



Town Of Mammoth

REVISED
NOTICE OF PUBLIC HEARING AND
REGULAR MEETING OF THE TOWN COUNCIL
OF THE TOWN OF MAMMOTH
THURSDAY DECEMBER 16, 2021
6:30 P.M.

Pursuant to A.R.S. § 38-431.02(B), notice is hereby given to the members of the Town Council and to the general public that the Town Council will hold the Regular Town Council Meeting which is open to the public on Thursday, December 16, 2021 at the Mammoth Community Center located at 101 W. 5th Street, Mammoth, Arizona. The Town Council may hold an Executive Session, A.R.S. § 38-431.03(A)(3) and (4) for legal advice, which will not be open to the public, to discuss any Agenda items set forth below.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
 - A. Possible consideration to excuse Councilmember(s) from Meeting pursuant to Mammoth Town Code 2.04.3
4. CALL TO THE PUBLIC
Pursuant to A.R.S. 38-341 (H)

A public body may make an open call to the public during a public meeting, subject to a three minute limitation to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

5. OPEN PUBLIC HEARING @ _____ PM

DISCUSSION AND RECEIVE INPUT FROM THE PUBLIC REGARDING IDENTIFYING HOUSING AND COMMUNITY DEVELOPMENT NEEDS, STRATEGIES AND BARRIERS TO THOSE NEEDS FOR THE

Handicapped individuals with special accessibility needs may contact the ADA Coordinator for the Town of Mammoth at (520) 487-2331 (V/TDD)

**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM FOR
FISCAL YEAR 2022**

CLOSE PUBLIC HEARING @ _____ PM

6. **FY 21 Audit Findings Presentation by Scott Graff of Coby & Powell, PLC.**
7. **Presentation for Helicopter Service Contract by Louise Sandoval of PHI Cares.**

8. **CONSENT AGENDA**

ALL ITEMS SET FORTH BELOW ARE CONSIDERED TO BE ROUTINE MATTERS AND WILL BE ENACTED BY ONE (1) MOTION AND ONE (1) ROLL CALL VOTE OF THE TOWN COUNCIL. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A COUNCILMEMBER SO REQUESTS, IN WHICH EVENT THE ITEM WILL BE REMOVED FROM THE CONSENT AGENDA AND CONSIDERED IN ITS NORMAL SEQUENCE OF EVENTS.

- A. **Approval of Staff Recommendations and Reports
(MAY BE SEEN ON LINE AS AN ATTACHMENT TO THIS AGENDA)**
 1. **Town Manager Report**
 2. **Town Clerk/Treasurer Report**
 3. **Police Report**
 4. **Public Works Report**
 5. **Library Report**
 6. **Planning and Zoning Report**
- B. **Approval of Accounts Payable for Payment and Filing**
 1. **Accounts Payable for December**
- C. **Approval of Meeting Minutes**
 1. **Special Meeting of October 11, 2021**
 2. **Work Session of November 16, 2021**
 3. **Regular Meeting of November 18, 2021**
 4. **Special Meeting of December 7, 2021**

Motion is: Approve Consent Agenda

Motion: 1st _____ 2nd _____

Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken

9. **OLD BUSINESS**

- A. **Discussion and Possible Action to Approve Final Revisions to the Mammoth Town Council Policies and Code of Ethics**

Motion is: Approve Final Revisions to the Mammoth Town Council Policies and Code of Ethics

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

B. Consideration and Possible Action to Approve Appoint New Commissioners

Motion is: Approve Appoint New Commissioners

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

C. Consideration and possible Approval of Resolution Declaring Park Ordinance a Public Record and Consideration and possible approval of Ordinance No. 21-08 Town of Mammoth Park Ordinance

Motion is: Approval of Resolution Declaring Park Ordinance a Public Record and Consideration and possible approval of Ordinance No. 21-08 Town of Mammoth Park Ordinance

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

10. NEW BUSINESS

A. Discussion and Possible Action to Approve Request to Post the Council Agendas at the Post Office

Motion is: Approve Request to Post the Council Agendas at the Post Office

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

B. Discussion and Possible Approval to Sign Intergovernmental Transportation Funding Agreement Between the Pinal Regional Transportation Authority and the Town of Mammoth for Design and Construction of Improvement in Connection with a Local Roadway Element

Motion is: Approve to Sign Intergovernmental Transportation Funding Agreement Between the Pinal Regional Transportation Authority and the

Town of Mammoth for Design and Construction of Improvement in Connection with a Local Roadway Element

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

- C. Discussion Regarding Calls to Mammoth Police Department and the Necessity to have a Formal Report on all Calls.**

Discussion Only

- D. Discussion on the Possibility of a Site for Electric Car, Propane, C.N.G. Vehicle Charging Station within the Town**

Discussion Only

- E. Discussion and Possible Approval to Move Recycling Site on Main Street to Alternate Site**

Motion is: Approval to Move Recycling Site on Main Street to Alternate Site

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

- F. Discussion and Approval of Resolution # 2021-10 Ordering a Ballot Proposition to be Included in the Primary Elections to be Held on August 2, 2022 at Which Election There Shall be Submitted to the Voters of the Town of Mammoth the Question as to Whether or Not the Office of the Mayor of Mammoth be Decided and Elected by the Voters**

Motion is: Approve Resolution # 2021-10 Ordering a Ballot Proposition to be Included in the Primary Elections to be Held on August 2, 2022 at Which Election There Shall be Submitted to the Voters of the Town of Mammoth the Question as to Whether or Not the Office of the Mayor of Mammoth be Decided and Elected by the Voters

**Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken**

- G. Discussion and Approval to Contract for Dispatch Services with:**
a. Pinal County Sheriff's Office or
b. Town of Kearny
c. Severance Pay for Dispatch Staff of 80 Hrs.

Motion is: Approve to Contract with Outside Agency for Dispatch Services

Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken

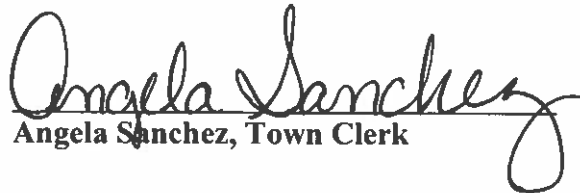
11. MAYOR AND COUNCIL COMMENTS

12. ADJOURN

Motion is to adjourn this meeting at ___ PM

Motion: 1st _____ 2nd _____
Council Action: ___ Passed ___ Defeated ___ Tabled ___ No Action Taken

The undersigned hereby certifies that a copy of this notice was posted at the Mammoth Town Hall on December 14, 2021 by 5:00 p.m.


Angela Sanchez, Town Clerk

Copies of the agenda are available for public inspection at the Mammoth Town Hall and the Mammoth Public Library. Persons with disabilities needing accommodations should contact the Mammoth Town Hall coordinator at (520) 487-2331. If possible, such requests should be made 72 hours in advance.

Town Of Mammoth



October 26, 2021

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 Mammoth, Arizona, which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of June 30, 2020, 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 October 26, 2021, 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 December 1, 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.

Handicapped individuals with special accessibility needs may contact the ADA Coordinator for the Town of Mammoth at (520) 487-2331 (V/TDD)

- 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 identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) 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.
- 22) We have identified and disclosed to you all instances that have occurred or 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.
- 23) We have identified and disclosed to you all instances, which have occurred or 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.
- 24) We have identified and disclosed to you all instances that have occurred or 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.
- 25) 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.
- 26) 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.

- 27) 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.
- 28) 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.
- 29) 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.
- 30) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 31) 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.
- 32) 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.
- 33) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 34) Provisions for uncollectible receivables have been properly identified and recorded.
- 35) 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.
- 36) 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.
- 37) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 38) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 39) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 40) 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.
- 41) 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.

- 42) 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.
- 43) We are in agreement with the adjusting journal entries you have recommended, and they have been posted.
- 44) Management has decided to not submit Management's Discussion and Analysis (MD&A) as required by U.S. generally accepted accounting principles.
- 45) 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 Sandra L. Cronstrom, CPA who has 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: 12/7/21 _____

TOWN OF MAMMOTH, ARIZONA

Annual Financial Statements
and Independent Auditors' Report
June 30, 2021

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**COLBY &
POWELL, PLC**
CERTIFIED PUBLIC ACCOUNTANTS

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

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

INDEPENDENT AUDITORS' REPORT

To the Town Council
Town of Mammoth, 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 Mammoth, Arizona, as of and for the year ended June 30, 2021, 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.

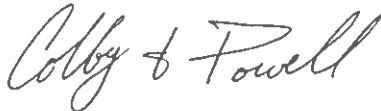
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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.

The communication related to compliance over the use of highway user revenue fund and other dedicated transportation revenue monies in the preceding paragraphs is intended solely for the information and use of the members of the Arizona State Legislature, the Town Council, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2021, on our consideration of the Town of Mammoth, 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 Mammoth, Arizona's internal control over financial reporting and compliance.



October 26, 2021

TOWN OF MAMMOTH, ARIZONA
Statement of Activities
Year Ended June 30, 2021

Functions / Programs	Program Revenue			Net (Expenses) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Business-type Activities	
					Governmental Activities	Business-type Activities
Primary government:						
Governmental activities						
General government	\$ 237,852	\$ 23,690	\$ -	\$ -	\$ (214,162)	\$ (214,162)
Public safety	861,866	30,755	198,089	10,000	(623,022)	(623,022)
Highways and streets	406,292	-	259,851	-	(146,441)	(146,441)
Culture and recreation	145,215	5,528	1,250	-	(138,437)	(138,437)
Interest	1,058	-	-	-	(1,058)	(1,058)
Total governmental activities	1,652,283	59,973	459,190	10,000	(1,123,120)	(1,123,120)
Business-type activities						
Water	542,825	289,030	-	30,000	-	(223,795)
Sewer	156,304	169,796	-	-	13,492	13,492
Sanitation	102,903	131,909	-	-	29,006	29,006
Cemetery	6,760	40,002	-	-	33,242	33,242
Total business-type activities	808,792	630,737	-	30,000	(148,055)	(148,055)
Total primary government	\$ 2,461,075	\$ 690,710	\$ 459,190	\$ 40,000	(1,123,120)	(1,271,175)
General revenues:						
Taxes:						
Local TPT taxes					352,067	352,067
Property taxes, levied for general purposes					50,162	50,162
Franchise tax					7,462	7,462
Share of state sales taxes					200,134	200,134
Share of county auto licu taxes					122,054	122,054
State urban revenue sharing					241,096	241,096
Investment earnings, net					71	71
Miscellaneous					18,749	18,749
Total general revenues					991,795	991,795
Change in net position					(148,055)	(279,380)
Net position, beginning of year					797,269	3,305,400
Net position, end of year					\$ 2,376,806	\$ 3,026,020

See accompanying notes to financial statements.

TOWN OF MAMMOTH, ARIZONA
Reconciliation of the Balance Sheet to the Statement of Net Position
Governmental Funds
June 30, 2021

Fund balances-total governmental funds	\$	947,045
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		2,275,626
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		89,310
Net pension/OPEB assets held in trust for future benefits are not available for Town operations and, therefore, are not reported in the funds.		39,878
Long-term 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.		(749,150)
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.		(225,903)
		(225,903)
Net position of governmental activities	\$	2,376,806

See accompanying notes to financial statements.

TOWN OF MAMMOTH, ARIZONA
Reconciliation of the Statement of Revenue, Expenditures,
and Changes in Fund Balances to the Statement of Activities
Governmental Funds
Year Ended June 30, 2021

Net change in fund balances-total governmental funds		\$ 285,839
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>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.</p>		
Depreciation expense		(153,275)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property taxes	(14,630)	
Grant revenues	(39,899)	
Road tax revenues	75,496	
		20,967
<p>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.</p>		
Town pension/OPEB contributions	89,703	
Pension/OPEB expense	(392,475)	
		(302,772)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
Debt principal repaid		11,536
<p>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.</p>		
Decrease in compensated absences payable		6,380
Change in net position of governmental activities		\$ (131,325)

See accompanying notes to financial statements.

TOWN OF MAMMOTH, ARIZONA
Statement of Revenue, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2021

	Business-type Activities--Enterprise Funds				Total
	Water Fund	Sewer Fund	Sanitation Fund	Cemetery Fund	
Operating revenue					
Charges for services	\$ 289,030	\$ 169,796	\$ 131,909	\$ 40,002	\$ 630,737
Operating expenses					
Personnel	266,868	88,645	-	-	355,513
Landfill fees	-	-	102,655	-	102,655
Repairs and maintenance	58,904	41,545	-	1,680	102,129
Depreciation	77,118	1,006	-	-	78,124
Utilities	44,235	10,660	-	-	54,895
Professional services	44,597	-	-	-	44,597
Materials and supplies	22,550	2,238	-	5,080	29,868
Insurance	10,335	10,335	-	-	20,670
Other	18,218	1,875	248	-	20,341
Total operating expenses	<u>542,825</u>	<u>156,304</u>	<u>102,903</u>	<u>6,760</u>	<u>808,792</u>
Operating income (loss)	<u>(253,795)</u>	<u>13,492</u>	<u>29,006</u>	<u>33,242</u>	<u>(178,055)</u>
Capital grant contributions	30,000	-	-	-	30,000
Increase (decrease) in net position	(223,795)	13,492	29,006	33,242	(148,055)
Total net position, beginning of year	434,193	316,964	204,853	(158,741)	797,269
Total net position, end of year	<u>\$ 210,398</u>	<u>\$ 330,456</u>	<u>\$ 233,859</u>	<u>\$ (125,499)</u>	<u>\$ 649,214</u>

See accompanying notes to financial statements.

TOWN OF MAMMOTH, ARIZONA
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2021
(Continued)

	Business-type Activities--Enterprise Funds				Total
	Water Fund	Sewer Fund	Sanitation Fund	Cemetery Fund	
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (253,795)	\$ 13,492	\$ 29,006	\$ 33,242	\$ (178,055)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	77,118	1,006	-	-	78,124
Bad debt	2,815	3,811	2,360	-	8,986
(Increase) decrease in:					
Accounts receivable	(1,626)	(2,409)	(1,970)	(4,213)	(10,218)
Increase (decrease) in:					
Accounts payable	2,732	1,669	(7,008)	(17)	(2,624)
Accrued expenses	687	(1,612)	-	-	(925)
Customer accounts payable	(48,547)	-	-	-	(48,547)
Refundable deposits	3,617	-	-	-	3,617
Compensated absences payable	2,565	185	-	-	2,750
Net cash provided (used) by operating activities	<u>\$ (214,434)</u>	<u>\$ 16,142</u>	<u>\$ 22,388</u>	<u>\$ 29,012</u>	<u>\$ (146,892)</u>
Noncash financing activities:					
Capital assets acquired on account	<u>\$ 5,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.
- Capital grants and contributions, including special assessments.

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, 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 non-major 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, 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 ***HURF/Road Tax Fund*** accounts for specific revenue received from the State of Arizona Highway User Revenue Fund and Pinal County ½ cent road tax that is legally restricted to expenditures for highway and street purposes.

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

E. Allowance for Uncollectible Accounts

Allowances for uncollectible accounts receivable in the proprietary funds are estimated by the Town. The amount recorded as uncollectible at June 30, 2021, is \$17,719 for water, \$23,074 for sewer, and \$12,192 for sanitation.

F. Property Tax Calendar

Property taxes are recognized as revenue in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred revenue.

The Town levies real property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November.

The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

G. 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 reported in the government-wide statements and proprietary funds are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$ 5,000	N/A	N/A
Construction in progress	5,000	N/A	N/A
Buildings	5,000	Straight-line	40
Equipment	5,000	Straight-line	15
Infrastructure	5,000	Straight-line	25

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

K. Investment Earnings

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

L. Compensated Absences

Compensated absences consist of vacation leave earned by employees based on services already rendered. Employees may accumulate up to 120 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of hours of sick leave. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements.

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.

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 2 – DEPOSITS AND INVESTMENTS – Continued

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:

	Governmental activities	Business-type activities	Total
Cash and cash equivalents:			
Cash on hand	\$ 350	\$ -	\$ 350
Amount of deposits	396,153	22,816	418,969
State Treasurer's Investment Pool 5	16,501	15,544	32,045
Total	\$ 413,004	\$ 38,360	\$ 451,364

NOTE 3 – DUE TO/FROM OTHER GOVERNMENTS

Amounts due from other governments in the General Fund at June 30, 2021 consisted of \$9,856 in state-shared revenue from sales taxes, \$5,256 in state-shared revenue from auto lieu taxes, and \$49,100 in local sales taxes collected by the State of Arizona and \$9,894 in property taxes collected by Pinal County.

Amounts due from other governments in the HURF/Road Tax Fund at June 30, 2021 consisted of \$81,683 in county-shared revenue from county road taxes and \$12,922 in state-shared revenue from highway user revenue fund (HURF) taxes.

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 4 – CAPITAL ASSETS – Continued

Depreciation expense was charged to functions as follows:

Governmental activities:		
General government	\$	14,372
Public safety		3,151
Highways and streets		76,939
Culture and recreation		58,813
Total governmental activities depreciation expense	<u>\$</u>	<u>153,275</u>
Business-type activities:		
Water	\$	77,118
Sewer		1,006
Total business-type activities depreciation expense	<u>\$</u>	<u>78,124</u>

NOTE 5 – LONG-TERM LIABILITIES

The following schedule details the Town's long-term liability and obligation activity for the year ended June 30, 2021.

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due within one year
Governmental activities:					
Compensated absences	\$ 17,579	\$ -	\$ 6,380	\$ 11,199	\$ 11,199
Notes payable from direct borrowings and direct placements	29,598	-	11,536	18,062	13,081
Net pension and other postemployment benefits liability	1,166,693	-	446,804	719,889	-
	<u>\$ 1,213,870</u>	<u>\$ -</u>	<u>\$ 464,720</u>	<u>\$ 749,150</u>	<u>\$ 24,280</u>
Business-type activities:					
Compensated absences	\$ 4,091	\$ 2,750	\$ -	\$ 6,841	\$ 6,841

Notes payable from direct borrowings and direct placements – In November of 2012 the Town acquired a building under a note agreement with Bank of the West. The original note term was for \$101,500. The note is secured by a deed of trust on the real estate purchased.

Additional terms are as follows:

Description	Original Amount	Maturity	Interest Rate	Outstanding Principal
Note payable	<u>\$ 101,500</u>	11/30/2022	4.640%	<u>\$ 18,062</u>

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 7 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

The Town contributes to the Public Safety Personnel Retirement System (PSPRS). PSPRS is a component unit of the State of Arizona.

At June 30, 2021, the Town reported the following amounts related to PSPRS:

Statement of Net Position and Statement of Activities	<u>Governmental activities</u>
Net pension and OPEB asset	\$ 39,878
Net pension and OPEB liability	719,889
Deferred outflows of resources related to pensions and OPEB	157,464
Deferred inflows of resources related to pensions and OPEB	383,367
Pension and OPEB expense	392,475

The Town reported \$89,703 of pension expenditures in the governmental funds related to all pension plans to which it contributes.

Plan Description – Town police employees 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 nine-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) which are not further disclosed because of their relative insignificance to the Town’s financial statements.

The PSPRS issue publicly available financial reports that include their financial statements and required supplementary information. The reports are available on the PSPRS Web site at www.psprs.com.

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

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 7 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

Employees Covered by Benefit Terms – At June 30, 2021, the following employees were covered by the agent pension plans’ benefit terms:

	PSPRS Police	
	Pension	Health
Inactive employees or beneficiaries currently receiving benefits	3	3
Inactive employees entitled to but not yet receiving benefits	7	-
Active employees	3	3
Total	13	6

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, 2021, are indicated below. Rates are a percentage of active members’ annual covered payroll.

	Active Member- Pension	Town-Pension	Town-Health Insurance Premium Benefit
PSPRS Police	7.65% - 11.65%	85.02%	0.00%

The Town’s contributions to the plans for the year ended June 30, 2021, were:

	Pension	Health Insurance Premium Benefit
PSPRS Police	\$ 114,187	\$ -

During fiscal year 2021, the Town paid for 100 percent of PSPRS pension and OPEB contributions from the General Fund.

Liability – At June 30, 2021, the Town reported the following asset and liability:

	Net Pension (Asset) Liability	Net OPEB (Asset) Liability
PSPRS Police	\$ 719,889	\$ (39,878)

The net assets and net liabilities were measured as of June 30, 2020, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 7 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS – Continued

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)

	Pension		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2020	\$ 1,759,572	\$ 592,879	\$ 1,166,693
Adjustment to Beginning of Year	-	(24,592)	24,592
Changes for the year			
Service Cost	25,014	-	25,014
Interest on the total liability	126,961	-	126,961
Differences between expected and actual experience in the measurement of the liability	(554,025)	-	(554,025)
Contributions-employer	-	31,897	(31,897)
Contributions-employee	-	30,792	(30,792)
Net investment income	-	7,248	(7,248)
Benefit payments, including refunds of employee contributions	(90,780)	(90,780)	-
Administrative expense	-	(591)	591
Net changes	(492,830)	(21,434)	(471,396)
Balances at June 30, 2021	\$ 1,266,742	\$ 546,853	\$ 719,889

	Health Insurance Premium Benefit		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2020	\$ 15,743	\$ 42,830	\$ (27,087)
Changes for the year			
Service Cost	1,255	-	1,255
Interest on the total liability	1,258	-	1,258
Differences between expected and actual experience in the measurement of the liability	(14,803)	-	(14,803)
Net investment income	-	545	(545)
Administrative expense	-	(44)	44
Net changes	(12,290)	501	(12,791)
Balances at June 30, 2021	\$ 3,453	\$ 43,331	\$ (39,878)

TOWN OF MAMMOTH, ARIZONA
Notes to Financial Statements
June 30, 2021

NOTE 7 – 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, 2022. 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.	PSPRS Police	
	Pension	Health
	2022	\$ (175,937)
2023	(174,885)	(1,215)
2024	9,303	(1,246)
2025	6,638	(1,242)
2026	-	-
Thereafter	-	-

ICMA Pension Plan - The Town's full-time employees participate in a defined contribution plan. The Town is required to contribute seven percent of the eligible employee's annual covered payroll. Contributions made by the Town vest with the employee at 20% after three years of full-time employment with 100% vesting after six years of full-time employment.

NOTE 8 – INTERFUND BALANCES AND ACTIVITY

Interfund balances at June 30, 2021, were as follows:

Payable from	Payable to				Total
	General Fund	HURF/ Road Tax Fund	Sewer Fund	Sanitation Fund	
Water Fund	\$ 15,014	\$ 490,016	\$ 275,871	\$ 85,558	\$ 866,459
Cemetery Fund	-	-	-	138,768	138,768
	\$ 15,014	\$ 490,016	\$ 275,871	\$ 224,326	\$ 1,005,227

The interfund receivables and payables above were necessary in order to fund the ongoing activities of the Water and Cemetery Funds in current and prior years.

The transfer from the Grants Fund for \$193,679 was to reimburse the General Fund for public safety expenditures incurred and reimbursed under the AZCARES program.

TOWN OF MAMMOTH, ARIZONA
Required Supplementary Information
Budgetary Comparison Schedule
HURF/Road Tax Fund
Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 1,317,829	\$ 1,317,829	\$ 184,355	\$(1,133,474)
Investment income	-	-	72	72
Total revenues	<u>1,317,829</u>	<u>1,317,829</u>	<u>184,427</u>	<u>(1,133,402)</u>
Expenditures				
Current				
Highways and streets	<u>2,237,929</u>	<u>2,237,929</u>	<u>328,791</u>	<u>1,909,138</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(920,100)</u>	<u>(920,100)</u>	<u>(144,364)</u>	<u>775,736</u>
Other financing sources (uses):				
Transfer in	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
Net change in fund balance	<u>(875,100)</u>	<u>(875,100)</u>	<u>(144,364)</u>	<u>730,736</u>
Fund balance, beginning of year	<u>1,056,143</u>	<u>1,056,143</u>	<u>1,056,143</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 181,043</u></u>	<u><u>\$ 181,043</u></u>	<u><u>\$ 911,779</u></u>	<u><u>\$ 730,736</u></u>

See accompanying notes to budgetary comparison schedule.

TOWN OF MAMMOTH, ARIZONA
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2021

NOTE 1 – BUDGETING AND BUDGETARY CONTROL

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. prohibits 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. With the exception of the General Fund, each fund includes only one department.

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, 2021, expenditure exceeded final budget amounts at the departments level (the legal level of budgetary control) in the Attorney, Police, Library, and Parks and Recreation departments.

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

	Reporting Fiscal Year (Measurement Date)				
	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 through 2012
PPSRS - Health Insurance Premium Benefit					
Total OPEB liability	\$ 1,255	\$ 914	\$ 818	\$ 1,206	Information
Service cost	1,258	1,175	1,102	128	not available
Interest on the total OPEB liability	-	-	-	64	
Changes of benefit terms					
Differences between expected and actual experience in the measurement of the OPEB liability	(14,803)	(1,501)	(1,430)	13,078	
Changes of assumptions or other inputs	-	186	-	(1,100)	
Net change in total OPEB liability	(12,290)	774	-490	13,376	
Total OPEB liability - beginning	15,743	14,969	14,479	1,103	
Total OPEB liability - ending (a)	\$ 3,453	\$ 15,743	\$ 14,969	\$ 14,479	
Plan fiduciary net position	\$ 545	\$ 2,206	\$ 2,659	\$ 4,013	
Net investment income	(44)	(38)	(40)	(35)	
Administrative expense	501	2,168	2,619	3,978	
Net change in plan fiduciary net position	42,830	40,662	38,043	34,065	
Plan fiduciary net position - beginning	\$ 43,331	\$ 42,830	\$ 40,662	\$ 38,043	
Plan fiduciary net position - ending (b)	\$ (39,878)	\$ (27,087)	\$ (25,693)	\$ (23,564)	
Town's net OPEB (asset) liability - ending (a) - (b)	1254.88%	272.06%	271.64%	262.75%	
Plan fiduciary net position as a percentage of the total OPEB liability					
Covered payroll	\$ 131,363	\$ 126,510	\$ 120,328	\$ 150,790	
Town's net OPEB (asset) liability as a percentage of covered payroll	-30.36%	-21.41%	-21.35%	-15.63%	

See accompanying notes to pension plan schedules.

TOWN OF MAMMOTH, ARIZONA
Required Supplementary Information
Notes to Pension/OPEB Plan Schedules
June 30, 2021

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 2019 actuarial valuation	17 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 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 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0% for PSPRS. In 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5% for PSPRS.
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. 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 2018 (measurement date 2017) for members who retired or will retire after the law's effective date.



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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 Mammoth, 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, and each major fund of the Town of Mammoth, Arizona, as of and for the year ended June 30, 2021, and the related notes to the financial statements and, which collectively comprise the Town of Mammoth, Arizona's basic financial statements and have issued our report thereon dated October 26, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Mammoth, 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 Mammoth, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mammoth, 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 were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be

TOWN OF MAMMOTH, ARIZONA
Schedule of Findings and Responses
June 30, 2021

Audit findings and responses are as follows:

Financial Statement Findings

Item: 2021-001

Subject: Cemetery Lot Sales.

Condition: Lot sales to the Cemetery Fund are recorded as revenue only when the cash is received and are not being recorded when earned (date of sale). The recording of revenue "cash basis" is not an accounting principle generally accepted in the United States. The Town should use the accrual basis of accounting when recording cemetery lot sales.

Recommendation: Lot sales should be recorded in the general ledger for the amount of the sale on the day the sale is made. A corresponding account receivable should be set up for the amount of the sale for the amount owed to the Town by the customer. Payments received from the lot sale should reduce the account receivable.

Response: Management is in the process of setting up an account receivable for the cemetery lots in order to record cemetery lot sales on an accrual basis. This will be implemented in FY 21/22 budget.

Item: 2021-002

Subject: Formal Written Accounting Policies and Procedures.

Condition: During our audit, it was noted that written accounting policies and procedures are outdated.

Recommendation: We recommend that the Town update their accounting policies and procedures to methodically identify and document its significant accounting processes. Accounting processes, in particular, are procedure 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.

Response: Management is in the process of developing a current Accounting Policy and Procedures Manual. it will be completed and approved by the Council before the end of the 21/22 fiscal year.

Town Of Mammoth



ORDINANCE NO. 2021-08

AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF MAMMOTH, ARIZONA, ADOPTING A TOWN PARK ORDINANCE TO ESTABLISH HOURS OF OPERATION, PROHIBIT UNPERMITTED ALCOHOL IN PARKS AND PROHIBIT GLASS CONTAINERS IN PARKS, SETTING PENALTIES FOR VIOLATIONS THEREOF, AND REPEALING CONFLICTING ORDINANCES 75, 101 and 123 OR RESOLUTIONS OF THE TOWN CODE AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF MAMMOTH, ARIZONA, AS FOLLOWS:

That "TOWN OF MAMMOTH PARK ORDINANCE" BE ESTABLISHED as follows:

Section No. 1: That this document, known as the "TOWN OF MAMMOTH PARK ORDINANCE", a copy of which is on file in the Office of the Town Clerk of the Town of Mammoth, Arizona, which document was made a public record by ORDINANCE No. 2021-____, of the Town of Mammoth, Arizona, is hereby referred to, adopted and made a part thereof as if fully set out in this Ordinance.

Section No. 2: CHAPTER 12.08 OF THE MAMMOTH TOWN CODE IS AMENDED TO ADD SECTION 12.08.050 TOWN OF MAMMOTH PARK DESIGNATION

12.08.051- This ordinance applies to the following sites as public park areas:

- a- All public parks with play areas located within the Town of Mammoth
- b- All public ball fields located within the Town of Mammoth
- c- All public cemetery property located within the Town of Mammoth
- d- The public swimming pool located within the Town of Mammoth

12.08.052: ESTABLISH HOUR OF OPERATION FOR PARKS

- a.- All parks within the Town of Mammoth will be open to the public from 5AM to 10 PM.
- b.- No persons are allowed in the Town of Mammoth parks before 5AM or after 10PM with the exception of the following:
- c.- Special Holidays (i.e., Dia de Los Muertos, Easter Sunrise Service) or organized events approved by Town Manager/Town Clerk.

Handicapped individuals with special accessibility needs may contact the ADA Coordinator for the Town of Mammoth at (520) 487-2331 (V/TDD)

12.08.053: NO ALCOHOL IN PUBLIC PARKS

- a- Alcohol use is prohibited in Town of Mammoth parks with exception of the following:
- b.- Authorized by a Special Event Liquor License from the Arizona Department of Liquor License and Control.

12.08.054: NO GLASS CONTAINERS IN PARKS

- a.- Glass containers are prohibited in all public parks without exception.

Section No. 3: This ordinance effectively repeals conflicting sections, subsections, sentences, clauses, phrases, or portions of Ordinance No. 75 and Ordinance No. 101 and Ordinance No. 123.

Section No. 4: If any section, subsection, sentence, clause, phrase, or portion of this Ordinance or any part of the code adopted herein by reference, is for any reason held to be invalid or unconstitutional by the decision shall not affect the validity of the remaining portions thereof.

Section No. 5: **Penalty**

Any violation of this Article for which no other penalty is designated shall constitute a misdemeanor and shall be punishable as set forth in Section 12.08.040 of the Mammoth Town Code

Section No. 6: Whereas, it is necessary for the preservation of the peace, health, and safety of the Town of Mammoth, Arizona, this Ordinance shall become immediately operative and in force from and after the date of the posting hereof.

PASSED AND ADOPTED by the Mayor and Town Council of the Town of Mammoth, Pinal County, Arizona, this ____ day of December 2021.

ATTEST:

Angela Sanchez, Town Clerk

Patricia "Patsy" Armenta, Mayor

APPROVED AS TO FORM:

Stephen R. Cooper, Town Attorney



RESOLUTION NO. 2021-10

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF MAMMOTH, PINAL COUNTY, ARIZONA, ORDERING A BALLOT PROPOSITION BE INCLUDED ON THE PRIMARY ELECTION TO BE HELD ON AUGUST 2, 2022, AT WHICH ELECTION THERE SHALL BE SUBMITTED TO THE VOTERS OF THE TOWN OF MAMMOTH THE QUESTION AS TO WHETHER OR NOT THE OFFICE OF MAYOR OF MAMMOTH BE DECIDED AND ELECTED BY THE VOTERS.

WHEREAS, the Mayor and Town Council of the Town of Mammoth has determined that the voters should determine whether they should directly elect the Mayor of the Town of Mammoth; and,

WHEREAS the Mayor and Town Council desires to submit to the qualified electors of the Town of Mammoth a question as to whether the qualified electorate of the Town of Mammoth directly elect the office of Mayor of the Town of Mammoth for a two year term.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH, PINAL COUNTY, ARIZONA, as follows:

Section 1. That the question as to whether the qualified electorate and voters should determine how the Office of Mayor of the Town of Mammoth shall be elected shall be included on the primary election ballot scheduled on August 2, 2022.

Section 2. That the ballot question shall be substantially in the following form:

OFFICIAL TITLE: Shall the Mayor of the Town of Mammoth be selected by the qualified electors of the Town for a term of two-years, beginning in 2024?

DESCRIPTIVE TITLE: This Ballot Question, if approved, would authorize the qualified electorate of the Town of Mammoth to elect the Mayor for the Town of Mammoth for a two-year term, beginning in 2024.

A **"YES"** vote shall have the effect requiring the direct election of the Office of Mayor by the qualified electorate of the Town of Mammoth for a two-year term, beginning in 2024.

A **"NO"** vote shall have the effect of denying the direct election of the Office of Mayor by the qualified electorate of the Town of Mammoth and the Office of Mayor shall be selected by the Mammoth Town Council.

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PASSED, ADOPTED AND APPROVED by the Mayor and Council of the Town of Mammoth, Arizona, by a majority of the members present and voting this ____ day of _____ 2021.

Patricia "Patsy" Armenta, Mayor

ATTEST:

Angela Sanchez, Town Clerk

APPROVED AS TO FORM:

Stephen R. Cooper, Town Attorney



Town Of Mammoth

TOWN OF MAMMOTH MINUTES OF A SPECIAL MEETING AND WORK SESSION OF THE MAMMOTH TOWN COUNCIL December 7, 2021

Minutes of a Special Meeting and Work Session of the Mammoth Town Council
On December 7, 2021 pursuant to the notice required by Law.

Due to the COVID-19 Virus and our efforts to slow the spread, and to keep all members and attendees safe in this time of crisis. We require that all those in attendance are adhering to Social Distancing Measures.

- 1. **CALL TO ORDER** – This meeting was called to order at 4:05 PM Mayor Armenta
- 2. **PLEDGE OF ALLEGIANCE** J. Schempf
- 3. **ROLL CALL**

PRESENT MEMBERS

Mayor Armenta
 Councilman Bustamante
 Councilwoman Martinez (By Phone)
 Councilman Martinez
 Councilman Brewer
 Councilman Ponce

PRESENT STAFF

Attorney S Cooper (By Phone)
 Town Manager J. Schempf
 Town Clerk A. Sanchez

ABSENT MEMBERS

Councilman Adams

4. SPECIAL MEETING AGENDA

A. Swearing in of New Vice Mayor

The mayor began with the swearing in of the new vice mayor Ernest Bustamante. Councilwoman Martinez asked to go on record stating “never have we done anything like this in the entire time that we have been a town, because this office does not come with any special authority or powers. This an appointed position just like any other position on the council. By swearing in Councilman Bustamante gives the impression he has powers he does not have. It also causes confusion giving the impression that he has an additional term his term expires in August of next year. Councilman Bustamante stated he understood that they are all equal and have no special powers. Steve Cooper, Town Attorney stated that typically you do swear in individuals of the council typically you do swear in persons in a new position. There may be a time when he is needed to sign documents in the absence of the mayor, it is the discretion of the council. The town clerk stated that it is up to the council if they choose not, its fine. It was requested by council member Brewer. Councilman Brewer asked to move forward with the swearing in. It was the consensus of the council to proceed with the swearing in. Councilwoman Martinez asked to go on record that “she does not agree with this it goes against policy and everything we have done in the past. This confuses things and his term still expires in August. Vice Mayor Bustamante was sworn in by the town clerk.

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B.I. Approve Local Business Sustainability Grant Awards for Mammoth Businesses and Issue Checks

Mayor Armenta stated the following businesses will be receiving grants from the Sustainability Program: La Casita, Las Michoacan's, Shear Expressions, Maria's Café, Mammoth Lumber, WC Industries and Mammoth Towing. The town clerk explained the criteria for eligibility was based on a criterion established by CDBG which is expenses from March 2020 to February 2021 for rent/mortgage, utilities and wages for employees. The employees must be low income and the business must be able to prove they were negatively affected by COVID for the benefit period. As a result, the benefit amounts vary. There is \$16,000 remaining and we are working to accommodate the remaining businesses. Mayor Armenta presented the check to Teresa Waddell from Shear Expression.

Motion to approve the Sustainability Grant Awards for the Mammoth Businesses as described.
Motion by Councilman Martinez **Seconded by Councilwoman Martinez**
Motion Passed Vote: 6-0

B.II. Discussion and Possible Action to Approve Emergency Declaration No. 2021-01, Mask Requirements for Inside Buildings Open to the Public and 6 Feet Social Distancing for all Outside Areas Open to the Public

Councilwoman Martinez asked if this item included the community center. The town clerk stated that the community center will be open but subject to the mask requirements. The town clerk stated that the tri-community is now a hot spot for COVID according to the Pinal County Health Department. Councilwoman Martinez expressed her concerns regarding the Item 3 section b regarding the requirement to wear masks in restrooms, playgrounds, pools and skate/bike parks. Vice Mayor Bustamante agreed. The town manager agreed to remove the item, but leave restrooms. Councilman Brewer expressed his support for the item. Councilwoman Martinez suggested to revise this item as follows: close restrooms when parks are rented out.

Motion to approve the Emergency Declaration No. 2021-01 with a change to remove No. 3 Item b.
Councilman Martinez **Seconded by Vice Mayor Bustamante**
Motion Passed Vote: 6-0

B.III. Adjourn Special Meeting

Motion to adjourn special meeting at 4:35 PM.
Motion by Vice Mayor Martinez **Seconded by Councilman Martinez**
Motion Passed Vote: 6 -0

5. WORKSHOP AGENDA

A. Review Current Dispatch Center Staffing and Financial Issues

Chief Mueller addressed the council explaining that he has an issue with the police department dispatch. The lack of staff has caused it to become an emergency. He addressed the issue of possibly outsourcing for dispatch services. He stated the lack of staff has caused the department to fall short in servicing the residents of the town. He stated he and the town clerk have had to step in to cover dispatch due to lack of staff or an emergency. We have officers covering dispatch while they should be responding to the residents and patrolling. If they have to go out on a call, they have no backup. He stated the dispatchers are burned out due to so many overtime hours. The overtime budget for this year has been expended.

B. Discuss Possible Actions to Resolve These Issues

Chief Mueller gave a presentation and explained that he would like to present two options either go with the Town of Kearny for dispatch or Pinal County Sherriff's office. If the Town of Kearny took over, they could do both the dispatch for police and fire, there are no equipment upgrades needed now but we are going to have to make these upgrades in the near future. He stated that with PCSO there would be a direct dispatch from PCSO to Mammoth PD and Kearny would handle the fire calls. He stated he thinks that the PCSO option is the best because it provides a direct line from PCSO to the officer facilitating faster response times for our officers. He introduced a guest speaker Francisco Alanis, Police Chief from the Town of Superior where they utilize PCSO for their dispatch services.

Chief Alanis explained that the Town of Superior contracts out with PCSO for their police dispatch services. PCSO provides a regional dispatch service. They have had no issues with using PCSO. They use the Town of Florence for their fire dispatch. PCSO does not handle the fire because they are still on an analog system and PCSO uses a digital system. Pinal County has been great helping them get their system up to standard. They have been very responsive if there are any issues, they meet with them and get it resolved. They purchased their own radios with grants. Pinal County has been great partners. The dispatch center is very professional. The only issue was with the transition, because they didn't do a good job educating the public. The Town of Superior has saved a lot of money with using PCSO for our dispatch. He stated they have been with PCSO for seven or eight years ago,

Councilwoman Martinez asked if they were using Spillman as their law enforcement data base? He stated they do use Spillman. She also asked if they are using their license? He stated they were but there were some programs that they had to purchase themselves such as Nibers which was approximately \$14,000 which was required by the FBI. There are modules that you can purchase depending on your needs.

Councilman Ponce asked about the primary source of revenue for the Town of Superior. Mayor Armenta asked how many officers do they have in their police force. He stated that they have 12 officers. The town clerk asked about their office staff. He explained that he has an office manager who has the ability to dispatch. The good thing is that she is able to go into the system and cleans up the data. She helps with scheduling and all administrative duties.

Vice Mayor Bustamante expressed concerns about how to notify the elderly population. The town clerk discussed providing emergency cards, notices on water bills and doing outreach. Chief Alanis explained they used calendars, magnets and pens to educate the public. Vice Mayor Bustamante expressed concerns about the loss of revenue due to the census and that there are less people to support our town government.

Chief Mueller explained the matrix for how each call is handled. First, the current process, in which the 911 call goes to PCSO and is transferred to Mammoth Dispatch who sends it out. The Kearny process would be the same except that Kearny would take the place of Mammoth dispatch. PCSO would process the call and send it directly to the Mammoth Police Officers. Kearny would dispatch for the fire and EMS. This would allow law enforcement to respond faster. Councilman Brewer asked how much quicker would the response be. Chief Mueller stated it would be several minutes quicker.

The town clerk provided an overview of the current budget situation, she stated that dispatch has 6 positions available and two are vacant. They have been running the department with four dispatcher and have exhausted the entire overtime budget for the year by \$2,518.00. The dispatch budget \$177,940.00 the hourly salary is \$14 per hour for dispatchers. She explained that there are issues with overworking the staff and it has created an unsafe environment for our dispatchers.

Vice Mayor Bustamante stated that we can not use HURF funds again and we have to make wise financial decisions. The town manger stated that this issue is continuing to get worse. We must do something to address this situation. Our staff is not well trained and they don't see this as a career. The town clerk explained that the loss of excise tax and two percent food tax revenues will exceed \$200,000. This is just a work session for staff to inform the council of the issue and we need to work together to resolve this issue. Councilman Brewer stated that he is not in favor of this but we have to do what we can to save money to stay afloat. We need to take a hard look at what we can do to save money.

Fire Chief Marty Ponce spoke and explained he is frustrated with the issue of dispatch. He is concerned for "home-a-lone's." He stated in regards to liability he put in a work order on 3/20 for hydrants to be repaired and they still have not been repaired. Also, he stated that there was a palate of fire hydrants that are missing. We have many fire hydrants that are not working so we have to use hydrants down the street because they hydrants are not working. He stated that the fire district is all digital so they could work with the police department. This a public safety issue. We have lost our school, clinic and now our dispatch. He expressed concern that there was an issue and there was no officer on duty it took fifteen minutes for Pinal County to show up. Vice Mayor Bustamante suggested using inmate labor. The town clerk explained that staff is working with Pinal County Probation to get those with community service.

Councilwoman Martinez expressed concerns about police officers dispatching and that she has seen this herself at least twice. This is a public safety issue. She suggested that the town possibly cover the difference for the fire district. Chief Mueller stated that staff has met with the fire district and we want to work through this as a team.

Councilman Ponce stated that he has been through this issue many times in the past and it is very frustrating. He stated that approximately two years ago Councilwoman Martinez stated that we are not going to change dispatch and now we are here again. He stated that he questioned the overtime and there are different solutions and how are we going to approach it. Are we going to go together or are we going to have to do this alone? The fire district has been paying the town because the town was having financial issue. He stated that the fire district is paying Mammoth to protect Mammoth. He stated the fire district has helped the town many times to overcome financial issues. He stated he feels that the town has not been grateful.

Vice Mayor Bustamante stated that we need to make the most fiscally responsible decisions because we can not use HURF funds again. We have a black eye from what has happened in the past.

Councilwoman Martinez stated she took offence to statements that were made and that the town has worked with the fire district and no one wants to get rid of the fire district. The fire district is funded by the tax payers. We need to find a solution that covers everyone.

The town clerk explained the estimated cost of each option;

PCSO cost analysis dispatch \$23,958.80, radios \$41,602.98 less \$20,000 from the grant, IT \$2,291, for a total of \$47,852.78. If we keep a clerk, it would cost \$32,240 for a total of \$80,092 for start up cost and \$58,489.80 annually. This would be an annal saving to the budget of \$119,450.20.

Kearny cost analysis dispatch \$\$45,000, radios \$0, IT \$1,000 for a total for \$46,000 start up costs. If we keep a clerk, it will be a total startup cost of \$78,240 and an annual total of \$77,240. This would be an annal saving to the budget of \$100,700.

There are two options for the council to consider. Mayor Armenta asked about the possibility of keeping a staff member on in the police department. The town clerk stated that they would like to keep at least a

clerk on during the day to help out and assist the community. Vice Mayor Bustamante stated that we are backed into a corner and we will have to make a decision very soon.

C. Adjourn Work Session

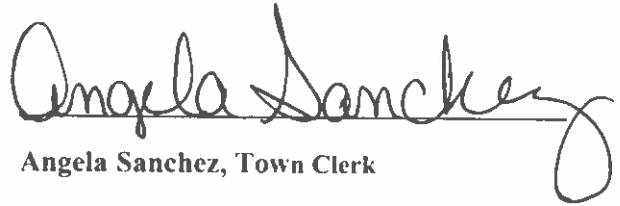
Motion to adjourn work session at 5:35 PM.

Motion by Mayor Armenta

Motion Passed Vote: 6-0

Seconded by Councilman Martinez

I certify that the preceding is a true and correct copy of the Town of Mammoth Council Meeting held December 7, 2021. I further certify that the meeting was duly called and held.

A handwritten signature in black ink that reads "Angela Sanchez". The signature is written in a cursive style and is positioned above a horizontal line.

Angela Sanchez, Town Clerk