

HIDEOUT, UTAH TOWN COUNCIL MEETING
JULY 11, 2019
AGENDA

PUBLIC NOTICE IS HEREBY GIVEN that the Town Council of Hideout, Utah will hold its regularly scheduled meeting at 10860 N. Hideout Trail, Hideout, Utah for the purposes and at the times as described below on Thursday, July 11, 2019

All public meetings are available via ZOOM conference call and net meeting. Interested parties may join by dialing in as follows:

Meeting URL: <https://zoom.us/j/4356594739>

To join by telephone dial: US: +1 408 638 0986

Meeting ID: 435 659 4739

Regular Meeting

6:00 p.m.

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. APPROVAL OF COUNCIL MINUTES – July 3, 2019 meeting
4. DISCUSSION ITEM – Help needed finalizing council minutes from 3/19-6/27
5. CONTINUATION OF PUBLIC HEARING – Consideration by the Town Council to approve the Impact Facilities Plan and adoption of an Impact Fee enactment
6. COUNCIL RATIFICATION – Consideration and ratification by the Town Council of the Fire Restrictions imposed July 1, 2019
7. APPROVAL - June Bills to be approved for payment
8. PRESENTATION – Update on 2017-2018 Audit – Presentation by Childs Richards (external auditors)
9. PRESENTATION – 2018-2019 Financial Statement – presented by Jan McCosh
10. DISCUSSION ITEM - Truth in Taxation hearing schedule – presented by Jan McCosh
11. DISCUSSION ITEM - MIDA financial analysis – most recent analysis
12. DISCUSSION - Golf Course complaints - next steps
13. DISCUSSION - Internet Committee - next steps
14. DISCUSSION ITEM - Hideout Local District - findings to date
15. DISCUSSION ITEM – Emergency Training – need availabilities for training dates
16. PUBLIC INPUT – Floor Open for Any Attendee to Speak
17. ADJOURNMENT TO EXECUTIVE SESSION

Closed Executive Session

CLOSED EXECUTIVE SESSION –Threatened Legal Actions

- a. Open Executive Session
- b. Update on Status of Legal Issues
- c. Close Executive Session

Pursuant to the Americans with Disabilities Act, individuals needing special accommodations during the meeting should notify the Mayor or Town Clerk at 435-659-4739 at least 24 hours prior to the meeting.

HIDEOUT TOWN COUNCIL

10860 N. Hideout Trail
Hideout, UT 84036
Phone: 435-659-4739
Posted 7/10/19

Agenda Item #3

**Town of Hideout
Town Council Special Meeting Minutes
10860 North Hideout Trail
Hideout, Utah
July 3, 2019**

Present: Mayor Philip Rubin
Chris Baier
Hanz Johansson
Kurt Shadle

Absent: Jim Wahl
Dean Heavrin

Others: None

SPECIAL MEETING

OPENING:

Call to Order

Mayor Rubin called the Special Meeting to order at approximately 6:00 p.m. He confirmed the following Council Members were present and constituted a quorum: Chris Baier, Hanz Johansson and Kurt Shadle.

**1. DISCUSSION AND POSSIBLE APPROVAL OF RESOLUTION 19-04
APPOINTING A DEPUTY TOWN CLERK.**

The Council reviewed the resolution naming Allison Lutes as Deputy Town Clerk.

With no questions ensuing, **Council Member Shadle moved to accept Resolution 19-04 as written. Council Member Baier made the second. Voting Aye: Council Members Baier, Shadle and Johansson. The motion passed unanimously.**

2. ADJOURNMENT

Council Member Johansson moved to adjourn. Council Member Baier made the second. The motion passed unanimously.

The Town Council Special Meeting adjourned at approximately 6:25 p.m.

Approved:

Allison Lutes Deputy Town Clerk

Agenda Item #5

FOR TOWN COUNCIL MEETING ON JULY 11, 2019 – IMPACT FEE FACILITIES PLAN AND ENACTMENT

Property Owners – Karleen Callahan and Donald Blumenthal
Lot 100 Soaring Hawk – 11515 N. White Tail Ct.

As property owners at Soaring Hawk with the intention of beginning construction in 2020, we've been reviewing the Impact Fee Proposal documents which raise questions as summarized here:

1. In the Executive Summary of the Impact Fee Analysis May 2019 under Transportation, there is a statement that "Population growth throughout Hideout should not require new system roads to meet future needs". Table 4.1 shows a roadway cost total of \$11,841,750 which refers to already completed roadways including \$3,283,452 for Soaring Hawk. The owners in Soaring Hawk are currently paying \$1200 annually for water, roads, and sewer under a Local District bond.

The schedule of Impact Fees on page 2 of the Executive Summary shows a "Roads" assessment of \$6135 for Soaring Hawk. This would be a retroactive payment by current property/home owners that one would have expected to be part of the costs included in the purchase price of the property/home as well as the bond referenced above.

Since the roads are already in place, where would this collected money go? Back to the Developer? To pay off the Local District bond?

2. The same schedule of Impact Fees on page 2 of the Executive Summary show a "Sewer" assessment of \$1260. Currently Soaring Hawk owners are being assessed an annual fee of \$1200 for water, roads and sewer to repay the Local District bond. Therefore this seems to be a double assessment for the same infrastructure (Sewer).
3. The Impact Fee is proposed to be collected "at the time of building permit". So what is the plan for homes that have already been permitted and/or built? Will there be a retroactive Impact Fee assessment for them?
4. Financing charges are proposed to "not more than six percent over twenty years". What is the basis for this – is there going to be a loan or bond? According to Utah Code 11-36a-602 (2)ii, "a local political subdivision shall expend or encumber an impact fee collected with respect to a lotwithin six years after the impact fee with respect to that lot is collected". Consequently a 20 year time period would seem to be in conflict with this Utah code.

We would appreciate clarification on the above issues, if not at the July 11th Town Council meeting, at some time in the near future. We think that the proposed Impact Fee plan should address these issues.

Regards,

Karleen Callahan and Donald Blumenthal
Kscallahan74@comcast.net or Ph:801-699-6399

Agenda Item #6



Due to increasing potential for human-caused wildfire activity, dry conditions, and high fire danger, the Town of Hideout is implementing fire restrictions beginning Monday, July 1 at 00:01 a.m. These restrictions will remain in effect until 11:59pm on October 30, 2019.

Restrictions:

The Following acts are prohibited until further notice:

- Igniting, building, maintaining, or using a fire, including charcoal and briquettes in an outdoor setting. (Excludes commercially purchased bar-b-que grills).
- All debris burning is strictly prohibited.
- Solid fuel fire pits and campfires are strictly prohibited
- Discharging, or using any kind of fireworks within the Hideout Town limits
- Operating or using any internal or external combustion engine without a spark arresting device properly installed, maintained and in effective working order as determined by the Society of Automotive Engineers (SAE) recommended practices J335 and J350.
- Detonating of explosives, incendiary or chemical devices, pyrotechnics, or exploding targets, or tracer ammunition.
- Cutting, welding, or grinding of metal in areas of dry vegetation.
- Smoking except in an enclosed vehicle or building, or areas devoid of dry vegetation.

Agenda Item #7

7/11/2019

| | | |
|-------------------------------|--|-----------|
| Ace Hardware | Streets materials & supplies | 11.99 |
| Ace Signs & Designs | supplies | 96.00 |
| Allison Lutes | contract services--clerk | 484.15 |
| Ally | equipment | 1,048.85 |
| Alpine Business Products | supplies | 87.95 |
| Baier, Christine M | council pay | 92.35 |
| Bingham, Wesley | accounting | 683.92 |
| Brian Blazzard | Accounting | 617.50 |
| Cuillard, Kent L | payroll 6/26/19 | 1,835.35 |
| Cuillard, Kent L | payroll 7/10/19 | 1,910.96 |
| Delco Western | Streets materials | 4,070.74 |
| Epic Engineering | Building permit inspections | 9,076.65 |
| Erichsen Engineering Svcs | Town charges--infrastructure and turn over to T- | 1,302.75 |
| Fuelman | Fuel – streets | 239.62 |
| Green Leaf Tree and Lawn Care | maintenance | 65.00 |
| Hallam, Lynette | payroll 6/26/19 | 517.08 |
| Home Depot | office supplies, road supplies | 64.54 |
| Horrocks Engineers | Impact fee study | 1,664.70 |
| Icekey Investigations | Legal | 75.00 |
| Integrated Planning & Design | Trails Plan -- progress payment | 1,500.00 |
| J&S Auto dba Carquest | Street repairs/maint | 26.24 |
| Jorgenson Builders | Deposit refund | 20.00 |
| Kusterle, Carol | payroll 6/26/19 | 913.82 |
| Kusterle, Carol | payroll 7/10/19 | 863.74 |
| Long, Robert M. | payroll 6/26/19 | 713.21 |
| Long, Robert M. | payroll 7/10/19 | 450.11 |
| Maiorano, Sharon | payroll 6/26/19 | 664.19 |
| Maiorano, Sharon | payroll 7/10/19 | 672.17 |
| McCosh, Janilyn | payroll 6/26/19 | 1,469.43 |
| McCosh, Janilyn | payroll 7/10/19 | 1,201.52 |
| OnTask LLC | contract services--office assistance | 612.50 |
| Park Record | public noticing | 390.60 |
| Pelorus Methods | support agreement | 300.00 |
| Professional Alarm, Inc. | alarm monitoring | 80.00 |
| Rocky Mountain Power | utilities | 394.84 |
| Rubin, Philip J | council pay, reimbursement | 242.35 |
| Severini, John C | payroll 6/26/19 | 111.51 |
| Severini, John C | payroll 7/10/19 | 106.67 |
| T. Forbes Group | Transcription services | 585.00 |
| Tech Logic | Monthly service, set-up | 655.00 |
| T-O Engineers | Engineering -- town expenses | 13,041.57 |
| T-O Engineers | Pass through expenses billed | 5,701.70 |
| Town of Hideout Utilities | Water & Sewer | 73.00 |
| Town of Hideout Utilities | utilities | 73.00 |
| Town web | Web site | 723.00 |
| United States Treasury | Payroll taxes | 3,603.45 |

| | | |
|-----------------------|--|-----------|
| Utah Broadband | Internet | 89.95 |
| Utah Dept of Commerce | Building permit surcharge | 1,540.67 |
| Utah Media Group | Noticing | 322.48 |
| York Howell & Guymon | Legal representation - town charges, June | 4,280.00 |
| York Howell & Guymon | Legal representation - pass through charges billed | 600.00 |
| | TOTAL GENERAL FUND EXPENSES FOR APPROVAL | 65,966.82 |

ENTERPRISE FUNDS

| | | |
|---------------------|--|-----------|
| Dakody Gines | Sewer maintenance - two month | 1,200.00 |
| Jordanelle SSD | Water | 9,375.00 |
| Jordanelle SSD | Sewer | 3,043.23 |
| Mountain Electric | Water station strobes | 1,129.00 |
| Precision Power Inc | Repairs & maint, generator | 1,951.65 |
| | TOTAL ENTERPRISE EXPENSES FOR APPROVAL | 16,698.88 |

Agenda Item #8



**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

July 8, 2019

To the mayor and town council
And management of
Hideout Town

In accordance with *Utah Code* 51-2a-201, we have performed the procedures enumerated below, which were agreed to by the governing board of Hideout Town and the Office of the State Auditor, related to the Town's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period July 1, 2017 to June 30, 2018.

The Town's management is responsible for its Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The procedures that we performed and our findings are summarized as follows:

| PROCEDURES | RESULT |
|---|--|
| FINANCIAL SURVEY | |
| GENERAL | |
| 1. We obtained a copy of the entity's Financial Survey which was completed by the entity . | No exceptions or deficiencies were identified. |
| 2. We agreed amounts reported on the Financial Survey to the entity's general ledger. | No exceptions or deficiencies were identified. |
| REVENUES | |
| 3. We compared each revenue account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total revenues and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation and determined whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies as applicable. | No exceptions or deficiencies were identified. |

ROYCE J. RICHARDS, J.D., CPA | RYAN R. CHILD, CPA

2490 WALL AVENUE, OGDEN, UTAH 84401 | MAIN 801-621-0440 | FAX 801-399-9264

| PROCEDURES | RESULT |
|---|--|
| DISBURSEMENTS 4. We compared each expense account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total expenses and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation to determine whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or federal policies as applicable. | No exceptions or deficiencies were identified. |
| ACCOUNTING RECORDS | |
| GENERAL 5. We inquired with those charged with governance, the chief administrative officer, and the chief financial officer (as designated in UCA 11-50-202) of any instances of fraud, illegal acts, or noncompliance. | No exceptions or deficiencies were identified. |
| DISBURSEMENTS 6. We determined whether financial reports were prepared monthly or quarterly as required, and reviewed by the governing body. We selected one financial report and (1) scanned the general ledger and determined that all funds were included in the report, and (2) agreed the lesser of 10% or 15 line items from the report to the general ledger. | No exceptions or deficiencies were identified. |
| 7. We inquired with the chief administrative officer and the chief financial officer whether there were disbursements to related parties. We also scanned disbursement records for disbursements to related parties and determined who has credit cards or purchasing cards issued by the entity. We selected the lesser of 25 disbursements or 10% of disbursements ensuring that the selection includes disbursements to related parties as well as credit card or purchase card disbursements made by members of the governing body and executive level of management. For each transaction selected, we determined the whether the disbursement: a. Was consistent with the entity's purpose. | No exceptions or deficiencies were identified. |
| b. Agreed to the receipt or invoice supporting the amount and payee. | No exceptions or deficiencies were identified. |
| c. Was authorized consistent with the entity's policies and procedures. | No exceptions or deficiencies were identified. |
| d. Was in compliance with the entity's purchasing policy (bids, quotes, etc.). | No exceptions or deficiencies were identified. |

| PROCEDURES | RESULT |
|---|--|
| e. Was classified and recorded in accordance with the entity's chart of accounts and policies and procedures, GAAP, and State/Federal policies as applicable. | No exceptions or deficiencies were identified. |
| 8. For each credit or purchasing card used, we selected one month during the period and determined whether card purchases were reconciled to receipts monthly by someone other than the card holder. | No exceptions or deficiencies were identified. |
| 9. Through inquiry with management and scanning receipt records, we determined what restricted revenue was received by the entity and selected the lesser of 10% or 5 disbursements from restricted funds and determined whether the disbursements were in compliance with restrictions placed on the funds. | No exceptions or deficiencies were identified. |
| CASH 10. For each depository account, we obtained the year-end bank reconciliation and one additional month's bank reconciliation and performed the following: a. Traced the bank balance on the reconciliation to the balance per the bank statement. | No exceptions or deficiencies were identified. |
| b. Traced the reconciled book balance to the general ledger and the amount reported on the Financial Survey. | No exceptions or deficiencies were identified. |
| c. Tested the clerical accuracy of the reconciliation. | No exceptions or deficiencies were identified. |
| d. For reconciling items greater than 5% of annual revenues, inquired of management and reviewed applicable supporting documentation to determine that the items were consistent with the entity's policies and procedures, GAAP, and State/Federal policies. Traced the lesser of 10% or five reconciling items to a subsequent bank statement. | No exceptions or deficiencies were identified. |
| e. Traced the lesser of 10% or five deposit transactions and 10% or five disbursement transactions to the general ledger. | No exceptions or deficiencies were identified. |
| 11. For each depository bank reconciliation selected above, through inquiry of management and review of the reconciliation, we determined whether the bank reconciliation was performed by someone who does not have access to receipts or disbursements (including direct access to perform withdrawals/transfers in the bank accounts). If the individual did have access to receipts or disbursements, we determined whether a separate individual reviewed the completed bank reconciliation. | No exceptions or deficiencies were identified. |

| PROCEDURES | RESULT |
|---|---|
| <p>MEETINGS</p> <p>12. We reviewed the governing board's meeting minutes for the period applicable to the engagement through the report date of the engagement. For all financial transactions discussed in the minutes exceeding 5% of total revenues, and a selection of the lesser of 10% or 3 less-significant financial transactions discussed, we traced the transactions to the entity's accounting records and determined whether the transactions were recorded and reported in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies, as applicable.</p> | <p>No exceptions or deficiencies were identified.</p> |
| COMPLIANCE | |
| <p>MEETINGS</p> <p>13. We selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:</p> | <p>No exceptions or deficiencies were identified.</p> |
| <p>a. We determined if the entity gave proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website.</p> | <p>No exceptions or deficiencies were identified.</p> |
| <p>b. We determined if the agenda was reasonably specific to enable lay persons to understand the topics to be discussed.</p> | <p>No exceptions or deficiencies were identified.</p> |
| <p>c. We determined if the public body took any final actions on a topic in the meeting that was not listed under an agenda item.</p> | <p>No exceptions or deficiencies were identified.</p> |
| <p>d. We determined whether the minutes were posted to the Utah Public Notice Website within three days of the minutes being approved. (Exceptions: Charter schools are required only to <u>make the meeting minutes available</u> to the public within three days of being approved.)</p> | <p>Finding: Minutes for the March 8, 2018 meeting were not posted within three business days. In addition, minutes for the October 12, 2017 meeting were not posted to the website.</p> <p>Response: The Town will establish procedures to ensure all minutes are posted within three days of approval.</p> |
| <p>e. If a portion of the meeting was closed to the public, we determined that 1) before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken, 2) the reason for closing the meeting was permitted under UCA 52-4-205, and 3) an audio recording of the closed meeting was made, or in the case of meetings closed to discuss Section 52-4-205(1)(a)(i)(f) or (2), the presiding person had executed a sworn statement that the sole purpose of the closed meeting was to discuss those issues.</p> | <p>Not applicable to testwork selection.</p> |

| PROCEDURES | RESULT |
|--|--|
| BUDGET 14. We determined if a budget was approved before the start of the budget year and if the budget presented to the public and governing body contained the required financial information. | No exceptions or deficiencies were identified. |
| 15. We determined if the entity provided the required 7-day notice for its original and final budget adoption hearing. | No exceptions or deficiencies were identified. |
| 16. We examined the entity's records and financial reports and determined whether the total expenditures stayed within the amounts appropriated in the final adopted budget. | No exceptions or deficiencies were identified. |
| FUND BALANCES 17. Deficit Fund Balances: For any fund that had a deficit fund balance in the year under review, we determined whether the entity included in the subsequent budget year an appropriation to retire the deficit of an amount equal to or greater than 5% of the fund's total actual revenue of the year under review. | Not applicable. |
| 18. General Fund Balance Limitations: Municipalities: We determined whether the entity's unrestricted (committed, assigned, and unassigned) general fund balance did not exceed 25% for cities or 75% for towns of the total revenue of the general fund for the engagement year. Interlocal Entities and Governmental Nonprofits: We determined if the maximum unrestricted (committed, assigned, and unassigned) fund balance was restricted to the greater of: a. 100% of the current year's property tax; or b. 25% of the total general fund revenues, if the annual general fund budget is greater than \$100,000; or c. 50% of the total general fund revenues, if the annual general fund budget is equal to or less than \$100,000. Special and Local Service Districts: The maximum unrestricted (committed, assigned, and unassigned) general fund balance is restricted to the greater of: a. 100% of the most recently adopted budget; Plus b. 100% of the current years property tax collections | Finding: The Town's unrestricted general fund balance exceeds 75% of the Town's total revenue by \$49,139. Recommendation: The Town will monitor fund balance and comply with restricted amounts. |
| TRAINING 19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, we determined whether the following training had occurred as applicable: a. Annual training on the requirements of the Open and Public Meetings Act. | Finding: Training was not complete by all council members. Response: All council members have received this training in 2019. |

| PROCEDURES | RESULT |
|---|--|
| b. Annual online training by the entity's designated records officer on the requirements of GRAMA. | Finding: Training on GRAMA was not complete in 2018. Reponse: The Town will provide GRAMA training to the designated records officer. |
| c. Local and Special Service Districts – At least once a term, members of a board of trustees of a local district attending training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts. | No exceptions or deficiencies were identified. |
| GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT) 20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure. | Not applicable |
| PUBLIC TREASURER'S BOND 21. We determined whether the Treasurer was bonded or insured in accordance with Money Management Council Rule R628-4-4. | No exceptions or deficiencies were identified. |

We were not engaged to and did not conduct an examination or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on the Town's Financial Survey, accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In accordance with Government Auditing Standards, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures did not identify any items to report as deficiencies or findings.

The purpose of this report is solely to describe the scope of our testing of the Town's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements and the results of that testing, and not to provide an opinion or conclusion on the Financial Survey, the accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, this communication is not suitable for any other purpose.

Child, Richards CPAs & Advisors

Ogden, Utah
July 8, 2019

Agenda Item #9

Town of Hideout
Standard Financial Report
10 General Fund - 06/01/2019 to 06/30/2019
100.00% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|--|----------------------|--------------------------|------------------------|--------------------|-------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Taxes | | | | | |
| 3110 Property taxes - current | 44,865.90 | 0.00 | 48,449.60 | 50,000.00 | 50,000.00 |
| 3120 Prior year property taxes - delinquent | 7,861.70 | 0.00 | 8,322.05 | 5,000.00 | 8,500.00 |
| 3124 Fee-in-lieu of property taxes | 1,602.79 | 0.00 | 1,339.62 | 1,500.00 | 1,500.00 |
| 3130 Sales tax | 100,994.34 | 8,419.35 | 90,926.93 | 90,000.00 | 90,000.00 |
| 3140 Municipal energy taxes | 29,103.68 | 2,246.61 | 32,724.64 | 30,000.00 | 30,500.00 |
| Total Taxes | 184,428.41 | 10,665.96 | 181,762.84 | 176,500.00 | 180,500.00 |
| Licenses and permits | | | | | |
| 3210 Business licenses | 350.00 | 200.00 | 400.00 | 300.00 | 300.00 |
| 3221 Building permits | 144,580.86 | 40,014.50 | 238,507.36 | 150,000.00 | 230,000.00 |
| 3229 Subdivision fees | 33,292.95 | 20,701.25 | 29,346.25 | 10,000.00 | 10,000.00 |
| Total Licenses and permits | 178,223.81 | 60,915.75 | 268,253.61 | 160,300.00 | 240,300.00 |
| Intergovernmental revenue | | | | | |
| 3356 Class C road allotment | 48,500.45 | 0.00 | 59,899.03 | 40,000.00 | 60,000.00 |
| Total Intergovernmental revenue | 48,500.45 | 0.00 | 59,899.03 | 40,000.00 | 60,000.00 |
| Charges for services | | | | | |
| 3490 Other services revenue | 500.00 | 0.00 | 20.00 | 0.00 | 0.00 |
| Total Charges for services | 500.00 | 0.00 | 20.00 | 0.00 | 0.00 |
| Fines and forfeitures | | | | | |
| 3510 Fines and forfeitures | 0.00 | 100.00 | 5,000.00 | 1,000.00 | 5,000.00 |
| Total Fines and forfeitures | 0.00 | 100.00 | 5,000.00 | 1,000.00 | 5,000.00 |
| Interest | | | | | |
| 3610 Interest earnings | 2,367.24 | 0.00 | 3,496.31 | 1,500.00 | 4,000.00 |
| Total Interest | 2,367.24 | 0.00 | 3,496.31 | 1,500.00 | 4,000.00 |
| Miscellaneous revenue | | | | | |
| 3620 Building rental income | 50.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3690 Other revenue | 518.19 | 50.00 | 1,383.00 | 0.00 | 1,300.00 |
| Total Miscellaneous revenue | 568.19 | 50.00 | 1,383.00 | 0.00 | 1,300.00 |
| Contributions and transfers | | | | | |
| 3890 General Fund Balance to be Appropriated | 0.00 | 0.00 | 0.00 | 108,825.00 | 107,475.00 |
| Total Contributions and transfers | 0.00 | 0.00 | 0.00 | 108,825.00 | 107,475.00 |
| Total Revenue: | 414,588.10 | 71,731.71 | 519,814.79 | 488,125.00 | 598,575.00 |
| Expenditures: | | | | | |
| General government | | | | | |
| Administrative | | | | | |
| 5001.1 Admin Contract services | 1,437.50 | 1,681.65 | 12,118.47 | 2,000.00 | 12,000.00 |
| 5001.2 Admin Council pay | 2,209.86 | 0.00 | 3,730.89 | 3,600.00 | 3,600.00 |
| 5001.3 Admin Electricity | 2,018.44 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 5001.4 Admin Insurance | 2,427.40 | 0.00 | 7,447.74 | 10,000.00 | 7,500.00 |
| 5001.6 Admin Mileage reimbursement | 364.15 | 137.46 | 1,583.39 | 500.00 | 1,500.00 |
| 5001.7 Admin Office supplies | 6,001.04 | 719.22 | 7,075.55 | 4,000.00 | 5,200.00 |
| 5001.8 Admin Personnel | 53,085.13 | 7,949.56 | 84,493.45 | 60,000.00 | 85,000.00 |
| 5001.9 Admin Public notices | 2,367.90 | 248.42 | 2,326.40 | 2,500.00 | 2,500.00 |
| 5001.A Admin Security alarm monitoring | 960.00 | 0.00 | 1,231.00 | 1,000.00 | 1,300.00 |
| 5004 Admin Other | 58.00 | (58.50) | 21.02 | 500.00 | 500.00 |
| 5010 Admin Information Technology | 1,400.00 | 655.00 | 9,810.04 | 5,000.00 | 9,500.00 |
| 5016 Admin Telephone | 4,125.13 | 216.16 | 2,778.48 | 4,200.00 | 3,000.00 |
| 5017 Admin Training | 1,190.00 | 0.00 | 1,833.66 | 1,500.00 | 1,800.00 |
| 5018 Admin Website | 2,531.11 | 0.00 | 431.90 | 2,000.00 | 500.00 |
| 5019 Admin Membership | 1,179.41 | (776.55) | 1,488.55 | 1,200.00 | 1,500.00 |
| 5030 Admin Repairs & maintenance | 2,015.33 | 664.47 | 5,644.21 | 2,000.00 | 5,500.00 |
| 5050 Admin Utilities | 2,940.98 | 46.24 | 3,896.43 | 3,000.00 | 4,000.00 |
| 5069 Miscellaneous | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| Total Administrative | 86,311.38 | 11,483.13 | 145,911.18 | 106,000.00 | 145,400.00 |
| Professional services | | | | | |
| 5002.1 Accounting | 4,108.35 | 7,307.08 | 12,697.53 | 4,000.00 | 10,000.00 |
| 5002.2 Legal | 11,387.50 | 7,878.75 | 79,357.19 | 70,000.00 | 80,000.00 |
| 5002.3 Engineering | 55,443.49 | 5,671.56 | 63,520.78 | 50,000.00 | 75,000.00 |
| 5002.4 Building inspection | 58,536.08 | 0.00 | 137,981.72 | 75,000.00 | 140,000.00 |
| 5002.5 Plan prints | 969.58 | 0.00 | 1,624.60 | 750.00 | 1,500.00 |

Town of Hideout
Standard Financial Report
10 General Fund - 06/01/2019 to 06/30/2019
100.00% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|-------------------------------------|----------------------|--------------------------|------------------------|--------------------|-------------------|
| 5002.6 Auditor | 2,700.00 | 0.00 | 1,100.00 | 3,000.00 | 3,000.00 |
| Total Professional services | 133,145.00 | 20,857.39 | 296,281.82 | 202,750.00 | 309,500.00 |
| Total General government | 219,456.38 | 32,340.52 | 442,193.00 | 308,750.00 | 454,900.00 |
| Public Safety | | | | | |
| 5101 Safety Personnel | 3,563.80 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 5103 Safety Maintenance | 1,187.68 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 5104 Safety Gas | 246.04 | 0.00 | 0.00 | 500.00 | 500.00 |
| 5105 Safety Police department | 0.00 | 0.00 | 1,603.91 | 0.00 | 0.00 |
| Total Public Safety | 4,997.52 | 0.00 | 1,603.91 | 6,500.00 | 6,500.00 |
| Streets | | | | | |
| 5201 Streets Personnel | 12,573.61 | 4,564.91 | 37,839.13 | 25,000.00 | 38,000.00 |
| 5202 Streets Auto maintenance | 505.30 | 0.00 | 1,262.35 | 500.00 | 1,100.00 |
| 5204 Streets Fuel | 2,128.72 | 239.62 | 4,378.85 | 3,500.00 | 4,500.00 |
| 5205 Streets Materials & supplies | 4,669.35 | 0.00 | 5,035.18 | 3,000.00 | 5,100.00 |
| 5208 Streets Repair & maintenance | 18,859.55 | (55.00) | 31,858.60 | 80,000.00 | 35,000.00 |
| 5209 Streets Equipment lease | 23,181.72 | 1,048.85 | 17,425.45 | 26,000.00 | 18,000.00 |
| 5210 Streets Insurance | 0.00 | 0.00 | 1,044.06 | 1,000.00 | 1,000.00 |
| Total Streets | 61,918.25 | 5,798.38 | 98,843.62 | 139,000.00 | 102,700.00 |
| Parks | | | | | |
| 5450 Parks and Recreation | 0.00 | 0.00 | 4,943.49 | 7,500.00 | 7,500.00 |
| Total Parks | 0.00 | 0.00 | 4,943.49 | 7,500.00 | 7,500.00 |
| Miscellaneous | | | | | |
| 5650 Community Development | 300.00 | 0.00 | 1,075.00 | 500.00 | 1,100.00 |
| Total Miscellaneous | 300.00 | 0.00 | 1,075.00 | 500.00 | 1,100.00 |
| Debt service | | | | | |
| 5800 Principal | 14,000.00 | 0.00 | 14,000.00 | 14,000.00 | 14,000.00 |
| 5801 Interest | 12,225.00 | 0.00 | 11,910.00 | 11,875.00 | 11,875.00 |
| Total Debt service | 26,225.00 | 0.00 | 25,910.00 | 25,875.00 | 25,875.00 |
| Total Expenditures: | 312,897.15 | 38,138.90 | 574,569.02 | 488,125.00 | 598,575.00 |
| Total Change In Net Position | 101,690.95 | 33,592.81 | (54,754.23) | 0.00 | 0.00 |

Town of Hideout
Standard Financial Report
51 Water Fund - 06/01/2019 to 06/30/2019
100.00% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|-----------------------|--------------------------|------------------------|
| Net Position | | | |
| Assets: | | | |
| Current Assets | | | |
| Cash and cash equivalents | | | |
| 1111 Key Bank (4000) | 236,298.94 | 18,170.19 | 479,500.27 |
| 1175 Undeposited receipts | 6,830.38 | 9,120.95 | 8,972.71 |
| Total Cash and cash equivalents | <u>243,129.32</u> | <u>27,291.14</u> | <u>488,472.98</u> |
| Receivables | | | |
| 1311 Accounts receivable | 210,927.45 | 151,695.04 | 273,241.50 |
| Total Receivables | <u>210,927.45</u> | <u>151,695.04</u> | <u>273,241.50</u> |
| Total Current Assets | <u>454,056.77</u> | <u>178,986.18</u> | <u>761,714.48</u> |
| Non-Current Assets | | | |
| Capital assets | | | |
| Property | | | |
| 1610 Water System | 261,864.38 | 0.00 | 261,864.38 |
| 1620 Sewer System | 463,084.00 | 0.00 | 463,084.00 |
| Total Property | <u>724,948.38</u> | <u>0.00</u> | <u>724,948.38</u> |
| Accumulated depreciation | | | |
| 1710 Accumulated Depreciation | (53,172.37) | 0.00 | (62,234.23) |
| Total Accumulated depreciation | <u>(53,172.37)</u> | <u>0.00</u> | <u>(62,234.23)</u> |
| Total Capital assets | <u>671,776.01</u> | <u>0.00</u> | <u>662,714.15</u> |
| Total Non-Current Assets | <u>671,776.01</u> | <u>0.00</u> | <u>662,714.15</u> |
| Total Assets: | <u>1,125,832.78</u> | <u>178,986.18</u> | <u>1,424,428.63</u> |
| Liabilities and Fund Equity: | | | |
| Liabilities: | | | |
| Current liabilities | | | |
| 2131 Accounts payable | (66,080.48) | 3,480.21 | (62,947.72) |
| 2330 Deposits | (4,500.00) | 0.00 | (7,500.00) |
| 2422 Sewer impact fees payable | (162,656.00) | (50,830.00) | (274,482.00) |
| Total Current liabilities | <u>(233,236.48)</u> | <u>(47,349.79)</u> | <u>(344,929.72)</u> |
| Total Liabilities: | <u>(233,236.48)</u> | <u>(47,349.79)</u> | <u>(344,929.72)</u> |
| Equity - Paid In / Contributed | | | |
| 2981 Retained earnings | (892,596.30) | (131,636.39) | (1,079,498.91) |
| Total Equity - Paid In / Contributed | <u>(892,596.30)</u> | <u>(131,636.39)</u> | <u>(1,079,498.91)</u> |
| Total Liabilities and Fund Equity: | <u>(1,125,832.78)</u> | <u>(178,986.18)</u> | <u>(1,424,428.63)</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

Town of Hideout
Standard Financial Report
51 Water Fund - 06/01/2019 to 06/30/2019
100.00% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|--------------------------------------|----------------------|--------------------------|------------------------|--------------------|-------------------|
| Income or Expense | | | | | |
| Income From Operations: | | | | | |
| Operating income | | | | | |
| 5140 Water service | 149,505.12 | 19,918.04 | 212,146.75 | 175,000.00 | 175,000.00 |
| 5141 Standby water | 57,224.81 | 56,325.67 | 55,601.16 | 55,000.00 | 55,000.00 |
| 5142 Water reservation fee | 51,262.00 | 50,126.00 | 50,032.50 | 50,000.00 | 50,000.00 |
| 5143 Meter rental | 0.00 | 0.00 | 700.00 | 0.00 | 0.00 |
| 5145 Storm water service | 5,464.97 | 684.46 | 6,707.31 | 5,500.00 | 5,500.00 |
| 5150 Sewer service | 98,647.70 | 10,091.99 | 109,416.66 | 100,000.00 | 100,000.00 |
| 5310 Connection fees | 57,200.00 | 12,500.00 | 77,500.00 | 60,000.00 | 60,000.00 |
| 5410 Late penalties and fees | 350.23 | 1,112.24 | 3,355.54 | 1,000.00 | 1,000.00 |
| 5490 Other operating income | 172.00 | 16.00 | 142.00 | 500.00 | 500.00 |
| Total Operating income | 419,826.83 | 150,774.40 | 515,601.92 | 447,000.00 | 447,000.00 |
| Operating expense | | | | | |
| 6140 Engineering | 9,873.75 | 0.00 | 1,094.10 | 10,000.00 | 10,000.00 |
| 6210 Meters | 1,055.17 | (40.00) | 11,791.87 | 10,000.00 | 10,000.00 |
| 6240 Office expenses | 205.42 | 0.00 | 711.96 | 500.00 | 500.00 |
| 6250 Operating expenses | 9,513.98 | 2,187.97 | 5,924.38 | 20,000.00 | 20,000.00 |
| 6305 Repairs and Maint - Sewer | 34,932.83 | 1,200.00 | 28,449.97 | 35,000.00 | 35,000.00 |
| 6310 Repairs and Maint - Water | 12,128.40 | (283.58) | 15,549.86 | 15,000.00 | 15,000.00 |
| 6350 Salaries and wages | 8,288.28 | 3,605.02 | 22,012.93 | 17,000.00 | 17,000.00 |
| 6360 Software and technology | 637.50 | 0.00 | 2,729.75 | 1,500.00 | 1,500.00 |
| 6390 Utilities | 1,820.34 | 0.00 | 1,096.32 | 3,000.00 | 3,000.00 |
| 6405 JSSD - Sewer | 30,002.54 | 3,093.60 | 44,946.30 | 35,000.00 | 35,000.00 |
| 6410 JSSD - Water | 139,360.00 | 9,375.00 | 129,998.41 | 140,000.00 | 140,000.00 |
| 6412 Water reservation fees | 55,331.60 | 0.00 | 55,331.60 | 50,000.00 | 50,000.00 |
| 6610 Depreciation Expense | 18,123.72 | 0.00 | 9,061.86 | 25,000.00 | 25,000.00 |
| Total Operating expense | 321,273.53 | 19,138.01 | 328,699.31 | 362,000.00 | 362,000.00 |
| Total Income From Operations: | 98,553.30 | 131,636.39 | 186,902.61 | 85,000.00 | 85,000.00 |
| Total Income or Expense | 98,553.30 | 131,636.39 | 186,902.61 | 85,000.00 | 85,000.00 |

Town of Hideout
Standard Financial Report
95 Governmental Long-term Liabilities - 06/01/2019 to 06/30/2019
100.00% of the fiscal year has expired

| | <u>Prior Year Actual</u> | <u>Current Period Actual</u> | <u>Current Year Actual</u> |
|---|------------------------------|----------------------------------|--------------------------------|
| Net Position | | | |
| Liabilities and Fund Equity: | | | |
| Liabilities: | | | |
| Long-term liabilities | | | |
| 2501.1 2013 Town Hall Bond Issued | (540,000.00) | 0.00 | (540,000.00) |
| 2501.2 2013 Town Hall Bond Repaid | 0.00 | 0.00 | 79,000.00 |
| Total Long-term liabilities | <u>(540,000.00)</u> | <u>0.00</u> | <u>(461,000.00)</u> |
| Total Liabilities: | <u>(540,000.00)</u> | <u>0.00</u> | <u>(461,000.00)</u> |
| Total Liabilities and Fund Equity: | <u>(540,000.00)</u> | <u>0.00</u> | <u>(461,000.00)</u> |
| Total Net Position | <u>(540,000.00)</u> | <u>0.00</u> | <u>(461,000.00)</u> |