	1,500.00	358.57	76.1
10-72-543 CLEANING SUPPLIES	101.68	1,131.54	500.00	( 631.54)	226.3
10-72-545 RADIO SUPPLIES	.00	.00	250.00	250.00	.0
10-72-550 VEHICLE SUPPLIES	.00	66.49	500.00	433.51	13.3
10-72-553 TIRES/BATTERIES	158.35	158.35	1,500.00	1,341.65	10.6
10-72-555 GAS/OIL/LUBRICANTS	842.68	7,121.47	8,000.00	878.53	89.0
10-72-590 MISCELLANEOUS	93.85	1,108.85	4,000.00	2,891.15	27.7
10-72-740 OFFICE FURNITURE/EQUIP.	.00	1,512.65	1,000.00	( 512.65)	151.3
10-72-741 MACHINERY/EQUIPMENT	.00	41,854.51	35,000.00	( 6,854.51)	119.6
10-72-745 RADIO EQUIPMENT	.00	.00	11,000.00	11,000.00	.0
10-72-747 COMPUTER SOFTWARE	168.38	870.92	750.00	( 120.92)	116.1
10-72-748 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL FIRE</b>	<b>5,927.00</b>	<b>98,756.83</b>	<b>142,020.00</b>	<b>43,263.17</b>	<b>69.5</b>

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-81-102 SALARIES/WAGES	10,636.46	90,713.40	138,300.00	47,586.60	65.6
10-81-105 OVERTIME	.00	.00	500.00	500.00	.0
10-81-110 FICA	820.28	7,175.99	10,580.00	3,404.01	67.8
10-81-115 RETIREMENT-ASRS	1,288.06	11,266.61	16,748.00	5,481.39	67.3
10-81-120 HEALTH	2,208.96	25,599.63	38,000.00	12,400.37	67.4
10-81-127 WORKERS COMP	301.38	2,636.45	6,000.00	3,363.55	43.9
10-81-140 CLOTHING ALLOWANCE	902.94	10,514.09	10,000.00	( 514.09)	105.1
10-81-150 ASP LABOR	168.52	2,629.43	3,500.00	870.57	75.1
10-81-250 EMPLOYEE BONUS	.00	2,327.67	4,149.00	1,821.33	56.1
10-81-302 GENERAL INSURANCE	.00	2,106.19	3,000.00	893.81	70.2
10-81-310 TELEPHONE	66.02	597.90	810.00	212.10	73.8
10-81-311 CELL PHONES & AIR CARDS	190.73	1,603.10	2,000.00	396.90	80.2
10-81-312 WATER	104.67	1,059.58	1,300.00	240.42	81.5
10-81-341 EQUIPMENT MAINT.	.00	5,342.07	5,500.00	157.93	97.1
10-81-342 BUILDING MAINTENANCE	646.61	1,837.29	2,500.00	662.71	73.5
10-81-343 BUILDING ADDITIONS	.00	348.72	1,000.00	651.28	34.9
10-81-349 EQUIPMENT RENTALS	.00	.00	500.00	500.00	.0
10-81-350 VEHICLE MAINT.	72.73	3,519.20	2,000.00	( 1,519.20)	176.0
10-81-505 TRAINING/MEETINGS/TRAVEL	.00	412.69	1,000.00	587.31	41.3
10-81-510 DUES/SUBSCRIPTIONS	.00	.00	250.00	250.00	.0
10-81-533 SMALL TOOLS/HARDWARE	3,436.33	12,949.53	15,000.00	2,050.47	86.3
10-81-540 OFFICE SUPPLIES	23.21	751.52	700.00	( 51.52)	107.4
10-81-541 EQUIPMENT SUPPLIES	227.45	9,787.37	8,000.00	( 1,787.37)	122.3
10-81-542 BLDG MATERIALS/SUPPLIES	16.44	2,383.80	3,000.00	616.20	79.5
10-81-543 CLEANING SUPPLIES	101.67	1,678.89	2,000.00	321.11	83.9
10-81-550 VEHICLE SUPPLIES	.00	630.27	1,000.00	369.73	63.0
10-81-553 TIRES/BATTERIES	.00	2,201.39	3,000.00	798.61	73.4
10-81-555 GAS/OIL/LUBRICANTS	2,436.12	22,704.35	13,000.00	( 9,704.35)	174.7
10-81-590 MISCELLANEOUS	.00	768.63	1,000.00	231.37	76.9
10-81-741 MACHINERY/EQUIP.	.00	.00	1,000.00	1,000.00	.0
10-81-747 COMPUTER SOFTWARE	168.38	766.07	1,000.00	233.93	76.6
10-81-748 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	.0
TOTAL SHOP	23,816.96	224,311.83	297,337.00	73,025.17	75.4

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-84-102 SALARIES/WAGES	20,391.31	188,240.48	277,700.00	89,459.52	67.8
10-84-105 OVERTIME	91.96	1,681.86	5,000.00	3,318.14	33.6
10-84-110 FICA	1,584.62	15,341.10	21,244.00	5,902.90	72.2
10-84-115 RETIREMENT-ASRS	2,480.54	24,028.59	33,629.00	9,600.41	71.5
10-84-120 HEALTH	4,907.02	60,246.27	78,500.00	18,253.73	76.8
10-84-127 WORKERS COMP	1,834.43	17,700.22	30,000.00	12,299.78	59.0
10-84-150 ASP LABOR	214.33	976.78	1,500.00	523.22	65.1
10-84-250 EMPLOYEE BONUS	.00	8,502.95	8,331.00	( 171.95)	102.1
10-84-302 GENERAL INSURANCE	.00	3,518.57	5,000.00	1,481.43	70.4
10-84-310 TELEPHONE	99.91	904.90	1,220.00	315.10	74.2
10-84-311 CELL PHONES & AIR CARDS	380.87	3,318.90	4,000.00	681.10	83.0
10-84-325 PROFESSIONAL/TECHNICAL SERVICE	.00	.00	1,000.00	1,000.00	.0
10-84-341 EQUIPMENT MAINTENANCE	681.91	23,009.23	28,000.00	4,990.77	82.2
10-84-349 EQUIPMENT RENTALS	.00	236.48	1,500.00	1,263.52	15.8
10-84-350 VEHICLE MAINTENANCE	525.66	2,768.00	8,000.00	5,232.00	34.6
10-84-360 STREET MAINTENANCE	1,149.05	52,797.29	80,000.00	27,202.71	66.0
10-84-505 TRAINING/MEETING/TRAVEL	.00	456.20	2,500.00	2,043.80	18.3
10-84-510 DUES/SUBSCRIPTIONS	.00	.00	250.00	250.00	.0
10-84-532 SIGNS	877.45	1,828.32	4,000.00	2,171.68	45.7
10-84-533 SMALL TOOLS/HARDWARE	110.36	3,202.14	3,000.00	( 202.14)	106.7
10-84-541 EQUIPMENT SUPPLIES	327.45	6,280.69	8,000.00	1,719.31	78.5
10-84-542 BLDG MATERIALS/SUPPLIES	.00	2,833.45	3,500.00	666.55	81.0
10-84-543 CLEANING SUPPLIES	.00	295.41	500.00	204.59	59.1
10-84-553 TIRES/BATTERIES	1,823.79	11,838.60	10,000.00	( 1,838.60)	118.4
10-84-555 GAS/OIL/LUBRICANTS	1,338.66	25,844.26	28,000.00	2,155.74	92.3
10-84-590 MISC	.00	665.11	1,000.00	334.89	66.5
10-84-665 DRAINAGE	.00	6,964.03	10,000.00	3,035.97	69.6
10-84-667 WEED CONTROL	553.38	1,385.96	1,500.00	114.04	92.4
10-84-741 MACHINERY/EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL STREETS</b>	<b>39,372.70</b>	<b>464,865.79</b>	<b>661,874.00</b>	<b>197,008.21</b>	<b>70.2</b>

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-85-102 SALARIES/WAGES	18,045.76	167,462.92	234,600.00	67,137.08	71.4
10-85-105 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-85-110 FICA	1,397.65	13,512.16	17,947.00	4,434.84	75.3
10-85-115 RETIREMENT-ASRS	2,185.34	21,135.20	28,410.00	7,274.80	74.4
10-85-120 HEALTH	3,567.88	39,782.41	47,000.00	7,217.59	84.6
10-85-127 WORKERS COMP	322.25	3,116.40	3,500.00	383.60	89.0
10-85-250 EMPLOYEE BONUS	.00	7,037.85	7,038.00	.15	100.0
10-85-302 GENERAL INSURANCE	.00	7,024.77	8,500.00	1,475.23	82.6
10-85-310 TELEPHONE	132.02	1,195.74	1,620.00	424.26	73.8
10-85-311 CELL PHONES & AIR CARDS	405.28	3,585.27	4,500.00	914.73	79.7
10-85-325 PROFESSIONAL/TECHNICAL SERVICE	14,173.64	39,708.82	45,000.00	5,291.18	88.2
10-85-341 EQUIPMENT MAINTENANCE	.00	190.84	500.00	309.16	38.2
10-85-344 PRINTING/ADVERTISING	162.65	1,832.20	2,500.00	667.80	73.3
10-85-347 COMPUTER SOFTWARE SUPPORT	.00	4,368.08	1,000.00	( 3,368.08)	436.8
10-85-348 COMPUTER HARDWARE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-85-350 VEHICLE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-85-505 TRAINING/MEETING/TRAVEL	252.74	4,408.78	4,000.00	( 408.78)	110.2
10-85-510 DUES/SUBSCRIPTIONS	.00	.00	1,000.00	1,000.00	.0
10-85-540 OFFICE SUPPLIES	54.12	1,000.22	1,000.00	( .22)	100.0
10-85-541 EQUIPMENT SUPPLIES	.00	806.43	1,000.00	193.57	80.6
10-85-548 COMPUTER SUPPLIES	.00	.00	500.00	500.00	.0
10-85-553 TIRES/BATTERIES	.00	.00	500.00	500.00	.0
10-85-555 GAS/OIL/LUBRICANTS	319.99	3,951.58	4,000.00	48.42	98.8
10-85-590 MISC	.00	681.75	750.00	68.25	90.9
10-85-747 COMPUTER SOFTWARE	168.38	3,298.94	2,600.00	( 698.94)	126.9
10-85-748 COMPUTER HARDWARE	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>41,187.70</b>	<b>324,100.36</b>	<b>422,465.00</b>	<b>98,364.64</b>	<b>76.7</b>
<u>MISCELLANEOUS EXPENSES</u>					
10-87-850 CONTINGENCY	.00	.00	1,000,000.00	1,000,000.00	.0
10-87-852 PARK	14,819.40	122,852.38	200,000.00	77,147.62	61.4
10-87-853 GOLF COURSE	508.75	13,039.67	20,000.00	6,960.33	65.2
10-87-880 VAL'S BULDING MAINTENANCE	.00	23,010.42	5,000.00	( 18,010.42)	460.2
10-87-885 DEBT SERVICE	.00	33,193.91	50,000.00	16,806.09	66.4
10-87-889 DOR	.00	13,437.33	13,450.00	12.67	99.9
<b>TOTAL MISCELLANEOUS EXPENSES</b>	<b>15,328.15</b>	<b>205,533.71</b>	<b>1,288,450.00</b>	<b>1,082,916.29</b>	<b>16.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>359,950.98</b>	<b>3,962,546.15</b>	<b>6,312,943.00</b>	<b>2,350,396.85</b>	<b>62.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>274,542.82</b>	<b>774,694.40</b>	<b>( 963,350.00)</b>	<b>( 1,738,044.40)</b>	<b>80.4</b>

TOWN OF THATCHER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2020

SANITATION ENTERPRISE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CHARGES FOR SERVICES</u>					
45-33-700 REFUSE COLLECTION	31,651.71	268,564.34	364,000.00	95,435.66	73.8
TOTAL CHARGES FOR SERVICES	31,651.71	268,564.34	364,000.00	95,435.66	73.8
TOTAL FUND REVENUE	31,651.71	268,564.34	364,000.00	95,435.66	73.8

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

SANITATION ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION</u>					
45-83-102 SALARIES & WAGES	5,281.46	48,414.09	68,700.00	20,285.91	70.5
45-83-105 OVERTIME	99.03	767.46	400.00	( 367.46)	191.9
45-83-110 FICA	414.43	3,940.56	5,256.00	1,315.44	75.0
45-83-115 RETIREMENT ASRS	651.58	6,205.04	8,320.00	2,114.96	74.6
45-83-120 HEALTH	1,376.25	14,745.16	21,000.00	6,254.84	70.2
45-83-127 WORKERS COMP	339.02	3,227.18	5,000.00	1,772.82	64.5
45-83-250 EMPLOYEE BONUS	.00	2,059.77	2,061.00	1.23	99.9
45-83-302 GENERAL INSURANCE	.00	14,049.53	19,000.00	4,950.47	73.9
45-83-311 CELL PHONES & AIR CARDS	36.92	269.96	200.00	( 69.96)	135.0
45-83-334 LANDFILL COSTS	9,860.37	121,120.13	137,000.00	15,879.87	88.4
45-83-341 EQUIP. MAINT.	906.16	6,125.13	17,500.00	11,374.87	35.0
45-83-350 VEHICLE MAINT.	.00	28,655.59	25,000.00	( 3,655.59)	114.6
45-83-505 TRAINING/MEETINGS/TRAVEL	.00	.00	200.00	200.00	.0
45-83-533 SMALL TOOLS/HARDWARE	.00	37.34	500.00	462.66	7.5
45-83-541 EQUIP. SUPPLIES	227.45	3,207.69	2,500.00	( 707.69)	128.3
45-83-543 CLEANING SUPPLIES	.00	290.09	500.00	209.91	58.0
45-83-553 TIRES/BATTERIES	.00	3,876.66	6,300.00	2,423.34	61.5
45-83-555 GAS/OIL/LUBRICANTS	1,902.42	15,257.90	20,000.00	4,742.10	76.3
45-83-590 MISCELLANEOUS	.00	210.00	500.00	290.00	42.0
45-83-743 WASTE CONTAINERS	.00	11,245.00	6,000.00	( 5,245.00)	187.4
<b>TOTAL SANITATION</b>	<b>21,095.09</b>	<b>283,704.28</b>	<b>345,937.00</b>	<b>62,232.72</b>	<b>82.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>21,095.09</b>	<b>283,704.28</b>	<b>345,937.00</b>	<b>62,232.72</b>	<b>82.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>10,556.62</b>	<b>( 15,139.94)</b>	<b>18,063.00</b>	<b>33,202.94</b>	<b>( 83.8)</b>

TOWN OF THATCHER  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2020

SEWER ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
50-33-100 SERVICE CHARGES - SEWER	35,645.64	310,204.33	365,000.00	54,795.67	85.0
50-33-150 CONNECT/RECONNECT FEES-SEWER	1,500.00	17,000.00	15,000.00	( 2,000.00)	113.3
TOTAL CHARGES FOR SERVICES	<u>37,145.64</u>	<u>327,204.33</u>	<u>380,000.00</u>	<u>52,795.67</u>	<u>86.1</u>
TOTAL FUND REVENUE	<u>37,145.64</u>	<u>327,204.33</u>	<u>380,000.00</u>	<u>52,795.67</u>	<u>86.1</u>



TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

SEWER ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER</u>					
50-86-102 SALARIES/WAGES	4,784.76	43,889.22	60,700.00	16,810.78	72.3
50-86-105 OVERTIME	.00	.00	1,500.00	1,500.00	.0
50-86-110 FICA	368.86	3,520.96	4,644.00	1,123.04	75.8
50-86-115 RETIREMENT	579.44	5,540.77	7,351.00	1,810.23	75.4
50-86-120 HEALTH	886.91	12,891.73	21,000.00	8,108.27	61.4
50-86-127 WORKERS COMP	167.10	1,595.01	5,000.00	3,404.99	31.9
50-86-150 ASP LABOR	119.03	1,221.18	2,500.00	1,278.82	48.9
50-86-250 EMPLOYEE BONUS	.00	1,866.06	1,821.00	( 45.06)	102.5
50-86-302 GENERAL INSURANCE	.00	21,074.30	29,000.00	7,925.70	72.7
50-86-310 TELEPHONE	66.02	597.90	810.00	212.10	73.8
50-86-311 CELL PHONES & AIR CARDS	67.76	517.82	1,000.00	482.18	51.8
50-86-312 WATER	.00	.00	500.00	500.00	.0
50-86-325 PROFESSIONAL/TECHNICAL SERVICE	.00	1,915.00	25,000.00	23,085.00	7.7
50-86-326 ATTORNEY	566.62	5,093.41	10,000.00	4,906.59	50.9
50-86-333 LAB TESTING	756.00	2,939.00	5,000.00	2,061.00	58.8
50-86-340 OFFICE EQUIPMENT MAINT.	.00	.00	100.00	100.00	.0
50-86-341 EQUIP. MAINT.	.00	2,359.10	8,000.00	5,640.90	29.5
50-86-345 RADIO MAINT.	.00	.00	100.00	100.00	.0
50-86-347 COMPUTER SOFTWARE SUPPORT	358.25	3,224.25	5,000.00	1,775.75	64.5
50-86-348 COMPUTER HARDWARE MAINTENANCE	.00	.00	500.00	500.00	.0
50-86-349 EQUIPMENT RENTALS	.00	339.58	1,500.00	1,160.42	22.6
50-86-350 VEHICLE MAINT.	638.43	1,086.95	3,000.00	1,913.05	36.2
50-86-370 LAGOON MAINT.	.00	1,670.28	8,000.00	6,329.72	20.9
50-86-371 LAGOON SUPPLIES	172.57	4,790.98	1,000.00	( 3,790.98)	479.1
50-86-505 TRAINING, MTG, TRAVEL	.00	500.00	2,000.00	1,500.00	25.0
50-86-510 DUES/SUBSCRIPTIONS	65.00	2,565.00	3,000.00	435.00	85.5
50-86-520 UTILITY BILLS	174.26	2,422.32	2,500.00	77.68	96.9
50-86-533 SMALL TOOLS/HARDWARE	.00	.00	1,000.00	1,000.00	.0
50-86-537 HERBICIDES/PESTICIDES	.00	830.13	15,000.00	14,169.87	5.5
50-86-541 EQUIPMENT SUPPLIES	72.78	2,633.90	1,500.00	( 1,133.90)	175.6
50-86-543 CLEANING SUPPLIES	.00	290.12	1,000.00	709.88	29.0
50-86-550 VEHICLE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
50-86-553 TIRES BATTERIES	.00	867.26	3,500.00	2,632.74	24.8
50-86-555 GAS/OIL/LUBRICANTS	606.22	6,545.96	10,000.00	3,454.04	65.5
50-86-570 SEWER SYSTEM MAINTENANCE	.00	522.29	3,500.00	2,977.71	14.9
50-86-571 SEWER SYSTEM SUPPLIES	.00	9,811.76	10,000.00	188.24	98.1
50-86-590 MISCELLANEOUS	280.04	995.78	3,000.00	2,004.22	33.2
50-86-667 WEED CONTROL	160.54	4,569.77	5,000.00	430.23	91.4
50-86-715 SAFETY EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
50-86-740 OFFICE FURNITURE & EQUIP.	.00	2,212.65	750.00	( 1,462.65)	295.0
50-86-741 MACHINERY & EQUIP.	.00	.00	25,000.00	25,000.00	.0
50-86-747 COMPUTER SOFTWARE	168.38	766.07	2,000.00	1,233.93	38.3
50-86-748 COMPUTER SUPPORT	525.00	5,025.00	7,500.00	2,475.00	67.0
50-86-750 VEHICLES	.00	.00	50,000.00	50,000.00	.0
50-86-760 NEW CONSTRUCTION-SEWER SYSTEM	.00	10,112.81	16,600.00	6,487.19	60.9
50-86-775 TAP INSTALLATIONS	.00	1,035.17	6,000.00	4,964.83	17.3
<b>TOTAL SEWER</b>	<b>11,583.97</b>	<b>167,839.49</b>	<b>374,876.00</b>	<b>207,036.51</b>	<b>44.8</b>

TOWN OF THATCHER  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2020

SEWER ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	11,583.97	167,839.49	374,876.00	207,036.51	44.8
NET REVENUE OVER EXPENDITURES	25,561.67	159,364.84	5,124.00	( 154,240.84)	3110.2

TOWN OF THATCHER  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

ELECTRIC ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
55-33-300 SERVICE FEES - ELECTRIC	271,489.58	3,491,688.88	4,750,000.00	1,258,311.12	73.5
55-33-310 SERVICE CHARGES - YARD LIGHT	472.00	4,066.06	6,000.00	1,933.94	67.8
55-33-320 SALES TAX	6,808.06	87,255.83	117,000.00	29,744.17	74.6
55-33-350 CONNECT/RECONNECT FEES-ELECTRC	370.00	4,260.00	8,000.00	3,740.00	53.3
55-33-400 PENALTY CHARGES	.00	11,570.94	20,000.00	8,429.06	57.9
55-33-500 MISCELLANEOUS INCOME	2,965.86	48,173.98	85,000.00	36,826.02	56.7
55-33-800 OVERAGES/SHORTS	( 29.25)	( 193.69)	1,000.00	1,193.69	( 19.4)
<b>TOTAL CHARGES FOR SERVICES</b>	<b>282,076.25</b>	<b>3,646,822.00</b>	<b>4,987,000.00</b>	<b>1,340,178.00</b>	<b>73.1</b>
<u>INTEREST ON INVESTMENTS</u>					
55-37-100 INTEREST ON INVESTMENT	.00	5,921.55	25,000.00	19,078.45	23.7
<b>TOTAL INTEREST ON INVESTMENTS</b>	<b>.00</b>	<b>5,921.55</b>	<b>25,000.00</b>	<b>19,078.45</b>	<b>23.7</b>
<b>TOTAL FUND REVENUE</b>	<b>282,076.25</b>	<b>3,652,743.55</b>	<b>5,012,000.00</b>	<b>1,359,256.45</b>	<b>72.9</b>

TOWN OF THATCHER  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2020

ELECTRIC ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC</u>					
55-88-102 SALARIES & WAGES	27,757.11	320,355.22	404,036.00	83,680.78	79.3
55-88-105 OVERTIME	.00	244.19	2,000.00	1,755.81	12.2
55-88-110 FICA	2,149.21	25,052.04	30,909.00	5,856.96	81.1
55-88-115 RETIREMENT ASRS	3,259.30	34,244.29	48,929.00	14,684.71	70.0
55-88-120 HEALTH	6,191.04	61,920.12	86,000.00	24,079.88	72.0
55-88-127 WORKERS COMP	823.04	10,283.63	15,000.00	4,716.37	68.6
55-88-150 ASP LABOR	21.01	136.16	2,000.00	1,863.84	6.8
55-88-250 EMPLOYEE BONUS	.00	3,886.85	12,121.00	8,234.15	32.1
55-88-302 GENERAL INSURANCE	.00	24,592.91	35,000.00	10,407.09	70.3
55-88-310 TELEPHONE	196.26	1,777.42	2,420.00	642.58	73.5
55-88-311 CELL PHONES & AIR CARDS	517.87	4,445.98	5,000.00	554.02	88.9
55-88-325 PROFESSIONAL/TECHNICAL SERVICE	1,638.77	5,520.62	50,000.00	44,479.38	11.0
55-88-341 EQUIP. MAINT.	.00	3,579.29	5,000.00	1,420.71	71.6
55-88-344 PRINTING/ADVERTISING	115.60	986.88	2,000.00	1,013.12	49.3
55-88-347 COMPUTER SOFTWARE SUPPORT	358.25	3,359.25	6,000.00	2,640.75	56.0
55-88-348 COMPUTER HARDWARE MAINTENANCE	.00	.00	4,500.00	4,500.00	.0
55-88-349 EQUIPMENT RENTALS	.00	.00	1,000.00	1,000.00	.0
55-88-350 VEHICLE MAINT.	134.16	591.77	5,000.00	4,408.23	11.8
55-88-380 ELECTRICAL SYSTEM MAINT.	.00	1,383.73	2,000.00	616.27	69.2
55-88-381 ELECTRICAL SYSTEM WHEELING	92,145.83	1,103,284.26	1,580,000.00	476,715.74	69.8
55-88-385 PURCHASE OF POWER	139,737.57	1,795,045.56	2,200,000.00	404,954.44	81.6
55-88-426 ATTORNEY	283.16	2,545.27	5,000.00	2,454.73	50.9
55-88-505 TRAINING/MEETINGS/TRAVEL	.00	2,924.39	5,000.00	2,075.61	58.5
55-88-510 DUES/SUBSCRIPTIONS	1,207.52	7,586.77	10,000.00	2,413.23	75.9
55-88-520 UTILITY BILLS	174.26	2,792.79	5,000.00	2,207.21	55.9
55-88-525 METER READING	1,487.50	12,847.10	14,000.00	1,152.90	91.8
55-88-533 SMALL TOOLS/HARDWARE	430.38	1,242.33	5,000.00	3,757.67	24.9
55-88-535 POSTAGE	1,118.87	9,488.78	11,600.00	2,111.22	81.8
55-88-540 OFFICE SUPPLIES	212.12	1,080.26	1,500.00	419.74	72.0
55-88-541 EQUIP. SUPPLIES	139.26	2,631.23	3,300.00	668.77	79.7
55-88-542 BLDG MATERIALS/SUPPLIES	23.86	1,989.72	3,000.00	1,010.28	66.3
55-88-550 VEHICLE SUPPLIES	168.94	421.32	1,500.00	1,078.68	28.1
55-88-553 TIRES/BATTERIES	.00	796.05	2,000.00	1,203.95	39.8
55-88-555 GAS/OIL/LUBRICANTS	991.31	9,656.68	13,000.00	3,343.32	74.3
55-88-590 MISCELLANEOUS	449.91	966.15	2,000.00	1,033.85	48.3
55-88-667 WEED CONTROL	.00	124.32	2,000.00	1,875.68	6.2
55-88-715 SAFETY EQUIPMENT	.00	374.13	1,000.00	625.87	37.4
55-88-740 OFFICE FURNITURE/EQUIP.	.00	1,387.45	1,500.00	112.55	92.5
55-88-741 MACHINERY/EQUIPMENT	4,202.34	20,017.45	40,000.00	19,982.55	50.0
55-88-747 COMPUTER SOFTWARE	1,578.26	2,280.80	25,000.00	22,719.20	9.1
55-88-748 COMPUTER SUPPORT	525.00	5,025.00	7,500.00	2,475.00	67.0
55-88-750 VEHICLES	.00	36,790.62	35,000.00	( 1,790.62)	105.1
55-88-760 NEW CONSTRUCTION-ELEC. SYSTEM	9,276.81	57,912.89	30,000.00	( 27,912.89)	193.0
55-88-770 POLES	.00	.00	10,000.00	10,000.00	.0
55-88-780 WIRE	.00	395.62	2,000.00	1,604.38	19.8
55-88-781 STREET LIGHTS	95.48	14,195.32	20,000.00	5,804.68	71.0
55-88-782 METERS	5,117.20	49,435.57	55,000.00	5,564.43	89.9
55-88-783 TRANSFORMERS	.00	.00	1,000.00	1,000.00	.0
55-88-784 HARDWARE	.00	5,764.24	2,000.00	( 3,764.24)	288.2
55-88-792 PCB REMEDIATION	.00	2,335.35	2,000.00	( 335.35)	116.8
55-88-850 CONTINGENCY	.00	.00	1,000,000.00	1,000,000.00	.0
55-88-885 DEBT SERVICE	.00	.00	140,000.00	140,000.00	.0

**AUTHORIZATION TO SUBMIT APPLICATIONS  
AND IMPLEMENT CDBG PROJECTS  
RESOLUTION NO. 687-2020**

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF THATCHER, GRAHAM COUNTY, ARIZONA, AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR FY 2020/21 STATE COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS, CERTIFYING THAT SAID APPLICATION MEETS THE COMMUNITY'S PREVIOUSLY IDENTIFIED HOUSING AND COMMUNITY DEVELOPMENT NEEDS AND THE REQUIREMENTS OF THE STATE CDBG PROGRAM, AND AUTHORIZING ALL ACTIONS NECESSARY TO IMPLEMENT AND COMPLETE THE ACTIVITIES OUTLINED IN SAID APPLICATION.**

**WHEREAS**, the Town of Thatcher is desirous of undertaking community development activities; and

**WHEREAS**, the State of Arizona is administering the Community Development Block Grant Program; and

**WHEREAS**, the State CDBG Program requires that CDBG funds requested address one of the three Congressional mandated National Objectives; and

**WHEREAS**, the activities within this application address the community's identified housing and community development needs, including the needs of low and moderate income persons; and

**WHEREAS**, an Applicant of State CDBG funds is required to comply with the program guidelines and Federal Statutes and regulations:

**NOW, THEREFORE, BE IT RESOLVED THAT** the Town Council of the Town of Thatcher authorize application to be made to the State of Arizona, Department of Housing for FY 2020/21 CDBG funds, and authorize the Mayor to sign application and contract or grant documents for receipt and use of these funds for High School Avenue Street Improvements, and authorize the Mayor to take all actions necessary to implement and complete the activities submitted in said application; and

**THAT** this application for State CDBG funds meets the requirements of low- and moderate-income benefit for activities justified as benefiting low- and moderate-income persons, aids in the prevention or elimination of slum and blight or addresses an urgent need which poses a threat to health; and

**THAT**, the Town of Thatcher will comply with all State CDBG Program guidelines, Federal Statutes and regulations applicable to the State CDBG Program and the certifications contained in the application.

**PASSED AND ADOPTED** by the Town Council of the Town of Thatcher, Graham County, Arizona, this 20<sup>th</sup> day of April 2020.

\_\_\_\_\_  
Robert Rivera, Mayor

ATTEST:

\_\_\_\_\_  
Michelle Mortensen, Deputy Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Matt Clifford, Town Attorney

**CERTIFICATION**

**I HEREBY CERTIFY** that the above and foregoing Resolution Number 686-2020 was duly passed and adopted by the Town Council of the Town of Thatcher, Arizona, at a regular meeting held on the 20<sup>th</sup> day of April, 2020, and that a quorum was present.

\_\_\_\_\_  
Michelle Mortensen, Deputy Clerk

# FAIR HOUSING PROCLAMATION

**WHEREAS**, The National Fair Housing Law of 1968, as amended by the Fair Housing Amendments Act of 1988 prohibits discrimination in housing and declares it a national policy to provide within constitutional limits, for fair housing in the United States; and

**WHEREAS**, the principle of Fair Housing is not only national law and national policy but a fundamental human concept and entitlement for all Americans; and

**WHEREAS**, April has traditionally been designated as Fair Housing Month in the United States;

**NOW, THEREFORE**, I Robert Rivera, Mayor of the Town of Thatcher, Arizona, do hereby proclaim

## **April 2020 as Fair Housing Month**

In the Town of Thatcher and do hereby urge all citizens of this community to comply with the letter and spirit of the Fair Housing Law.

---

Mayor, Robert Rivera

Signed this 20th Day of April, 2020



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

Tel: (480) 635-3200 · Fax: (480) 635-3201

February 20, 2020

Honorable Members of  
the Thatcher Town Council

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Town of Thatcher, Arizona, as of and for the year ended June 30, 2019. Professional standards require that we provide information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 24, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Thatcher, Arizona are described in Note 1 to the financial statements.

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

#### **Difficulties Encountered in Performing the Audit**

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

#### **Disagreements with Management**

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



## **Management Representations**

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

## **Management Consultations with Other Accountants**

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

## **Audit Adjustments**

Attached is a list of material, corrected misstatements that were brought to the attention of management as a result of audit procedures.

## **Uncorrected Misstatements**

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

## **Other Audit Findings or Issues**

Included in our audit report issued in accordance with *Government Auditing Standards* is the Schedule of Findings and Responses. Please consult the report issued as well as the schedule for further details.

During our audit, it was noted that there are no written accounting policies and procedures. We recommend that the Town institute a program to methodically identify and document its significant accounting processes. Accounting processes, in particular, are procedures to initiate, authorize, record, process, and report transactions. Processes include activities and procedures involved in repeatable accounting transactions or events, such as paying invoices, processing payroll, taking physical inventory, preparing journal entries, etc.

During our audit, it was noted that expenditures are being recognized in a contingency department in the General Fund. Actual expenditures should not be recognized in a contingency department but should be recognized in an actual department where the expenditure would most logically fit.

Also noted during our audit, we found that capital asset detail was not ready prior to our visit. We recommend that fiscal management consult with the appropriate town staff prior to our visit to break down large capital projects into more detail that can be included in the Town's depreciation schedules. Information that should be included and provided to us should be a detailed asset description, cost basis, date purchased, date placed in service, and a reasonable useful life.

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

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

*Colby & Powell*

Attachments



February 20, 2020

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

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

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

We confirm, to the best of our knowledge and belief, as of February 20, 2020, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 24, 2020, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

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

**Information Provided**

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

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

**Government-specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 22) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) Although no known instances have occurred, we have identified and disclosed to you all possible instances that are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 25) Although no known instances have occurred, we have identified and disclosed to you all possible instances that are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 26) Although no known instances have occurred, we have identified and disclosed to you all possible instances that are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

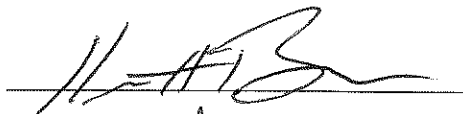
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except for the purchase of the Red Lamp trailer park.
- 30) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 42) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and

unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) We are in agreement with the adjusting journal entries you have recommended, and they have been posted.
- 46) Management has decided to not submit Management's Discussion and Analysis (MD&A) as required by U.S. generally accepted accounting principles.
- 47) In regard to the cash to GAAP basis adjustments, depreciation schedule maintenance, and GASB 68/75 adjustment services performed by you, we have-
  - a) Assumed all management responsibilities.
  - b) Designated Heath Brown/Michelle Mortensen, who has (have) suitable skill, knowledge, or experience to oversee the services.
  - c) Evaluated the adequacy and results of the services performed.
  - d) Accepted responsibility for the results of the services.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

  
Town Manager

Client: **TOT - Town of Thatcher, Arizona**  
Engagement: **FS19 - Town of Thatcher, Arizona**  
Period Ending: **6/30/2019**  
Trial Balance: **TB**  
Workpaper: **370.01 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
Void checks 45798 and 48087. Both checks were written in prior years and haven't cleared.			
0110150	Cash in Checking - National	5,000.00	
0110150	Cash in Checking - National	15,951.12	
1011900	CASH - COMBINED FUND	20,951.12	
0111900	TOTAL ALLOCATION TO OTHER FUND		20,951.12
1036400	MISCELLANEOUS		20,951.12
<b>Total</b>		<b>41,902.24</b>	<b>41,902.24</b>
<b>Adjusting Journal Entries JE # 2</b>			
Adjust court liabilities to agree with balances per remittance reports for June 2019			
1020310	FINES PAYABLE	3,476.55	
1020320	JCEF PAYABLE	20,503.29	
1020325	Bonds payable	1,000.00	
1035100	POLICE FINES		24,979.84
<b>Total</b>		<b>24,979.84</b>	<b>24,979.84</b>
<b>Adjusting Journal Entries JE # 3</b>			
Reclass Court LGIP interest to GF			
1011900	CASH - COMBINED FUND	3,223.21	
3032550	MUNICIPAL COURT ALLOC. ( FTG)	3,223.21	
1037100	INTEREST ON INVESTMENTS		3,223.21
3011900	CASH - COMBINED FUND		3,223.21
<b>Total</b>		<b>6,446.42</b>	<b>6,446.42</b>
<b>Adjusting Journal Entries JE # 4</b>			
Adjust city sales tax receivable to actual			
1031200	TOWN SALES TAXES	3,443.87	
1013510	TAXES RECEIVABLE - CURRENT		3,443.87
<b>Total</b>		<b>3,443.87</b>	<b>3,443.87</b>
<b>Adjusting Journal Entries JE # 5</b>			
Adj LGIP for interest revenue			
0110400	CASH IN STATE TREASURER - COMB	6,126.42	
1011900	CASH - COMBINED FUND	6,126.42	
0111900	TOTAL ALLOCATION TO OTHER FUND		6,126.42
1037100	INTEREST ON INVESTMENTS		6,126.42
<b>Total</b>		<b>12,252.84</b>	<b>12,252.84</b>
<b>Adjusting Journal Entries JE # 6</b>			
Close transfer account to fund balance			
2020999	Transfers	243,681.34	
2029800	BALANCE - BEGINNING OF YEAR		243,681.34
<b>Total</b>		<b>243,681.34</b>	<b>243,681.34</b>
<b>Adjusting Journal Entries JE # 7</b>			
Close PPA to net position			
4529900	PRIOR PERIOD ADJUSTMENT	12.00	
5029900	Prior period adjustment	11.00	
4529800	BALANCE - BEGINNING OF YEAR		12.00
5029800	BALANCE - BEGINNING OF YEAR		11.00
<b>Total</b>		<b>23.00</b>	<b>23.00</b>



**Adjusting Journal Entries JE # 8**

Reclassify ADOT refund (Reay Lane Project) to different revenue account

1011900	CASH - COMBINED FUND	65,986.44	
2032100	HURF	65,986.44	
2080795	BRIDGE & CULVERTS	65,986.44	
1036400	MISCELLANEOUS		65,986.44
2011900	CASH - COMBINED FUND		65,986.44
2036350	REIMBURSEMENTS		65,986.44
<b>Total</b>		<b>197,959.32</b>	<b>197,959.32</b>

**Adjusting Journal Entries JE # 9**

Close 5517800 to net position

5529800	BALANCE - BEGINNING OF YEAR	958,078.31	
5517800	ACCUMULATED DEPRECIATION		958,078.31
<b>Total</b>		<b>958,078.31</b>	<b>958,078.31</b>

**Adjusting Journal Entries JE # 10**

Adj for PY voided check

5588505	TRAINING/MEETINGS/TRAVEL	3,038.02	
5529800	BALANCE - BEGINNING OF YEAR		3,038.02
<b>Total</b>		<b>3,038.02</b>	<b>3,038.02</b>

**Adjusting Journal Entries JE # 11**

Reclass DHS and GOHS grants to Grants Fund

1011900	CASH - COMBINED FUND	4,356.19	
1070105	OVERTIME	82,482.37	
1070117	RETIREMENT-PSRS	4,356.19	
3011900	CASH - COMBINED FUND	4,356.19	
3013110	ACCOUNTS RECEIVABLE	8,032.72	
3013110	ACCOUNTS RECEIVABLE	49,911.00	
3075804	Stone Garden	82,482.37	
3075870	INTERFUND TRANSFER	4,356.19	
1011900	CASH - COMBINED FUND		4,356.19
1070105	OVERTIME		82,482.37
1087870	INTERFUND TRANSFERSANITATION		4,356.19
3011900	CASH - COMBINED FUND		4,356.19
3013110	ACCOUNTS RECEIVABLE		3,046.56
3013110	ACCOUNTS RECEIVABLE		15,352.33
3032702	DUI 2016-AL-047		64,544.72
3032804	Stone Garden		24,848.64
3032804	Stone Garden		36,990.03
<b>Total</b>		<b>240,333.22</b>	<b>240,333.22</b>

**Adjusting Journal Entries JE # 12**

Zero ADOT reimbursement receivable for right-of-ways AR

1087870	INTERFUND TRANSFERSANITATION	2,709.23	
3011900	CASH - COMBINED FUND	2,709.23	
3020300	DEFERRED REVENUE	2,709.23	
1011900	CASH - COMBINED FUND		2,709.23
3013110	ACCOUNTS RECEIVABLE		2,709.23
3075870	INTERFUND TRANSFER		2,709.23
<b>Total</b>		<b>8,127.69</b>	<b>8,127.69</b>

**Adjusting Journal Entries JE # 13**

Reclass Graham County grant for equipment

1070741	MACHINERY & EQUIPMENT	5,999.88	
1036400	MISCELLANEOUS		5,999.88
<b>Total</b>		<b>5,999.88</b>	<b>5,999.88</b>

**Adjusting Journal Entries JE # 14**

Reclass RedLamp payments

1087885	DEBT SERVICE	17,015.15	
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1087885	DEBT SERVICE	532,917.93	
1087850	CONTINGENCY		17,015.15
1087890	RED LAMP PURCHASE		532,917.93
<b>Total</b>		<b>549,933.08</b>	<b>549,933.08</b>

**Adjusting Journal Entries JE # 15**

Increase allowance for doubtful accounts for Utility Funds

4583865	BAD DEBT	1,218.78	
5086865	BAD DEBT	4,527.43	
5588865	BAD DEBT	19,883.04	
4513500	ALLOWANCE FOR BAD DEBT		1,218.78
5013500	ALLOWANCE FOR BAD DEBT		4,527.43
5513500	ALLOWANCE FOR BAD DEBT		19,883.04
<b>Total</b>		<b>25,629.25</b>	<b>25,629.25</b>

**Adjusting Journal Entries JE # 16**

Reverse client entry and adj for PY audit adjustment

0111750	Utility Cash Clearing	47,468.58	
0111900	TOTAL ALLOCATION TO OTHER FUND	4,995.54	
5533300	SERVICE FEES - ELECTRIC	4,995.54	
0111750	Utility Cash Clearing		52,464.12
5511900	CASH - COMBINED FUND		4,995.54
<b>Total</b>		<b>57,459.66</b>	<b>57,459.66</b>

**Adjusting Journal Entries JE # 17**

Zero Utility cash clearing

0111900	TOTAL ALLOCATION TO OTHER FUND	36,815.21	
4533700	REFUSE COLLECTION	3,064.24	
5033100	SERVICE CHARGES - SEWER	44.88	
5533300	SERVICE FEES - ELECTRIC	33,694.11	
5533320	SALES TAX	2.02	
5533400	PENALTY CHARGES	9.96	
0111750	Utility Cash Clearing		36,815.21
4511900	CASH - COMBINED FUND		3,064.24
5011900	CASH - COMBINED FUND		44.88
5511900	CASH - COMBINED FUND		33,706.09
<b>Total</b>		<b>73,630.42</b>	<b>73,630.42</b>

**Adjusting Journal Entries JE # 18**

Adj deposits and sales tax payable to subledgers

5520210	SALES TAX PAYABLE	5,452.72	
5521350	CUST. DEPOSITS - ELECTRIC	790.08	
5533300	SERVICE FEES - ELECTRIC		6,242.80
<b>Total</b>		<b>6,242.80</b>	<b>6,242.80</b>

**Adjusting Journal Entries JE # 19**

Adj GLTD

9525100	BONDS PAYABLE	100,000.00	
9525200	Redlamp Note	541,150.31	
9518100	FUNDS TO BE PROVIDED		641,150.31
<b>Total</b>		<b>641,150.31</b>	<b>641,150.31</b>

**Adjusting Journal Entries JE # 20**

Reclass improvement dist cash clearing

0111780	IMPROVEMENT DIST CASH CLEARIN	25,561.42	
4111900	CASH - COMBINDED FUND	25,561.42	
4120300	DEFFERED REVENUE	19,123.23	
0111900	TOTAL ALLOCATION TO OTHER FUND		25,561.42
4113110	ACCOUNTS RECEIVABLE		19,123.23
4130800	PRINCIPAL REVENUE		19,123.23
4130810	INTEREST REVENUE		6,438.19
<b>Total</b>		<b>70,246.07</b>	<b>70,246.07</b>

**Adjusting Journal Entries JE # 21**

Reclass FF pension contributions/payments

1020100	ACCOUNTS PAYABLE	11,112.67	
7020100	ACCOUNTS PAYABLE	11,112.67	
7072118	RETIREMENT PAID	10,955.86	
1011900	CASH - COMBINED FUND		11,112.67
7036100	CONTRIBUTIONS		10,955.86
7036100	CONTRIBUTIONS		11,112.67
<b>Total</b>		<b><u>33,181.20</u></b>	<b><u>33,181.20</u></b>

**Adjusting Journal Entries JE # 22**

Adjust GFA accounts to agree with prior year ending balances

9015800	STREETS & ALLEYS	164,750.00	
9016400	BUILDINGS/LAND	34,805.00	
9029800	BALANCE - BEGINNING OF YEAR		199,555.00
<b>Total</b>		<b><u>199,555.00</u></b>	<b><u>199,555.00</u></b>

**Adjusting Journal Entries JE # 23**

Record current year GFA asset additions

9015800	STREETS & ALLEYS	976,008.98	
9016200	FIRE DEPARTMENT EQUIPMENT	28,178.44	
9016400	BUILDINGS/LAND	7,886.87	
9016600	POLICE DEPARTMENT EQUIPMENT	127,578.93	
9029800	BALANCE - BEGINNING OF YEAR		1,139,653.22
<b>Total</b>		<b><u>1,139,653.22</u></b>	<b><u>1,139,653.22</u></b>

**Adjusting Journal Entries JE # 24**

Adj for duplicate Xpress billpay deposit on 11/01/18

0111900	TOTAL ALLOCATION TO OTHER FUND	2,590.48	
5533300	SERVICE FEES - ELECTRIC	2,590.48	
0110500	OVERAGE/SHORTAGES		2,590.48
5511900	CASH - COMBINED FUND		2,590.48
<b>Total</b>		<b><u>5,180.96</u></b>	<b><u>5,180.96</u></b>

**Adjusting Journal Entries JE # 25**

Reclass CY/PY returned check amounts

0111900	TOTAL ALLOCATION TO OTHER FUND	5,268.75	
5533300	SERVICE FEES - ELECTRIC	357.16	
5533500	MISCELLANEOUS INCOME	4,911.59	
0110600	RETURNED CHECKS		5,268.75
5511900	CASH - COMBINED FUND		5,268.75
<b>Total</b>		<b><u>10,537.50</u></b>	<b><u>10,537.50</u></b>

**Adjusting Journal Entries JE # 26**

Reclass convenience fees

0110650	CONVENIENCE FEES/SERVICE FEES	9,296.42	
1011900	CASH - COMBINED FUND	9,296.42	
0111900	TOTAL ALLOCATION TO OTHER FUND		9,296.42
1035400	CONVENIENCE FEES		9,296.42
<b>Total</b>		<b><u>18,592.84</u></b>	<b><u>18,592.84</u></b>

**Adjusting Journal Entries JE # 27**

Reclass Health Insurance reimbursements to expense

1036400	MISCELLANEOUS	75,384.40	
4511900	CASH - COMBINED FUND	2,795.08	
5011900	CASH - COMBINED FUND	2,704.05	
5511900	CASH - COMBINED FUND	11,544.05	
1011900	CASH - COMBINED FUND		17,043.18
1052120	HEALTH		2,694.54
1055120	HEALTH		4,619.94
1062120	HEALTH		5,478.17

1070120	HEALTH		23,006.10
1081120	HEALTH		5,208.20
1084120	HEALTH		10,816.54
1085120	HEALTH		6,517.73
4583120	HEALTH		2,795.08
5086120	HEALTH		2,704.05
5588120	HEALTH		11,544.05
<b>Total</b>		<u><b>92,427.58</b></u>	<u><b>92,427.58</b></u>

**Adjusting Journal Entries JE # 28**

Record transfer from GF to HURF

1087870	INTERFUND TRANSFERSANITATION	27,452.81	
2011900	CASH - COMBINED FUND	27,452.81	
1011900	CASH - COMBINED FUND		27,452.81
2089999	TRANSFERS		27,452.81
<b>Total</b>		<u><b>54,905.62</b></u>	<u><b>54,905.62</b></u>

**TOWN OF THATCHER, ARIZONA**

Annual Financial Statements  
and Independent Auditors' Report  
June 30, 2019



## TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT .....	1
Government-wide Statements	
Statement of Net Position .....	4
Statement of Activities.....	5
Fund Statements	
Governmental Funds	
Balance Sheet.....	6
Reconciliation of the Balance Sheet to the Statement of Net Position .....	7
Statement of Revenue, Expenditures, and Changes in Fund Balances.....	8
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	9
Proprietary Funds	
Statement of Net Position .....	10
Statement of Revenue, Expenses, and Changes in Fund Net Position .....	13
Statement of Cash Flows .....	14
Notes to Financial Statements .....	16
Other Required Supplementary Information	
Budgetary Comparison Schedules .....	55
Notes to Budgetary Comparison Schedules.....	58
Schedule of the Town's Proportionate Share of the Net Pension/OPEB Liability – Cost-Sharing Pension Plans .....	59
Schedule of Changes in the Town's Net Pension/OPEB Liability (Asset) and Related Ratios – Agent Pension Plans .....	62
Schedule of Town Pension/OPEB Contributions .....	64
Notes to Pension/OPEB plan schedules.....	67
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Governmental Auditing Standards</i> .....	69
Schedule of Findings and Responses.....	71







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## **INDEPENDENT AUDITORS' REPORT**

To the Town Council  
Town of Thatcher, Arizona

### **Report on the Financial Statements**

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

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Thatcher, Arizona, 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.

## **Other Matters**

### *Required Supplementary Information*

The Town of Thatcher, Arizona has not presented the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

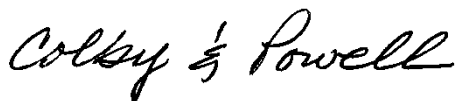
### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2020, on our consideration of the Town of Thatcher, Arizona's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Thatcher, Arizona's internal control over financial reporting and compliance.

### **Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies**

In connection with our audit, nothing came to our attention that caused us to believe that the Town failed to comply with the authorized transportation purposes, insofar as they relate to accounting matters, for Highway User Revenue Fund monies it received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues it received. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Town's noncompliance with the authorized transportation purposes referred to above, insofar as they relate to accounting matters.

The communication related to compliance over the use of Highway User Revenue Fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and other responsible parties within the Town and is not intended to be and should not be used by anyone other than these specified parties.



February 20, 2020

**TOWN OF THATCHER, ARIZONA**  
**Statement of Net Position**  
**June 30, 2019**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 7,895,230	\$ 1,983,869	\$ 9,879,099
Restricted cash	-	110,087	110,087
Investment in joint venture	-	442,000	442,000
Receivables - net	301,428	551,623	853,051
Taxes receivable	544,404	-	544,404
Due from other governments	265,212	-	265,212
Net other postemployment benefits asset	121,185	2,001	123,186
Capital assets, not being depreciated	2,707,594	248,126	2,955,720
Capital assets, being depreciated, net	<u>13,166,084</u>	<u>2,685,804</u>	<u>15,851,888</u>
<b>Total assets</b>	<u>25,001,137</u>	<u>6,023,510</u>	<u>31,024,647</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions and other postemployment benefits	<u>1,638,205</u>	<u>175,361</u>	<u>1,813,566</u>
<b>LIABILITIES</b>			
Accounts payable	118,227	356,026	474,253
Accrued expenses	263,588	25,884	289,472
Refundable deposits	-	110,087	110,087
Noncurrent liabilities			
Due within 1 year	277,044	72,750	349,794
Due in more than 1 year	<u>6,055,120</u>	<u>1,120,282</u>	<u>7,175,402</u>
<b>Total liabilities</b>	<u>6,713,979</u>	<u>1,685,029</u>	<u>8,399,008</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions and other postemployment benefits	<u>484,759</u>	<u>113,087</u>	<u>597,846</u>
<b>NET POSITION</b>			
Net investment in capital assets	14,753,678	2,735,307	17,488,985
Restricted for			
Highways and streets	558,635	-	558,635
Unrestricted	<u>4,128,291</u>	<u>1,665,448</u>	<u>5,793,739</u>
<b>Total net position</b>	<u>\$ 19,440,604</u>	<u>\$ 4,400,755</u>	<u>\$ 23,841,359</u>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Activities**  
**Year Ended June 30, 2019**

Functions / Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>							
Governmental activities							
General government	\$ 900,514	\$ 109,282	\$ -	\$ -	\$ (791,232)	\$ -	\$ (791,232)
Public safety	3,010,505	25,391	403,990	40,109	(2,541,015)	-	(2,541,015)
Highways and streets	1,073,136	-	-	1,196,478	123,342	-	123,342
Community development	387,544	-	-	-	(387,544)	-	(387,544)
Parks and recreation	593,672	92,121	-	-	(501,551)	-	(501,551)
Interest on long-term debt	65,582	-	-	-	(65,582)	-	(65,582)
<b>Total governmental activities</b>	<b>6,030,953</b>	<b>226,794</b>	<b>403,990</b>	<b>1,236,587</b>	<b>(4,163,582)</b>	<b>-</b>	<b>(4,163,582)</b>
Business-type activities							
Sewer	333,280	383,803	-	-	-	50,523	50,523
Electric	4,362,119	4,456,339	-	-	-	94,220	94,220
Sanitation	371,408	292,677	-	-	-	(78,731)	(78,731)
<b>Total business-type activities</b>	<b>5,066,807</b>	<b>5,132,819</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,012</b>	<b>66,012</b>
<b>Total primary government</b>	<b>\$ 11,097,760</b>	<b>\$ 5,359,613</b>	<b>\$ 403,990</b>	<b>\$ 1,236,587</b>	<b>(4,163,582)</b>	<b>66,012</b>	<b>(4,097,570)</b>
<b>General revenue:</b>							
Taxes:							
Sales tax					3,495,884	109,008	3,604,892
Franchise tax					32,861	-	32,861
State urban revenue sharing					608,042	-	608,042
Share of state sales taxes					506,033	-	506,033
Share of county auto lieu taxes					310,019	-	310,019
Investment income					183,825	31,501	215,326
Miscellaneous					108,989	-	108,989
Total general revenue					5,245,653	140,509	5,386,162
Change in net position					1,082,071	206,521	1,288,592
Net position, beginning of year					18,358,533	4,194,234	22,552,767
Net position, end of year					<u>\$ 19,440,604</u>	<u>\$ 4,400,755</u>	<u>\$ 23,841,359</u>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2019**

	General Fund	Grants Fund	HURF Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,394,539	\$ 500,691	\$ -	\$ 7,895,230
Accounts receivable - net	301,428	-	-	301,428
Taxes receivable	544,404	-	-	544,404
Due from other funds	33,977	-	-	33,977
Due from other governments	168,578	57,944	38,690	265,212
<b>Total assets</b>	<b>8,442,926</b>	<b>558,635</b>	<b>38,690</b>	<b>9,040,251</b>
<b>LIABILITIES</b>				
Accounts payable	113,514	-	4,713	118,227
Accrued liabilities	263,588	-	-	263,588
Due to other funds	-	-	33,977	33,977
<b>Total liabilities</b>	<b>377,102</b>	<b>-</b>	<b>38,690</b>	<b>415,792</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	272,206	-	-	272,206
<b>FUND BALANCES</b>				
Restricted for:				
Highways and streets	-	558,635	-	558,635
Unassigned	7,793,618	-	-	7,793,618
<b>Total fund balances</b>	<b>7,793,618</b>	<b>558,635</b>	<b>-</b>	<b>8,352,253</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 8,442,926</b>	<b>\$ 558,635</b>	<b>\$ 38,690</b>	<b>\$ 9,040,251</b>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Reconciliation of the Balance Sheet to the Statement of Net Position**  
**Governmental Funds**  
**June 30, 2019**

Fund balances-total governmental funds		\$ 8,352,253
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		15,873,678
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		272,206
Net pension/OPEB assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds.		121,185
Liabilities, such as net pension/OPEB liabilities and notes payable, are not due and payable in the current period and, therefore, are not reported as a liability in the funds.		
Compensated absences	(346,305)	
Notes payable	(1,120,000)	
Net pension/OPEB liability	<u>(4,865,859)</u>	
		(6,332,164)
Deferred outflows and inflows of resources related to pensions/OPEB and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.		<u>1,153,446</u>
<b>Net position of governmental activities</b>		<b><u><u>\$ 19,440,604</u></u></b>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Revenue, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2019**

	General Fund	Grants Fund	HURF Fund	Total Governmental Funds
<b>Revenue:</b>				
Taxes	\$ 3,528,745	\$ -	\$ -	\$ 3,528,745
Intergovernmental	1,683,548	847,553	475,719	3,006,820
Charges for services	208,689	-	-	208,689
Interest	183,809	-	16	183,825
Other revenue	128,112	-	-	128,112
Licenses and permits	33,499	-	-	33,499
Fines and forfeitures	24,980	-	-	24,980
<b>Total revenue</b>	<b>5,791,382</b>	<b>847,553</b>	<b>475,735</b>	<b>7,114,670</b>
<b>Expenditures:</b>				
Current				
General government	839,931	-	-	839,931
Public safety	2,462,221	82,482	-	2,544,703
Highways and streets	657,235	-	6,983	664,218
Community development	395,218	-	-	395,218
Parks and recreation	520,310	-	-	520,310
Debt service				
Principal	641,150	-	-	641,150
Interest	65,582	-	-	65,582
Capital outlay	441,368	202,080	496,205	1,139,653
<b>Total expenditures</b>	<b>6,023,015</b>	<b>284,562</b>	<b>503,188</b>	<b>6,810,765</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(231,633)</b>	<b>562,991</b>	<b>(27,453)</b>	<b>303,905</b>
<b>Other financing sources (uses):</b>				
Transfers	(25,806)	(1,647)	27,453	-
<b>Net change in fund balances</b>	<b>(257,439)</b>	<b>561,344</b>	<b>-</b>	<b>303,905</b>
Fund balances, beginning of year	8,051,057	(2,709)	-	8,048,348
<b>Fund balances, end of year</b>	<b>\$ 7,793,618</b>	<b>\$ 558,635</b>	<b>\$ -</b>	<b>\$ 8,352,253</b>

*See accompanying notes to financial statements.*



**TOWN OF THATCHER, ARIZONA**  
**Reconciliation of the Statement of Revenue, Expenditures,**  
**and Changes in Fund Balances to the Statement of Activities**  
**Governmental Funds**  
**Year Ended June 30, 2019**

Net change in fund balances-total governmental funds		\$ 303,905
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	1,139,653	
Depreciation expense	<u>(802,970)</u>	336,683
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Unavailable revenues		(4,356)
Town pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB liability is measured a year before the Town's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		
Town pension/OPEB contributions	558,378	
Pension/OPEB expense	<u>(727,642)</u>	(169,264)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt principal repaid		641,150
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
Increase in compensated absences payable		<u>(26,047)</u>
<b>Change in net position of governmental activities</b>		<b><u>\$ 1,082,071</u></b>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2019**

	Business-type Activities--Enterprise Funds			Total
	Sewer Fund	Electric Fund	Sanitation Fund	
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ -	\$ 1,983,869	\$ -	\$ 1,983,869
Restricted cash	-	110,087	-	110,087
Investment in joint venture	-	442,000	-	442,000
Accounts receivable, net	47,286	464,204	40,133	551,623
<b>Total current assets</b>	<b>47,286</b>	<b>3,000,160</b>	<b>40,133</b>	<b>3,087,579</b>
Noncurrent assets				
Due from other funds	-	2,630,464	-	2,630,464
Net other postemployment benefits asset	209	1,559	233	2,001
Capital assets, net of accumulated depreciation, where applicable:				
Land	248,126	-	-	248,126
Utilities systems, net	1,961,820	-	-	1,961,820
Automobiles and trucks, net	84,314	147,098	-	231,412
Equipment, net	45,320	51,525	395,727	492,572
Capital assets, net	2,339,580	198,623	395,727	2,933,930
<b>Total noncurrent assets</b>	<b>2,339,789</b>	<b>2,830,646</b>	<b>395,960</b>	<b>5,566,395</b>
<b>Total assets</b>	<b>2,387,075</b>	<b>5,830,806</b>	<b>436,093</b>	<b>8,653,974</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions and other postemployment benefits	18,276	136,710	20,375	175,361

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Net Position - *Continued***  
**Proprietary Funds**  
**June 30, 2019**

	Business-type Activities--Enterprise Funds			Total
	Sewer Fund	Electric Fund	Sanitation Fund	
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Accounts payable	8,965	323,050	24,011	356,026
Accrued expenses	3,042	19,573	3,269	25,884
Refundable deposits	-	110,087	-	110,087
Compensated absences, current	2,074	59,346	11,330	72,750
<b>Total current liabilities</b>	<b>14,081</b>	<b>512,056</b>	<b>38,610</b>	<b>564,747</b>
<b>Noncurrent liabilities</b>				
Due to other funds	1,795,788	-	834,676	2,630,464
Note payable	-	280,000	-	280,000
Compensated absences	519	14,837	2,833	18,189
Net pension and other postemployment benefits liability	85,677	640,897	95,519	822,093
<b>Total noncurrent liabilities</b>	<b>1,881,984</b>	<b>935,734</b>	<b>933,028</b>	<b>3,750,746</b>
<b>Total liabilities</b>	<b>1,896,065</b>	<b>1,447,790</b>	<b>971,638</b>	<b>4,315,493</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions and other postemployment benefits	11,786	88,161	13,140	113,087
<b>NET POSITION</b>				
Net investment in capital assets	2,339,580	-	395,727	2,735,307
Unrestricted (deficit)	(1,842,080)	4,431,565	(924,037)	1,665,448
<b>Total net position</b>	<b>\$ 497,500</b>	<b>\$ 4,431,565</b>	<b>\$ (528,310)</b>	<b>\$ 4,400,755</b>

*See accompanying notes to financial statements.*

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**TOWN OF THATCHER, ARIZONA**  
**Statement of Revenue, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**Year Ended June 30, 2019**

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Electric Fund	Sanitation Fund	Total
<b>Operating revenue:</b>				
Charges for services	\$ 383,803	\$ 4,379,123	\$ 292,677	\$ 5,055,603
Other revenue	-	77,216	-	77,216
<b>Total operating revenue</b>	<b>383,803</b>	<b>4,456,339</b>	<b>292,677</b>	<b>5,132,819</b>
<b>Operating expenses:</b>				
Cost of power	-	3,496,304	-	3,496,304
Personnel	92,211	535,194	104,042	731,447
Repairs and maintenance	24,955	158,373	36,442	219,770
Depreciation	147,775	44,287	40,996	233,058
Landfill	-	-	132,170	132,170
Materials and supplies	29,934	51,856	42,169	123,959
Insurance	20,950	24,518	13,982	59,450
Professional services	8,979	15,316	-	24,295
Other	4,931	11,100	1,607	17,638
Utilities	3,545	10,972	-	14,517
<b>Total operating expenses</b>	<b>333,280</b>	<b>4,347,920</b>	<b>371,408</b>	<b>5,052,608</b>
<b>Operating income (loss)</b>	<b>50,523</b>	<b>108,419</b>	<b>(78,731)</b>	<b>80,211</b>
<b>Nonoperating revenue (expenses):</b>				
Sales taxes	-	109,008	-	109,008
Investment income	-	31,501	-	31,501
Interest expense	-	(14,199)	-	(14,199)
<b>Total nonoperating revenue (expenses)</b>	<b>-</b>	<b>126,310</b>	<b>-</b>	<b>126,310</b>
<b>Increase (decrease) in net position</b>	<b>50,523</b>	<b>234,729</b>	<b>(78,731)</b>	<b>206,521</b>
Total net position, beginning of year	446,977	4,196,836	(449,579)	4,194,234
<b>Total net position, end of year</b>	<b>\$ 497,500</b>	<b>\$ 4,431,565</b>	<b>\$ (528,310)</b>	<b>\$ 4,400,755</b>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2019**

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Electric Fund	Sanitation Fund	Total
<b>Cash flows from operating activities:</b>				
Receipts from customers	\$ 386,683	\$ 4,510,685	\$ 292,903	\$ 5,190,271
Payments to suppliers and providers of goods and services	(111,076)	(3,755,510)	(218,926)	(4,085,512)
Payments to employees	(91,310)	(522,372)	(100,667)	(714,349)
<b>Net cash provided (used) by operating activities</b>	<u>184,297</u>	<u>232,803</u>	<u>(26,690)</u>	<u>390,410</u>
<b>Cash flows from noncapital financing activities:</b>				
Borrowings paid to other funds	(124,150)	(185,504)	-	(309,654)
Borrowings received from other funds	-	-	309,654	309,654
Sales taxes received	-	109,008	-	109,008
<b>Net cash provided (used) by noncapital financing activities</b>	<u>(124,150)</u>	<u>(76,496)</u>	<u>309,654</u>	<u>109,008</u>
<b>Cash flows from capital and related financing activities:</b>				
Principal paid on note payable	-	(25,000)	-	(25,000)
Interest paid on note payable	-	(14,199)	-	(14,199)
Purchase of capital assets	(60,147)	(76,283)	(282,964)	(419,394)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(60,147)</u>	<u>(115,482)</u>	<u>(282,964)</u>	<u>(458,593)</u>
<b>Cash flows from investing activities:</b>				
Interest received	-	31,501	-	31,501
<b>Net increase (decrease) in cash and cash equivalents</b>	-	72,326	-	72,326
Cash and cash equivalents, beginning of year	-	2,021,630	-	2,021,630
<b>Cash and cash equivalents, end of year</b>	<u>\$ -</u>	<u>\$ 2,093,956</u>	<u>\$ -</u>	<u>\$ 2,093,956</u>
Cash and cash equivalents	\$ -	\$ 1,983,869	\$ -	\$ 1,983,869
Restricted cash	-	110,087	-	110,087
<b>Cash and cash equivalents, end of year</b>	<u>\$ -</u>	<u>\$ 2,093,956</u>	<u>\$ -</u>	<u>\$ 2,093,956</u>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Statement of Cash Flows - *Continued***  
**Proprietary Funds**  
**Year Ended June 30, 2019**

	Business-type Activities--Enterprise Funds			
	Sewer Fund	Electric Fund	Sanitation Fund	Total
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	\$ 50,523	\$ 108,419	\$ (78,731)	\$ 80,211
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	147,775	44,287	40,996	233,058
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
Accounts receivable	2,880	45,976	226	49,082
Net pension and other postemployment benefits asset	84	632	94	810
Deferred outflows of resources related to pensions and other postemployment benefits	(5,910)	(44,209)	(6,589)	(56,708)
Accounts payable	(14,664)	36,253	10,920	32,509
Accrued expenses	1,492	3,039	1,515	6,046
Refundable deposits	-	8,370	-	8,370
Compensated absences payable	(591)	9,783	1,860	11,052
Net pension and other postemployment benefits liability	(1,572)	(11,762)	(1,753)	(15,087)
Deferred inflows of resources related to pensions and other postemployment benefits	4,280	32,015	4,772	41,067
<b>Net cash provided (used) by operating activities</b>	<u>\$ 184,297</u>	<u>\$ 232,803</u>	<u>\$ (26,690)</u>	<u>\$ 390,410</u>

*See accompanying notes to financial statements.*

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

The accompanying financial statements of the Town of Thatcher, Arizona have been prepared in conformity with U.S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the Town's more significant accounting policies follows.

**A. Reporting Entity**

The Town is a general-purpose local government that is governed by a separately elected Town Council. The accompanying financial statements present the activities of the Town.

**B. Basis of Presentation**

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the Town as a whole, while the fund statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

Government-wide statements—provide information about the primary government (the Town). The statements include a statement of net position and a statement of activities. These statements report the overall government's financial activities. They also distinguish between the Town's governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Town does not allocate indirect expenses to programs or functions. Program revenues include:

- charges to customers or applicants for goods, services, or privileges provided;
- operating grants and contributions; and
- capital grants and contributions, including special assessments.



**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued***

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes the Town levies or imposes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double-counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

Fund financial statements—provide information about the Town’s funds. Separate statements are presented for the governmental and proprietary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund’s principal activity. Accordingly, revenues, such as user charges and insurance premiums, in which each party receives and gives up essentially equal values are operating revenues. Other revenues, such as subsidies, result from transactions in which the parties do not exchange equal values and are considered nonoperating revenues along with investment earnings and revenues ancillary activities generate. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered nonoperating expenses.

The Town reports the following major governmental funds:

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

The ***Grants Fund*** accounts for financial resources received from various entities. Restrictions on the use of these resources are derived from the agreements from which the resources were provided.

The ***HURF Fund*** accounts for specific revenue received from the State of Arizona Highway User Revenue Fund, which is legally restricted to expenditures for authorized transportation purposes.

The Town reports the following major enterprise funds:

The ***Sewer, Electric, and Sanitation Funds*** account for operations that are financed and operated in a manner similar to private business enterprises, in which the intent of the Town Council is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued***

for which the Town Council has decided that periodic determination of revenue earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**C. Basis of Accounting**

The government-wide and proprietary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the Town funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted resources available to finance the program. The Town applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. The Town's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, landfill closure and postclosure care costs, and pollution remediation obligations, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

**D. Cash and Investments**

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**E. Allowance for Uncollectible Accounts**

Allowances for uncollectible accounts receivable in the Sewer Fund, Electric Fund, and Sanitation Fund are estimated by the Town. The amounts recorded as uncollectible in the Sewer, Electric, and Sanitation Funds at June 30, 2019, totaled \$12,858, \$126,229, and \$10,913, respectively.

**F. Capital Assets**

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

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

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	\$ 5,000	N/A	N/A
Buildings	5,000	Straight-line	50
Other long-term assets	5,000	Straight-line	50
Infrastructure	5,000	Straight-line	50
Heavy equipment	5,000	Straight-line	15
Light equipment	5,000	Straight-line	10
Vehicles	5,000	Straight-line	10
Computers and peripherals	5,000	Straight-line	5

**G. Fund Balance Reporting**

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued***

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations that the Town Council has approved, which is the highest level of decision-making authority within the Town. Only the Town Council can remove or change the constraints placed on committed fund balances.

Assigned fund balances are resources constrained by the Town's intent to be used for specific purposes, but that are neither restricted nor committed. The Town Council has authorized the Town manager to assign resources for a specific purpose.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the Town's policy to use (the Town will use) restricted fund balance first. It is the Town's policy to use (the Town will use) committed amounts first when disbursing unrestricted fund balances, followed by assigned amounts, and lastly unassigned amounts.

**H. Investment Income**

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

**I. Compensated Absences**

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

Employees may accumulate up to 800 hours of combined vacation and sick leave. Upon termination of employment, all unused vacation and sick leave benefits are paid to employees. Accordingly, vacation and sick leave benefits are accrued as a liability in the financial statements.

**J. Deferred Outflows/Inflows of Resources**

The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued***

**K. Postemployment Benefits**

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

**L. Budgets**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year end. The Town is subject to the State of Arizona's Spending Limitation Law for Towns and Cities. This law does not permit the Town to spend more than budgeted revenues plus the carry-over unrestricted cash balance from the prior fiscal year. The limitation is applied to the total of the combined funds. The Town complied with this law during the year.

Expenditures may not legally exceed budgeted appropriations at the department level. The individual budgetary comparison schedules as listed in the table of contents present all major governmental funds which incurred an excess of expenditures/expenses over appropriations for the year ended June 30, 2019.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 2 – DEPOSITS AND INVESTMENTS***

Arizona Revised Statutes (A.R.S.) authorize the Town to invest public monies in the State Treasurer’s investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the Town Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

*Credit risk*

Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated “A” or better at the time of purchase by at least two nationally recognized rating agencies.
3. Fixed income securities must carry one of the two highest ratings by Moody’s investor’s service and Standard and Poor’s rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

*Custodial credit risk*

Statutes require collateral for deposits at 102 percent of all deposits federal depository insurance does not cover.

*Concentration of credit risk*

Statutes do not include any requirements for concentration of credit risk.

*Interest rate risk*

Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

*Foreign currency risk*

Statutes do not allow foreign investments unless the investment is denominated in United States dollars.

The Town’s investment policy states that the Town will conform with Arizona Revised Statutes. The Town does not have a formal investment policy with respect to custodial credit risk, concentration of credit risk, or foreign currency risk.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 2 – DEPOSITS AND INVESTMENTS – Continued**

*Restricted cash*—Restricted cash in the Electric Fund consists of cash restricted for refundable deposits.

*Deposits*—At June 30, 2019, the carrying amount of the Town’s total nonpooled cash in bank was \$1,597,505, and the bank balance was \$1,572,537. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held by the Town or its agent in the Town’s name.

*Investments*—At June 30, 2019, the investments consisted of the following.

<u>Investment</u>	<u>Rating Organization</u>	<u>Credit Rating</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Arizona LGIP Pool 5	S&P	AAA	<u>\$ 8,391,181</u>	<u>\$ 8,391,181</u>

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

A reconciliation of cash, deposits, and investments to amounts shown on the statements of net position follows:

Deposits	
Cash on hand	\$ 500
Cash in bank	1,597,505
Investments	
State Treasurer's Investment Pool	<u>8,391,181</u>
Total deposits and investments	9,989,186
Cash - restricted	<u>(110,087)</u>
Total cash and cash equivalents	<u>\$ 9,879,099</u>

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 3 – DUE FROM OTHER GOVERNMENTS***

Amounts due from other governments in the governmental funds at June 30, 2019, included \$17,213 in state-shared revenue from sales taxes, \$11,462 in state-shared revenue from auto lieu taxes, \$58,261 from the Central Jackson Heights Fire District, \$72,960 from the City of Safford for shared court costs, \$8,682 from the Town of Pima for shared court costs, \$8,033 from the Arizona Department of Homeland Security, \$49,911 from the Governor’s Office of Highway Safety, and \$38,690 from the State of Arizona for HURF revenue.

***NOTE 4 – INVESTMENT IN JOINT VENTURE***

During the fiscal year 2014-15, the Town contributed \$442,000 (of which \$353,000 power contract security deposit and \$89,000 SPPA working capital) to Southwest Public Power Agency, Inc (SPPA). SPPA aids a joint venture in which SPPA is an agent for a number of public entities, including the Town, to act on behalf of its members in (i) operating a power pool, and (ii) managing power supply contracts; and (iii) fulfilling contract obligations related to the purchase capacity and energy for a 25 year period beginning on January 1, 2015.

Financial statements of SPPA can be provided by the Town upon request.



**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance <u>July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2019</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,320,669	\$ -	\$ -	\$ 2,320,669
Construction in progress	-	386,925	-	386,925
<b>Total capital assets not       being depreciated</b>	<u>2,320,669</u>	<u>386,925</u>	<u>-</u>	<u>2,707,594</u>
Capital assets being depreciated:				
Buildings	4,586,240	7,887	-	4,594,127
Vehicles	2,019,091	127,579	-	2,146,670
Computers and peripherals	55,284	-	-	55,284
Light equipment	882,244	-	-	882,244
Heavy equipment	1,489,509	28,178	-	1,517,687
Infrastructure	13,822,994	589,084	-	14,412,078
<b>Total</b>	<u>22,855,362</u>	<u>752,728</u>	<u>-</u>	<u>23,608,090</u>
Less accumulated depreciation for:				
Buildings	(1,895,087)	(131,601)	-	(2,026,688)
Vehicles	(963,550)	(198,281)	-	(1,161,831)
Computers and peripherals	(49,162)	(3,010)	-	(52,172)
Light equipment	(470,970)	(19,981)	-	(490,951)
Heavy equipment	(1,357,312)	(32,151)	-	(1,389,463)
Infrastructure	(4,902,955)	(417,946)	-	(5,320,901)
<b>Total</b>	<u>(9,639,036)</u>	<u>(802,970)</u>	<u>-</u>	<u>(10,442,006)</u>
<b>Total capital assets       being depreciated, net</b>	<u>13,216,326</u>	<u>(50,242)</u>	<u>-</u>	<u>13,166,084</u>
Governmental activities capital assets, net	<u>\$ 15,536,995</u>	<u>\$ 336,683</u>	<u>\$ -</u>	<u>\$ 15,873,678</u>

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 5 – CAPITAL ASSETS – Continued**

	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2019
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 248,126	\$ -	\$ -	\$ 248,126
<b>Total capital assets not       being depreciated</b>	<u>248,126</u>	<u>-</u>	<u>-</u>	<u>248,126</u>
Capital assets being depreciated:				
Utility systems	5,734,731	11,900	-	5,746,631
Automobiles and trucks	698,972	97,505	-	796,477
Equipment	820,402	309,989	-	1,130,391
<b>Total</b>	<u>7,254,105</u>	<u>419,394</u>	<u>-</u>	<u>7,673,499</u>
Less accumulated depreciation for:				
Utility systems	(3,659,808)	(125,003)	-	(3,784,811)
Automobiles and trucks	(516,034)	(49,031)	-	(565,065)
Equipment	(578,795)	(59,024)	-	(637,819)
<b>Total</b>	<u>(4,754,637)</u>	<u>(233,058)</u>	<u>-</u>	<u>(4,987,695)</u>
<b>Total capital assets       being depreciated, net</b>	<u>2,499,468</u>	<u>186,336</u>	<u>-</u>	<u>2,685,804</u>
Business-type activities capital assets, net	<u>\$ 2,747,594</u>	<u>\$ 186,336</u>	<u>\$ -</u>	<u>\$ 2,933,930</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	\$ 129,905
Public safety	179,217
Highways and streets	416,193
Parks and recreation	<u>77,655</u>
Total governmental activities depreciation expense	<u>\$ 802,970</u>
Business-type activities:	
Sewer	\$ 147,775
Electric	44,287
Sanitation	<u>40,996</u>
Total business-type activities depreciation expense	<u>\$ 233,058</u>

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 6 – LONG-TERM LIABILITIES**

The following schedule details the Town’s long-term liability and obligation activity for the year ended June 30, 2019.

	Balance July 1, 2018	Additions	Reductions	Balance June 30, 2019	Due within 1 year
Governmental activities:					
Compensated absences	\$ 320,258	\$ 26,047	\$ -	\$ 346,305	\$ 277,044
Note payable from direct borrowing and direct placement	1,761,150	-	641,150	1,120,000	-
Net pension and other postemployment benefits liability	<u>5,571,185</u>	<u>-</u>	<u>705,326</u>	<u>4,865,859</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 7,652,593</u>	<u>\$ 26,047</u>	<u>\$ 1,346,476</u>	<u>\$ 6,332,164</u>	<u>\$ 277,044</u>
Business-type activities:					
Compensated absences	\$ 79,887	\$ 11,052	\$ -	\$ 90,939	\$ 72,750
Note payable from direct borrowing and direct placement	305,000	-	25,000	280,000	-
Net pension and other postemployment benefits liability	<u>837,180</u>	<u>-</u>	<u>15,087</u>	<u>822,093</u>	<u>-</u>
Business-type activities long-term liabilities	<u>\$ 1,222,067</u>	<u>\$ 11,052</u>	<u>\$ 40,087</u>	<u>\$ 1,193,032</u>	<u>\$ 72,750</u>

Note payable from direct borrowing and direct placement – In April 2008, the Town entered into a note agreement with the Greater Arizona Development Authority (GADA) in the amount of \$2,500,000. The note is secured by state-shared revenues. Payments of interest are due semiannually on February 1 and August 1 beginning on February 1, 2009. Payments of principal are due annually beginning on August 1, 2009 with the note maturing on August 1, 2029. Annual interest rates range from 4.50 to 5.00 percent.

The note proceeds were split between the Electric Fund and the General Fund. The proceeds going to the Electric Fund were used to purchase a portion of the electrical system located within the Town limits. The proceeds going to the General Fund were used to purchase a commercial building. Each fund will pay its proportionate share of the debt service expenditures.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 6 – LONG-TERM LIABILITIES – Continued***

The following details the debt service requirements to maturity for the GADA note:

Year Ending June 30,	Note payable from direct borrowing and direct placement					
	Governmental Activities		Business-type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ -	\$ 53,627	\$ -	\$ 13,407	\$ -	\$ 67,034
2021	104,000	49,257	26,000	12,314	130,000	61,571
2022	108,000	44,582	27,000	11,146	135,000	55,728
2023	112,000	39,595	28,000	9,899	140,000	49,494
2024	116,000	34,405	29,000	8,601	145,000	43,006
2025-2029	680,000	76,790	170,000	19,197	850,000	95,987
Total	<u>\$ 1,120,000</u>	<u>\$ 298,256</u>	<u>\$ 280,000</u>	<u>\$ 74,564</u>	<u>\$ 1,400,000</u>	<u>\$ 372,820</u>

***NOTE 7 – RISK MANAGEMENT***

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

***NOTE 8 – INTERFUND BALANCES AND ACTIVITY***

Interfund receivables and payables of the governmental funds consisted of \$33,977 loaned by the General Fund to the HURF Fund to help meet fund obligations. It is anticipated that this amount will be repaid to the General Fund once receivables are collected.

Interfund receivables and payables of the business-type funds consisted of amounts loaned by the Electric Fund to the Sewer and Sanitation Funds to help meet fund obligations. The amounts payable from the Sewer and Sanitations Funds to the Electric Fund at year end were \$1,795,788 and \$834,676, respectively.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

The Town contributes to the pension plans described below. The plans are component units of the State of Arizona.

At June 30, 2019, the Town reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

<b>Statement of Net Position and Statement of Activities</b>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Net pension/OPEB assets	\$ 121,185	\$ 2,001	\$ 123,186
Net pension/OPEB liabilities	4,865,859	822,093	5,687,952
Deferred outflows of resources related to pension and OPEB	1,638,205	175,361	1,813,566
Deferred inflows of resources related to pension and OPEB	484,759	113,087	597,846
Pension and OPEB expense	727,642	47,065	774,707

The Town reported \$558,378 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

**A. Arizona State Retirement System**

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

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

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

\*With actuarially reduced benefits.

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

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

**Contributions** – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2019, statute required active ASRS members to contribute at the actuarially determined rate of 11.80 percent (11.64 percent for retirement and 0.16 percent for long-term disability) of the members’ annual covered payroll, and statute required the Town to contribute at the actuarially determined rate of 11.80 percent (11.18 percent for retirement, 0.46 percent for health insurance premium benefit, and 0.16 percent for long-term disability) of the active members’ annual covered payroll. In addition, the Town was required by statute to contribute at the actuarially determined rate of 10.53 percent (10.41 percent for retirement, 0.06 percent for health insurance premium benefit, and 0.06 percent for long-term disability) of annual covered payroll of retired members who worked for the Town in positions that an employee who contributes to the ASRS would typically fill. The Town’s contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2019, were \$182,156, \$7,416, and \$2,588, respectively.

During fiscal year 2019, the Town paid for ASRS pension and OPEB contributions as follows: 63.25 percent from the General Fund, 3.83 percent from the Sewer Fund, 28.65 percent from the Electric Fund, and 4.27 percent from the Sanitation Fund.

**Liability** - At June 30, 2019, the Town reported the following asset and liabilities for its proportionate share of the ASRS’ net pension/OPEB asset or liability.

	<b>Net Pension/OPEB</b>
	<b>(Asset) Liability</b>
	<hr/>
Pension	\$ 2,228,648
Health insurance premium benefit	(5,445)
Long-term disability	8,339

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

The net asset and net liabilities were measured as of June 30, 2018. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2017, to the measurement date of June 30, 2018. The total liabilities as of June 30, 2018, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the discount rate from 8 percent to 7.5 percent, changing the projected salary increases from 3–6.75 percent to 2.7–7.2 percent, decreasing the inflation rate from 3 percent to 2.3 percent, and changing the mortality rates.

The Town’s proportion of the net asset or net liability was based on the Town’s actual contributions to the plan relative to the total of all participating employers’ contributions for the year ended June 30, 2018. The Town’s proportions measured as of June 30, 2018, and the change from its proportions measured as of June 30, 2017, were:

	<u>Proportion</u> <u>June 30, 2018</u>	<u>Increase (decrease)</u> <u>from June 30, 2017</u>
Pension	0.01598%	0.00139%
Health insurance premium benefit	0.01512%	0.00107%
Long-term disability	0.01596%	0.00161%

**Expense** – For the year ended June 30, 2019, the Town recognized the following pension and OPEB expense.

	<u>Pension/OPEB</u> <u>Expense</u>
Pension	\$ 119,545
Health insurance premium benefit	5,427
Long-term disability	3,097



**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Deferred Outflows/Inflows of Resources**—At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health Insurance Premium Benefit</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 61,397	\$ 12,286	\$ -	\$ 5,025
Changes of assumptions or other inputs	58,974	197,600	10,500	-
Net difference between projected and actual earnings on pension plan investments	-	53,594	-	10,876
Changes in proportion and differences between Town contributions and proportionate share of contributions	151,486	27,522	54	8
Town contributions subsequent to the measurement date	<u>182,156</u>	<u>-</u>	<u>7,416</u>	<u>-</u>
<b>Total</b>	<u><u>\$ 454,013</u></u>	<u><u>\$ 291,002</u></u>	<u><u>\$ 17,970</u></u>	<u><u>\$ 15,909</u></u>
	<u>Long-Term Disability</u>			
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>		
Differences between expected and actual experience	\$ 213	\$ -		
Changes of assumptions or other inputs	1,806	-		
Net difference between projected and actual earnings on pension plan investments	-	808		
Changes in proportion and differences between Town contributions and proportionate share of contributions	584	-		
Town contributions subsequent to the measurement date	<u>2,588</u>	<u>-</u>		
<b>Total</b>	<u><u>\$ 5,191</u></u>	<u><u>\$ 808</u></u>		

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>	<u>Long-Term Disability</u>
2020	\$ 73,431	\$ (2,099)	107
2021	12,757	(2,099)	106
2022	(81,298)	(2,098)	106
2023	(24,035)	221	323
2024	-	720	362
Thereafter	-	-	791

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

**ASRS**

Actuarial valuation date	June 30, 2017
Actuarial roll forward date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7-7.2% for pensions/not applicable for OPEB
Inflation	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

The long-term expected rate of return on ASRS plan investments was determined to be 7.50 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-term Expected Geometric Real Rate of Return</b>
Equity	50%	5.50%
Fixed income	30%	3.83%
Real estate	20%	5.85%
Total	100%	

**Discount Rate** – At June 30, 2018, the discount rate used to measure the ASRS total pension/OPEB liability was 7.5 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Sensitivity of the Town’s Proportionate Share of the ASRS Net Pension/OPEB (Asset) Liability to Changes in the Discount Rate** – The following table presents the Town’s proportionate share of the net pension/OPEB liability calculated using the discount rate of 7.5 percent, as well as what the Town’s proportionate share of the net pension/OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	<b>1% Decrease (6.5%)</b>	<b>Current Discount Rate (7.5%)</b>	<b>1% Increase (8.5%)</b>
<b>Town's Proportionate share of the</b>			
Net pension liability	\$ 3,176,988	\$ 2,228,648	\$ 1,436,324
Net insurance premium benefit liability (asset)	19,291	(5,445)	(26,515)
Net long-term disability liability	9,451	8,339	7,261

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

**B. Elected Officials Retirement Plan**

**Plan Description** – Elected officials participate in the Elected Officials Retirement Plan (EORP), or the Elected Officials Defined Contribution Retirement System (EODCRS). EORP administers a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for elected officials who were members of the plan on December 31, 2013. The EORP pension and OPEB plans were closed to new members as of January 1, 2014. The PSPRS Board of Trustees governs the EORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the EORP plans. The report is available on PSPRS’s website at [www.psprs.com](http://www.psprs.com).

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Benefits provided** – The EORP provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average yearly compensation, and service credit as follows:

	Initial Membership Date:	
	Before January 1, 2012	On or after January 1, 2012
<b>Retirement and Disability</b>		
Years of service and age required to receive benefit	20 years of service, any age 10 years, age 62 5 years, age 65 5 years, any age* any years and age if disabled	10 years, age 62 5 years, age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
<b>Benefit percentage</b>		
Normal Retirement	4% per year of service, not to exceed 80%	3% per year of service, not to exceed 75%
Disability retirement	80% with 10 or more years of service 40% with 5 to 10 years of service 20% with less than 5 years of service	75% with 10 or more years of service 37.5% with 5 to 10 years of service 18.75% with less than 5 years of service
<b>Survivor Benefit</b>		
Retired members	75% of retired member's benefit	50% of retired member's benefit
Active members and other inactive members	75% of disability retirement benefit	50% of disability retirement benefit

\* With reduced benefits of 0.25% for each month early retirement precedes the member's normal retirement age, with a maximum reduction of 30%.

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 8 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 7 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

**Contributions** – State statutes establish active member and employer contribution requirements. Statute also appropriates \$5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designates a portion of certain court fees for the EORP. For the year ended June 30, 2019, statute required active EORP members to contribute 7 or 13 percent of the members’ annual covered payroll and the Town to contribute at the actuarially determined rate of 61.5 percent of all active EORP members’ annual covered payroll. Also, statute required the Town to contribute 49.86 percent to EORP of the annual covered payroll of elected officials who were ASRS members and 55.5 percent to EORP of the annual covered payroll of elected officials who were EODCRS members, in addition to the Town’s required contributions to ASRS and EODCRS for these elected officials. In addition, statute required the Town to contribute 30.16 percent of annual covered payroll of retired members who worked for the Town in positions that an employee who contributes to the EORP would typically fill. The Town’s contributions to the pension and health insurance premium benefit plans for the year ended June 30, 2019, were \$5,672 and \$0, respectively.

During fiscal year 2019, the Town paid 100 percent of EORP pension contributions from the General Fund.

**Liability** – At June 30, 2019, the Town reported a liability for its proportionate share of the EORP’s net pension liability that reflected a reduction for the Town’s proportionate share of the State’s appropriation for EORP. The amount the Town recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the EORP net pension liability	\$	393,590
State's proportionate share of the EORP net pension liability associated with the Town		67,203
Total	<u>\$</u>	<u>460,793</u>

The Town also reported an asset of \$38,306 for its proportionate share of EORP’s net OPEB asset.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

The net asset and net liability were measured as of June 30, 2018, and the total liability used to calculate the net asset or net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2018, reflect statutory changes in benefit terms for automatic cost-of-living adjustments. The basis for cost-of-living adjustments was changed from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent.

The Town’s proportion of the net pension liability was based on the Town’s required contributions to the pension plan relative to the total of all participating employers’ required contributions for the year ended June 30, 2018. The Town’s proportion of the net OPEB asset was based on the Town’s present value of benefits relative to the total of all participating employers’ present value of benefits for the year ended June 30, 2018. The Town’s proportion measured as of June 30, 2018, and the change from its proportions measured as of June 30, 2017, were:

	<u>Proportion</u> <u>June 30, 2018</u>	<u>Increase (decrease)</u> <u>from June 30, 2017</u>
Pension	0.06246%	0.02352%
Health insurance premium benefit	0.37068%	0.01432%

**Expense** – For the year ended June 30, 2019, the Town recognized pension and OPEB expense for EORP of \$(63,699) and \$(2,599), respectively, and revenue of \$19,174 for the Town’s proportionate share of the State’s appropriation to EORP and the designated court fees.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Deferred outflows/inflows of resources** – At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<b>Pension</b>		<b>Health Insurance Premium Benefit</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 6,139	\$ 461	\$ 1,790
Changes of assumptions or other inputs	3,415	163,855	130	-
Net difference between projected and actual earnings on pension plan investments	2,452	-	-	2,073
Changes in proportion and differences between Town contributions and proportionate share of contributions	143,230	3,069	-	712
Town contributions subsequent to the measurement date	5,672	-	-	-
<b>Total</b>	<b>\$ 154,769</b>	<b>\$ 173,063</b>	<b>\$ 591</b>	<b>\$ 4,575</b>



**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

The amounts reported as deferred outflows of resources related to EORP pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>
2020	\$ (21,987)	\$ (2,084)
2021	(585)	(1,221)
2022	(1,449)	(697)
2023	57	18

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

**EORP**

Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.40%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

The long-term expected rate of return on EORP plan investments was determined to be 7.40 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

**Discount rates** – At June 30, 2018, the discount rate used to measure the EORP total pension liability and total OPEB liability was 7.4 percent which was an increase of 3.49 for pension and no change for OPEB from the discount rates used as of June 30, 2017. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the actuarially determined rates, and State contributions will be made as currently required by statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Sensitivity of the Town’s proportionate share of the EORP net pension/OPEB (asset) liability to changes in the discount rate** – The following table presents the Town’s proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.4 percent, as well as what the Town’s proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Rate - pension	6.4%	7.4%	8.4%
Town's proportionate share of the net pension liability	\$ 451,933	\$ 393,590	\$ 343,997
Rate - OPEB	6.4%	7.4%	8.4%
Town's proportionate share of the net OPEB (asset)	\$ (34,050)	\$ (38,306)	\$ (41,985)

**Plan fiduciary net position** – Detailed information about the plans’ fiduciary net position is available in the separately issued EORP financial report.

**EODCRS plan** – Elected officials that are not members of EORP or ASRS participate in the EODCRS and the Elected Officials Defined Contribution Retirement System Disability Program (EODCDP). The EODCRS is a defined contribution pension plan. The EODCDP is a cost-sharing multiple-employer defined benefit disability (OPEB) plan for EODCRS members. The PSPRS Board of Trustees governs the EODCRS and EODCDP according to the provisions of A.R.S. Title 38, Chapter 5, Articles 3.1 and 3.2. Benefit terms, including contribution requirements, are established by state statute. The EODCDP is not further disclosed because of its relative insignificance to the Town’s financial statements.

For the year ended June 30, 2019, active EODCRS members were required by statute to contribute 8 percent of the members’ annual covered payroll, and the Town was required by statute to contribute 6 percent of active members’ annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the Town’s contributions to the individual employee account and the earnings on those contributions. For the year ended June 30, 2019, the Town recognized pension expense of \$1,215.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

**C. Public Safety Personnel Retirement System**

**Plan Descriptions** – Town police officers participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A 9-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

The PSPRS issues publicly available financial report that includes financial statements and required supplementary information. The report is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial Membership Date:	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
<b>Retirement and Disability</b>		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 36 consecutive months of last 20 years
<b>Benefit percentage</b>		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited services over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
<b>Survivor Benefit</b>		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was result of injuries received on the job	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

**Employees Covered by Benefit Terms** – At June 30, 2019, the following employees were covered by the agent plans’ benefit terms:

	<b>PSPRS Police</b>	
	<b>Pension</b>	<b>Health</b>
Inactive employees or beneficiaries currently receiving benefits	7	7
Inactive employees entitled to but not yet receiving benefits	1	1
Active employees	10	10
Total	18	18

**Contributions** – State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2019, are indicated below. Rates are a percentage of active members’ annual covered payroll.

	<b>Active Member- Pension</b>	<b>Town-Pension</b>	<b>Town-Health Insurance Premium Benefit</b>
PSPRS Police	7.65% - 11.65%	45.63%	0.00%

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

The Town’s contributions to the plans for the year ended June 30, 2019, were:

	<u>Pension</u>	<u>Health Insurance Premium Benefit</u>
PSPRS Police	\$ 392,623	\$ -

During fiscal year 2019, the Town paid for 100 percent of PSPRS pension and OPEB contributions from the General Fund.

**Liability** – At June 30, 2019, the Town reported the following asset and liability:

	<u>Net Pension (Asset) Liability</u>	<u>Net OPEB (Asset) Liability</u>
PSPRS Police	\$ 3,057,375	\$ (79,435)

The net assets and net liabilities were measured as of June 30, 2018, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

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

**PSPRS**

Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.40%
Wage inflation	3.5% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of-living adjustment	Included for pensions/not applicable for OPEB
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS plan investments was determined to be 7.4 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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



**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Discount Rates** – At June 30, 2018, the discount rate used to measure the PSPRS total pension/OPEB liabilities was 7.4 percent, which was the same as the discount rate used as of June 30, 2017. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

**Changes in the Net Pension/OPEB Liability (Asset)**

	<b>Pension</b>		
	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (Asset) (a) - (b)</b>
Balances at June 30, 2018	\$ 7,341,292	\$ 3,685,461	\$ 3,655,831
Changes for the year			
Service Cost	164,486	-	164,486
Interest on the total liability	538,835	-	538,835
Differences between expected and actual experience in the measurement of the liability	341,875	-	341,875
Contributions-employer	-	1,397,868	(1,397,868)
Contributions-employee	-	70,316	(70,316)
Net investment income	-	294,227	(294,227)
Benefit payments, including refunds of employee contributions	(283,957)	(283,957)	-
Hall/Parker Settlement	-	(113,629)	113,629
Administrative expense	-	(5,178)	5,178
Other changes	-	48	(48)
Net changes	761,239	1,359,695	(598,456)
Balances at June 30, 2019	\$ 8,102,531	\$ 5,045,156	\$ 3,057,375

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

	<b>Health Insurance Premium Benefit</b>		
	<b>Increase (Decrease)</b>		
	<b>Total OPEB Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net OPEB (Asset) Liability (a) - (b)</b>
Balances at June 30, 2018	\$ 111,823	\$ 216,242	\$ (104,419)
Changes for the year			
Service Cost	2,442	-	2,442
Interest on the total liability	8,232	-	8,232
Differences between expected and actual experience in the measurement of the liability	29,108	-	29,108
Net investment income	-	15,027	(15,027)
Benefit payments, including refunds of employee contributions	(3,601)	(3,601)	-
Administrative expense	-	(229)	229
Net changes	<u>36,181</u>	<u>11,197</u>	<u>24,984</u>
Balances at June 30, 2019	<u>\$ 148,004</u>	<u>\$ 227,439</u>	<u>\$ (79,435)</u>

**Sensitivity of the Town’s Net Pension/OPEB Liability to Changes in the Discount Rate –** The following table presents the Town’s net pension/OPEB (assets) liabilities calculated using the discount rate of 7.4 percent, as well as what the Town’s net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

	<u><b>1% Decrease (6.4%)</b></u>	<u><b>Current Discount Rate (7.4%)</b></u>	<u><b>1% Increase (8.4%)</b></u>
PSPRS Police			
Net pension (asset) liability	\$ 4,223,457	\$ 3,057,375	\$ 2,113,215
Net OPEB (asset) liability	(60,362)	(79,435)	(95,249)

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

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued**

**Expense** – For the year ended June 30, 2019, the Town recognized the following pension and OPEB expense:

	<b>Pension Expense</b>		<b>OPEB Expense</b>	
PSPRS Police	\$ 695,673	\$	(1,911)	

**Deferred Outflows/Inflows of Resources** – At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<b>Pension</b>		<b>Health Insurance Premium Benefit</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 366,152	\$ 104,711	\$ 23,665	\$ 422
Changes of assumptions or other inputs	375,819	-	-	3,016
Net difference between projected and actual earnings on pension plan investments	22,773	-	-	4,340
Town contributions subsequent to the measurement date	392,623	-	-	-
<b>Total</b>	<b>\$ 1,157,367</b>	<b>\$ 104,711</b>	<b>\$ 23,665</b>	<b>\$ 7,778</b>

**TOWN OF THATCHER, ARIZONA**  
**Notes to Financial Statements**  
**June 30, 2017**

***NOTE 9 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued***

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from Town contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ended June 30,	<b>PSPRS Police</b>	
	<b>Pension</b>	<b>Health</b>
2020	\$ 253,290	\$ 3,046
2021	171,490	3,046
2022	106,588	3,047
2023	106,430	4,855
2024	22,235	1,893
Thereafter	-	-

**REQUIRED SUPPLEMENTARY INFORMATION**

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**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
Taxes	\$ 3,050,000	\$ 3,050,000	\$ 3,528,745	\$ 478,745
Intergovernmental	1,567,042	1,567,042	1,683,548	116,506
Charges for services	175,150	175,150	208,689	33,539
Interest	85,000	85,000	183,809	98,809
Other revenue	20,200	20,200	128,112	107,912
Licenses and permits	37,050	37,050	33,499	(3,551)
Fines and forfeitures	50	50	24,980	24,930
<b>Total revenue</b>	<u>4,934,492</u>	<u>4,934,492</u>	<u>5,791,382</u>	<u>856,890</u>
<b>Expenditures:</b>				
Mayor and council	268,519	268,519	239,553	28,966
Administration	285,071	285,071	289,530	(4,459)
Magistrate	204,480	204,480	298,815	(94,335)
Parks and recreation	469,510	469,510	503,776	(34,266)
Police	2,299,054	2,299,054	2,143,901	155,153
Fire	122,825	122,825	135,153	(12,328)
Shop	297,632	297,632	294,021	3,611
Streets	626,195	626,195	975,068	(348,873)
Town Engineer	467,151	467,151	360,557	106,594
Contingency	2,662,500	2,662,500	782,641	1,879,859
<b>Total expenditures</b>	<u>7,702,937</u>	<u>7,702,937</u>	<u>6,023,015</u>	<u>1,679,922</u>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<u>(2,768,445)</u>	<u>(2,768,445)</u>	<u>(231,633)</u>	<u>(823,032)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	6,000	6,000	-	6,000
Transfers	(500,000)	(500,000)	(25,806)	(474,194)
<b>Total other financing sources (uses)</b>	<u>(494,000)</u>	<u>(494,000)</u>	<u>(25,806)</u>	<u>(468,194)</u>
<b>Net change in fund balances</b>	<u>(3,262,445)</u>	<u>(3,262,445)</u>	<u>(257,439)</u>	<u>(1,291,226)</u>
Fund balances, beginning of year	<u>8,051,057</u>	<u>8,051,057</u>	<u>8,051,057</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 4,788,612</u>	<u>\$ 4,788,612</u>	<u>\$ 7,793,618</u>	<u>\$ (1,291,226)</u>

*See accompanying notes to budgetary comparison schedule.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Grants Fund**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ 2,578,800	\$ 2,578,800	\$ 847,553	\$ (1,731,247)
<b>Expenditures:</b>				
Current				
Public safety	-	-	82,482	(82,482)
Capital outlay	-	-	202,080	(202,080)
<b>Total expenditures</b>	-	-	284,562	(284,562)
<b>Excess (deficiency) of revenue         over (under) expenditures</b>	2,578,800	2,578,800	562,991	(1,446,685)
<b>Other financing sources (uses):</b>				
Transfers	-	-	(1,647)	1,647
<b>Net change in fund balances</b>	2,578,800	2,578,800	561,344	(1,445,038)
Fund balances, beginning of year	(2,709)	(2,709)	(2,709)	-
<b>Fund balances, end of year</b>	<u>\$ 2,576,091</u>	<u>\$ 2,576,091</u>	<u>\$ 558,635</u>	<u>\$ (1,445,038)</u>

*See accompanying notes to budgetary comparison schedule.*



**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**HURF Fund**  
**Year Ended June 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenue:</b>				
Intergovernmental	\$ 434,691	\$ 434,691	\$ 475,719	\$ 41,028
Interest	-	-	16	16
<b>Total revenue</b>	<u>434,691</u>	<u>434,691</u>	<u>475,735</u>	<u>41,044</u>
<b>Expenditures:</b>				
Current				
Highways and streets	-	-	6,983	(6,983)
Capital outlay	434,691	434,691	496,205	(61,514)
<b>Total expenditures</b>	<u>434,691</u>	<u>434,691</u>	<u>503,188</u>	<u>(68,497)</u>
<b>Excess (deficiency) of revenue         over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>(27,453)</u>	<u>109,541</u>
<b>Other financing sources (uses):</b>				
Transfers	-	-	27,453	(27,453)
<b>Net change in fund balances</b>	-	-	-	82,088
Fund balances, beginning of year	-	-	-	-
<b>Fund balances, end of year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 82,088</u></u>

*See accompanying notes to budgetary comparison schedule.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
**June 30, 2019**

***NOTE 1 – BUDGETING AND BUDGETARY CONTROL***

Arizona Revised Statutes (A.R.S.) requires the Town to prepare and adopt a balanced budget annually for each governmental fund. The Town Council must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibit expenditures or liabilities in excess of the amounts budgeted.

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

***NOTE 2 – BUDGETARY BASIS OF ACCOUNTING***

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

***NOTE 3 – EXPENDITURES IN EXCESS OF APPROPRIATIONS***

For the year ended June 30, 2019, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) in the Administration, Magistrate, Parks/Recreation, Fire, Shop, Streets, HURF, and Grants departments.

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of the Town's Proportionate**  
**Share of the Net Pension/OPEB Liability**  
**Cost-Sharing Pension Plans**  
**June 30, 2019**

**ASRS-Pension**

	Reporting Fiscal Year (Measurement Date)					
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2010
Town's proportion of the net pension liability	0.015980%	0.014590%	0.015040%	0.014460%	0.013757%	Information not available
Town's proportionate share of the net pension liability	\$ 2,228,648	\$ 2,272,838	\$ 2,427,607	\$ 2,252,784	\$ 2,035,552	
Town's covered payroll	\$ 1,588,670	\$ 1,423,302	\$ 1,408,304	\$ 1,332,103	\$ 1,240,084	
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	140.28%	159.69%	172.38%	169.11%	164.15%	
Plan fiduciary net position as a percentage of the total pension liability	73.40%	69.92%	64.27%	68.35%	69.49%	

**ASRS-Health Insurance Premium Benefit**

	Reporting Fiscal Year (Measurement Date)		
	2019 (2018)	2018 (2017)	2017 through 2010
Town's proportion of the net OPEB (asset)	0.015120%	0.014050%	Information not available
Town's proportionate share of the net OPEB (asset)	\$ (5,445)	\$ (7,649)	
Town's covered payroll	\$ 1,588,670	\$ 1,423,302	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	-0.34%	-0.54%	
Plan fiduciary net position as a percentage of the total OPEB liability	102.20%	103.57%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of the Town's Proportionate**  
**Share of the Net Pension/OPEB Liability**  
**Cost-Sharing Pension Plans**  
**June 30, 2019**

**ASRS-Long-Term Disability**

	Reporting Fiscal Year (Measurement Date)		
	2019 (2018)	2018 (2017)	2017 through 2010
Town's proportion of the net OPEB (asset)	0.015960%	0.014350%	Information
Town's proportionate share of the net OPEB (asset)	\$ 8,339	\$ 5,202	not available
Town's covered payroll	\$ 1,588,670	\$ 1,423,302	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	0.52%	0.37%	
Plan fiduciary net position as a percentage of the total OPEB liability	77.83%	84.44%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of the Town's Proportionate**  
**Share of the Net Pension/OPEB Liability**  
**Cost-Sharing Pension Plans**  
**June 30, 2019**

**EORP-Pension**

	Reporting Fiscal Year (Measurement Date)					
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2010
Town's proportion of the net pension liability	0.062461%	0.038940%	0.043107%	0.043169%	0.054174%	Information
Town's proportionate share of the net pension liability	\$ 393,590	\$ 474,494	\$ 407,255	\$ 337,348	\$ 363,274	not available
State's proportionate share of the net pension liability associated with the Town	67,203	98,479	84,088	105,171	111,383	
Total	<u>\$ 460,793</u>	<u>\$ 572,973</u>	<u>\$ 491,343</u>	<u>\$ 442,519</u>	<u>\$ 474,657</u>	
Town's covered payroll	<u>\$ 39,000</u>	<u>\$ 30,900</u>	<u>\$ 33,600</u>	<u>\$ 36,300</u>	<u>\$ 49,119</u>	
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	1009.21%	1535.58%	1212.07%	929.33%	739.58%	
Plan fiduciary net position as a percentage of the total pension liability	30.36%	17.16%	23.42%	28.32%	31.91%	

**EORP-Health Insurance Premium Benefit**

	Reporting Fiscal Year (Measurement Date)		
	2019 (2018)	2018 (2017)	2017 through 2010
Town's proportion of the net OPEB (asset)	0.37068%	0.35636%	Information
Town's proportionate share of the net OPEB (asset)	\$ (38,306)	\$ (32,450)	not available
Town's covered payroll	\$ 39,000	\$ 30,900	
Town's proportionate share of the net OPEB (asset) as a percentage of its covered-employee payroll	-98.22%	-105.02%	
Plan fiduciary net position as a percentage of the total OPEB liability	177.16%	164.84%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of Changes in the Town's**  
**Net Pension/OPEB Liability (Asset) and Related Ratios**  
**Agent Pension Plans**  
**June 30, 2019**

**PSPRS - Police**

	Reporting Fiscal Year (Measurement Date)					2014 through 2010
	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability						Information not available
Service cost	\$ 164,486	\$ 168,777	\$ 135,700	\$ 129,706	\$ 132,777	
Interest on the total pension liability	538,835	488,982	474,901	440,958	381,545	
Changes of benefit terms	-	110,926	(37,400)	-	157,716	
Differences between expected and actual experience in the measurement of the pension liability	341,875	50,410	(124,787)	177,759	(363,187)	
Changes of assumptions or other inputs	-	218,719	268,925	-	835,496	
Benefit payments, including refunds of employee contributions	<u>(283,957)</u>	<u>(263,800)</u>	<u>(263,800)</u>	<u>(374,248)</u>	<u>(397,692)</u>	
Net change in total pension liability	761,239	774,014	453,539	374,175	746,655	
Total pension liability - beginning	<u>7,341,292</u>	<u>6,567,278</u>	<u>6,113,739</u>	<u>5,739,564</u>	<u>4,992,909</u>	
Total pension liability - ending (a)	<u>\$ 8,102,531</u>	<u>\$ 7,341,292</u>	<u>\$ 6,567,278</u>	<u>\$ 6,113,739</u>	<u>\$ 5,739,564</u>	
Plan fiduciary net position						
Contributions - employer	\$ 1,397,868	\$ 591,829	\$ 619,120	\$ 235,104	\$ 220,723	
Contributions - employee	70,316	83,833	88,964	84,677	74,365	
Net investment income	294,227	379,550	16,396	89,394	295,450	
Benefit payments, including refunds of employee contributions	(283,957)	(263,800)	(263,800)	(374,248)	(397,692)	
Hall/Parker Settlement	(113,629)	-	-	-	-	
Administrative expense	(5,178)	(3,758)	(2,759)	(2,553)	-	
Other changes	<u>48</u>	<u>37</u>	<u>(14,990)</u>	<u>43,248</u>	<u>(154,602)</u>	
Net change in plan fiduciary net position	1,359,695	787,691	442,931	75,622	38,244	
Plan fiduciary net position - beginning	<u>3,685,461</u>	<u>2,897,770</u>	<u>2,454,839</u>	<u>2,379,217</u>	<u>2,340,973</u>	
Plan fiduciary net position - ending (b)	<u>\$ 5,045,156</u>	<u>\$ 3,685,461</u>	<u>\$ 2,897,770</u>	<u>\$ 2,454,839</u>	<u>\$ 2,379,217</u>	
Town's net pension liability (asset) - ending (a) - (b)	<u>\$ 3,057,375</u>	<u>\$ 3,655,831</u>	<u>\$ 3,669,508</u>	<u>\$ 3,658,900</u>	<u>\$ 3,360,347</u>	
Plan fiduciary net position as a percentage of the total pension liability	62.27%	50.20%	44.12%	40.15%	41.45%	
Covered payroll	\$ 842,221	\$ 760,941	\$ 720,276	\$ 766,307	\$ 722,871	
Town's net pension (asset) liability as a percentage of covered payroll	363.01%	480.44%	509.46%	477.47%	464.86%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of Changes in the Town's**  
**Net Pension/OPEB Liability (Asset) and Related Ratios**  
**Agent Pension Plans**  
**June 30, 2019**

**PSPRS OPEB - Police**

	Reporting Fiscal Year (Measurement Date)		
	2019 (2018)	2018 (2017)	2017 through 2010
Total OPEB liability			
Service cost	\$ 2,442	\$ 2,663	Information not available
Interest on the total OPEB liability	8,232	8,144	
Differences between expected and actual experience in the measurement of the OPEB liability	29,108	(642)	
Changes of assumptions or other inputs	-	(4,586)	
Benefit payments	(3,601)	(2,025)	
Net change in total OPEB liability	36,181	3,554	
Total OPEB liability - beginning	111,823	108,269	
Total OPEB liability - ending (a)	<u>\$ 148,004</u>	<u>\$ 111,823</u>	
Plan fiduciary net position			
Net investment income	\$ 15,027	\$ 22,926	
Benefit payments	(3,601)	(2,025)	
Administrative expense	(229)	(202)	
Net change in plan fiduciary net position	11,197	20,699	
Plan fiduciary net position - beginning	216,242	195,543	
Plan fiduciary net position - ending (b)	<u>\$ 227,439</u>	<u>\$ 216,242</u>	
Town's net OPEB (asset) liability - ending (a) - (b)	<u>\$ (79,435)</u>	<u>\$ (104,419)</u>	
Plan fiduciary net position as a percentage of the total OPEB liability	153.67%	193.38%	
Covered payroll	\$ 842,221	\$ 760,941	
Town's net OPEB (asset) liability as a percentage of covered payroll	-9.43%	-13.72%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of Town Pension/OPEB Contributions**  
**June 30, 2019**

**ASRS-Pension**

	<b>Reporting Fiscal Year</b>						<b>2013 through 2010</b>
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	
Statutorily required contribution	\$ 182,156	\$ 173,165	\$ 153,432	\$ 152,801	\$ 145,066	\$ 132,689	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(182,156)</u>	<u>(173,165)</u>	<u>(153,432)</u>	<u>(152,801)</u>	<u>(145,066)</u>	<u>(132,689)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 1,630,776</u>	<u>\$ 1,588,670</u>	<u>\$ 1,423,302</u>	<u>\$ 1,408,304</u>	<u>\$ 1,332,103</u>	<u>\$ 1,240,084</u>	
Town's contributions as a percentage of covered payroll	11.17%	10.90%	10.78%	10.85%	10.89%	10.70%	

**ASRS-Health Insurance Premium Benefit**

	<b>Reporting Fiscal Year</b>			<b>2016 through 2010</b>
	<b>2019</b>	<b>2018</b>	<b>2017</b>	
Statutorily required contribution	\$ 7,416	\$ 6,491	\$ 7,562	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(7,416)</u>	<u>(6,491)</u>	<u>(7,562)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 1,630,776</u>	<u>\$ 1,588,670</u>	<u>\$ 1,423,302</u>	
Town's contributions as a percentage of covered payroll	0.45%	0.41%	0.53%	

*See accompanying notes to pension plan schedules.*



**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of Town Pension/OPEB Contributions**  
**June 30, 2019**

**ASRS-Long-Term Disability**

	<u>Reporting Fiscal Year</u>			
	2019	2018	2017	2016 through 2010
Statutorily required contribution	\$ 2,588	\$ 2,533	\$ 1,951	Information not available
Town's contributions in relation to the statutorily required contribution	<u>(2,588)</u>	<u>(2,533)</u>	<u>(1,951)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 1,630,776</u>	<u>\$ 1,588,670</u>	<u>\$ 1,423,302</u>	
Town's contributions as a percentage of covered payroll	0.16%	0.16%	0.14%	

**PSPRS - Police**

	<u>Reporting Fiscal Year</u>						2013 through 2010
	2019	2018	2017	2016	2015	2014	
Actuarially determined contribution	\$ 392,623	\$ 1,397,868	\$ 591,829	\$ 619,120	\$ 235,104	\$ 220,723	Information not available
Town's contributions in relation to the actuarially determined contribution	<u>(392,623)</u>	<u>(1,397,868)</u>	<u>(591,829)</u>	<u>(619,120)</u>	<u>(235,104)</u>	<u>(220,723)</u>	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered-employee payroll	<u>\$ 860,449</u>	<u>\$ 842,221</u>	<u>\$ 760,941</u>	<u>\$ 720,276</u>	<u>\$ 766,307</u>	<u>\$ 722,871</u>	
Town's contributions as a percentage of covered payroll	45.63%	165.97%	77.78%	85.96%	30.68%	30.53%	

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Schedule of Town Pension/OPEB Contributions**  
**June 30, 2019**

**PSPRS OPEB - Police**

	<u>Reporting Fiscal Year</u>			<b>2016 through 2010</b>
	<b>2019</b>	<b>2018</b>	<b>2017</b>	
Actuarially determined contribution	\$ -	\$ -	\$ -	Information not available
Town's contributions in relation to the actuarially determined contribution	-	-	-	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 860,449</u>	<u>\$ 842,221</u>	<u>\$ 760,941</u>	
Town's contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	

**EORP-Pension**

	<u>Reporting Fiscal Year</u>						<b>2013 through 2010</b>
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	
Statutorily required contribution	\$ 5,672	\$ 5,041	\$ 7,262	\$ 7,896	\$ 9,082	\$ 11,543	Information not available
Town's contributions in relation to the statutorily required contribution	(5,672)	(5,041)	(7,262)	(7,896)	(9,082)	(11,543)	
Town's contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Town's covered payroll	<u>\$ 39,000</u>	<u>\$ 21,450</u>	<u>\$ 30,900</u>	<u>\$ 33,600</u>	<u>\$ 36,300</u>	<u>\$ 49,119</u>	
Town's contributions as a percentage of covered payroll	14.54%	23.50%	23.50%	23.50%	25.02%	23.50%	

The Town was not required and did not contribute to the EORP health insurance premium benefit plan for fiscal years 2019, 2018, or 2017. Information for fiscal years 2016 through 2010 is not available.

*See accompanying notes to pension plan schedules.*

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Notes to Pension/OPEB plan schedules**  
**June 30, 2019**

***NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES***

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

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2017 actuarial valuation	19 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5% for PSPRS. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%–9.0%
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5% for PSPRS. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

***NOTE 2 – FACTORS THAT AFFECT TRENDS***

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law’s effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members’ employee contribution rates.

**TOWN OF THATCHER, ARIZONA**  
**Required Supplementary Information**  
**Notes to Pension/OPEB plan schedules**  
**June 30, 2019**

***NOTE 2 – FACTORS THAT AFFECT TRENDS - Continued***

These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2019 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes increased the PSPRS-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date.

These changes will increase the PSPRS-required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. Also, the Town refunded excess employee contributions to PSPRS members. PSPRS allowed the Town to reduce its actual employer contributions for the refund amounts. As a result, the Town's pension contributions were less than the actuarially or statutorily determined contributions for 2018 and 2019.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Town Council  
Town of Thatcher, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Thatcher, Arizona, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Thatcher, Arizona's basic financial statements and have issued our report thereon dated February 20, 2020.

**Internal Control Over Financial Reporting**

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

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

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

of findings and responses that we consider to be significant deficiencies. Those findings are indicated as items **2019-001** and **2019-002**.

### **Compliance and Other Matters**

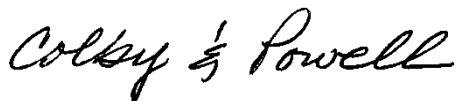
As part of obtaining reasonable assurance about whether the Town of Thatcher, Arizona's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct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

### **The Town of Thatcher, Arizona's Response to Findings**

The Town of Thatcher, Arizona's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Town of Thatcher, Arizona's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.

A handwritten signature in cursive script that reads "Colby J. Powell".

February 20, 2020

**TOWN OF THATCHER, ARIZONA**  
**Schedule of Findings and Responses**  
**June 30, 2019**

**Item: 2019-001**

**Subject:** Grant revenues and expenditures

**Criteria:** Proper accounting for grant revenues and expenditures require a system of accounting that ensures proper compliance with grant requirements and generally accepted accounting principles.

**Condition:** During our audit we discovered that grant revenues and expenditures were not always being recorded in the same fund. We also found that for cost-reimbursement grants, revenues/unavailable revenues did not always match expenditures.

**Recommendation:** We recommend that all grants be reconciled on a regular basis to ensure that revenues/unavailable revenues agree with grant expenditures and to ensure that grant expenditures and revenues are recorded in the same fund.

**Response:** Management agrees with this finding and will ensure that all grants are reconciled at least annually prior to the start of the audit.

**Item: 2019-002**

**Subject:** Preparation of the working trial balance.

**Criteria:** All accounting transactions entered into during the period that meet the current financial resources measurement focus should be posted in the Town's financial records in accordance with an acceptable basis of accounting. All such transactions should be recorded in their correct account according to the Town's approved chart of accounts, the Town's budget, and generally accepted accounting principles.

**Condition:** During our audit we discovered that the Town did not have a complete and accurate working trial balance prior to the start of the audit. The trial balance required various accounting adjustments which were unknown by management.

**Recommendation:** We recommend that all material and necessary journal entries should be recorded in the trial balance prior to the start of the annual audit.

**Response:** Management agrees with this finding and will ensure that all material adjustments are posted to the general ledger prior to the start of the audit.

**TOWN OF THATCHER, ARIZONA**

Annual Expenditure Limitation Report  
and Independent Accountants' Report  
June 30, 2019



## TABLE OF CONTENTS

INDEPENDENT ACCOUNTANTS' REPORT .....	1
Annual Expenditure Limitation Report - Part I .....	2
Annual Expenditure Limitation Report - Part II .....	3
Annual Expenditure Limitation Report - Reconciliation .....	4
Notes to Annual Expenditure Limitation Report .....	5



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## INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Thatcher, Arizona for the year ended June 30, 2019, and the related notes to the report. The Town's management is responsible for presenting this report in accordance with the uniform expenditure reporting system as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the uniform expenditure reporting system in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the annual expenditure limitation report referred to above is presented in accordance with the uniform expenditure reporting system as described in Note 1 in all material respects.

*Colby & Powell*

February 20, 2020

**TOWN OF THATCHER, ARIZONA**  
**Annual Expenditure Limitation Report – Part I**  
**Year Ended June 30, 2019**

1. Economic Estimates Commission expenditure limitation	\$ 12,933,268
2. Amount subject to the expenditure limitation (total amount from Part II, Line C)	<u>10,584,128</u>
3. Amount under the expenditure limitation	<u><u>\$ 2,349,140</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: 

Name and Title: Heath H. Brown, Town Manager

Telephone Number: (928) 428-2290      Date: February 20, 2020

**TOWN OF THATCHER, ARIZONA**  
**Annual Expenditure Limitation Report – Part II**  
**Year Ended June 30, 2019**

Description	Governmental funds	Enterprise funds	Total
A. Amounts reported on the reconciliation, line D	\$ 6,797,328	\$ 5,301,697	\$ 12,099,025
B. Less exclusions claimed:			
1. Debt service requirements	706,731	39,199	745,930
2. Dividends, interest, and gains on the sale or redemption of investment securities	16	-	16
3. Grants and aid from the federal government	126,384	-	126,384
4. Amounts received from the State of Arizona	161,971	-	161,971
5. Highway user revenues in excess of those received in fiscal year 1979-80	327,126	-	327,126
6. Refunds, reimbursements, and other recoveries	153,470	-	153,470
Total exclusions claimed	<u>1,475,698</u>	<u>39,199</u>	<u>1,514,897</u>
C. Amounts subject to the expenditure limitation	<u>\$ 5,321,630</u>	<u>\$ 5,262,498</u>	<u>\$ 10,584,128</u>

*See accompanying notes to report.*

**TOWN OF THATCHER, ARIZONA**  
**Annual Expenditure Limitation Report – Reconciliation**  
**Year Ended June 30, 2019**

Description	Governmental funds	Enterprise funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	\$ 6,810,765	\$ 5,066,807	\$ 11,877,572
B. Subtractions:			
1. Items not requiring use of current financial resources:			
a. Depreciation	-	233,058	233,058
b. Pension and other postemployment benefits (OPEB) expense	-	47,065	47,065
2. Required fees paid to the Arizona Department of Revenue	13,437	-	13,437
Total subtractions	<u>13,437</u>	<u>280,123</u>	<u>293,560</u>
C. Additions:			
1. Principal payments on long-term debt	-	25,000	25,000
2. Capital asset acquisitions	-	419,394	419,394
3. Pension and OPEB contributions paid in the current year	-	70,619	70,619
Total additions	<u>-</u>	<u>515,013</u>	<u>515,013</u>
D. Amounts reported on part II, line A	<u>\$ 6,797,328</u>	<u>\$ 5,301,697</u>	<u>\$ 12,099,025</u>

*See accompanying notes to report.*

**TOWN OF THATCHER, ARIZONA**  
**Notes to Annual Expenditure Limitation Report**  
**Year Ended June 30, 2019**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

The annual expenditure limitation report (AELR) is presented as prescribed by the uniform expenditure reporting system (UERS), as required by Arizona Revised Statutes §41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS, a note to the AELR is presented below for any exclusion claimed on part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; statement of cash flows for the proprietary funds; and the statement of changes in fiduciary net position for the fiduciary funds.

***NOTE 2 – EXCLUSION FOR DEBT SERVICE REQUIREMENTS***

The exclusion claimed for debt service requirements on other long-term obligations of \$745,930 is for the following:

	Funds	Funds	Total
GADA principal	\$ 100,000	\$ 25,000	\$ 125,000
GADA interest	56,656	14,199	70,855
Red Lamp Trailer Park principal	541,150	-	541,150
Red Lamp Trailer Park interest	8,925	-	8,925
	\$ 706,731	\$ 39,199	\$ 745,930

**TOWN OF THATCHER, ARIZONA**  
**Notes to Annual Expenditure Limitation Report**  
**Year Ended June 30, 2019**

***NOTE 3 – DIVIDENDS, INTEREST AND GAINS ON THE SALE OR REDEMPTION OF INVESTMENT SECURITIES***

The exclusions claimed for dividends, interest, and gains on the sale or redemption of investment securities is as follows:

Description	Carried Forward	Revenues	Amount Excluded	Carried Forward
General Fund	\$ 401,760	\$ 183,809	\$ -	\$ 585,569
HURF Fund	-	16	16	-
Electric Fund	51,253	31,501	-	82,754
Total	<u>\$ 453,013</u>	<u>\$ 215,326</u>	<u>\$ 16</u>	<u>\$ 668,323</u>

***NOTE 4 – EXCLUDED INTERGOVERNMENTAL REVENUE***

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid, amounts received from the State of Arizona, other political subdivisions, and highway user revenues in the Governmental Funds:

Grants and aid from the federal government	\$ 126,384
Amounts received from the State of Arizona	161,971
Highway user revenues in excess of those received in fiscal year 1979-80	327,126
Other revenues (nonexcludable)	1,832,552
Amount carried forward	<u>558,787</u>
Total intergovernmental revenues as reported in the fund financial statements	<u>\$ 3,006,820</u>

***NOTE 5 – POST-EMPLOYMENT BENEFITS EXPENSE AND CONTRIBUTIONS***

The \$47,065 subtraction for pension and other post-employment benefit (OPEB) expense consists of changes in the net pension and OPEB liabilities, changes in deferred outflows related to pensions and OPEB, and changes in deferred inflows related to pensions and OPEB, recognized in the current year in the enterprise funds. The \$70,619 addition for pension and OPEB contributions paid in the current year consists of the required pension and OPEB contributions made to the Arizona State Retirement System from the enterprise funds.