

AGENDA



**REGULAR SESSION
MAYOR AND COUNCIL
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
473 S. Main Street, Room #106
WEDNESDAY, OCTOBER 15, 2008
at 6:30 P.M.**

If you are carrying a cell phone, pager, computer, two-way radio, or other sound device, we ask that you turn it off when you enter Council Chambers. Remove your hats for the Pledge of Allegiance. All Presentations are limited to 10 minutes.

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Consent Agenda** – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.
 - a) **Approval of the Minutes:**
 - 1) Regular Session – October 1, 2008
 - 2) Special Session – October 1, 2008
 - 3) Executive Session – October 1, 2008
 - 4) Special Session – September 17, 2008
 - 5) Executive Session – August 27, 2008
 - b) **Set Next Meeting, Date and Time:**
 - 1) October 22, 2008 at 6:30 p.m. – Council Hears Planning & Zoning
 - 2) October 29, 2008 at 4:00 p.m. – Joint Tribal & Council Session with RBF
 - 3) November 5, 2008 at 6:30 p.m. – Regular Session
 - 4) November 12, 2008 at 6:30 p.m. – Special Session with RBF to consider Master Plan
 - 4) November 19, 2008 at 6:30 p.m. – Regular/Council Hears P&Z COMBINED
 - 5) November 26, 2008 at 6:30 p.m. – Council Hears Planning & Zoning – **CANCELLED**
 - c) **Possible approval of the Manager's compensation package.** (Staff Resource: David Smith)
5. **Call to the Public for Items not on the Agenda.**
6. **Council Informational Reports** Individual members of the Council may provide brief summaries of current events and activities. These summaries are strictly for informing the public of such events and activities. The Council will have no discussion, consideration, or take action on any such item, except that an individual Council member may request that the item be placed on a future agenda.

Mayor Gioia requested items 7 & 8:
7. **Presentations of Certificates of Appreciation to Tom Neilson for his years of service to the Town as a volunteer, former Council member, and Library Commissioner and to Dave Freeman for his service as a Housing Commissioner.** (Staff Resource: Mayor Gioia)
8. **Skip Heyer, Vice President of Central Arizona Sportsmen's Association, will present plans for a shooting range, followed by discussion, consideration, and possible direction to staff to prepare a letter of support for the project to be signed by the Mayor.** (Staff Resource: Mayor Gioia)
9. **Robin Whatley, member Ad hoc Committee for Non-Profit Funding, will present the Committee's revised and simplified application and guidelines to Council for consideration and approval.** (Staff Resource: Debbie Barber)
10. **Robin Whatley, member Ad hoc Committee for Non-Profit Funding, will present the Committee's recommendations for funding the Verde Valley Concert Association's request for \$1,750 for the Camp Verde Missoula Children's Theater and \$5,000 for the Performing Arts Studio's request for an After School Program, followed by discussion, consideration, and possible approval of funding recommendations.** (Staff Resource: Debbie Barber)
11. **Discussion, consideration, and possible adoption of the Town of Camp Verde Financial Operations Guide, to include discussion of the Status of the Internal Review Recommendations and Corrective Actions.** (Staff Resource: Lisa Elliott)

12. **Discussion, consideration, and possible action relative to the Town of Camp Verde entering into a ground lease with the Camp Verde Sanitary District for the right to utilize 15 acres of Sanitary District land more particularly described in the aerial map attached herewith and referenced in the May 11, 2007 recorded IGA, Section 2.1.9 between the two respective agencies. The duration of the lease is until the 25th year of the Effective Date of the IGA (May 11, 2007 to May 11, 2032). The cost of utilizing the property is \$100 annually. (Staff Resource: Michael Scannell)**
13. **Presentation, followed by discussion, consideration, and possible direction to staff as it relates to the termination of the IGA with Camp Verde Unified School District for the maintenance and operation of the Heritage Pool and the potential financial impact this will have on the Town's FY 09/10 budget. (Staff Resource: Lynda Moore)**

Councilor Garrison requested items #14 & 15:

14. **Discussion of Camp Verde Sanitary District's (CVSD) November election ballot questions relative to the IGA stipulation that the Town will not realize any savings to the taxpayers because of the proposed refinancing. CVSD Ballot question #1 states in pertinent part "Shall Camp Verde Sanitary District be authorized to become indebted to and pledge the District's full faith and credit to the Water Infrastructure Finance Authority of Arizona in an amount not exceeding \$5,600,000 bearing interest at a rate not to exceed 4.75% per annum and not exceeding 30 years?" and Ballot question #2, states in pertinent part, "Shall Camp Verde Sanitary District be authorized to become obligated to the Water Infrastructure Finance Authority of Arizona in an amount not exceeding \$2,095,000 bearing interest at a rate not exceeding 4.75% per annum and not exceeding 24 years?"**
15. **Discussion, consideration, and possible direction to staff relative to the naming of the park that is referred to as "Black Bridge Park".**
16. **Call to the Public for Items not on the Agenda.**

There will be no Public Input on the following items:

17. **Advanced Approvals of Town Expenditures**
 - a) **There are no advanced approvals.**
18. **Manager/Staff Report**
19. **Adjournment**

Posted by: *J. Jones*

Date/Time: 10-10-08 9:45 a.m.

Note: Pursuant to A.R.S. §38-431.03.A.2 and A.3, the Council may vote to go into Executive Session for purposes of consultation for legal advice with the Town Attorney on any matter listed on the Agenda, or discussion of records exempt by law from public inspection associated with an agenda item.

The Town of Camp Verde Council Chambers is accessible to the handicapped. Those with special accessibility or accommodation needs, such as large typeface print, may request these at the Office of the Town Clerk.

**MINUTES
REGULAR SESSION
MAYOR AND COUNCIL
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
WEDNESDAY, OCTOBER 1, 2008
6:30 P.M.**

**Minutes are a summary of the actions taken. They are not verbatim.
Public input is placed after Council motions to facilitate future research.
Public input, where appropriate, is heard prior to the motion**

1. Call to Order

The meeting was called to order at 6:30 p.m.

2. Roll Call

Mayor Gioia, Vice Mayor Hauser, Councilors Smith, Garrison, Kovacovich, Elmer and German were present.

Also Present: Town Manager Mike Scannell, Accountant Lisa Elliott, Parks & Recreation Director Lynda Moore, Deputy Town Clerk Virginia Jones, and Recording Secretary Margaret Harper.

3. Pledge of Allegiance

The Pledge was led by Hauser.

4. Consent Agenda – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.

a) Approval of the Minutes:

- 1) Regular Session – September 17, 2008
- 2) Special Session – September 24, 2008
- 3) Executive Session – September 24, 2008 (recorded)

b) Set Next Meeting, Date and Time:

- 1) October 8, 2008 at 6:30 p.m. – Work Session with RBF for Park Master Plan/ Quarterly Work Sessions with Commissions
- 2) October 15, 2008 at 6:30 p.m. – Regular Session
- 3) October 22, 2008 at 6:30 p.m. – Council Hears Planning & Zoning
- 4) October 29, 2008 at 4:00 p.m. – Joint Tribal & Council Session with RBF

c) Possible approval of Proclamation declaring October 23, 2008 as "Northern Arizona Council of Governments (NACOG) Appreciation Day". (Staff Resource: Norma Garrison)

d) Possible approval of contract with Traffic Signal Maintenance for the annual testing and inspection of two traffic signals. This is a budgeted item. (Staff Resource: Ron Long)

On a motion by Hauser, seconded by Kovacovich, the Consent Agenda was unanimously approved as presented, with the corrections to the Minutes of September 17, 2008 as noted.

Mayor Gioia requested a correction to the Minutes dated September 17, 2008 as follows: Page 6, Item 11, under Physical Infrastructure, "Redevelopment of Town Complex & Town Library, Priority 1" corrected to reflect two separate items, "Redevelopment of Town Complex, Priority 3" and "Town Library, Priority 1".

5. Call to the Public for Items not on the Agenda.

(Comments from the following individual are summarized.)

Robin Whatley, Parks & Recreation Commission Chairperson, said the applications for the Fort Verde Days Parade are still being taken, and that it is a great way for businesses to advertise.

There was no further public input.

6. Council Informational Reports

Garrison reminded everyone of the upcoming NACOG tourism event to take place on Main Street on October 23, 2008, with the buses arriving between 8:00 a.m. and 8:15 a.m., and to be prepared to have a great time.

German said the letter from the Sanitary District regarding the 15 acres has been received, and will be on the Agenda

for the meeting of October 15, 2008.

Hauser reported on the Verde River Days event on Saturday and the successful "Dump the Drugs" program resulting in at least 15 trash bags full of old prescription medicines being incinerated.

Gioia said the Town of Camp Verde was celebrating one year with Town Manager Mike Scannell; he also reported on the final report from the Arizona Town Hall Forum, and the many activities held on the Saturday Verde River Day event that continued on into the second day with canoe and kayak trips on the River. Gioia announced that CCCVL's successful rummage sale brought in approximately \$7,400 for the Community Library building project; also, this will be the last weekend for the Farmers' Market.

7. **Accountant Lisa Elliott will update Council on the revenue/expenditure figures for the fiscal year ending June 30, 2008. (Staff Resource: Lisa Elliott)**

Lisa Elliott gave an update on the subject financial preliminary figures that show a savings of \$500,000, adding that last year ended on a good note; she plans to get a report to Council on the first quarter activities by November at the latest. Scannell said that the figures show the fund balance increased by approximately \$400,000.

There was no public input.

8. **Discussion, consideration, and possible setting of a Work Session to review the proposed Financial Operations Guide. (Staff Resource: Lisa Elliott)**

Scannell reported that staff has been working on correcting the deficiencies noted in the review conducted last year. The draft Finance Operations Guide that had been lacking is now ready for Council review. After a brief discussion it was agreed to agendaize the Guide for review and further discussion for the next regular Council meeting on October 15, 2008; the corrective actions taken and presentation of an investment policy for the Town will also be addressed.

There was no public input.

9. **Public Hearing, discussion, consideration, and possible recommendation to approve a liquor license application for the Clear Creek Village Store located at 4483 E. Hwy 260, #27. (Staff Resource: Debbie Barber)**

On a motion by Elmer, seconded by Hauser, the Council voted 5-2 to approve a liquor license application for the Clerk Creek Village Store, with 'no' votes by Smith and Garrison.

Deputy Clerk Jones said that the above application had been posted pursuant to the legal requirements, and confirmed that any accompanying documents to the application are all public record. Gioia commented that the owner of the building said he had confidence in the couple running the business in the building.

PUBLIC INPUT

(Comments from the following individual are summarized.)

Jamie Nelson, the applicant for the subject liquor license, said she believes the Store will be a success, and outlined ways it already is serving the citizens as well as tourists.

There was no further public input.

10. **Discussion, consideration, and possible approval of a Technical Assistance Contract with NACOG for Rehabilitation Specialist services for the Owner-Occupied Housing Rehabilitation project. (Staff Resource: Matt Morris)**

On a motion by Smith, seconded by Garrison, the Council unanimously approved the Technical Assistance Contract with NACOG for Rehabilitation Specialist services under the current Home Grant No. 318-07 not to exceed \$3,000 per home.

Housing Director Matt Morris said that both the Town Attorney and NACOG have reviewed and approved the proposed contract, and the draft was included in the agenda packets showing the changes made; the assistance will provide help with the home grant. Morris explained how the grant program works for either replacement or rehabilitation of homes for owners with low to moderate incomes, and that there is literature available in flyers and on the web page that outlines the basic requirements. Morris said inquiries may also be directed to his office for further

information.

There was no public input.

11. Discussion, consideration, and possible direction to the Manager relative to addressing the lack of compliance by the Plaza Water Store with Council's direction in terms of tendering to the Town the required rental payments for the right to occupy Unit #6 in Rio Verde Plaza. (Staff Resource: Michael Scannell)

Staff was directed to work with the Town Attorney to draft up a letter to Ms. Ward to advise her of the deadline of October 15, 2008 for compliance with the request for the increased rental payments; otherwise, the Town will pursue its legal rights to sever the landlord/tenant relationship on that date.

Scannell reviewed the background of the rental of the subject property, and his direction from Council to make certain that the tenants in Rio Verde Plaza pay the appropriate base rental amounts per unit to the Town; the rent was to include an increase to reflect one-half of the governmental excise property tax. Scannell explained that all tenants in the facility were in compliance, excepting the Water Company. Scannell read into the record his letter of September 11, 2008 directed to the proprietor, Claudia Ward, advising her of the increase in rent from \$300 per month to \$600, plus \$60 for the portion of the excise property tax, with a deadline of September 19th for response. No response has been received, and Scannell said he is requesting direction from the Council for further action.

The consensus of opinions expressed by the Council was that it is not fair to other businesses on Main Street to allow one tenant to continue to pay only \$300 per month, particularly when the other tenants in the same building are paying the \$660 per month, plus the Town should not use taxpayer money to subsidize one business. During the discussion it was agreed that Scannell was to work with the Town Attorney to draft a letter to Ms. Ward advising her of a deadline of October 15, 2008 for her to come into compliance with the request for the increased rental payments, and if not, the Town will pursue its legal rights as a landlord to close the business.

There was no public input.

Councilor Garrison requested the following item:

12. Discussion and clarification of Council's unanimous vote with regard to Rio Verde Plaza to "allow whatever time the Town Manager would deem reasonable for relocating the businesses and that the facility be closed and eventually removed." NOTE: This item is for discussion and clarification only and is NOT intended to be a reconsideration of the August 27, 2008 vote.

Garrison explained that people had been accusing her of being unjust and unwise in her decision to agree on the recent decision regarding the Rio Verde Plaza. Garrison said she realizes that it is an emotional issue, but the Council must do what is best for the entire community of 12,000 people. She assured the public that she had done extensive research and had asked many questions, and found that the building, which originally had been purchased to be torn down, was not carrying itself as a rental property. And in an effort to be as fair as possible, the Town had even made the concession of paying half of the required excise property tax. The Council has also been accused of making "back-door" decisions. Garrison reminded the public that the agendas are public notice, properly posted, everything was done openly and with notice by staff to the tenants, none of whom was at the meeting when the decision was made on one of the three options presented. Garrison said she was sorry that it was not what the public wanted, but the Town cannot keep putting money into that building. There was further discussion by the members stressing that the Town has taxes to pay, the building would cost \$25,000-30,000 to repair, the Council faced a difficult decision and may not have properly shared the problem with the public. Other options had been researched, but the decision made was a financial one and one that had to be made.

PUBLIC INPUT

(Comments from the following individuals are summarized.)

Vada Lovato said that although she has been very vocal about saving Rio Verde Plaza, the Artisans Gallery now has a new home on Main Street; she appreciates the hard work that the Council does, and knows that the members do what is in their hearts what is best for Camp Verde.

Lois O'Toole, representing Mobileation, said that it was understood from the beginning that the building would eventually go, and she understands the reasons behind the Council decision. Ms. O'Toole added that because of the type of business and the importance of remaining in place until after the Christmas season, they would appreciate being able to continue as tenants at least until February, 2009. Gioia reassured her that Council had directed staff to allow "whatever time is reasonable" for the tenants to relocate, and there should be no problem.

Ginger Mason appreciated the opportunity to speak on the issue; she is afraid the empty building will be a larger "dead zone." It would have been a good location for the library; perhaps developers could do something with the building. The pizza place spent a lot of money getting their business going. Ms. Mason said she would like to see something regarding future plans, perhaps a community meeting, library location, youth center. *Gioia thanked her for the input and explained that the problem is in trying to keep tax revenue coming in.*

Mark Kipena read a letter he wanted to submit to the Council to explain the difficulty his pizza business is suffering because of the economy, and to request a waiver of the September and October payments. *Scannell said that working with Mr. Kipena has been a pleasure, and that he is working with Mr. Kipena through someone from the Small Business department at Yavapai College and Scannell requested authority to work with Mr. Kipena through this difficult period. Gioia commented that the Council has agreed to give the Manager the latitude to work with the tenants. German further commented on the current economic problems and the need for the community to support the businesses.*

Robin Whatley said that although she could not believe the option of tearing down the building, after listening to the facts and figures had to agree that the Council had made the right decision. Ms. Whatley added that the most incredible people live in Camp Verde; they are able to think beyond their own needs.

There was no further public input.

13. Call to the Public for Items not on the Agenda.

There was no public input.

14. Advanced Approvals of Town Expenditures

a) There are no advanced approvals.

There were no advanced approvals.

15. Manager/Staff Report

Scannell reported that he had received a communication from Greg Eggstaff, a commercial property owner, who is interested in a master lease with the Town for Rio Verde Plaza, structured in such a way that he would become responsible for the costs associated with the building for utilities, and then as the landlord would set the rents at whatever level he deemed appropriate, and the Town would be out of the commercial property leasing business. Scannell said that if Council wishes he will follow up on the request however Council deems appropriate. Gioia advised Scannell that since it is a request from the public, he should pursue this item further and, depending on the follow-up, it would be appropriate to bring it to Council as an agenda item for consideration. Scannell said he would follow up on behalf of the Council to help Mr. Eggstaff understand what the dynamics are, and then report back to Council.

16. Adjournment

On a motion by Hauser, seconded by Elmer, the meeting was adjourned at 8:05 p.m.

Margaret Harper, Recording Secretary

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Mayor and Common Council of the Town of Camp Verde during the Regular Session of the Town Council of Camp Verde, Arizona, held on the 1st day of October 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____, 2008.

Debbie Barber, Town Clerk

MINUTES
SPECIAL/WORK SESSION
MAYOR and COMMON COUNCIL
TOWN OF CAMP VERDE
Camp Verde, AZ
WEDNESDAY, OCTOBER 1, 2008
4:30 P.M.

Minutes are a summary of the actions taken. They are not verbatim.
Public input is placed after Council motions to facilitate future research.
Public input, where appropriate, is heard prior to the motion

1. **Call to Order**
The meeting was called to order at 4:30 p.m.

2. **Roll Call**
Mayor Gioia, Vice Mayor Hauser, Councilors Smith, Garrison, Kovacovich, and German were present; Councilor Elmer arrived at 4:47 p.m.

Also Present: Town Manager Mike Scannell, Human Resources Director/Town Marshal Dave Smith, Parks & Recreation Director Lynda Moore, and Recording Secretary Margaret Harper.

3. **Discussion, consideration, and possible direction to staff and/or discussion with the Town Attorney for legal advice concerning delinquent lease amounts at the Rio Verde Plaza.** Note: Council may vote to go into Executive Session pursuant to ARS §38-431.03(A)(3) for discussion or consultation with the attorney for legal advice and ARS §38-431.03(A)(7) for discussions or consultations with designated representatives in order to instruct its representatives regarding negotiations for the lease of real property. (*Staff Resource: Michael Scannell*)

4. **Discussion, consideration, and possible direction to staff relative to Town-owned property or properties located at northern boundary of the Community Park.** Note: Council may vote to go into Executive Session pursuant to ARS §38-431.03(A)(3) for discussion or consultation with the attorney for legal advice and §38-431.03(A)(7) for discussion or consultation with designated representatives in order to consider Council's position and instruct representatives regarding negotiations for the purchase, sale, or lease of real property. (*Staff Resource: Lynda Moore*)

On a motion by Hauser, seconded by Kovacovich, the Council voted unanimously to go into Executive Session on Items 3 and 4.

A recess was called at 4:35 p.m. to go into Executive Session; the meeting was called back to order at 5:39 p.m.

5. **Presentation and discussion of the Town of Camp Verde Position Classification and FY 2009 Salary Plan as prepared by Public Sector Personnel Consultants.**
A representative from Public Sector Personnel Consultants gave a comprehensive overview of the Position Classification and FY 2009 Salary Plan prepared for the Town of Camp Verde, including the community comparisons upon which the proposed position classifications and salaries were based. During the discussion that followed, Town Manager Scannell and HR Director Smith stressed that it was important to compensate employees fairly and to maintain the current high level of morale. Scannell commented that the Town cannot afford to short the employees; the proposed 3% Cost of Living raise would be far less expensive than the cost of a high rate of employee turnover. Scannell that he believes the impact on the Town finances falls into the category of manageable, even though the Town's revenue may be down next year because of the state of the economy.

6. **Discussion, consideration, and possible action relative to the following:**
 - a.) **acceptance of the Wage & Classification Study prepared by Public Sector Personnel Consultants; and**
 - b.) **approval of job descriptions**

On a motion by Hauser, seconded by Garrison, the Council unanimously approved acceptance of the Wage & Classification Study prepared by Public Sector Personnel Consultants including the 3% cost of living adjustment in January, and approval of job descriptions.

7. **Adjournment**

On a motion by Hauser, seconded by Garrison, the meeting was adjourned at 6:28 p.m.

Margaret Harper, Recording Secretary

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Mayor and Common Council of the Town of Camp Verde during the Special Work Session of the Town Council of Camp Verde, Arizona, held on the 1st day of October 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____, 2008.

Debbie Barber, Town Clerk

**MINUTES
SPECIAL SESSION
MAYOR and COMMON COUNCIL
Of the
TOWN OF CAMP VERDE
COUNCIL CHAMBERS
473 S. Main Street #106
Wednesday, September 17, 2008
5:00 p.m.**

1. Call to Order

The meeting was called to order at 5:00 p.m.

2. Roll Call

Mayor Gioia, Vice Mayor Hauser, Councilors Smith, Garrison, Kovacovich, and German were present; Councilor Elmer arrived at 4:47 p.m.

Also Present: Town Manager Mike Scannell, and Town Attorney Bill Sims (*by telephone conference*).

Mayor Gioia read all the agenda Items.

On a motion by Hauser seconded by Kovacovich Council voted unanimously to go into Executive Session for Items 3, 4, and 5.

- 3. Discussion, consideration, and possible direction to staff and/or discussion or consultation with the Town Attorney for legal advice concerning the operation of Canyon Wood Supply owned by California Hotwood, Inc. formerly known as Zellner's Wood Yard, located on Murdock Road. (Staff Resource: Town Attorney)**
- 4. Discussion, consideration, and possible direction to staff relative to the sale of Town-owned property or properties. (Staff Resource: Michael Scannell)**
- 5. DISCUSSION WITH THE ATTORNEY FOR LEGAL ADVICE CONCERNING PARK IDENTIFICATION. (Staff Resource: Town Attorney)**
- 6. Adjournment**
The meeting adjourned into Executive Session at 5:06 p.m.

Deborah Barber, Recording Secretary

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Mayor and Common Council of the Town of Camp Verde during the Regular Session of the Town Council of Camp Verde, Arizona, held on the 17th day of September 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____, 2008.

Debbie Barber, Town Clerk



Presented to

TOM NELSON

In recognition of the years of service to the
Town of Camp Verde.

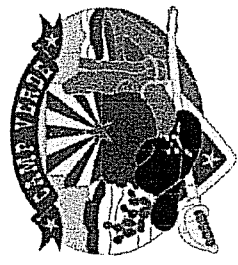
Including his service as
Council Member
Organizing Construction of the Gazebo
Member of the Library Advisory Commission
and his consistent dedication to Camp Verde.

CERTIFICATE OF APPRECIATION

This certificate is awarded to

Dave Freeman

In recognition of his valuable service to the Town for his time serving on the Housing Commission.



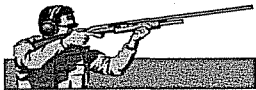
TOWN OF CAMP VERDE

Tony Gioia
Mayor Tony Gioia

9/18/08

Date

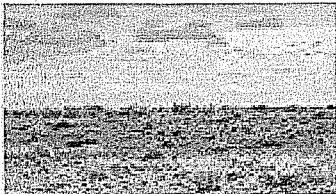
Shooting range



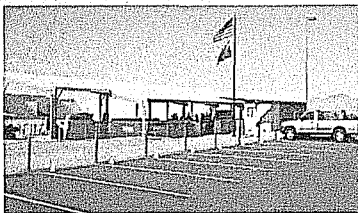
CENTRAL ARIZONA SPORTSMAN'S ASSOCIATION

10810 E. Oak Creek Trail
Cornville, Arizona 86325

YOU CAN HELP TURN THIS:



INTO THIS:



A needed Shooting Range in Central Arizona:

- A place to safely teach your children firearms safety;
- To teach new hunters hunting safety;
- To sight in your hunting rifle;
- To shoot Trap or Skeet; or to use bow & Arrow;
- To learn handgun safety & efficiency;
- To learn Tactical Skills;
- Much, much more!!!

WHO AND WHAT IS THE CENTRAL ARIZONA SPORTSMAN'S ASSOCIATION?

- An NRA-affiliated group of sports men and women, hunters, shooters, gun enthusiasts— Just like you.
- Parents, Grandparents, brothers, sisters, friends—Just like you.
- Ordinary & extraordinary people who believe we need a safe place to take our families & enjoy the shooting sports—Just like you.
- Members of the NRA, GOA, Game & Fish, as well as non-members.

WHERE WILL THIS SHOOTING RANGE BE LOCATED?

- The Central Arizona Sportsman's Association is proposing the range on US Forest Service land on Beaverhead Flats Road (or 6-Mile Road) in Cornville, Arizona.

WHAT OTHER ORGANIZATIONS ARE INVOLVED?

- We are working with the US Forest Service, Arizona Game & Fish, the NRA, Community Groups, city & county, and other sports groups.

WILL THIS FACILITY HAVE OTHER USES?

- Although intended primarily for shooting, the plans are to include archery ranges;

- Once developed, the range can host regional & national shooting events, as well as family-oriented activities.

WHY SHOULD I JOIN NOW?

- Your skills & support, along with public support, is necessary to establish the shooting range.
- Be part of the planning and development—tell us what you want in a range facility.
- You can assist in site selection, working with others to make the range a viable facility.
- You can connect with old friends and make new ones who enjoy the shooting sports as you do.

HOW DO I JOIN?

- Complete the application below & mail it to the address shown with your first year's dues; or
- Attend meetings—the 3rd Monday of each month; generally at the Yavapai County Board of Supervisor's Room; 10 South 6th Street in Cottonwood.
- For information, call President, Wes Lance, (928) 567-6709; or Vice-President, Skip Heyer (928) 639-4205.

**THANK YOU FOR YOUR INTEREST IN THE
CENTRAL ARIZONA SPORTSMAN'S ASSOCIATION.**

MEMBERSHIP APPLICATION

Dues are paid annually on July 1st. Individual \$25 Family \$40

Name: _____ NRA Membership # _____

Address: _____ Shooting Discipline Interests _____

City / State / Zip: _____

Phone: _____ E-Mail: _____

CASA Verification: Amount Paid: \$ _____ Date: _____ Membership # _____

Method of Payment: Cash _____ Check / Check # _____ Sec-Treas Initials: _____

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: Oct 15, 2008

Meeting Type: Regular Session

Type of Presentation:

REFERENCE DOCUMENT:

AGENDA TITLE: (Be Exact):

Robin Whatley will present Council with the revised Non-Profit Funding Application forms and recommendations for funding. This will be followed by discussion, consideration, possible approval of funding allocations for the Verde Valley Concert Association and the Performing Arts Studio. (Staff Resource: Debbie Barber)

PURPOSE AND BACKGROUND INFORMATION:

Council directed the Ad-hoc committee to review the application process. The committee has completed this activity, and believes that it is now a much more simple process. In addition, the Committee reviewed the two final applications and recommends approval, with the funding sources to come from both LTAF II Cultural donations and Organizational donations. There is \$1,750 remaining in the Organizational Line Item budget. The Committee will now meet on an as needed basis to review new applications.

STAFF RECOMMENDATION(S): (Suggested Motion)

Approve the funding allocations for \$1,750 for Verde Valley Concert Association to be transferred to the Camp Verde Missoula Children's Theater project and \$5,000 for the Performing Arts Studio After School Project.

Type of Document Needing Approval:

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Line Item:

Submitting Department: Clerk's Office

Contact Person: Debbie Barber, Committee Liaison

Town Manager/Designee:

**Minutes
Ad-Hoc Committee
Non-Profit Funding
TOWN OF CAMP VERDE
Parks & Recreation Conference Room
395 S. Main Street
Tuesday, September 19, 2008
at 9:00 A.M.**

1. Call to Order

Town Clerk, Deborah Barber called the meeting to order at 9:00 a.m.

2. Roll Call

Town Clerk, Deborah Barber, Council Member Charlie German, Committee Members Robin Whatley, Mark Ware, and Howard Parrish were present.

Also Present

Deputy Clerk Virginia Jones and Helen Freeman.

3. Discussion, consideration, and recommendation to Camp Verde Town Council regarding the following applications for funding during fiscal year 2008/09.

(a) Performing Arts Studios, Inc. (Requesting \$5,000 for After-school/Community Education Program)

(b) Verde Valley Concert Association-Missoula Children's Theatre Project (Requesting \$1750)

On a motion by German, seconded by Whatley, the Committee agreed to fund Performing Arts Studios, Inc. for the full amount of \$5,000 using the LTAF II funding and the Organizational Donation fund.

On a motion by German, seconded by Ware, the Committee agreed to fund the Verde Valley Concert Association-Missoula Children's Theatre Project in the amount of \$1,750 with the stipulation that the Concert Association provide documentation that the entire \$1,750 will be paid to the Camp Verde Children's Theatre who is the community organization sponsoring the Missoula Children's Theatre Project for 2009, and if the documentation is not provided, the request will be denied.

4. DISCUSSION, CONSIDERATION, AND POSSIBLE RECOMMENDATION TO THE CAMP VERDE TOWN COUNCIL REGARDING SIMPLIFYING THE APPLICATION PROCESS.

The Committee reviewed the application and the process for funding, staff will revise the application and the Committee will meet again on September 26th to review and make recommendations to Council.

5. Adjournment

The meeting adjourned at 11:30



Virginia Jones, Recording Secretary

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the

Committee during the Special Session of the Ad-Hoc Committee for Non-Profit Funding of Camp Verde, Arizona, held on the 19th day of September 2008. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this 26 day of Sept., 2008.

Deborah Barber

Debbie Barber, Town Clerk and Staff Liaison



Town of Camp Verde Non-Profit Funding Program Policies & Procedures

Background

As part of the annual fiscal budget process, the Town of Camp Verde endeavors to set aside monies to be used to fund non-profit agencies and those organizations whose programs provide a direct contribution to the Town and its citizens. All organizations seeking financial assistance from the Town are handled through this process. All contributions are determined through the annual budget process.

General Information

The Town's fiscal year begins July 1 and ends June 30.

1. The Town has no obligation to seek out qualified organizations for funding.
2. A complete application package must be submitted for each funding request.
3. Applications are accepted between April 1 and May 1 of each year for the fiscal year beginning in July.
4. Failure to submit a completed application package in the requested format or by the due date may disqualify the program or agency from further consideration until the following fiscal year.
5. A new application must be submitted each year. It is the responsibility of each organization to contact the Town for an application.
6. There are no exceptions to this policy.

Application Package

1. A complete package shall consist of one (1) signed original of the following information:
 - a. Completed Application Form
 - b. Copy of IRS determination letter recognizing the tax exempt status of the applicant as an organization qualified under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code") or other subsections of Code Section 501(c).
 - c. Brief statement (no more than 2 pages) that contains the history of the organization, description of current services, information on current staff, location, services provided, and future goals.
2. Applications are due no later than **4:00 p.m. on May 1** at the following address:
Town Clerk
473 S. Main, Ste. 102
Camp Verde, AZ 86322
3. Incomplete or late applications will be returned to the submitting organization(s). The Town is not responsible for applications arriving or received past the deadline.

Application Guidelines

1. Organizations seeking funds greater than \$500.00 must be a non-profit 501(c)(3) agency or organization that provides service(s) that are essential and/or enriching to the health, economic, or well-being of the citizens of Camp Verde.
2. Small grant awards not subject to the 501(c)(3) requirements are limited to **\$500.00 annually**. Proposals must either provide a direct benefit to a specific Town department, a specific Town operation, or serve an underprivileged population.
3. Agencies, organizations, and individuals must abide by all aspects of the Funding Agreements entered into with the Town of Camp Verde. To ensure the proper allocation and expenditure of public funds, all agreements must be fully executed prior to receiving Town funds.
4. Each funding request is reviewed on its own merits and rated against other requests and other eligible funding uses before receiving a recommendation from the Funding Committee. The commitment of Town funding is subject to the final approval of the Council.
5. Annual funding requests are determined solely through the Town's budgeting process.

Other Information

After reviewing each application package, organizations will be contacted regarding the status of their request for funding.

A Funding Agreement will be completed for each recipient of funding for the fiscal year. The agreements must be signed and returned to the Town before Town funds will be released. Additional information may be requested as required from individual applicants.

Town of Camp Verde
Not-for-Profit Funding Request
Schedule of Key Dates

| Task | Responsible Party | Date |
|-----------------------------------|--------------------------|-------------------------|
| Proposals Due | Applicant | 4:00 p.m. on May 1 |
| Application Review | Town Staff | First week of May |
| 1 st Committee Meeting | Town Staff/Council | No later than May 15 |
| Committee Recommendations | Town Staff | September 15 |
| Council Award * | Town Council | October 1 |
| Cash Award Disbursed | Manager/Finance Director | October 25 |
| Reports Due | Recipient | As Defined in Agreement |

* Note: Contingent upon Budget approval and adoption.



Town of Camp Verde Guidelines for Non-Profit Funding

The Camp Verde Council developed a Non-Profit Funding Program to support non-profit entities that benefit the Town of Camp Verde and its citizens. In addition, a small amount of funding may be available in the appropriate departmental budget to assist those organizations that provide a direct benefit for underprivileged youth and/or sports activities.

Organizations must submit an application for funding. A committee of usually 3 to 5 people, consisting of at least one council member and one staff member, is formed to evaluate the applications and to make a recommendation to the Town Council. The Town Council has the final authority to make funding decisions.

Application Process/Deadlines

Applications will be accepted April 1 through May 1 of each year. These dates allow for the Council's budgeting process. These dates may be amended if additional funds become available.

The deadline for an applicant to expend the grant funds is September 1 of the following year. Funds not used by this date must be returned to the Town of Camp Verde. Funds expended in a manner other than represented in the application or required by the Town Council shall be returned to the Town of Camp Verde.

Awards

All awards are limited by the current fiscal year budgetary constraints and are contingent upon Council approval. Council adopts the budget in July of each year. Awards, if budgeted, shall be made as soon as is practicable, but usually during the months of August and September of each year.

Eligibility

- * **Non-Profit**
501(c)3 non-profit organizations, government entities and other organizations not organized for profit classified as non-profit by the IRS are eligible to apply. Proof of non-profit status must be included with the application or the application will not be considered. Additionally, late, electronic and faxed applications will not be considered.
- * **Other Organizations**
Organizations or foundations that do not have a legal non-profit status, but that do provide services or events for the direct benefit of the Town may submit an application for consideration. These organizations must show a direct benefit for the Town and its citizens. Awards to these types of organizations are limited to no more than \$500.00.

Reporting Requirements

Applicants who receive funding must submit Performance Reports to the Town Clerk. The required Report Form is included in this packet. Reports are due within 60 days of the final expenditure. Failure to submit required reports will jeopardize future funding requests.

Ranking Criteria

Applications will be ranked according to the criteria contained in the Ranking Sheet. (See Appendix A)

Date stamp

Application for Funding

Fiscal Year: _____

Applicant Name: _____ Primary Contact: _____

Address: _____ City: _____ State: _____ Zip: _____

Telephone #: (____) _____ Fax #: (____) _____

Email Address: _____ Date Organization Founded: _____

Other Non-Profit Other (organization/individual): _____

501(c)3 & Governmental Agencies, please include the following information:

Federal ID #: _____ State ID #: _____

Project/Program Title: _____

Amount Requested: \$ _____

501(c)3 & Governmental Agencies, please include the following information:

- Most recent financial statement showing income, expenses and funding sources.
- Proof of non-profit status.
- Program budget (include the percentage of budget that will be used for Administrative costs)

You may also attach:

- Organization brochures
- Photos/charts
- Letters of support

Note: All Organizations must attach a program budget to the application.

Answer the following questions (attach additional sheets of paper if needed):

Section 1 - About the Organization

1. Please describe the organization's purpose. This may include mission statement or philosophy.

2. Describe your organization's experience, capacity, and qualifications to successfully complete the project, program or event.

3. For the purposes of this grant, please list all other sources of funding or support for this project.

Section 2 - Description and Benefit

1. Describe your project, program, or event in detail and demonstrate how it meets a need that is not currently met.

2. Describe how the Town's contributions will be used.

3. Define the benefit, the number of persons expected to benefit, and identify project's target population.

Section 3 – Tracking and Evaluation

1. Describe how you will evaluate and measure your program's success.

2. If you have recently (within the past 2 years) participated in and/or completed a similar project, please provide statistics that demonstrate its success.

The information contained herein and attached to this application is true and correct to the best of my knowledge. I hereby acknowledge that any funding received from the Town of Camp Verde must be expended as I have represented in this application and according to any requirements set by the Town Council and according to the Program guidelines. I agree that if funds are not expended accordingly, in the opinion of the Town of Camp Verde, said funds will be returned to the Town of Camp Verde within ten (10) days from the date the Town of Camp Verde demands such.

Authorized Signature for the Applicant Date

Name Printed or Typed: _____ Title: _____

Electronic and facsimile submissions will not be considered.

Return this application to:
Town Clerk (Program Contact)
Town of Camp Verde
473 S. Main, Ste. 102
Camp Verde, AZ 86322
(928) 567-6631 ext. 107

For Town of Camp Verde Use Only

Date Application Received: _____ Proof of Non-Profit Status Attached? Yes No
Eligible for Funding? Yes No If "No", attach letter to applicant.
Committee Meeting Date: _____ Committee Members: _____
Committee Recommendation: _____

Council Meeting Date: _____ Council Decision: _____

Signature Date Title

For Town Use Only

Non-Profit Funding Program Ranking Sheets

Fiscal Year: _____

Applicant Name: _____

Date: _____

Project/Program Title: _____

Cash Award Ranking Sheet

| | Criteria | Points Possible | Score |
|-----|--|-----------------|-------|
| 1. | Credibility of organization, philosophy, mission | 15 | |
| 2. | Capacity of organization to perform project, qualifications, track record | 20 | |
| 3. | Specific as to how funds will be used | 10 | |
| 4. | Submitted timely reports from previous funding cycle | 50 | |
| 5. | Financial statement included, completeness | 10 | |
| 6. | Project budget include (if applicable), specific, thorough, accurate | 10 | |
| 7. | Overall completeness of application, concise, clear and specific | 5 | |
| 8. | Clearly identified benefit to the community and benefit to Camp Verde citizens, number of citizens served | 30 | |
| 9. | Cost vs. benefit | 15 | |
| 10. | Demonstrated need and how project or the organization will meet or meets the need, benefit to underserved population, meeting need not being met by another organization | 20 | |
| 11. | Defined how success will be measured and documented | 15 | |

Total Score: _____ out of 200 possible points.

Comments:

Date stamp

Application for Funding

Fiscal Year: 2008 - 09

Applicant Name: Verde Valley Concert Associn Primary Contact: Susan Oliphant

Address: P.O. Box 26, 14 S. Main City: Cottonwood State: AZ Zip: 86326

Telephone #: (928) 649-2469 Fax #: ()

Email Address: soliphant@hotmail.com Date Organization Founded: 1952

Federal ID #: _____ State ID #: _____

501(c)3 Other Non-Profit Government Agency Other: _____

Proof of non-profit status must be included with your application in order to be eligible for funding.

Project/Program Title: Camp Verde Missoula Childrens Theatre Project '09

Check all that apply:

Cash Donation, Amount Requested: \$ 1750 *Specific projects are preferred, however if you are requesting funding for general operating expenses, please complete the remainder of this application to the best of your ability. Your focus should be on how your organization benefits the community and Camp Verde citizens. Be as specific as possible.

Facilities/Equipment Donation

Please attach the following items to your application.

- Most recent financial statement showing income, expenses and funding sources. — attached
- Proof of non-profit status. — attached
- Program budget (if applicable). — attached

You may also attach:

- Organization brochures
- Photos/charts
- Letters of support

Please give a brief summary of your request: The Association requests a financial grant of \$1750 toward the expected expenses of \$1750 for the Camp Verde Missoula Childrens Theatre Project 2009.

The Association also requests that a gymnasium be made available for the week-long project.

Please answer the following questions (attach additional sheets of paper if needed):

Section I - About the Organization

1. Please describe the organization's purpose. This may include mission statement or philosophy.

The Verde Valley Concert Association has a three-fold mission (1) Present a balanced variety of professional performing arts accessible to the public of the Verde Valley; (2) Promote the knowledge and appreciation of performing arts by contributing educational opportunities to students; and (3) Provide performance opportunities for talented Arizona artists.

2. Share your organizations experience, capacity and qualifications to successfully complete the project, program or event (if the request is not for a project, program or event, discuss the organizations experience and accomplishments).

The Missoula Children's Theatre project started in 1986 and has been conducted each June since then. Area volunteers work with the MCT professional actors/directors and organize auditions, workshops and provide backstage assistance for a musical theatre production. In June 2008, 90 Camp Verde children from age 6 to 19 auditioned to perform in the play. All 90 took part in workshops for one week and 60 of them performed in the play. Caucasian, native American, African American and Hispanic children were involved. The play, performed at the end of the week was very well received by parents and relatives.

3. Please identify any donated services that you currently receive, or have received in the past from the Town of Camp Verde (include dates).

The Association is not aware of donated services received by the Camp Verde Missoula Children's project.

4. Please provide statistics of current (or past) Camp Verde citizens served by your organization if applicable.

In June 2008, 90 Camp Verde children took part in the MCT project. The project lasted for one week and culminated in the production of a musical play, "Snow White", attended by parents, relatives and friends of those involved. Each child participated free of charge. The Association paid \$3,000 to MCT for the Camp Verde project.

Section 2 - Description and Benefit

1. Describe your project, program or event. What are you requesting?

The Camp Verde Missoula Childrens Project will be presented in June 2009. The Association expects at least 60 children from diverse backgrounds in Camp Verde, will participate. Parents and teachers and VVCA volunteers will assist with auditions, workshops, program production, transport, feeding and accommodation of the MCT artist/director. The children learn musical theatre from a professional artist/director & to work as a team for producing a children's musical play. They develop communication and interpersonal skills and learn to be a responsible member of a production team. The children pay nothing to take part and so children from all financial strata are received. The cost of the artist/director & production materials will be at least \$3,000. The Association requests \$1750 toward operating expenses.

2. How will the Town of Camp Verde's funds or facilities/equipment contributions be used? ^{the use of a gym.}

The \$1750 would be used to assist with funding project expenses of approximately \$4,150. for the Camp Verde MCT.

The gymnasium would be used to house workshops, auditions, practices and the production for six days in early June 2009.

3. How will the project, program or events benefit the community? How many Camp Verde residents will the project, program or event benefit?

At a minimum, 60 camp verde children and their families and friends will experience musical theatre. The children participate at no charge.

4. How do you know this project, program or event is needed? Please explain if there other entities providing the same or similar service available to Camp Verde residents and how your organization complements these services, or fills a gap in services.

The project is unique. It has been a service to Camp Verde for 22 years. Camp Verde children, regardless of background or income, have the opportunity to act, sing and produce a musical play. No fees are charged to participating children.

Section 3 – Tracking and Evaluation

1. How you will track the number of Camp Verde citizens benefited by your organization, project, program and/or event? Describe how you will evaluate and measure your success.

The Association volunteers count the number of children participants in the project, and they note ethnicity and disability among the participants, and report to the VCA Board. They track the number of attendees at the musical play production & the audience comments and report back to the board.

2. If you have or are currently done/doing this project/program or event, describe results you have experienced and statistics (if applicable).

In June 2008, 90 Camp Verde children auditioned for the musical play, 60 were selected to act and sing in the play. All 90 participated in workshops throughout the week. Approximately 400 parents, relatives and friends attended the production, comments from the children and audience were extatic.

The information contained herein and attached to this application is true and correct to the best of my knowledge. I hereby acknowledge that any funding received from the Town of Camp Verde must be expended as I have represented in this application and according to any requirements set by the Town Council and according to the Program guidelines. I agree that if funds are not expended accordingly, in the opinion of the Town of Camp Verde, said funds will be returned to the Town of Camp Verde within ten (10) days from the date the Town of Camp Verde demands such.

Susan Oliphant J.D. 24 July 2008
 Authorized Signature for the Applicant Date
 Name Printed or Typed: SUSAN E. OLIPHANT J.D. Title: Chairperson of Grants Committee.

Return this application to:

Deadline: 4:00 p.m., August 1

Town Manager (Program Contact)
 Town of Camp Verde
 473 S. Main, Ste. 102
 Camp Verde, AZ 86322
 (928) 567-6631 ext. 102

Electronic and facsimile submissions will not be considered.

VVCA BUDGET**FY 2008-09**

From

5/1/2008

To

4/30/2008

INCOME

| | |
|---------------------|--------------|
| Foundations | 4750 |
| Individual Gifts | 5000 |
| Fundraising Events | 15200 |
| Single Ticket Sales | 13000 |
| Program Advertising | 8000 |
| Concessions | 250 |
| Scholarship Program | 500 |
| TOTAL INCOME | 46700 |

EXPENSES

| | |
|-----------------------------------|--------------|
| Insurance and taxes | 1600 |
| Consultants and Professional Fees | 800 |
| Travel | 500 |
| Equipment | 1000 |
| Supplies | 1000 |
| Printing and Copying | 3000 |
| Telephone | 600 |
| Postage | 500 |
| Event Expenses | 12000 |
| Missoula Childrens Theatre | 19000 |
| Scholarship Program | 4700 |
| Marketing | 2000 |
| TOTAL EXPENSES | 46700 |

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Verde Valley Concert Association
P. O. Box 1457
Sedona, AZ 86336

Person in Contact:
EO Technical Assistor
Telephone Number:

(214) 767-3526
Refer Reply to:

EO:TPA:4940DAL
Date:

MAR 23 1990

Employer Identification
Number: 51-0198592


Dear Sir or Madam:

Our records show that Verde Valley Concert Association
is exempt from Federal Income Tax under section 501(c)(3) of the Internal
Revenue Code. This exemption was granted May 1975 and
remains in full force and effect. Contributions to your organization are
deductible in the manner and to the extent provided by section 170 of the
Code.

We have classified your organization as one that is not a private foundation
within the meaning of section 509(a) of the Internal Revenue Code because
you are an organization described in section 509(a)(2).

If we may be of further assistance, please contact the person whose name and
telephone number are shown above.

Sincerely


EO Technical Assistor

MCT CAMPVERDE BUDGET JUNE 2009

From 6/1/2009
To 6/8/2009

INCOME

| | |
|---------------------|-------------|
| Foundations | 1750 |
| Individual Gifts | 700 |
| Fundraising Events | 500 |
| Single Ticket Sales | 1000 |
| Program Advertising | 800 |
| Concessions | 0 |
| Scholarship Program | 0 |
| TOTAL INCOME | 4750 |

EXPENSES

| | |
|-----------------------------------|--|
| Insurance and taxes | 100 |
| Consultants and Professional Fees | 350 [pianist] |
| Travel | 100 |
| Equipment | 0 |
| Supplies | 150 |
| Printing and Copying | 200 |
| Telephone | 20 |
| Postage | 30 |
| Event Expenses | 800 [accommodation for director, food and beverages] |
| Missoula Childrens Theatre | 3000 |
| Scholarship Program | 0 |
| Marketing | 0 |
| TOTAL EXPENSES | 4750 |

For Town of Camp Verde Use Only

Date Application Received: _____ Proof of Non-Profit Status Attached? Yes No

Eligible for Funding? Yes No If "No", attach letter to applicant.

Committee Meeting Date: _____ Committee Members: _____

Committee Recommendation: _____

Council Meeting Date: _____ Council Decision: _____

Signature

Date

Title

Date stamp

Application for Funding

07-31-08P01:47 RCVD

Fiscal Year: August 1st to July 31st

Applicant Name: Performing Arts Studios, Inc. Primary Contact: Mike Showers

Address: PO Box 4674 City: Camp Verde State: AZ Zip: 86322

Telephone #: (928) 301-6328 Fax #: ()

Email Address: mike@pastudios.org Date Organization Founded: 1/22/04

Federal ID #: 20-0623922 State ID #: _____

501(c)3 Other Non-Profit Government Agency Other: _____

Proof of non-profit status must be included with your application in order to be eligible for funding.

Project/Program Title: After-school / Community Education Program

Check all that apply:

Cash Donation, Amount Requested: \$ 5,000 *Specific projects are preferred, however if you are requesting funding for general operating expenses, please complete the remainder of this application to the best of your ability. Your focus should be on how your organization benefits the community and Camp Verde citizens. Be as specific as possible.

Facilities/Equipment Donation

Please attach the following items to your application.

- Most recent financial statement showing income, expenses and funding sources. *M/A: first year begins August 1st*
- Proof of non-profit status.
- Program budget (if applicable).

You may also attach:

- Organization brochures
- Photos/charts
- Letters of support

Please give a brief summary of your request: We are requesting the \$5,000 for support of our after-school / community program in performing arts. These funds will go towards our budgeted expenses for this program. This program is further described in section 2.

Please answer the following questions (attach additional sheets of paper if needed):

Section I - About the Organization

1. Please describe the organization's purpose. This may include mission statement or philosophy.

Our vision is to enrich peoples lives in the Verde Valley through access to the Performing Arts. We are focused on establishing and cultivating a community-based performing arts program in the areas of music, dance and dramatic presentation.

2. Share your organizations experience, capacity and qualifications to successfully complete the project, program or event (if the request is not for a project, program or event, discuss the organizations experience and accomplishments).

This is Performing Arts Studios first year of operations. However, we are all businessmen and artists. We have already secured a contract for this fall with the Camp Verde United School District. Three of our board members have taught music for several years. Please see our attached board member bios.

3. Please identify any donated services that you currently receive, or have received in the past from the Town of Camp Verde (include dates).

No services have been received from the town.

4. Please provide statistics of current (or past) Camp Verde citizens served by your organization if applicable.

Our current program with CVUSD will serve up to 80 middle school and high school youth. It is too early to determine the outcome of our community program.

Section 2 - Description and Benefit

1. Describe your project, program or event. What are you requesting?

Our Fall semester program will consist of the following:

- 1) 4 classes provided to CVUSD to instruct up to 80 youth
- 2) Another 11 classes open to the entire community with a minimum age of 6th grade.
- 3) Our community classes will have a total cost of \$110 for 16 weeks of instruction and a final performance at the school M.U.C. That is less than \$7 per class.
- 4) Our initial class offering will include beginning classes in guitar, keyboard, vocal & drama.

2. How will the Town of Camp Verde's funds or facilities/equipment contributions be used?

We will use the requested funds to help cover our expenses for our after-school/Community Program we are running with Camp Verde United School District. This program includes instruction for beginning guitar, keyboard, vocal & drama.

3. How will the project, program or events benefit the community? How many Camp Verde residents will the project, program or event benefit?

For the Fall semester alone, we will be able to provide instruction for up to 320 individuals.

4. How do you know this project, program or event is needed? Please explain if there other entities providing the same or similar service available to Camp Verde residents and how your organization complements these services, or fills a gap in services.

Camp Verde has been without any sustained music, drama or dance program for many years. Even the school district has stopped offering any access to these mediums. VH1's "Save The Music" web page states, "Research has shown that musical study develops critical thinking and self discipline skills and improves a child's early cognitive development, basic math and reading abilities, self esteem, SAT scores, ability to work in teams spatial reasoning skills and school attendance.

Section 3 – Tracking and Evaluation

1. How you will track the number of Camp Verde citizens benefited by your organization, project, program and/or event? Describe how you will evaluate and measure your success.

We will track attendance and enrollment, students will be evaluated before & after classes for growth.

2. If you have or are currently done/doing this project/program or event, describe results you have experienced and statistics (if applicable).

N/A

The information contained herein and attached to this application is true and correct to the best of my knowledge. I hereby acknowledge that any funding received from the Town of Camp Verde must be expended as I have represented in this application and according to any requirements set by the Town Council and according to the Program guidelines. I agree that if funds are not expended accordingly, in the opinion of the Town of Camp Verde, said funds will be returned to the Town of Camp Verde within ten (10) days from the date the Town of Camp Verde demands such.

Michael E. Showers

7/29/08

Authorized Signature for the Applicant

Date

Name Printed or Typed: *Michael E. Showers*

Title: *Exec. Director*

Return this application to:

Deadline: 4:00 p.m., August 1

Town Manager (Program Contact)
Town of Camp Verde
473 S. Main, Ste. 102
Camp Verde, AZ 86322
(928) 567-6631 ext. 102

Electronic and facsimile submissions will not be considered.



**PERFORMING
ARTS
STUDIOS**

*Providing access to the arts
in Music, Dance and
Dramatic Presentation*

A Place Where Artists Can Grow Together

Vision

Enriching lives in the Verde Valley through access to the Performing Arts.

Mission

To establish and cultivate a community-based performing arts program, focusing on music, dance and dramatic presentation.

Executive Summary

In smaller communities such as the Verde Valley, families have limited opportunities to grow in the performing arts. Both access and affordability prevent many talented individuals from experiencing, learning and developing these abilities.

To this end, Performing Arts Studios, Inc. (PAS) will develop a facility and programs where all generations can come together to experience, study and grow in the performing arts. PAS will focus on three artistic mediums: music, dance and dramatic presentation. Access to training and equipment as well as an awareness of these disciplines and their various components will be offered to the entire community with particular attention given to youth.

Performing Arts Studios, Inc.

The Beginning

- 1) After-school/Community program.
 - a. Guitar / Piano / Vocal / Drama
- 2) Various performers brought in to broaden knowledge of disciplines
- 3) Community workshops
- 4) Limited recording options

Where We Are Going

- 1) **Music Studio**
 - a. Full recording studio
 - b. Stage for bands to practice and give smaller performances
 - c. Individual practice rooms
 - d. Access to equipment & software
 - e. Expanded instruction
- 2) **Drama Studio**
 - a. Multiple levels of instruction
 - b. Regular opportunities for performances
 - c. Stage for practices and smaller performances
 - d. Props and clothing inventory
- 3) **Dance Studio**
 - a. Wood floor, Mirrored, Practice bar
 - b. Diverse styles and instruction levels
 - c. Rentable by community groups
- 4) **Performance Hall**
 - a. Long term goal
 - b. Able to provide high end performances
 - c. Seating 1000+
- 5) **Programs**
 - a. Workshops & performances
 - b. Web access for artist connections and publication of recorded works
 - c. College scholarships
 - d. Evening theme nights for local artists
 - e. Youth area
 - f. Off-site instrument & equipment rental

Initial Operating Budget

Operations

| <u>Revenues</u> | <u>Annual</u> |
|-----------------|---------------|
| Fee Revenues | \$ 80,000 |
| Donations | 50,000 |
| Grants | 15,000 |
| School | <u>5,000</u> |

Total Revenues **\$150,000**

| <u>Expenses</u> | <u>Annual</u> |
|----------------------|---------------|
| Instructors | \$ 22,000 |
| Insurance | 4,200 |
| Maintenance | 6,000 |
| Office & Development | 6,000 |
| Advertising | 4,200 |
| Performances | 10,000 |
| Wages | 57,960 |
| Miscellaneous | <u>3,000</u> |

Total Expenses **\$113,360**

Equipment

| <u>Line Item</u> | <u>Annual</u> |
|------------------|---------------|
| Music Equipment | \$ 25,000 |
| Office Equipment | 5,000 |
| Miscellaneous | <u>3,000</u> |

Total Equipment **\$ 33,000**

First Year Grand Total Net **\$ 3,640**

Board Members

Mike Showers President & Executive Director

MIKE SHOWERS MOVED TO CAMP VERDE IN 1973. HE GRADUATED AS A TWELVE-YEAR SENIOR AND THE VALEDICTORIAN OF HIS CLASS AT CAMP VERDE HIGH IN 1987. MIKE HAS BEEN PLAYING, CREATING AND RECORDING MUSIC FOR MOST OF HIS LIFE. WHILE PROFICIENT ON GUITAR, MIKE ALSO PLAYS DRUMS, BASS, SINGS AND IS KNOWLEDGEABLE IN MUSIC THEORY. HE HAS LEAD AND PARTICIPATED IN WORSHIP TEAMS, INCLUDING YOUTH TEAMS, AT CHURCH AND AT SUMMER CAMPS. THROUGHOUT HIS TIME IN CAMP VERDE, MIKE HAS BEEN INVOLVED WITH HIGH SCHOOL YOUTH AS BOTH A YOUTH LEADER AND YOUTH PASTOR AT PARKSIDE COMMUNITY CHURCH IN CAMP VERDE.

THOUGH MUSIC IS ONE OF MIKE'S PASSIONS, HIS PROFESSIONAL CAREER HAS BEEN IN BUSINESS. HE EARNED HIS B.S. DEGREE IN ACCOUNTANCY FROM ASU. MIKE SPENT THE LAST 13 YEARS AS THE CFO FOR ADULT CARE SERVICES, INC. IN PRESCOTT, ARIZONA. PRIOR TO HIS WORK IN PRESCOTT HE WAS THE CONTROLLER FOR RAINBOW ACRES AND WORKED AT THE REGIONAL BENETTON HEADQUARTERS IN PHOENIX AS THE ASST. CONTROLLER.

Kenneth Darwin JT Architects Vice-President

BORN AND RAISED IN THE VERDE VALLEY, KEN ATTENDED BEAVER CREEK ELEMENTARY SCHOOL AND CAMP VERDE HIGH SCHOOL, WHERE HE RECEIVED AN EARLY EDUCATION IN MUSIC, PERFORMANCE AND GRAPHIC ARTS. WITH EARLY EMPHASIS ON MUSIC THEORY, PIANO AND GUITAR INSTRUCTION, KEN WAS INVOLVED IN NUMEROUS MUSICAL ENSEMBLES THROUGHOUT HIS EARLY EDUCATION. WHILE STUDYING ARCHITECTURE AND LANGUAGES AT ARIZONA STATE UNIVERSITY, KEN CONTINUED TO BE INVOLVED IN MUSIC, PROVIDING GUITAR INSTRUCTION FOR YOUTH, AS WELL AS BEING INVOLVED IN MUSIC MINISTRIES AT FIRST BAPTIST CHURCH IN CAMP VERDE, ARIZONA.

AFTER GRADUATING COLLEGE WITH A DEGREE IN ARCHITECTURE, KEN RETURNED TO THE VERDE VALLEY WHERE HE IS CURRENTLY AN ASSOCIATE IN A LOCAL ARCHITECTURE FIRM. KEN CONTINUES TO BE INVOLVED IN MUSIC MINISTRIES, VOLUNTEERING TIME TO FURTHER THE MUSIC EDUCATION OF YOUTH IN THE VERDE VALLEY. HE HAS RECENTLY MOVED FROM SEDONA TO CAMP VERDE, ARIZONA, WHERE HE WILL BE CLOSER TO THE COMMUNITY AND MORE ABLE TO SERVE IN THE CONTINUING MUSIC AND ARTS EDUCATION OF THE VERDE VALLEY.

Joel Westervelt JT Architects Secretary

JOEL WESTERVELT WAS BORN AND RAISED IN CAMP VERDE, ARIZONA. HE RECEIVED HIS EARLY MUSIC EDUCATION WITH AN EMPHASIS ON THE PIANO & TRUMPET WHILE ATTENDING ALL 12 YEARS AT THE CAMP VERDE SCHOOL DISTRICT. HE WAS VALEDICTORIAN OF HIS SENIOR CLASS, AND CONTINUED HIS EDUCATION AT THE UNIVERSITY OF NOTRE DAME IN

Board Members (Cont'd)

SOUTH BEND, INDIANA. HE STUDIED ARCHITECTURE, AS WELL AS TAKING ADDITIONAL CLASSES ON MUSIC THEORY, HISTORY & PRIVATE MUSIC LESSONS. HE ALSO SERVED AS THE LITURGICAL MUSIC LEADER/ ACCOMPANIST AT KEENAN HALL CHAPEL. HE GRADUATED IN 1993 FROM NOTRE DAME WITH A BACHELOR OF ARCHITECTURE DEGREE.

JOEL RETURNED TO ARIZONA AND JOINED THE FIRM JENSVOLD/THOMPSON ARCHITECTS WHERE HE WORKED FOR 13 YEARS. HE CONTINUES THIS RELATIONSHIP WITH THE NEWLY FORMED COMPANY 'GREEN ROOM STUDIOS'. THIS ARCHITECTURAL FIRM IS LOCATED IN SEDONA, ARIZONA AND PROVIDES RESIDENTIAL/ COMMERCIAL DESIGN SERVICES, AS WELL AS LAND PLANNING. HE SERVED ON THE *PLANNING AND DEVELOPMENT COMMITTEE* FOR THE ST. JOSEPH CATHOLIC SCHOOL IN COTTONWOOD & ASSISTED THE SCHOOL AS A CONSULTING ARCHITECT. HE IS CURRENTLY WORKING WITH THE CAMP VERDE PUBLIC LIBRARY IN THE STARTUP PHASE FOR THEIR NEW FACILITIES.

JOEL IS MARRIED AND THE FATHER OF FOUR CHILDREN. HE IS ACTIVE IN THE COMMUNITY AND HAS COACHED LITTLE LEAGUE BASEBALL FOR FOUR YEARS. HE SERVES AS A CATHOLIC EDUCATOR FOR ELEMENTARY SCHOOL AGE CHILDREN AT ST. FRANCES CABRINI CHURCH, WHERE HE IS ALSO A LITURGICAL MUSIC LEADER/ ACCOMPANIST. HE HAS A SPECIAL DEVOTION TO THE YOUTH AND FIRMLY BELIEVES MUSIC CAN BENEFIT THEIR LIVES.

Luke Spurgeon
Member

Youth Pastor, Beaver Creek Baptist Church

LUKE SPURGEON, BASS/BARITONE IS AN IN DEMAND PERFORMER OF OPERA AND CONCERT WORKS HERE IN THE USA AND ABROAD. HE HAS PERFORMED IN MANY OF THE FINEST CITIES OF THE WORLD, INCLUDING NEW YORK CITY, LOS ANGELES, SAN FRANCISCO, LONDON, PRAGUE, AND VIENNA SINGING SOME OF THE BEST LOVED MUSIC OF ALL TIME BY MOZART, VERDI, BELLINI, BIZET, PUCCINI, MAHLER, HANDEL, ETC. ESPECIALLY ADEPT IN ART SONG, MR. SPURGEON OFTEN PERFORMS THE WORKS OF SCHUBERT, SCHUMANN, FAURE, ROEM, AND OTHERS IN FULL CONCERT SETTINGS. MR. SPURGEON GREW UP IN CAMP VERDE, ARIZONA AND ATTENDED NORTHERN ARIZONA UNIVERSITY.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

MAY 30 2005

PERFORMING ARTS STUDIOS INC
C/O MARCUS WESTERVELT
PO BOX 4674 3646 W CENTER LN
CAMP VERDE, AZ 86322-4674

Employer Identification Number:
20-0623922
DLN:
505038030
Contact Person:
DALE T SCHABER ID# 31175
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
July 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
January 22, 2004
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2008

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

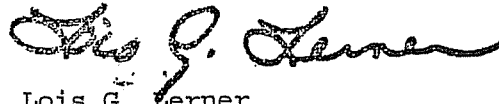
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

PERFORMING ARTS STUDIOS INC

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date: October 15, 2008

Meeting Type: Regular Session

Type of Presentation: Visual

REFERENCE DOCUMENT:

Town of Camp Verde Financial Operations Guide, 1 and Internal Control Review Status Report

AGENDA TITLE: (Be Exact):

Discussion, consideration, and possible adoption of the Town of Camp Verde Financial Operations Guide, Revision #1.

PURPOSE AND BACKGROUND INFORMATION:

The Town's Finance Department underwent an extensive evaluation of the processes followed with regards to Internal Controls. A report was issued by Lisa Lumbar & Associates regarding the findings. The Town's Finance Department has taken this report seriously and has worked hard to remedy the issues presented. The development of the Financial Operations Guide addresses the majority of the findings presented and will serve as a foundation for the Town to follow with regards to financial procedures.

To gain consistency and control over the financial operations of the Town, the Finance Department feels it necessary to adopt a formal set of policies regarding how the financial aspects of the Town of Camp Verde are to be handled. The Financial Operations Guide defines procedures that affect all departments of the Town along with defining internal control procedures to be followed.

STAFF RECOMMENDATION(S): (Suggested Motion)

Adopt the Town of Camp Verde Financial Operations Guide, Revision #1.

Type of Document Needing Approval:

Town of Camp Verde Financial Operations Guide, Revision #1

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Line Item:

Submitting Department: Finance Department

Contact Person: Lisa Elliott, Accountant

Town Manager/Designee:

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

A. Policies and Procedures:

The Town's policies and procedures are in draft form and have not been finalized through our date of testing.

Auditor's Recommendation: The Town should have the final written policies and procedures approved by the Town Council and communicated to all employees as soon as possible.

Corrective Actions Taken: The Town's Financial Operations Guide is being presented for approval to the Town Council on October 15, 2008. Once approved, trainings will be scheduled to communicate significant policy and procedure changes with representatives from each department.

B. Receipts:

1. The person receiving monies (via mail or in person) at the various departments also have the ability to enter into the cash register, issue receipts, void receipts, record in database (when applicable) and perform reconciliation (agree receipts, cash register tape & monies).

Auditor's Recommendation: Segregation of duties should be implemented for person(s) responsible for authorizing, recording, and reconciling transactions, and maintaining custody of assets. This will reduce the opportunity for any one employee to conceal errors or perpetrate fraud in the normal course of his or her duties. When a person performs two or more incompatible duties, the controls are impaired. If budgetary constraints permit, the Town should consider hiring an additional qualified accountant. If not, management might consider reviewing the bank reconciliations and other transactions to help alleviate some segregation of duties issues or consider contracting with a qualified outside CPA Firm to perform month end reconciliations and reviews.

Corrective Actions Taken: Procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item E.2., during preparation of the daily deposit, the Finance Clerk will review the reconciliation of receipts remitted by the various departments. Under item E.5., the Finance Clerk also will account for the numerical sequence of receipts. Under item E.7., the Finance Accountant reviews the reconciliation of departmental receipts when preparing the daily Cash Report for entry into the accounting software. These procedures will function as compensating controls for lack of segregation of duties within the departments.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

B. Receipts (Cont'd):

2. The Finance Clerk receives monies from the various departments, reconciles the cash register tape, receipts and cash and provides reconciliation to the Finance Accountant. However, the Finance Clerk does not initial as evidence of her reconciliation. The Finance Clerk also deposits monies at the bank. If Finance Clerk is on vacation or unavailable, the Finance Accountant can perform the entire receipting process. The Finance Accountant can receive monies collected by the various departments, reconcile the cash register tape, receipts and cash, make entries into the accounting software (FundWare), deposit monies at the bank and perform the bank reconciliation. No other bank reconciliation review is performed. Note: The Finance Accountant will always make entries into FundWare and perform the bank reconciliation. If Finance Accountant is on vacation, the entries into FundWare and the bank reconciliation will be completed upon return of the Finance Accountant.

Auditor's Recommendation: See recommendation #1.

Corrective Actions Taken: The outside CPA firm contracted by the Town is now reviewing bank reconciliations and, in some instances, preparing the bank reconciliations when staff workloads are heavier. In addition, procedures have been established in the Bank Reconciliation section of the Financial Operations Guide. Under item I.F., the Finance Director, once hired, will be responsible for reviewing the bank reconciliations. These procedures will function as compensating controls for lack of segregation of duties within the Finance Department.

3. Monies submitted to the Finance department by all other departments are counted at a later time during the day. If a discrepancy exists, the Finance department will inform the applicable department of the discrepancy and will make the adjustment.

Auditor's Recommendation: Cash submitted to the Finance department should be counted at the time of submittal in the presence of the applicable departments. If a discrepancy exists, the correction should be made to the receipts, reconciliation, and/or other support and initialed by applicable department and the Finance department.

Corrective Actions Taken: Procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item E.2., monies remitted by other departments will be counted at the time received in the presence of the department representative.

4. The bank statements are opened by the same person who performs multiple other functions relating to cash: receive monies, enter into FundWare, make deposit, and perform the bank reconciliation.

Auditor's Recommendation: See recommendation #1.

Corrective Actions Taken: See #2 above.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

B. Receipts (Cont'd):

5. There is no written policy of when monies should be submitted to the Finance Department. Each department submits to the Finance department at different times regardless of amounts on hand.

Auditor's Recommendation: The Town should implement a cash receipt threshold amount required to be submitted to Finance. Once the threshold amount is reached, all departments should adhere to the policies and submit monies to the Finance department. The Finance department should also ensure bank deposits are timely.

Corrective Actions Taken: Procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item E., monies will be remitted to the Financial Department daily no later than 4:45 p.m.

6. The Library department does not reconcile monies received from book sales, late fees, and donations. The Library also does not always issue receipts or log amounts received.

Auditor's Recommendation: The Library department should perform a reconciliation at the end of each day. In order to perform a reconciliation, monies received via mail or in person should be logged. The person receiving the monies should be different than the person in charge of the cash register. At the end of the day, the log, the cash register tape and monies should agree. If a discrepancy exists, it should be researched. The reconciliation should be submitted to Finance along with the monies. The Library should keep a copy of the reconciliation.

Corrective Actions Taken: The Library has obtained receipt books and is now using a log to track monies received. In addition, procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item A., revenues are to be recorded using manual cash receipts. Under item D., a Daily Cash Reconciliation Report is required to reconciling the receipts to the cash collected.

7. The Library and Administration departments do not immediately endorse the checks "For deposit only".

Auditor's Recommendation: All departments should immediately endorse all checks "For deposit only" upon receipt. Checks and currency must be appropriately locked and safeguarded until deposit.

Corrective Actions Taken: All departments receiving monies now have endorsement stamps and are immediately endorsing checks "For Deposit Only". In addition, procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item C., departments are required to endorse checks "For Deposit Only" immediately upon receipt.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

B. Receipts (Concl'd):

8. The Parks and Recreation - Crawdad Festival monies are not reconciled. For example, the cash register tape is not reconciled to the amounts received.

Auditor's Recommendation: The Parks and Recreation should reconcile the Crawdad Festival monies at the end of each day. The cash register tape should be reconciled to the cash at the end of the day. The reconciliation and monies should then be submitted to Finance. A copy of the reconciliation should be kept by the Parks and Recreation Department.

Corrective Actions Taken: This appears to have been an isolated case. Other festival monies have been reconciled, and the Parks and Recreation Department continues to do so. In addition, procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item D., a Daily Cash Reconciliation Report is required to reconciling the receipts to the cash collected.

9. Customer complaints regarding payments for such departments as the court, library, parks and recreation and building permits are handled by the same person who receives monies.

Auditor's Recommendation: Customer complaints regarding fees paid should be handled by someone who is not in charge of receiving cash, when practical, to eliminate the opportunity for lapping (concealing a shortage by delaying the recording of cash receipts) and reduce other fraud risks.

Corrective Actions Taken: Procedures have been established in the Cash Receipts section of the Financial Operations Guide. Under item H., employees receipting monies who receive a customer complaint are required to direct the customer to a supervisor. Additional guidance is also provided if the supervisor is unable to resolve the complaint.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

C. Disbursements

1. The Finance Accountant and Clerk can purchase, receive, perform payable and cash receipt functions. Also, the Finance Accountant performs the bank reconciliation and enters into FundWare.

Auditor's Recommendation: Segregation of duties should be considered for person(s) responsible for authorizing, recording, and reconciling transactions, and maintaining custody of assets. This will reduce the opportunity for any one employee to conceal errors or perpetrate fraud in the normal course of his or her duties. When a person performs two or more incompatible duties, the effectiveness of some controls will be impaired. Management should consider, hiring additional qualified accounting staff, contracting with an outside CPA firm or reviewing the bank reconciliations and other transactions itself to help alleviate some segregation of duties issues.

Corrective Actions Taken: The outside CPA firm contracted by the Town is now reviewing bank reconciliations and, in some instances, preparing the bank reconciliations when staff workloads are heavier. In addition, procedures have been established in the Bank Reconciliation section of the Financial Operations Guide. Under item I.F., the Finance Director, once hired, will be responsible for reviewing the bank reconciliations. These procedures will function as compensating controls for lack of segregation of duties within the Finance Department.

2. The Town's policy is to prepare purchase orders for amounts greater than or equal to \$100. This amount is low and inefficient. Also, some departments do not complete the purchase order until after the order has been placed making the process redundant.

Auditor's Recommendation: The Town should evaluate the purchase order amount requirement and determine what will help the Town be efficient. Further, the purchase order should be prepared and approved prior to placing the order.

Corrective Actions Taken: The Town Council has raised the purchase order amount from \$100 to \$2,000. In addition, procedures have been established in the Procurement section of the Financial Operations Guide to emphasize that purchase orders are to be prepared and approved prior to expending funds and/or placing orders. See item I.D.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

C. Disbursements (Cont'd):

3. All blank checks are not locked in a safe. Some checks are kept in the Finance Director's office. The checks are in plain view.

Auditor's Recommendation: All blank checks should be secured in a safe. Only authorized personnel should have access to the safe.

Corrective Actions Taken: Blank check stock is now kept in a locked storage cabinet. In addition, procedures have been established in the Cash Disbursements section of the Financial Operations Guide. Item I.H. address the storage of blank check stock.

4. Mail is opened by the Finance department. If invoices belong to another department, the Finance department will forward the invoice to the department for them to review and approve. The vendor's invoice is not immediately recorded in register upon receipt.

Auditor's Recommendation: The vendor's invoices should be entered immediately into the register upon receipt and payment not processed until approved by the appropriate department. Also see #5 below. The Town should also consider utilizing the computer accounting system to generate the purchase orders which would stream line the process and reduce risk of duplicate payments.

Corrective Actions Taken: Until invoices are coded by the departments, it is currently not feasible to enter them in the accounting software. Procedures have been established in the Cash Disbursements section of the Financial Operations Guide, however, requiring the Finance Clerk to maintain a tickler file to follow up on invoices forwarded to departments. See item I.A.

Alternatively, a new accounting system will likely improve the process over invoice entry. New accounting systems generally allow for the creation of purchase orders electronically. If this feature is implemented, account codes would be established at the time the purchase order is created, and invoices would be automatically coded based on the purchase order.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

C. Disbursements (Cont'd):

5. The Finance department report to us that duplicate payments were made to some vendors, mainly attributable to the purchase order process. Sometimes when shipments are delivered, an invoice is provided to the Town at the same time. The Department will approve this invoice and fill out a purchase order and submit to Finance for payment. In addition, Finance will subsequently receive an invoice in the mail, which gets forwarded to the Department for approval. The Department approves the invoice (even though this is a duplicate invoice), fills out another PO and submits to Finance for payment. The error is only caught by the vendor who issues the Town a credit.

Auditor's Recommendation: Duplicate payments could be avoided by stamping "Paid" on the purchase order, invoice, check request, and other supporting documents. The finance department should review the invoice received and determine if payment has already been made to the vendor.

Corrective Actions Taken: Invoices are now stamped paid; however, we do not believe this is an effective control for avoiding duplicate payments resulting from duplicate copies of invoices. Procedures have been established in the Cash Disbursements section of the Financial Operations Guide, however, requiring the Finance Clerk to review invoices for possible duplicate payments. See item I.F. In addition, under item I.J., the Finance Director, once hired, will be responsible for reviewing invoices. In the interim, the Finance Accountant and the outside CPA firm contracted by the Town periodically review expenditure accounts in the general ledger for possible duplicate payments.

6. Invoices, purchase orders and/or check requests are not stamped "Paid" after payment is made.

Auditor's Recommendation: See recommendation #5 above.

Corrective Actions Taken: See # 5 above.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

C. Disbursements (Cont'd):

7. There are a total of twelve credit institutions. A total of fifty-four cards exist for the twelve institutions and credit lines ranged up to \$15,000 for Northern Tool and Equipment which seems excessive. It appears that some departments were utilizing the credit cards for operating costs and circumventing the Town's procurement policies and procedures.

Auditor's Recommendation: The Town should minimize the amount of credit cards available to employees. The Town should examine who requires a credit card based on their job responsibilities. Additionally, the Town should minimize the number of institutions (most vendors will take VISA or MasterCard). Credit lines should be limited and if possible, the types of purchases permitted on each card can be electronically imbedded in the card itself. The Town should consider having a single department book all travel and negotiate agreements for government rates and tax waivers, where available.

Corrective Actions Taken: The Town's credit cards/business charge cards are still under review. To date, all 10 Chase Bank credit cards have been closed. Staff expects to continue to eliminate more credit cards/business charge cards and reduce credit limits as deemed necessary. In addition, procedures have been established in the Credit Card/Business Charge Card Policy section of the Financial Operations Guide to clarify when purchases can be made by credit card and when other procurement methods must be followed, and includes other general procedures and policies governing the use of credit cards. We will also review the possibility of using purchasing cards (P-cards), which offer additional security features not available with standard credit cards/business charge cards.

In addition, procedures have been established in the Travel and Training section of the Financial Operations Guide designating the Assistant to the Town Manager with responsibility for making all travel arrangements for Town employees.

8. The credit cards are not distributed only to employees with demonstrated need for the cards. Further, limitations are not established for the maximum amount of an individual purchase. In addition, although personal credit card purchases are not allowed, personal purchases occur.

Auditor's Recommendation: See recommendation #7 above. Further, the Town should establish a written policy regarding the unauthorized use of the Town's credit card to purchase personal goods and/or services.

Corrective Actions Taken: Procedures have been established in the Credit Card/ Business Charge Card Policy section of the Financial Operations Guide clarifying authorized use of credit cards and identifying individual purchases are limited to \$1,000 (See item I.C.). In addition, under item V.A.2., the Financial Operations Guide reiterates that any personal use of Town credit cards may result in disciplinary action, up to and including termination.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

C. Disbursements (Concl'd):

9. Voided checks are not mutilated.

Auditor's Recommendation: All voided checks should be mutilated by removing either the account code or the signature block to prevent possible re-use.

Corrective Actions Taken: Currently, voided checks are marked void. Procedures have been established in the Cash Disbursements section of the Financial Operations Guide to remove the signature area of voided checks. See item I.N.

10. The prior Finance Director approved payments and was also a check signer. Management reported that the prior finance director was also the sole individual authorized to make transfers and withdrawals from several accounts.

Auditor's Recommendation: There are two signatures necessary on each check. In situations in which a check signer also approved the invoice, the invoice should also be approved by the second check signer.

Corrective Actions Taken: Generally, the Town Clerk and the Vice Mayor currently sign checks. In addition, procedures have been established in the Cash Disbursements section of the Financial Operations Guide under item I.J. for the second signer to review any invoices approved by the first signer.

11. There are no proper cut off policy and procedures for month end purchases. The Town's purchasing cut off time is two weeks after year end.

Auditor's Recommendation: The Town should implement a policy regarding month end cut off procedures that complies with *Generally Accepted Accounting Principles* as applicable to governmental entities.

Corrective Actions Taken: The Town operates on a cash basis during the fiscal year, and accruals are recorded at year end. Only those goods or services received on or before June 30 and paid after June 30 are accrued to the previous fiscal year. Procedures have been established in the Cash Disbursements section of the Financial Operations Guide to address the accrual of year-end accounts payable and deadlines for submission of invoices. See item I.O. and I.P.

If a new accounting system is implemented with electronic purchase orders, the Finance Department would be better able to monitor those purchases made prior to June 30 that should be accrued to the previous fiscal year. At such time, the ordering department and/or the Finance Department would be able to follow up with any vendors who have not submitted invoices for previous fiscal year purchases in a timely manner.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

D. Reconciliation

1. When performing the bank reconciliation, the preparer does not examine the canceled checks for alterations, irregular endorsements, and authorized signatures.

Auditor's Recommendation: The bank reconciliation process should include examining the canceled checks (or bank copies thereof) for alterations, irregular endorsements, and authorized signatures.

Corrective Actions Taken: The Finance Accountant now reviews canceled checks for alterations, irregular endorsements, and authorized signatures. These procedures have also been specified in the Bank Reconciliation section of the Financial Operations Guide under item II.A.

In addition, positive pay procedures will be investigated and discussed with the Town's bank if a new accounting system is implemented. With positive pay the Town would provide to the bank an electronic file of checks issued. The bank would compare to this file any checks presented for payment and notify the Town if a check presented has been altered.

2. Outstanding checks are investigated by the same person who is the back-up person responsible for the accounts payable and cash disbursement functions.

Auditor's Recommendation: Outstanding checks should be investigated by someone who is not responsible for the accounts payable and cash receipt functions. If unable to segregate duties, a separate review should be performed. The preparer and reviewer should initial and date as evidence of their review.

Corrective Actions Taken: The outside CPA firm contracted by the Town is now reviewing bank reconciliations and, in some instances, preparing the bank reconciliations when staff workloads are heavier. In addition, procedures have been established in the Bank Reconciliation section of the Financial Operations Guide. Under item I.F., the Finance Director, once hired, will be responsible for reviewing the bank reconciliations. These procedures will function as compensating controls for lack of segregation of duties within the Finance Department.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

E. Petty Cash

1. Petty cash custodians are not independent of employees who handle receipts. For example, the Finance department petty cash custodian is the Accounting Clerk. The Accounting Clerk also receives monies submitted by the other departments. The Library Director also can receive monies from the book sales, library fees, etc. The Library Director is also the petty cash custodian.

Auditor's Recommendation: Petty cash custodians should be independent of employees who handle receipts. If this is not possible, a reimbursement request review should always be completed by someone other than the petty cash custodian.

Corrective Actions Taken: Procedures have been established in the Petty Cash Accounts section of the Financial Operations Guide. Item I.A. requires petty cash reimbursements and reconciliations to be reviewed by someone other than the custodian or person who purchased the items. Once approved, trainings will be scheduled to review these policy and procedure changes with representatives from each department.

2. Petty cash reimbursement checks are made out to the order of "Petty Cash - Department name. (E.g. Petty Cash - Finance department).

Auditor's Recommendation: The petty cash reimbursement checks should be made out to the order of the petty cash custodian.

Corrective Actions Taken: Procedures have been established in the Petty Cash Accounts section of the Financial Operations Guide requiring petty cash reimbursement checks to be made out to the order of the petty cash custodian. See item II.B.6.

3. Reimbursement requests and support (e.g. receipts) are not stamped "Paid" to prevent re-use.

Auditor's Recommendation: Reimbursement requests and all support should be stamped "Paid" to prevent re-use.

Corrective Actions Taken: Procedures have been established in the Petty Cash Accounts section of the Financial Operations Guide requiring reimbursement requests and supporting documentation to be stamped "Paid". See item II.A.8.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

E. Petty Cash (Concl'd):

4. The Finance Department petty cash is not reconciled by someone independent of the custodian. The prior Finance Director was reviewing and approving; however, since his departure, no one else performs the review.

Auditor's Recommendation: The Finance department petty cash reimbursement and reconciliation should be reviewed by someone other than the custodian or person who purchased items. Further, the reviewer should initial and date as evidence of their review.

Corrective Actions Taken: The outside CPA firm contracted by the Town will be reviewing the Finance Department petty cash reconciliations and requests for reimbursement. In addition, procedures have been established in the Petty Cash Accounts section of the Financial Operations Guide. Item I.A. requires petty cash reimbursements and reconciliations to be reviewed by someone other than the custodian or person who purchased the items. The Finance Director, once hired, will be responsible for reviewing the Finance Department petty cash reimbursements and reconciliations.

F. Signature Stamps

The Finance department had access to the prior Finance Director signature stamp, and the blank checks. The other required signature stamp resides in the Town clerk's office and the Finance department was authorized to use for payroll and to pay bills. The risk is no one else reviews the check disbursement other than the Finance Accountant. The Finance Accountant is the only one who performs the bank reconciliation.

Auditor's Recommendation: Signature plates should be under the control of management. That person should be independent from the person initiating purchases, approving purchases, shipping, receiving, cash receipts, accounts payable, and custody of cash. Although the Town clerk signature plate is under the Town clerk's control, the Town clerk or authorized employee of the Town clerk should be the only ones using the signature stamp to pay approved bills and payroll and not the Finance department. At least one signature on all checks should be live.

Corrective Actions Taken: The signature stamp for the prior Finance Director has been destroyed. The Mayor, Vice Mayor, and Town Manager retain control over their own signature stamps. Certain members of the Town Clerk's staff have access to and retain control over the Town Clerk's signature stamp. Procedures have been established in the Signature Stamps section of the Financial Operations Guide regarding the use and security of signature stamps. In addition item I.G., requires at least one signature to be "live".

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

G. Investments

1. There is no formally adopted investment policy that limits the Town of Camp Verde allowable investments and addresses the specific types to which the Town is exposed.

Auditor's Recommendation: The Town should formally adopt an investment policy that limits the Town's allowable investments and addresses the specific types to which the Town is exposed. In addition, the investment policy should include only authorized signor's who may open an account.

Corrective Actions Taken: We are in the process of developing an investment policy. The policy will address the specific types of risk to which the Town is exposed and the necessary approvals required for opening accounts. In addition, item I.D. of Financial Operations Guide specifies that all bank accounts must be authorized by the Town Council prior to opening.

2. We were unable to determine who authorized acquisition of AM Trust investment. It appears the only signer was the prior Finance Director.

Auditor's Recommendation: See #1 above.

Corrective Actions Taken: The AMTrust account was closed on May 20, 2008. In addition, all deposit and investment accounts have been reviewed to determine whether the accounts are necessary and that authorized signers have been approved by the Council. Any accounts that were deemed unnecessary have been closed.

3. We were unable to determine if the AM Trust investment was permitted by legal requirements and that the income earned was/is dispersed for authorized purposes.

Auditor's Recommendation: The person initiating, evaluating, and approving transactions should be different than the person who maintains records and the general ledger. The person with responsibility for investments should be different than the record keeper. The bank statement, reconciliation, and other supporting documents should be retained.

Corrective Actions Taken: The AMTrust account was a checking account, not an investment account, and therefore, a legal account type. See #2 above regarding the closing of the AMTrust account. The outside CPA firm contracted by the Town is now reviewing bank and investment account reconciliations and, in some instances, preparing the bank reconciliations when staff workloads are heavier. In addition, procedures have been established in the Bank Reconciliation section of the Financial Operations Guide. Under item I.F., the Finance Director, once hired, will be responsible for reviewing the bank reconciliations. These procedures will function as compensating controls for lack of segregation of duties within the Finance Department.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

G. Investments (Concl'd):

4. The AM Trust lacked the following detail records: purchase amount, interest/dividend/income rates and accrual/receipt dates, ownership, detail subsidiary records reconciled to the general ledger accounts broker/safekeeping statements, and reconciliations.

Auditor's Recommendation: See #3 above.

Corrective Actions Taken: The AMTrust account was a checking account, not an investment account; therefore, the details listed above are not applicable. See #2 above regarding the closing of this account.

H. Intergovernmental Receivables

1. The reimbursement claims prepared by the Finance Department are not reviewed by someone other than the preparer.

Auditor's Recommendation: Reimbursement claims should be reviewed by someone else other than the preparer. The preparer and reviewer should initial and date as evidence of the work performed.

Corrective Actions Taken: The outside CPA firm contracted by the Town will be reviewing reimbursement claims prepared by the Finance Department. Procedures regarding intergovernmental receivables have been established in the Grants section of the Financial Operations Guide. Item II.A.3. requires reimbursement claims to be reviewed by someone other than the preparer. The Finance Director, once hired, will be responsible for reviewing the Finance Department reimbursement claims.

2. The receivables are not recorded in the accounting records at the time the claims are filed. The outside auditor typically prepares the adjustment.

Auditor's Recommendation: All receivables should be recorded in FundWare at the time the claim is filed.

Corrective Actions Taken: Procedures have been established in the Grants section of the Financial Operations Guide. Under item II.A.4., the Finance Accountant will prepare journal entries to record related receivables at the time the claim is filed.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

H. Intergovernmental Receivables (Concl'd):

3. There are no periodic reviews performed of uncollected items and reports prepared for the governing body. Currently, there is one uncollected item.

Auditor's Recommendation: The Town should perform periodic reviews of uncollected items to determine if amounts are uncollectible and accordingly written off.

Corrective Actions Taken: The Finance Accountant currently reviews outstanding reimbursement claims on a regular basis to identify any outstanding amounts not received in timely manner. Presently, all outstanding reimbursement claims are deemed current. In the past, the Town has not had a need to write-offs intergovernmental receivables and currently has no expectations that write-offs of intergovernmental receivables will occur. Procedures have been established in the Grants section of the Financial Operations Guide under item II.A to require review of pending reimbursement claims.

4. There are no formal receivable adjustment approvals. The outside auditor typically adjusted at the end of the year.

Auditor's Recommendation: Receivable adjustments should be approved in writing by someone with authority. Reliance should not be placed on the auditor to make these adjustments.

Corrective Actions Taken: In the past, the Town has not had a need to write-offs intergovernmental receivables and currently has no expectations that write-offs of intergovernmental receivables will occur. Receivable balances are also reconciled and reviewed at year end. Any necessary corrections are made at that time and reviewed and approved by the outside CPA firm contracted by the Town.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

I. Payroll

1. The Finance Accountant prepares payroll, has access to payroll data, blank checks, signature stamps (see signature stamp above), general ledger, performs the bank and annual W-2 reconciliations. The prior Finance Director used to review the final payroll before payment was made. Since his departure, no one has performed the review.

Auditor's Recommendation: The Town should segregate duties as much as possible. Persons who prepare payroll should not have access to other payroll data (e.g. employee files) or cash. Further, someone other than the Finance Accountant should perform a final review of payroll. Also, see Disbursements recommendation # 1.

Corrective Actions Taken: The payroll duties have now been assigned to the Finance Clerk. With the current accounting software and system set up, checks can only be printed in the Finance Department. However, this will be reevaluated if new accounting software is implemented. Neither the Finance Accountant nor the Finance Clerk have access to the signature stamps; these are secured by the Mayor and the Clerk's Office. With the transfer of the payroll duties to the Finance Clerk, the Finance Accountant reviews the annual W-2 reconciliations as a segregation of those duties. The Finance Accountant currently performs the final review of payroll; however, it is anticipated that this duty will fall on the Finance Director, once hired. In situations where the Finance Accountant needs to perform the payroll functions, the Finance Clerk is performing the final review of payroll.

Procedures have been established in the Payroll section of the Financial Operations Guide, which segregates duties where possible and requires various reviews by the Finance Director as compensating controls for lack of segregation of duties within the Finance Department.

2. The Town has an unresolved payroll tax liability of approximately \$30,000 that has been outstanding since 2003.

Auditor's Recommendation: The Town submitted corrected 941s to the IRS and is continuing to work with the IRS to get this corrected. If the IRS does not respond within a reasonable amount of time, the Town may contact the IRS Problem Resolution department or obtain outside assistance from their contracted Certified Public Accounting Firm.

Corrective Actions Taken: The Finance Accountant continues to follow up with the IRS on the matter. An IRS advocate has now been assigned to the case who has stated verbal concurrence that no further taxes are owed; however, the matter is still pending.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

I. Payroll (Concl'd):

3. Detail records of compensated absences are reconciled to the control account at year end. The adjusting journal entry is performed by the auditor.

Auditor's Recommendation: Compensated absences should be reconciled throughout the year. All adjustments should be included in the general ledger at year end.

Corrective Actions Taken: Due to limitations in the accounting software, the control account is not linked to the payroll processing entries related to compensated absences. Adjustments must be made manually. The liability is calculated annually by the Finance Accountant and the outside CPA firm contracted by the Town, and the necessary journal entry prepared. The liability is only represented in the government-wide financial statements of the Town and does not change significantly from year to year. In addition, it is common practice for governments to update the balance annually. We do not believe it is cost beneficial to update the balance more frequently as it has little impact on the day-to-day management of the Town's finances.

4. The post employment and postretirement benefit accruals are not reviewed and properly recorded on the general ledger.

Auditor's Recommendation: Post employment and postretirement benefit accruals should be reviewed by someone with understanding and authority. Further, all accruals should be recorded on the general ledger at year end.

Corrective Actions Taken: Currently, the Town incurs no postemployment or postretirement benefit liabilities. Retirees are responsible for paying their own healthcare premiums upon retirements. In addition, any COBRA benefits offered are paid by terminating employees.

5. The Town Council approved an Intergovernmental Agreement with the Sanitary District. However, the Town's hiring policies and procedures were not followed when six Sanitary District employees were included in the Town's payroll. The Sanitary District verbally approved the transfer, but there was no documented approval by Town management.

Auditor's Recommendation: The Town should review employee files to ensure all employees have proper written authorizations by the Town of Camp Verde and documentary evidence of compliance with the Town's hiring policies and procedures.

Corrective Actions Taken: Procedures have been established in the Payroll section of the Financial Operations Guide. Under item I., prior to placing any new employees on the payroll, a Personnel Action Form must be approved by authorized Town officials. In addition, to establish segregation of duties, the Finance Accountant will be responsible for the set up of all new employees in the payroll system and will review Personnel Action Forms for proper authorization prior to entry in the system.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

J. Capital Assets and Expenditures

1. The Town's policies and procedures draft does not outline the depreciation method used.

Auditor's Recommendation: The policies and procedures should include the depreciation method used by the Town.

Corrective Actions Taken: The Financial Operations Guide establishes the approved depreciation method in the Capital Assets section under item II.C.

2. The Town's maintains a fixed asset listing of items greater than or equal to \$5,000. The Town does not keep an internal listing of items below \$5,000.

Auditor's Recommendation: The Town should consider having an internal fixed asset listing of items below \$5,000 or consider lowering their fixed asset capitalization thresholds to help safeguard valuable assets under \$5,000.

Corrective Actions Taken: Stewardship items have been defined in the Capital Assets section of the Financial Operations Guide as assets valued at \$1,000 or more and less than \$5,000. A physical inventory of all stewardship items has been performed and a listing created.

3. The Finance Accountant maintains the fixed asset listing, updates depreciation and accumulated depreciation; however, the adjustments are not entered in FundWare. The auditor makes the adjustment. Further, the Finance Accountant maintains the general ledger, handles cash, can place orders, and can perform accounts payable duties.

Auditor's Recommendation: The fixed asset listing should be maintained and reconciled to the general ledger prior to submitting the final trial balance to the external auditors. In addition, see Disbursement recommendation #1.

Corrective Actions Taken: The capital asset listing is reviewed, and in some instances updated, by the outside CPA firm contracted by the Town. The adjustments to capital assets are now entered into the accounting system by the Finance Accountant. Procedures have also been established in the Capital Assets section of the Financial Operations Guide under item II.J. to require the Finance Accountant to review and reconcile the capital asset listing to the general ledger, at least quarterly with reviews performed by the Finance Director, once hired.

4. The fixed asset listing is not compared to the general ledger.

Auditor's Recommendation: See #3 above.

Corrective Actions Taken: See #3 above.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

J. Capital Assets and Expenditures (Concl'd):

5. Capital asset estimated lives and impairments are not periodically reviewed by a responsible employee.

Auditor's Recommendation: The Town should review the fixed asset estimated useful life and also review for possible impairments. Fixed assets should be written down or disposed and removed from the general ledger if obsolete, impaired or there is a reduction in life. Fixed asset dispositions, impairments, and reduction in life should be approved by management in writing.

Corrective Actions Taken: Procedures have been established in the Capital Assets section of the Financial Operations Guide under item II.I. to reflect that useful lives and possible impairments will be reviewed by department representatives during the physical inventory process. Once approved, trainings will be scheduled to review these policy and procedure changes with representatives from each department.

K. Self Insurance - Employee Benefits Fund

1. Time is not pro-rated when working on self- insurance programs.

Auditor's Recommendation: Employees should pro-rate their time spent on self-insurance programs.

Corrective Actions Taken: The Town's Employee Benefit Fund was closed on March 31, 2008.

2. There are no established guidelines to reserve for losses. Currently, losses are taken out of the contingency fund.

Auditor's Recommendation: The Town should establish written self insurance guidelines to determine how self insurance losses should be handled.

Corrective Actions Taken: The Town is no longer self-insured.

3. There is no committee meeting minutes maintained for self insurance items. Meetings are held annually.

Auditor's Recommendation: Meeting minutes should be maintained for self insurance items.

Corrective Actions Taken: See # 2 above.

**TOWN OF CAMP VERDE
INTERNAL CONTROL REVIEW STATUS
SUMMARY OF RESULTS, RECOMMENDATIONS,
AND CORRECTIVE ACTIONS TAKEN**

L. Debt and Debt Service Expenditures

We were unable to inquire with the process owner of the GADA Loan as this person is no longer with the Town of Camp Verde.

Auditor's Recommendation: We recommend cross training of staff and documenting procedures in the event that the primary process owner vacates the position.

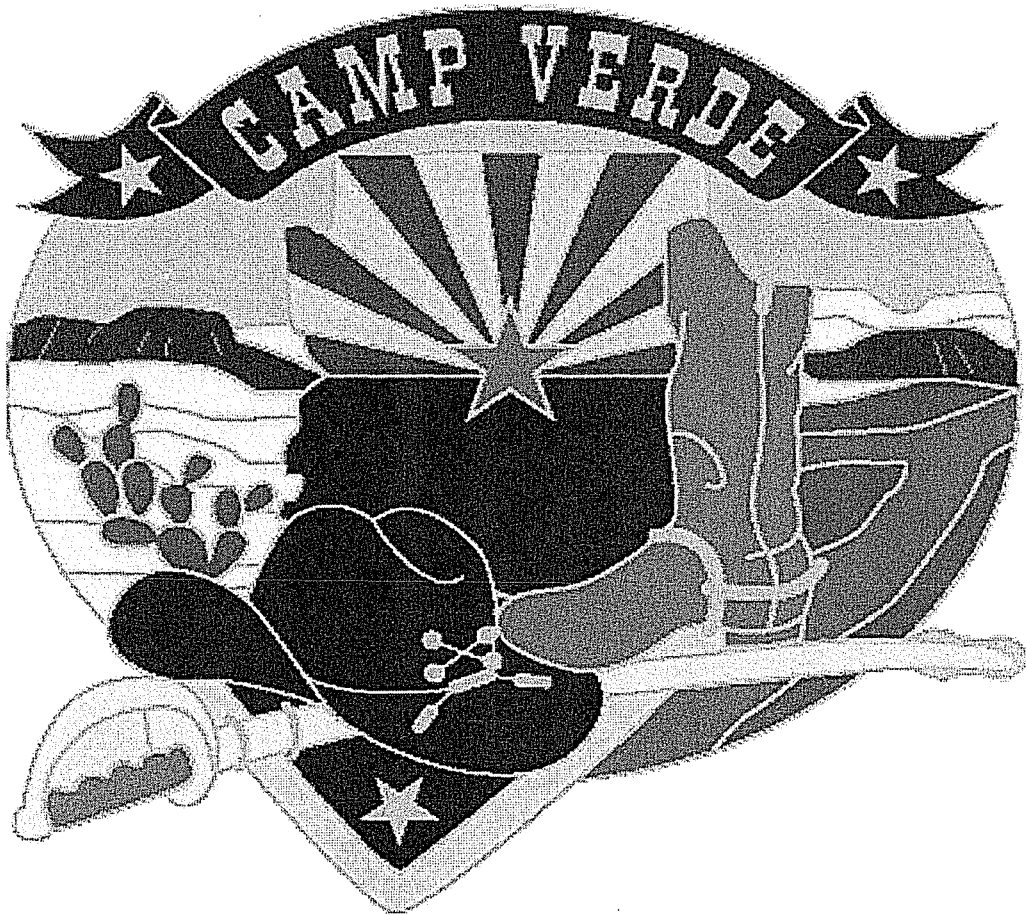
Corrective Actions Taken: Where possible, cross-training has been implemented or is in process. The activity of the GADA loan and other debt service obligations is currently recorded by the Finance Accountant and reviewed by the outside CPA firm contracted by the Town.

M. Summary

The Town is experiencing significant weaknesses in the segregation of duties, due partially to the small size of the available staff. However, many areas could be improved upon without major additions to staffing.

Corrective Actions Taken: The actions taken, as described previously, along with the policies and procedures established in the Financial Operations Guide, will significantly improve the Town's internal controls. As the Town's activities and programs change and evolve, internal controls will be reviewed on a regular basis to determine the needs of the Town are met.

TOWN OF CAMP VERDE
FINANCIAL OPERATIONS GUIDE



October 15, 2008
FIRST EDITION
PREPARED BY TOWN FINANCE DEPARTMENT

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INTRODUCTION

PURPOSE: The purpose of this manual is to set forth those policies and procedures established to govern and to implement all aspects of fiscal policy and financial management related to the Town of Camp Verde. The general purpose of this document is to provide a working guide to established financial policies and procedures.

I. RESPONSIBILITIES

Camp Verde's Town Code charges the Town Finance Director with implementing the financial policies of the Town Council. All matters discussed in this operations guide shall be carried out within applicable laws and regulations, and with generally recognized principles of good financial management and accounting.

Town employees not following the policies and procedures set forth in this manual may be subject to discipline, up to and including termination of employment.

II. AMENDMENTS

This guide is written in sections, by subject, with the flexibility to be revised. The revision number and the effective date of the revision are in the top right hand corner of each page.

III. COMMENTS/CLARIFICATION OF POLICY

All comments and requests for clarification of this guide shall be addressed to the Town's Finance Director.

IV. OTHER TOWN POLICIES

For additional policy information, see the Town's separate policies as follows:

1. Record Retention – The Town follows the “Records Retention and Disposition for Arizona Municipalities” as issued by the Arizona State Library, Archives, and Public Records.
2. Town Investment Policy (in development at time this manual prepared)
3. Town Fiscal Policies (in development at time this manual prepared)
4. Town Budget Policies (in development at time this manual prepared)

PAYROLL

PURPOSE: To establish standard policies and procedures for the disbursement of funds to employees of the Town of Camp Verde to ensure that all work performed is authorized and accounted for properly and to maintain payroll files.

POLICIES/PROCEDURES:

I. INITIATION, STATUS CHANGES and PAYROLL WITHHOLDINGS

Original authority for placing an employee on the payroll, authority to execute any change of employee status, or authority to remove an employee from the payroll is recorded on a properly executed and approved "Personnel Action Form" (Exhibit A). "Personnel Action Forms" shall be signed by duly authorized Town officials. Authority for initial federal and state income tax withholdings and subsequent changes is recorded on a properly executed "W-4" form and "A-4" form (Exhibits B and C). The original authority for court ordered withholdings shall be a copy of the court order. The Finance Accountant enters the initial or change in status and the initial or change in withholding information into the computer payroll program and initials and dates each document entered. The documents are then placed in the employee's payroll file.

II. RECORDS

Employee Payroll Files

The Finance Clerk maintains a file for each employee. The following information must be kept in the Employee's Payroll File: "Personnel File Information Form", "W-4", "A-4" (tax withholding forms), copies of "Personnel Action Forms", copy of retirement enrollment forms, payroll deduction forms, court orders, and any miscellaneous payroll information regarding the employee.

Employee Personnel File (Human Resource File)

The originals of the following forms are kept in the Employee's Personnel File located in the Human Resources Department: "Employment Verification Form" (I-9), "Personnel Action Forms", Application and Evaluations, retirement information, Personnel Manual Acknowledgement forms, Oath of Office, disciplinary information, training certifications, and any miscellaneous information regarding the employee.

Employee Timesheet Files

The Finance Clerk maintains a file for each employee. These files are kept by fiscal year. All "Employee Timesheet" (Exhibit D) and copies of all payroll check and direct deposit stubs are included in this file. Records of hours paid, wages earned, all deductions, and calendar year to date records appear on the paycheck stub.

PAYROLL

III. PAY PERIODS

A bi-weekly pay period from 12:01 a.m. Sunday of one week through 12:00 a.m. Saturday of the following week shall be used for all employees.

IV. TIMESHEETS

The "Employee Timesheet" (Exhibit D) forms for the pay period are collected by the person so designated in each department and turned into the Finance Clerk by 10 A.M. on the first Monday after the end of the pay period. All timesheets must be signed by the employee and reviewed and approved by the department head.

Any requested vacation, sick or comp time hours shall be included on the "Employee Timesheet" (Exhibit D) form. The "Application for Leave" form (Exhibit E) shall be attached to the "Employee Timesheet" when submitted to the Finance Clerk for payment.

If the employee is eligible and in the need to use sick hours, then the authorizing supervisor shall fill in the appropriate hours to be paid should the employee be unavailable to complete the timesheet. Within five days of returning to work, the employee shall go to the Finance Department to sign the "Employee Timesheet" form completed by the supervisor.

V. VACATION, SICK OR COMP TIME

Any employee requesting time off for 8 hours or more shall fill out an "Application for Leave" form (Exhibit E) and have it approved in advance for leaves other than unanticipated sick leave by his or her supervisor. The "Application for Leave" form shall then be forwarded to the Human Resources Department for review and approval. If an employee is requesting time off for less than 8 hours, only verbal approval from his or her supervisor is necessary. The requested time is to be reported on the "Employee Timesheet" (Exhibit D) form and the "Application for Leave" form attached to the Timesheet. If the requested time overlaps pay periods, a copy must be attached to both timesheets. If "Employee Timesheets" are due while an employee expects to be on leave, the employee should prepare the "Employee Timesheet" as of the last day worked and submit to the supervisor. Should the employee be unavailable to complete the timesheet, the supervisor or department head shall fill in the appropriate hours. Within five days of returning to work, the employee shall go to the Finance Department to sign the "Employee Timesheet" completed by the supervisor.

PAYROLL

VI. DATA ENTRY AND PAYROLL REGISTER

Hours worked are entered into the payroll system by the Finance Clerk from approved "Employee Timesheet" (Exhibit D) forms. Once all timesheets are entered, a "Timesheet Verification Report" is generated and submitted to the Finance Director to check it against the submitted timesheets. If needed, corrections are made to the employees' timesheets and another "Timesheet Verification Report" is generated. The Finance Director initials and dates the "Timesheet Verification Report" as evidence of review. Once correct, net payroll is calculated by the computer and checked for any inaccuracies. If correct, the "Preliminary Register" is created and checks are created.

VII. CHECK RUN, SIGNING AND DISBURSEMENT

During the afternoon of the above-mentioned Monday (or Tuesday morning if required), the Finance Clerk generates, from the computer, the payroll checks and "Final Check Register."

The checks are forwarded to the Mayor (or Vice Mayor) for elected official signature and then to the Finance Director or Town Clerk for staff signature.

No later than Tuesday afternoon, direct deposit checks are entered into the Wells Fargo ACH system and submitted for payment effective on the payroll date.

White copies of the direct deposit stubs and the original checks are separated by department and picked up on Wednesday morning by the person so designated by each department. If a person other than the employee is to pick up a payroll check, a written statement must be on file authorizing someone other than the employee to pick up the check, and the person picking up the check shall sign a log acknowledging receipt.

The "Employee Timesheets" (Exhibit D) are then attached to the yellow copies of the checks and direct deposit stubs and filed in the appropriate "Employee Timesheet File".

VIII. FISCAL YEAR END PROCEDURES

When the final fiscal year end payroll crosses both fiscal years, the expenditures are allocated to each fiscal year based on number of days in each period. The Finance Accountant prepares the journal entry for approval by the Finance Director.

In addition, the Finance Accountant prepares a schedule of year-end compensated absences payable and applicable journal entries. The schedule and applicable journal entries are reviewed and approved by the Finance Director.

PAYROLL

IX. QUARTERLY REPORTS AND YEAR END W-2 PROCEDURES

Quarterly reports are prepared by the Finance Clerk and reviewed and approved by the Finance Director. Once the fourth quarter reports have been prepared and balanced, the Finance Clerk reconciles final W-2 amounts to the quarterly reports. The Finance Director reviews and approves the reconciliation. The Finance Clerk then prints the W-2s for distribution to employees and the IRS.

X. PAYROLL LIABILITY ACCOUNTS

The Finance Accountant reconciles the payroll liability accounts and prepares any necessary adjustments at least quarterly. The Finance Director reviews these reconciliations.

CONTRACT LABOR

PURPOSE: To establish standard policies and procedures for the accurate handling of contract labor personnel.

POLICES/PROCEDURES:

- A. Before a contract laborer is allowed to start working, he/she must complete a "Form W-9" (Exhibit F). These forms must be submitted to Finance by the Department that the laborer is contracted with. If payment is due and the required "Form W-9" has not been received, the payment is subject to backup withholding of 28% pursuant to IRS requirements.
- B. For contract laborers that work only one day (event), submit a "Check Request" (Exhibit O) for amounts under \$2,000 or "Purchase Order" (Exhibit N) for amounts over \$2,000 along with the "Form W-9" to Accounts Payable for payment.
- C. For Parks & Recreation Officials, complete a "Game Summary Report" (Exhibit G) and submit to Accounts Payable for payment along with the completed "Form W-9". Scorekeepers are considered employees and are paid through payroll with general employees.

TRAVEL AND TRAINING

PURPOSE: To establish the policies regarding in state and out-of-state travel and reimbursement of related expenditures.

POLICIES: The policy of the Town of Camp Verde is to encourage training opportunities for employees and supervisors so their services rendered to the Town can be made more effective, and that employees may become, at the same time, qualified for promotion to higher-level positions. The Department Head, consistent with the budget and this policy, may authorize attendance at conferences, seminars, meetings, conventions and other courses that directly benefit the Town of Camp Verde. In addition, all out-of town travel shall be approved by the Town Council.

I. ELIGIBLE INDIVIDUALS

- A. Town employees (classified, part-time classified, and non-classified employees)
- B. Others - Members of boards, commissions, authorities, council members and committees who are not employees of the Town yet serve the Town as members on these boards, commissions, authorities, councils and committees.

II. GENERAL TRAVEL PRINCIPLES - The Town shall authorize employee travel in accordance to the following principles:

- A. All Town travel arrangements should reflect an understanding of the Town of Camp Verde's Travel Policy.
- B. Travel is usually warranted when personal contact is the most economical method of conducting official Town business.
- C. Employees may attend educational or training seminars if funds for that purpose are available and such training is directly job related.
- D. The most economical method of transportation shall be selected in terms of expense to the Town and the employee's time away from the office.
- E. Employee travel, in state and out-of-state, is conducted according to the Town Travel Policy regardless of funding source (i.e. Grant requirements do not supersede the Town requirements; however, any grant requirements that are more restrictive must be followed.).
- F. Shared lodging is encouraged, wherever possible. Non-shared lodging requires approval of the Department Head.

TRAVEL AND TRAINING

- G. Any travel claims shall be submitted to the Finance Department using the "Travel Advance/Reimbursement Report" (Exhibit I) within five (5) business days after the end of the trip.
- H. Any expenses incurred for items such as alcohol, telephone calls (except when business related), in room movies, etc. shall not be covered by the Town and are the employee's responsibility.

III. PROCEDURES

- A. Employees desiring to attend schools, conferences, conventions, seminars, and other official meetings request approval from their respective department heads. If the travel is out-of-town, it shall first be approved by the Town Council.
- B. The Department Head notifies the Assistant to the Town Manager of approved travel requests. The Assistant to the Town Manager makes the necessary travel arrangements and prepays lodging and other travel costs as appropriate. The Town Manager may authorize other individuals to make travel arrangements in the event the Assistant to the Town Manager is unavailable or in the event special circumstances require an individual or department to make the arrangements directly.
- C. For advances of per diem allowances, employees must submit an approved "Travel Advance/Reimbursement Report" (Exhibit I) to the Finance Director or his/her designee, not later than ten (10) working days prior to the date that travel for such schooling or training is to commence.

IV. TRAVEL COMPENSATION GUIDELINES

- A. Tips and other gratuities for all meals are included in the Per Diem.
- B. Alcohol shall not be reimbursed and shall not be considered as part of the meal per diem.
- C. The Town shall compensate expenses only when the expenses are incurred during the performance of official duties of the Town employee and for the Town's benefit.
- D. Subsistence shall not be permitted when the training received is for the direct benefit of the employee and not required by the job.
- E. An employee on Town travel status who extends the travel for his/her own convenience or enjoyment when such is not required by the Town, is not entitled to the allowance for that meal or if applicable, lodging.

TRAVEL AND TRAINING

- F. The Department Head approves or disapproves the "Travel Advance/Reimbursement Report" (Exhibit I).
- G. If approved, the employee requesting travel funds submits the "Check Request Form" (Exhibit O) with a copy of the "Travel Advance/Reimbursement Report" (Exhibit I) to the Finance Department for check disbursement.
- H. Employees shall be responsible for any fines or traffic violations incurred while traveling on Town business in either a Town vehicle or personal vehicle.

V. LODGING AND MEAL PER-DIEM

- A. Lodging - the following policy is to be utilized by eligible individuals who are contemplating traveling for Town business or training related purposes.
 - 1. Eligibility
 - a. Employee must be on authorized travel status.
 - b. Travel must be outside a 75-mile radius of the corporate Town limits and a multi-day event or an early morning meeting.
 - c. Lodging must be at a commercial establishment.
 - d. Lodging is covered at the single room rate unless sharing a room with another Town Employee.
 - 2. Documentation
 - a. The commercial establishment's original receipt is required.
 - b. Lodging receipts must be itemized.
 - c. If original lodging receipt is lost or destroyed:
 - 1) A photocopy may be submitted with the statement Treat as the Original.
 - 2) The employee and the Department Head must sign the photocopy.
 - 3) If a photocopy is not available and cannot be obtained from the commercial establishment, then a canceled check or credit card receipt showing the payment of the lodging may be used.
- B. Meals and Incidental Expenses (MIE) - Per Diem
 - 1. Eligibility
 - a. Employee must be on authorized travel status.
 - b. In accordance with IRS guidelines, per diem is paid when the travel requires an overnight stay.
 - c. Meals must be at a commercial establishment.
 - 2. Documentation - Compensation is based on the schedules listed in Section C & D. Since the meal reimbursement has been established as a per diem, receipts are not required to be submitted with the "Travel Advance/Reimbursement Report" (Exhibit I).
 - 3. Per Diem Allowances for "Travel Days" (The trip must include an overnight stay in order to be reimbursable.)

TRAVEL AND TRAINING

- a. Breakfast - Reimbursable when travel commences on or before 6:00 a.m. or returns after 10:00 a.m..
- b. Lunch - Lunch is only reimbursable if the traveler leaves prior to 11:30 a.m. or returns after 1:30 p.m..
- c. Dinner - Reimbursable when travel commences prior to 6:00 p.m. or returns after 7:00 p.m.

4. Meals Provided

- a. Traveler is not entitled to a per diem allowance for meals provided at the conference, seminar or lodging site.
- b. If a special meal is required due to dietary restrictions, notice must be given in writing at the time of compensation request.

C. Per Diem Rates by Meal (per Council approval on 7/6/05)

| | |
|----------------|---------|
| Breakfast Meal | \$7.00 |
| Luncheon Meal | \$12.00 |
| Dinner Meal | \$18.00 |

D. Per Diem Rates per Day (Overnight Travel Only)

| | |
|--|---------|
| Depart Camp Verde on or prior to 6:00 a.m. or return to Camp Verde after 7:00 p.m. | \$37.00 |
| Depart Camp Verde prior to 11:30 a.m. | \$30.00 |
| Return to Camp Verde after 1:30 p.m. | \$19.00 |
| Depart Camp Verde prior to 6:00 p.m. | \$18.00 |
| Return to Camp Verde after 10:00 a.m. | \$7.00 |
| Daily rate for full days away | \$37.00 |

Lodging - As approved by the Department Head and Finance Director in accordance to the lodging policy. (See Section V. A.)

VI. TRANSPORTATION - Compensation shall be made only for the method of transportation, which is in the best interest of the Town considering travel expense, vehicle condition, as well as the employee's time. When more than one employee uses the same motor vehicle, only one claim for mileage compensation shall be allowed.

A. Requirement for Using Town Owned Vehicle

- 1. Authorization - by the Department Head prior to use of Town owned vehicle.
- 2. Driver's license - a valid Arizona driver's license is required if the employee is driving a Town, personal or rental unit on Town business.

TRAVEL AND TRAINING

3. Vehicle Reservation - Each department shall reserve a pool vehicle with the Assistant to the Town Manager or receptionist at least 24 hours before needed.
 4. Reporting - Pool vehicles require that all pertinent information be provided in the vehicle log, including name of user, beginning and ending mileage, total miles traveled, destination, purpose of travel, and fuel level.
 5. Return of Pool Vehicle - Fuel level must be full upon return from an out-of-town trip and any problems or incidents with the vehicle must be reported to the Assistant to the Town Manager. The vehicle shall be returned in a clean state (all soda cans, paper & trash shall be removed).
 6. NO SMOKING in Town vehicles.
 7. Only Town Staff, Council, Board & Commission members or another municipality staff may ride in a Town Vehicle.
- B. Requirement for using personal vehicle
1. Authorization - By the Department Head prior to use of personal vehicle.
 2. Driver's License - A valid Arizona driver's license is required if the employee is driving a Town, personal or rental unit and on Town business.
 3. Condition of Vehicle - Employees are responsible for ensuring personal vehicles are safe for travel.
 4. Current Vehicle Insurance - Liability insurance coverage with a minimum coverage of \$15,000 per person and \$30,000 per accident.
 - a. If a traveler using a privately owned vehicle is involved in an accident and found to be at fault, his/her liability insurance carrier is responsible to the limits of the policy, including any deductibles. If the amount exceeds that coverage, the Town's insurance, at the time, covers the amount over the policy limits if the traveler was acting within the course and scope of their employment.
 - b. If a traveler driving a privately owned vehicle on Town business is involved in an accident, regardless of fault, the Town shall not reimburse for any physical damage to the motor vehicle.
 5. Compensation Basis
 - a. Compensation is based on map mileage using official state highway maps or mapping programs.
 - b. Beginning address and ending location address must be submitted for compensation.
 - c. Compensation is based on using the most direct route.
 - d. Mileage compensation shall be at the lower of the Arizona Department of Administration approved rate or the IRS standard mileage rate. When the Arizona Department of Administration and/or the IRS standard mileage rate adjust, the Town automatically adjusts the mileage rate. The mileage rate includes all travel and maintenance expenses of the vehicle.

TRAVEL AND TRAINING

- e. If the traveler drives their privately owned vehicle, a Town credit card may not be used for gasoline purchases. The traveler must submit a "Travel Advance/Reimbursement Report" (Exhibit I) for mileage reimbursement at the conclusion of the trip.

VII. MISCELLANEOUS TRAVEL ISSUES

- A. Communication Expense
 1. Business communication charges, including faxes and copies, are reimbursable if documented by receipts.
 2. Business calls are reimbursable and should be noted as such on the hotel receipt. The number called should be visible.
 3. No personal calls shall be reimbursed.
- B. Extending Business Trips with Vacation Time
 1. With the Department Head's approval, traveler may extend a business trip using vacation time.
 2. The Town covers the lodging, map mileage and per-diem for the period the traveler is conducting Town business. Additional costs to extend the trip shall be borne by the traveler.
- C. Local Transportation, Tolls and Parking
 1. Taxi, bus, and streetcar use is classified as local transportation and can be claimed with receipts. Whenever possible, hotel-provided shuttles should be used.
 2. Claims for local transportation shall not be allowed where the Town provides for other transportation (Town, personal or rental vehicle).
 3. Bridge and road tolls are reimbursable with receipts.
 4. Travelers must use the free or discounted parking when traveling on Town business.
 5. Receipts are required for reimbursement of allowable parking fees.

CASH RECEIPTS

PURPOSE: To describe the policies and procedures for obtaining and receipting all revenues received by the Town of Camp Verde.

POLICIES/PROCEDURES

- A. All Town revenues received are receipted in the receiving department's "Cash Receipt Book" (ex: Exhibit H) or entered into the department's cash register.
- B. Cash registers are opened with a \$100.00 change fund.
- C. All checks are stamped "For Deposit Only, Town of Camp Verde" immediately upon receipt.
- D. Each department prepares a "Daily Cash Reconciliation Report" (Exhibit M) reconciling the receipts to the cash collected. For departments that accept credit cards, a batch report for all credit cards processed for the day shall be generated at the end of each day and reconciled to applicable receipts.
- E. By 4:45 p.m. each day, all received monies, along with the "Daily Cash Reconciliation Report", batch reports, receipts, and/or cash register tapes, are remitted to the Finance Department. The Finance Department receipts in all monies received.
 1. Funds deposited directly to Town bank accounts are entered by the Finance Accountant into the computer when the confirming deposit facsimile arrives.
 2. Monies received from the other departments are counted at the time of submittal by the Finance Clerk in the presence of the department representative. If a discrepancy exists, the discrepancy should be investigated, and the necessary correction should be made and initialed by the department representative and the Finance Clerk.
 3. The Finance Clerk records all monies received in the Finance Department cash register.
 4. The Finance cash register is balanced on a daily basis by Finance Clerk, and a deposit is prepared the following morning when the amount of monies on hand exceeds \$100 in cash or \$1,000 in checks.
 5. The "Deposit Master" (Exhibit J) is created by the Finance Clerk using the receipts received from all departments and reconciling these to the receipts issued by the Finance Department. At such time, the Finance Clerk accounts for the numerical sequence of receipts. The "Deposit Master" is reviewed and reconciled to the register tape by the Finance Accountant, initialing and dating as evidence of review.
 6. A deposit slip is completed and the monies deposited into the Town's general bank account by the Finance Clerk. The deposit receipt is attached to the "Deposit Master" (Exhibit J) and given to the Finance Accountant for coding of the deposit.

CASH RECEIPTS

7. The "Cash Report" (Exhibit K) report is created by Finance Accountant using the receipts received from all departments and reconciled to the receipts issued by the Finance Department. The "Cash Report" report is compared to the "Deposit Master" and the register tape. Once verified, the report is entered into the finance computer program by the Finance Accountant, reviewed by the Finance Director (initialing and dating as evidence of review) and filed.
- F. The Town Pool maintains a cash register for the receipt of funds. The Town Pool cash box is closed out daily (when the pool is in operation) by the Head Life Guard and the Cashier. A "Shift Balance Sheet" report (Exhibit L) is completed at the end of the day by the Head Life Guard and submitted with the deposited monies to the Finance Department. The cash register is opened with a \$100.00 change fund.
- G. All bank accounts are reconciled monthly by the Finance Accountant, reviewed by the Finance Director (initialing and dating as evidence of review) and filed. (See the Bank Reconciliations Section for further details.)
- H. Customer Complaints. Customer complaints regarding payments to the Town should not be handled by the same person who receives the monies in dispute. If the person receipting monies receives a customer complaint regarding such monies, the customer should be directed first to a supervisor. If the complaint is not resolved, it shall be forwarded as follows until resolution is achieved:
 - Finance Director
 - Town Manager
 - Town Council

PROCUREMENT

PURPOSE: To establish standard policies and procedures for the procurement of goods and services for the Town of Camp Verde to ensure that all goods and services received are properly authorized.

POLICY: The Finance Director shall be the Purchasing Agent for the Town. No purchase or contract for services of any kind or description, payment for which is to be made from funds of the Town, shall be made by the Purchasing Agent, or any officer, employee or agent of the Town, except in the manner set forth below, and unless said purchase is in accordance with the adopted Town Budget. The Town Code supersedes if there is conflicting information.

I. ORDERING PROCEDURE

- A. Due to Town cash flow needs and limited storage facilities, departments are expected to maintain only minimal supplies on hand.
- B. Purchases of less than \$50 may be made with petty cash funds upon approval from the Department Head. See Petty Cash Section for detailed procedures.
- C. Purchases of less than \$2,000 may be made with approval from the Department Head.
- D. A pre-numbered "Purchase Order" (Exhibit N) shall be written for all purchases (excluding normal operating expenditures such as utility expenses, payroll taxes and expenditure payments, etc.) of \$2,000 or more. Each department prepares the "Purchase Order" and forwards it to the Finance Director for approval PRIOR to expending funds and/or placing orders. Any department that repeatedly submits "Purchase Orders" for approval after orders are made or expenditures incurred shall be reported to the Town Manager. Once approved, the pink copy of the "Purchase Order" is retained by Finance Clerk, and the white and yellow copies of the "Purchase Order" are returned to the originating department for ordering. The department sends the white copy of the "Purchase Order" to the vendor.

All orders are placed according to the guidelines below.

- E. Purchases or contracts for services of under \$2,500 may be ordered by the Department without further formality.

PROCUREMENT

- F. Purchases or contracts for services of \$2,500 to \$10,000 require the solicitation of at least three quotes. The quotes may be solicited by phone or in writing. Documentation of the quotes solicited is to be maintained and attached to a completed "Purchase Order" form and submitted to the Finance Department for approval PRIOR to placing the order. Upon "Purchase Order" approval, the purchaser may award the purchase or contract for service to the lowest responsible bidder or to the bidder who submits the most responsive and responsible quote determined to be the most advantageous to the Town. The reasons for selecting other than the lowest bidder should be documented and attached to the completed "Purchase Order".
- G. Purchases or contracts for services contemplated to be \$10,000 or more follow the procedure below. No purchase or contract shall be awarded without prior Council approval. The Council reserves the right to reject any and all bids and re-advertise.
1. The Department Head or representative shall cause to be published in two issues of a newspaper with general circulation in the County, a notice inviting bids for the purchase or contract at least 10 days prior to the date set for the receipt of the bids. Whenever feasible, bid requests should indicate that preference will be given to local vendors.
 2. The Department Head or representative posts a notice inviting bids for the purchase or contract at Town Hall.
 3. Both of the above notices include a general description of the item or services to be performed and the date, time and place for opening bids along with the place and time period within which bids are submitted.
 4. A notice inviting bids may also be mailed to responsible perspective suppliers and all potential vendors on the Town's bid list maintained by the Town Clerk.
 5. All notices and solicitations for bids shall state the date, time and place for opening the bids.
 6. Bids are submitted in a sealed envelope and identified as bids on the envelope. Any bid not received within the time period allowed shall be rejected.
 7. All bids shall be date and time stamp upon receipt.
 8. All bids shall be opened in public on the date, time and place stated in the public notice.
 9. A tabulation of all bids shall be posted in Town Hall for public inspection.
 10. All bidders shall be notified in writing of the award or rejection of any and all bids.
 11. The Department Head or representative shall present the bids to the Council for approval and advise the Council of the advantages or disadvantages of the purchase or contract bids.

PROCUREMENT

- H. The Department Head, for purchases or contracts of under \$10,000, or the Council, for purchases or contracts for services of \$10,000 or more, shall have the authority to reject any and all bids and parts of bids and re-solicit bids.
- I. Unless the Department Head or the Council rejects the bids, the following shall be considered in determining the lowest responsible bidder.
 - 1. The ability, capacity and skill of the bidder to perform the contract or provide the service required.
 - 2. Whether the bidder can perform the contract or provide the services promptly or within the specified period of time without delay or interference.
 - 3. The quality of performance of previous contracts.
 - 4. The previous and existing compliance by the bidder with the laws and ordinances of the Town.
 - 5. The financial resources and ability of the bidder to perform the contract.
 - 6. The quality, availability and adaptability of the supplies or service.
 - 7. The reasons for selecting other than the lowest bidder shall be documented and filed with the bid documents.
 - 8. Bid documents are maintained on file in the Town Clerk's office in accordance with the Town's record retention policies.
- J. The Department Head has the authority to require a performance bond, in cash or otherwise, for such amount as he/she may deem sufficient to secure the execution of the contract.
- K. Exceptions
 - 1. In the event there is only one firm or company capable of providing a particular service or commodity, such purchase or contract for services can be secured without bidding by approval by Council.
 - 2. In the case of an emergency which requires immediate purchase of supplies or services and when time is of the essence, the Mayor is empowered to authorize the Department Head to purchase or secure services without following the above procedures. A full report in writing of the circumstances of any emergency purchase is filed by the Department Head with the Town Council at its next meeting.
 - 3. Unless required by the Council, the above procedures shall not apply to professional services rendered on an open account on an as needed basis including, but not limited to, the following: physicians, attorneys, accountants and engineers.

PROCUREMENT

4. The above procedures shall not apply to purchases or contracts made by, through, or with the State of Arizona or its political subdivisions. The Town may make purchases or award contracts for services without a formal bidding process whenever other government units have done so for the same item or service if, in the opinion of the purchasing agent, a separate bidding process is not likely to result in a lower price for such items or services.
5. Used equipment. Upon recommendation of the Town Manager, the Council may elect to waive the bid procedures with respect to the purchase of used equipment.
6. Public Works. All Public works contracts are bid in accordance with those Arizona statutory provisions currently codified in A.R.S. § 34-201 et seq. as may be amended from time to time.
7. Lease Purchase Agreements. This article shall not apply to acquisitions made through lease purchase agreements that have been approved by the Council.
8. The Town currently can make purchases through the State of Arizona Procurement office or Mohave Education Services Cooperative, without going out to bid, due to the bid guidelines these entities have set up.

* For detailed bid procedures, please contact the Town Clerk's Office for a bid procedure packet available on both CD and paper.

RECEIVING

PURPOSE: To establish standard policies and procedures for the accurate receipting of all purchases or services received by the Town of Camp Verde.

I. POLICIES/PROCEDURES

- A. All items purchased by the Town require a written receipt of the items at the time of delivery.
- B. A title or deed acts as the receiving document for the purchase of vehicles, land or buildings. The sales contract acts as the invoice.
- C. Items purchased with petty cash are documented by the purchaser as being received by the purchaser's signature on the detailed receipt or with a signed, written description of the items purchased if a detailed receipt is not available. It is then placed in the petty cash drawer and marked "PAID" as proof of the use of funds.
- D. Items purchased and paid for at the time of receipt with a Town check or a Town credit card include an itemized receipt that is signed by the purchaser. The proper account code is identified, and the receipt is forwarded to the Finance Clerk.
- E. All other items received are documented on a packing slip, bill of lading or a vendor invoice.
 1. Items received are signed for and dated by the Department Head or their designee upon inspection by that person that all items on the receiving document are indeed delivered to the Town in good condition.
 2. Receiving documents for items purchased with a "Purchase Order" (Exhibit N) include the "Purchase Order" number.
 3. Items received via a parcel shipping company are signed for at the time of receipt from the delivery company as receipt of a number of boxes or envelopes. Upon delivery of the parcel(s) to the appropriate department, the Department Head or his/her designee inspects the contents of the delivery, sign and date the accompanying packing slip or invoice and note the amount and the condition (if necessary) of the items received.
 4. After completing the above procedure(s), all receiving documents are attached to the invoice and forwarded to the Finance Clerk.

CAPITAL ASSETS

PURPOSE: To establish standard policies and procedures for the accurate tracking of capital assets.

- I. POLICIES: Capital assets are described as any item (property, vehicle, equipment, etc.) that has a purchase price or valuation (for donated items) of \$5,000 or more. All capital expenditures are coded to an 8XXX object code to ensure proper classification and to facilitate the reconciliation of capital asset additions.

- II. PROCEDURES
 - A. Departments must notify the Finance Department when any item is acquired, disposed of, or transferred to another department when the item was purchased for or valued at \$1,000 or more.

 - B. In addition to the capital asset listing, the Finance Accountant also maintains a stewardship listing of items purchased for or valued at \$1,000 or more and less than \$5,000. Each year the Finance Accountant forwards an updated stewardship listing to the Town Clerk for insurance purposes.

 - C. Capital assets are depreciated on a straight-line basis.

 - D. In consultation with department heads, the Finance Accountant assigns useful lives to individual assets based on asset category.

 - E. When equipment items are acquired, departments shall request property tags from the Finance Department to be affixed to the assets, if feasible. Property tags should not be affixed to any item if this would seriously impair the item's value or usefulness. Engraving or other means of identification of such items is recommended to facilitate their possible return if they are lost or stolen

Departments indicate the property tag number assigned on the vendor invoice before forwarding to the Finance Department. The Finance Clerk provides copies of such invoices to the Finance Accountant for updating of the capital asset/stewardship listings.

 - F. If an asset has been donated to the Town, the receiving department shall complete the "Donated Capital Asset Acquisition Form" (Exhibit P) and submit to the Finance Department at the time of receipt of assets. The Finance Department will issue a property tag as applicable, and the Finance Accountant will update the capital asset/stewardship listings.

CAPITAL ASSETS

- G. Departments shall complete the "Request for Authorization to Dispose of/Transfer Equipment" (Exhibit Q) and submit to the Finance Department at the time of disposal or transfer of assets. The Finance Director reviews and approves all "Request for Authorization to Dispose of/Transfer Equipment" forms.

Disposals of assets must comply with approved methods. Assets generally cannot be donated unless it can be demonstrated that the donation serves a public purpose.

Departments shall report lost, stolen, or destroyed assets within ten working days of discovery.

- H. For capital projects (assets acquired through construction or assets acquired through similar multiple payments), a separate account code shall be created to track the costs to be capitalized. For existing assets, projects should be identified as to whether they are improvement projects or repair/maintenance projects. Improvement projects significantly extend the useful life of an asset or increase the value of an asset. Repair/maintenance projects generally maintain the condition of an asset so that the expected useful life is attained.
- I. Once a year, the Finance Department distributes current equipment listings for verification and physical inventory by department heads or designees, along with instructions regarding how physical inventories are to be performed. If there are any discrepancies, the proper corrections to the listing are indicated noting the date of the change and any other needed information (price, useful life, etc.). In addition, during the physical inventory process, the department heads or designees examine assets for possible impairments. The listings are returned to the Finance Department. The Finance Accountant researches and resolves any discrepancies between the physical inventory and the capital asset listing.
- J. The Finance Accountant reviews and reconciles the capital asset listing to the general ledger, at least quarterly. The Finance Director reviews the reconciliation, initialing and dating as evidence of review.

NOTE: For smaller dollar items under the stewardship and capital assets thresholds, disposals must be in compliance with A.R.S. State statutes prohibit "gifts of public funds" which includes government property; therefore, supplies and/or assets cannot be donated to other organizations.

CASH DISBURSEMENTS

PURPOSE: To establish standard policies and procedures for the disbursement of funds to vendors for items or services purchased by the Town of Camp Verde, for ensuring that all services and items delivered were authorized and accounted for properly, and for maintaining accurate vendor files.

I. POLICIES/PROCEDURES

- A. When placing orders, departments shall notify vendors that all invoices shall be mailed directly to the Finance Department. Upon receipt of invoices, the Finance Clerk logs the invoice in a tickler file and forwards invoice to the applicable department for coding and department head approval.
- B. All coded and department approved invoices (or demands for payment) are forwarded to the Finance Clerk, along with applicable receiving documents. The Finance Clerk batches invoices for payment based on due date and when received. Invoices received by Monday at 12:00 p.m. will be included in the batch paid on Thursday. If an invoice does not require immediate payment, it may be held for payment until a subsequent batch. If an emergency check is required, the Finance Director may approve processing of a check outside the normal batch timelines.
- C. The Finance Clerk matches all invoices with the receiving documents and "Purchase Orders" (Exhibit N) for invoices totaling \$2,000 or more.
- D. Each department completes a "Check Request" form (Exhibit O) for each invoice totaling less than \$2,000. A completed form includes account cost allocations and must be approved by the Department Head. The matching invoice(s) and the receiving document(s) are attached to the "Check Request" and forwarded to the Finance Clerk.
- E. The Finance Clerk reviews each "Check Request" and makes any necessary corrections, noting the vendor number and any other needed information.
- F. The Finance Clerk reviews invoices for possible duplicate payments. If it has been determined that the invoice is not a duplicate, the Finance Clerk enters the approved invoices into the accounting computer program, recording the invoice numbers paid in the accounting system for printing on the check stubs.
- G. The Finance Clerk then runs a "Preliminary Check Register" and reviews the accuracy of the report. If a correction is necessary, the Finance Clerk reenters the corrected data and rerun the "Preliminary Check Register".

CASH DISBURSEMENTS

- H. Upon completing an acceptable "Preliminary Check Register", the Finance Clerk prints the checks (including a copy) and runs a "Check Register". Until such time as they are needed, blank checks shall be kept in a locked storage cabinet.
- I. The Finance Clerk forwards the approved checks, with copy attached, and the invoices to the Finance Director for signature.
- J. The Finance Director reviews the invoices and checks, notes any exceptions, and signs the checks, if approved. If the Finance Director is unavailable, the Town Clerk performs the review and signs the checks. The checks, along with invoices approved by the Finance Director or Town Clerk as applicable, are then forwarded to the Mayor (or Vice Mayor) for signature. If the Mayor (or Vice Mayor) is unavailable for signatures, the Town Clerk may sign the checks. In the absence of the required signatures, signature stamps may be used with prior authorization by the absent authorized check signer.
- K. The Mayor (or Vice Mayor) reviews the checks and any invoices approved by the first signer, notes any exceptions, and signs the checks, if approved. The checks are then forwarded to the Town Clerk's office for mailing.
- L. The Town Clerk's Office separates the signed checks, mails the original and any remittance stubs to the payee, and forwards the "yellow" copy to the Finance Clerk. The Finance Clerk attaches the invoice(s) and any supporting documentation to the "yellow" copy of the check and marks the invoice(s) as paid.
- M. The Finance Clerk files the "yellow" copy of the check attached to the invoice and other supporting documentation in the appropriate vendor file.
- N. Any voided checks are marked void, the signature area torn off, and filed in a reconciliation file.
- O. The Town operates on a cash basis during the fiscal year, and accruals are recorded at year end. Only those goods or services received on or before June 30 and paid after June 30 are accrued to the previous fiscal year. After June 30, the Finance Clerk reviews all invoices being processed to determine in which fiscal year the invoice should be recorded.
- P. Departments shall submit all prior year invoices to the Finance Department no later than August 31.

CASH DISBURSEMENTS

- Q. Once all prior year invoices have been recorded, the Finance Accountant prepares a detail listing of all invoices accrued to the prior fiscal year and reconciles the listing to the accounts payable control account on the general ledger. The Finance Accountant prepares any necessary journal entries to correct the control account balance and to reflect the correct allocations of accounts payable balances between funds.

- R. Each January, the Finance Clerk compiles and reconciles a preliminary list of 1099s to be issued in accordance with IRS regulations. The Finance Director reviews and approves the preliminary determination of 1099s to be issued. Once approved, the Finance Clerk prints the final 1099s for distribution to vendors and the IRS.

SIGNATURE STAMPS

PURPOSE: To establish standard procedures for the use of signature stamps for the disbursement of funds to vendors for items or services purchased by the Town of Camp Verde.

I. POLICIES/PROCEDURES

- A. All check signers have a signature stamp. Check signers include the Mayor, Vice Mayor, Finance Director, and Town Clerk.
- B. The signature stamp shall be placed in a secure location in the check signer's department.
- C. The signature stamp shall be placed in a separate location from blank checks.
- D. Each check signer is responsible for the safekeeping and authorized usage of the stamp.
- E. Each department shall have a designated employee(s) authorized to use the signature stamp in the check signer's absence, and this authorization shall be made in writing.
- F. Each check signer may stipulate that they be contacted for approval of the use of their signature stamp for each occurrence.
- G. In all cases, at least one signature shall be "live".

CREDIT CARD/BUSINESS CHARGE CARD POLICY

PURPOSE: To establish standard procedures for the use of Town credit cards and business charge cards.

POLICIES/PROCEDURES: The purpose of the credit card is principally for use in making travel arrangements or other purchases where the vendor requires such use. Credit card purchases are intended to be small in scope and of a 'non-capital' nature. All purchasing of budgeted capital items must have the proper approval of the Finance Director and must be purchased via the Purchase Order process. Business charge cards are also available for certain frequently used vendors.

I. CARD RESTRICTIONS

- A. Credit cards/business charge cards are to be signed out at the Finance Department and returned promptly after use. When the card is returned, it must be accompanied by a fully completed "Credit Card Use Form" (Exhibit T) with all receipts and other supporting documentation attached. In addition, the employee must sign the credit card log to acknowledge return of the credit card.
- B. Town employees and officials may sign out credit cards/business charge cards in accordance with this policy. If an individual needs a card to keep in his/her possession, a "Request for Credit Card" (Exhibit R) needs to be filled out by the Department Head, turned into the Town Manager for signature and forwarded to the Finance Department. Once the request is approved, the individual must sign the "Credit Card User Agreement" (Exhibit S) before the card is issued.
- C. Any approved credit card or business charge card accounts shall be opened by the Finance Director, or his or her designee. No other individuals are authorized to open credit card or business charge card accounts.
- D. A maximum dollar amount for each single purchase and a total for all purchases made with the credit card within a given monthly billing cycle are as follows:
 - 1. Single Purchase Limit - Not to exceed \$1,000
 - 2. Billing Cycle Limit - Not to exceed \$2,500

II. USE OF CREDIT CARD/BUSINESS CHARGE CARD

- A. The credit card/business charge card is to be used for Town purchases only.
- B. No person other than the one who signed out the card is authorized to use it. Employees must not retain credit card numbers for future use when not signed out.

CREDIT CARD/BUSINESS CHARGE CARD POLICY

- C. Questions regarding credit card/business charge card accounts and procedures should be directed to the Finance Director.
- D. The credit card may be used at any business establishment, which accepts credit cards for payment, as long as the expenditure complies with Town policy requirements.
- E. All other methods of procurement should be exhausted before using the credit card (i.e., purchase orders or invoicing).
- F. The employee must be able to justify that the use of the card was necessary and for official Town business purpose.
- G. The employee shall take all necessary precautions to keep the card and card number in a secure location. The Finance Department is to be notified immediately if card is lost or stolen.
- H. Department is responsible for all charges incurred on department -issued cards including any annual service fees and finance charges.

III. TELEPHONE, FACSIMILE, AND INTERNET ORDERS

- A. When placing a telephone/facsimile order, the employee shall confirm that the vendor agrees to charge the card when shipment is made and not sooner. The receipt charge date should coincide with the shipping date.
- B. All telephone/facsimile/internet orders must be recorded on the "Credit Card Use Form" (Exhibit T) when the transaction occurs.
- C. For telephone/facsimile orders, the employee shall request that the vendor send, via facsimile, a copy of the invoice. *The original invoice is still necessary by the Finance Department for reconciliation purposes.*
- D. For internet orders, employees must print a copy of the receipt/order confirmation and attach to the "Credit Card Use Form" (Exhibit T).
- E. If no receipt is available for the telephone/facsimile order, complete the "Credit Card Use Form" (Exhibit T) detailing the purchase in entirety. This form shall be used as the documentation when reconciling the monthly statement of account.
- F. NO backorders are allowed.

CREDIT CARD/BUSINESS CHARGE CARD POLICY

IV. DOCUMENTATION

- A. Documentation must be retained as a proof of purchase any time a purchase is made using the card. These documents are to be used to verify the purchases on the monthly statement of account.
- B. The Town shall not be responsible for any charges incurred if the criteria listed in (A) and supporting documentation is not received in a timely manner by the Finance Department.
- C. All purchases made by telephone and facsimile are to be recorded on "Credit Card Use Form" (Exhibit T). This form must be maintained as charges occur.
- D. If, for any reason, the employee does not have documentation for a transaction, the employee must attach a "Credit Card Use Form" (Exhibit T), providing: a description of the item, vendor's name, reason for missing documentation, and the action that will be taken to ensure proper documentation in the future. In addition, the employee and the Finance Director's signature are required on the form.
- E. If receipts are related to travel, it is the employee's responsibility to photocopy the receipts to attach to their "Travel Advance/Reimbursement Report" (Exhibit I). The originals must be forwarded to the Finance Department for reconciliation with the monthly statement.
- F. Copies of all necessary forms are enclosed within the exhibits section of the Financial Operations Guide.
- G. An original invoice/sales order must accompany the credit card receipt. It should be in detail, to allow clear understanding of the purchased items or service. If the purchaser is unable to provide such documentation, the charges will be the responsibility of the purchaser.

V. PROHIBITED CHARGES

- A. The following uses of a credit card are prohibited:
 - 1. Cash advances.
 - 2. Personal purchases. Employees may not charge any personal items on the Town credit cards/business charge cards.
 - 3. Gasoline purchases or vehicle repairs unless outside the service area and/or in an emergency. Documentation shall be required.
 - 4. Alcoholic beverage purchases.

CREDIT CARD/BUSINESS CHARGE CARD POLICY

Any prohibited use of cards shall be reported to the applicable department head and/or the Town Manager.

- B. Per Diem. Per Diem requests are processed through Accounts Payable prior to travel. Refer to the Travel and Training Section.
- C. Employees shall also comply with any applicable departmental restrictions on usage.
- D. Employees may not violate any procurement requirements, where it pertains to obtaining quotes, when using the Town credit card.

VI. RECONCILIATION AND PAYMENT

- A. After each purchase, the department must submit the completed "Credit Card Use Form" (Exhibit T) to the Finance Department to hold for reconciliation to the monthly statement.
- B. The employee attaches any additional documentation necessary to the "Credit Card Use Form" (Exhibit T), complete the form fully and assure that all necessary signatures have been obtained.
- C. This form is reconciled with both the receipts and the credit card's monthly statement of account by the Finance Department.
- D. If unable to submit the required documentation by the due date, please contact the Finance Department as soon as possible.
- E. Payment shall be made promptly and before the due date to avoid any service or finance charges.
- F. Any department not responding promptly to the request for information from the Finance Department or in any way delaying the timely monthly payment of the credit card account shall be assessed the finance charges imposed by the issuing financial institution.

VII. TERMINATION/RESIGNING EMPLOYEES

- A. All efforts shall be made by the Finance Department to obtain the credit card, any receipts, "Credit Card Use Forms" (Exhibit T) and other related forms when a Cardholder employee is terminated or resigns.

CREDIT CARD/BUSINESS CHARGE CARD POLICY

- B. If the credit card cannot be collected, notify the Finance Director immediately to ensure the card is canceled.

VIII. POLICY VIOLATIONS

Failure to follow this policy may result in loss of card privileges and, for employees, may result in disciplinary action, including termination of employment.

CELLULAR TELEPHONE POLICY

PURPOSE: The purpose of this policy is to provide guidance and procedures governing the use of Town owned cellular telephones. This administrative guideline will also help ensure consistency among Town departments using cellular phones.

I. POLICIES

- A. The Town of Camp Verde issues cellular phones to officials and employees who work in areas or on assignments where standard telephones or other forms of electronic communications equipment are not readily available and where such use will benefit the Town and its citizens.
- B. Cellular phones are intended for special applications such as safety purposes or to assist in the completion of an assigned task or official responsibility. They are not intended for personal convenience.

II. UNAUTHORIZED USES OF A TOWN OWNED CELLULAR TELEPHONE

- A. Any call which could suitably be made from a standard Town telephone or other electronic communications.
- B. Any call made in relation to an official's or employee's personal affairs or personal business enterprise.
- C. Any call for the purpose of entertainment, such as 900 numbers, movie links, etc.

III. PROCEDURES

- A. All requests for cellular telephones require completion of "Request for Cellular Telephone Form" (Exhibit U), approved in advance by the Department Head and the Town Manager, and then forwarded to the Finance Department.
- B. The user of the cellular telephone shall be required to complete the "Cellular Telephone User Agreement" (Exhibit V) prior to being issued a cellular telephone.
- C. The Finance Department tracks all cellular phones issued on the "Cell Sign In/Out Log" (Exhibit W).
- D. All purchases of Town cellular telephones shall be through State of Arizona contract, unless a more advantageous contract is negotiated through an outside provider.

CELLULAR TELEPHONE POLICY

- E. All cellular telephone bills shall be sent to the Finance Department and not to a home or business address.
- F. The person responsible for the cellular telephone shall review each monthly cellular telephone bill, note any personal calls and reimburse the Town for the cost of the call within 30 days of the closing statement in which the call was recorded. According to the IRS, when the minutes do not exceed the plan limit, the "per minute cost" should be determined based on the plan rate divided by number of minutes used during the month. The calculated "per minute cost" should then be multiplied times the number of minutes of personal calls.
- G. The Finance Department will credit all reimbursements for personal calls in the appropriate account.

IV. POLICY VIOLATIONS

- A. Failure to follow this policy may result in loss of cellular phone privileges and, for employees may result in disciplinary action, including termination of employment.
- B. Excessive non-work usage of a Town owned cellular telephone is reviewed by the employee's supervisor to determine whether continued access to a cellular telephone is in the Town's interest.

V. TERMINATED EMPLOYEES

- A. Any employees issued a Town owned cellular telephone must return it no later than the last day of employment. The employee shall be required to sign the "Request for Cellular Telephone Form" (Exhibit U) to indicate the phone was returned.
- B. Any employees not returning Town owned cellular telephone as of their last day of employment shall be billed for the cost of the phone and any minutes used subsequent to termination.

CLAIMS/LAWSUITS AGAINST THE TOWN

PURPOSE: The purpose of this policy is to provide guidance and procedures governing claims against the Town for property or other types of damage along with lawsuits filed against the Town.

I. POLICIES/PROCEDURES

- A. Once notified of a claim or lawsuit against the Town, employees shall instruct the claimant to contact the Town Clerk.
- B. If the incident involves a Town employee, supervisors shall have the employee submit written documentation of the incident noting any witnesses.
- C. The Town Clerk issues the claimant the "Notice of Claim" forms (Exhibit X) and the "Incident Report" forms (Exhibit Y). These forms must be completed and returned to the Town Clerk.
- D. Upon receipt of the "Notice of Claim" forms and the "Incident Report" forms, the Town Clerk date-stamps the forms and notifies the Assistant to the Town Manager of the claim with copies of the reports.
- E. The Assistant to the Town Manager then notifies the insurance company of the claim to initiate the claims process.

JOURNAL ENTRIES

PURPOSE: To maintain balanced accounts and to make necessary adjustments to resolve unbalanced accounts.

I. POLICIES/PROCEDURES

- A. Journal entries shall be approved by the Finance Director prior to entry into accounting system.
- B. A "Journal Entry" form (Exhibit Z) is completed detailing the adjustments needing to be made. Any supporting schedules or other documentation are attached. The employee preparing the journal entry shall sign and date the "Journal Entry" form.
- C. Once approved, the Finance Accountant enters journal entries into the accounting system. The Finance Accountant verifies that the total debits and credits posted by the system match the totals on the "Journal Entry" form, notes the system-assigned journal entry on the bottom of the "Journal Entry" form, and signs and dates to indicate entry is complete.

II. AUDIT ADJUSTING JOURNAL ENTRIES

- A. The Finance Director shall review to determine the validity of any audit adjusting journal entry(ies).
- B. Upon consensus, the audit adjusting journal entry(ies) is input into accounting system.

PETTY CASH ACCOUNTS

PURPOSE: To account for minor disbursements when immediate payment is required.

I. POLICIES

- A. The petty cash reimbursement and reconciliation shall be reviewed by someone other than the custodian or person who purchased the items.
- B. Petty cash shall be properly safeguarded at all times.
- C. At a minimum, the Petty Cash Custodians shall request replenishment monthly or when the petty cash balances are more than 50% below the imprest balance and an immediate need for replenishment is anticipated.
- D. Petty cash funds may not be used for personal services/items.

II. PROCEDURES

A. DISBURSEMENTS

- 1. The requesting employee shall obtain the Department Head approval before purchases are made.
- 2. The requesting employee completes the "Petty Cash Withdrawal Request" form (Exhibit AA).
- 3. The Petty Cash Custodian receives all "Petty Cash Withdrawal Request" forms and vendor receipts and ensures the form is complete and properly approved before any disbursement is made from the Petty Cash Account.
- 4. The Petty Cash Custodian maintains a "Petty Cash Disbursement/Replenishment Log" (Exhibit AB), either in hard copy form or in Excel, for all disbursements and replenishments.
- 5. The Petty Cash Custodian checks the amount requested for mathematical accuracy and notes any discrepancy.
- 6. Upon disbursement of cash to the employee, the employee signs the "Petty Cash Withdrawal Request" form for acknowledgement of receipt of cash.
- 7. If change is being returned, the employee signs the form acknowledging return of monies, and the Petty Cash Custodian validates the amount to the vendor receipt and the total amount originally given.

PETTY CASH ACCOUNTS

8. The Petty Cash Custodian stamps the "Petty Cash Withdrawal Request" form and vendor receipts "PAID", to prevent reuse.

B. RECONCILIATION

1. On a monthly basis and whenever a replenishment is requested, using the "Petty Cash Disbursement/Replenishment Log" (Exhibit AB), the Petty Cash Custodian reconciles the disbursement and change returned amounts listed on the various "Petty Cash Withdrawal Request" forms.
2. The Petty Cash Custodian also reconciles the Petty Cash Fund imprest total to amounts disbursed and remaining cash.
3. The Petty Cash Custodian researches and resolves any discrepancies.
4. The Department Head reviews the reconciliation.
5. The Petty Cash Custodian prepares a "Check Request" (Exhibit O) to replenish petty cash funds, when necessary.
6. The Petty Cash Custodian receives a petty cash fund reimbursement check made payable to the applicable petty cash custodian for the purposes of replenishing the petty cash fund.

BANK RECONCILIATION

PURPOSE: To ensure that all activity within the general ledger is complete and properly reconciled to the bank.

I. POLICIES

- A. In accordance with Arizona Revised Statutes (A.R.S.), each bank account that the Town maintains over the FDIC insured amount shall be collateralized by the bank for the amount over the FDIC insured amount.
- B. All bank accounts and related activity shall be properly recorded in the general ledger.
- C. Bank statements, for each account, shall be received by the Town on a monthly basis.
- D. Prior to opening, all bank accounts shall be authorized by the Town Council.
- E. Each bank account shall be reconciled monthly and on a timely basis to resolve any discrepancy. Reconciliations shall be signed and dated by the preparer.
- F. The Finance Director shall review the bank statement reconciliation and sign and date as evidence of the review.

II. PROCEDURES

- A. Upon receipt of the bank statements, the Finance Accountant verifies that all cancelled checks listed agree with the Town's accounting records. Cancelled checks are reviewed for alterations, irregular endorsements, and authorized signatures.
- B. The Finance Accountant compares transaction amounts listed on the bank statements to the Town's records to ensure that amounts were accurately debited or credited.
- C. The Finance Accountant forwards all reconciliation documentation to the Finance Director to review that the reconciliation was properly completed and all items reconciled.
- D. Upon receipt of the collateralization statements, the Finance Accountant ensures that any amounts over the FDIC insured amount are collateralized.

BANK RECONCILIATION

- E. In addition to the monthly bank reconciliations, the Finance Director or Finance Accountant will review the detail general ledger monthly for items such as mispostings, duplicate payments, etc.

III. INTERFUND BORROWING

- A. The General Account serves as the general operating bank account of the Town and represents the pooled cash of all funds, except those amounts retained in separate bank accounts for legal or operational purposes.
- B. Each fund's share of the pooled cash is recorded on the general ledger as Equity in Pooled Cash.
- C. Once all bank accounts have been reconciled for the month, the Finance Accountant reviews and reconciles the Equity in Pooled Cash balances to ensure the amounts agree to the offsetting entries in the General Fund.

GRANTS

PURPOSE: To ensure grants are properly approved and accounted for.

I. POLICIES

- A. Only grants approved by the Town Council may be applied for or accepted.
- B. The Department administering the grant shall be responsible for the submission of any required quarterly and annual financial reports required by the granting agencies.

II. PROCEDURES

A. REIMBURSEMENT GRANTS

- 1. Monthly or quarterly as required by the granting agency, a total listing of all applicable grant expenditures is generated.
- 2. All expenditures are reviewed for reasonableness for compliance with the grant requirements.
- 3. Once verified, the reimbursement claim is prepared, reviewed by someone other than the preparer, and submitted to the granting agency. A copy of the reimbursement claim is forwarded to the Finance Department.
- 4. The Finance Accountant prepares journal entries to record related receivables and transfer of monies for any matching requirements.
- 5. The Finance Accountant maintains a file of pending reimbursement claims. Upon receipt of grant monies, the Finance Accountant ensures that the reimbursement received reflects the amount requested. If not, the Finance Accountant researches and resolves the discrepancy.
- 6. The Finance Accountant periodically reviews the file of pending reimbursement claims to determine if any outstanding claims have not been received in a timely manner.

B. ADVANCE-TYPE GRANTS

- 1. Monthly or quarterly as required by the granting agency, a total listing of all applicable grant expenditures is generated along with the grant amounts advanced from the granting agency.

GRANTS

2. All expenditures are reviewed for reasonableness for compliance with the grant requirements.
3. Once verified, any required financial status reports are prepared, reviewed by someone other than the preparer, and submitted to the granting agency. Copies of the reports are forwarded to the Finance Department.
4. The Finance Accountant prepares journal entries to transfer monies for any matching requirements.
5. Prior to completion of the grant, the balance of any unspent grant monies is determined.
6. A determination is made if the remaining grant funds will be returned or if there is an allowable expenditure for which the funds could be used.

ACCOUNTS RECEIVABLE

PURPOSE: To establish procedures for proper management of accounts receivable.

I. POLICIES/PROCEDURES

A. COURT RECEIVABLES

1. The Municipal Court maintains records of outstanding receivables.
2. On a monthly basis, the Court Supervisor identifies delinquent accounts and forwards the accounts to the collection agency.
3. Each month, the Court Supervisor forwards a listing to the Finance Department for recording of accounts receivable activity in the Town's general ledger.

B. CDBG LOAN RECEIVABLES

1. The Housing Department maintains subsidiary ledgers by payor for each CDBG loan receivable account identifying the loan amount, monthly payments, and remaining balance owed.
2. On a monthly basis, the Housing Department reviews the subsidiary ledgers for any delinquencies.
3. On a monthly basis, the Finance Accountant updates the receivable balance based on monthly statements and payments made.
4. The Housing Department forwards copies of the subsidiary ledgers to the Finance Department at the end of each fiscal year for reconciliation to the master control account in the Town's general ledger.
5. The Finance Accountant reconciles the subsidiary ledgers to the general ledger, investigating any discrepancies.

C. MISCELLANEOUS RECEIVABLES

1. Following each fiscal year end, the Finance Accountant reviews July and August cash receipts to identify any unrecorded receivables.
2. Any amounts collected prior to June 30 and remitted to the Finance Department after June 30 are recorded as cash on hand.

ACCOUNTS RECEIVABLE

3. Any amounts collect after June 30 for services provided prior to June 30 are recorded as accounts receivable.

CREATING NEW FUNDS

PURPOSE: To establish policies for creation of Town funds.

I. POLICIES/PROCEDURES

- A. All funds must be approved by the Town Council.
- B. New funds generally are requested and approved as part of the annual budget process; however, if the need arises during the year, a request for creation of a new fund should be submitted to the Town Council for approval.
- C. When approved, the Finance Accountant creates the new fund in the accounting system.
- D. The Finance Director notifies applicable employee(s) of the uses and non-uses of the new fund.

OPERATING TRANSFERS

PURPOSE: To established policies regarding the proper approvals and accounting of operating transfers between funds.

I. POLICIES/PROCEDURES

- A. All operating transfers shall be authorized by the Town Council and within the amounts budgeted.
- B. Operating transfers are requested and approved as part of the annual budget process. If an unbudgeted operating transfer becomes necessary or if the amount budgeted was insufficient, approval for the transfer or the increase in amount must be obtained from the Town Council.
- C. Operating transfers are recorded through a journal entry (refer to the Journal Entries Section).
- D. Operating transfers shall be recorded in a timely manner. Depending upon the nature and purpose, operating transfers shall be recorded monthly, annually, or at such time that the event triggering the operating transfer occurs.

EXHIBITS

Town of Camp Verde Personnel Action Form

Employee's Name: _____ Department: _____

Type of Action:

Exempt: Non-exempt

Temporary Appointment

Probationary Appointment

Permanent Appointment

Promotion

Merit/Step Increase

Cost of Living Adjustment

Reinstatement

Demotion

Dismissal (Specify below)

Voluntary Termination

Suspension

Retirement

Leave of Absence

Other (Specify below)

Reclassification

Present Job Title _____

Salary Range/Step _____

BI-Weekly Amount: _____

Hourly Amount: _____

New Job Title _____

Salary Range/Step _____

BI-Weekly Amount: _____

Hourly Amount: _____

| |
|---|
| TERMINATION |
| Employee should be paid for: _____ hours of accrued leave |
| Did employee leave in Good Standing? |
| Yes <input type="checkbox"/> No <input type="checkbox"/> |

Comments: _____

Effective Date: _____

Submitted by: _____
Department Head

Date: _____

Approved by: _____
Human Resources Director

Date: _____

Approved by: _____
Town Manager

Date: _____

Original: Human Resources

Copy: Finance

Copy: Employee

Form W-4 (2008)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$900 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits,

adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the instructions for Form B2333 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent. A _____

B Enter "1" if: B _____

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.

C Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) C _____

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return D _____

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) E _____

F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit F _____

(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. G _____

- If your total income will be less than \$58,000 (\$86,000 if married), enter "2" for each eligible child.
- If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 4 or more eligible children.

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) H _____

For accuracy, complete all worksheets that apply. ▶

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

| | | |
|---|--|--|
| Form W-4 Department of the Treasury Internal Revenue Service | <h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="margin:0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p> | OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2008</div> |
| 1 Type or print your first name and middle initial. Last name | | 2 Your social security number |
| Home address (number and street or rural route) | | 3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box. |
| City or town, state, and ZIP code | | 4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/> |
| 5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) | | 5 _____ |
| 6 Additional amount, if any, you want withheld from each paycheck | | 6 \$ _____ |
| 7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶ | | |
| Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. | | |
| Employee's signature (Form is not valid unless you sign it.) ▶ | | Date ▶ |
| 8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) | | 9 Office code (optional) |
| | | 10 Employer identification number (EIN) |

**ARIZONA FORM
A-4**

**Employee's Arizona Withholding
Percentage Election**

| | |
|---|-----------------------------|
| Type or print your full name | Your social security number |
| Home address (number and street or rural route) | |
| City or town, state, and ZIP code | |

Arizona Withholding Percentage Election Options

Choose only one:

- 1 My annual compensation is \$15,000 or more. I choose to have Arizona withholding at the rate of
(check only one box): 19% 23% 25% 31% 37% of the federal tax withheld.

- 2 My annual compensation is less than \$15,000. I choose to have Arizona withholding at the rate of
(check only one box): 10% 15% 23% 25% 31% 37% of the federal tax withheld.

- 3 I hereby elect an Arizona withholding percentage of zero, and I certify that I meet BOTH of the following qualifying conditions for this election:
 - I had NO Arizona tax liability for the prior taxable year, AND
 - I expect to have NO Arizona tax liability for the current taxable year.

| | |
|--|---------------|
| I certify that I have made the percentage election marked above. | |
| _____ SIGNATURE | _____ DATE |

AZOR 91-0041 (34)

Town of Camp Verde Employee Timesheet

Employee # _____
 Employee Name: _____
 Position: _____
 Department: _____

Department Code: _____
 Department Head Name: _____
 Approval: _____
 Pay Period: _____ to _____

| Department | Account | Sun | Mon | Tues | Wed | Thurs | Fri | Sat | Week | Sun | Mon | Tues | Wed | Thurs | Fri | Sat | Week | Period Totals |
|-------------------|----------|--------|---------|---------|---------|--------|---------|---------|---------|--------|---------|---------|---------|--------|---------|---------|---------|---------------|
| | | 1/6/03 | 1/13/03 | 1/20/03 | 1/27/03 | 2/3/03 | 2/10/03 | 2/17/03 | 2/24/03 | 1/7/03 | 1/14/03 | 1/21/03 | 1/28/03 | 2/4/03 | 2/11/03 | 2/18/03 | 2/25/03 | |
| Town Manager | 01-20-11 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Town Clerk | 01-20-12 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Finance | 01-20-13 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Housing | 01-20-15 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Legal | 01-20-16 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Maintenance | 01-20-20 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Municipal Court | 01-20-30 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Public Works | 01-20-40 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Community Dev | 01-20-50 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Building | 01-20-51 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Marshal | 01-20-80 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Animal Control | 01-20-81 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| CV Library | 01-20-70 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| BC Library | 01-20-71 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Parks & Rec | 01-20-80 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Special Events | 01-20-81 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Pool | 01-20-82 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Court Enhance | 05-80-88 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| PANT Officer | 08-80-27 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Housing-COHR | 18-10-00 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Housing-RLF | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| HURF/Streets | 20-20-00 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Comp Hrs Taken | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Admin Leave | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Sick | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Vacation | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Holiday Pay | 8012 | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Holiday Taken Off | | | | | | | | | 0 | | | | | | | | 0 | 0 |
| Daily Total Hours | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

I certify that the above is a true and accurate accounting of my time worked.

Employee Signature _____

Total Overtime Pay _____
 Total Overtime Comp _____
 Total Straight Comp _____
 Total Straight Pay _____

Comments: _____

| Town of Camp Verde Request for Leave or Approved Absence | | | | | | |
|--|------|----|------|------------|--------------------------|---|
| Name | | | | Department | | |
| Type of Leave/Absence | | | | | Family and Medical Leave | |
| | Date | | Time | | Total Hours | |
| | From | To | From | To | | |
| <input type="checkbox"/> Accrued Annual Leave | | | | | | If annual leave, sick leave, or leave without pay will be used under the Family and Medical Leave Act of 1993 (FMLA), please provide the following information: |
| <input type="checkbox"/> Compensatory Time Off | | | | | | |
| <input type="checkbox"/> Accrued Sick Leave | | | | | | |
| Purpose <input type="checkbox"/> Illness/injury/incapacitation of requesting employee <input type="checkbox"/> Medical/dental/ examination of requesting employee <input type="checkbox"/> Care of family member including medical/dental examination <input type="checkbox"/> Care of family member with serious health condition <input type="checkbox"/> Other: | | | | | | <input type="checkbox"/> I hereby invoke my entitlement to FMLA for: |
| <input type="checkbox"/> Leave Without Pay | | | | | | <input type="checkbox"/> Birth/Adoption/Foster care <input type="checkbox"/> Serious health condition of spouse, child, or parent. <input type="checkbox"/> Serious health condition of self. |
| <input type="checkbox"/> Other Paid Absence <i>(Specify in remarks)</i> | | | | | | |
| Remarks | | | | | | |
| Certification: I certify that the leave/absence requested is for the purpose(s) indicated. I understand that I must comply with my department's/town's procedure for requesting leave/approved absence (and provide additional documentation, including medical certification, if required) and that falsification on this form may be grounds for disciplinary action. | | | | | | |
| Employee signature | | | | | Date signed | |
| Official action on request <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <i>(If disapproved, give reason. If annual leave, initiate action to reschedule.)</i> | | | | | | |
| Reason for disapproval | | | | | | |
| Supervisor Signature | | | | | Date Signed | |
| TO BE COMPLETED BY DEPARTMENT HEAD (or designee) | | | | | | |
| <input type="checkbox"/> Annual <input type="checkbox"/> FML annual <input type="checkbox"/> Bereavement <input type="checkbox"/> Administrative <input type="checkbox"/> Military <input type="checkbox"/> Other: _____ <input type="checkbox"/> Sick <input type="checkbox"/> FML sick <input type="checkbox"/> Jury <input type="checkbox"/> Unpaid <input type="checkbox"/> Comp Time | | | | | | |
| A Medical certification <input type="checkbox"/> is required <input type="checkbox"/> is not required. (Required for more than 3 full consecutive working days.) A Fitness-to-Return certification <input type="checkbox"/> will be <input type="checkbox"/> will not be required before returning to work on a regular basis. (Required for an absence of more than 30 days.) | | | | | | |
| For purposes of family/medical leave designation, I have determined, as the department head or designee, the following. (Mandatory) <input type="checkbox"/> the employee is not eligible for family/medical leave until _____ (date) <input type="checkbox"/> the employee is eligible but has already used the hours allowed in the last 12 months <input type="checkbox"/> the event does not qualify for family/medical leave. <input type="checkbox"/> the employee is eligible for family/medical leave AND the event does, or could, qualify for family/medical leave. <input type="checkbox"/> continuation of a previously designated event (continuing treatment or recovery). | | | | | | |
| Approved by: _____ | | | | | Date: _____ | |
| Department Head or designee | | | | | | |
| Received by: _____ | | | | | Date: _____ | |
| Human Resources | | | | | | |

Original – Human Resources

Copy – Finance

Copy - Employee

CO-REC SOFTBALL LEAGUE
GAME SUMMARIES

DATE: _____ LOCATION: _____

GAME 1

WINNERS: _____ PTS _____ LOSERS: _____ PTS _____

GAME 2

WINNERS: _____ PTS _____ LOSERS: _____ PTS _____

GAME 3

WINNERS: _____ PTS _____ LOSERS: _____ PTS _____

GAME 4

WINNERS: _____ PTS _____ LOSERS: _____ PTS _____

OFFICIALS:

1. _____ OF GAMES: _____ TOTAL: \$ _____

2. _____ OF GAMES: _____ TOTAL: \$ _____

SCOREKEEPERS:

1. _____ OF GAMES: _____ TOTAL: \$ _____

2. _____ OF GAMES: _____ TOTAL: \$ _____

PARKS AND RECREATION SUPERVISOR:

CASH RECEIPTS

BOYNTON

CRB 1183

TOWN OF CAMP VERDE
395 S. MAIN STREET
CAMP VERDE, AZ 86322
(928) 567-6631

CASH RECEIPT Date 015267

Received From _____
Address _____ Dollars \$ _____
For _____

| ACCOUNT | | | HOW PAID | | |
|-----------------|--|--|--------------------------------------|--|--|
| AMT. OF ACCOUNT | | | CASH | | |
| AMT. PAID | | | CHECK | | |
| BALANCE DUE | | | MONEY ORDER <input type="checkbox"/> | | |
| | | | CREDIT CARD <input type="checkbox"/> | | |

By _____

CRB 1183

TOWN OF CAMP VERDE
395 S. MAIN STREET
CAMP VERDE, AZ 86322
(928) 567-6631

CASH RECEIPT Date 015268

Received From _____
Address _____ Dollars \$ _____
For _____

| ACCOUNT | | | HOW PAID | | |
|-----------------|--|--|--------------------------------------|--|--|
| AMT. OF ACCOUNT | | | CASH | | |
| AMT. PAID | | | CHECK | | |
| BALANCE DUE | | | MONEY ORDER <input type="checkbox"/> | | |
| | | | CREDIT CARD <input type="checkbox"/> | | |

By _____

PRINTED IN U.S.A.

CRB 1183

TOWN OF CAMP VERDE
395 S. MAIN STREET
CAMP VERDE, AZ 86322
(928) 567-6631

CASH RECEIPT Date 015269

Received From _____
Address _____ Dollars \$ _____
For _____

| ACCOUNT | | | HOW PAID | | |
|-----------------|--|--|--------------------------------------|--|--|
| AMT. OF ACCOUNT | | | CASH | | |
| AMT. PAID | | | CHECK | | |
| BALANCE DUE | | | MONEY ORDER <input type="checkbox"/> | | |
| | | | CREDIT CARD <input type="checkbox"/> | | |

By _____

Travel Advance/Reimbursement Report

Date Prepared _____

Employee _____

Department _____

Account Number _____

Destination and Purpose _____

Departure date and time: _____ Return date and time: _____

Check one: Travel Advance _____ Trip Completed _____

| Date(s) | | | | Total Expenses |
|---|--|--|---|----------------|
| *Breakfast \$7.00 per day | | | | |
| *Lunch \$12.00 per day | | | | |
| *Dinner \$18.00 per day | | | | |
| *Lodging | | | | |
| *Misc. Expenses | | | | |
| Standard Mileage @ .445/mile (Daily miles x .445) | | | | |
| *Other | | | | |
| Daily Total Expenses | | | | |
| | | | Less: Advance Amount | |
| | | | Less: Paid by Credit Card | |
| | | | Amount owed to employee (amount owed to Town) | |

I, the undersigned, state that the above information is true and accurate to the best of my knowledge.

EMPLOYEE SIGNATURE

DEPARTMENT HEAD SIGNATURE

***Receipts must be attached for meals, lodging, commercial airfare and miscellaneous expenses. Circle the meals that are included during your trip for each day and fill in the daily totals. Be sure all blocks are completed. Departure and return dates and times must be included. Your signature and your department Head's signature must be included before payment can be made.**

REVIEWED BY FINANCE DIRECTOR: _____

| Admin Receipt # | Cash | Check | Admin Bus Lic Receipt # | Cash | Check | Animal Control Receipt # | Cash | Check | Finance Department Receipts Issued to Other Departments | | | | |
|------------------------|------|-------|-----------------------------|------|-------|--------------------------|---------------------------|-------|---|----------------------------|------|-------|--|
| | | | | | | | | | Receipt # | Dept | Cash | Check | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| Total | \$ - | \$ - | Total | \$ - | \$ - | Total | \$ - | \$ - | Totals | | \$ - | \$ - | |
| CVMO Records Receipt # | Cash | Check | Parks & Rec Receipt # | Cash | Check | Credit Card | Finance Bus Lic Receipt # | Cash | Check | Finance Total: \$ - | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| Total | \$ - | \$ - | Total | \$ - | \$ - | \$ - | Total | \$ - | \$ - | | | | |
| Misc Receipt # | Cash | Check | Planning & Zoning Receipt # | Cash | Check | Credit Card | Streets Receipt # | Cash | Check | Deposit Total | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total | \$ - | \$ - | Total | \$ - | \$ - | \$ - | Total | \$ - | \$ - | | | | |

* Finance Total equals the sum of all departments except Finance Business License Receipts

Finance Total: \$ -
 Finance Bus Lic: \$ -
 Deposit Total: \$ -

Cash Total: \$ -
 Check Total: \$ -
 Credit Card Total: \$ -
 Total Receipts: \$ -
 Deposit Total: \$ -

Deposit Date: 9/7/2005
 Receipt Dates: 9/6/2005

Signature _____
 Date _____

| CASH REPORT | | | | | DATED: 7/1/2008 | | | |
|-------------------------------------|-------------|------|-------|--------|-----------------|--------|-------|---------------|
| REVENUE TYPE | DEPT RCPT # | CASH | CHECK | CHARGE | FIN RCPT # | AMOUNT | TOTAL | ACCOUNT # |
| TOWN CLERK'S OFFICE | | | | | | | | |
| COPIES | | | | | | 0.00 | 0.00 | 01-40-12-4100 |
| BUSINESS LICENSE FEES | | | | | | 0.00 | 0.00 | 01-40-12-4120 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| MAINTENANCE DEPARTMENT | | | | | | | | |
| FACILITY RENTALS | | | | | | 0.00 | 0.00 | 01-40-20-4700 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| MUNICIPAL COURT | | | | | | | | |
| FEES/FINES/FORFEITURES | | | | | | 0.00 | 0.00 | 01-00-00-1300 |
| COURT APPOINTED ATTORNEY REIMBS | | | | | | 0.00 | 0.00 | 01-00-00-1300 |
| COURT-JCEF | | | | | | 0.00 | 0.00 | 05-00-00-1300 |
| COURT ENHANCEMENT FUND | | | | | | 0.00 | 0.00 | 05-00-00-1300 |
| COURT REFUND-FILL THE GAP | | | | | | 0.00 | 0.00 | 05-00-00-1300 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| PUBLIC WORKS/ENGINEER | | | | | | | | |
| PLAN REVIEW FEES | | | | | | 0.00 | 0.00 | 01-40-40-4140 |
| YAVAPAI COUNTY FLOOD CONTROL REIMBS | | | | | | 0.00 | 0.00 | 01-40-40-4320 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| COPIES | | | | | | 0.00 | 0.00 | 01-40-50-4100 |
| PERMIT FEES | | | | | | 0.00 | 0.00 | 01-40-50-4141 |
| ZONING FINES | | | | | | 0.00 | 0.00 | 01-40-50-4142 |
| RECORDING FEES | | | | | | 0.00 | 0.00 | 01-40-50-4144 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| BUILDING DEPARTMENT | | | | | | | | |
| PERMIT FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 01-40-51-4141 |
| BUILDING PERMITS | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 01-40-51-4143 |
| PLAN REVIEW FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 01-40-51-4140 |
| FIRE INSPECTION FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 01-00-00-2410 |
| GENERAL GOVERNMENT IMPACT FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 16-40-01-4145 |
| POLICE SERVICES IMPACT FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 16-40-02-4145 |
| LIBRARY IMPACT FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 16-40-03-4145 |
| PARKS & RECREATION IMPACT FEES | | | | | | 0.00 | | |
| | | | | | | 0.00 | 0.00 | 16-40-04-4145 |
| DEPARTMENT TOTAL | | | | | | | 0.00 | |
| CAMP VERDE MARSHALS OFFICE | | | | | | | | |
| REPORTS | | | | | | 0.00 | 0.00 | 01-40-60-4100 |

| | | | | | | | |
|--|--|--|--|--|------|------|---------------|
| FINGERPRINTING | | | | | 0.00 | 0.00 | 01-40-60-4150 |
| YAVAPAI-APACHE DISPATCH CONTRACT | | | | | 0.00 | 0.00 | 01-40-60-4400 |
| MISCELLANEOUS REVENUES | | | | | 0.00 | 0.00 | 01-40-60-4800 |
| 9-1-1 DISTRIBUTIONS | | | | | 0.00 | 0.00 | 10-40-20-4016 |
| PANT REIMBURSEMENT | | | | | 0.00 | 0.00 | 06-41-28-4335 |
| SCHOOL RESOURCE OFFICER | | | | | 0.00 | 0.00 | 06-41-19-4335 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| ANIMAL CONTROL | | | | | | | |
| DOG LICENSES | | | | | 0.00 | 0.00 | 01-40-61-4160 |
| IMPOUND FEES | | | | | 0.00 | 0.00 | 01-40-61-4161 |
| ADOPTION FEES | | | | | 0.00 | 0.00 | 01-40-61-4162 |
| VACCINATION FEES | | | | | 0.00 | 0.00 | 01-40-61-4163 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| LIBRARY | | | | | | | |
| FEES/FINES | | | | | 0.00 | 0.00 | 01-40-70-4130 |
| COPIES | | | | | 0.00 | 0.00 | 01-40-70-4100 |
| BEAVER CREEK LIBRARY REIMBS-YAV COUNTY | | | | | 0.00 | 0.00 | 01-40-71-4350 |
| LIBRARY DISTRICT | | | | | 0.00 | 0.00 | 01-43-70-4025 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| PARKS AND RECREATION REVENUES | | | | | | | |
| START BANK REDEPOSIT | | | | | 0.00 | 0.00 | 01-00-00-1061 |
| RECREATIONAL PROGRAMS | | | | | 0.00 | 0.00 | 01-40-80-4210 |
| SUMMER PROGRAM | | | | | 0.00 | 0.00 | 01-40-80-4215 |
| SPONSORSHIPS-RECREATIONAL PROGRAMS | | | | | 0.00 | 0.00 | 01-40-80-4230 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| SPECIAL EVENTS | | | | | | | |
| START BANK REDEPOSIT | | | | | 0.00 | 0.00 | 01-00-00-1061 |
| SPECIAL EVENTS | | | | | 0.00 | 0.00 | 01-40-81-4220 |
| SPONSORSHIPS-SPECIAL EVENTS | | | | | 0.00 | 0.00 | 01-40-81-4230 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| POOL REVENUES | | | | | | | |
| POOL USER FEES | | | | | 0.00 | 0.00 | 01-40-82-4170 |
| CVUSD POOL REIMBURSEMENT | | | | | 0.00 | 0.00 | 01-40-82-4360 |
| SWIM TEAM | | | | | 0.00 | 0.00 | 30-40-01-9999 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| FRANCHISE FEES | | | | | | | |
| CAMP VERDE WATER SYSTEM | | | | | 0.00 | 0.00 | 01-40-00-4182 |
| NPG CABLE COMPANY | | | | | 0.00 | 0.00 | 01-40-00-4183 |
| UNS GAS, INC. | | | | | 0.00 | 0.00 | 01-40-00-4184 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| MISCELLANEOUS | | | | | | | |
| REIMBURSEMENTS/RESTITUTION | | | | | 0.00 | 0.00 | 01-40-00-4330 |
| REIMBURSEMENTS - BONDS | | | | | 0.00 | 0.00 | 01-40-00-4340 |
| RIO VERDE PLAZA OFFICE RENT | | | | | 0.00 | 0.00 | 01-40-00-4710 |
| MISCELLANEOUS REVENUES | | | | | 0.00 | 0.00 | 01-40-00-4800 |
| SURPLUS PROPERTY SALES | | | | | 0.00 | | |

| | | | | | | | |
|---------------------------------------|------|-------|----------|----------|------|---------------|---------------|
| | | | | | 0.00 | 0.00 | 01-40-00-4810 |
| YAVAPAI-APACHE GAMING COMPACT | | | | | 0.00 | 0.00 | 07-42-00-4600 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| GRANT REIMBURSEMENTS | | | | | | | |
| | | | | | 0.00 | 0.00 | |
| | | | | | 0.00 | 0.00 | |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| HOUSING GRANT FUNDS | | | | | | | |
| LOCAL REVOLVING LOAN FUND | | | | | 0.00 | 0.00 | 18-42-50-4720 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| LIBRARY BUILDING FUND | | | | | | | |
| DONATIONS | | | | | 0.00 | 0.00 | 15-40-00-4600 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| DONATIONS FUND | | | | | | | |
| ANIMAL SHELTER DONATIONS | | | | | 0.00 | 0.00 | 19-40-01-4600 |
| K-9 DONATIONS | | | | | 0.00 | 0.00 | 19-40-02-4600 |
| GENERAL CVMO DONATIONS | | | | | 0.00 | 0.00 | 19-40-03-4600 |
| LIBRARY DONATIONS | | | | | 0.00 | 0.00 | 19-40-04-4600 |
| BEAVER CREEK LIBRARY DONATIONS | | | | | 0.00 | 0.00 | 19-40-05-4600 |
| PARKS & RECREATION DONATIONS | | | | | 0.00 | 0.00 | 19-40-06-4600 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| STREETS/HURF FUND | | | | | | | |
| REFUNDS/REIMBURSEMENTS | | | | | 0.00 | 0.00 | 20-40-00-4330 |
| SURPLUS PROPERTY SALES | | | | | 0.00 | 0.00 | 20-40-00-4810 |
| DEPARTMENT TOTAL | | | | | | 0.00 | |
| | | | | | | | |
| TOTAL RECEIPTS | | | | | | \$0.00 | |
| LESS: CREDIT CARD RECEIPTS | | | | | | \$0.00 | 01-00-00-1010 |
| TOTAL DEPOSIT (VERIFY TO TAPE) | | | | | | \$0.00 | 01-00-00-1010 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| PREPARED BY: | LISA | DATE: | 7/1/2008 | TRACE #: | | ENTERED BY: | |
| | | | | | | DATE: | |

**Camp Verde
Shift Balance Report**

| | |
|--|--|
| Shift 1 _____ Beginning Cash _____ "X" Total _____ Total _____ Total Cash _____ Total Checks _____ Minus Beg. Cash _____ Total Deposit _____ Over/(Short) _____ | Shift 2 _____ Beginning Cash _____ "X" Total _____ Total _____ Total Cash _____ Total Checks _____ Minus Beg. Cash _____ Total Deposit _____ Over/(Short) _____ |
|--|--|

| | |
|--|--|
| Shift 3 _____ Beginning Cash _____ "X" Total _____ Total _____ Total Cash _____ Total Checks _____ Minus Beg. Cash _____ Total Deposit _____ Over/(Short) _____ | Shift 4 _____ Beginning Cash _____ "X" Total _____ Total _____ Total Cash _____ Total Checks _____ Minus Beg. Cash _____ Total Deposit _____ Over/(Short) _____ |
|--|--|

Daily Total Cash Receipts

| | Cash | Checks | Totals |
|------------------------|-------|--------|-------------------|
| Shift 1 | _____ | _____ | _____ |
| Shift 2 | _____ | _____ | _____ |
| Shift 3 | _____ | _____ | _____ |
| Shift 4 | _____ | _____ | _____ |
| Daily Totals | _____ | _____ | _____ |
| Z Total | _____ | _____ | _____ |
| Signature _____ | | | Date _____ |

DAILY CASH RECONCILIATION REPORT

Department: _____

Date: _____

Department Representative: _____

Change Fund Amount \$ _____

| |
|--|
| Finance Department Use Only |
| Verified by: _____ |
| Date: _____ |

Receipt Book Summary (if applicable):

Beginning Receipt Number _____

Ending Receipt Number _____

| Denomination Amount | Cash Collected | Revenues Recorded <small>(per receipts or per cash register tape)</small> | |
|-----------------------|----------------|--|----------|
| | \$ | Category | Amount |
| Checks | _____ | | |
| \$ 100.00 | _____ | | \$ _____ |
| \$ 50.00 | _____ | | |
| \$ 20.00 | _____ | | |
| \$ 10.00 | _____ | | |
| \$ 5.00 | _____ | | |
| \$ 1.00 | _____ | | |
| \$ 0.25 | _____ | | |
| \$ 0.10 | _____ | | |
| \$ 0.05 | _____ | | |
| \$ 0.01 | _____ | | |
| TOTALS | \$ _____ | | |
| Less Change Amount | (_____) | | |
| Net Collection | \$ _____ | Total | \$ _____ |

| | |
|-------------------------|-----------------|
| Total Revenues Recorded | \$ _____ |
| Less Net Collections | (_____) |
| Cash Overage (Shortage) | _____ |
| Total Deposit | \$ _____ |

Reason for Overage (Shortage):

Department Representative Signature _____ Date _____

PURCHASE ORDER
Town of Camp Verde
P O. Box 710 • Camp Verde, Arizona 86322 NO. 14128
(928) 567-6631

TO:

Vendor Number _____
Date _____ 20____
TERMS _____
Deliver on or before _____
Fund _____ Acct. No. _____
Deliver To _____

Table with columns: QUANTITY, DESCRIPTION, UNIT PRICE, AMOUNT. Rows include Subtotal, Tax, and Total.

FOR FINANCE DEPARTMENT ONLY

Table with columns: AUDITED BY, INVOICE NO., VOUCHER NO., FUND, DEPT, ACCOUNT NO., AMOUNT, P.O. NO. Includes a TOTAL row.

- Instructions to Vendors:
1. Purchase order number MUST appear on invoice.
2. Submit invoices for each purchase order.
3. Prepay all transportation charges and add to invoice total.

Originating Department _____
Date _____ Department Head Authorization _____

RECEIVED

Date _____
By _____
Approved for pmt. by _____
Accounting Department approval as to availability of funds _____
Town Manager Approval _____

WHITE: Vendor YELLOW: Originating Dept. PINK: Finance

CHECK REQUEST

PAYABLE TO: _____ VENDOR NUMBER _____
CHECK AMOUNT _____ ACCOUNT CODE _____
INVOICE/ACCOUNT NUMBER _____
DESCRIPTION _____
DEPARTMENT HEAD SIGNATURE _____

=====

CHECK REQUEST

PAYABLE TO: _____ VENDOR NUMBER _____
CHECK AMOUNT _____ ACCOUNT CODE _____
INVOICE/ACCOUNT NUMBER _____
DESCRIPTION _____
DEPARTMENT HEAD SIGNATURE _____

=====

CHECK REQUEST

PAYABLE TO: _____ VENDOR NUMBER _____
CHECK AMOUNT _____ ACCOUNT CODE _____
INVOICE/ACCOUNT NUMBER _____
DESCRIPTION _____
DEPARTMENT HEAD SIGNATURE _____

=====

CHECK REQUEST

PAYABLE TO: _____ VENDOR NUMBER _____
CHECK AMOUNT _____ ACCOUNT CODE _____
INVOICE/ACCOUNT NUMBER _____
DESCRIPTION _____
DEPARTMENT HEAD SIGNATURE _____

=====

Donated Capital Asset Acquisition Form

Please complete this form upon receipt of donated capital assets and return it to the Finance Department.

Date Donated _____

Donated by: Name/Company _____
 Address _____

Description

Circle One: New or Used

Department to be used by _____

Serial Number _____
Model Number _____
Manufacturer _____
Value _____

Submitted by _____ Date _____

TOWN OF CAMP VERDE REQUEST FOR AUTHORIZATION TO DISPOSE OF/TRANSFER EQUIPMENT

Check one: Trade-In Sale Loss Transfer Other

From: _____ To: (if applicable) _____

Department _____

Location _____

| Tag No. | Description (Include Model Number) | Serial No. | FINANCE DEPARTMENT USE ONLY | | |
|---------|---------------------------------------|------------|-----------------------------|------------------------|-------------------------|
| | | | Date Acquired | Recorded Cost/Value | Sale/Trade-In Amount |
| | | | | \$ | \$ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Reason for Disposition: _____

Signature _____ Date _____
Department Head (Disposing Department)

Signature _____ Date _____
Department Head (Receiving Department, if applicable)

Signature _____ Date _____
Finance Director

Deleted from capital assets listing or stewardship listing,
if applicable, by : _____ Date _____

Request for Town of Camp Verde Credit Card

To: Finance Department

From: _____ Department

Subject: Request for Credit Card

I request that the following employee be issued a Town of Camp Verde Credit Card.

Temporary Issue: _____ Length of Time: _____ Permanent Issue: _____

Employee Name: _____

Employee Title: _____

Reason for request:

Approved: _____ Disapproved: _____

Employee Signature

Department Head Signature

Town Manager Signature

Finance Director Signature

Credit Card User Agreement

1. I understand that I am making a financial commitment on behalf of the Town of Camp Verde and will strive to obtain the best value for the Town.
2. I understand that under NO circumstance will I use the Credit Card to make personal purchases, either for others or myself.
3. I will follow the established Credit Card policy. I understand that failure to do so may result in either loss of privileges or other disciplinary actions, including termination of employment.
4. I agree that should I willfully violate the term of this Agreement, I will reimburse the Town of Camp Verde for all incurred charges and any fees related to the collection of those charges.
5. All receipts received when making a Credit Card purchase, will promptly be forwarded to the Finance Department for monthly reconciliation and payment.
6. I understand that I am restricted to specific limits when using the Credit Card for purchases.
7. I agree that should I leave Town of Camp Verde employment, I will return my Credit Card and all appropriate documentation to the Finance Department.
8. I will use the Town of Camp Verde Credit Cards with the highest degree of personal and professional integrity and ethics, recognizing my responsibility to the public and the Town organization.
9. I agree to contact the Finance Director promptly if I lose, misplace, or have my credit card stolen.

I have received, read, understand, and agree to comply with the Town of Camp Verde Credit Card User Policy.

Employee Name (Print)

Employee Signature

Date

**TOWN OF CAMP VERDE
CREDIT CARD USE FORM**

Chase Mastercard _____
Wells Fargo Mastercard _____
Other Credit Card _____

| | |
|---|---|
| (Credit Card Company if not Mastercard) _____ | |
| Card Issued to: _____ | |
| Department: _____ | Card Number _____ <small>(Last 4 Digits)</small> |
| Date Issued: _____ | Date Returned: _____ |

Place(s) of Purchase:

Description:

For Department Head to Complete:

| | |
|----------------------|---------------|
| Account Codes: _____ | Amount: _____ |
| _____ | _____ |
| _____ | _____ |

PLEASE ATTACH RECEIPTS FROM THIS TRANSACTION AND RETURN WITH CREDIT CARD TO THE FINANCE DEPARTMENT.

DEPT. HEAD APPROVAL _____ DATE _____

8/28/2006

**TOWN OF CAMP VERDE
REQUEST FOR CELLULAR TELEPHONE**

To: Finance Department

From: _____ Department

Subject: Request for Cellular Telephone

I request the following employee/official be issued a Cellular Telephone.

Temporary Issue: Permanent Issue:

If Temporary Issue, Length of Time needed: _____

Employee's/Official's Name: _____

Employee's/Official's Title: _____

Cell Phone Number: _____

Reason for request:

Approved Disapproved

Employee/Official Signature

Department Head Signature

Town Manager Signature

Finance Director Signature

CELL PHONE RETURNED TO FINANCE ON: _____
(Date)

Employee/Official Signature

Finance Employee Signature

**TOWN OF CAMP VERDE
CELLULAR TELEPHONE USER AGREEMENT**

- 1. I understand that I am using communication equipment that has been issued to me by the Town of Camp Verde in order to make my work easier and more productive.**
- 2. I will follow the established Cellular Telephone policy. I understand that failure to do so may result in loss of privileges and, if I am a Town employee, disciplinary action, including termination of employment.**
- 3. I agree that if I violate the terms of this Agreement, I will reimburse the Town of Camp Verde for all incurred charges and any fees related to the collection of those charges.**
- 4. I agree that if I leave the Town of Camp Verde's employment or Public office, I will return my Cellular Telephone and all appropriate documentation to my supervisor or to the Town Manager, as may be appropriate.**
- 5. I will use the Town issued Cellular Telephone with the highest degree of personal and professional integrity and ethics, recognizing my responsibility to the public and the Town organization.**
- 6. Upon termination of my employment with the Town of Camp Verde I agree to return the cellular phone the Town provided to me. If I fail to return the cellular phone the cost of replacing the cellular phone will be my responsibility.**

I have received, read, understand and agree to comply with the Town of Camp Verde Cellular Telephone User Agreement.

Employee/Official's Name (Print)

Signature

Date



Town of Camp Verde

473 S. Main St., Camp Verde, AZ 86322
(928) 567-6631 / Fax (928) 567-9061

Notice of Claim

NOTICE OF CLAIM AGAINST THE TOWN OF CAMP VERDE

The undersigned submits the following information and makes claim against the Town of Camp Verde, and/or employee _____ as follows.

1. **CLAIMANT INFORMATION**

Claimant name: _____

Address: _____

Phone No. Home _____ Work _____

Date of Birth: _____

2. **OCCURRENCE OR EVENTS GIVING RISE TO THE CLAIM**

Date of Occurrence _____ Time _____

Location of occurrence _____

Give specifics of the occurrence, event, act or omission that you claim caused your injury or damage.

Describe how or why you believe the Town or employee was at fault _____

If this was a vehicle accident, state what road or highway the accident occurred on

Your vehicle license number _____

Year _____ Make _____ Model _____

The license of the Town vehicle _____

Name of the Town driver _____

Was a police report filed? Yes No I Don't Know

Police agency involved _____

3. DESCRIPTION OF PROPERTY DAMAGE AND INJURIES

Describe the property that was damaged _____

Dollar amount of property damage claimed \$ _____

Describe the personal injuries suffered _____

Dollar amount of personal injuries suffered \$ _____
(Attach receipts, or other documentation of the amounts claimed. Attach medical reports where available).

TOTAL DAMAGES CLAIMED \$ _____

4. WITNESSES

List all witnesses, with their name(s), address and phone.

5. Are there any additional comments, details or information you want us to consider in responding to your claim? _____

6. By signing, you verify the information presented in this claim is true to the best of your knowledge and belief.

Signature _____ Date _____

7. Notice of Claim Received by:

Name _____ Date _____ Time _____



Town of Camp Verde

473 S. Main St., Camp Verde, AZ 86322
(928) 567-6631 / Fax (928) 567-9061

INCIDENT REPORT

Risk Management Use Only:

City Incident # _____

Liability: _____

Property Loss/Damage: _____

Auto Loss/Damage: _____

SECTION I

(Complete in full)

1. Incident Information:

Reporting Date: _____ Date of Incident: _____

Location of Incident: _____

City: _____ State: _____ Zip: _____

Type of Loss: *(Auto, Property, Injury-Fire, Wind, Etc.)* _____

Describe what happened: _____

Employee Involved in Incident: _____

Contact Person for Additional Information: _____

Witness/Passenger Name(s): _____

Address: _____ Phone #: _____

Was a Police Report Filed? Yes _____ No _____ Report # _____

Where Filed? _____

SECTION II

(Complete A, B or C)

A. For Auto/Motorized Equipment Loss/Damage Municipal Vehicle Information

Plate: _____ VIN: _____ Vehicle # _____

Year: _____ Make: _____ Model: _____

Driver's Name: _____ Department: _____

Describe Damage: _____

Where can Vehicle be Seen? _____



Town of Camp Verde

473 S. Main St., Camp Verde, AZ 86322

(928) 567-6631 / Fax (928) 567-9061

INCIDENT REPORT

B. Other Vehicle Information

Year: _____ Plate: _____ VIN: _____
 Make: _____ Model: _____

Owner's Name: _____
 Address: _____ Phone: _____

Driver's Name: _____
 Address: _____ Phone: _____

Describe How Accident Occurred: _____

Describe Damage: _____

SECTION III

For Other Municipal Losses

A. Property Loss/Damage:

Owner's Name: _____
 Address: _____ Phone: _____

Description of Lost/Damaged Property: _____

If City Owned: Serial Tag # _____ Estimated Damage: _____
 Repair: _____ Replace: _____



Town of Camp Verde

473 S. Main St., Camp Verde, AZ 86322
(928) 567-6631 / Fax (928) 567-9061

INCIDENT REPORT

B. Injury/Accident

Injured's Name: _____

Address: _____

Phone: _____

Nature & Extent of Injury/Accident: _____

Exact Location of Injury/Accident: _____

Cause of Injury/Accident _____

Was person given First Aid? Yes _____ No _____

Yes _____

No _____

If Yes, Describe First-Aid Treatment Administered _____

Sent for Medical Treatment? Yes _____ No _____

Yes _____

No _____

If Yes, Where? _____

C. FOR PARKS & RECREATION USE ONLY:

Age of Participant: _____

Parent/Guardian Name: _____

Program Name: _____

Location: _____

Program Supervisory Ratio: _____

No. of Program Participants: _____

Fill in where applicable:

____ Attended by Doctor

Name: _____

Time: _____

____ Removed to Hospital

Name: _____

Time: _____

____ Parent Notified

Name: _____

Time: _____

____ Parent/person who picked up child

Name: _____

Time: _____

PLEASE ATTACH COPY OF SIGNED WAIVER RELEASE FORM, IF APPLICABLE

Reported by: _____

Date: _____

Department Head Signature: _____

Date: _____

Petty Cash Withdrawal Request

Requested by _____ Date _____

Purpose _____

Approved by _____ Date _____

Petty Cash Custodian _____ Date Disbursed _____

Employee Signature, upon disbursement _____

Receipt Date _____

Sales receipt amount \$ _____

Changed Returned \$ _____

Employee Signature, upon return _____

Petty Cash Withdrawal Request

Requested by _____ Date _____

Purpose _____

Approved by _____ Date _____

Petty Cash Custodian _____ Date Disbursed _____

Employee Signature, upon disbursement _____

Receipt Date _____

Sales receipt amount \$ _____

Changed Returned \$ _____

Employee Signature, upon return _____

TOWN OF CAMP VERDE
Council Agenda Action Form

Meeting Date: Oct. 15, 2008

Meeting Type: Regular

Type of Presentation: Verbal

REFERENCE DOCUMENT: *Sanitary District's lease of 15 Acres to the Town*

AGENDA TITLE: Discussion, consideration and possible action relative to the Town of Camp Verde entering into a ground lease with the Camp Verde Sanitary District for the right to utilize 15 acres of Sanitary District land more particularly described in the aerial map attached herewith and referenced in the May 11, 2007 recorded IGA, Section 2.1.9 between the two respective agencies. The duration of the lease is until the 25th year of the Effective Date of the IGA agreement (May 11, 2007 to May 11, 2032). The cost of utilizing the property is \$100 annually.

PURPOSE AND BACKGROUND INFORMATION: Please find attached the following:

1. Gregg Freeman's letter on behalf of the Sanitary District dated, September 24, 2008, which includes a 2007 limited aerial photo of the 15 acres and surrounding property.
2. Councilmember German's memo dated September 29, 2008.
3. May 11, 2007 recorded IGA between the Town of Camp Verde and the Camp Verde Sanitary District.

The 15 acre property available to the Town by the Sanitary District vis a vis a lease would be utilized as follows:

1. A public works yard and include: an asphalt mixing batch site, equipment storage yard, and a maintenance and office building.
2. An animal shelter.

The aforementioned uses will require an analysis on the following:

- a. Zoning/building permits
- b. Environmental impacts
- c. Any miscellaneous impacts

STAFF RECOMMENDATION(S):

Staff is seeking Council's direction on possible utilization and development of the 15 acres at the Sanitary District for a possible public works yard and an animal shelter.

Finance Director Review

Budgeted/Amount Yes No N/A

Fund:

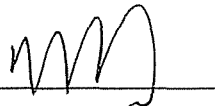
Line Item:

Comments:

Attorney Review Yes No N/A

Submitting Department: Administration/Manager

Contact Town Manager Michael K. Scannell: Signature



MEMO

9/29/2008

To: Mike Scannell, Town Manager
Fm: Charlie German, Liaison to Sanitary District

Subj: Proposal from Sanitary District Board; IGA 15 acre lease to the Town of Camp Verde

Mike,

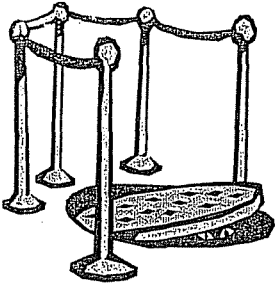
Please find attached the letter and map outlining the general area of the 15 acres for the IGA lease to the Town. It would be my suggestion that this be brought to the Council for acceptance with direction to staff to develop a lease agreement with the Sanitary District with the inclusion of the survey and legal of the acreage.

There is also an item of importance to both parties which could be included within the lease agreement, which is: the concern that stockpiling and/or mixing of paving materials is sensitive to the area and might require approval from ADEQ which would have to be addressed.

Thank you.

Charlie German





Camp Verde Sanitary District
P.O. Box 1205
Camp Verde, AZ 86322
Phone: 928-567-6794 Fax: 928-567-8832
Email: cvsd2@swiftwireless.com

September 24, 2008

Mayor & Town Council
Town of Camp Verde
Via: Sewer District Liaison
Town Manager

Subj: Proposal of Sewer District 15 acres as per IGA; location and stipulations

Dear Mayor and Council,

Please find attached the general map with location of IGA proposal of 15 acres of property delineated in red borders. This proposal is submitted for your approval in accordance with the provision of the IGA and understandings listed below:

The Town of Camp Verde would provide the official survey and legal description for the proposed 15 acres. The survey would commence at the south east juncture of the Sewer District west edge roadway and the Boundary of the Forest Service Boundary on the south. The survey would include the area identified as Area **A** on the attached map and the survey would continue north and west to include the balance of the 15 acres from the area being identified on the attached map as **Area B**.

The Sewer District would be willing to grant access to APS electrical availability if capacity was sufficient above the needs of the Sewer District and as verified by APS. This would provide the Town the opportunity to set up their own electrical service for future town buildings/offices.

The Sewer District would request courtesy copies of any proposals of approved buildings and other improvements embarked upon by the Town of Camp Verde.

All costs of improvements made by the town will be at the Town's expense unless both parties (Town of Camp Verde Council and Sewer District Board) agree in writing to specifically modify any future component of this proposal after being approved by both Parties.

This proposal comes as the result of direction from the Sewer District Board authorized during a duly convened public meeting.

Gregg Freeman, Chairperson
Camp Verde Sanitary District

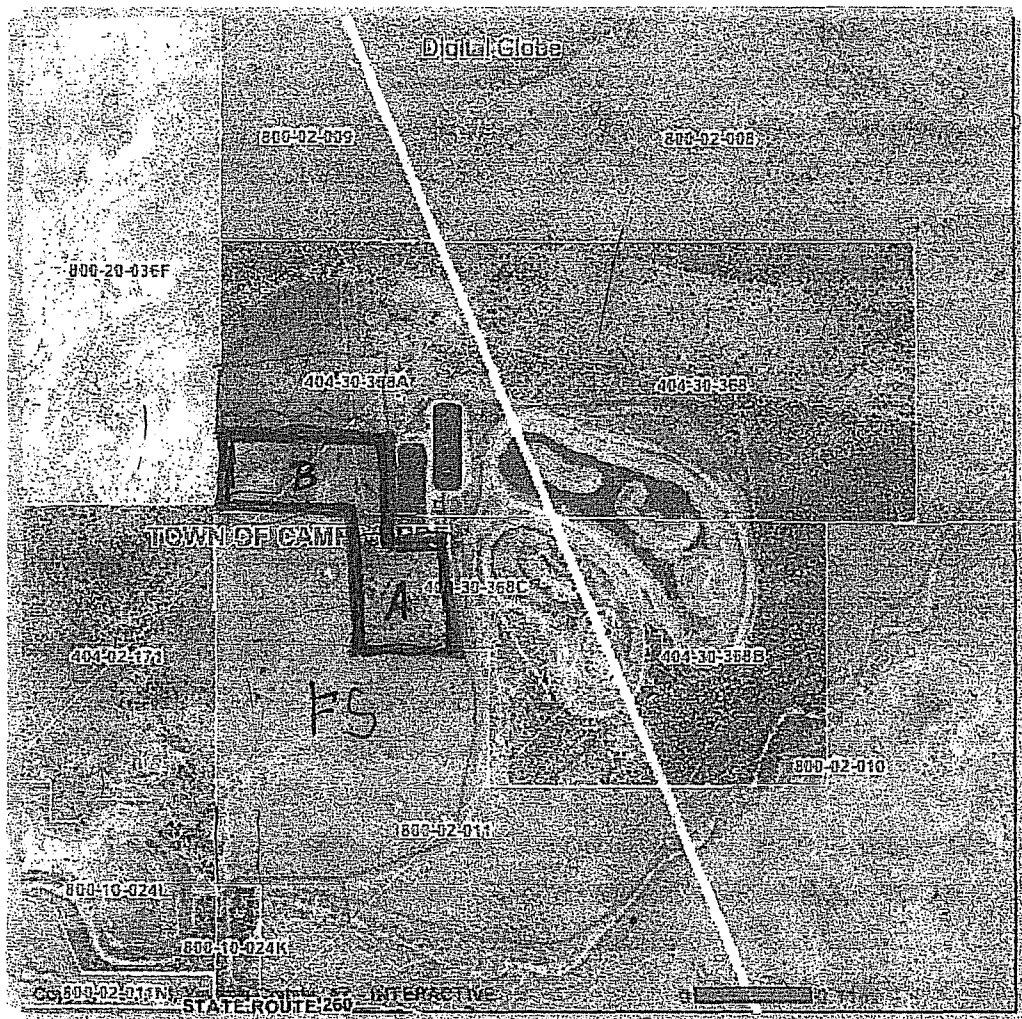


Interactive Mapping Application

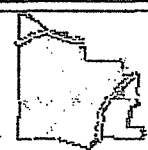
Search By Property

Search By Location

HELP TUTORIAL



Overview Map



Map Status

2007 Aerials visible between 1:1000 - 1:30000

Map Scale

1: 11305

Identify Layer

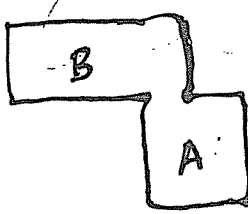
Parcels

Map Layers

- Property Features
- Roads/Streets
- Land Features
- Districts/Precincts
- Zoning
- Map Themes
- Satellite/Aerial
 - 2007 Limited Aerial Photos
 - 2007 NAIP Aerial Photos
 - 2005 Aerial Photos
 - 2004 Aerial Photos
 - 2000 Satellite Imagery
-

Map Data Last Updated:
Thursday, August 14, 2008
2:51:02 AM
Feedback Welcome. Send
Comments to GIS Staff

Communication



Denotes APPROX. Configuration of 15 Acres

When recorded, return to:

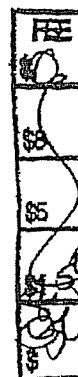


B-4522 P-578
Page: 1 of 14
CORR 4154823

Town of Camp Verde
PO Box 710
Camp Verde, AZ 86322

Caption Heading: Resolution 2007-726 and IGA with Camp Verde Sanitary District

Need to re-record because the Attorney for Camp Verde Sanitary District did not sign. I am replacing page 12 of the recorded document with the same page that is signed.



Ana Wayman-Trujillo, Recorder
OFFICIAL RECORDS OF YAVAPAI COUNTY
TOWN OF CAMP VERDE

B-4512 P-54
05/04/2007 02:00P
7.50 4143020

When recorded, return to:

Town of Camp Verde
PO Box 710
Camp Verde, AZ 86322



B-4512 P-54
Page: 1 of 12
RESL 4143020



B-4522 P-578
Page: 2 of 14
CORR 4154823

Caption Heading: Resolution 2007-726 and IGA with Camp Verde Sanitary District

| |
|-----|
| FEE |
| \$9 |
| \$5 |
| \$5 |
| \$1 |
| \$4 |



RESOLUTION 2007-726

**A RESOLUTION OF THE MAYOR AND COMMON COUNCIL
OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA,
PERTAINING TO THE INTERGOVERNMENTAL AGREEMENT WITH THE
CAMP VERDE SANITARY DISTRICT ADOPTED AND APPROVED ON APRIL 25, 2007**

Whereas, on April 25, 2007, this Mayor and Council approved and authorized the execution of an Intergovernmental Agreement (the "IGA") between the Town of Camp Verde and the Camp Verde Sanitary District (the "District"), and the pledge by the Town of \$135,000 per year to the District to be used in connection with the construction of a wastewater treatment plant (the "Treatment Plant Project"), such pledge to be payable solely from and secured by a pledge of Excise Taxes and State Shared Revenues, each as provided in the IGA; and


Whereas, this Mayor and Council now wishes to elaborate on such approval and authorization by articulating two specific findings with respect to the IGA and the Treatment Plant Project, each of which the Mayor and Council considered in granting the approval and authorization of the IGA.

Now Therefore, the Mayor and Common Council of the Town of Camp Verde hereby find and determine as follows:

1. Pursuant to Section 9-500.11, Arizona Revised Statutes, the Town's participation in the Treatment Plant Project, as described in the IGA, will assist in the creation or retention of jobs or will otherwise improve or enhance the economic welfare of the inhabitants of the Town.
2. The completion of the Treatment Plant Project will provide the Town and the District with additional wastewater treatment capacity which will serve present citizens of the Town and will enable the continued growth and development of the Town.

The Mayor and Council's approval and authorization of the IGA on April 25, 2007, is hereby ratified and affirmed as of said date in all respects.

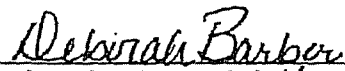
PASSED AND ADOPTED by the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona on the 16th day of May 2007.



Tony Gioia, Mayor


Date: 5/17/07

Attest:



Deborah Barber, Town Clerk 5/25/07

Approved as to form:



Town Attorney



WHEN RECORDED RETURN TO:



Town of Camp Verde
473 South Main Street
Camp Verde, Arizona 86322
Attn: Town Clerk

INTERGOVERNMENTAL AGREEMENT
Between
THE TOWN OF CAMP VERDE
and
THE CAMP VERDE SANITARY DISTRICT

THIS INTERGOVERNMENTAL AGREEMENT ("Agreement") is made and entered into by and between the TOWN OF CAMP VERDE, a municipal corporation of the State of Arizona (the "Town") and the CAMP VERDE SANITARY DISTRICT, a tax-levying public improvement district of the State of Arizona (the "District") and is dated as of May 12, 2007 ("Effective Date").

- A. WHEREAS, the Town and the District are authorized, pursuant to A.R.S § 11-952, to enter into agreements for joint or cooperative action; and
- B. WHEREAS, the Town and the District desire to upgrade and expand the wastewater treatment facilities currently owned and operated by the District; and
- C. WHEREAS, the Town desires to make funds available to the District in order to assist the District in financing the upgrade of the District's wastewater treatment facilities (the "Project").

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Town and the District agree as follows:

1. Dissolution of District.

1.1 District Election. The District shall approve a resolution to dissolve the District and initiate action to cause a vote of the property owners ("District Property Owner Vote") within the District on the dissolution of the District pursuant to A.R.S. § 48-2029 at the November 4, 2008 election.

1.2 Town Election. The Town shall call a special election ("Town Special Vote") on the question of whether to assume trusteeship of the District pursuant to A.R.S. § 48-2029 to be held at the November 4, 2008 election.

1.3 Transfer of District Property. Upon affirmative District and Town elections pursuant to Sections 1.1 and 1.2 of this Agreement, the Town will assume trusteeship of the District pursuant to A.R.S. § 48-2029; subject, however, to any outstanding leases, including ground leases and lease-purchase agreements (i.e., lease and leaseback transactions) entered into by the District prior to the elections.

2. Town Assistance.

2.1 Town Pledge.

2.1.1 The Town hereby agrees to pledge to the District



Excise Taxes to be used in connection with the construction by the District of a wastewater treatment plant ("**Treatment Plant Project**"), pursuant to A.R.S. § 9-500.11(A), in the amount of \$135,000 per year ("**Town Pledge**"), until the three hundredth (300th) Pledge Payment shall have been made ("**Pledge Payments**"). All such Pledge Payments shall be made to a trustee to be named by the Town for payment to the Owners of certificates of participation related to one or more lease and leaseback transactions. The Town Pledge will be payable in monthly amounts of \$11,250, ("**Monthly Sales Tax Payment**").

For purposes of this Agreement the term "**Excise Taxes**" shall mean:

"Excise Taxes" means the unrestricted transaction privilege (sales) tax, business license and franchise fees, parks and recreation fees and permits and fines and forfeitures which the Town imposes; provided that the Mayor and Council of the Town may impose other transaction privilege taxes in the future, the uses of revenue from which will be restricted, at the discretion of such Council and which, if so restricted, will not be deemed Excise Taxes for purposes of this Agreement.

For purposes of this Agreement the term "**Parity Lien Obligations**" shall mean:

"Parity Lien Obligations" mean any later obligations that the Town is permitted to incur pursuant to Section 2.1.6 hereof and pursuant to the existing loan repayment agreement between the Town and GADA (the "**GADA Loan**") that are coequal as to the pledge of and lien on the Excise Taxes and the State Shared Revenues with the Pledge Payments and the GADA Loan and which share ratably, without preference, priority or distinction, as to the source or method of payment from the revenues from the Excise Taxes and the State Shared Revenues with the Pledge Payments, the GADA Loan and any other Parity Lien Obligations hereafter issued or incurred by the Town.

For purposes of this Agreement the term "**State Shared Revenues**" shall mean:

"State Share Revenues" means any amounts of excise taxes, transaction privilege (sales) taxes and income taxes imposed by the State of Arizona or any agency thereof and returned, allocated or apportioned to the Town, except the Town's share of any such taxes which by State law, rule or regulation must be expended for other purposes, such as motor vehicle fuel taxes.

2.1.2 Limited Unconditional Obligation.

(a) The obligation of the Town to make Pledge Payments shall be limited to payment from the revenues from the Excise Taxes and the State



Shared Revenues which are by this Agreement pledged to the Pledge Payments. The obligation of the Town to make the Pledge Payments from the Excise Taxes and the State Shared Revenues and to perform and observe the other agreements contained herein shall be absolute and unconditional and shall not be subject to any defense or any right of set-off, abatement, counterclaim, or recoupment arising out of any breach by the District of any obligation to the Town or otherwise, or out of indebtedness or liability at any time owing to the Town by the District. Until such time as all Pledge Payments shall have been fully paid or provided for, the Town (i) shall not suspend or discontinue any Pledge Payments, (ii) shall perform and observe all other agreements contained in this Agreement, and (iii) shall not terminate the term of this Agreement for any cause, including, without limiting the generality of the foregoing, failure of the District to complete, as applicable, the acquisition, construction and installation of the Treatment Plant Project, the occurrence of any acts or circumstances that may constitute failure of consideration, eviction or constructive eviction, destruction of or damage to the Treatment Plant Project, the taking by eminent domain of title to or temporary use of any or all of the Treatment Plant Project, commercial frustration of purpose, abandonment of the Treatment Plant Project by the District, any change in the tax or other laws of the United States of America or of the State or any political subdivision of either or any failure of the District to perform and observe any agreement, whether express or implied, or any duty, liability or obligation arising out of or connected with this Agreement. Notwithstanding the foregoing sentence, the District shall be required to give the Town ninety (90) days' notice of any intent to abandon the Treatment Plant Project and shall, at the Town's option, permit the Town to negotiate the assignment of any and all contracts related to the Treatment Plant Project to the Town for the purpose of avoiding abandonment of the Treatment Plant Project. Nothing contained herein shall be construed to release the District from the performance of any of the agreements on its part herein contained and in the event the District shall fail to perform any such agreements on its part, the Town may institute such action against the District as the Town may deem necessary to compel performance so long as such action does not abrogate the obligations of the Town herein.

(b) The Town shall pay all Pledge Payments by wire transfer in immediately available funds to the Trustee to be named by the District pursuant to Section 2.2.1.

2.1.3 Pledge. The Town hereby irrevocably pledges for the payment of the Pledge Payments the revenues from the Excise Taxes and the State Shared Revenues. The Town intends that this pledge shall be a first lien pledge upon such amounts of the revenues from the Excise Taxes and the State Shared Revenues as will be sufficient to make the Pledge Payments pursuant hereto when due subject to the Parity Lien Obligations. The Town agrees and covenants to make said Pledge Payments from the revenues from the Excise Taxes and the State Shared Revenues, except to the extent it chooses to make the Pledge Payments from other funds pursuant to Section 2.1.5. Said pledge of, and said lien on, the revenues from the Excise Taxes and the State Shared Revenues is hereby irrevocably made and created for the prompt and punctual

payment of the amounts due hereunder according to the terms hereof as hereinafter specified in this Agreement. All of the Pledge Payments hereunder are coequal as to the pledge of and lien on the revenues from the Excise Taxes and the State Shared Revenues pledged for the payment thereof and share ratably, without preference, priority or distinction, as to the source or method of payment from the revenues from the Excise Taxes and the State Shared Revenues or security therefore on a parity with the existing loan repayment agreement between the Town and the Greater Arizona Development Authority of Arizona ("GADA") and any other Parity Lien Obligations as hereinafter defined. Except as otherwise limited by the GADA Loan or any other Parity Lien Obligations, the rights of the Town to payment from the revenues from the Excise Taxes and the State Shared Revenues are on a parity with the rights to payment from the revenues from the Excise Taxes and the State Shared Revenues of any obligations hereafter issued on a parity with this Agreement as permitted hereto. The obligation of the Town to make Pledge Payments of any amounts due under this Agreement, including amounts due after default or termination hereof, is limited to payment from the revenues from the Excise Taxes and the State Shared Revenues and shall under no circumstances constitute a general obligation or a pledge of the full faith and credit of the Town, the State, or any of its political subdivisions, or require the levy of, or be payable from the proceeds of, any ad valorem taxes.

2.1.4 Excess Revenues. The revenues from the Excise Taxes and the State Shared Revenues in excess of amounts, if any, required to be paid under this Agreement, the GADA Loan and the Parity Lien Obligations, shall constitute surplus revenues and may be used by the Town for any lawful purpose for the benefit of the Town, including the payment of obligations to which the revenues from the Excise Taxes and the State Shared Revenues may from time to time be pledged on a basis subordinate to this Agreement, the GADA Loan and the Parity Lien Obligations. If at any time the Excise Taxes held for Pledge Payments are not sufficient to make the required Pledge Payments, any such deficiency shall be made up from the first moneys thereafter received and available for such Pledge Payments under the terms of this Agreement, and the payment of the Pledge Payments in arrears as may be necessary to make up any such deficiency shall be in addition to the then-current Pledge Payments required to be made pursuant thereto.

2.1.5 Use of Other Funds at the Option of the Town. The Town may, at the sole option of the Town, make such Pledge Payments from its other funds as permitted by law and as the Town shall determine from time to time, but the District acknowledges that it has no claim hereunder to such other funds. No part of the Pledge Payments payable pursuant to this Agreement shall be payable out of any ad valorem taxes imposed by the Town or from bonds or other obligations, the payment of which the Town's general taxing authority is pledged, unless (i) the same shall have been duly budgeted by the Town according to law, (ii) such payment or payments shall be within the budget limitations of the statutes of the State, and (iii) any such bonded indebtedness or other obligation is within the debt limitations of the Constitution of the State.

2.1.6 Parity Lien Obligations. So long as any amounts due hereunder remain unpaid or unprovided for, the Town shall not further encumber the revenues from the Excise Taxes and the State Shared Revenues on a basis equal to the pledge hereunder unless the revenues from the Excise Taxes plus the State Shared Revenues, when combined mathematically for such purpose only, in the most recently completed fiscal year of the Town, shall have amounted to at least two (2) times the highest combined interest and principal requirements for any succeeding fiscal year of the Town for this Agreement, the GADA Loan and any Parity Lien Obligations secured or so proposed to be secured by such pledge of the revenues from the Excise Taxes and the State Shared Revenues on a parity of lien therewith. For purposes of this Section, any variable rate indebtedness shall be assumed to bear interest at the maximum permissible rate.

2.1.7 Town Control Over Revenue Collection. The amount of the State Shared Revenues is determined by statutory formula, and the Town has not covenanted and has no power to set or maintain rates or otherwise impose taxes to increase, replace or supplement the State Shared Revenues to provide for the Pledge Payments due hereunder.

2.1.8 Effluent for Irrigation of Town Parks. Within thirty (30) days of the first pledge payment pursuant to Section 2.1.1, of this Agreement, the District and the Town agree to enter into an agreement whereby the District will provide to the Town, at no charge, treated wastewater effluent in such amounts as necessary to irrigate Town parks. The District will have no obligation to construct any facilities for delivery or added treatment of such effluent. The Town will have no rights to sell this effluent, and all rights to the sale of this effluent will remain with the District. The District makes no warranties or representations that indicate that the District's Aquifer Protection Permit permits use of such effluent for the Town's intended purposes.

2.1.9 Ground Lease Agreement. Within thirty (30) days of the first pledge payment pursuant to Section 2.1.1 of this Agreement, the District and the Town agree to enter into a ground lease whereby the District will lease the to the Town fifteen (15) acres of land reasonably acceptable to the Town and the District. The Town agrees to develop the leased (15) acres as reasonably acceptable to the District and the Town. The Town further agrees to obtain all necessary zoning and building permits for any anticipated developments. The term of the lease will be until the twenty-fifth (25th) anniversary of the Effective Date of this Agreement at a rental rate of \$100.00 per year.

2.1.10 Operating agreement. Within thirty (30) days of the execution of this Agreement, the District and the Town will enter into an operation agreement to use Town employees to operate and oversee waste water treatment operations. This operation agreement will be in two phases which will include the Town hiring a certified operator and a district administrator, who may be the same person, and additional inspectors and sanitation operators as necessary in the first phase. The second phase will be for the Town to take over all of the accounting and billing duties of the District, on or before January 1, 2008. This operation agreement will include the operation and maintenance of

the sanitary district plant and collection lines, as well as the administrative duties of the District, for review and inspection of projects within the sanitary district. The Town will provide the District with the estimate of the cost of providing this service and the District will bear this cost through monthly payments to the Town.

The cost of maintenance over and above the maintenance provided in the operation agreement will be born by the District. The District will retain Town employees in an at-will employment relationship.

2.1.11 HURF Funds. The Town agrees to make available to the District \$240,000 of HURF funds, to be dedicated to Project chip sealing costs and paid out on a schedule submitted to the town based upon the completion of the chip sealing. Such payment will require timely payment and be subject to a substantial late fees if not paid on time.

2.1.12 The Town as a Third Party Beneficiary. Subject to vender, contractor, lender, payment bonding company and performance bonding company approval, the Town may become a third party beneficiary with any independent contractors who are constructing the waste water treatment facility, collection lines, and/or supplying related construction services.

3. Term. This Agreement expires upon the earlier to occur of (i) receipt of the three hundredth payment after the Effective Date of this Agreement or (ii) the rejection of all bids for the Treatment Plant Project.

4. District and Town Cooperation.

4.1 Development Agreements. Following bid opening for the treatment plant component of the Treatment Plant Project, the Town and the District agree to negotiate Development Agreement(s), if necessary, to address any gap between the funding available for the Project and the funding necessary to complete the Project.

4.2 Bid Alternates. The district has already selected bid alternates based upon the availability of funds and will not be seeking consultation from the town in reference to bid alternates.

4.3 Authorization of Funds. The District must receive the Town Manager's prior written approval before authorizing the withdrawal of funds to pay for the construction and design of the Treatment Plant Project.

4.4 Confirmation of Pledge. The Town will confirm the pledge it has made herein to any lenders, bond underwriters, and/or bonding agencies. The Town agrees to execute and obtain any necessary signatures, as required by any lenders, bond underwriters, and/or bonding agencies.

5. Notices. Any notice permitted or required under this Agreement will be delivered to the following or their successors in the indicated positions and becomes effective upon delivery of the notice and the copies:

For the Town:

Town Manager

Town of Camp Verde

473 South Main, #102

Camp Verde, Arizona 86322

With a copy to: William J. Simms, III, Esq.

Town Attorney
1850 North Central Avenue, #1000
Phoenix, Arizona 85004

For the District Rob Witt, Chairperson
Camp Verde Sanitary District
P. O. Box 1205
Camp Verde, Arizona 86322

With a copy to: James E. Ledbetter, Esq.
The Ledbetter Law Firm, P.L.C.
315 South Willard Street
Cottonwood, Arizona 86326

6. Termination for Conflict of Interest. This Agreement is subject to cancellation pursuant to A.R.S. § 38-511.

7. Governing Law. This Agreement and all documents executed and delivered hereunder will be deemed to be contracts under the State of Arizona and for all purposes will be construed in accordance with such laws.

8. Binding Agreement. This Agreement is binding upon the successors and assigns of the Town and the District. The Town will provide, at the District's expense, an opinion of a qualified bond counsel to the effect that the this Agreement constitutes a valid, existing, continuing pledge of the Excise Taxes, a continuing disclosure agreement acceptable to the underwriter of any obligations issued by the District secured by, or payable all or in part from, the Town's Pledge Payments ("**District Obligations**"), and the Town will also provide appropriate certificates as to any litigation concerning this Agreement or the application for or submission of a referendum seeking to require the Town's governing body's approval of this Agreement to be submitted to a vote of the Town's electors and as to other matters that may be reasonably required by the underwriter of any District Obligations. The Town further agrees that if the electors of District and the Town both agree to dissolve the District at the elections to be held in November of 2008, no merger will occur as to the District and the Town that will permit the Town to cease making the Pledge Payments. The Town acknowledges that the District will assign the Pledge Payments and other rights under this agreement to a trustee for the benefit of persons or entities who may purchase participating interests in a lease-purchase agreement or agreements to be issued, either by or on behalf of the District, to pay for portions of the Treatment Plant.

9. Entire Agreement. This Agreement constitutes the entire agreement and understanding of the Town and the District with respect to the subject matter hereof. This Agreement may not be amended, modified, extended, or renewed except in writing executed by the Town and the District.

10. Unenforceable Provision. If any provision of this Agreement is unenforceable, the remainder of the Agreement will remain in effect, provided that the intent and purpose of the parties in entering this Agreement is not materially vitiated by such unenforceability, provided further the parties will, in good faith,



negotiate and enter into an amendment to this Agreement in light of such occurrence.

11. No Partnership. It is understood and agreed between the parties hereto that nothing herein contained shall be deemed, held, or construed as the creation of a partnership or joint venture as between the parties hereto.

12. Captions. The captions and headings of the various sections of this Agreement are for convenience and identification only, and shall not be deemed to limit or define the contents of the respective sections.

13. Time Periods. All time periods contained herein shall refer to calendar days, except where express reference is made to business days. Business days shall be defined to mean all days except Saturdays, Sundays, and legal holidays. If any time period specified in this Agreement expires on a non-business day, such time period shall be extended to the next business day.

14. Legal Determination. Attached hereto and incorporated herein is a written determination of each party's legal counsel that the parties are authorized under the laws of this state to enter into this Agreement and that this Agreement is in proper form.

IN WITNESS WHEREOF, the Town and the District have caused their respective duly authorized representatives to execute this Agreement on their behalf as of the date first above stated.

TOWN OF CAMP VERDE, a municipal corporation of the State of Arizona

By: *Tony Davis 5/11/07*

Its: Mayor

ATTEST:

Virginia Jones, Deputy Clerk
City Clerk
Town

Date: 5-11-07

The above Agreement has been reviewed pursuant to A.R.S. § 11-952, by the undersigned attorney for the Town of Camp Verde, Arizona, who has determined that it is in the proper form and is within the powers and authority granted to the Town of Camp Verde, Arizona.



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Page: 11 of 12
RESL 4143929



B-4522 P-578
Page: 12 of 14
CORR 4154823

Approved as to form

[Signature]
Town Attorney

5/14/07
Date

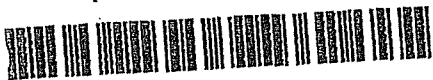
Attorney for Town of Camp Verde

CAMP VERDE SANITARY DISTRICT, a
tax-levying public improvement district
of the State of Arizona

By: *RL Witt*

Name: Rob Witt

Title: chairman



B-4522 P-578
Page: 13 of 14
CORR 4154823



B-4512 P-54
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RESL 4143020

The above Agreement has been reviewed pursuant to A.R.S. § 11-952, by the undersigned attorney for the Camp Verde Sanitary District, who has determined that it is in the proper form and is within the powers and authority granted to the Camp Verde Sanitary District.

Attorney for Camp Verde Sanitary District



The above Agreement has been reviewed pursuant to A.R.S. § 11-952, by the undersigned attorney for the Camp Verde Sanitary District, who has determined that it is in the proper form and is within the powers and authority granted to the Camp Verde Sanitary District.

Butt R Riggs
Attorney for Camp Verde Sanitary District

rec'd 7-3-07

**TOWN OF CAMP VERDE
Council Agenda Action Form**

Meeting Date:

Oct. 15, 2008

Meeting Type: Regular Session

Type of Presentation:

REFERENCE DOCUMENT:

Camp Verde Heritage Pool

AGENDA TITLE: (Be Exact):

Presentation, followed by possible discussion in regards to the termination of the IGA with Camp Verde Unified School District for the Heritage Pool and the financial impact this will have on the Town of Camp Verde's 2009/10 Budget.

PURPOSE AND BACKGROUND INFORMATION:

The Town of Camp Verde has been put on notice by Jeff Van Handel, Ph.D., Superintendent to terminate the current IGA for the Heritage Pool, in order to balance their 2009/10 Budget. The new IGA that he is proposing would cut the financial responsibility the school has to the Town. This amounts to a \$19,500 yearly amount paid to the Town and we will be picking up the cost of electric and water, which the school has been paying.

STAFF RECOMMENDATION(S): (Suggested Motion)

Type of Document Needing Approval:

Finance Director Review

Budgeted/Amount

Attorney Review Yes No

Attorney Comments

Fund:

Line Item:

Submitting Department: Parks & Recreation

Contact Person: Lynda Moore

Town Manager/Designee:

When recorded, return to:

Town of Camp Verde
PO Box 710
Camp Verde, AZ 86322



B-4551 P-601
Page: 1 of 7
AG 4186853

Caption Heading: Intergovernmental Agreement with Camp Verde Unified School District – Heritage Pool





INTERGOVERNMENTAL AGREEMENT
CAMP VERDE HERITAGE POOL

This Intergovernmental Agreement ("Agreement") for use and operation of a community swimming pool complex is entered into this 9th day of October, 2007, by and between Camp Verde Unified School District No. 28, a political subdivision of the State of Arizona ("CVUSD"), and the Town of Camp Verde, an Arizona municipal corporation (the "Town"), each individually a "Party" and jointly "the Parties".

RECITALS

The Town, as applicant, and CVUSD filed a grant application with the Arizona State Parks Board on June 29, 1993, for the construction of a community swimming pool complex as a public outdoor recreational facility (the "Facility") under the Federal Land and Water Conservation Fund (LWCF), established by Public Law 88-567, and Arizona Revised Statutes Section 41-503 and Section 15-364.

The grant application and Town Resolution 93-239 require execution of an intergovernmental agreement containing the contributions of the Parties toward the grant, equal sharing of operational costs, and the responsibilities of the Parties for operation of the Facility.

The Parties have constructed the Facility as a public facility on CVUSD property.

The Parties desire to cooperatively act to maintain the Facility and desire to enter into this Agreement for the use and management of the Facility.

CVUSD is authorized to enter into this Agreement pursuant to Arizona Revised Statutes Section 15-342(13), Section 15-364(A), and Section 11-952.

The Town is authorized to enter into this Agreement under ARS Section 15-364(B) and Section 11-952.

Now therefore, for the mutual covenants and consideration contained herein, the Parties agree as follows:

AGREEMENT

1. TERM. The term of this Agreement shall commence on October 9, 2007, and shall continue until terminated by either Party pursuant to Section 10 below.
2. PURPOSE. The purpose of this Agreement is to set forth the responsibilities and contributions of the Parties with respect to the operation of the Facility and the sharing of operational costs and maintenance of the Facility.



3. USE. The Parties each represent that the Facility will be used only for the purpose of a public outdoor recreational facility. The Parties agree to comply with all applicable state, federal or city laws and regulations, and with the policies and regulations of CVUSD pertaining to the use and occupancy of the Facility. Neither Party shall use or allow any portion of the Facility to be used for any unlawful purpose. Neither Party shall commit or allow to be committed any waste or nuisance in or about the Facility, or subject the Facility to any use that would damage any portion of the Facility or raise or violate any insurance coverage maintained by CVUSD. The Parties shall not allow a number of persons in any portion of the Facility at any time in excess of the legal or normal capacity of such Facility. The Parties shall not permit smoking or alcohol in any portion of the Facility.

4. SCHEDULING.

A. The Town will schedule the use of the Facility, primarily through its Parks and Recreation Department. During the time the schools are in session, priority in scheduling will be given to CVUSD students and CVUSD-sponsored activities.

B. The Town will hire and schedule all staff and employees for operation of the Facility. The Town assumes all responsibility and liability for its employees hired pursuant to this Agreement.

5. FINANCIAL CONTRIBUTIONS.

A. Pursuant to ARS Section 15-1105(A), CVUSD may lease school property to any organization for recreational purposes in the interest of the community. CVUSD must charge a reasonable use fee for such lease, which fee may include goods contributed or services rendered by the Town to CVUSD.

The reasonable use fee for lease of CVUSD property shall be services rendered by the Town as follows:

Town will schedule use of the Facility as provided in Section 4 above.

Town will operate and maintain the Facility.

Town will set fees for use of the Facility and collect such fees and revenues in a separate bank account from which Town will pay all expenses of operation and maintenance (including but not limited to utilities, supplies, and personnel) of the Facility except as expressly provided elsewhere in this Agreement.

B. CVUSD shall provide non-potable water and pay for electricity used by the Facility. This provision shall survive termination of this Agreement as long as Town is operating the Facility; provided, however, that if such termination occurs and Town continues to operate the Facility, CVUSD and Town may negotiate for Town to reimburse CVUSD for the expenses of water and electricity provided by CVUSD to the Facility.



C. CVUSD shall provide insurance coverage for the Facility as provided in Section 6 below.

D. In addition to the utilities as provided in Section 5.B herein, CVUSD shall contribute the sum of Nineteen Thousand Five Hundred Dollars (\$19,500) annually for operational and maintenance costs of the Facility. Town will invoice CVUSD for such amount on or before May 15 of each year of the Term, and CVUSD shall make payment of the invoice on or before June 30th of the same year.

E. The Parties shall review the income and expenses relating to the Facility as frequently as the Parties shall agree, but not less than once every three years.

F. Each Party shall include in its budget each year an amount necessary to meet the Party's financial responsibilities described in the grant application and as set forth in this Agreement.

G. In the event the Facility is abandoned for a period of one year or is permanently closed, then the cost of restoring the site to its condition prior to construction of the Facility shall be borne fifty percent (50%) by CVUSD and fifty percent (50%) by Town. Notwithstanding the preceding sentence, nothing in this paragraph shall prohibit CVUSD from retaining ownership of and maintaining the Facility upon the events listed in this paragraph.

6. INSURANCE.

A. CVUSD will procure, at its expense, and maintain during the term hereof, a property insurance policy and a policy of general liability insurance against claims for bodily injury, death and property damage occurring in connection with the use of the Facility as part of its general policy. This may be self-insurance through the Arizona School Risk Retention Trust.

B. Town will procure, at its expense, and maintain during the term hereof, a property insurance policy and a policy of general liability insurance against claims for bodily injury, death and property damage occurring in connection with the use of the Facility as part of its general policy.

7. LIABILITY AND INDEMNITY. Town agrees to conduct its activities in the Facility in a careful and safe manner. Where both CVUSD and Town, including their employees, agents or representatives participated in the liability causing event, each Party shall contribute to the common liability a pro rata share based upon its relative degree of fault as established by compromise, arbitration or litigation; provided, however, that notwithstanding any other provision of this Agreement to the contrary, any agreement by CVUSD to defend, hold harmless or indemnify Town shall be limited to, and be payable only from, CVUSD's available insurance or self-insurance coverage for liability assumed by contract, if any, available as a part of its general liability insurance program.



8. ENTIRE CONTRACT. This Agreement and the grant application upon which it is based embody the entire contract between Town and CVUSD. The Parties shall not be bound by or be liable for any statement or representation of any nature not set forth in the grant application or this Agreement. Changes of any of the provisions of this Agreement shall not be valid unless reduced to writing and signed by both Parties.

9. TERMINATION.

A. This Agreement may be terminated by a majority vote by the governing body of either Party. The Party terminating the Agreement must notify the other Party in writing prior to December 15 of the year prior to the effective date of termination. The effective date of termination will be June 30 of the year after notification.

B. Upon termination of this Agreement, the scheduling priority provided in Section 4.A shall cease.

10. RIGHT OF FIRST REFUSAL. If CVUSD at any time determines to sell the real property upon which the Facility is located, CVUSD shall first offer to the Town the option to purchase the Facility, including real property of a size to effectuate the purpose for which the Facility was constructed, at a price which is fair market value less an amount which is the total of the funds contributed by Town for original construction of the Facility plus all subsequent capital contributions to the Facility by Town. Town shall have thirty (30) days in which to decide if Town will exercise such option and notify CVUSD of the decision. If Town does not exercise its option to purchase the Facility, CVUSD may sell the property to any purchaser. Such sale shall be contingent upon completion of the twenty-five (25) year lease or repayment of grant funds per CVUSD Resolution 99-201 dated February 9, 1999.

11. WAIVER. The failure of either Party to insist upon strict performance of any of the provisions of this Agreement or to exercise any rights or remedies provided by this Agreement, or either Party's delay in the exercise of any such rights or remedies shall not release the other Party from any of its responsibilities or obligations imposed by this Agreement and shall not be deemed a waiver of any right of the Party to insist upon strict performance of this Agreement.

12. ASSIGNMENTS AND SUBLETTING. Town shall not have the right to assign this Agreement or allow any other person or entity to use or occupy any or all of the Facility without the prior written consent of CVUSD, which consent may be granted or withheld at CVUSD's sole discretion.

13. DEFAULT.

A. In the event that the Town fails to pay any fee or other sum required to be paid by the Town hereunder when due, or otherwise fails to comply with or observe any other provisions of this Agreement, in addition to any other remedy that may be available to the



CVUSD by reason of such failure, whether at law or in equity, the CVUSD may immediately terminate this Agreement and all rights of the Town hereunder.

B. In the event that CVUSD fails to pay any fee or other sum required to be paid by CVUSD hereunder when due, or otherwise fails to comply with or observe any other provisions of this Agreement, in addition to any other remedy that may be available to the Town by reason of such failure, whether at law or in equity, the Town may immediately terminate this Agreement and all rights of CVUSD hereunder.

14. ARBITRATION. In the event of a dispute hereunder, the parties agree to use arbitration insofar as required by Arizona Revised Statutes Sections 12-1518 and 12-133, and the rules promulgated thereunder.

15. CONFLICT OF INTEREST. This Agreement is subject to cancellation pursuant to Section 38-511 of the Arizona Revised Statutes.

16. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Arizona, and the courts of Arizona shall have jurisdiction of the subject matter hereof.

17. RELATIONSHIP.

A. The Parties agree that neither the Town nor any employees or other personnel of the Town will for any purpose be considered employees of CVUSD, and with respect to the Town and any employees or other personnel of the Town, CVUSD shall not be responsible in any manner for the supervision, daily direction and control of the Town and any of its employees or other personnel or the payment of salary (including withholding income taxes and social security), workers' compensation and disability benefits for Town and any of its employees or other personnel.

B. The Parties agree that neither CVUSD nor any employees or other personnel of the CVUSD will for any purpose be considered employees of the Town, and with respect to CVUSD and any employees or other personnel of CVUSD, the Town shall not be responsible in any manner for the supervision, daily direction and control of CVUSD and any of its employees or other personnel or the payment of salary (including withholding income taxes and social security), workers' compensation and disability benefits for CVUSD and any of its employees or other personnel.



18. AUTHORITY.

A. The individual signing below on behalf of the Town hereby represents and warrants that he/she is duly authorized to execute and deliver this Agreement on behalf of the Town and that this Agreement is binding upon the Town in accordance with its terms.

B. The individual signing below on behalf of CVUSD hereby represents and warrants that he/she is duly authorized to execute and deliver this Agreement on behalf of CVUSD and that this Agreement is binding upon CVUSD in accordance with its terms.

In Witness whereof, the Parties execute this Agreement:

FOR CVUSD:

By: Linda MacPhee
Linda MacPhee, Governing Board President

Attest: Tonya Brogdon
Tonya Brogdon, Superintendent/Board Secretary

This Intergovernmental Agreement is approved as to form and is within the authority granted to CVUSD:

By: Kathryn A. Munn
Attorney for CVUSD

FOR TOWN:

By: Tony Gioia 10/11/07
Tony Gioia, Mayor

Attest: Deborah Barber 10/4/07
Deborah Barber, Clerk

This Intergovernmental Agreement is approved as to form and is within the authority granted to Town:

By: [Signature]
Town Attorney

**CAMP VERDE UNIFIED SCHOOL DISTRICT NO. 28
GOVERNING BOARD OF EDUCATION**

Item #: Discussion C. ii. Item Title: Camp Verde Heritage Pool IGA

Reviewed by Superintendent: _____

Submitted by: Jeff Van Handel, Ph.D., Superintendent

Item Summary

The current IGA permits either entity to cancel the current agreement with notification by December 15th effective June 30th the following year.

The Budget Committee is recommending the cancelation of this agreement to balance the 2009/10 budget; this would save \$19,500 plus utility costs. The programs that used the pool during the year will implement replacement physical activities that do not require pool use.

Current use of the pool consists of:

Twelve weeks out of the year with the Elementary School at 2 hours per week; Middle School at 20 hours per week; and the High School at 4 hours per week.

A new IGA has been developed for the Camp Verde Heritage Pool that reflects the change of the District providing funding for the pool.

Action Requested

Move to approve the termination of the current IGA for the Camp Verde Heritage Pool and approve the replacement IGA.

INTERGOVERNMENTAL AGREEMENT
CAMP VERDE HERITAGE POOL

This Intergovernmental Agreement ("Agreement") for use and operation of a community swimming pool complex is entered into this _____ day of _____, 2008, by and between Camp Verde Unified School District No. 28, a political subdivision of the State of Arizona ("CVUSD"), and the Town of Camp Verde, an Arizona municipal corporation (the "Town"), each individually a "Party" and jointly "the Parties".

RECITALS

The Town, as applicant, and CVUSD filed a grant application with the Arizona State Parks Board on June 29, 1993, for the construction of a community swimming pool complex as a public outdoor recreational facility (the "Facility") under the Federal Land and Water Conservation Fund (LWCF), established by Public Law 88-567, and Arizona Revised Statutes Section 41-503 and Section 15-364.

The grant application and Town Resolution 93-239 require execution of an intergovernmental agreement containing the contributions of the Parties toward the grant, equal sharing of operational costs, and the responsibilities of the Parties for operation of the Facility.

The Parties have constructed the Facility as a public facility on CVUSD property.

The Parties desire to cooperatively act to maintain the Facility and desire to enter into this Agreement for the use and management of the Facility.

CVUSD is authorized to enter into this Agreement pursuant to Arizona Revised Statutes Section 15-342(13), Section 15-364(A), and Section 11-952.

The Town is authorized to enter into this Agreement under ARS Section 15-364(B) and Section 11-952.

Now therefore, for the mutual covenants and consideration contained herein, the Parties agree as follows:

AGREEMENT

1. TERM. The term of this Agreement shall commence on _____, 2008, and shall continue until terminated by either Party pursuant to Section 10 below.
2. PURPOSE. The purpose of this Agreement is to set forth the responsibilities and contributions of the Parties with respect to the operation of the Facility and the sharing of operational costs and maintenance of the Facility.

3. USE. The Parties each represent that the Facility will be used only for the purpose of a public outdoor recreational facility. The Parties agree to comply with all applicable state, federal or city laws and regulations, and with the policies and regulations of CVUSD pertaining to the use and occupancy of the Facility. Neither Party shall use or allow any portion of the Facility to be used for any unlawful purpose. Neither Party shall commit or allow to be committed any waste or nuisance in or about the Facility, or subject the Facility to any use that would damage any portion of the Facility or raise or violate any insurance coverage maintained by CVUSD. The Parties shall not allow a number of persons in any portion of the Facility at any time in excess of the legal or normal capacity of such Facility. The Parties shall not permit smoking or alcohol in any portion of the Facility.

4. SCHEDULING.

A. The Town will schedule the use of the Facility, primarily through its Parks and Recreation Department.

B. The Town will hire and schedule all staff and employees for operation of the Facility. The Town assumes all responsibility and liability for its employees hired pursuant to this Agreement.

5. FINANCIAL CONTRIBUTIONS.

A. Pursuant to ARS Section 15-1105(A), CVUSD may lease school property to any organization for recreational purposes in the interest of the community. CVUSD must charge a reasonable use fee for such lease, which fee may include goods contributed or services rendered by the Town to CVUSD.

The reasonable use fee for lease of CVUSD property shall be services rendered by the Town as follows:

Town will schedule use of the Facility as provided in Section 4 above.

Town will operate and maintain the Facility.

Town will set fees for use of the Facility and collect such fees and revenues in a separate bank account from which Town will pay all expenses of operation and maintenance (including but not limited to utilities, supplies, and personnel) of the Facility except as expressly provided elsewhere in this Agreement.

B. CVUSD and Town will negotiate for Town to reimburse CVUSD for the expenses of water and electricity provided by CVUSD to the Facility annually.

C. CVUSD shall provide insurance coverage for the Facility as provided in Section 6 below.

E. Each Party shall include in its budget each year an amount necessary to meet the Party's financial responsibilities described in the grant application and as set forth in this Agreement.

F. In the event the Facility is abandoned for a period of one year or is permanently closed, then the cost of restoring the site to its condition prior to construction of the Facility shall be borne fifty percent (50%) by CVUSD and fifty percent (50%) by Town. Notwithstanding the preceding sentence, nothing in this paragraph shall prohibit CVUSD from retaining ownership of and maintaining the Facility upon the events listed in this paragraph.

6. INSURANCE.

A. CVUSD will procure, at its expense, and maintain during the term hereof, a property insurance policy and a policy of general liability insurance against claims for bodily injury, death and property damage occurring in connection with the use of the Facility as part of its general policy. This may be self-insurance through the Arizona School Risk Retention Trust.

B. Town will procure, at its expense, and maintain during the term hereof, a property insurance policy and a policy of general liability insurance against claims for bodily injury, death and property damage occurring in connection with the use of the Facility as part of its general policy.

7. LIABILITY AND INDEMNITY. Town agrees to conduct its activities in the Facility in a careful and safe manner. Where both CVUSD and Town, including their employees, agents or representatives participated in the liability causing event, each Party shall contribute to the common liability a pro rata share based upon its relative degree of fault as established by compromise, arbitration or litigation; provided, however, that notwithstanding any other provision of this Agreement to the contrary, any agreement by CVUSD to defend, hold harmless or indemnify Town shall be limited to, and be payable only from, CVUSD's available insurance or self-insurance coverage for liability assumed by contract, if any, available as a part of its general liability insurance program.

8. ENTIRE CONTRACT. This Agreement and the grant application upon which it is based embody the entire contract between Town and CVUSD. The Parties shall not be bound by or be liable for any statement or representation of any nature not set forth in the grant application or this Agreement. Changes of any of the provisions of this Agreement shall not be valid unless reduced to writing and signed by both Parties.

9. TERMINATION. This Agreement may be terminated by a majority vote by the governing body of either Party. The Party terminating the Agreement must notify the other Party in writing prior to December 15 of the year prior to the effective date of termination. The effective date of termination will be June 30 of the year after notification.

10. RIGHT OF FIRST REFUSAL. If CVUSD at any time determines to sell the real property upon which the Facility is located, CVUSD shall first offer to the Town the option to purchase the Facility, including real property of a size to effectuate the purpose for which the Facility was constructed, at a price which is fair market value less an amount which is the total of the funds contributed by Town for original construction of the Facility plus all subsequent capital contributions to the Facility by Town. Town shall have thirty (30) days in which to decide if Town will exercise such option and notify CVUSD of the decision. If Town does not exercise its option to purchase the Facility, CVUSD may sell the property to any purchaser. Such sale shall be contingent upon completion of the twenty-five (25) year lease or repayment of grant funds per CVUSD Resolution 99-201 dated February 9, 1999.

11. WAIVER. The failure of either Party to insist upon strict performance of any of the provisions of this Agreement or to exercise any rights or remedies provided by this Agreement, or either Party's delay in the exercise of any such rights or remedies shall not release the other Party from any of its responsibilities or obligations imposed by this Agreement and shall not be deemed a waiver of any right of the Party to insist upon strict performance of this Agreement.

12. ASSIGNMENTS AND SUBLETTING. Town shall not have the right to assign this Agreement or allow any other person or entity to use or occupy any or all of the Facility without the prior written consent of CVUSD, which consent may be granted or withheld at CVUSD's sole discretion.

13. DEFAULT.

A. In the event that the Town fails to pay any fee or other sum required to be paid by the Town hereunder when due, or otherwise fails to comply with or observe any other provisions of this Agreement, in addition to any other remedy that may be available to the CVUSD by reason of such failure, whether at law or in equity, the CVUSD may immediately terminate this Agreement and all rights of the Town hereunder.

B. In the event that CVUSD fails to pay any fee or other sum required to be paid by CVUSD hereunder when due, or otherwise fails to comply with or observe any other provisions of this Agreement, in addition to any other remedy that may be available to the Town by reason of such failure, whether at law or in equity, the Town may immediately terminate this Agreement and all rights of CVUSD hereunder.

14. ARBITRATION. In the event of a dispute hereunder, the parties agree to use arbitration insofar as required by Arizona Revised Statutes Sections 12-1518 and 12-133, and the rules promulgated thereunder.

15. CONFLICT OF INTEREST. This Agreement is subject to cancellation pursuant to Section 38-511 of the Arizona Revised Statutes.

16. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Arizona, and the courts of Arizona shall have jurisdiction of the subject matter hereof.

17. RELATIONSHIP.

A. The Parties agree that neither the Town nor any employees or other personnel of the Town will for any purpose be considered employees of CVUSD, and with respect to the Town and any employees or other personnel of the Town, CVUSD shall not be responsible in any manner for the supervision, daily direction and control of the Town and any of its employees or other personnel or the payment of salary (including withholding income taxes and social security), workers' compensation and disability benefits for Town and any of its employees or other personnel.

B. The Parties agree that neither CVUSD nor any employees or other personnel of the CVUSD will for any purpose be considered employees of the Town, and with respect to CVUSD and any employees or other personnel of CVUSD, the Town shall not be responsible in any manner for the supervision, daily direction and control of CVUSD and any of its employees or other personnel or the payment of salary (including withholding income taxes and social security), workers' compensation and disability benefits for CVUSD and any of its employees or other personnel.

18. AUTHORITY.

A. The individual signing below on behalf of the Town hereby represents and warrants that he/she is duly authorized to execute and deliver this Agreement on behalf of the Town and that this Agreement is binding upon the Town in accordance with its terms.

B. The individual signing below on behalf of CVUSD hereby represents and warrants that he/she is duly authorized to execute and deliver this Agreement on behalf of CVUSD and that this Agreement is binding upon CVUSD in accordance with its terms. In Witness whereof, the Parties execute this Agreement:

FOR CVUSD:

By: _____
Linda MacPhee, Governing Board President

Attest: _____
Tonya Brogdon, Superintendent/Board Secretary

This Intergovernmental Agreement is approved as to form and is within the authority granted to CVUSD:

By: _____
Attorney for CVUSD

FOR TOWN:

By: _____
Tony Gioia, Mayor

Attest: _____
Deborah Barber, Clerk

This Intergovernmental Agreement is approved as to form and is within the authority granted to Town:

By: _____
Town Attorney

VOTER INFORMATION PAMPHLET

**Camp Verde Sanitary District
of Yavapai County, Arizona**

SPECIAL ELECTION
November 4, 2008

FOLLETO DE INFORMACIÓN PARA LOS VOTANTES

**Distrito Sanitario de Camp Verde
del Condado Yavapai, Arizona**

ELECCIÓN ESPECIAL
4 de noviembre de 2008

To the Voters of the Camp Verde Sanitary District

The Camp Verde Sanitary District (the "District") will conduct an Election on November 4th, 2008 asking voters to approve two questions related to the refinancing of outstanding lease purchase obligations for annual payment savings and to raise additional funds to complete the District's wastewater treatment plant and collection system (the "Project"). **The District's objective in calling the Election is to secure voter approval to borrow money from the State of Arizona, Water Infrastructure Finance Authority ("WIFA") for the above referenced purposes at the lowest possible cost.**

The purpose of this Voter Information Pamphlet (the "Pamphlet") is to provide you with information which will appear on the ballot. All qualified electors who are residents of the District will be able to vote in the Election. This Pamphlet contains the complete text of the questions, ballot formats and other information to inform and educate you regarding the two questions.

Preparation of this Pamphlet has been printed in both English and Spanish, as required by State law and is in compliance with the Federal Voting Rights Act.

We urge you to carefully read the information contained herein so that you will be prepared to fully exercise your right to vote on November 4th, 2008.

Sincerely,

Camp Verde Sanitary District
Greg Freeman, Chairman

CAMP VERDE SANITARY DISTRICT NOVEMBER 4, 2008

Questions and Answers Concerning the Election

When is the Election?

The Camp Verde Sanitary District Board, pursuant to a Resolution adopted on July 9, 2008, ordered the Election to be held on Tuesday, November 4th, 2008. The District has provided information below which describes the purpose and objective of each question to be voted on.

Why Has the District Board Called this Election?

As outlined herein, the District has called the election to lower the interest rates on two outstanding lease purchase agreements and to secure approval to issue up to \$2 million to complete the Project.

Who Would Provide Funding to the District and Why Can they Provide Lower Interest Rates?

The District expects that it can lower its interest rates by borrowing funds through the State of Arizona, Water Infrastructure Finance Authority ("WIFA"). WIFA provides below market (subsidized) fixed interest rates to sanitary districts in order to keep user rates and property taxes as low as possible.

The District's Financing Application was approved by the WIFA Board of Directors on September 17th subject to a successful election. While interest rates are subject to change until loan closing, the District anticipates borrowing funds from WIFA at approximately 3.75%, an interest rate which the District estimates would be significantly below other possible sources of funds.

What is the Purpose of Ballot Question No. 1 in the Amount of \$5.6 Million?

Ballot Question No. 1 would give the District the authority to raise additional necessary funds in an amount not to exceed \$2,052,000 to complete the Project and \$3,548,000 to refinance an existing 5.5% lease purchase agreement ("Lease Purchase Agreement No. 1") at an estimated rate of 3.75% - an interest rate savings of approximately 1.75%.

Securing additional funds to complete the Project through WIFA at an estimated rate of 3.75% compared with other potential sources of funds at approximately 6.5% (estimated in the current market) would result in an estimated interest rate savings of approximately 2.75%.

Why is Not to Exceed \$2.0 million of New Money Being Requested by the District?

The District needs additional funds to complete the construction of the Project. Additional work to ensure that the tanks are structurally sound is required to complete the facility prior to application to the Arizona Department of Environmental Quality to commence operation. The Arizona Department of Environmental Quality is also requiring certain upgrades to the Main Street Lift Station prior to allowing additional flows to the wastewater treatment facility. These new items of work have resulted in unexpected cost overruns.

The District believes this authorization to be higher than what is needed to complete the Project. The District is in negotiations with certain parties to recover costs and will only borrow that which is necessary.

What is the Estimated Savings to the District by Refinancing Lease Purchase No. 1?

Based on certain financing assumptions, the District has projected annual cash flow savings of approximately \$65,000 if Lease Purchase No. 1 is refinanced through WIFA.

This would result in an estimated gross savings of \$1.5 million over the life of the financing. This savings is the result of the estimated lower interest rate along with the release of a \$300,000 debt service reserve fund (which was required on Lease Purchase No. 1 but not required by WIFA) thus reducing the principal amount of the WIFA loan by approximately \$300,000 necessary to complete the refinancing.

How Would the WIFA Loans Be Secured and Repaid?

The repayment of the WIFA loan(s) would be secured and repaid by secondary property taxes. Please see the information below regarding the estimated cost to the District taxpayers.

What would Happen if Ballot Question No. 1 does not Pass?

If ballot question number 1 is not successful, the District would, subject to annual appropriation, levy an estimated average tax rate of \$0.44 per \$100 of assessed valuation over the term to repay Lease Purchase Agreement No 1. Additionally, the District would likely pay a significantly higher interest rate on the new money funds needed to complete the Project, net of the settlement funds described above.

What is the Tax Rate Impact to the District Property Owners?

Based on the financing assumptions outlined in Table 1 herein titled Estimated Debt Service Payments on General Obligation WIFA Loans and Impact on the Secondary Tax Rate ("Table 1"), the following table illustrates the estimated annual and monthly cost to taxpayers based on property classification:

ESTIMATED AVERAGE ANNUAL TAX RATE PER \$100 OF SECONDARY ASSESSED VALUATION: \$0.54 (a)

RESIDENTIAL PROPERTY
(Assessed at 10% of Full Cash Value)

| Assessor's Full Cash Value (b) | Secondary Assessed Valuation | Estimated Average Annual Cost (c) | Estimated Average Monthly Cost (c) |
|--------------------------------|------------------------------|-----------------------------------|------------------------------------|
| \$100,000 | \$10,000 | \$54.00 | \$4.50 |
| \$189,610 (d) | \$18,961 | \$102.39 | \$8.53 |

As outlined in Table 1, the above estimated average \$0.54 tax rate includes both the cost of refinancing and completing construction of the Project. Approximately \$0.34 represents the refinancing component. The District is repaying Lease Purchase No. 1 and would have to levy approximately \$0.44 over the term of the lease if it is not refinanced. If the election is successful, the District would remove the existing Lease Purchase No. 1 tax rate and replace it with the lower tax rate resulting from the WIFA loan. This is estimated to reduce the average tax rate by \$0.10.

The remaining \$0.20 represents the estimated average tax rate to support the not to exceed \$2,052,000 to complete the Project. Since the District expects to settle with certain parties, the WIFA loan is expected to result in a smaller loan which would significantly reduce the projected \$0.20 tax rate. By way of example, the estimated monthly cost on an average residential home within the District estimated at \$189,610 would approximate \$3.16.

The estimated net average tax rate increase for the entire \$5.6 million would be approximately \$0.10. This was derived from the need to increase the average tax rate by \$0.20 (assuming \$2 million to complete the Project) and the net estimated reduction of \$0.10 from the refinancing.

The tax impact over the term of the loans on an owner-occupied residence valued by the County Assessor at \$250,000 is estimated to be \$135.00 per year or \$3,172.50 total cost over 23.5 years (d).

The tax impact over the term of the loans on a commercial property valued by the County Assessor at \$2,500,000 is estimated to be \$3,105.00 per year for 23.5 years or \$72,967.50 total cost (d).

- (a) Please refer to Table 1 for estimated debt service payments and impact on the secondary tax rate.
- (b) Assessor's full cash value is the value of your property as it appears on your tax bill and does not necessarily represent the market value.
- (c) Cost based on the average projected tax rate over the life of the loan(s) and a number of other financing assumptions which are subject to change.
- (d) Estimated average value of owner-occupied residential properties or commercial and industrial properties, as applicable, within the District as provided by the Arizona Department of Revenue.

To determine the estimated impact on your specific property, locate your individual secondary assessed value on your most recent tax statements. Divide that number by \$100 (as tax rates are calculated based on per \$100 of secondary assessed valuation) and multiply the result by the \$0.54 tax rate referenced above. Dividing that result by twelve will give you an estimate of your monthly payment.

What is the Maximum Interest Rate, Maximum Term and Estimated Costs of Entering into the WIFA Loan Agreement(s)

The estimated costs associated with the WIFA loan(s) will approximate \$50,000 for each loan. The interest rate on the WIFA Loans is estimated to be 3.75%. The final fixed interest rate will be determined at the time of closings based on market conditions and the interest rate subsidy provided by WIFA.

In no event, would the interest rate on the loans exceed 4.75%. As indicated in Table 1, the District has assumed a 23-year amortization but has requested a period of not to exceed 30-years for flexibility

purposes. The total principal and interest over the life of the \$5.6 million loan(s) approximates \$8,560,175. This includes the refinancing of Lease Purchase Number 1. If Lease Purchase No. 1 is not refinanced the District estimates that it would pay total principal and interest of \$6,981,790 as opposed to an estimated \$5,423,300 with the WIFA loan.

What is the Current Outstanding WIFA General Obligation Loans and Constitutional Debt Limit?

The District currently has \$4,790,182 of outstanding WIFA general obligation loans. Sanitary Districts do not have a constitutional debt limit.

What is the Purpose of Ballot Question 2?

To reduce the interest rate from 5.0% to approximately 3.75% on an outstanding lease purchase agreement ("Lease Purchase Agreement No. 2"), an estimated reduction of 1.25%.

Pursuant to an Inter-Governmental Agreement between the Town of Camp Verde (the "Town") and the District, the Town agreed to pay the District \$135,000 per year for 25-years to assist with funding the Project. Based on this arrangement, the District entered into Lease Purchase Agreement No. 2 at 5.0% in the original amount of \$1.9 million which is secured and repaid by the Town.

This annual commitment by the Town has enabled the District to slow the increase of user rates and/or secondary property tax rate. Any annual savings associated with this refinancing would be used for additional operating revenues of the District thereby reducing the amount which would otherwise be required to be paid by the District residents.

Because the District estimates the ability to refinance this lease obligation at approximately 3.75% through WIFA, savings over the life of the WIFA loan is estimated to be \$200,000.

Is this Loan Secured by Property Taxes?

No.

What would Happen if Ballot Question No. 2 does not Pass?

The Town would continue to pay the District \$135,000 per year.

Conclusion

As indicated above, the estimated savings to the District associated with securing funds through WIFA is significant (subject to market conditions). This is due to the lower WIFA interest rates and no requirement for a reserve fund relative to refinancing of Lease Purchase No. 1 and the additional funds.

If the election is successful, the District will move forward expeditiously to close the loans as necessary to accomplish the District's objectives of keeping the tax rate as low as possible.

CAMP VERDE SANITARY DISTRICT

Table 1: Estimated Debt Service Payments on General Obligation WIFA Loans and Impact on the Secondary Tax Rate

| Fiscal Year | Projected Secondary Assessed Valuation (a) | General Obligation WIFA Loans | | | | \$5,600,000 General Obligation WIFA Loan Estimated at 3.75% | | | | Estimated Combined | |
|-------------|--|-------------------------------|-----------|--------------|--------------|---|--------------------|--------------|------------------------|--------------------|--------------|
| | | Currently Outstanding | | | | Proposed to be Issued | | | | | |
| | | Principal | Interest | Debt Service | Tax Rate (b) | Principal | Estimated Interest | Debt Service | Estimated Tax Rate (b) | Debt Service | Tax Rate (b) |
| 2007/08 | \$29,168,512 | \$261,922 | \$165,499 | \$427,421 | \$1.11 | | | | \$1.11 | \$427,421 | \$1.11 |
| 2008/09 | 39,208,876 | 262,709 | 156,913 | 419,622 | 1.07 | | \$105,000 | \$105,000 | 0.27 | 524,622 | 1.34 |
| 2009/10 | 43,522,712 | 263,520 | 148,303 | 411,823 | 0.95 | \$158,000 | 210,000 | 368,000 | 0.85 | 779,823 | 1.79 |
| 2010/11 | 48,303,698 | 264,357 | 139,667 | 404,024 | 0.84 | 164,000 | 204,075 | 368,075 | 0.76 | 772,099 | 1.60 |
| 2011/12 | 53,601,382 | 265,220 | 131,005 | 396,225 | 0.74 | 170,000 | 197,925 | 367,925 | 0.69 | 764,150 | 1.43 |
| 2012/13 | 60,238,355 | 266,109 | 122,316 | 388,425 | 0.64 | 177,000 | 191,550 | 368,550 | 0.61 | 756,975 | 1.26 |
| 2013/14 | 67,697,124 | 267,027 | 113,599 | 380,626 | 0.56 | 183,000 | 184,913 | 367,913 | 0.54 | 748,539 | 1.11 |
| 2014/15 | 69,373,588 | 267,974 | 104,853 | 372,827 | 0.54 | 189,000 | 178,050 | 367,050 | 0.53 | 739,877 | 1.07 |
| 2015/16 | 71,091,569 | 268,950 | 96,077 | 365,028 | 0.51 | 197,000 | 170,963 | 367,963 | 0.52 | 732,990 | 1.03 |
| 2016/17 | 72,852,094 | 269,957 | 87,271 | 357,228 | 0.49 | 204,000 | 163,575 | 367,575 | 0.50 | 724,803 | 0.99 |
| 2017/18 | 74,656,216 | 270,996 | 78,434 | 349,429 | 0.47 | 212,000 | 155,925 | 367,925 | 0.49 | 717,354 | 0.96 |
| 2018/19 | 76,505,017 | 272,067 | 69,563 | 341,630 | 0.45 | 219,000 | 147,975 | 366,975 | 0.48 | 708,605 | 0.93 |
| 2019/20 | 78,399,601 | 273,171 | 60,660 | 333,831 | 0.43 | 227,000 | 139,763 | 366,763 | 0.47 | 700,593 | 0.89 |
| 2020/21 | 80,341,103 | 274,311 | 51,721 | 326,032 | 0.41 | 237,000 | 131,250 | 368,250 | 0.46 | 694,282 | 0.86 |
| 2021/22 | 82,330,685 | 275,486 | 42,747 | 318,232 | 0.39 | 245,000 | 122,363 | 367,363 | 0.45 | 685,595 | 0.83 |
| 2022/23 | 84,369,538 | 276,697 | 33,736 | 310,433 | 0.37 | 254,000 | 113,175 | 367,175 | 0.44 | 677,608 | 0.80 |
| 2023/24 | 86,458,881 | 277,947 | 24,687 | 302,634 | 0.35 | 264,000 | 103,650 | 367,650 | 0.43 | 670,284 | 0.78 |
| 2024/25 | 88,599,965 | 236,842 | 15,598 | 252,441 | 0.28 | 273,000 | 93,750 | 366,750 | 0.41 | 619,191 | 0.70 |
| 2025/26 | 90,794,071 | 236,842 | 7,799 | 244,641 | 0.27 | 284,000 | 83,513 | 367,513 | 0.40 | 612,154 | 0.67 |
| 2026/27 | 93,042,512 | | | | | 295,000 | 72,863 | 367,863 | 0.40 | 367,863 | 0.40 |
| 2027/28 | 95,346,634 | | | | | 306,000 | 61,800 | 367,800 | 0.39 | 367,800 | 0.39 |
| 2028/29 | 97,707,816 | | | | | 317,000 | 50,325 | 367,325 | 0.38 | 367,325 | 0.38 |
| 2029/30 | 100,127,470 | | | | | 330,000 | 38,438 | 368,438 | 0.37 | 368,438 | 0.37 |
| 2030/31 | 102,607,045 | | | | | 341,000 | 26,063 | 367,063 | 0.36 | 367,063 | 0.36 |
| 2031/32 | 105,148,025 | | | | | 354,000 | 13,275 | 367,275 | 0.35 | 367,275 | 0.35 |
| | | \$4,790,182 | | | | \$5,600,000 | | \$8,560,175 | | | |

Average Additional Tax Per \$100 of Assessed Value: **\$0.54**

(a) Fiscal years 2007/08 and 2008/09 are actual. Per ARS 35-454, fiscal years 2009/10 through and including 2013/14 assume 12.38% growth. Fiscal years 2014/15 and thereafter assume 2.48% growth. Beginning in fiscal year 2007/08 the Secondary Assessed Valuation is adjusted to reflect the statutory class 1 assessment ratio phase down from 25% in 2005/06 to 20% in 2011/12.

(b) Fiscal years 2007/08 and 2008/09 are actual. Secondary tax rates are per \$100 of assessed valuation

FULL TEXT OF BALLOT

QUESTION 1

Shall Camp Verde Sanitary District of Yavapai County, Arizona, be authorized to become indebted to and pledge the District's full faith and credit to the Water Infrastructure Finance Authority of Arizona in an amount not exceeding \$5,600,000 bearing interest at a rate of not to exceed four and three quarters percent (4.75%) per annum and extending for a term not exceeding thirty (30) years; such indebtedness to be paid from taxes levied upon all taxable property within the Sanitary District and evidenced by a loan repayment agreement between the District and the Water Infrastructure Finance Authority of Arizona and to use the proceeds of the loan repayment agreement to provide funds to complete the purchase of the District's new wastewater treatment plant, to cover cost overruns on the new Wastewater Treatment Plant, and the Main Street lift station and to pay the costs of the election and the legal and financial costs of entering into the loan repayment agreement?

LOAN AGREEMENT, YES
LOAN AGREEMENT, NO

FORM OF QUESTION TO APPEAR ON BALLOT

QUESTION 1

A "yes" vote shall cast your vote in favor of authorizing the Camp Verde Sanitary District Governing Board to enter into the loan agreement with the Water Infrastructure Finance Authority of Arizona.

A "no" vote shall cast your vote against authorizing the Camp Verde Sanitary District Governing Board to enter into the loan agreement with the Water Infrastructure Finance Authority of Arizona.

LOAN AGREEMENT, YES
LOAN AGREEMENT, NO

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FULL TEXT OF BALLOT

QUESTION 2

Shall Camp Verde Sanitary District of Yavapai County, Arizona, be authorized to become obligated to the Water Infrastructure Finance Authority of Arizona pursuant to A.R.S. 48-2011.01 in an amount not exceeding \$2,095,000 bearing interest at a rate of not to exceed four and three quarters percent (4.75%) per annum and extending for a term not exceeding twenty-four (24) years; such obligation to be evidenced by a Revenue Supported Loan Repayment Agreement between the District and the Water Infrastructure Finance Authority of Arizona; which shall be secured by a pledge of all revenues to be received by the District from the existing intergovernmental agreement between the District and the Town of Camp Verde, Arizona and to use the proceeds of the Revenue Supported Loan Repayment Agreement to provide funds to complete the purchase of the District's new wastewater treatment plant and to pay the costs of the election and the legal and financial costs of entering into the Revenue Supported Loan Repayment Agreement?

LOAN AGREEMENT, YES

LOAN AGREEMENT, NO

FORM OF QUESTION TO APPEAR ON BALLOT

QUESTION 2

A "yes" vote shall cast your vote in favor of authorizing the Camp Verde Sanitary District Governing Board to enter into the Revenue Supported loan agreement with the Water Infrastructure Finance Authority of Arizona.

A "no" vote shall cast your vote against authorizing the Camp Verde Sanitary District Governing Board to enter into the Revenue Supported loan agreement with the Water Infrastructure Finance Authority of Arizona.

LOAN AGREEMENT, YES

LOAN AGREEMENT, NO

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ARGUMENTS FOR AND AGAINST THE BONDS

ARGUMENTS FOR

Vote yes on WIFA funding. This will permit the District to refinance the District's existing higher interest debt and borrow funds required to meet DEQ compliance issues at a below market interest rate. I favor any measures that can be taken that will lower the excessive tax burden on sanitary District members. We can borrow these funds from WIFA and receive a subsidy on the rate from the state. The state subsidy lowers our taxes and every penny helps. The situation in which so few are paying so much is unfair and the entire community will benefit and should be grateful to those in the District who are sacrificing more than they can afford for this project to be completed. Once the project is completed every property owner in the town will benefit from the long term benefits to the environment and the added tax revenues that come from commercial development. To receive this subsidy from WIFA the district must have an election. The election must be in November. Your vote to approve this funding will lower your taxes. Vote Yes, Vote Yes, Vote Yes!

Rob Witt

ARGUMENTS AGAINST

The Fiscal years 2007/2008 and 2008/2009 upon which the projected growth for the Camp Verde Sanitary district is based are historically unusual and directly connected to the Real-estate boom of the preceding two years. Since that time there has been a dramatic downturn in home, land, and business values. Growth has returned to the historical average of three to four percent. If this normal growth rate is assumed over the projected lifespan of these debts, a huge increase to the Sanitary District Tax Levy Rate will be required causing a severe impact on the majority of district residents, whether the existing loan at 5.5% is continued or a new loan is approved at 3.75%. There is no guarantee that funding, if approved by voters, will be obtained at the projected 3.75% rate; therefore, refinance savings will not be realized if new funding is not obtained at the proposed rate. Plant repair and collection line completion costs have never been revealed. Payment to ADOT for the Main Street Pump Station has not been included, nor made. Settlements with those responsible for the plant failure have not been made; leaving the district's share unknown. For these reasons it is in your, the voter's, best interest to VOTE NO on both of these issues, until all facts are stated.

James Strava

IMPORTANT VOTING INFORMATION

Date of election:

Tuesday, November 4, 2008

The polling places will be open from 6:00 a.m. to 7:00 p.m.

CHECK THE MAILING LABEL OF THIS PAMPHLET FOR YOUR ELECTION DAY POLLING PLACE

ELECTORS WHO VOTE AT THE POLLING PLACE ARE REQUIRED TO PRESENT IDENTIFICATION BEFORE RECEIVING A BALLOT.

The name and address included on the identification must be the same as the name and address on the signature roster.

Acceptable forms of identification include but are not limited to the following:

Photo ID (one required - including name and address):

- Valid Arizona driver license or nonoperating identification
- Tribal enrollment card or other form of tribal identification
- Valid United States federal, state, or local government issued identification

ID without photograph bearing the name and address (two required):

- Utility bill of elector that is dated within 90 days of the election. A utility bill may be for electric, gas, water, solid waste, sewer, telephone, cellular phone or cable television
- Bank or credit union statement that is dated within 90 days of the election
- Valid Arizona Vehicle Registration
- Property tax statement of the elector's residence
- Vehicle Insurance Card
- Valid United States federal, state, or local government issued identification
- Recorder's Certificate or Voter Registration Card
- Tribal enrollment card or other form of tribal identification
- Any "Official Election Material" mailing bearing your name and address

An identification is "valid" unless it can be determined on its face that it has expired.

If the elector does not provide identification as described, the elector shall be issued a provisional ballot. The elector must provide identification to the county recorder or to an official deemed acceptable by the county recorder per the instructions provided at the polling place in order for the provisional ballot to be processed and counted as follows:

Last day to provide Identification :by 5:00 p.m.

Wednesday, November 12, 2008

Any registered voter may, at the voter's option, be accompanied by a minor who is permitted in the voting booth pursuant to Section 16-515, subsection D, be accompanied and assisted by a person of the voter's own choice or be assisted by two election officials, one from each major political party in a partisan election, during any process relating to voting or during the actual process of voting on a paper ballot, machine or electronic voting system. A person who is a candidate for an office in that election other than the office of precinct committeeman in a partisan primary election is not eligible to assist any voter. (A.R.S. §16-580.G)

Any qualified elector who, at 7:00 p.m., is in the line of waiting voters, shall be allowed to prepare and cast a ballot provided the elector has acceptable identification.

Last day to register to vote:

Monday, October 6, 2008

First day ballots available for the following methods:

Thursday, October 2, 2008

To Vote Early in Person

Appear at an Office Designated for Early Voting no later than the close of business on the last day to vote in person. Early Voting will be permitted Monday through Friday during regular business hours.

Last day to vote early in person:

Friday, October 31, 2008

To Vote Using the Mail Ballot Method

Written or verbal requests must be received in an Office Designated for Early Voting before the close of business on the last day to request. Specify where to mail the ballot. Include: name, residence address, birth date, election for which the ballot is being requested, address where ballot is to be mailed if other than residence address, signature of requester.

Last day to request a ballot be mailed to you:

Friday, October 24, 2008

Last day to return a ballot that was mailed to you: by 7:00 p.m.,

Tuesday, November 4, 2008

In order to be valid and counted, the ballot and affidavit must be delivered to an Office Designated for Early Voting, **or**, on election day, may be deposited at any polling place designated for this election from 6:00 a.m. to 7:00 p.m.

To Vote Using Assistance

Written or verbal requests must be received in an Office Designated for Early Voting before the close of business on the last day to request. Include: name, residence address, birth date, election for which the ballot is being requested, place of confinement, signature of requester. The officer in charge of the election may appoint boards for the purpose of making it possible for qualified electors who are ill or disabled to vote.

Last day to request assistance:

Friday, October 24, 2008

Office Designated for Early Voting:

Yavapai County Recorders Office
1015 Fair Street
Prescott, AZ 86305

Yavapai County Recorders Office
10 S. 6th ST.
Cottonwood, AZ 86326

If you do not know if you are qualified to vote in this election, please call the County Recorder's Office.
Telephone: 928-771-3248

Camp Verde Sanitary District
155 S Montezuma Castle Hwy #3
Camp Verde

PRSR-STD
U.S. Postage
PAID
Phoenix, AZ
Permit No. 43



OFFICIAL VOTING MATERIALS - ONLY ONE PAMPHLET HAS BEEN MAILED TO EACH HOUSEHOLD CONTAINING A REGISTERED VOTER.
PLEASE MAKE IT AVAILABLE TO ALL REGISTERED VOTERS IN THE HOUSEHOLD.

MATERIALES OFICIALES ELECTORALES - SOLAMENTE UN FOLLETO SE HA ENVIADO A CADA DOMICILIO EN EL CUAL RESIDE
UN VOTANTE REGISTRADO. FAVOR DE UTILIZARLO PARA TODOS LOS VOTANTES REGISTRADOS EN SU DOMICILIO.

YOUR POLLING PLACE IS - SU CENTRO ELECTORAL ES

65 Montezuma St. Francis Cabrini Catholic Church 781 S Cliffs Pkwy

*****ECRLOT0308D**H099 *** 002 *** 007

ALL QUALIFIED ELECTORS AT

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CAMP VERDE AZ 86322-7286

