

CITY OF BENSON CITY COUNCIL MAY 13, 2019 – 7:00 P.M. REGULAR MEETING

A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL OF BENSON, ARIZONA
WILL BE HELD ON MAY 13, 2019 AT 7:00 P.M.,
AT THE BENSON COMMUNITY CENTER,
705 W. UNION STREET, BENSON, ARIZONA

Vicki L. Vivian, CMC, City Clerk

AGENDA

The Council may discuss, direct, consider and take possible action as indicated below pertaining to the following:

CALL TO ORDER: The Call to Order will consist of the Mayor calling the Council to order. The Mayor or his designee shall then lead those present in the Pledge of Allegiance before introducing the invocation speaker, who will offer the invocation.

ROLL CALL: The City Clerk shall call the roll of the members, and the names of those present shall be entered in the minutes.

EMPLOYEE RECOGNITION: The Mayor shall use this time to present employment awards to those City employees or to present recognition awards for specific acts regarding public service, if any.

PROCLAMATION: A proclamation of the Mayor and Council declaring Monday, May 27, 2019 as “Memorial Day.”

PROCLAMATION: A proclamation of the Mayor and Council declaring May 24, 2019 as “Benson Poppy Day.”

PUBLIC HEARING: The Mayor and Council will receive comments and questions from the public regarding “The 2012-2014 Amendments to the Tax Code of the City of Benson.”

CITY MANAGER REPORT: The City Manager will announce meetings and events taking place regarding matters involving or related to the City of Benson.

NEW BUSINESS:

1. Discussion and possible action on the Consent Agenda: ***
 - 1a. Minutes of the March 25, 2019 Regular Meeting *
 - 1b. Invoices processed for the period from April 11, 2019 through May 1, 2019 *
2. Recognition of Linda Lamb, Educator in the Benson Unified School District, for the impact she has had on the community throughout her career – **Vicki Vivian, CMC, City Manager/City Clerk** *
3. Discussion and possible action regarding moving the May 27, 2019 Regular Council Meeting to May 28, 2018 – **Vicki Vivian, CMC, City Manager**
4. Discussion and possible action regarding the financial request from the San Pedro Valley Alliance Summer Programs – **Vicki Vivian, CMC, City Manager** *
5. Discussion and possible action regarding the authorization of Armstrong Consulting Inc. under the City of Benson On-call Engineering Contract to conduct Design and Construction Services for the Benson Municipal Airport for the removal of the existing fence and constructing an airport perimeter fence – **Bradley J. Hamilton, P.E. Director of Public Works/City Engineer** *
6. Discussion and possible action regarding Memorandum of Understanding (MOU) between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the City of Benson Police Department – **Paul Moncada, Chief of Police** *
7. Discussion and possible action regarding an Intergovernmental Agreement with the Arizona Department of Revenue for the Administration, Collection, Audit and Licensing of Transaction Privilege and affiliated Excise Taxes imposed by the State, Cities or Towns – **Seth Judd, Finance Director** *
8. Discussion and possible action regarding Resolution 13-2019 of the Mayor and Council of the City of Benson, Arizona, declaring as a public record that certain document filed with the City Clerk and entitled “The 2012-2014 Amendments to the Tax Code of the City of Benson” – **Seth Judd, Finance Director** *

9. Discussion and possible action regarding Ordinance 598 of the Mayor and Council of the City of Benson, Arizona, relating to the Transaction Privilege Tax; adopting “The 2012-2014 Amendments to the Tax Code of the City of Benson” by reference; establishing effective dates; providing for severability and providing penalties for violations
– **Seth Judd, Finance Director** *

EXECUTIVE SESSION: Pursuant to A.R.S. § 38-431.03 (A)(3) & (7), for discussion or consultation for legal advice with the attorney or attorneys of the public body and discussions or consultations with the Mayor and Council’s designated representatives to consider its position and possibly instruct its representatives regarding negotiations for the purchase, sale, lease, or exchange of city-owned real property.

CALL TO THE PUBLIC: Communications and comments from the citizens regarding the City of Benson or other matters properly addressed to the City Council shall be heard by the Council. Such remarks shall be addressed to the Council as a whole and shall be limited to five (5) minutes unless this time is adjusted in the discretion of the Mayor or Council. **

DEPARTMENT REPORTS: Written Department Reports will be provided to Councilmembers as part of the Council packet monthly, discussion and direction to Staff, if any, may ensue.

ADJOURNMENT

POSTED this 10th day of May, 2019

Material related to the City Council meeting is available for public review the day before and the day of the meeting, during office hours, at the City Clerk’s Office located at 120 W. 6th Street, Benson, Arizona, 520-586-2245 x 2011.

All facilities are handicapped accessible. If you have a special accessibility need, please contact Vicki L. Vivian, City Clerk, at (520) 586-2245 or TDD: (520) 586-3624, no later than eight (8) hours before the scheduled meeting time.

Any invocation that may be offered before the start of regular Council business shall be the voluntary offering of a private citizen, for the benefit of the Council and the citizens present. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker.

Executive Sessions – Upon a vote of the majority of the City Council, the council may enter into Executive Sessions pursuant to Arizona Revised Statutes §38-431.03 (A)(3) to obtain legal advice on matters listed on the Agenda.

* Denotes an Exhibit in addition to the Council Communication

** Call to the Public

Arizona Revised Statutes §38-431.01(H) provides that “A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.” As such, a Call to the Public, if on the agenda, is provided as a courtesy.

In order to speak during the Call to the Public, please complete the Call to the Public form requesting to do so.

*** Consent Agenda

The Consent Agenda will be the first item under New Business and shall list separately distinct items requiring action by the City Council that are generally routine items not requiring Council discussion. A single motion will approve all items on the Consent Agenda, including any resolutions or ordinances, or claims/invoices that are of a routine nature. A Councilmember may remove any issue from the Consent Agenda, and that issue will be discussed and voted upon separately, immediately following the Consent Agenda under its proper regular category of New Business.

NOTICE TO PARENTS: Parents and legal guardians have the right (with certain exceptions) to consent before the City of Benson makes a video or voice recording of a minor child. A.R.S. §1-602(A)(9). Regular and Special Meetings of the Mayor and Council for the City of Benson are recorded, and that recording is usually posted on the City’s website. If you permit your child to participate in a Regular or Special Meeting of the Mayor and Council for the City of Benson, a recording will be made. If your child is seated in the audience your child may be recorded, but you may request that your child be seated in a designated area to avoid recording. Please submit your request to the City Clerk.

PROCLAMATION

WHEREAS, on May 5, 1868, General John A. Logan, in his capacity as commander-in-chief of the Grand Army of the Republic, issued a proclamation that "Decoration Day", later to be known as "Memorial Day", should be observed nationwide on May 30, 1868 to honor the memory of those who gave their lives in defense of freedom and has continued for more than a century; and,

WHEREAS, in 1971 Congress designated the last Monday in May as "Memorial Day" to recognize every military person who dies in service to our nation; and

WHEREAS, Memorial Day is our most solemn day of remembrance; and

WHEREAS, today, we honor the men and women who made the supreme sacrifice and acknowledge and protect the ideals they died for so their sacrifice shall not be in vain.

NOW THEREFORE, I, Toney D. King, Sr., by virtue of the authority vested in me as the Mayor of the City of Benson, do hereby proclaim this day, Monday, May 27, 2019 as

"Memorial Day"

FURTHERMORE, I join with those gathered here and urge all citizens of this community to celebrate this day as a day for prayer and ceremonies showing respect for America's veterans. Let us also hold high those who are defending and protecting our country, our freedom and our way of life. We continue to pray for their safe return home.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Cochise County, Arizona, this 13th day of May, 2019.



Toney D. King, Sr., Mayor

ATTEST:

Vicki L. Vivian, CMC, City Manager/City Clerk

PROCLAMATION

WHEREAS, America is the land of freedom, preserved and protected willingly and freely by citizen soldiers;

WHEREAS, millions who have answered the call to arms have died on the field of battle;

WHEREAS, a nation at peace must be reminded of the price of war and the debt owed to those who have died in war;

WHEREAS, the red poppy has been designated as a symbol of sacrifice of lives in all wars; and

WHEREAS, The American Legion Auxiliary has pledged to remind America annually of this debt through the distribution of the memorial flower;

THEREFORE, I, TONEY D. KING, SR., Mayor of the City of Benson, Cochise County, Arizona, do hereby proclaim the 24th day of May, 2019, as

"Benson Poppy Day"

And ask that all citizens pay tribute to those who have made the ultimate sacrifice in the name of freedom by wearing the Memorial Poppy on this day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Benson, Cochise County, Arizona, this 13th day of May, 2019.



Toney D. King, Sr., Mayor

ATTEST:

Vicki L. Vivian, CMC, City Manager/City Clerk

LEGAL NOTICE

CITY OF BENSON CITY COUNCIL PUBLIC HEARING May 13, 2019 – 7:00 P.M.

THE CITY COUNCIL WILL HOLD A PUBLIC HEARING ON “THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE CITY OF BENSON.” THE PUBLIC HEARING WILL BE ON MAY 13, 2019 AT 7:00 P.M. AT THE BENSON COMMUNITY CENTER, 705 WEST UNION STREET, BENSON, ARIZONA.

Vicki L. Vivian, CMC, City Clerk

The City of Benson’s City Council will hold a Public Hearing on May 13, 2019 at 7:00 p.m. at the Benson Community Center, 705 West Union Street, Benson, Arizona, 85602.

The purpose of this public hearing will be to receive comments from the public regarding “The 2012-2014 Amendments to the Tax Code of the City of Benson.” Further information on the proposed Amendments may be found on the City's website at www.cityofbenison.com.

All facilities are handicap accessible. If you have a special accessibility need, please contact Ms. Vicki Vivian, City Clerk, at 520-586-2245 or TDD 586-3624 no later than eight (8) hours before the scheduled meeting time.

Vicki L. Vivian, CMC
City Clerk

Posted April 24, 2019
Published April 24, 2019
Published May 1, 2019

Meetings

- Saturday, May 18, 2019** – Historic Preservation Commission, 9:00 a.m., Long Realty
- Monday, May 20, 2019** – Special Council Meeting, 7:00 p.m., Community Center
- Tuesday, May 28, 2019** – Council Meeting, 7:00 p.m., Community Center

Events

- Saturday May 18, 2019** – Benson Country Music Festival, at San Pedro Golf Course
Live Entertainment, Kids zone, Vendors, Food and Drinks
3:00 p.m. – 10:00 p.m.

Put on your boots and come out for some fun! We will have 4 live cover bands and a DJ who will keep the music and dancing going throughout the evening! There will be activities in the Kids Zone that include a trackless train, a 5-sports complex, a large obstacle challenge, a bungee run, a western shooting game and face painting. For those little more adventurous “kids of all ages”, we’ll have a mechanical bull ready and waiting! A variety of food and drink vendors will be there as well as vendors with interesting things to sell. This is going to be a really fun evening and we hope to see everyone there!

Tickets can be purchased on the City’s website: www.cityofbenson.com or facebook page.
- Friday, May 24, 2019** – City Pool Opens, For more information on the pool and Our other summer activities, go to www.cityofbenson.com
- Saturday, May 25, 2019** – Movie in the Park Featuring Incredibles 2, Lion’s Park
Popcorn, Soda, and Water, Free while supplies last, at Lion’s Park Softball field will start serving at 6:30 p.m. Movie will start at Dusk.
- Monday, May 27, 2019** – Forget-Me-Not Pool Party
Kick off the Summer Swim Season with the City of Benson’s Forget-me-Not Memorial Day Pool Party Monday, May 27, from 11:00 a.m. – 5:00 p.m., Join us for a fun day filled with music, prizes, and food! Free swimming is sponsored by the VFW Women’s Auxiliary
- Monday, May 27, 2018** – Memorial Day – **City Offices Closed**

City of Benson

MAY 2019

FOR MORE INFORMATION VISIT WWW.CITYOFBENSON.COM

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5 	6	7 Planning & Zoning Meeting 7:00 p.m.	8	9	10	11
12 Happy Mother's Day!	13 City Council Meeting 7:00 p.m.	14	15	16	17	18 Historic Preservation Commission 9:00 a.m. Benson Country Music Festival - San Pedro Golf Course 3pm-10pm
19	20 Special Council Meeting 7:00 p.m.	21	22	23	24 City Pool Opens 	25 Movie in the Park Featuring Incredibles 2 6:30 p.m.
26 Memorial Day - City Offices Closed Forget-me-Not Pool Party 11 a.m. - 5 p.m. Free Admission Sponsored by: VFW Auxiliary	27	28 City Council Meeting 7:00 pm.	29	30	31	

City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Consent Agenda Item # 1a

From: Vicki Vivian, CMC, City Manager/City Clerk

Subject:

Minutes of the March 25, 2019 Regular Meeting

Discussion:

Attached are the minutes of the March 25, 2019 Regular Meeting.

Staff Recommendation:

Council pleasure

**THE REGULAR MEETING
OF THE MAYOR AND CITY COUNCIL OF BENSON, ARIZONA
HELD MARCH 25, 2019 AT 7:00 P.M.
AT THE BENSON COMMUNITY CENTER, 705 W. UNION STREET, BENSON, ARIZONA**

CALL TO ORDER:

Mayor King called the meeting to order at 7:05 p.m. with the Pledge of Allegiance.

ROLL CALL:

Present were: Mayor Toney D. King, Sr., Vice Mayor Joe Konrad, Councilmembers Pat Boyle, Larry Dempster, Lupe Diaz, Barbara Nunn and Nick Maldonado.

EMPLOYEE RECOGNITION: None

PROCLAMATION: None

PUBLIC HEARING: None

CITY MANAGER REPORT:

City Manager Vicki Vivian addressed Council, giving the dates of upcoming meetings and events.

Tuesday, April 2, 2019 – Planning and Zoning Meeting, 6:00 p.m., Community Center
Monday, April 8, 2019 – Council Meeting, 7:00 p.m., Community Center
Tuesday, April 9, 2019 – Library Advisory Board, 4:00 p.m., Library

Mondays,
April 1, 8, 15 & 22, 2019 – Free Parenting Workshop – Library
First 5 Years 10:30 a.m. - Noon

Saturday, April 6, 2019 – Opening Ceremonies for San Pedro Little League
At Lion's Park, 420 N. Adams St. Benson, AZ

NEW BUSINESS:

1. **Discussion and possible action on the Consent Agenda**

- 1a. Minutes of the March 11, 2019 Regular Meeting
- 1b. Amendment to Section 2 and Section 9 of the City's Human Resources Administrative Policy regarding Employee Appeals
- 1c. Invoices processed for the period from March 1, 2019 through March 14, 2019

Vice Mayor Konrad moved to approve the Consent Agenda. Seconded by Councilmember Nunn. Motion passed 7-0.

2. **Discussion and possible action regarding becoming a member of SAEDG Southeast Arizona Economic Development Group**

City Manager Vicki Vivian stated she received a letter from the Southeast Arizona Economic Development Group requesting the City become a member of their organization. Ms. Vivian then asked for a letter outlining the benefits of membership and stated in the letter she received, some of the benefits listed were:

- Member only tours of local and regional projects and businesses
- Priority invitations to all networking luncheons at the member price; networking luncheons feature speakers focusing on commercial development and projects in Southeast Arizona
- Features spot on their website – each month one member will be in the spotlight
- Use of the conference room located at 168 E. 4th Street

Ms. Vivian then stated should Council choose to join SAEDG, the motion should include the level of desired membership.

Ms. Carol Treuber, Associate Director of the Southeast Arizona Economic Development Group stated they have worked on a lot of things with the City; helping with the quiet zone, the Villages at Vigneto and the Benson City Airport. Ms. Treuber then stated SAEDG has networking luncheons with speakers from Benson as well as people from Southeast Arizona, adding it's a good way to network and show that the City is involved with the economic development of the City. Ms. Treuber then stated they also host an annual event for all members as a "thank you." Ms. Treuber stated the SAEDG office has a conference room that could be used as long as its scheduled ahead of time and that there are valuable member to member connections, adding there is currently 66 SAEDG members. Ms. Treuber stated they have a packet that lists commercial land and buildings and they work with all the local realtors. Ms. Treuber then stated the City would receive a monthly newsletter. Ms. Treuber then stated the membership price depends on the size of the business and the number of employees, with the lowest level being \$150 for an associate member, the next level being \$250 to \$500 and the top level being \$15,000. Ms. Treuber then stated SAEDG is requesting that the City become a platinum member for \$10,000 because SAEDG does more for the City than they do for any of their other members.

Mayor King asked where the funding would come from in the budget with Ms. Vivian stating it could come from the Community Enrichment fund. Finance Director Seth Judd stated the economic development line item has not been used, with Ms. Vivian adding \$20,000 was budgeted for economic development. Vice Mayor Konrad stated the Staff recommendation was "Council pleasure" and then asked if this was something the City would benefit from with Ms. Vivian stating she thinks it is. Ms. Vivian then stated a few years ago the Council approved an agreement with the Tucson Reginal Economic Organization (TREGO) similar to this membership. Ms. Vivian then stated the City would benefit from the networking luncheons and knowing projects that are coming to town. Ms. Vivian then stated SAEDG promotes Benson, adding she knows they promote Southeastern Arizona, but their home is in Benson, so their hearts are in Benson. Ms. Vivian stated they recently worked with her on a proposed project that ended up not coming to Benson, but they were very helpful in creating a letter that needed to go to the Arizona Commerce Authority. Ms. Vivian then stated she thinks it very beneficial to be a part of the economic development group.

Vice Mayor Konrad moved to approve SAEDG membership at the platinum level \$10,000. Seconded by Councilmember Maldonado. Motion passed 7-0.

3. **Discussion and possible action regarding becoming a member of the Benson Chamber of Commerce**

City Manager Vicki Vivian stated the Chamber of Commerce contacted the City about becoming a Chamber member and sent her a request that briefly addressed the events the Chamber has recently held or will be holding in the near future, as well as activities they are hosting. Ms. Vivian stated in the past the City has not been a member of the Chamber but has funded different events through individual requests. Ms. Vivian then stated a healthy Chamber of Commerce benefits the City in many ways through a healthy business climate; they promote local businesses and offer them networking opportunities and promote the community through the events they hold.

Councilmember Diaz stated he would like to recuse himself since he is a board member of the Chamber of Commerce and left the dais.

Ms. Najayyah Many Horses, Office Manager, Benson/San Pedro Valley Chamber of Commerce, stated the cost

to become a member is \$1015.

Mayor King asked Finance Director Seth Judd where the funding would come from for the membership with Mr. Judd stating it could come from the economic development line item in the Community Enrichment fund, noting it was budgeted with \$20,000.

Vice Mayor Konrad stated he is happy with the Chamber of Commerce, adding in a town this size, the Chamber of Commerce and the schools really need to work hand and hand. Ms. Many Horses stated last year their membership went up to 140 members. Vice Mayor Konrad asked Councilmember Boyle if he was still a liaison for the Chamber of Commerce and how he felt about becoming a member with Councilmember Boyle stating he hasn't been attending meetings, but he feels the Chamber is great.

Councilmember Boyle moved to approve the Benson Chamber of Commerce membership for \$1015.00. Seconded by Vice Mayor Konrad. Motion passed 6-0 with Councilmember Diaz abstaining.

4. **Discussion and possible action regarding Resolution 7-2019 of the Mayor and Council of the City of Benson, Arizona, approving a schedule for fees relating to Golf Course Services**

Joe DelVecchio, Director of Golf Operations, stated this is basically a fee structure that allows the golf course to get on board with other cities in Southern Arizona, adding it puts the golf course in line with the City of Tucson. Mr. DelVecchio stated the Tucson City Council set maximum and minimum rates for their golf courses, again stating Tucson is our major competitor and he would like to stay in line with them.

Mayor King stated he discussed this with both Ms. Vivian and Mr. DelVecchio, and this gives Mr. DelVecchio the ability to flex the rates throughout the year which would be good for the golf course. Mr. DelVecchio stated he wants to set a minimum rate, adding since the City took over the golf course, the low rate has been affecting it, adding the San Pedro Golf Course is not a \$25 golf course. Mr. DelVecchio then stated he would like to have a minimum rate to set during certain points of the season, adding Council will be setting the lowest rate and the highest rate that can be charged.

Vice Mayor Konrad moved to approve Resolution 7-2019. Seconded by Councilmember Maldonado. Motion passed 7-0.

5. **Discussion during and/or after presentation by City staff of City Finances, with emphasis on January 31, 2019 financial results, current year budget process, and the City's financial position at January 31, 2019**

Finance Director Seth Judd gave a brief presentation summarizing the City's financial position at January 31, 2019 and stated he would be comparing FY 2018 and 2019 numbers, giving a monthly and year-to-date comparison to last year. Mr. Judd stated from January 2018 to January 2019 there has been an increase of \$247,403, noting this is due to a lot of different components such as grant money and sales tax. Mr. Judd then stated year to date there has been an increase of \$497,367 revenues overall. Mr. Judd continued stating in the month to month comparison, there has been a decrease in expenses but year to date there has been an increase in expenses of \$247,370, again noting there were a lot of grants that had to be paid for, citing the new building at the park, which contributed to that. Mr. Judd then stated the net position for the month of January 2019 is \$582,253 which is a \$265,988 increase over last January. Mr. Judd then stated the year to date net position was at \$1,109,284 compared to \$886,286 last year at this time, adding this is an increase of \$222,998 over last year. Mr. Judd then stated he wanted to update Council on the budget, adding the Department Heads were given a worksheet to fill out their budget requests for next year and are scheduled to turn them back in next week. Mr. Judd then stated he will be having meetings with them next week and will have meetings with Ms. Vivian the following week to get them finalized and have to Council for the worksession in May.

There was no Council discussion.

CALL TO THE PUBLIC: None

DEPARTMENT REPORTS: None

ADJOURNMENT:

Councilmember Boyle moved to adjourn at 7:35 p.m. Seconded by Councilmember Diaz. Motion passed 7-0.

Toney D. King, Sr., Mayor

ATTEST:

Vicki L. Vivian, CMC, City Clerk

City of Benson City Council Communication



Regular Meeting

May 13, 2019

To: Mayor and Council

Consent Agenda Item # 1b

From: Seth Judd, Finance Director

Subject:

Invoices processed for the period from April 11, 2019 through May 01, 2019

Discussion:

AZ Department of Revenue	Sales Tax	34,647.63
AZ Mun Risk Retention Pool	Workers Comp Fund	26,687.00
Brown & Associates	On Call Services	9,570.00
Cochise County Treasurer	Monthly Transfer Expense	21,055.36
Diggins & Sons Poser Sweeping	Street Sweeping	4,213.00
Ford Motor Credit Company	Vehicle Payment-Police Trucks	14,294.31
Hickory Construction	Install Foam Sound Panels - Comm. Center	7,977.73
Hill Brothers Chemicals	Liquid Bleach - WasteWater Plant	4,062.12
Shell Energy	Monthly Natural Gas Purchase	23,609.24
Southwest Disposal	Monthly Garbage Collection	29,458.14
Sulphur Springs Valley Elec	Electricity	31,225.46

Attached is a list of large and/or unusual invoices processed by the Finance Department during the period from April 11, 2019 through May 01, 2019. The total of the invoices is \$ 206,799.99.

Staff Recommendation:

Approval of invoices processed for the period from April 11, 2019 through May 01, 2019

Report Criteria:

Report type: GL detail

Check.Type = {<->} "Adjustment"

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount	
04/19	04/25/2019	727	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	458.25	M
04/19	04/25/2019	727	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	35.00	M
04/19	04/25/2019	727	6756	SOUTHERN ARIZONA DISTRIBUTING	6756	SOUTHERN ARIZONA DISTRIBUTING	528.75	M
04/19	04/25/2019	5090	3078	SHELL ENERGY NORTH AMERICA	3078	SHELL ENERGY NORTH AMERICA	23,609.24	M
04/19	04/25/2019	5299	2663	CHASE	2663	CHASE	431.25	M
04/19	04/25/2019	5299	2663	CHASE	2663	CHASE	415.96	M
04/19	04/25/2019	5299	2663	CHASE	2663	CHASE	415.95	M
04/19	04/25/2019	5299	2663	CHASE	2663	CHASE	415.95	M
04/19	04/25/2019	5299	2663	CHASE	2663	CHASE	415.95	M
04/19	04/12/2019	5301	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	159.90	M
04/19	04/12/2019	5301	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	159.90	M
04/19	04/12/2019	5301	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	159.90	M
04/19	04/12/2019	5301	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	159.90	M
04/19	04/12/2019	5301	7856	XPRESS BILL PAY	7856	XPRESS BILL PAY	159.90	M
04/19	04/18/2019	5302	3651	ETS CORPORATION	3651	ETS CORPORATION	1,088.46	M
04/19	04/18/2019	5302	3651	ETS CORPORATION	3651	ETS CORPORATION	940.44	M
04/19	04/25/2019	5303	1136	AMERICAN EXPRESS	1136	AMERICAN EXPRESS	43.13	M
04/19	04/12/2019	7588	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	23,445.40	M
04/19	04/12/2019	7588	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	97.41	M
04/19	04/12/2019	7588	1690	AZ DEPT OF REVENUE - SALES TAX	1690	AZ DEPT OF REVENUE - SALES TAX	11,104.82	M
04/19	04/12/2019	53818	1099	AIRWAVE COMMUNICATIONS	1099	AIRWAVE COMMUNICATIONS	3,326.05	
04/19	04/12/2019	53819	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	280.00	
04/19	04/12/2019	53819	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	85.65	
04/19	04/12/2019	53819	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	59.00	
04/19	04/12/2019	53819	1116	ALL CREATURES VETERINARY SERVICE	1116	ALL CREATURES VETERINARY SERVICE	100.00	
04/19	04/12/2019	53820	12330	AMANDA U KIRKPATRICK	12330	AMANDA U KIRKPATRICK	75.00	
04/19	04/12/2019	53821	1140	AMERICAN FENCE CO, INC	1140	AMERICAN FENCE CO, INC	1,662.10	
04/19	04/12/2019	53821	1140	AMERICAN FENCE CO, INC	1140	AMERICAN FENCE CO, INC	627.16	
04/19	04/12/2019	53822	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28	
04/19	04/12/2019	53822	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28	
04/19	04/12/2019	53823	1340	ARIZONA DEPARTMENT OF PUBLIC SAFETY	1340	ARIZONA DEPARTMENT OF PUBLIC SAFETY	186.25	
04/19	04/12/2019	53824	1901	BARNETT'S PROPANE	1901	BARNETT'S PROPANE	13.00	
04/19	04/12/2019	53825	2160	BENSON VOLUNTEER FIRE DEPT INC	2160	BENSON VOLUNTEER FIRE DEPT INC	6,720.08	
04/19	04/12/2019	53826	12339	BRITTANY P SEILER	12339	BRITTANY P SEILER	79.55	
04/19	04/12/2019	53827	2592	CENTRAL ALARM INC	2592	CENTRAL ALARM INC	67.00	
04/19	04/12/2019	53827	2592	CENTRAL ALARM INC	2592	CENTRAL ALARM INC	28.00	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
04/19	04/12/2019	53828	2755	CITY OF SIERRA VISTA	2755	CITY OF SIERRA VISTA	2,502.75
04/19	04/12/2019	53829	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	218.22
04/19	04/12/2019	53829	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	93.99
04/19	04/12/2019	53829	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	33.89
04/19	04/12/2019	53829	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	33.88
04/19	04/12/2019	53829	3682	FACTORY MOTOR PARTS CO	3682	FACTORY MOTOR PARTS CO	33.88
04/19	04/12/2019	53830	3983	GEORGE'S AUTOMOTIVE	3983	GEORGE'S AUTOMOTIVE	54.00
04/19	04/12/2019	53831	4085	GRAINGER	4085	GRAINGER	38.56
04/19	04/12/2019	53831	4085	GRAINGER	4085	GRAINGER	80.25
04/19	04/12/2019	53831	4085	GRAINGER	4085	GRAINGER	382.10
04/19	04/12/2019	53831	4085	GRAINGER	4085	GRAINGER	32.23
04/19	04/12/2019	53832	4126	GUARDIAN EMS	4126	GUARDIAN EMS	93.21
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	209.89
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	118.96
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	165.29
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	1,479.25
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	118.96
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	541.63
04/19	04/12/2019	53833	4094	H & E EQUIPMENT SERVICES	4094	H & E EQUIPMENT SERVICES	1,646.35
04/19	04/12/2019	53834	5121	MARLIN BUSINESS BANK	5121	MARLIN BUSINESS BANK	78.77
04/19	04/12/2019	53834	5121	MARLIN BUSINESS BANK	5121	MARLIN BUSINESS BANK	532.97
04/19	04/12/2019	53834	5121	MARLIN BUSINESS BANK	5121	MARLIN BUSINESS BANK	532.96
04/19	04/12/2019	53834	5121	MARLIN BUSINESS BANK	5121	MARLIN BUSINESS BANK	532.96
04/19	04/12/2019	53835	5190	MATTSON QUALITY PRODUCTS, INC	5190	MATTSON QUALITY PRODUCTS, INC	114.43
04/19	04/12/2019	53835	5190	MATTSON QUALITY PRODUCTS, INC	5190	MATTSON QUALITY PRODUCTS, INC	114.42
04/19	04/12/2019	53835	5190	MATTSON QUALITY PRODUCTS, INC	5190	MATTSON QUALITY PRODUCTS, INC	114.42
04/19	04/12/2019	53835	5190	MATTSON QUALITY PRODUCTS, INC	5190	MATTSON QUALITY PRODUCTS, INC	91.41
04/19	04/12/2019	53835	5190	MATTSON QUALITY PRODUCTS, INC	5190	MATTSON QUALITY PRODUCTS, INC	31.13
04/19	04/12/2019	53836	5861	PETTY CASH	5861	PETTY CASH	50.00
04/19	04/12/2019	53837	6119	R&R PRODUCTS INC	6119	R&R PRODUCTS INC	74.33
04/19	04/12/2019	53838	6130	RAPID TOWING & RECOVERY	6130	RAPID TOWING & RECOVERY	96.55
04/19	04/12/2019	53838	6130	RAPID TOWING & RECOVERY	6130	RAPID TOWING & RECOVERY	56.94
04/19	04/12/2019	53838	6130	RAPID TOWING & RECOVERY	6130	RAPID TOWING & RECOVERY	78.30
04/19	04/12/2019	53839	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	31.49
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	1,121.86
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	1,121.85
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	1,121.85
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	16.58
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	15.00
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	15.00

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04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	15.00
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	110.00
04/19	04/12/2019	53840	6570	SHANNON'S AUTO PARTS	6570	SHANNON'S AUTO PARTS	110.00
04/19	04/12/2019	53841	7005	TARGETSOLUTIONS LEARNING, LLC	7005	TARGETSOLUTIONS LEARNING, LLC	2,703.85
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	42.43
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	130.02
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	62.01
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	164.78
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	48.07
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	172.01
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	301.89
04/19	04/12/2019	53842	7598	VALLEY IMAGING SOLUTIONS	7598	VALLEY IMAGING SOLUTIONS	88.73
04/19	04/17/2019	53843	1053	ADEQ	1053	ADEQ	150.00
04/19	04/17/2019	53843	1053	ADEQ	1053	ADEQ	150.00
04/19	04/17/2019	53844	1339	ARIZONA DEPARTMENT OF LIQUOR	1339	ARIZONA DEPARTMENT OF LIQUOR	100.00
04/19	04/17/2019	53844	1339	ARIZONA DEPARTMENT OF LIQUOR	1339	ARIZONA DEPARTMENT OF LIQUOR	22.00
04/19	04/17/2019	53844	1339	ARIZONA DEPARTMENT OF LIQUOR	1339	ARIZONA DEPARTMENT OF LIQUOR	22.00
04/19	04/17/2019	53845	5735	PAT GAHN	5735	PAT GAHN	1,000.00
04/19	04/17/2019	53845	5735	PAT GAHN	5735	PAT GAHN	1,000.00
04/19	04/17/2019	53845	5735	PAT GAHN	5735	PAT GAHN	1,000.00
04/19	04/17/2019	53846	7286	TREE SERVICE PLUS	7286	TREE SERVICE PLUS	1,600.00
04/19	04/17/2019	53847	5860	PETTY CASH	5860	PETTY CASH	8.97
04/19	04/18/2019	53848	1140	AMERICAN FENCE CO, INC	1140	AMERICAN FENCE CO, INC	123.16
04/19	04/18/2019	53849	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	110.00
04/19	04/18/2019	53849	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	260.25
04/19	04/18/2019	53849	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	58.50
04/19	04/18/2019	53850	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	455.84
04/19	04/18/2019	53850	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	464.19
04/19	04/18/2019	53850	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	253.86
04/19	04/18/2019	53850	2289	BORDER STATES ELECTRIC SUPPLY	2289	BORDER STATES ELECTRIC SUPPLY	17.35
04/19	04/18/2019	53851	2304	BROWN & ASSOCIATES	2304	BROWN & ASSOCIATES	9,570.00
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	390.88
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	54.88
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	53.45
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	63.41
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	63.41
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	63.41
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	107.52
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	87.36
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	61.14

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04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	301.10
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	68.94
04/19	04/18/2019	53852	2599	CENTURYLINK	2599	CENTURYLINK	101.39
04/19	04/18/2019	53853	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	13.28
04/19	04/18/2019	53853	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	80.75
04/19	04/18/2019	53853	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	151.44
04/19	04/18/2019	53853	2739	CINTAS CORP. LOC. 445	2739	CINTAS CORP. LOC. 445	252.41
04/19	04/18/2019	53854	2755	CITY OF SIERRA VISTA	2755	CITY OF SIERRA VISTA	680.00
04/19	04/18/2019	53855	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	21,055.36
04/19	04/18/2019	53855	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	10.12
04/19	04/18/2019	53855	2870	COCHISE COUNTY TREASURER	2870	COCHISE COUNTY TREASURER	29.32
04/19	04/18/2019	53856	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	214.00
04/19	04/18/2019	53856	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	2.99
04/19	04/18/2019	53856	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	589.87
04/19	04/18/2019	53856	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	194.00
04/19	04/18/2019	53857	3410	DIGGINS & SONS POWER SWEEPING	3410	DIGGINS & SONS POWER SWEEPING	4,213.00
04/19	04/18/2019	53858	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	10.34
04/19	04/18/2019	53858	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	136.07
04/19	04/18/2019	53858	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	606.59
04/19	04/18/2019	53858	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	26.52
04/19	04/18/2019	53859	3648	ESG CORP	3648	ESG CORP	1,997.95
04/19	04/18/2019	53859	3648	ESG CORP	3648	ESG CORP	308.00
04/19	04/18/2019	53859	3648	ESG CORP	3648	ESG CORP	487.30
04/19	04/18/2019	53859	3648	ESG CORP	3648	ESG CORP	131.75
04/19	04/18/2019	53859	3648	ESG CORP	3648	ESG CORP	390.75
04/19	04/18/2019	53860	4100	GRANITE CONSTRUCTION CO	4100	GRANITE CONSTRUCTION CO	2,562.31
04/19	04/18/2019	53861	4130	GURSTEL LAW FIRM P.C.	4130	GURSTEL LAW FIRM P.C.	220.48
04/19	04/18/2019	53862	6640	HERALD REVIEW MEDIA	6640	HERALD REVIEW MEDIA	196.80
04/19	04/18/2019	53863	4065	HICKORY CONSTRUCTION	4065	HICKORY CONSTRUCTION	7,977.73
04/19	04/18/2019	53864	4268	HILL BROTHERS CHEMICAL CO	4268	HILL BROTHERS CHEMICAL CO	4,062.12
04/19	04/18/2019	53865	4372	INDUSTRIAL METAL SUPPLY COMPANY	4372	INDUSTRIAL METAL SUPPLY COMPANY	2.17
04/19	04/18/2019	53865	4372	INDUSTRIAL METAL SUPPLY COMPANY	4372	INDUSTRIAL METAL SUPPLY COMPANY	372.02
04/19	04/18/2019	53866	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	128.00
04/19	04/18/2019	53866	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	32.00
04/19	04/18/2019	53867	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	392.29
04/19	04/18/2019	53867	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	392.29
04/19	04/18/2019	53867	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	1,223.19
04/19	04/18/2019	53867	4954	LN CURTIS & SONS	4954	LN CURTIS & SONS	392.29
04/19	04/18/2019	53868	5740	PAT HARROLD	5740	PAT HARROLD	100.00
04/19	04/18/2019	53869	5823	PEPSI COLA OF SAFFORD	5823	PEPSI COLA OF SAFFORD	365.85

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04/19	04/18/2019	53870	5860	PETTY CASH	5860	PETTY CASH	50.00
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	321.07
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	321.07
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	321.08
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	321.07
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	160.54
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	160.54
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	1,283.32
04/19	04/18/2019	53871	6564	SENERGY PETROLEUM	6564	SENERGY PETROLEUM	2,197.48
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	14.47
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	24.16
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	24.16
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	24.17
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	24.17
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	27.41
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	53.49
04/19	04/18/2019	53872	6620	SIERRA SOUTHWEST COOP SVCS INC	6620	SIERRA SOUTHWEST COOP SVCS INC	110.63
04/19	04/18/2019	53873	6774	SOUTHWEST DISPOSAL	6774	SOUTHWEST DISPOSAL	17,392.18
04/19	04/18/2019	53873	6774	SOUTHWEST DISPOSAL	6774	SOUTHWEST DISPOSAL	12,066.02
04/19	04/18/2019	53874	6802	STAMBACK SEPTIC SERVICE	6802	STAMBACK SEPTIC SERVICE	208.24
04/19	04/18/2019	53874	6802	STAMBACK SEPTIC SERVICE	6802	STAMBACK SEPTIC SERVICE	197.28
04/19	04/18/2019	53875	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	140.36
04/19	04/18/2019	53875	2791	SUPPORT PAYMENT CLEARINGHOUSE	2791	SUPPORT PAYMENT CLEARINGHOUSE	136.68
04/19	04/18/2019	53876	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	41.38
04/19	04/18/2019	53876	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	36.33
04/19	04/18/2019	53876	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	36.33
04/19	04/18/2019	53876	7040	TEXAS CANYON ROCK & SAND, INC.	7040	TEXAS CANYON ROCK & SAND, INC.	36.33
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	54.93
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	64.93
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	21.64
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	21.64
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	21.65
04/19	04/18/2019	53877	7279	TRANSWORLD NETWORK CORP	7279	TRANSWORLD NETWORK CORP	54.93
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	109.04
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	82.72
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	81.76
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	136.28
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	38.84
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	38.84
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	65.24

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04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	60.00
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	31.76
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	23.48
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	20.88
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	72.52
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	38.72
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	67.60
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	72.52
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	22.54
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	22.54
04/19	04/18/2019	53878	7493	UNIFIRST CORPORATION	7493	UNIFIRST CORPORATION	22.53
04/19	04/18/2019	53879	7510	UNITED FIRE EQUIPMENT COMPANY	7510	UNITED FIRE EQUIPMENT COMPANY	166.56
04/19	04/18/2019	53879	7510	UNITED FIRE EQUIPMENT COMPANY	7510	UNITED FIRE EQUIPMENT COMPANY	439.02
04/19	04/18/2019	53879	7510	UNITED FIRE EQUIPMENT COMPANY	7510	UNITED FIRE EQUIPMENT COMPANY	938.85
04/19	04/18/2019	53879	7510	UNITED FIRE EQUIPMENT COMPANY	7510	UNITED FIRE EQUIPMENT COMPANY	120.00
04/19	04/25/2019	53885	1095	AIRGAS USA, LLC	1095	AIRGAS USA, LLC	266.06
04/19	04/25/2019	53886	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28
04/19	04/25/2019	53886	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28
04/19	04/25/2019	53886	1216	AMERIPRIDE SERVICES INC	1216	AMERIPRIDE SERVICES INC	59.28
04/19	04/25/2019	53887	1063	ANIMAL RURAL KLINIC	1063	ANIMAL RURAL KLINIC	245.00
04/19	04/25/2019	53888	1315	ARIZONA CERTIFIED TESTING	1315	ARIZONA CERTIFIED TESTING	65.00
04/19	04/25/2019	53889	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	138.75
04/19	04/25/2019	53889	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	75.00
04/19	04/25/2019	53889	1334	ARIZONA DEPARTMENT OF CORRECTIONS	1334	ARIZONA DEPARTMENT OF CORRECTIONS	326.25
04/19	04/25/2019	53890	1779	AZ DEPT OF PUBLIC SAFETY	1779	AZ DEPT OF PUBLIC SAFETY	67.00
04/19	04/25/2019	53891	1728	AZ MUN RISK RETENTION POOL	1728	AZ MUN RISK RETENTION POOL	2,767.00
04/19	04/25/2019	53892	1727	AZ MUNI RISK RETENTION POOL - WC FUND	1727	AZ MUNI RISK RETENTION POOL - WC FUND	26,687.00
04/19	04/25/2019	53893	2337	BRENDA SMITH	2337	BRENDA SMITH	420.00
04/19	04/25/2019	53894	2599	CENTURYLINK	2599	CENTURYLINK	55.60
04/19	04/25/2019	53894	2599	CENTURYLINK	2599	CENTURYLINK	55.60
04/19	04/25/2019	53895	2608	CERTIFIED LABORATORIES	2608	CERTIFIED LABORATORIES	71.49
04/19	04/25/2019	53895	2608	CERTIFIED LABORATORIES	2608	CERTIFIED LABORATORIES	71.48
04/19	04/25/2019	53895	2608	CERTIFIED LABORATORIES	2608	CERTIFIED LABORATORIES	71.48
04/19	04/25/2019	53895	2608	CERTIFIED LABORATORIES	2608	CERTIFIED LABORATORIES	71.48
04/19	04/25/2019	53896	2744	CITIFORM	2744	CITIFORM	146.00
04/19	04/25/2019	53897	2781	CLEAR VIEW GLASS AND TINT	2781	CLEAR VIEW GLASS AND TINT	182.14
04/19	04/25/2019	53898	2923	COCHISE LOCK & SAFE, INC	2923	COCHISE LOCK & SAFE, INC	157.82
04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	2.99
04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	82.01

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04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	114.00
04/19	04/25/2019	53899	3119	COX COMMUNICATIONS	3119	COX COMMUNICATIONS	60.87
04/19	04/25/2019	53900	12341	DAVID J NORVELL	12341	DAVID J NORVELL	103.95
04/19	04/25/2019	53901	12343	DAVID J WALLER	12343	DAVID J WALLER	76.14
04/19	04/25/2019	53901	12343	DAVID J WALLER	12343	DAVID J WALLER	50.00
04/19	04/25/2019	53902	3340	DEMCO INC.	3340	DEMCO INC.	139.46
04/19	04/25/2019	53902	3340	DEMCO INC.	3340	DEMCO INC.	159.52
04/19	04/25/2019	53903	3421	DIRECTV	3421	DIRECTV	213.48
04/19	04/25/2019	53904	3596	ELITE SALES & SERVICE	3596	ELITE SALES & SERVICE	295.88
04/19	04/25/2019	53905	3677	EXECUTECH	3677	EXECUTECH	1,526.79
04/19	04/25/2019	53906	3831	FORD MOTOR CREDIT COMPANY LLC	3831	FORD MOTOR CREDIT COMPANY LLC	14,294.31
04/19	04/25/2019	53907	3834	FOREMOST PROMOTIONS	3834	FOREMOST PROMOTIONS	131.16
04/19	04/25/2019	53908	12314	HEATHER A TSOSIE	12314	HEATHER A TSOSIE	112.59
04/19	04/25/2019	53909	12344	HOLLY OR JEREMY NELSON	12344	HOLLY OR JEREMY NELSON	27.00
04/19	04/25/2019	53910	4293	HORIZON	4293	HORIZON	231.12
04/19	04/25/2019	53911	12342	KOURTNEY BENTON	12342	KOURTNEY BENTON	38.32
04/19	04/25/2019	53911	12342	KOURTNEY BENTON	12342	KOURTNEY BENTON	28.43
04/19	04/25/2019	53911	12342	KOURTNEY BENTON	12342	KOURTNEY BENTON	8.38
04/19	04/25/2019	53911	12342	KOURTNEY BENTON	12342	KOURTNEY BENTON	27.89
04/19	04/25/2019	53912	4907	LEGEND TECHNICAL SERVICES	4907	LEGEND TECHNICAL SERVICES	292.00
04/19	04/25/2019	53913	12340	MARTA I UTLEY	12340	MARTA I UTLEY	14.09
04/19	04/25/2019	53914	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	1,063.07
04/19	04/25/2019	53914	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	408.65
04/19	04/25/2019	53914	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	1,364.84
04/19	04/25/2019	53914	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	218.80
04/19	04/25/2019	53914	5224	MERIT FOODS OF ARIZONA	5224	MERIT FOODS OF ARIZONA	470.93
04/19	04/25/2019	53915	5396	MOTOROLA SOLUTIONS INC	5396	MOTOROLA SOLUTIONS INC	114.77
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	90.13
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	189.18
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	3.23
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	36.88
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	54.76
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	82.95
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	34.74
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	28.61
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	36.88
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	41.16
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	76.67
04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	197.63

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04/19	04/25/2019	53916	5645	OFFICE DEPOT, INC	5645	OFFICE DEPOT, INC	87.40
04/19	04/25/2019	53917	5735	PAT GAHN	5735	PAT GAHN	1,000.00
04/19	04/25/2019	53918	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	369.55
04/19	04/25/2019	53918	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	369.55
04/19	04/25/2019	53918	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	369.55
04/19	04/25/2019	53918	5978	POSTAL PROS SOUTHWEST INC	5978	POSTAL PROS SOUTHWEST INC	369.55
04/19	04/25/2019	53919	6115	R&R ELECTRIC, LLC	6115	R&R ELECTRIC, LLC	460.00
04/19	04/25/2019	53920	6180	RECORDED BOOKS, LLC	6180	RECORDED BOOKS, LLC	39.99
04/19	04/25/2019	53921	6659	SIMPSON NORTON CORP	6659	SIMPSON NORTON CORP	160.37
04/19	04/25/2019	53921	6659	SIMPSON NORTON CORP	6659	SIMPSON NORTON CORP	289.76
04/19	04/25/2019	53922	7712	THOMSON REUTERS - WEST	7712	THOMSON REUTERS - WEST	3,432.67
04/19	04/25/2019	53923	7306	TRI-TECH FORENSICS	7306	TRI-TECH FORENSICS	107.20
04/19	04/25/2019	53924	7402	US FOODS	7402	US FOODS	778.55
04/19	04/25/2019	53924	7402	US FOODS	7402	US FOODS	155.61
04/19	04/25/2019	53924	7402	US FOODS	7402	US FOODS	1,091.64
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	400.10
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	95.14
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	293.39
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	83.80
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	61.63
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	55.13
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	359.15
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	94.50
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	53.52
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	45.68
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	1,101.26
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	36.74
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	89.52
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	119.36
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	99.69
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	151.55
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	88.19
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	88.19
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	88.18
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	40.01
04/19	04/25/2019	53925	7667	VERIZON WIRELESS	7667	VERIZON WIRELESS	108.89
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	95.96
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	100.81
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	789.11
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	36.99

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04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	159.88
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	80.56
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	58.64
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	84.28
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	424.03
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	31.23
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	150.37
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	10.78
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	15.73
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	92.38
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	10.89
04/19	04/25/2019	53926	7675	WAL-MART BUSINESS	7675	WAL-MART BUSINESS	35.34
04/19	04/25/2019	53927	7791	WILLIAM BRANDT	7791	WILLIAM BRANDT	1,909.38
04/19	04/26/2019	53928	5860	PETTY CASH	5860	PETTY CASH	114.97
05/19	05/01/2019	53929	7790	BRANDT, WILLIAM	7790	BRANDT, WILLIAM	200.00
05/19	05/01/2019	53930	3050	COMMUNITY FOOD PANTRY OF	3050	COMMUNITY FOOD PANTRY OF	130.00
05/19	05/01/2019	53931	3215	DANIEL NAEGLE	3215	DANIEL NAEGLE	94.94
05/19	05/01/2019	53931	3215	DANIEL NAEGLE	3215	DANIEL NAEGLE	65.00
05/19	05/01/2019	53932	11367	DAVID THOMPSON	11367	DAVID THOMPSON	2,111.00
05/19	05/01/2019	53933	3240	FOSTER, DARRELL	3240	FOSTER, DARRELL	200.00
05/19	05/01/2019	53934	3975	GEOFFREY MCGOFFIN	3975	GEOFFREY MCGOFFIN	200.00
05/19	05/01/2019	53935	7895	JAMES HANSEN JR.	7895	JAMES HANSEN JR.	200.00
05/19	05/01/2019	53936	4505	JERRY FINK	4505	JERRY FINK	200.00
05/19	05/01/2019	53937	6144	JOHNSON II, RAY	6144	JOHNSON II, RAY	200.00
05/19	05/01/2019	53938	5551	MALDONADO, ANICLETO D	5551	MALDONADO, ANICLETO D	200.00
05/19	05/01/2019	53939	5386	MONTROY, MIKE	5386	MONTROY, MIKE	200.00
05/19	05/01/2019	53940	4840	NAPIER, LARRY	4840	NAPIER, LARRY	200.00
05/19	05/01/2019	53941	4573	RODRIGUEZ, JOE	4573	RODRIGUEZ, JOE	200.00
05/19	05/01/2019	53942	8914	ROTHERMICH, JOE	8914	ROTHERMICH, JOE	200.00
05/19	05/01/2019	53943	5786	TEAGUE, PATRICK	5786	TEAGUE, PATRICK	200.00
05/19	05/01/2019	53944	8907	THELANDER, JAMES	8907	THELANDER, JAMES	200.00
05/19	05/01/2019	53945	7312	TRUJILLO, FRED	7312	TRUJILLO, FRED	200.00
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	27.14 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2863	COCHISE COLLEGE	40.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12256	HORSESHOE CAFE	130.38 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	1950	BENSON ACE HARDWARE	30.66 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	5393	MOSTLY POSTCARDS INC	164.53 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12136	Mobile mini Storage Solutions	163.99 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12320	Willcox Rock & Sand Inc.	1,294.60 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	37.50 M

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04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	37.49	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	37.49	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12300	Bees Lighting	37.49	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12345	Raney's Inc.	1,069.12	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6354	SAEDG	30.00	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	292.73	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12346	EF Paint and Body LLC	1,608.47	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12273	G & F Piza Palace	41.65	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2071	BENSON LUMBER & SUPPLY LLC	30.14	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,590.76	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12273	G & F Piza Palace	21.92	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	3135	CRESCENT ELECTRIC SUPPLY CO	56.74	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12347	Best Western Hotels	403.36	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,590.76	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	255.99	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	3135	CRESCENT ELECTRIC SUPPLY CO	1,325.88	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12274	Ziptape	1,523.38	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	271.18	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12136	Mobile mini Storage Solutions	163.99	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2749	CITY OF BENSON	.01-	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	15.46	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	1950	BENSON ACE HARDWARE	56.00	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	198.73	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12149	ORIENTAL TRADING	88.18	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12348	Big 5 Sporting Goods	71.30	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	16.22	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	17.97	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	95.37	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12348	Big 5 Sporting Goods	2.23	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	110.34	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	7.43	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	57.59	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12349	Benson KOA	38.74	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	161.11	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	7.73	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	29.39	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	3110	COSTCO MEMBERSHIP	49.63	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12200	HOBBY LOBBY	26.71	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12260	TARGET	62.61	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	11.88	M

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04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	20.80	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	77.74	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	9.22	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6830	STAPLES ADVANTAGE	43.20	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	109.16	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	6.21	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	2.07	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	35.12	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12350	Total Wine and More	80.00	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	27.61	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	10.93	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	147.83	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	405.54	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12183	RingCentral	1,890.33	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	10.93	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	21.92	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	16.61	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	16.61	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	26.04	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	31.53	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	105.86	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	202.34	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	336.87	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	597.37	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	255.49	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	255.49	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	255.48	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	1,234.78	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	10.85	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	122.21	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	212.61	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	230.20	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	420.93	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	451.16	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	508.50	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	330.31	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	2750	CITY OF BENSON - UTILITIES	330.31	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	7,687.75	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	1,593.56	M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	476.71	M

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	132.61 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	342.43 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	6,610.70 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	559.62 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	150.14 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	644.36 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	994.36 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	437.77 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	790.89 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	8,095.60 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	139.06 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	1,416.31 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	1,153.59 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	46.20 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	163.70 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12310	QT	54.88 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12353	SP AMERICAN TONER	74.99 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12352	GREEN VALLEY SOD CO	2,392.24 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12176	PayPal	500.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12324	CARID.COM	100.45- M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12324	CARID.COM	100.45 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	4040	GOLDEN WEST INDUSTRIAL SUPPLY	461.19 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12324	CARID.COM	100.45- M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	493.95 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	18.59 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6599	SHOWCASES	72.14 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	124.59 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	16.37 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	71.06 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12273	G & F Piza Palace	58.31 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	11297	LOVE'S TRAVEL STOPS & COUNTRY STORE	10.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	11297	LOVE'S TRAVEL STOPS & COUNTRY STORE	10.03 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6700	SIRCHIE FINGER PRINT	87.06 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12354	PCH INTELIIUS	.95 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	5670	OREMUS MATERIALS INC	1,590.76 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	4126	GUARDIAN EMS	286.57 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	68.74 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6970	SULPHUR SPRINGS VALLEY ELEC	840.03 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	26.89 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12351	DESERT TOYOTA INC	126.25 M

GL Period	Check Issue Date	Check Nu	Vendor Number	Payee	Merchant V	Merchant Name	Amount
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12151	Amazon.Com	41.88 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12317	Vanguard	326.15 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	30.10 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	3190	DAKOTAPRO	158.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	3190	DAKOTAPRO	158.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	6.44 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	12.76 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6354	SAEDG	45.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	1025	AMCA	40.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	1025	AMCA	40.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12355	ASUE BOB RAMSEY EXECUTIVE EDUCATION	275.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12355	ASUE BOB RAMSEY EXECUTIVE EDUCATION	350.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	5.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	5.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12321	Texaco	10.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12155	Wendy's Restaurant	10.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12356	THE COWBOY WAY	15.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6380	SAFEWAY #1275	15.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12317	Vanguard	177.34 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12329	Mr Tees Silkscreen Llc	79.45 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6550	SECRETARY OF STATE	10.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	6550	SECRETARY OF STATE	10.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12175	Super Suds Car Wash	8.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12247	ARIZONA MUNICIPAL CLERKS	60.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	12247	ARIZONA MUNICIPAL CLERKS	85.00 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	10.18 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	43.25 M
04/19	04/26/2019	99388	5454	NATIONAL BANK OF ARIZONA	7675	WAL-MART BUSINESS	26.61 M
Grand Totals:							<u>341,751.06</u>

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

Report Criteria:

Invoices with totals above \$0.00 included.

Only paid invoices included.

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
COMBINED CASH FUND							
01-10121 PETTY CASH - ANIMAL CONTROL							
COMBINED CASH FUND	PETTY CASH	PETTY CASH	5861	041019	04/10/2019	PETTY CASH - ANIMAL CONTROL	50.00
Total 01-10121 PETTY CASH - ANIMAL CONTROL:							50.00
Total COMBINED CASH FUND:							50.00
GENERAL FUND							
10-22265 GARNISHMENTS PAYABLE							
GENERAL FUND	GURSTEL LAW FIRM P.C.	GURSTEL LAW FIRM P.C.	4130	041219	04/18/2019	GARNISHMENT	220.48
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	B-041219	04/18/2019	0001716217-00	140.36
GENERAL FUND	SUPPORT PAYMENT CLEARIN	SUPPORT PAYMENT CLEARINGHOUSE	2791	L-041219	04/18/2019	000508942900	136.68
Total 10-22265 GARNISHMENTS PAYABLE:							497.52
10-22295 WORKERS COMP PAYABLE							
GENERAL FUND	AZ MUNI RISK RETENTION PO	AZ MUNI RISK RETENTION POOL - WC FUND	1727	033119	03/31/2019	WORKER'S COMP 1ST QTR 2019	26,687.00
Total 10-22295 WORKERS COMP PAYABLE:							26,687.00
10-41-230 EMPLOYEE INSURANCE							
GENERAL FUND	ESG CORP	ESG CORP	3648	38907	04/09/2019	COBRA ADMINISTRATION	131.75
Total 10-41-230 EMPLOYEE INSURANCE:							131.75
10-41-300 PROFESSIONAL SERVICES							
GENERAL FUND	PAT GAHN	PAT GAHN	5735	040119	04/01/2019	CONSULTING - GRILLE	1,000.00
GENERAL FUND	PAT GAHN	PAT GAHN	5735	040819	04/08/2019	CONSULTING - GRILLE	1,000.00
GENERAL FUND	PAT GAHN	PAT GAHN	5735	041519	04/15/2019	CONSULTING - GRILLE	1,000.00
GENERAL FUND	PAT GAHN	PAT GAHN	5735	041719	04/17/2019	CONSULTING - GRILLE	1,000.00
Total 10-41-300 PROFESSIONAL SERVICES:							4,000.00
10-41-310 PROFESSIONAL SERVICES - HR							
GENERAL FUND	PETTY CASH	PETTY CASH	5860	041819	04/18/2019	RETIREMENT CAKE - STREETS DEPT	50.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-41-310 PROFESSIONAL SERVICES - HR:							50.00
10-41-330 IT SERVICES							
GENERAL FUND	EXECUTECH	EXECUTECH	3677	130228	03/31/2019	EXCHANGE HOSTINE - APRIL 2019	1,526.79
Total 10-41-330 IT SERVICES:							1,526.79
10-41-335 INTERGOVERNMENTAL RELATIONS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SAEDG	6354	03312019	03/15/2019	Monthly Credit Card Charges	45.00
Total 10-41-335 INTERGOVERNMENTAL RELATIONS:							45.00
10-41-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	040119	04/01/2019	MONTHLY INTERNET SERVICES	214.00
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	040119	04/01/2019	CABLE	2.99
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	21.92
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	508.50
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	342.43
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	68.74
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	840.03
Total 10-41-410 UTILITIES:							1,998.61
10-41-415 TELEPHONE							
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	61.14
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	040119	04/01/2019	TELEPHONE	589.87
GENERAL FUND	NATIONAL BANK OF ARIZONA	RingCentral	12183	03312019	03/15/2019	Monthly Credit Card Charges	1,890.33
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	95.14
Total 10-41-415 TELEPHONE:							2,636.48
10-41-430 REPAIRS & MAINTENANCE							
GENERAL FUND	HICKORY CONSTRUCTION	HICKORY CONSTRUCTION	4065	1913	03/29/2019	INTALL FOAM SOUND PANELS - COM	7,977.73
GENERAL FUND	NATIONAL BANK OF ARIZONA	Ziptape	12274	03312019	03/15/2019	Monthly Credit Card Charges	1,523.38
GENERAL FUND	PAT HARROLD	PAT HARROLD	5740	689662	04/02/2019	BEE SERVICE - CITY HALL	100.00
GENERAL FUND	UNITED FIRE EQUIPMENT COM	UNITED FIRE EQUIPMENT COMPANY	7510	544120	04/02/2019	INSPECTIONS AT CITY HALL	938.85
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463F	04/02/2019	CHARGE FOR COPIES	301.89

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-41-430 REPAIRS & MAINTENANCE:							10,841.85
10-41-440 RENTALS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Mobile mini Storage Solutions	12136	03312019	03/15/2019	Monthly Credit Card Charges	163.99
GENERAL FUND	NATIONAL BANK OF ARIZONA	Mobile mini Storage Solutions	12136	03312019	03/15/2019	Monthly Credit Card Charges	163.99
Total 10-41-440 RENTALS:							327.98
10-41-590 DUES & LICENSES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SECRETARY OF STATE	6550	03312019	03/15/2019	Monthly Credit Card Charges	10.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	SECRETARY OF STATE	6550	03312019	03/15/2019	Monthly Credit Card Charges	10.00
Total 10-41-590 DUES & LICENSES:							20.00
10-41-610 OFFICE SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	12.76
Total 10-41-610 OFFICE SUPPLIES:							12.76
10-41-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	198.73
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	26.89
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	41.88
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	295248458001	03/29/2019	OFFICE SUPPLIES - ADMIN	189.18
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	304330843001	04/18/2019	OFFICE SUPPLIES - ADMIN	87.40
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS	65.24
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	72.52
Total 10-41-640 OPERATING SUPPLIES:							681.84
10-41-670 VEHICLE REPAIR & MAINT							
GENERAL FUND	NATIONAL BANK OF ARIZONA	DESERT TOYOTA INC	12351	03312019	03/15/2019	Monthly Credit Card Charges	126.25
GENERAL FUND	NATIONAL BANK OF ARIZONA	Super Suds Car Wash	12175	03312019	03/15/2019	Monthly Credit Card Charges	8.00
Total 10-41-670 VEHICLE REPAIR & MAINT:							134.25
10-42-591 EMPLOYEE COUNCIL							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	03312019	03/15/2019	Monthly Credit Card Charges	5.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	03312019	03/15/2019	Monthly Credit Card Charges	5.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	NATIONAL BANK OF ARIZONA	Texaco	12321	03312019	03/15/2019	Monthly Credit Card Charges	10.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	Wendy's Restaurant	12155	03312019	03/15/2019	Monthly Credit Card Charges	10.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	THE COWBOY WAY	12356	03312019	03/15/2019	Monthly Credit Card Charges	15.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	15.00
Total 10-42-591 EMPLOYEE COUNCIL:							60.00
10-42-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	10.18
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009906	03/28/2019	DOOR SIGN - COUNCIL	14.47
Total 10-42-640 OPERATING SUPPLIES:							24.65
10-43-300 PROFESSIONAL SERVICES							
GENERAL FUND	BROWN & ASSOCIATES	BROWN & ASSOCIATES	2304	32910	03/29/2019	BUILDING INSPECTIONS MARCH 2019	9,570.00
Total 10-43-300 PROFESSIONAL SERVICES:							9,570.00
10-43-415 TELEPHONE							
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	55.13
Total 10-43-415 TELEPHONE:							55.13
10-43-630 COMPUTER SUPPLIES							
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	TABLET	293.39
Total 10-43-630 COMPUTER SUPPLIES:							293.39
10-45-300 PROFESSIONAL SERVICES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	PCH INTELIOUS	12354	03312019	03/15/2019	Monthly Credit Card Charges	.95
Total 10-45-300 PROFESSIONAL SERVICES:							.95
10-45-320 HOLDING CELL SUPPLIES & MEALS							
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	PRISONERS MEALS	15.73
Total 10-45-320 HOLDING CELL SUPPLIES & MEALS:							15.73
10-45-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	040119A	04/01/2019	MONTHLY INTERNET SERVICES	194.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	597.37
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	330.31
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	994.36
GENERAL FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14582407-027	04/10/2019	INTERNET SVC - ANIMAL CONTROL	64.93
Total 10-45-410 UTILITIES:							2,180.97
10-45-415 TELECOMMUNICATIONS							
GENERAL FUND	ARIZONA DEPARTMENT OF PU	ARIZONA DEPARTMENT OF PUBLIC SAFETY	1340	ITBBNPD03/19	03/26/2019	CIRCUIT #1TBNS11-16041743	186.25
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	031919	03/19/2019	#3348 MONTHLY SERVICE - PD/FD	55.60
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	390.88
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	53.45
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE - PD	87.36
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	101.39
GENERAL FUND	MOTOROLA SOLUTIONS INC	MOTOROLA SOLUTIONS INC	5396	8330124449	03/12/2019	REPAIRS TO RADIO - PD	114.77
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828055229	04/12/2019	PD DATA LINK	400.10
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES - AC	83.80
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	EQUIPMENT - AC	61.63
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	1,101.26
Total 10-45-415 TELECOMMUNICATIONS:							2,636.49
10-45-430 BLDG & EQUIP REPAIRS & MAINT							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463C	04/02/2019	CHARGE FOR COPIES	164.78
Total 10-45-430 BLDG & EQUIP REPAIRS & MAINT:							164.78
10-45-593 ANIMAL CONTROL MEDICAL							
GENERAL FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	24959	03/31/2019	DOMESTIC ANIMALS	10.12
Total 10-45-593 ANIMAL CONTROL MEDICAL:							10.12
10-45-594 ANIMAL MEDICAL FROM DONATIONS							
GENERAL FUND	ALL CREATURES VETERINARY	ALL CREATURES VETERINARY SERVICE	1116	156880	03/19/2019	CANINE NEUTER, SPAY X 2 & 3 RABIE	280.00
GENERAL FUND	ALL CREATURES VETERINARY	ALL CREATURES VETERINARY SERVICE	1116	156920	03/20/2019	OFFICE VISIT, MEDICINE	85.65
GENERAL FUND	ALL CREATURES VETERINARY	ALL CREATURES VETERINARY SERVICE	1116	157029	03/26/2019	MICRO CHIP FEE & RABIES	59.00
GENERAL FUND	ALL CREATURES VETERINARY	ALL CREATURES VETERINARY SERVICE	1116	157049	03/27/2019	CANINE SPAY, RABIES	100.00
GENERAL FUND	ANIMAL RURAL KLINIC	ANIMAL RURAL KLINIC	1063	040419	04/04/2019	FELINE NEUTER/SPAY X 2 PLUS RABI	245.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-45-594 ANIMAL MEDICAL FROM DONATIONS:							769.65
10-45-640 OPERATING SUPPLIES							
GENERAL FUND	FOREMOST PROMOTIONS	FOREMOST PROMOTIONS		3834 466906	04/03/2019	POLICE OPEN HOUSE KIT	131.16
GENERAL FUND	NATIONAL BANK OF ARIZONA	G & F Piza Palace		12273 03312019	03/15/2019	Monthly Credit Card Charges	58.31
GENERAL FUND	NATIONAL BANK OF ARIZONA	SIRCHIE FINGER PRINT		6700 03312019	03/15/2019	Monthly Credit Card Charges	87.06
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC		5645 299503309001	04/09/2019	OFFICE SUPPIES - PD	82.95
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC		5645 300083479001	04/10/2019	CASH BOX - AC	34.74
GENERAL FUND	TRI-TECH FORENSICS	TRI-TECH FORENSICS		7306 171193	04/09/2019	TESTING SUPPLIES - PD	107.20
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION		7493 3/19	03/31/2019	MATS	20.88
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS		7675 041619	04/16/2019	SUPPLIES	10.78
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS		7675 041619	04/16/2019	TARGETS	10.89
Total 10-45-640 OPERATING SUPPLIES:							543.97
10-45-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	GEORGE'S AUTOMOTIVE	GEORGE'S AUTOMOTIVE		3983 44527	03/25/2019	# 23 - TIRE MOUNT & BALANCE	54.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	LOVE'S TRAVEL STOPS & COUNTRY STORE		11297 03312019	03/15/2019	Monthly Credit Card Charges	10.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	LOVE'S TRAVEL STOPS & COUNTRY STORE		11297 03312019	03/15/2019	Monthly Credit Card Charges	10.03
GENERAL FUND	RAPID TOWING & RECOVERY	RAPID TOWING & RECOVERY		6130 2897	03/22/2019	#11 - REPAIRS	96.55
GENERAL FUND	RAPID TOWING & RECOVERY	RAPID TOWING & RECOVERY		6130 2902	03/25/2019	REPAIRS - PD	56.94
GENERAL FUND	RAPID TOWING & RECOVERY	RAPID TOWING & RECOVERY		6130 2904	03/27/2019	REPAIRS - PD	78.30
Total 10-45-670 VEHICLE REPAIRS & MAINT:							305.82
10-45-715 PD 16-01 PD AUTO EQUIPMENT							
GENERAL FUND	AIRWAVE COMMUNICATIONS	AIRWAVE COMMUNICATIONS		1099 TUC-131	04/02/2019	LIGHTING 3 VEHICLES - POLICE DEP	3,326.05
GENERAL FUND	FORD MOTOR CREDIT COMPA	FORD MOTOR CREDIT COMPANY LLC		3831 1651595	04/12/2019	LEASE ON POLICE TRUCKS	14,294.31
Total 10-45-715 PD 16-01 PD AUTO EQUIPMENT:							17,620.36
10-46-340 EDUCATION & TRAINING W/ TRAVEL							
GENERAL FUND	TARGETSOLUTIONS LEARNING	TARGETSOLUTIONS LEARNING, LLC		7005 031719	03/17/2019	ONLINE TRAINING ANNUAL MEMBER	2,703.85
Total 10-46-340 EDUCATION & TRAINING W/ TRAVEL:							2,703.85
10-46-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES		2750 03312019	03/15/2019	Monthly Credit Card Charges	330.31
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC		6970 03312019	03/15/2019	Monthly Credit Card Charges	644.36

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-46-410 UTILITIES:							974.67
10-46-415 TELEPHONE							
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	031919	03/19/2019	#3348 MONTHLY SERVICE - PD/FD	55.60
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	54.88
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	359.15
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	EQUIPMENT	94.50
Total 10-46-415 TELEPHONE:							564.13
10-46-430 EQUIP REPAIRS & MAINT							
GENERAL FUND	UNITED FIRE EQUIPMENT COM	UNITED FIRE EQUIPMENT COMPANY	7510	704232	04/01/2019	AIR QUALITY REPORT	120.00
Total 10-46-430 EQUIP REPAIRS & MAINT:							120.00
10-46-432 STATION REPAIRS & MAINT							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	493.95
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS	31.76
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	150.37
Total 10-46-432 STATION REPAIRS & MAINT:							676.08
10-46-434 WILDLAND REIMBURSEMENTS							
GENERAL FUND	BENSON VOLUNTEER FIRE DE	BENSON VOLUNTEER FIRE DEPT INC	2160	041119	04/11/2019	REIMBURSE PERSONNEL MEALS & L	6,720.08
Total 10-46-434 WILDLAND REIMBURSEMENTS:							6,720.08
10-46-640 OPERATING SUPPLIES							
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV268005	03/26/2019	BOOTS - FIRE DEPT	392.29
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV268124	03/26/2019	BOOTS - FIRE DEPT	392.29
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV270599	04/02/2019	24' PUMPER 2 - SECTION EXIT LADDE	1,223.19
GENERAL FUND	LN CURTIS & SONS	LN CURTIS & SONS	4954	INV270751	04/02/2019	BOOTS - FIRE DEPT	392.29
GENERAL FUND	NATIONAL BANK OF ARIZONA	GOLDEN WEST INDUSTRIAL SUPPLY	4040	03312019	03/15/2019	Monthly Credit Card Charges	461.19
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	289883995001	03/29/2019	OFFICE SUPPLIES - FD	90.13
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	300922905001	04/11/2019	OFFICE SUPPLIES - FD	41.16
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	67.60
Total 10-46-640 OPERATING SUPPLIES:							3,060.14

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-46-650 EMS SUPPLIES							
GENERAL FUND	GUARDIAN EMS	GUARDIAN EMS	4126	5856919	03/15/2019	PEDIATRIC PADS - FD	93.21
GENERAL FUND	NATIONAL BANK OF ARIZONA	GUARDIAN EMS	4126	03312019	03/15/2019	Monthly Credit Card Charges	286.57
Total 10-46-650 EMS SUPPLIES:							379.78
10-46-660 FUEL & OIL							
GENERAL FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	160.54
Total 10-46-660 FUEL & OIL:							160.54
10-46-670 VEHICLE REPAIRS & MAINT							
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362839	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	209.89
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362842	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	118.96
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362843	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	165.29
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362846	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	1,479.25
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362848	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	118.96
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362849	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	541.63
GENERAL FUND	H & E EQUIPMENT SERVICES	H & E EQUIPMENT SERVICES	4094	94362850	03/14/2019	ANNUAL SERVICE & PUMP TEST - EN	1,646.35
GENERAL FUND	NATIONAL BANK OF ARIZONA	CARID.COM	12324	03312019	03/15/2019	Monthly Credit Card Charges	100.45-
GENERAL FUND	NATIONAL BANK OF ARIZONA	CARID.COM	12324	03312019	03/15/2019	Monthly Credit Card Charges	100.45
GENERAL FUND	NATIONAL BANK OF ARIZONA	CARID.COM	12324	03312019	03/15/2019	Monthly Credit Card Charges	100.45-
Total 10-46-670 VEHICLE REPAIRS & MAINT:							4,179.88
10-49-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	230.20
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	420.93
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	476.71
Total 10-49-410 UTILITIES:							1,127.84
10-49-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463E	04/02/2019	CHARGE FOR COPIES	172.01
Total 10-49-430 REPAIRS & MAINTENANCE:							172.01
10-49-640 OPERATING SUPPLIES							
GENERAL FUND	DEMCO INC.	DEMCO INC.	3340	6584135	04/04/2019	SUPPLIES - LIBRARY	139.46
GENERAL FUND	DEMCO INC.	DEMCO INC.	3340	6584474	04/05/2019	SUPPLIES - LIBRARY	159.52

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	NATIONAL BANK OF ARIZONA	SHOWCASES	6599	03312019	03/15/2019	Monthly Credit Card Charges	72.14
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	297850863001	04/04/2019	RUBBERBANDS - LIB	3.23
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	297851361001	04/05/2019	LABLES - LIBRARY	36.88
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	300512193001	04/12/2019	COLOR LABLES - LIB	36.88
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS	60.00
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	72.52
Total 10-49-640 OPERATING SUPPLIES:							580.63
10-49-696 BOOKS							
GENERAL FUND	HERALD REVIEW MEDIA	HERALD REVIEW MEDIA	6640	040219	04/05/2019	12 MONTH SUBSCRIPTION - LIBRARY	196.80
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	18.59
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	124.59
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	16.37
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	71.06
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76203501	03/26/2019	BOOK ON CD	31.49
GENERAL FUND	RECORDED BOOKS, LLC	RECORDED BOOKS, LLC	6180	76210065	04/09/2019	BOOKS ON CD - LIBRARY	39.99
Total 10-49-696 BOOKS:							498.89
10-50-300 PROFESSIONAL SERVICES							
GENERAL FUND	ARIZONA CERTIFIED TESTING	ARIZONA CERTIFIED TESTING	1315	7560	04/02/2019	BACKFLOW TEST - CONCESSION STA	65.00
Total 10-50-300 PROFESSIONAL SERVICES:							65.00
10-50-305 CONTRACT LABOR - DOC							
GENERAL FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118 20190	03/29/2019	DOC LABOR - 3/9/19-3/22/19	58.50
GENERAL FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	04/12/2019	DOC LABOR - 3/23/19-4/5/19	75.00
Total 10-50-305 CONTRACT LABOR - DOC:							133.50
10-50-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	16.61
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	105.86
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	1,593.56
Total 10-50-410 UTILITIES:							1,716.03
10-50-415 TELEPHONE							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041319A	04/13/2019	MONTHLY INTERNET SERVICES - PA	114.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041319A	04/13/2019	TELEPHONE	60.87
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	45.68
Total 10-50-415 TELEPHONE:							220.55
10-50-430 REPAIRS & MAINTENANCE							
GENERAL FUND	AMERICAN FENCE CO, INC	AMERICAN FENCE CO, INC	1140	2135933	03/21/2019	FENCING FOR PARKS	1,662.10
GENERAL FUND	AMERICAN FENCE CO, INC	AMERICAN FENCE CO, INC	1140	2135934	03/21/2019	FENCING FOR PARKS	627.16
GENERAL FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917383888	03/26/2019	PARTS - PARKS	455.84
GENERAL FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917430500	04/02/2019	PARTS - PARKS	17.35
GENERAL FUND	GRAINGER	GRAINGER	4085	9118947572	03/18/2019	PARTS FOR BALL PARK	80.25
GENERAL FUND	INDUSTRIAL METAL SUPPLY C	INDUSTRIAL METAL SUPPLY COMPANY	4372	132453	03/23/2019	PARTS - PARKS	372.02
GENERAL FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	025076	04/04/2019	1.5 TONS CONCRETE MIX - RAMADA	41.38
Total 10-50-430 REPAIRS & MAINTENANCE:							3,256.10
10-50-470 UNIFORMS							
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	UNIFORMS	81.76
Total 10-50-470 UNIFORMS:							81.76
10-50-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	INDUSTRIAL METAL SUPPLY C	INDUSTRIAL METAL SUPPLY COMPANY	4372	131066	03/22/2019	PARTS - PARKS	2.17
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	424.03
Total 10-50-640 OTHER OPERATING SUPPLIES:							426.20
10-50-660 VEHICLE FUEL & OIL							
GENERAL FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	160.54
Total 10-50-660 VEHICLE FUEL & OIL:							160.54
10-56-300 PROFESSIONAL SERVICES							
GENERAL FUND	ESG CORP	ESG CORP	3648	38907	04/09/2019	BENEFIT ADVOCATE ADMIN	1,997.95
GENERAL FUND	ESG CORP	ESG CORP	3648	38907	04/09/2019	MONTHLY FSA ADMINISTRATION	308.00
GENERAL FUND	ESG CORP	ESG CORP	3648	38907	04/09/2019	MONTHLY HRA ADMINISTRATION & S	487.30
GENERAL FUND	ESG CORP	ESG CORP	3648	38907	04/09/2019	IRS FORM 1094C, E FILE 1095 C FOR	390.75
Total 10-56-300 PROFESSIONAL SERVICES:							3,184.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-56-340 EDUCATION & TRAINING							
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009911	03/28/2019	NAME TAG - FINANCE	27.41
Total 10-56-340 EDUCATION & TRAINING:							27.41
10-56-350 BANK CHARGES							
GENERAL FUND	CHASE	CHASE	2663	4/19	04/08/2019	CREDIT CARD FEES - FINANCE	431.25
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	CREDIT FINANCE CHARGE	35.34-
GENERAL FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	39139	04/01/2019	MONTHLY BILLING FOR ONLINE PAY	159.90
Total 10-56-350 BANK CHARGES:							555.81
10-56-415 TELEPHONE							
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	40.01
Total 10-56-415 TELEPHONE:							40.01
10-56-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463D	04/02/2019	CHARGE FOR COPIES	48.07
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463G	04/02/2019	CHARGE FOR COPIES	88.73
Total 10-56-430 REPAIRS & MAINTENANCE:							136.80
10-56-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	CITIFORM	CITIFORM	2744	1039	04/13/2019	AP CHECKS	146.00
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	299128708001	04/08/2019	OFFICE SUPPLIES - FINANCE	54.76
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	300083479001	04/10/2019	OFFICE SUPPLIES - FINANCE	28.61
Total 10-56-640 OTHER OPERATING SUPPLIES:							229.37
10-57-310 SUMMER PROGRAMS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	ORIENTAL TRADING	12149	03312019	03/15/2019	Monthly Credit Card Charges	88.18
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	16.22
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	17.97
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	95.37
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	159.88
Total 10-57-310 SUMMER PROGRAMS:							377.62

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-57-340 EDUCATION AND TRAINING							
GENERAL FUND	CITY OF SIERRA VISTA	CITY OF SIERRA VISTA	2755	552911	04/05/2019	LIFEGUARD TRAINING X 4	680.00
Total 10-57-340 EDUCATION AND TRAINING:							680.00
10-57-410 UTILITIES - POOL							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	559.62
Total 10-57-410 UTILITIES - POOL:							559.62
10-57-412 UTILITIES - COMM CENTER							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041019	04/10/2019	MONTHLY INTERNET SERVICES - RE	114.00
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041019	04/10/2019	CABLE	2.99
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	10.93
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	405.54
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	150.14
Total 10-57-412 UTILITIES - COMM CENTER:							683.60
10-57-417 TELEPHONE - COMM CENTER							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041019	04/10/2019	MONTHLY TELEPHONE - REC	82.01
GENERAL FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	36.74
Total 10-57-417 TELEPHONE - COMM CENTER:							118.75
10-57-432 REPAIRS & MAINT - COMM CENTER							
GENERAL FUND	GRAINGER	GRAINGER	4085	9111941903	03/11/2019	CABLE - RECREATION	38.56
GENERAL FUND	NATIONAL BANK OF ARIZONA	BENSON ACE HARDWARE	1950	03312019	03/15/2019	Monthly Credit Card Charges	56.00
GENERAL FUND	UNITED FIRE EQUIPMENT COM	UNITED FIRE EQUIPMENT COMPANY	7510	542969	03/26/2019	REPAIRS AT COMMUNITY CENTER	439.02
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	80.56
Total 10-57-432 REPAIRS & MAINT - COMM CENTER:							614.14
10-57-470 UNIFORMS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Big 5 Sporting Goods	12348	03312019	03/15/2019	Monthly Credit Card Charges	71.30
GENERAL FUND	NATIONAL BANK OF ARIZONA	Big 5 Sporting Goods	12348	03312019	03/15/2019	Monthly Credit Card Charges	2.23
Total 10-57-470 UNIFORMS:							73.53

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-57-610 OFFICE SUPPLIES							
GENERAL FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	58.64
Total 10-57-610 OFFICE SUPPLIES:							58.64
10-57-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON	2749	03312019	03/15/2019	Monthly Credit Card Charges	.01-
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	38.72
Total 10-57-640 OPERATING SUPPLIES:							38.71
10-57-642 POOL SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	255.99
Total 10-57-642 POOL SUPPLIES:							255.99
10-57-680 BINGO QUALIFIED EXPENSE							
GENERAL FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	15.46
Total 10-57-680 BINGO QUALIFIED EXPENSE:							15.46
10-58-520 CITY PROMOTIONS							
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	30.10
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	6.44
GENERAL FUND	NATIONAL BANK OF ARIZONA	Mr Tees Silkscreen Llc	12329	03312019	03/15/2019	Monthly Credit Card Charges	79.45
Total 10-58-520 CITY PROMOTIONS:							115.99
10-58-545 FOOD PANTRY							
GENERAL FUND	COMMUNITY FOOD PANTRY O	COMMUNITY FOOD PANTRY OF	3050	134	05/01/2019	MONTHLY ASSISTANCE	130.00
Total 10-58-545 FOOD PANTRY:							130.00
10-58-546 FOOD BANK							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	212.61
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	437.77
Total 10-58-546 FOOD BANK:							650.38

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
10-60-340 EDUCATION & TRAINING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	COCHISE COLLEGE	2863	03312019	03/15/2019	Monthly Credit Card Charges	40.00
Total 10-60-340 EDUCATION & TRAINING:							40.00
10-60-410 UTILITIES							
GENERAL FUND	COX COMMUNICATIONS	COX COMMUNICATIONS	3119	041319	04/13/2019	MONTHLY INTERNET SERVICES - VC	114.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	122.21
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	451.16
GENERAL FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	132.61
Total 10-60-410 UTILITIES:							819.98
10-60-415 TELEPHONE							
GENERAL FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	301.10
Total 10-60-415 TELEPHONE:							301.10
10-60-430 REPAIRS & MAINTENANCE							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463B	04/02/2019	CHARGE FOR COPIES	62.01
Total 10-60-430 REPAIRS & MAINTENANCE:							62.01
10-60-540 PUBLIC NOTICES, ADVERTISING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	HORSESHOE CAFE	12256	03312019	03/15/2019	Monthly Credit Card Charges	130.38
Total 10-60-540 PUBLIC NOTICES, ADVERTISING:							130.38
10-60-550 COUNTY TOURISM COUNCIL							
GENERAL FUND	CITY OF SIERRA VISTA	CITY OF SIERRA VISTA	2755	2693	04/01/2019	ADVERTISING - CCTC - 4/19-6/19	2,502.75
Total 10-60-550 COUNTY TOURISM COUNCIL:							2,502.75
10-60-635 Souvenir Inventory							
GENERAL FUND	NATIONAL BANK OF ARIZONA	MOSTLY POSTCARDS INC	5393	03312019	03/15/2019	Monthly Credit Card Charges	164.53
Total 10-60-635 Souvenir Inventory:							164.53
10-60-640 OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	27.14

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GENERAL FUND	NATIONAL BANK OF ARIZONA	BENSON ACE HARDWARE	1950	03312019	03/15/2019	Monthly Credit Card Charges	30.66
GENERAL FUND	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	302282930001	04/15/2019	PRINTER CARTRIDGE - VC	197.63
GENERAL FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS	23.48
Total 10-60-640 OPERATING SUPPLIES:							278.91
10-61-300 PROFESSIONAL SERVICES							
GENERAL FUND	THOMSON REUTERS - WEST	THOMSON REUTERS - WEST	7712	840126215	04/04/2019	SUBSCRIPTION PRODUCT CHARGE,	3,432.67
Total 10-61-300 PROFESSIONAL SERVICES:							3,432.67
10-62-340 EDUCATION & TRAINING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	AMCA	1025	03312019	03/15/2019	Monthly Credit Card Charges	40.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	AMCA	1025	03312019	03/15/2019	Monthly Credit Card Charges	40.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	ASUE BOB RAMSEY EXECUTIVE EDUCATION	12355	03312019	03/15/2019	Monthly Credit Card Charges	275.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	ASUE BOB RAMSEY EXECUTIVE EDUCATION	12355	03312019	03/15/2019	Monthly Credit Card Charges	350.00
Total 10-62-340 EDUCATION & TRAINING:							705.00
10-62-590 DUES & LICENSES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	ARIZONA MUNICIPAL CLERKS	12247	03312019	03/15/2019	Monthly Credit Card Charges	60.00
GENERAL FUND	NATIONAL BANK OF ARIZONA	ARIZONA MUNICIPAL CLERKS	12247	03312019	03/15/2019	Monthly Credit Card Charges	85.00
Total 10-62-590 DUES & LICENSES:							145.00
10-64-300 PROFESSIONAL & TECHNICAL SERV							
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463	04/02/2019	CHARGE FOR COPIES	42.43
GENERAL FUND	VALLEY IMAGING SOLUTIONS	VALLEY IMAGING SOLUTIONS	7598	032463A	04/02/2019	CHARGE FOR COPIES	130.02
Total 10-64-300 PROFESSIONAL & TECHNICAL SERV:							172.45
10-64-600 SUPPLIES & EXPENSES							
GENERAL FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009916	03/28/2019	ONLINE INSTRUCTION CARDS - P & Z	53.49
Total 10-64-600 SUPPLIES & EXPENSES:							53.49
10-65-340 EDUCATION & TRAINING							
GENERAL FUND	NATIONAL BANK OF ARIZONA	SAEDG	6354	03312019	03/15/2019	Monthly Credit Card Charges	30.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 10-65-340 EDUCATION & TRAINING:							30.00
10-65-410 UTILITIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES		2750 03312019	03/15/2019	Monthly Credit Card Charges	16.61
Total 10-65-410 UTILITIES:							16.61
10-65-640 OTHER OPERATING SUPPLIES							
GENERAL FUND	NATIONAL BANK OF ARIZONA	G & F Pizza Palace		12273 03312019	03/15/2019	Monthly Credit Card Charges	21.92
Total 10-65-640 OTHER OPERATING SUPPLIES:							21.92
Total GENERAL FUND:							129,244.6
TRANSIT FUND							
14-40-300 PROFESSIONAL SERVICES							
TRANSIT FUND	AZ DEPT OF PUBLIC SAFETY	AZ DEPT OF PUBLIC SAFETY		1779 042219	04/22/2019	DPS FINGERPRINT FEE - TRANSIT	67.00
Total 14-40-300 PROFESSIONAL SERVICES:							67.00
14-40-340 EDUCATION & TRAINING							
TRANSIT FUND	NATIONAL BANK OF ARIZONA	G & F Pizza Palace		12273 03312019	03/15/2019	Monthly Credit Card Charges	41.65
Total 14-40-340 EDUCATION & TRAINING:							41.65
14-40-415 TELEPHONE							
TRANSIT FUND	VERIZON WIRELESS	VERIZON WIRELESS		7667 9828084737	04/12/2019	MONTHLY CHARGES	119.36
Total 14-40-415 TELEPHONE:							119.36
14-40-520 INSURANCE- VEHICLES							
TRANSIT FUND	AZ MUN RISK RETENTION POO	AZ MUN RISK RETENTION POOL		1728 40000749-040	04/04/2019	TRANSIT INSURANCE 7/18	2,767.00
Total 14-40-520 INSURANCE- VEHICLES:							2,767.00
14-40-675 VEHICLE PREVENTIV MAINTENANCE							
TRANSIT FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO		3682 040119	04/01/2019	PARTS	218.22

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 14-40-675 VEHICLE PREVENTIV MAINTENANCE:							218.22
Total TRANSIT FUND:							3,213.23
CAPITAL PROJECTS FUND							
15-40-119 GOLF COURSE IMPROVEMENTS							
CAPITAL PROJECTS FUN	NATIONAL BANK OF ARIZONA	GREEN VALLEY SOD CO	12352	03312019	03/15/2019	Monthly Credit Card Charges	2,392.24
CAPITAL PROJECTS FUN	TREE SERVICE PLUS	TREE SERVICE PLUS	7286	041019	04/10/2019	CUT TREES & PRUNE TREES - GOLF	1,600.00
CAPITAL PROJECTS FUN	WILLIAM BRANDT	WILLIAM BRANDT	7791	042419	04/24/2019	REIMBURSE GRASS SEED - GOLF CO	1,909.38
Total 15-40-119 GOLF COURSE IMPROVEMENTS:							5,901.62
Total CAPITAL PROJECTS FUND:							5,901.62
STREET FUND							
20-40-300 PROFESSIONAL SERVICES							
STREET FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	24959	03/31/2019	YARD WASTE	29.32
STREET FUND	DIGGINS & SONS POWER SWE	DIGGINS & SONS POWER SWEEPING	3410	56808	03/31/2019	QUARTERLY SWEEP 3/27/19 & 3/28/19	4,213.00
STREET FUND	STAMBACK SEPTIC SERVICE	STAMBACK SEPTIC SERVICE	6802	28794	03/24/2019	PORT A POTS - 3/19/19-4/16/19 - STRE	208.24
Total 20-40-300 PROFESSIONAL SERVICES:							4,450.56
20-40-305 CONTRACT LABOR - DOC							
STREET FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118 20190	03/29/2019	DOC LABOR - 3/9/19-3/22/19	110.00
STREET FUND	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	04/12/2019	DOC LABOR - 3/23/19-4/5/19	138.75
Total 20-40-305 CONTRACT LABOR - DOC:							248.75
20-40-410 UTILITIES							
STREET FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	255.48
STREET FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	7,687.75
STREET FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14582409-028	04/10/2019	INTERNET SVC - SHOP	21.64
Total 20-40-410 UTILITIES:							7,964.87
20-40-415 TELEPHONE							
STREET FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	63.41
STREET FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	89.52

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 20-40-415 TELEPHONE:							152.93
20-40-470 UNIFORMS							
STREET FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	UNIFORMS	109.04
Total 20-40-470 UNIFORMS:							109.04
20-40-640 MATERIALS & SUPPLIES							
STREET FUND	BARNETT'S PROPANE	BARNETT'S PROPANE	1901	033119	03/31/2019	PROPANE	13.00
STREET FUND	CERTIFIED LABORATORIES	CERTIFIED LABORATORIES	2608	3503464	04/11/2019	STING X PRO	71.48
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	216186	04/08/2019	AIR FILTER - STREETS	10.34
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	216205	04/09/2019	COMM LINE - STREETS	136.07
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	216215	04/10/2019	CHAIN SAWS - STREETS	606.59
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	216216	04/18/2019	TRIMMER W/LOOP HANDLE - STREET	295.88
STREET FUND	ELITE SALES & SERVICE	ELITE SALES & SERVICE	3596	216230	04/11/2019	PARTS - STREETS	26.52
STREET FUND	MATTSON QUALITY PRODUCT	MATTSON QUALITY PRODUCTS, INC	5190	31252	03/26/2019	FIRST AID SUPPLIES	114.42
STREET FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	03312019	03/15/2019	Monthly Credit Card Charges	37.50
STREET FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	HANDLE	16.58
STREET FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009910	03/28/2019	WORK ORDERS	24.17
STREET FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	22.53
Total 20-40-640 MATERIALS & SUPPLIES:							1,375.08
20-40-660 VEHICLE FUEL & OIL							
STREET FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	321.07
Total 20-40-660 VEHICLE FUEL & OIL:							321.07
20-40-670 VEHICLE MAINTENANCE & REPAIRS							
STREET FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	040119	04/01/2019	PARTS	93.99
STREET FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	040119	04/01/2019	STOCK PARTS	33.88
Total 20-40-670 VEHICLE MAINTENANCE & REPAIRS:							127.87
Total STREET FUND:							14,750.17
GRANTS FUND							
46-41-799 SCORE BOARD PARK							
GRANTS FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917384312	03/26/2019	900 FT #6 WIRE - SCOREBOARD	464.19

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
GRANTS FUND	GRAINGER	GRAINGER	4085	9133090697	04/01/2019	PARTS - CDGB PARKS	382.10
Total 46-41-799 SCORE BOARD PARK:							846.29
46-80-100 CDBG PARKS							
GRANTS FUND	AMERICAN FENCE CO, INC	AMERICAN FENCE CO, INC	1140	2136846	03/25/2019	CDBG TEMP FENCE - ADA BATHROO	123.16
GRANTS FUND	GRANITE CONSTRUCTION CO	GRANITE CONSTRUCTION CO	4100	1556083	03/27/2019	23.00 TONS OF COLD MIX - CDBG PR	2,562.31
GRANTS FUND	NATIONAL BANK OF ARIZONA	Willcox Rock & Sand Inc.	12320	03312019	03/15/2019	Monthly Credit Card Charges	1,294.60
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	03312019	03/15/2019	Monthly Credit Card Charges	1,590.76
GRANTS FUND	NATIONAL BANK OF ARIZONA	CRESCENT ELECTRIC SUPPLY CO	3135	03312019	03/15/2019	Monthly Credit Card Charges	56.74
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	03312019	03/15/2019	Monthly Credit Card Charges	1,590.76
GRANTS FUND	NATIONAL BANK OF ARIZONA	CRESCENT ELECTRIC SUPPLY CO	3135	03312019	03/15/2019	Monthly Credit Card Charges	1,325.88
GRANTS FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	271.18
GRANTS FUND	NATIONAL BANK OF ARIZONA	OREMUS MATERIALS INC	5670	03312019	03/15/2019	Monthly Credit Card Charges	1,590.76
GRANTS FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009933	03/28/2019	VINYL SIGN & DECALS - CDBG PROJE	110.63
Total 46-80-100 CDBG PARKS:							10,516.78
Total GRANTS FUND:							11,363.07
GAS FUND							
50-12500 ACCOUNTS RECEIVABLE							
GAS FUND	HEATHER A TSOSIE	HEATHER A TSOSIE	12314	041519	04/15/2019	REFUND CREDIT BALANCE	112.59
GAS FUND	KOURTNEY BENTON	KOURTNEY BENTON	12342	041619	04/16/2019	REFUND CREDIT BALANCE	38.32
Total 50-12500 ACCOUNTS RECEIVABLE:							150.91
50-22900 METER DEPOSITS - GAS							
GAS FUND	AMANDA U KIRKPATRICK	AMANDA U KIRKPATRICK	12330	032819A	03/28/2019	REFUND GAS DEPOSIT	75.00
GAS FUND	BRITTANY P SEILER	BRITTANY P SEILER	12339	041119	04/11/2019	REFUND GAS DEPOSIT	79.55
GAS FUND	DAVID J NORVELL	DAVID J NORVELL	12341	041719	04/17/2019	REFUND GAS DEPOSIT	103.95
GAS FUND	DAVID J WALLER	DAVID J WALLER	12343	041519	04/15/2019	REFUND GAS DEPOSIT	76.14
Total 50-22900 METER DEPOSITS - GAS:							334.64
50-24500 SALES TAX PAYABLE							
GAS FUND	AZ DEPT OF REVENUE - SALES	AZ DEPT OF REVENUE - SALES TAX	1690	4/19	04/09/2019	UTILITY SALES TAX	23,445.40
Total 50-24500 SALES TAX PAYABLE:							23,445.40

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
50-40-351 BANK CHARGES							
GAS FUND	CHASE	CHASE	2663	4/19A	04/08/2019	BANK CHARGES - PUBLIC WORKS	415.96
GAS FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	39139	04/01/2019	MONTHLY CHARGES - ONLINE PAYM	159.90
Total 50-40-351 BANK CHARGES:							575.86
50-40-410 UTILITIES							
GAS FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	255.49
GAS FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	10.85
GAS FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	139.06
GAS FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14582409-028	04/10/2019	INTERNET SVC - SHOP	21.64
Total 50-40-410 UTILITIES:							427.04
50-40-415 TELEPHONE							
GAS FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	63.41
GAS FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	88.19
GAS FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	108.89
Total 50-40-415 TELEPHONE:							260.49
50-40-430 REPAIRS & MAINTENANCE							
GAS FUND	GRAINGER	GRAINGER	4085	9133548827	04/02/2019	TOILET SEAT - GOLF COURSE	32.23
Total 50-40-430 REPAIRS & MAINTENANCE:							32.23
50-40-440 RENTALS							
GAS FUND	AIRGAS USA, LLC	AIRGAS USA, LLC	1095	9961138614	03/31/2019	CYLINDER RENTAL - GAS	266.06
GAS FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS, SHOP TOWELS	38.84
Total 50-40-440 RENTALS:							304.90
50-40-470 UNIFORMS							
GAS FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	UNIFORMS	166.56
Total 50-40-470 UNIFORMS:							166.56
50-40-602 NATURAL GAS PURCHASED							
GAS FUND	SHELL ENERGY NORTH AMERI	SHELL ENERGY NORTH AMERICA	3078	3196637	04/12/2019	COST OF GAS PURCHASED	23,609.24

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 50-40-602 NATURAL GAS PURCHASED:							23,609.24
50-40-620 PRINTING & POSTAGE							
GAS FUND	NATIONAL BANK OF ARIZONA	BENSON LUMBER & SUPPLY LLC	2071	03312019	03/15/2019	Monthly Credit Card Charges	30.14
GAS FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	6052	03/31/2019	UTILITY BILLS	369.55
Total 50-40-620 PRINTING & POSTAGE:							399.69
50-40-640 OPERATING SUPPLIES							
GAS FUND	BORDER STATES ELECTRIC S	BORDER STATES ELECTRIC SUPPLY	2289	917398329	03/27/2019	KEY FOR BARREL LOCK & W/CAP	253.86
GAS FUND	CERTIFIED LABORATORIES	CERTIFIED LABORATORIES	2608	3503464	04/11/2019	STING X PRO - PUBLIC WORKS	71.49
GAS FUND	MATTSON QUALITY PRODUCT	MATTSON QUALITY PRODUCTS, INC	5190	31252	03/26/2019	FIRST AID SUPPLIES	114.43
GAS FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	03312019	03/15/2019	Monthly Credit Card Charges	37.49
GAS FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009910	03/28/2019	WORK ORDERS	24.16
GAS FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	C10157	04/04/2019	12.84 TONS AB - STOCK	36.33
GAS FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	22.54
Total 50-40-640 OPERATING SUPPLIES:							560.30
50-40-660 VEHICLE FUEL & OIL							
GAS FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	321.07
Total 50-40-660 VEHICLE FUEL & OIL:							321.07
50-40-670 VEHICLE REPAIRS & MAINT							
GAS FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	040119	04/01/2019	STOCK - PARTS	33.89
GAS FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033018	03/30/2018	TRAILER - PW	1,121.86
GAS FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	SHOP LABOR	15.00
Total 50-40-670 VEHICLE REPAIRS & MAINT:							1,170.75
Total GAS FUND:							51,759.08
WATER FUND							
51-12500 ACCOUNTS RECEIVABLE							
WATER FUND	HOLLY OR JEREMY NELSON	HOLLY OR JEREMY NELSON	12344	041519	04/15/2019	REFUND CREDIT BALANCE	27.00
WATER FUND	KOURTNEY BENTON	KOURTNEY BENTON	12342	041619	04/16/2019	REFUND CREDIT BALANCE	28.43

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 51-12500 ACCOUNTS RECEIVABLE:							55.43
51-22900 METER DEPOSITS - WATER							
WATER FUND	DAVID J WALLER	DAVID J WALLER	12343	041519	04/15/2019	REFUND WATER DEPOSIT	50.00
WATER FUND	MARTA I UTLEY	MARTA I UTLEY	12340	042319	04/23/2019	REFUND WATER DEPOSIT	14.09
Total 51-22900 METER DEPOSITS - WATER:							64.09
51-40-300 PROFESSIONAL SERVICES							
WATER FUND	CLEAR VIEW GLASS AND TINT	CLEAR VIEW GLASS AND TINT	2781	WO A0042799	04/03/2019	REPLACE WINDOW ON CUSTOMER V	182.14
Total 51-40-300 PROFESSIONAL SERVICES:							182.14
51-40-301 CHEMICAL ANALYSIS							
WATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1905089	04/11/2019	TESING - WATER	128.00
WATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1905097	04/11/2019	TESING - WATER	32.00
Total 51-40-301 CHEMICAL ANALYSIS:							160.00
51-40-350 BANK CHARGES							
WATER FUND	CHASE	CHASE	2663	4/19A	04/08/2019	BANK CHARGES	415.95
WATER FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	39139	04/01/2019	MONTHLY BILLING FOR ONLINE PAY	159.90
Total 51-40-350 BANK CHARGES:							575.85
51-40-410 UTILITIES							
WATER FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	255.49
WATER FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	8,095.60
WATER FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14582409-028	04/10/2019	INTERNET SERVICE - SHOP	21.65
Total 51-40-410 UTILITIES:							8,372.74
51-40-415 TELEPHONE							
WATER FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	63.41
WATER FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	151.55
WATER FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	88.19
Total 51-40-415 TELEPHONE:							303.15

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
51-40-440 RENTALS							
WATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	MATS, SHOP TOWELS	38.84
Total 51-40-440 RENTALS:							38.84
51-40-470 UNIFORMS							
WATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	UNIFORMS	82.72
Total 51-40-470 UNIFORMS:							82.72
51-40-590 DUES & LICENSES							
WATER FUND	ADEQ	ADEQ	1053	040919	04/09/2019	OPERATOR CERTIFICATE RENEWAL	150.00
Total 51-40-590 DUES & LICENSES:							150.00
51-40-620 PRINTING & POSTAGE							
WATER FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	6052	03/31/2019	UTILITY BILLS	369.55
Total 51-40-620 PRINTING & POSTAGE:							369.55
51-40-640 OTHER OPERATING COSTS							
WATER FUND	AZ DEPT OF REVENUE - SALES	AZ DEPT OF REVENUE - SALES TAX	1690	4/19	04/09/2019	MUNI WATER SALES TAX	97.41
WATER FUND	CERTIFIED LABORATORIES	CERTIFIED LABORATORIES	2608	3503464	04/11/2019	STING X PRO	71.48
WATER FUND	MATTSON QUALITY PRODUCT	MATTSON QUALITY PRODUCTS, INC	5190	31252	03/26/2019	FIRST AID SUPPLIES	114.42
WATER FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	03312019	03/15/2019	Monthly Credit Card Charges	37.49
WATER FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009910	03/28/2019	WORK ORDERS	24.16
WATER FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	C10157	04/04/2019	12.84 TONS AB - STOCK	36.33
WATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	SUPPLIES	22.54
Total 51-40-640 OTHER OPERATING COSTS:							403.83
51-40-660 FUEL & OIL							
WATER FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	321.07
Total 51-40-660 FUEL & OIL:							321.07
51-40-670 VEHICLE REPAIRS & MAINT							
WATER FUND	FACTORY MOTOR PARTS CO	FACTORY MOTOR PARTS CO	3682	040119	04/01/2019	STOCK PARTS	33.88
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	TRAILER - PW	1,121.85
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	SHOP LABOR	15.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	SHOP LABOR	15.00
WATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	TIRES	110.00
Total 51-40-670 VEHICLE REPAIRS & MAINT:							1,295.73
Total WATER FUND:							12,375.14
WASTEWATER FUND							
52-12500 ACCOUNTS RECEIVABLE							
WASTEWATER FUND	KOURTNEY BENTON	KOURTNEY BENTON	12342	041619	04/16/2019	REFUND CREDIT BALANCE	8.38
Total 52-12500 ACCOUNTS RECEIVABLE:							8.38
52-40-300 PROFESSIONAL SERVICES							
WASTEWATER FUND	BRENDA SMITH	BRENDA SMITH	2337	1834	04/01/2019	TRANSPORT SAMPLES - WW	420.00
WASTEWATER FUND	R&R ELECTRIC, LLC	R&R ELECTRIC, LLC	6115	15614	03/29/2019	WWTP REPAIRS	460.00
Total 52-40-300 PROFESSIONAL SERVICES:							880.00
52-40-301 CHEMICAL ANALYSES							
WASTEWATER FUND	LEGEND TECHNICAL SERVICE	LEGEND TECHNICAL SERVICES	4907	1904933	03/31/2019	TESTING - WW	292.00
Total 52-40-301 CHEMICAL ANALYSES:							292.00
52-40-340 EDUCATION & TRAINING							
WASTEWATER FUND	DANIEL NAEGLE	DANIEL NAEGLE	3215	042419	04/24/2019	REIMBURSE TESTING FEE OPERATO	94.94
WASTEWATER FUND	DANIEL NAEGLE	DANIEL NAEGLE	3215	042619	04/26/2019	REIMBURSE TESTING FEE OPERATO	65.00
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Best Western Hotels	12347	03312019	03/15/2019	Monthly Credit Card Charges	403.36
Total 52-40-340 EDUCATION & TRAINING:							563.30
52-40-350 BANK CHARGES							
WASTEWATER FUND	CHASE	CHASE	2663	4/19A	04/08/2019	BANK CHARGES	415.95
WASTEWATER FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	39139	04/01/2019	MONTHLY BILLING FOR ONLINE PAY	159.90
Total 52-40-350 BANK CHARGES:							575.85
52-40-410 UTILITIES							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	202.34
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	6,610.70

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
WASTEWATER FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14579241-025	04/06/2019	INTERNET SVC - PERK PLANT	54.93
WASTEWATER FUND	TRANSWORLD NETWORK COR	TRANSWORLD NETWORK CORP	7279	14582410-029	04/10/2019	INTERNET SVC - WWTP	54.93
Total 52-40-410 UTILITIES:							6,922.90
52-40-415 TELEPHONE							
WASTEWATER FUND	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	107.52
WASTEWATER FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	99.69
WASTEWATER FUND	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	88.18
Total 52-40-415 TELEPHONE:							295.39
52-40-470 UNIFORMS							
WASTEWATER FUND	UNIFIRST CORPORATION	UNIFIRST CORPORATION	7493	3/19	03/31/2019	UNIFORMS	136.28
Total 52-40-470 UNIFORMS:							136.28
52-40-590 DUES & LICENSES							
WASTEWATER FUND	ADEQ	ADEQ	1053	040919	04/09/2019	OPERATOR CERTIFICATE RENEWAL	150.00
Total 52-40-590 DUES & LICENSES:							150.00
52-40-620 PRINTING & POSTAGE							
WASTEWATER FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	6052	03/31/2019	UTILITY BILLS	369.55
Total 52-40-620 PRINTING & POSTAGE:							369.55
52-40-640 OPERATING SUPPLIES							
WASTEWATER FUND	CERTIFIED LABORATORIES	CERTIFIED LABORATORIES	2608	3503464	04/11/2019	STING X PRO	71.48
WASTEWATER FUND	HILL BROTHERS CHEMICAL CO	HILL BROTHERS CHEMICAL CO	4268	50914856	03/22/2019	12.5% LIQUID BLEACH	4,062.12
WASTEWATER FUND	MATTSON QUALITY PRODUCT	MATTSON QUALITY PRODUCTS, INC	5190	31255	03/26/2019	SAFETY GLASSES	91.41
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Bees Lighting	12300	03312019	03/15/2019	Monthly Credit Card Charges	37.49
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	292.73
WASTEWATER FUND	PETTY CASH	PETTY CASH	5860	041619	04/16/2019	REPLENISH PETTY CASH - CHAIN W	8.97
WASTEWATER FUND	SIERRA SOUTHWEST COOP SV	SIERRA SOUTHWEST COOP SVCS INC	6620	90009910	03/28/2019	WORK ORDERS	24.17
WASTEWATER FUND	TEXAS CANYON ROCK & SAND	TEXAS CANYON ROCK & SAND, INC.	7040	C10157	04/04/2019	12.84 TONS AB	36.33
WASTEWATER FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	36.99
WASTEWATER FUND	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	84.28

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 52-40-640 OPERATING SUPPLIES:							4,745.97
52-40-660 FUEL & OIL							
WASTEWATER FUND	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530153	04/15/2019	DIESEL	321.08
Total 52-40-660 FUEL & OIL:							321.08
52-40-670 VEHICLE REPAIRS & MAINT							
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Raney's Inc.	12345	03312019	03/15/2019	Monthly Credit Card Charges	1,069.12
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	EF Paint and Body LLC	12346	03312019	03/15/2019	Monthly Credit Card Charges	1,608.47
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Vanguard	12317	03312019	03/15/2019	Monthly Credit Card Charges	326.15
WASTEWATER FUND	NATIONAL BANK OF ARIZONA	Vanguard	12317	03312019	03/15/2019	Monthly Credit Card Charges	177.34
WASTEWATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	TRAILER - PW	1,121.85
WASTEWATER FUND	SHANNON'S AUTO PARTS	SHANNON'S AUTO PARTS	6570	033019	03/30/2019	TIRES	110.00
Total 52-40-670 VEHICLE REPAIRS & MAINT:							4,412.93
Total WASTEWATER FUND:							19,673.63
SANITATION FUND							
53-12500 ACCOUNTS RECEIVABLE							
SANITATION FUND	KOURTNEY BENTON	KOURTNEY BENTON	12342	041619	04/16/2019	REFUND CREDIT BALANCE	27.89
Total 53-12500 ACCOUNTS RECEIVABLE:							27.89
53-40-350 BANK CHARGES							
SANITATION FUND	CHASE	CHASE	2663	4/19A	04/08/2019	BANK CHARGES	415.95
SANITATION FUND	XPRESS BILL PAY	XPRESS BILL PAY	7856	39139	04/01/2019	MONTHLY BILLING FOR ONLINE PAY	159.90
Total 53-40-350 BANK CHARGES:							575.85
53-40-620 POSTAGE & PRINTING							
SANITATION FUND	POSTAL PROS SOUTHWEST IN	POSTAL PROS SOUTHWEST INC	5978	6052	03/31/2019	UTILITY BILLS	369.55
Total 53-40-620 POSTAGE & PRINTING:							369.55
53-40-665 COUNTY SOLID WASTE							
SANITATION FUND	COCHISE COUNTY TREASURE	COCHISE COUNTY TREASURER	2870	24959	03/31/2019	TRANSFER STATION EXPENSES	21,055.36

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 53-40-665 COUNTY SOLID WASTE:							21,055.36
53-40-667 RESIDENTIAL SERVICE CONTRACT							
SANITATION FUND	SOUTHWEST DISPOSAL	SOUTHWEST DISPOSAL	6774	3000012	03/31/2019	RESIDENTIAL / COMMERCIAL PICK U	17,392.18
Total 53-40-667 RESIDENTIAL SERVICE CONTRACT:							17,392.18
53-40-668 COMMERCIAL SERVICE CONTRACT							
SANITATION FUND	SOUTHWEST DISPOSAL	SOUTHWEST DISPOSAL	6774	3000012	03/31/2019	COMMERCIAL PICK UP	12,066.02
Total 53-40-668 COMMERCIAL SERVICE CONTRACT:							12,066.02
53-40-675 NEIGHBORHOOD CLEAN UP PROGRAM							
SANITATION FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	43.25
SANITATION FUND	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	26.61
Total 53-40-675 NEIGHBORHOOD CLEAN UP PROGRAM:							69.86
Total SANITATION FUND:							51,556.71
SAN PEDRO GOLF COURSE							
55-24500 SALES TAX PAYABLE							
SAN PEDRO GOLF COUR	AZ DEPT OF REVENUE - SALES	AZ DEPT OF REVENUE - SALES TAX	1690	4/19	04/09/2019	RETAIL SALES TAX	11,104.82
Total 55-24500 SALES TAX PAYABLE:							11,104.82
55-301-25 FOOD SALES							
SAN PEDRO GOLF COUR	PETTY CASH	PETTY CASH	5860	042619	04/26/2019	TIP FOR GRILLE ENTERED IN DEPOSI	114.97
Total 55-301-25 FOOD SALES:							114.97
55-40-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CENTRAL ALARM INC	CENTRAL ALARM INC	2592	1060012	04/01/2019	ALARM SERVICE - 4/19	67.00
SAN PEDRO GOLF COUR	COCHISE LOCK & SAFE, INC	COCHISE LOCK & SAFE, INC	2923	118256	04/11/2019	RECOMBO SAFE - GG	157.82
Total 55-40-300 PROFESSIONAL SERVICES:							224.82
55-40-350 BANK CHARGES							
SAN PEDRO GOLF COUR	AMERICAN EXPRESS	AMERICAN EXPRESS	1136	040819	04/08/2019	AMEX CHARGES APRIL - GC	43.13

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	ETS CORPORATION	ETS CORPORATION	3651	3/19	03/31/2019	CREDIT CARD CHARGES	1,088.46
Total 55-40-350 BANK CHARGES:							1,131.59
55-40-410 UTILITIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	10.93
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	26.04
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	1,234.78
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	1,416.31
Total 55-40-410 UTILITIES:							2,688.06
55-40-415 TELEPHONE							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	DAKOTAPRO	3190	03312019	03/15/2019	Monthly Credit Card Charges	158.00
SAN PEDRO GOLF COUR	VERIZON WIRELESS	VERIZON WIRELESS	7667	9828084737	04/12/2019	MONTHLY CHARGES	53.52
Total 55-40-415 TELEPHONE:							211.52
55-40-540 ADVERTISING							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	PayPal	12176	03312019	03/15/2019	Monthly Credit Card Charges	500.00
Total 55-40-540 ADVERTISING:							500.00
55-40-580 TRAVEL							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	QT	12310	03312019	03/15/2019	Monthly Credit Card Charges	54.88
Total 55-40-580 TRAVEL:							54.88
55-40-600 OPERATING SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	46.20
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Amazon.Com	12151	03312019	03/15/2019	Monthly Credit Card Charges	163.70
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SP AMERICAN TONER	12353	03312019	03/15/2019	Monthly Credit Card Charges	74.99
SAN PEDRO GOLF COUR	OFFICE DEPOT, INC	OFFICE DEPOT, INC	5645	301088784001	04/11/2019	PAPER - GC OPS	76.67
Total 55-40-600 OPERATING SUPPLIES:							361.56
55-40-660 FUEL & OIL- GOLF CARTS							
SAN PEDRO GOLF COUR	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530300	04/15/2019	FUEL - GOLF COURSE	1,283.32

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Total 55-40-660 FUEL & OIL- GOLF CARTS:							1,283.32
55-50-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CENTRAL ALARM INC	CENTRAL ALARM INC	2592	1060013	04/01/2019	ALARM SERVICE - 4/19	28.00
SAN PEDRO GOLF COUR	MATTSON QUALITY PRODUCT	MATTSON QUALITY PRODUCTS, INC	5190	31256	03/26/2019	FIRST AID SUPPLIES - GC MAINT	31.13
Total 55-50-300 PROFESSIONAL SERVICES:							59.13
55-50-305 CONTRACT LABOR- DOC							
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35118 20190	03/29/2019	DOC LABOR - 3/9/19-3/22/19	260.25
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF CO	ARIZONA DEPARTMENT OF CORRECTIONS	1334	C35119 20190	04/12/2019	DOC LABOR - 3/23/19-4/5/19	326.25
Total 55-50-305 CONTRACT LABOR- DOC:							586.50
55-50-410 UTILITIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	31.53
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	336.87
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	1,153.59
Total 55-50-410 UTILITIES:							1,521.99
55-50-430 REPAIRS & MAINT- IRRIGATION							
SAN PEDRO GOLF COUR	HORIZON	HORIZON	4293	2W212846	04/03/2019	TOOL KIT	231.12
SAN PEDRO GOLF COUR	SIMPSON NORTON CORP	SIMPSON NORTON CORP	6659	1547019-00	04/04/2019	SELECTOR TOOL - GOLF COURSE M	160.37
SAN PEDRO GOLF COUR	SIMPSON NORTON CORP	SIMPSON NORTON CORP	6659	1547123-00	04/05/2019	MODEM - GC MAINT	289.76
Total 55-50-430 REPAIRS & MAINT- IRRIGATION:							681.25
55-50-470 UNIFORMS							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404091562	03/31/2019	UNIFORMS	13.28
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404091562	03/31/2019	UNIFORMS	151.44
Total 55-50-470 UNIFORMS:							164.72
55-50-600 GOLF COURSE SUPPLIES							
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	31.23
Total 55-50-600 GOLF COURSE SUPPLIES:							31.23

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
55-50-660 FUEL & OIL							
SAN PEDRO GOLF COUR	SENERGY PETROLEUM	SENERGY PETROLEUM	6564	530303	04/15/2019	FUEL/ RED DIESEL	2,197.48
Total 55-50-660 FUEL & OIL:							2,197.48
55-50-670 REPAIRS & MAINT- EQUIPMENT							
SAN PEDRO GOLF COUR	R&R PRODUCTS INC	R&R PRODUCTS INC	6119	CD2321083	03/21/2019	TOOTH RAKE - GC MAINT	74.33
Total 55-50-670 REPAIRS & MAINT- EQUIPMENT:							74.33
55-50-711 GC 17-01 CHEMICAL APPLICATOR							
SAN PEDRO GOLF COUR	MARLIN BUSINESS BANK	MARLIN BUSINESS BANK	5121	16858756	04/03/2019	CHEMICAL APLICATOR	532.96
Total 55-50-711 GC 17-01 CHEMICAL APPLICATOR:							532.96
55-50-712 GC 17-02 UTILITY MAINT VEHICLE							
SAN PEDRO GOLF COUR	MARLIN BUSINESS BANK	MARLIN BUSINESS BANK	5121	16858756	04/03/2019	UTILITY MAINT VEHICLE	532.96
Total 55-50-712 GC 17-02 UTILITY MAINT VEHICLE:							532.96
55-50-713 GC 17-03 FAIRWAY UNIT MOWER							
SAN PEDRO GOLF COUR	MARLIN BUSINESS BANK	MARLIN BUSINESS BANK	5121	16858756	04/03/2019	FAIRWAY MOWER	532.97
Total 55-50-713 GC 17-03 FAIRWAY UNIT MOWER:							532.97
55-60-300 PROFESSIONAL SERVICES							
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404091562	03/31/2019	MATS, APRONS	80.75
SAN PEDRO GOLF COUR	CINTAS CORP. LOC. 445	CINTAS CORP. LOC. 445	2739	8404091562	03/31/2019	MATS, TOWELS, APRONS, SUPPLIES	252.41
Total 55-60-300 PROFESSIONAL SERVICES:							333.16
55-60-310 FOOD COST							
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	400279C	04/03/2019	FOOD	1,063.07
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	401166B	04/05/2019	FOOD	408.65
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	401756E	04/10/2019	FOOD	1,364.84
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	402492A	04/13/2019	FOOD	218.80
SAN PEDRO GOLF COUR	MERIT FOODS OF ARIZONA	MERIT FOODS OF ARIZONA	5224	403056A	04/17/2019	FOOD	470.93
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	110.34
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	57.59
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	7.73

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	29.39
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	11.88
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	77.74
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	9.22
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	6.21
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	2.07
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	35.12
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	27.61
SAN PEDRO GOLF COUR	PEPSI COLA OF SAFFORD	PEPSI COLA OF SAFFORD	5823	249920	03/28/2019	DRINKS	365.85
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	423602	04/05/2019	DRINKS	35.00
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3273803	04/01/2019	FOOD	778.55
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3405526	04/08/2019	FOOD	1,091.64
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	FOOD	789.11
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	FOOD	92.38
Total 55-60-310 FOOD COST:							7,053.72
55-60-315 BEER COSTS							
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	423601	04/05/2019	BEER COSTS	458.25
SAN PEDRO GOLF COUR	SOUTHERN ARIZONA DISTRIB	SOUTHERN ARIZONA DISTRIBUTING	6756	424497	04/12/2019	BEER COSTS	528.75
Total 55-60-315 BEER COSTS:							987.00
55-60-350 BANK CHARGES							
SAN PEDRO GOLF COUR	ETS CORPORATION	ETS CORPORATION	3651	3/19A	03/31/2019	CREDIT CARD CHARGES	940.44
Total 55-60-350 BANK CHARGES:							940.44
55-60-420 DIRECT TV							
SAN PEDRO GOLF COUR	DIRECTV	DIRECTV	3421	36177679159	04/19/2019	MONTHLY SERVICE	213.48
Total 55-60-420 DIRECT TV:							213.48
55-60-440 RENTALS							
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700866834	03/20/2019	LINENS	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700869106	03/27/2019	LINENS	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700871038	04/03/2019	LINENS - GRILLE	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700873160	04/10/2019	LINENS - GRILLE	59.28
SAN PEDRO GOLF COUR	AMERIPRIDE SERVICES INC	AMERIPRIDE SERVICES INC	1216	1700875251	04/17/2019	LINENS - GRILLE	59.28
SAN PEDRO GOLF COUR	MARLIN BUSINESS BANK	MARLIN BUSINESS BANK	5121	16858756	04/03/2019	DISHWASHER LEASE	78.77

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Total Wine and More	12350	03312019	03/15/2019	Monthly Credit Card Charges	80.00
Total 55-60-440 RENTALS:							455.17
55-60-590 DUES & LICENSES							
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF LIQ	ARIZONA DEPARTMENT OF LIQUOR	1339	041619	04/16/2019	LIQUOR LICENSE AGENT CHANGE	100.00
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF LIQ	ARIZONA DEPARTMENT OF LIQUOR	1339	041619	04/16/2019	LIQUOR LICENSE AGENT CHANGE	22.00
SAN PEDRO GOLF COUR	ARIZONA DEPARTMENT OF LIQ	ARIZONA DEPARTMENT OF LIQUOR	1339	041619	04/16/2019	LIQUOR LICENSE AGENT CHANGE	22.00
Total 55-60-590 DUES & LICENSES:							144.00
55-60-603 KITCHEN SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	TARGET	12260	03312019	03/15/2019	Monthly Credit Card Charges	62.61
SAN PEDRO GOLF COUR	US FOODS	US FOODS	7402	3273804	04/01/2019	SUPPLIES - GRILLE	155.61
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	100.81
Total 55-60-603 KITCHEN SUPPLIES:							319.03
55-60-605 RESTAURANT SUPPLIES							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	7.43
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	Benson KOA	12349	03312019	03/15/2019	Monthly Credit Card Charges	38.74
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	161.11
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	COSTCO MEMBERSHIP	3110	03312019	03/15/2019	Monthly Credit Card Charges	49.63
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	HOBBY LOBBY	12200	03312019	03/15/2019	Monthly Credit Card Charges	26.71
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	SAFEWAY #1275	6380	03312019	03/15/2019	Monthly Credit Card Charges	20.80
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	WAL-MART BUSINESS	7675	03312019	03/15/2019	Monthly Credit Card Charges	109.16
SAN PEDRO GOLF COUR	WAL-MART BUSINESS	WAL-MART BUSINESS	7675	041619	04/16/2019	SUPPLIES	95.96
Total 55-60-605 RESTAURANT SUPPLIES:							509.54
55-60-620 PRINTING & POSTAGE							
SAN PEDRO GOLF COUR	NATIONAL BANK OF ARIZONA	STAPLES ADVANTAGE	6830	03312019	03/15/2019	Monthly Credit Card Charges	43.20
Total 55-60-620 PRINTING & POSTAGE:							43.20
Total SAN PEDRO GOLF COURSE:							35,589.80
AIRPORT							
56-40-300 PROFESSIONAL SERVICES							
AIRPORT	DAVID THOMPSON	DAVID THOMPSON	11367	30	05/01/2019	AIRPORT COORDINATOR	2,111.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
AIRPORT	STAMBACK SEPTIC SERVICE	STAMBACK SEPTIC SERVICE	6802	28795	03/24/2019	PORT A POTS - 3/19/19-4/16/19 - AIRP	197.28
Total 56-40-300 PROFESSIONAL SERVICES:							2,308.28
56-40-410 UTILITIES							
AIRPORT	NATIONAL BANK OF ARIZONA	CITY OF BENSON - UTILITIES	2750	03312019	03/15/2019	Monthly Credit Card Charges	147.83
AIRPORT	NATIONAL BANK OF ARIZONA	SULPHUR SPRINGS VALLEY ELEC	6970	03312019	03/15/2019	Monthly Credit Card Charges	790.89
Total 56-40-410 UTILITIES:							938.72
56-40-415 TELEPHONE							
AIRPORT	CENTURYLINK	CENTURYLINK	2599	040119	04/01/2019	MONTHLY SERVICE	68.94
AIRPORT	NATIONAL BANK OF ARIZONA	DAKOTAPRO	3190	03312019	03/15/2019	Monthly Credit Card Charges	158.00
Total 56-40-415 TELEPHONE:							226.94
Total AIRPORT:							3,473.94
FIREMEN'S PENSION FUND							
70-40-660 PENSION PAYMENTS							
FIREMEN'S PENSION FU	BRANDT, WILLIAM	BRANDT, WILLIAM	7790	44	05/01/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	FOSTER, DARRELL	FOSTER, DARRELL	3240	45	05/01/2019	Pension Payment	200.00
FIREMEN'S PENSION FU	GEOFFREY MCGOFFIN	GEOFFREY MCGOFFIN	3975	138	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JAMES HANSEN JR.	JAMES HANSEN JR.	7895	138	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JERRY FINK	JERRY FINK	4505	148	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	JOHNSON II, RAY	JOHNSON II, RAY	6144	135	05/15/2019	FIREPENSION	200.00
FIREMEN'S PENSION FU	MALDONADO, ANICLETO D	MALDONADO, ANICLETO D	5551	77	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	MONTROY, MIKE	MONTROY, MIKE	5386	8	05/15/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	NAPIER, LARRY	NAPIER, LARRY	4840	121	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	RODRIGUEZ, JOE	RODRIGUEZ, JOE	4573	51	05/01/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	ROTHERMICH, JOE	ROTHERMICH, JOE	8914	138	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	TEAGUE, PATRICK	TEAGUE, PATRICK	5786	34	05/01/2019	FIRE PENSION PAYMENT	200.00
FIREMEN'S PENSION FU	THELANDER, JAMES	THELANDER, JAMES	8907	138	05/15/2019	FIREMEN'S PENSION	200.00
FIREMEN'S PENSION FU	TRUJILLO, FRED	TRUJILLO, FRED	7312	17	05/15/2019	FIRE PENSION	200.00
Total 70-40-660 PENSION PAYMENTS:							2,800.00
Total FIREMEN'S PENSION FUND:							2,800.00

Fund	Vendor Name	Merchant Name	Merchant V	Invoice Number	Invoice Date	Description	Net Invoice A
Grand Totals:							<u>341,751.0</u>

Report Criteria:

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

City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 2

From: Vicki L. Vivian, CMC, City Manager/City Clerk

Subject:

Recognition of Linda Lamb, Educator in the Benson Unified School District, for the impact she has had on the community throughout her career

Discussion:

Ms. Linda Lamb has been a teacher for 35 years; working at Benson Schools from 1984-2019. Ms. Lamb taught English, Creative Writing, Photography, Journalism, Graphic Art and Design, and Student Council. She has coached track at Benson and has been involved in over 500 track meets. In addition, she has been a physical trainer, and an assistant athletic director.

Ms. Lamb further served her local government, the City of Benson, by being the sponsor for the first Benson Youth Council ensuring the Youth Council was able to attend the Annual League Youth Program held during the League of Arizona Cities & Towns Conference. The Youth Council had the opportunity to interact with local elected officials throughout the State and participate in their own team-building exercises, networking, and information sharing opportunities addressing youth leadership and how to become active and engaged members of the community.

This is just an example of what Ms. Lamb has done over the years for so many students; she has encouraged students to be their best self and to become active and engaged members of the community, which is needed to continue making our community, state and country great.

Staff Recommendation:

Presentation of certificate

Honoring Linda Lamb

*In appreciation for your lifelong
dedication to education...
for believing in children,
for guiding through example,
for inspiring with passion, for living through loving,
for leaving an indelible mark on the future,
for touching the human soul...
You have made all the difference
Here's to your impressive career*

*The vacancy you'll leave behind may be filled,
The position you held may be held by others,
But in our hearts, you're simply irreplaceable*

*With our gratitude and love,
The Mayor, Council and City Staff
of the City of Benson*

City of Benson City Council Communication



Regular Meeting

May 13, 2019

To: Mayor and Council

Agenda Item # 3

From: Vicki L. Vivian, CMC, City Manager/City Clerk

Subject:

Discussion and possible action regarding moving the May 27, 2019 Regular Council Meeting to May 28, 2018

Discussion:

The Council adopted Resolution 6-2019 in March setting May 28 (due to the Memorial holiday) as the date they would hold a public hearing on the "City of Benson, Arizona 2019 Water and Sewer Financial Planning Study." Due to the Memorial Day holiday, Staff is now asking Council to reschedule the second regular meeting in May to Tuesday, May 28, 2019 at 7:00 p.m. per the City Code (shown below).

Section 2-4-1 Regular Meetings

The Council shall hold regular meetings on the second and fourth Monday of each month at seven o'clock p.m., provided that when the day fixed for any regular meeting of the Council falls upon a day designated by law as a legal holiday, such meeting may be held at the same hour of the next succeeding day not a holiday if the Council so elects upon motion at a prior meeting. All regular meetings of the Council shall be held at the city hall. Council may, upon motion at any regular meeting, elect to cancel the succeeding meeting if it appears in its sole discretion that the items to be considered at the succeeding meeting may properly be postponed to the next regular meeting.

Staff Recommendation:

Approve rescheduling the second regular meeting in May to Tuesday, May 28, 2019 at 7:00 p.m.

City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 4

From: Vicki Vivian, CMC, City Manager/City Clerk

Subject:

Discussion and possible action regarding the financial request from the San Pedro Valley Alliance Summer Programs

Discussion:

Attached is the San Pedro Valley Alliance request for funding in the amount of \$4,000 to help with their 2019 summer activities.

Historically, the San Pedro Valley Alliance in conjunction with various Governor's Office programs and the City, has provided recreation activities for our youth, mainly with trips to movies, water parks, museums and other recreational facilities. In the past, the City had a specific line item for the San Pedro Valley Alliance with funding available ranging from \$3,000-\$5,000 each year. However, in Fiscal Year 2014-2015 funding was removed from the budget.

Last year the San Pedro Valley Alliance requested \$5,000 to help with their 2018 summer activities. The Council approved \$3,700 from the Community Enrichment budget and then the previous line item specifically for the San Pedro Valley Alliance was re-established and is in the current budget with funding in the amount of \$3,000.

Staff Recommendation:

Council pleasure

SAN PEDRO VALLEY ALLIANCE

Non Profit Group

May 4, 2019

Dear ~~Mr. Stephens~~, *Ms. Vivian*

Thank you for all of the support the city has given the San Pedro Valley Alliance over the past 20+ years. We have provided summer programs for the city's children with the money you have given us. They have gone to see the Reid Park Zoo, the Cove in Sierra Vista, Air Time and the Childrens Museum in Tucson. They have also been able to have fun times at Breakers, Golf and Stuff and Funtastics, and many other fun opportunities because of your support.

We know that because the city has contributed to these opportunities we have been able to affect the learning and joy of hundreds of children over the past 20+ summers. Many of these children would not have had these opportunities without your help.

We had hoped for the usual \$4000 dollars which would help the alliance to have another successful summer program but would be grateful for whatever the city could see fit to contribute to the program.

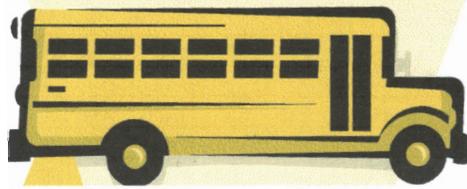
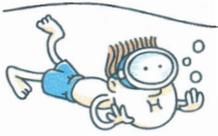
The Benson School District has given us their full support of this summer's activities providing drivers and buses for the events as well as receiving parental calls at the Middle School Office. We hope you will be able to help us with any monies that you feel you could contribute.

Vicki Vivian has a copy of this year's tentative program if you would like to see it.

Sincerely,

Jennifer Thomas 686 0900, Coordinator

Nona Hansen 686-2202



Summer Field Trips 2019

Sponsored by Benson Schools
and City of Benson

Date	Activity	Time	Cost	Grades
Thursday, June 6 th	Reid Park Zoo /McDonalds	8:15-1	\$5	1 st - 6 th
Tuesday, June 11 th	Air Time (trampolines)	10-3	\$15 +food	4th-12 th
Must Pre-sign waiver before we leave-- https://azairtime.com/ --Nonskid Socks required -Lunch with group at Costco - 2 hours of inside Trampolines and dodge ball				
Thursday, June 13 th	Skate Country	12-5	\$5 +food	4th -10 th
Tuesday, June 18 th	Golf N Stuff	9-2	\$15 + food	4 th -10 th
Thursday, June 20 th	Rocks and Ropes	11:30-4:30	\$20	7 th - 12 th
Must Pre-sign waiver https://rocksandropes.com/ -- wear comfortable clothes LIMIT -1 st 25 kids paid --must be 12 years old and older --bring own snacks				
Tuesday, June 25 th	Movie PG Rated (TBA)	11-4	\$5+ food	4 th -10 th
Snacks or Lunch on Own (at food court or theater)				
Thursday, June 27 th	Cove Water park	12:45 -5	\$2 + food	4 th -11 th
Thursday, July 4 th	City of Benson Activities			
Tuesday, July 9 th	Air Time (trampolines)	10-3	\$15 +food	4th-12 th
Must Pre-sign waiver before we leave - https://azairtime.com/ --Nonskid Socks required - Lunch with group at Costco -2 hours of inside Trampolines and dodge ball				
Thursday, July 11 th	Skate Country	12-5	\$5 +food	4th -10 th



City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 5

From: Bradley J. Hamilton, P.E., Public Works Director/City Engineer

Subject:

Discussion and possible action regarding the authorization of Armstrong Consulting Inc. under the City of Benson On-call Engineering Contract to conduct Design and Construction Services for the Benson Municipal Airport for the removal of the existing fence and constructing an airport perimeter fence

Discussion:

As part of the Benson Airport removal of the existing perimeter fence and constructing a new airport perimeter fence project, Armstrong Consulting Inc. needs to be authorized to perform the Design and Construction Services for this project. Attached is the scope of work and the fee proposal for Design and Construction Services. The fee for these services is \$90,160.00, however because these are requirements of the grants that the City has received for the project, the grants will also cover most of these costs. The FAA share of this cost is \$81,144.00 with ADOT and the City's share being \$4,508.00 each.

Staff Recommendation:

Authorization of Armstrong Consulting Inc. under the City of Benson On-call Engineering Contract to conduct Design and Construction Services for the Benson Municipal Airport for the removal of the existing fence and constructing an airport perimeter fence

**TASK ORDER C
ATTACHMENT TO
PROFESSIONAL SERVICES AGREEMENT
BETWEEN SPONSOR AND ENGINEER,
DATED MARCH 9, 2019**

FURTHER DESCRIPTION OF SERVICES OF ENGINEER

1. This Attachment is made a part of and incorporated by reference into the Professional Services Agreement made on March 10, 2014, between **CITY OF BENSON, ARIZONA (Sponsor)** and **ARMSTRONG CONSULTANTS, INC., (Engineer)** providing for professional engineering services. The Services of Engineer as described in Section 1 of the Agreement are amended or supplemented as indicated below and the time periods for the performance of certain services are stipulated as indicated below.

2. **LOCATION** – Benson Municipal Airport, Benson, AZ

3. **WORK PROGRAM** – Attached

Construct Perimeter Fencing

4. **FEES** - The fees will be as noted below. (All lump sums)

Project Development	\$7,850
Design	
Preliminary Design	\$16,800
Final Design	\$11,380
Bidding Services	\$7,360
Construction Period Services	
Construction Administration Services	\$16,370
Construction Inspection Services	\$13,670
Project Closeout	\$4,530
Special Services	
Design Survey	\$7,000
CatEx Preparation and Coordination	\$5,200
Engineering Total	\$90,160

5. **ATTACHMENTS** - Required Contact Provisions for A/E Contracts Under Airport Improvement Program

SPONSOR:
CITY OF BENSON

ENGINEER:
ARMSTRONG CONSULTANTS, INC.

Toney D. King, Sr., Mayor

Dennis Corsi, President

SCOPE OF WORK

BENSON MUNICIPAL AIRPORT AIP NO. 3-04-0077-019-2019

ELEMENT #1 CONSTRUCT PERIMETER FENCE (APPROXIMATELY 16,000 LF)

1. This work will consist of the removal of the existing fence and constructing an airport perimeter fence. The new fence will be installed in place of the existing fence and tie-in to the chain link fence in the terminal area. The included project sketch depicts the general layout for the project.
 - 1.1. The existing farm fence is old, rusted, and has fallen down in some areas letting wildlife into the air operations area. This fence will be removed.
 - 1.2. A five-foot woven wire fence will be installed in the general location of the fence that is being removed. Gates will be installed where existing gates are located but at a minimum, one on each side of the airport.
 - 1.3. The fencing across the drainage channel crossings may consist of different fence materials and configurations as the primary run as determined during design.

Estimated Construction Cost is: \$310,000

Estimated Construction Period is: 90 days

I. PROJECT DEVELOPMENT

The project development phase is intended to complete the necessary preliminary actions required to initiate the project in accordance with established Federal, State and Local policies and procedures.

Activities include:

1. Conduct a pre-design meeting/scoping conference with the Sponsor, FAA, and State to establish parameters for the project definition and work areas, budget, schedule, and needs for topographic survey and geotechnical investigations.
2. Develop preliminary cost estimates for the proposed work.
3. Develop a draft Scope of Work narrative for review and approval. The Engineer will assist the Sponsor with the submittal of a Record of Negotiations to document the fee negotiation performed for the project.
4. Prepare final Scope of Work and Contract.
5. Prepare Disadvantage Business Enterprise (DBE) Uniform Report.
6. Prepare Preliminary FAA Grant Application. Preparation of the application will include the following:
 - a. Prepare the following forms: SF424 and FAA Form 5100-100.

- b. Prepare Project Narrative and Sketch.
- c. Prepare Preliminary Estimate.
- d. Prepare the Sponsor’s Certifications.
- e. Attach the current Grant Assurances.

The Engineer will submit the application to the Sponsor for approval and signatures.

II. PRELIMINARY DESIGN

The preliminary design phase is intended to identify and evaluate cost effective and practical solutions for the work items identified. The designer will complete its evaluation of alternatives through contacts with local authorities, field investigations, and a practical design approach. The design will take advantage of local knowledge and experience and utilize expertise from recent construction projects to design a cost-effective project. Cost efficiencies will be realized in a lower initial cost and in lower long-term maintenance costs.

Activities include:

1. Prepare requirements for the design and boundary survey. Work includes establishing the limits of the work area and developing survey criteria in accordance with FAA design guidance. A surveyor subconsultant will be employed to conduct the survey in accordance with the requirements developed. Coordinate the subconsultant’s work schedule with airport staff.
2. Prepare an overall Construction Safety and Phasing Plan (CSPP) in order to maximize project constructability and operational safety. A draft CSPP will be submitted to the FAA for review and comment when the design is approximately 30% complete. This final CSPP will be submitted to the FAA when plans are 60% completed. The final CSPP will be coordinated, by the FAA Program Manager, with other FAA Lines of Business (LOBs). Comments received by the FAA LOBs will be incorporated into the CSPP prior to submitting the bid advertisement for the project.
3. Assist in the preparation of State Aeronautics grant schedules.
4. Prepare preliminary construction plans. Construction plans will be prepared depicting all of the work involved for the project. The following list of drawings will be used as a guideline.

DESCRIPTION		Sheet Count
a	Cover Sheet	1 Sheet
b	General Notes, Legend and Survey Control	1 Sheet
c	Removals Plan	1 Sheet
d	Fence Layout	1 Sheet
e	Fence Details	1 Sheet
f	Construction Safety and Phasing Plan	2 Sheets
TOTAL SHEET COUNT		7 Sheets

Drawings may be added or deleted during the design phase if required.

5. Prepare preliminary contract documents. The Engineer will prepare the contract documents including invitation for bids, instructions to bidders, proposal, equal employment opportunity clauses and applicable wage rates, construction contract agreement, performance bond, payment bond, general and special provisions. Preparation will include establishing the location for the bid opening and description of the work schedule. Contract documents will be prepared as early as possible during the design phase and submitted to the FAA and Sponsor for review.
6. Prepare preliminary technical specifications. The Engineer will assemble the technical specifications necessary for the intended work. Standard FAA specifications will be utilized where possible. Additional specifications will be prepared to address work items or material that is not covered by the FAA specifications.

The standard specifications to be utilized for the project may include the following items:

Item C-100	Contractor Quality Control Program
Item C-105	Mobilization
Item F-161	Wire Fence with Steel Posts

The added technical specifications for the project may include but not be limited to the following items:

Item S-2	Removals
Item S-6	Watering

7. Prepare preliminary special provisions to address conditions that require additional clarification and/or definition beyond what is described in the standard general provisions or technical specifications. Items may include:
 - a. Project Location Information
 - b. Insurance Requirements
 - c. Contract Period and Work Schedule and Phasing
 - d. Pre-Construction Conference
 - e. Utilities
 - f. Permits, Taxes and Compliance with Laws
 - g. Field Office Requirements
 - h. Haul Roads
 - i. Testing and Staking
 - j. Airport Security, Closure of Air Operations Areas
 - k. Accident Prevention
 - l. Warranty
8. Conduct 30% review of the construction plans, technical specifications, contract documents and special provisions by submitting copies of the preliminary documents to the FAA, State and Sponsor and solicit preliminary design review comments.

III. FINAL DESIGN

In the final design phase, the designer will provide well-defined construction requirements, with selected bid alternatives as appropriate to solicit competitive construction bids. Construction schedules will be coordinated around good weather conditions and as little as practical interference with airport operations.

Activities include:

Final Design

1. Incorporate preliminary design comments and respond as necessary to requests for additional information.
2. Calculate Estimated Quantities. The Engineer will calculate all necessary quantities for the various work items in each Element.
3. Prepare Estimate of Probable Construction Cost for each Element. Using the final quantities calculated following the completion of the plans and specifications, the Engineer will prepare the construction cost estimate. The estimate will be based on information obtained from previous projects, contractors, material suppliers and other databases available.
4. Prepare Engineer's Design Report. During the preparation of the construction plans and specifications, an engineer design report will be prepared. The report will include the summary of the project, pavement, drainage design, schedule and cost estimate for the completion of the project. The design report will follow the current FAA Airports guidance where applicable. The design report will be submitted for Sponsor and FAA review. Review comments will be incorporated in the final revised report.
5. Submit final CSPP by uploading it to the OE/AAA website. Alternatively, at the request of the FAA PM, the CSPP may be submitted directly to the FAA PM.
6. Prepare 100% design construction plans, technical specifications, contract documents and special provisions.
7. Submit 100% design review package to the FAA, State and Sponsor and solicit design review comments.
8. Incorporate 100% design review comments and respond as necessary to requests for additional information.
9. Prepare and submit final plans and specifications. Copies will be submitted to the FAA, State and Sponsor. A final set of plans, specifications and contract documents will be prepared which incorporates revisions, modifications and corrections determined during the FAA, State and Sponsor's review. After final plan acceptance, plan sets will be provided to the FAA, State and Sponsor.

10. Prepare and/or assist with necessary forms:
 - a. Sponsor Quarterly Report
 - b. Strategic Event Coordination Form
 - c. Standard Form 271
 - d. Standard Form 425

IV. BIDDING SERVICES

During the bidding phase of the project, the Engineer will assist the Airport in advertising and letting the project for bid. Engineer will assist in dialogue with potential bidders to quantify bidder questions assist Sponsor in attaining economic bids. Activities outlined below and the fees listed on pages 1-2 cover one iteration of the bidding process. Preparing multiple bid processes, packages, or re-bidding may incur additional or repeated services.

Activities include:

1. Assist the Sponsor with advertising and interpretation of the project requirements. Plans and specifications will be available via the web site of Armstrong Consultants. The Sponsor, State and FAA will be given a hard copy set of the final plans, specifications and contract documents.
2. Provide technical assistance and recommendations to the Airport during construction bidding.
3. Attend and assist with pre-bid conference. Answer Contractor questions and issue necessary clarifications and addenda.
4. Attend bid opening at the date and time agreed by the Sponsor.
5. Prepare an abstract of bids, perform necessary review of the bids to determine responsiveness, and prepare award recommendation letter.
6. Update preliminary Federal Grant Application prepared during Project Development phase based on bids. The Engineer will submit the application to the Sponsor for approval and signatures.
7. Assist in award notification to successful bidder and notify and return bid bonds to the unsuccessful bidders. The DBE goal and all bidding requirements will be reviewed for responsiveness. Any issues or concerns that arise from the bidding documents will be brought to the attention of the Sponsor for clarification.

V. CONSTRUCTION PERIOD SERVICES

During the construction phase of the project, the Engineer will assist the Airport with monitoring, documenting progress for quality and cost control and overall grant administration during construction.

Activities include:

A. Construction Administration Services

1. Coordinate construction contract documents for successful bidder, including contract agreement, bond forms, certificates of inclusion, and Notice to Proceed. Review contractor's bonds, insurance certificates, construction schedules.
2. Provide Sponsor, State and FAA with digital copies of the Contract Documents, Specifications, and Construction Plans (hard copies upon request). Provide Contractor with digital copies of the Contract Documents, Specifications, and Construction Plans; complete with all addenda.
3. Review and accept the Contractor's Safety Plan Compliance Documents prior to issuing the Notice to Proceed.
4. Conduct pre-construction conference.
5. No AGIS survey requirements are to be conducted as a part of this contract or project.
6. Identify local survey control points used for project design and layout. Engineering staff will assist, as necessary, the resident inspector and Contractor's surveyor during construction by compiling and sending supplemental information regarding issues arising related to construction surveying. Work may include developing alternative survey control based on site conditions discovered during construction and/or findings of the Contractor's surveyor.
7. Provide technical assistance and recommendations to the airport during construction. This item includes two (2) trips to the job site for on-site clarification. This item also includes daily construction coordination from the office that does not fit in another item such as phone calls to and from the Contractor, inspector and Owner for project updates, questions, and instruction.
8. Prepare change orders and supplemental agreements, if required; including appropriate cost/price analyses. All coordination of change orders will be provided by the Engineer.
9. Prepare and confirm monthly payment requests. Payment requests will be reviewed for accuracy with contractor and resident inspector. Engineer will prepare FAA payment documents for the Sponsor. The Sponsor will be required to complete the payment reimbursement through the FAA e-invoicing system and State's reimbursement process.

B. Construction Inspection Services

1. Provide review of all submittals for materials to be used on the project. Review all shop drawings items as required during construction.
2. Provide a part time representative to make six (6) site visits to monitor and document construction progress for the project, confirm conformance with schedules, plans and specifications, measure and document construction pay quantities, document significant conversations or situations, document input or visits by local authorities, etc. Maintain daily log of construction activities. Assist the Sponsor with interviews of the Contractor's and Subcontractor's employees regarding Davis Bacon wage rates and the review of their weekly payroll reports.
3. Prepare and submit weekly inspection reports. Reports will be submitted to the FAA, State and Sponsor no later than the following week that the report refers to.
4. Conduct final project inspection with the Sponsor, FAA, ADOT and the contractor. Any punch list items will be noted and coordinated with the contractor for necessary action.

VI. PROJECT CLOSEOUT

During the project closeout phase of the project, the Engineer will assist the Sponsor with compiling all of the reports, documents, and other items necessary to successfully close out the associated grant and provide an accurate historical record for the project.

Activities include:

1. Assist the Sponsor with completing all necessary grant closeout certifications and forms, including preparing final SF425 and SF271 forms and grant closeout letter.
2. Prepare record drawings, indicating changes made to the design during construction. The FAA, State and Sponsor will each receive a copy of the record drawings.
3. Prepare Final Engineers Report. The final report will follow the current FAA AIP Final Report guidance.

VII. SPECIAL SERVICES

Armstrong does not provide some services “in-house”. When a service is needed that we do not provide, we will contract with other firms that provide those services. The following are activities that Armstrong will provide as part of this design package but will hire a sub consultant to perform the activities.

Activities include:

1. Locate property boundaries, existing fence corners, and provide a cross-section of the washes where the fence crossings are to occur.
2. Prepare and submit a Categorical Exclusion (CatEx) package. Work includes soliciting proposals for cultural and biological surveys, and incorporating the findings into the CatEx package. The cost for these surveys will be billed directly to the Sponsor; however, the Engineer will assist the Sponsor in getting reimbursed for this cost as part of the grant by preparing a request for reimbursement.

Required Contract Provisions for Airport Improvement Program and for Obligated Sponsors

Table 1 – Applicability of Provisions

Provisions/Clauses	Dollar Threshold	Solicitation	Professional Services	Construction	Equipment	Property (Land)	Non-AIP Contracts	In Contract
Access to Records and Reports	\$ 0	NIS	REQD	REQD	REQD	REQD	n/a	x
Affirmative Action Requirement	\$10,000	REQD	Limited	REQD	Limited	Limited	n/a	
Breach of Contract	\$150,000	NIS	REQD	REQD	REQD	REQD	n/a	x
Buy American Preferences	\$ 0	REF	Limited	REQD	REQD	Limited	n/a	
(1) Buy American Statement	\$ 0	NIS	Limited	REQD	REQD	Limited	n/a	
(2) BA – Total Facility	\$ 0	NIS	Limited	REQD	REQD	Limited	n/a	
(3) B.A. – Manufactured Product	\$ 0	NIS	Limited	REQD	REQD	Limited	n/a	
Civil Rights – General	\$ 0	NIS	REQD	REQD	REQD	REQD	REQD	X
Civil Rights - Title VI Assurances	\$ 0	REF	REQD	REQD	REQD	REQD	REQD	X
(1) Notice - Solicitation	\$ 0	REQD	REQD	REQD	REQD	REQD	REQD	X
(2) Clause - Contracts	\$ 0	NIS	REQD	REQD	REQD	REQD	REQD	X
(3) Clause – Transfer of U.S. Property	\$ 0	NIS	n/a	n/a	n/a	Limited	REQD	
(4) Clause – Transfer of Real Property	\$ 0	NIS	n/a	n/a	n/a	REQD	REQD	
(5) Clause - Construct/Use/Access to Real Property	\$ 0	NIS	n/a	n/a	n/a	REQD	REQD	
(6) List – Pertinent Authorities	\$0	NIS	REQD	REQD	REQD	REQD	REQD	X
Clean Air/Water Pollution Control	\$150,000	NIS	REQD	REQD	REQD	REQD	n/a	X
Contract Work Hours and Safety Standards	\$100,000	NIS	Limited	REQD	Limited	Limited	n/a	
Copeland Anti-Kickback	\$ 2,000	NIS	Limited	REQD	Limited	Limited	n/a	
Davis Bacon Requirements	\$ 2,000	REF	Limited	REQD	Limited	Limited	n/a	
Debarment and Suspension	\$25,000	REF	REQD	REQD	REQD	Limited	n/a	X
Disadvantaged Business Enterprise	\$ 0	REF	REQD	REQD	REQD	REQD	n/a	X
Distracted Driving	\$3,500	NIS	REQD	REQD	REQD	REQD	n/a	X
Energy Conservation Requirements	\$ 0	NIS	REQD	REQD	REQD	REQD	n/a	X
Equal Employment Opportunity	\$10,000	NIS	Limited	REQD	Limited	Limited	n/a	
(1) EEO Contract Clause	\$10,000	NIS	Limited	REQD	Limited	Limited	n/a	
(2) EEO Specification	\$10,000	NIS	Limited	REQD	Limited	Limited	n/a	
Federal Fair Labor Standards Act	\$ 0	NIS	REQD	REQD	REQD	REQD	Info	X
Foreign Trade Restriction	\$ 0	REF	REQD	REQD	REQD	REQD	n/a	X
Lobbying Federal Employees	\$ 100,000	REF	REQD	REQD	REQD	REQD	n/a	X
Occupational Safety and Health Act	\$ 0	NIS	REQD	REQD	REQD	REQD	Info	X
Prohibition of Segregated Facilities	\$10,000	NIS	Limited	REQD	Limited	Limited	n/a	
Recovered Materials	\$10,000	REF	Limited	REQD	REQD	Limited	n/a	
Rights to Inventions	\$ 0	NIS	Limited	Limited	Limited	n/a	n/a	
Seismic Safety	\$ 0	NIS	Limited	Limited	Limited	n/a	n/a	
Tax Delinquency and Felony Conviction	\$ 0	NIS	REQD	REQD	REQD	REQD	n/a	X
Termination of Contract	\$10,000	NIS	REQD	REQD	REQD	REQD	n/a	X
Veteran’s Preference	\$ 0	NIS	REQD	REQD	REQD	REQD	n/a	X

ACCESS TO RECORDS AND REPORTS

The Contractor must maintain an acceptable cost accounting system. The Contractor agrees to provide the Owner, the Federal Aviation Administration and the Comptroller General of the United States or any of their duly authorized representatives access to any books, documents, papers and records of the Contractor which are directly pertinent to the specific contract for the purpose of making audit, examination, excerpts and transcriptions. The Contractor agrees to maintain all books, records and reports required under this contract for a period of not less than three years after final payment is made and all pending matters are closed.

BREACH OF CONTRACT TERMS

Any violation or breach of terms of this contract on the part of the *Consultant* or its subcontractors may result in the suspension or termination of this contract or such other action that may be necessary to enforce the rights of the parties of this agreement.

Owner will provide *Consultant* written notice that describes the nature of the breach and corrective actions the *Consultant* must undertake in order to avoid termination of the contract. Owner reserves the right to withhold payments to Contractor until such time the Contractor corrects the breach or the Owner elects to terminate the contract. The Owner's notice will identify a specific date by which the *Consultant* must correct the breach. Owner may proceed with termination of the contract if the *Consultant* fails to correct the breach by the deadline indicated in the Owner's notice.

The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder are in addition to, and not a limitation of, any duties, obligations, rights and remedies otherwise imposed or available by law.

GENERAL CIVIL RIGHTS PROVISIONS

The Contractor agrees to comply with pertinent statutes, Executive Orders and such rules as are promulgated to ensure that no person shall, on the grounds of race, creed, color, national origin, sex, age, or disability be excluded from participating in any activity conducted with or benefiting from Federal assistance.

This provision binds the Contractor and subcontractors from the bid solicitation period through the completion of the contract. This provision is in addition to that required by Title VI of the Civil Rights Act of 1964.

TITLE VI SOLICITATION NOTICE

The **(Name of Sponsor)**, in accordance with the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 USC §§ 2000d to 2000d-4) and the Regulations, hereby notifies all bidders or offerors that it will affirmatively ensure that any contract entered into pursuant to this advertisement, [select disadvantaged business enterprises or airport concession disadvantaged business enterprises] will be afforded full and fair opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin in consideration for an award.

TITLE VI CLAUSES FOR COMPLIANCE WITH NONDISCRIMINATION REQUIREMENTS

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "Contractor"), agrees as follows:

1. **Compliance with Regulations:** The Contractor (hereinafter includes consultants) will comply with the Title VI List of Pertinent Nondiscrimination Acts and Authorities, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Nondiscrimination Acts and Authorities, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR part 21.
3. **Solicitations for Subcontracts, including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the contractor's obligations under this contract and the Nondiscrimination Acts and Authorities on the grounds of race, color, or national origin.
4. **Information and Reports:** The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the sponsor or the Federal Aviation Administration to be pertinent to ascertain compliance with such Nondiscrimination Acts and Authorities and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the sponsor or the Federal Aviation Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a Contractor's noncompliance with the non-discrimination provisions of this contract, the sponsor will impose such contract sanctions as it or the Federal Aviation Administration may determine to be appropriate, including, but not limited to:
 - a. Withholding payments to the Contractor under the contract until the Contractor complies; and/or
 - b. Cancelling, terminating, or suspending a contract, in whole or in part.
6. **Incorporation of Provisions:** The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations, and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the sponsor or the Federal Aviation Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that

if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the sponsor to enter into any litigation to protect the interests of the sponsor. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.

TITLE VI LIST OF PERTINENT NONDISCRIMINATION ACTS AND AUTHORITIES

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “Contractor”) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 USC § 2000d *et seq.*, 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin);
- 49 CFR part 21 (Non-discrimination in Federally-assisted programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964);
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 USC § 4601) (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Section 504 of the Rehabilitation Act of 1973 (29 USC § 794 *et seq.*), as amended (prohibits discrimination on the basis of disability); and 49 CFR part 27;
- The Age Discrimination Act of 1975, as amended (42 USC § 6101 *et seq.*) (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982 (49 USC § 471, Section 47123), as amended (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987 (PL 100-209) (broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, the Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 USC §§ 12131 – 12189) as implemented by U.S. Department of Transportation regulations at 49 CFR parts 37 and 38;
- The Federal Aviation Administration’s Nondiscrimination statute (49 USC § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);

- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 USC 1681 et seq).

CLEAN AIR AND WATER POLLUTION CONTROL

Contractor agrees to comply with all applicable standards, orders, and regulations issued pursuant to the Clean Air Act (42 USC § 740-7671q) and the Federal Water Pollution Control Act as amended (33 USC § 1251-1387). The Contractor agrees to report any violation to the Owner immediately upon discovery. The Owner assumes responsibility for notifying the Environmental Protection Agency (EPA) and the Federal Aviation Administration.

Contractor must include this requirement in all subcontracts that exceeds \$150,000.

CERTIFICATION OF OFFERER/BIDDER REGARDING DEBARMENT

By submitting a bid/proposal under this solicitation, the bidder or offeror certifies that neither it nor its principals are presently debarred or suspended by any Federal department or agency from participation in this transaction.

CERTIFICATION OF LOWER TIER CONTRACTORS REGARDING DEBARMENT

The successful bidder, by administering each lower tier subcontract that exceeds \$25,000 as a “covered transaction”, must verify each lower tier participant of a “covered transaction” under the project is not presently debarred or otherwise disqualified from participation in this federally assisted project. The successful bidder will accomplish this by:

1. Checking the System for Award Management at website: <http://www.sam.gov>.
2. Collecting a certification statement similar to the Certification of Offerer /Bidder Regarding Debarment, above.
3. Inserting a clause or condition in the covered transaction with the lower tier contract.

If the Federal Aviation Administration later determines that a lower tier participant failed to disclose to a higher tier participant that it was excluded or disqualified at the time it entered the covered transaction, the FAA may pursue any available remedies, including suspension and debarment of the non-compliant participant.

DISADVANTAGED BUSINESS ENTERPRISES

Contract Assurance (§ 26.13) –

The Contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The Contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of Department of Transportation-assisted contracts. Failure by

the Contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the Owner deems appropriate, which may include, but is not limited to:

- 1) Withholding monthly progress payments;
- 2) Assessing sanctions;
- 3) Liquidated damages; and/or
- 4) Disqualifying the Contractor from future bidding as non-responsible.

Prompt Payment (§26.29) – The prime contractor agrees to pay each subcontractor under this prime contract for satisfactory performance of its contract no later than 30 days from the receipt of each payment the prime contractor receives from Owner. The prime contractor agrees further to return retainage payments to each subcontractor within 30 days after the subcontractor’s work is satisfactorily completed. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of the Owner. This clause applies to both DBE and non-DBE subcontractors.

TEXTING WHEN DRIVING

In accordance with Executive Order 13513, “Federal Leadership on Reducing Text Messaging While Driving”, (10/1/2009) and DOT Order 3902.10, “Text Messaging While Driving”, (12/30/2009), the Federal Aviation Administration encourages recipients of Federal grant funds to adopt and enforce safety policies that decrease crashes by distracted drivers, including policies to ban text messaging while driving when performing work related to a grant or subgrant.

In support of this initiative, the Owner encourages the Contractor to promote policies and initiatives for its employees and other work personnel that decrease crashes by distracted drivers, including policies that ban text messaging while driving motor vehicles while performing work activities associated with the project. The Contractor must include the substance of this clause in all sub-tier contracts exceeding \$3,500 that involve driving a motor vehicle in performance of work activities associated with the project.

ENERGY CONSERVATION REQUIREMENTS

Contractor and Subcontractor agree to comply with mandatory standards and policies relating to energy efficiency as contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 USC 6201*et seq.*).

FEDERAL FAIR LABOR STANDARDS ACT

All contracts and subcontracts that result from this solicitation incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given

in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part-time workers.

The *Consultant* has full responsibility to monitor compliance to the referenced statute or regulation. The *Consultant* must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.

TRADE RESTRICTION CERTIFICATION

By submission of an offer, the Offeror certifies that with respect to this solicitation and any resultant contract, the Offeror –

- 1) is not owned or controlled by one or more citizens of a foreign country included in the list of countries that discriminate against U.S. firms as published by the Office of the United States Trade Representative (USTR);
- 2) has not knowingly entered into any contract or subcontract for this project with a person that is a citizen or national of a foreign country included on the list of countries that discriminate against U.S. firms as published by the USTR; and
- 3) has not entered into any subcontract for any product to be used on the Federal project that is produced in a foreign country included on the list of countries that discriminate against U.S. firms published by the USTR.

This certification concerns a matter within the jurisdiction of an agency of the United States of America and the making of a false, fictitious, or fraudulent certification may render the maker subject to prosecution under Title 18 USC Section 1001.

The Offeror/Contractor must provide immediate written notice to the Owner if the Offeror/Contractor learns that its certification or that of a subcontractor was erroneous when submitted or has become erroneous by reason of changed circumstances. The Contractor must require subcontractors provide immediate written notice to the Contractor if at any time it learns that its certification was erroneous by reason of changed circumstances.

Unless the restrictions of this clause are waived by the Secretary of Transportation in accordance with 49 CFR 30.17, no contract shall be awarded to an Offeror or subcontractor:

- 1) who is owned or controlled by one or more citizens or nationals of a foreign country included on the list of countries that discriminate against U.S. firms published by the USTR or
- 2) whose subcontractors are owned or controlled by one or more citizens or nationals of a foreign country on such USTR list or
- 3) who incorporates in the public works project any product of a foreign country on such USTR list.

Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by this provision. The knowledge and

information of a contractor is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

The Offeror agrees that, if awarded a contract resulting from this solicitation, it will incorporate this provision for certification without modification in all lower tier subcontracts. The Contractor may rely on the certification of a prospective subcontractor that it is not a firm from a foreign country included on the list of countries that discriminate against U.S. firms as published by USTR, unless the Offeror has knowledge that the certification is erroneous.

This certification is a material representation of fact upon which reliance was placed when making an award. If it is later determined that the Contractor or subcontractor knowingly rendered an erroneous certification, the Federal Aviation Administration (FAA) may direct through the Owner cancellation of the contract or subcontract for default at no cost to the Owner or the FAA.

CERTIFICATION REGARDING LOBBYING

The Bidder or Offeror certifies by signing and submitting this bid or proposal, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Bidder or Offeror, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970

All contracts and subcontracts that result from this solicitation incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. The employer must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The employer retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). The employer must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

CERTIFICATION OF OFFERER/BIDDER REGARDING TAX DELINQUENCY AND FELONY CONVICTIONS

The applicant must complete the following two certification statements. The applicant must indicate its current status as it relates to tax delinquency and felony conviction by inserting a checkmark (✓) in the space following the applicable response. The applicant agrees that, if awarded a contract resulting from this solicitation, it will incorporate this provision for certification in all lower tier subcontracts.

Certifications

- 1) The applicant represents that it is () is not (✓) a corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.
- 2) The applicant represents that it is () is not (✓) a corporation that was convicted of a criminal violation under any Federal law within the preceding 24 months.

Note

If an applicant responds in the affirmative to either of the above representations, the applicant is ineligible to receive an award unless the sponsor has received notification from the agency suspension and debarment official (SDO) that the SDO has considered suspension or debarment and determined that further action is not required to protect the Government's interests. The applicant therefore must provide information to the owner about its tax liability or conviction to the Owner, who will then notify the FAA Airports District Office, which will then notify the agency's SDO to facilitate completion of the required considerations before award decisions are made.

Term Definitions

Felony conviction: Felony conviction means a conviction within the preceding twenty four (24) months of a felony criminal violation under any Federal law and includes conviction of an offense defined in a section of the U.S. code that specifically classifies the offense as a felony and conviction of an offense that is classified as a felony under 18

U.S.C. § 3559.

Tax Delinquency: A tax delinquency is any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted, or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.

TERMINATION FOR CONVENIENCE (PROFESSIONAL SERVICES)

The Owner may, by written notice to the Consultant, terminate this Agreement for its convenience and without cause or default on the part of Consultant. Upon receipt of the notice of termination, except as explicitly directed by the Owner, the Contractor must immediately discontinue all services affected.

Upon termination of the Agreement, the Consultant must deliver to the Owner all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

Owner agrees to make just and equitable compensation to the Consultant for satisfactory work completed up through the date the Consultant receives the termination notice. Compensation will not include anticipated profit on non-performed services.

Owner further agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

TERMINATION FOR DEFAULT (PROFESSIONAL SERVICES)

Either party may terminate this Agreement for cause if the other party fails to fulfill its obligations that are essential to the completion of the work per the terms and conditions of the Agreement. The party initiating the termination action must allow the breaching party an opportunity to dispute or cure the breach.

The terminating party must provide the breaching party [7] days advance written notice of its intent to terminate the Agreement. The notice must specify the nature and extent of the breach, the conditions necessary to cure the breach, and the effective date of the termination action. The rights and remedies in this clause are in addition to any other rights and remedies provided by law or under this agreement.

- a) **Termination by Owner:** The Owner may terminate this Agreement in whole or in part, for the failure of the Consultant to:
1. Perform the services within the time specified in this contract or by Owner approved extension;
 2. Make adequate progress so as to endanger satisfactory performance of the Project; or
 3. Fulfill the obligations of the Agreement that are essential to the completion of the Project.

Upon receipt of the notice of termination, the Consultant must immediately discontinue all services affected unless the notice directs otherwise. Upon termination of the Agreement, the Consultant must deliver to the Owner all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

Owner agrees to make just and equitable compensation to the Consultant for satisfactory work completed up through the date the Consultant receives the termination notice. Compensation will not include anticipated profit on non-performed services.

Owner further agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

If, after finalization of the termination action, the Owner determines the Consultant was not in default of the Agreement, the rights and obligations of the parties shall be the same as if the Owner issued the termination for the convenience of the Owner.

b) **Termination by Consultant:** The Consultant may terminate this Agreement in whole or in part, if the Owner:

1. Defaults on its obligations under this Agreement;
2. Fails to make payment to the Consultant in accordance with the terms of this Agreement;
3. Suspends the Project for more than [180] days due to reasons beyond the control of the Consultant.

Upon receipt of a notice of termination from the Consultant, Owner agrees to cooperate with Consultant for the purpose of terminating the agreement or portion thereof, by mutual consent. If Owner and Consultant cannot reach mutual agreement on the termination settlement, the Consultant may, without prejudice to any rights and remedies it may have, proceed with terminating all or parts of this Agreement based upon the Owner's breach of the contract.

In the event of termination due to Owner breach, the Engineer is entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all justified reimbursable expenses incurred by the Consultant through the effective date of termination action. Owner agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

VETERAN'S PREFERENCE

In the employment of labor (excluding executive, administrative, and supervisory positions), the Contractor and all sub-tier contractors must give preference to covered veterans as defined within Title 49 United States Code Section 47112. Covered veterans include Vietnam-era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns (as defined by

15 USC 632) owned and controlled by disabled veterans. This preference only applies when there are covered veterans readily available and qualified to perform the work to which the employment relates.

Detailed Engineering Fee Breakout

AIRPORT: Benson Municipal Airport
LOCATION: Benson, AZ
FAA GRANT NO.: 3-04-0077-019-2019
PROJECT DESCRIPTION: Construct Perimeter Fence

ACI PROJECT NUMBER: Pending
DATE: 3/29/19
REV. NO.: 0

Note: This spreadsheet is provided to show how the lump sum totals for each phase have been established. The monthly billing will be a simple percentage of each phases total lump sum amount.

	Proposed Fee
1. PROJECT DEVELOPMENT PHASE	\$7,850.00
2. PRELIMINARY DESIGN PHASE	\$16,800.00
3. FINAL DESIGN PHASE	\$11,380.00
4. BIDDING SERVICES	\$7,360.00
5a. CONSTRUCTION ADMINISTRATION SERVICES	\$16,370.00
5b. CONSTRUCTION INSPECTION SERVICES	\$13,670.00
6. PROJECT CLOSEOUT	\$4,530.00
SPECIAL SERVICES	\$12,200.00
Design Survey - Psomas	\$7,000.00
Categorical Exclusion Preparation and Coordination	\$5,200.00
TOTAL ENGINEERING SERVICES	\$90,160.00

I. DESIGN SERVICES

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary
1.0 PROJECT DEVELOPMENT PHASE	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00		
1.1 Conduct Pre-design / Scoping meeting	1	2	2	0	3	2	10	\$1,336.00
1.2 Develop Prelim Cost Estimates	1	1	0	2	4	1	9	\$1,156.00
1.3 Develop Draft Scope of Work and Fee Estimates	1	6	0	0	0	2	9	\$1,454.00
1.4 Prepare Final Scope of Work and Contract	1	4	0	0	0	2	7	\$1,108.00
1.5 DBE Coordination	1	2	4	0	4	2	13	\$1,706.00
1.6 Prepare FAA Grant Application	0	1	0	2	0	2	5	\$599.00
Estimated Total Man-hours	5	16	6	4	11	11	53	
Summary Costs	\$1,190.00	\$2,768.00	\$804.00	\$496.00	\$1,122.00	\$979.00		\$7,359.00
1.90 Reimbursables								
1.91 Miscellaneous		500					500.00	\$500.00
1.92 Auto Rental							0 Days	\$70.00
1.93 Mileage							0 Mi	\$0.445
1.94 Pilot Time							0	\$70.00
1.95 Aircraft Miles							0	\$0.995
1.96 Lodging and Per Diem							0 Days	per adot
1.97 Meals and Incidentals							0 Days	per adot
1.98 Commercial Travel							0 Trips	\$400.00
Total Project Development Phase:								\$7,859.00
								Checks use \$7,850.00

II. PRELIMINARY DESIGN

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary
2.0 PRELIMINARY DESIGN PHASE	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00		
2.1 Prepare Survey RFP and Coord with Sub	0	1	0	4	1	0	6	\$771.00
2.2 Prepare CSPP	1	1	2	6	4	0	14	\$1,831.00
2.3 Prepare ADOT Grant Schedules	0	1	0	2	0	0	3	\$421.00
2.4 Prepare Preliminary Plans								
2.4a Cover Sheet	0	1	0	1	4	0	6	\$705.00
2.4b General Notes, Legend and Survey Control	0	1	0	1	4	0	6	\$705.00
2.4c Removals Plan	0	1	0	4	4	0	9	\$1,077.00
2.4d Fence Layout	1	2	0	4	4	0	11	\$1,488.00
2.4e Fence Details	1	1	0	4	4	0	10	\$1,315.00
2.4f Construction Safety and Phasing Plan	1	1	2	2	4	0	10	\$1,335.00
2.5 Prepare Preliminary Contractor's Contract Docs	1	1	0	4	0	2	8	\$1,085.00
2.6 Prepare Preliminary Technical Specifications	1	4	8	8	0	6	27	\$3,528.00
2.7 Prepare Preliminary Special Provisions	0	1	0	2	0	2	5	\$599.00
2.8 Conduct 30% Preliminary Review and Solicit Preliminary Design Review Comments	1	4	0	4	0	0	9	\$1,426.00
Estimated Total Man-hours	7	20	12	46	29	10	124	
Summary Costs	\$1,666.00	\$3,460.00	\$1,608.00	\$5,704.00	\$2,958.00	\$890.00		\$16,286.00
2.90 Reimbursables								
2.91 Miscellaneous		500					500.00	\$500.00
2.92 Auto Rental							0 Days	\$70.00
2.93 Mileage		40					40 Mi	\$0.445
2.94 Pilot Time							0	\$70.00
2.95 Aircraft Miles							0	\$0.995
2.96 Lodging and Per Diem							0 Days	per adot
2.97 Meals and Incidentals							0 Days	per adot
2.98 Commercial Travel							0 Trips	\$400.00
Total Preliminary Design Phase:								\$16,803.80
								Checks use \$16,800.00

III. FINAL DESIGN

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary
3.0 FINAL DESIGN PHASE	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00		
3.1 Incorporate 30% Review Comments, RFI Responses	0	0	1	2	5	3	11	\$1,159.00
3.2 Calculate Estimated Quantities	0	2	0	2	2	0	6	\$798.00
3.3 Prepare Estimate of Probable Construction Costs	0	1	2	0	1	1	5	\$632.00
3.4 Prepare Engineer's Design Report	0	2	0	8	4	4	18	\$2,102.00
3.5 Submit Final CSPP	0	1	0	2	0	1	4	\$510.00
3.6 Prepare 100% Design Plans and Specs	0	2	2	8	10	4	26	\$2,982.00
3.7 Submit 100% Design Package and Solicit Review Comments	0	2	0	0	0	1	3	\$435.00
3.8 Incorporate 100% Review Comments, RFI Responses	0	0	0	2	2	1	5	\$541.00
3.9 Prepare and Submit Final Design Plans and Specs	0	2	0	2	1	2	7	\$874.00
3.10 Prepare and Assist with Necessary Forms	0	1	0	4	0	2	7	\$847.00
Estimated Total Man-hours	0	13	5	30	25	19	92	
Summary Costs	\$0.00	\$2,249.00	\$670.00	\$3,720.00	\$2,550.00	\$1,691.00		\$10,880.00
3.90 Reimbursables								
3.91 Miscellaneous		500					500.00	\$500.00
3.92 Auto Rental							0 Days	\$70.00
3.93 Mileage							0 Mi	\$0.445
3.94 Pilot Time							0	\$70.00
3.95 Aircraft Miles							0	\$0.995
3.96 Lodging and Per Diem							0 Days	per adot
3.97 Meals and Incidentals							0 Days	per adot

Detailed Engineering Fee Breakout

AIRPORT: Benson Municipal Airport **ACI PROJECT NUMBER:** Pending
LOCATION: Benson, AZ **DATE:** 3/29/19
FAA GRANT NO.: 3-04-0077-019-2019 **REV. NO:** 0

3.98	Commercial Travel						0 Trips	\$400.00	\$0.00
Total Final Design Phase:									\$11,380.00
									Checks use \$11,380.00

IV. BIDDING SERVICES

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary	
4.0 BIDDING SERVICES	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00			
4.1 Assist Sponsor with Advertising	0	1	2	0	0	2	5	\$619.00	
4.2 Provide Technical Assistance During Bidding	0	3	0	0	2	3	8	\$990.00	
4.3 Attend and Assist with Pre-Bid Conference, Address RFIs	0	5	2	2	0	0	9	\$1,381.00	
4.4 Attend Bid Opening	0	0	0	4	0	0	4	\$496.00	
4.5 Prepare Bid Abstract and Award Recommendation	0	2	3	0	0	3	8	\$1,015.00	
4.6 Update FAA Grant APP	0	1	2	0	1	2	6	\$721.00	
4.7 Assist with Award Notification, Return Bonds, and Review Bidding Documents	0	3	0	0	0	0	3	\$519.00	
Estimated Total Man-hours	0	15	9	6	3	10	43		
Summary Costs	\$0.00	\$2,595.00	\$1,206.00	\$744.00	\$306.00	\$890.00		\$5,741.00	
4.90 Reimbursables									
4.91 Miscellaneous (Printing, Copying & Mailing)		500					500.00	\$500.00	
4.92 Auto Rental							0 Days	\$70.00	
4.93 Mileage		27		27			54 Mi	\$0.445	
4.94 Pilot Time		5		4			9	\$70.00	
4.95 Aircraft Miles		222		222			444	\$0.995	
4.96 Lodging and Per Diem							0 Days per adot	\$0.00	
4.97 Meals and Incidentals		1		1			2 Days per adot	\$26.00	
4.98 Commercial Travel							0 Trips	\$400.00	
Total Bidding Services:									\$7,362.81
									Checks use \$7,360.00

V. CONSTRUCTION SERVICES

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary	
5A.0 CONSTRUCTION ADMINISTRATION SERVICES (based on 90 Calendar Days)	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00			
5A.1 Coordinate Construction Agreement, Review Bonds, Certs, Construction Schedule, Notice to Proceed.	0	4	0	4	0	0	8	\$1,188.00	
5A.3 Review Construction Safety Compliance Doc	0	1	0	2	0	0	3	\$421.00	
5A.4 Conduct Pre-Construction Conference	0	6	0	7	0	1	14	\$1,995.00	
5A.6 Engineering Assistance on Contractor's Survey Control	0	1	0	4	2	0	7	\$873.00	
5A.7 Provide Technical Assistance During Construction	2	28	0	16	0	4	50	\$7,660.00	
5A.8 Prepare Change Orders and Supplemental Agreements	0	2	0	4	0	0	6	\$842.00	
5A.9 Prepare and Confirm Pay Request and Reimbursement Requests	0	4	0	8	0	4	16	\$2,040.00	
Estimated Total Man-hours	2	46	0	45	2	9	104		
Summary Costs	\$476.00	\$7,958.00	\$0.00	\$5,580.00	\$204.00	\$801.00		\$15,019.00	
5A.90 Fixed Fee/Reimbursables									
5A.91 Miscellaneous		500					500.00	\$500.00	
5A.92 Auto Rental							0 Days	\$70.00	
5A.93 Mileage		81					81 Mi	\$0.445	
5A.94 Pilot Time							0	\$70.00	
5A.95 Aircraft Miles		666					666	\$0.995	
5A.96 Lodging and Per Diem		3					3 Days per adot	\$156.00	
Total Construction Phase Services									
Total Construction Administration Services:									\$16,373.72
									Checks use \$16,370.00

Item No.	Principal	Project Manager	Project Engineer	Construction Supervisor	Resident Inspector	Clerical	Total Hours	Cost Summary	
5B.0 CONSTRUCTION INSPECTION SERVICES (based on 90 Calendar Days)	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00			
5B.1 Review Submittals and Shop Drawings	0	2	4	0	0	2	8	\$1,060.00	
5B.2 Provide Part Time Inspection	0	12	24	0	0	4	40	\$5,648.00	
5B.3 Prepare and Submit Weekly Inspection Reports	0	1	0	13	0	0	14	\$1,785.00	
5B.4 Conduct Final Inspection	0	6	6	0	0	1	13	\$1,931.00	
Estimated Total Man-hours	0	21	34	13	0	7	75		
Summary Costs	\$0.00	\$3,633.00	\$4,556.00	\$1,612.00	\$0.00	\$623.00		\$10,424.00	
5B.90 Fixed Fee/Reimbursables									
5B.91 Miscellaneous		500					500.00	\$500.00	
5B.92 Auto Rental							0 Days	\$70.00	
5B.93 Mileage		162					162 Mi	\$0.445	
5B.94 Pilot Time		18					18	\$70.00	
5B.95 Aircraft Miles		444		888			1332	\$0.995	
5B.96 Lodging and Per Diem		2		4			6 Days per adot	\$91.00	
Total Construction Inspection Services:									\$13,672.43
									Checks use \$13,670.00

VI. Project Closeout

Item No.	Principal	Project Manager	Project Engineer	Senior Designer	Drafter	Clerical	Total Hours	Cost Summary	
6.0 PROJECT CLOSEOUT	\$238.00	\$173.00	\$134.00	\$124.00	\$102.00	\$89.00			
6.1 Assist Sponsor with Grant Closeout Certifications	0	2	2	0	0	0	4	\$614.00	
6.2 Prepare Record Drawings	0	0	1	2	2	0	5	\$586.00	
6.3 Prepare Final Engineers Report	0	4	16	0	0	0	20	\$2,836.00	
Estimated Total Man-hours	0	6	19	2	2	0	29		
Summary Costs	\$0.00	\$1,038.00	\$2,546.00	\$248.00	\$204.00	\$0.00		\$4,036.00	
6.90 Fixed Fee/Reimbursables									
6.91 Miscellaneous		500					500.00	\$500.00	
6.92 Auto Rental							0 Days	\$70.00	
6.93 Mileage							0 Mi	\$0.445	
6.94 Pilot Time							0	\$70.00	
6.95 Aircraft Miles							0	\$0.995	
6.96 Lodging and Per Diem							0 Days per adot	\$0.00	
Total Project Closeout Services:									\$4,536.00
									Checks USE \$4,530.00

City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 6

From: Paul F. Moncada, Chief of Police

Subject:

Discussion and possible action regarding Memorandum of Understanding (MOU) between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the City of Benson Police Department

Discussion:

The Benson Police Department was contacted by the Bureau of Alcohol, Tobacco, Firearms and Explosives, and offered access to their paperless firearm trace submission system to aid our department in investigations involving firearms trace evidence. The MOU allows information sharing between the Benson Police Department and the ATF. There is no cost associated with this MOU.

Staff Recommendation:

Approval of the Memorandum of Understanding (MOU) between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the City of Benson Police Department



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Phoenix Field Division

www.atf.gov

April 10, 2019

785000:VM
1250

Chief Paul Moncada
Benson Police Department
360 South Gila Street
PO Box 2287
Benson, AZ 85502



Dear Chief Moncada:

Information regarding the eTrace system is enclosed. This paperless firearm trace submission system is readily accessible through an Internet connection. This system will provide your department with the ability to perform detailed search functions and customized analysis relative to your jurisdiction.

To obtain access to eTrace, please complete the enclosed MOU confirming your department's primary and alternate points of contact on page 3, and signing on page 6.

Please return the completed and signed MOU to the Phoenix Field Division, 201 E. Washington Street, Suite 940, Phoenix, Arizona 85004. We will forward the MOU to the National Tracing Center.

Sincerely yours,

Monique Villegas
Special Agent in Charge

Enclosures



BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES



MEMORANDUM OF UNDERSTANDING REGARDING THE eTRACE INTERNET BASED FIREARM TRACING APPLICATION

**Memorandum of Understanding
between the
BENSON POLICE DEPARTMENT
and the
Bureau of Alcohol, Tobacco, Firearms and Explosives**

Article I. Purpose and Authority

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) would like to extend their ongoing commitment to the law enforcement community by providing participating agencies with a paperless firearm trace submission system and trace analysis module that is readily accessible through a connection to the World Wide Web (Internet). This application, known as eTrace, provides the necessary utilities for submitting, retrieving, storing and querying firearms trace related information relative to your jurisdiction. The firearms tracing process is a valuable service offered by ATF to the global law enforcement community. Information acquired through the firearm tracing process can be utilized to solve individual cases, to maximize the investigative information available for use in identifying potential illegal firearms traffickers, and to supplement the analysis of crime gun trends and trafficking patterns.

Law Enforcement agencies that make a commitment to comprehensive crime gun tracing will be provided with an information platform for developing the best investigative strategies for the reduction of firearms-related crime and violence. ATF has made a concerted effort to leverage existing information technology to better assist law enforcement agencies in the investigation of illicit firearms trafficking as well as the interdiction of firearm sources to juveniles, youth offenders and other prohibited persons. This Memorandum of Understanding (MOU) is intended to formalize a partnership between the participating agencies with regard to policy and procedures relative to the access and utilization of eTrace services.

The parties enter into this MOU pursuant to 31 U.S.C. § 6305; the E-Government Act of 2002, Public Law No. 107-347; and the Government Paperwork Elimination Act of 1998 (GPEA), Public Law No. 105-277.

Article II. Background

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) is a law enforcement organization within the United States Department of Justice with unique responsibilities dedicated to reducing violent crime and protecting the public. ATF enforces the Federal laws and regulations relating to alcohol, tobacco, firearms, explosives and arson by working directly and in cooperation with others to:

- Suppress and prevent crime and violence through enforcement, regulation, and community outreach
- Support and assist federal, state, local, and international law enforcement.
- Provide innovative training programs in support of criminal and regulatory enforcement functions
- Ensure fair and proper revenue collection. Provide fair and effective industry regulation

ATF recognizes the role that firearms play in violent crimes and pursues an integrated enforcement and regulatory strategy. Investigative priorities focus on armed violent offenders and career criminals, narcotics traffickers, narco-terrorists, violent gangs, and domestic and international arms traffickers.

Sections 924(c) and (e) of Title 18 of the United States Code provide mandatory and enhanced sentencing guidelines for armed career criminals and narcotics traffickers as well as other dangerous armed criminals.

As part of ATF's unique enforcement powers the Congress of the United States has provided ATF with two federal sentencing laws that mandate minimum mandatory sentences for defendants convicted of offenses relating to the possession of a firearm in violation of the Gun Control Act of 1968. Under Title 18, United States Code, Section 924(c), defendants convicted of possessing a firearm during the commission of an offense defined as a federal crime of violence or a drug trafficking crime shall receive an additional 5 years imprisonment added to the punishment for the original offense. Under Title 18, United States Code, Section 924(e), a defendant convicted of illegally possessing a firearm in violation of Section 922 (g) who has three previous convictions for an offense defined as a violent felony or as a serious drug trafficking offense shall be imprisoned not less than 15 years.

ATF uses these statutes to target, investigate and recommend prosecution of these offenders to reduce the level of violent crime and enhance public safety. ATF also strives to increase State and local awareness of available Federal prosecution under these statutes. For more information about the use of these statutes please contact your local ATF office.

Article III. Scope

The purpose of this MOU is to establish an interagency agreement governing the access and utilization of eTrace. In addition, the MOU will designate a primary and alternate point of contact within your agency. The agency point of contact will be charged with ensuring adherence to the MOU between the Bureau and the client agency users. The MOU will require the designated agency point of contact to identify individuals from their respective agency who will require system access, to periodically validate the list of users, and to notify the National Tracing Center immediately in the event that it becomes necessary to revoke or suspend a user's account.

Article IV. Interagency Communications

The participating law enforcement entity and the Bureau of Alcohol, Tobacco, Firearms and Explosives agree that a principal point of contact within each organization shall coordinate all communications and tasks under this MOU. The designated points of contact (POC) shall be as follows:

ATF Field Division Name: Phoenix Field Division

Address: 201 E. Washington Street
Suite 940
Phoenix, Arizona 85004

	Designated ATF Contact	Alternate ATF Contact
Name:	Darrell Smith	
Title:	Crime Gun Intelligence Coordinator	
Phone #:	(602) 776-5463	

Participating Law Enforcement Agency Name: BENSON POLICE DEPARTMENT
Agency Address: 360 SOUTH GILA STREET
BENSON, AZ 85602

	Designated Law Enforcement Agency Primary POC	Designated Law Enforcement Agency Alternate POC
Name:	AUDREY TRAYWICK	MOLLY INGRAM
Title:	POLICE ASSISTANT	DETECTIVE
Phone #:	(520) 586-2211	(520) 586-2211
Email Address:	POLICEASSISTANT@BENSONAZ.GOV	MINGRAM@BENSONAZ.GOV
Date of Birth:	On File	On File
Signature:		
Date:		

Article V. Responsibilities and Procedures

In becoming an approved user of the eTrace application, the involved parties hereby acknowledge and accept the following responsibilities and procedures:

A. Responsibilities of the participating Law Enforcement Agency

The Participating Law Enforcement Agency shall:

1. Appoint a primary and alternate point of contact within your agency. The above appointed individuals will be responsible for creating and maintaining a list of all personnel within your department that will require access to eTrace.
2. The designated POC(s) within your agency will be responsible for signing as the Designated Law Enforcement Agency Primary Point of Contact and Alternate Point of Contact on page three of this MOU.
3. The designated POC(s) will immediately notify the ATF National Tracing Center via eTrace in the event that an individual's eTrace account needs to be suspended or

- revoked for any number of reasons, to include (but not limited to): employee transfer, retirement, or release from employment.
4. Once this MOU and relative attachments have been completed and signed by all involved parties, the original copies should either be mailed to the ATF National Tracing Center at the address below, or scanned and emailed to eTraceAdmin@atf.gov.

Bureau of Alcohol, Tobacco, Firearms and Explosives
National Tracing Center Division
244 Needy Road
Martinsburg, WV 25401
Attn: eTrace Customer Service Group

Phone: (800) 788-7133, ext. 01540
eMail: eTraceAdmin@atf.gov

B. Responsibilities of the Bureau of Alcohol, Tobacco, Firearms and Explosives:

The appointed ATF Field Division representatives shall:

1. Coordinate all communications and tasks listed under this MOU and serve as a liaison between the participating law enforcement agency and the National Tracing Center Division.

The ATF National Tracing Center (NTC) Division shall:

1. Upon receipt of this signed MOU, send an e-mail which will provide detailed instructions on the process of requesting and receiving an eTrace user account.
2. Review all applications for eTrace access in a timely manner and facilitate the provisioning of accounts to include relative user identifiers and passwords. Once accounts are activated, each individual user will receive an e-mail containing their account information.
3. Upon receipt of a request for account revocation, the NTC will immediately deactivate the said user account.

Article VI. Conditions

- Both ATF and the participating law enforcement agency acknowledge their understanding that the eTrace application is intended “FOR OFFICIAL LAW ENFORCEMENT USE ONLY”. The federal government may monitor and audit usage of this system, and all persons are hereby notified that use of this system constitutes consent to such monitoring and auditing. Unauthorized attempts to upload information and/or change information on these web sites are strictly prohibited and are subject to prosecution under the Computer Fraud and Abuse Act of 1986 and Title 18 U.S.C. Sections 1001 and 1030.
- The parties acknowledge that the eTrace application will only be accessed and utilized from your official duty station and/or alternate task force locations. However, under

isolated and stringent circumstances eTrace can be accessed from an alternate location, specifically in furtherance of Law Enforcement activities.

- The parties agree that premature disclosure of certain firearms trace information can reasonably be expected to interfere with pending or prospective law enforcement proceedings. This law enforcement sensitive information includes data that can link a traced firearm to: the location of a crime; the Federal firearms licensee; retail purchaser or possessor of a traced firearm; or to firearms trafficking patterns involving a traced firearm. It is agreed that the law enforcement sensitive firearms trace information generated pursuant to this agreement shall not be disclosed to a third party without the consent of both parties of this agreement, subject to State and Federal law. The parties agree to notify all other parties to the MOU prior to the release of any sensitive firearms trace information to a third party under State or Federal law. The parties acknowledge that trace data may only be utilized for law enforcement purposes. Through Public Law 112-55, 125 STAT. 552 (November 18, 2011), Congress enacted restrictions regarding the further dissemination of firearm trace data outside of law enforcement. The participating law enforcement agency and any contractors working on their behalf must adhere by these disclosure restrictions. ATF recommends that these restrictions are discussed with the participating law enforcement agency's legal counsel prior to any data-sharing.
- **IT IS FURTHER AGREED THAT PRIOR TO THE INITIATION OF ANY INDEPENDENT FIREARMS TRAFFICKING INVESTIGATIONS BY THE PARTICIPATING LAW ENFORCEMENT AGENCY (BASED ON FIREARM TRACING DATA OBTAINED VIA ETRACE), THE INTELLIGENCE GROUP AT THE ABOVE REFERENCED ATF FIELD DIVISION WILL BE CONTACTED. This critical step will not only allow for the further collaboration of valuable investigative information, but will also assist in ensuring the effectiveness and overall safety of investigating officers.**
- It is understood that any report or trace result generated through the use of eTrace does not constitute a fulfillment of the Interstate Nexus requirement in any Federal, State or Administrative legal process or litigation. That expert testimony or Interstate Nexus determination is made through trained experts who must be contacted at the local ATF Field Office or Field Division Directorate.
- The parties agree that a 'crime gun' is defined as "any firearm that is illegally possessed, used in a crime, or suspected by law enforcement officials of having been used in a crime".
- The parties agree that the ATF, National Tracing Center will be designated as the central recipient of all information entered into the eTrace application relative to crime gun recoveries. The participating law enforcement agency agrees to make every effort to provide complete and accurate firearm trace-related information to include: recovery location, possessor information and associated individuals. Law Enforcement agencies that make a commitment to comprehensive crime gun tracing will be provided an information platform for developing the best local investigative strategies for their community in the reduction of firearm related crime and violence.

Article VII. Conclusion

It is the intent of the signatories that this MOU ensures coordination, cooperation and the mutual conduct of enforcement and research activities relative to the eTrace application. The result of this mutual cooperation and coordination will be the successful prosecution of illegal firearm crimes in State and Federal jurisdictions as well as the development of an accurate picture of the illegal firearms market and the inception of new strategies to effectively interrupt this market and impact the rate of firearm related violence.

This MOU is effective upon the date of the last signature by the authorized representative of the parties and shall remain in effect for an unspecified time period, wherein the authorized point of contact maintains that position within the participating agency, unless terminated earlier in writing by either party. Amendments to this MOU are effective upon the date of the last signature on the Amendment, by the authorized representative of the parties. This MOU may be amended or modified only by written agreement. Parties to this MOU may terminate their participation at any time upon written notification of their intent to withdraw to all other parties in the MOU. Termination of the MOU by either party will result in the revocation of all eTrace accounts established under this agreement.

In witness whereof, the parties have hereunto executed this MOU.

_____ Signature (Chief Law Enforcement Official)	_____ Date
_____ PAUL MONCADA Name	_____ Name
_____ CHIEF OF POLICE Title	_____ Title
_____ BENSON POLICE DEPARTMENT Agency/Department	_____ Title

_____ Signature (ATF - Special Agent in Charge or designee)	_____ Date
_____ Monique Villegas Name	_____ Name
_____ Special Agent in Charge Title	_____ Title
_____ Phoenix Field Division ATF Field Division	_____ Title

Frequently Asked Questions:

Q. Can law enforcement agencies working joint investigations to curtail firearms trafficking or fight violent crime share the trace information upon receipt from ATF?

A. Yes. LEAs have the ability to do so now, and ATF has launched Collective Data Sharing (CDS) in the current version of eTrace to help law enforcement share data where appropriate.

Q. Can you trace a firearm when its possible nexus to a crime is not readily apparent?

A. Yes, ATF's longstanding position is that investigating the origin of the firearm to develop leads to determine if it has been used in a crime constitutes a *bona fide* law enforcement investigation.

Q. Can a jurisdiction obtain a comprehensive analysis of its firearm trace data to determine any trends and patterns relative to firearms trafficking schemes?

A. Yes, ATF will analyze a jurisdiction's firearm trace data to determine any trends and patterns relative to firearms trafficking schemes, including geospatial analysis of crimes and recovery locations, source states and much more.

U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives
National Tracing Center

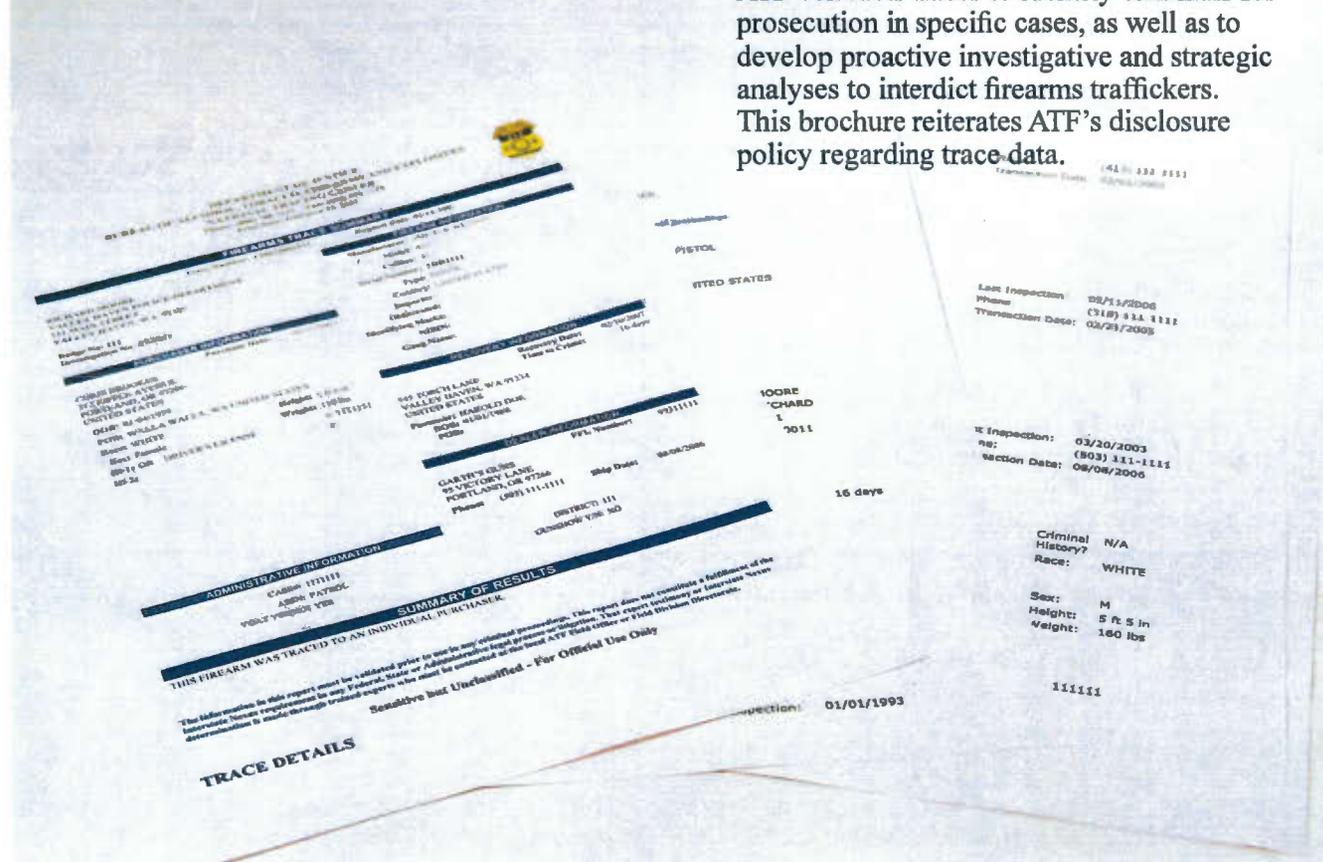


ATF

Disclosure of Firearms Trace Data

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) disclosure of firearms trace data.

A key component of ATF's enforcement mission is the tracing of firearms on behalf of thousands of Federal, State, local and foreign law enforcement agencies (LEA). Firearms trace data is critically important information developed by ATF to assist state and local law enforcement in investigating and solving violent crimes. Trace data tracks the transfer of a firearm from the importer or manufacturer to the gun's first purchaser, and can assist law enforcement in ultimately pinpointing the individual who used the gun to commit a particular crime. ATF conducts traces to identify criminals for prosecution in specific cases, as well as to develop proactive investigative and strategic analyses to interdict firearms traffickers. This brochure reiterates ATF's disclosure policy regarding trace data.



U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives
99 New York Avenue, NE
Washington, DC 20226

For more information about ATF visit
www.atf.gov



ATF Publication 3312.11
Revised July 2014

ATF has a proud tradition of supporting its law enforcement partners at every level of government and will continue to provide those partners with the information they need to protect our communities from individuals who would use firearms to further illegal activity. Congress has recognized ATF's crucial role in that investigative process and has acted to protect that sensitive data on behalf of the law enforcement community. Congress' protection is asserted via a budgetary appropriations restriction, which, since 2003, has contained a nondisclosure provision applicable to trace data. See *Public Law 112-55, 125 STAT. 552 (November 18, 2011)*.

ATF is authorized to disclose data from the Firearms Tracing System (FTS) and information required by the Gun Control Act to (1) a Federal, State, local, or tribal law enforcement agency, or a Federal, State, or local prosecutor; or (2) a foreign law enforcement agency solely in connection with or for use in a criminal investigation or prosecution; or (3) a Federal agency for a national security or intelligence purpose. Likewise, authorized recipients of trace data may share their trace data with other law enforcement jurisdictions. Additionally, nothing prohibits ATF from analyzing trace data trends and releasing our own reports that law enforcement agencies can use.

In fact, ATF routinely uses and shares multi-jurisdictional trace data with law enforcement agencies to identify firearm trafficking trends and leads.

ATF considers trace information law enforcement sensitive information because it is often the first investigative lead in a case. Trace information is treated no differently than fingerprint matches and other crime scene information, because premature disclosure can adversely affect an ongoing investigation and

endanger lives. ATF's longstanding policy has been to provide total access to trace results to the law enforcement agency that has jurisdiction with respect to the trace request, but to safeguard those results from third parties.

Our priority will continue to be to release trace data in a manner consistent with our longstanding policy, and to support the over 17,000 Federal, State, local and foreign law enforcement agencies that avail themselves of this crucial law enforcement tool.



City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 7

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding an Intergovernmental Agreement with the Arizona Department of Revenue for the Administration, Collection, Audit and Licensing of Transaction Privilege and affiliated Excise Taxes imposed by the State, Cities or Towns

Discussion:

Beginning in 2014, A.R.S. §42-6001, which governs Local Transaction Privilege Tax, was modified by the legislature to require the Arizona Department of Revenue to administer the transaction privilege and use taxes imposed by all cities and towns. This agreement is updated periodically depending on new laws enacted by the legislature. This is the new agreement that was sent out by the Arizona League of Cities and Towns. Attached is a memo outlining the changes made to the agreement. This agreement will not result in any budgetary impact to the City of Benson.

Staff Recommendation:

Approval of the Intergovernmental Agreement with the Arizona Department of Revenue for the Administration, Collection, Audit and Licensing of Transaction Privilege and affiliated Excise Taxes imposed by the State, Cities or Towns

CITY OF BENSON INTEROFFICE MEMORANDUM

DATE: 05/13/2019
TO: Mayor and Council
CC: Vicki L. Vivian, CMC, City Manager
FROM: Seth Judd, Finance Director

SUBJECT: Intergovernmental Agreement with the Arizona Department of Revenue related to Uniform Administration of the City's Transaction Privilege Tax

This intergovernmental agreement (IGA) was negotiated with the Department of Revenue (DOR) by a consortium of city/town representatives and the League of Arizona Cities and Towns. Additionally, several attorneys and tax experts from many cities and towns reviewed and commented on the language during the process, resulting in a document that provides the maximum level of information and assurances for the cities possible.

Local Transaction Privilege Tax (TPT) administration is governed by A.R.S. § 42-6001. This statute requires the Arizona Department of Revenue (DOR) to administer the transaction privilege and use taxes imposed by all cities and towns and to enter into an inter-governmental agreement (IGA) with each city and town to clearly define the working relationship between DOR and Arizona cities and towns.

The IGA covers all aspects of local tax administration. First and foremost, the IGA addresses confidentiality, including the authorized handling of confidential taxpayer information, expectations for the discreet use of taxpayer data to prevent unauthorized disclosure, and the process to follow in the event of a disclosure. There is also guidance on the use of aggregated taxpayer data for public reporting and analysis.

The IGA includes clear direction regarding the sharing of general taxpayer license information, legal interpretations and written guidance, rate and fee tables, and any other pertinent tax information that needs to be shared between the cities and towns and DOR.

Importantly, the IGA identifies exactly which license and tax return data fields must be provided by DOR and identifies in detail the reports DOR provides to all cities.

The IGA formalizes the process for audit request assignment and performance. Key factors include a commitment to audit for all jurisdictions whenever any audit is being done; a process for cities/towns without auditors to request an audit be performed by the DOR, the continued authority for any city or town to perform an audit of a taxpayer that is engaged in business only in their town; the general guidance that DOR will lead all multi-jurisdictional audits coupled with the option for DOR to delegate actual audit performance to a city or town when circumstances indicate it would be the most efficient means of completing the audit.

The IGA also provides guidance for handling voluntary disclosure by taxpayers, closing agreements in lieu of litigation, and sets up the responsibilities and authorities of both parties in terms of code or statute interpretations and legal support for protests.

The IGA provides for a formal review process to resolve disputes or handle complex issues that arise through the "State & Municipal Audit Resolution Team" or SMART, made up of four city and four DOR tax experts who will work together to iron out any problems or conflicts between the cities and the State.

The term of this IGA runs on a calendar year basis with a provision for automatic annual renewal, with reauthorization by the Council and the DOR only being required following the year the DOR is subject to sunset review. Finally, either party has the right each year to reopen and renegotiate the terms according to provisions within the agreement.

FINANCIAL IMPLICATIONS:

This agreement will not result in any budgetary impact to the City/Town.

**INTERGOVERNMENTAL AGREEMENT BETWEEN
THE STATE OF ARIZONA AND
THE CITY/TOWN OF _____**

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is entered into this _____ day of _____, 2019, by and between the Arizona Department of Revenue, hereinafter referred to as Department, and the City/Town of _____, an Arizona municipal corporation, hereinafter referred to as City/Town. This Agreement shall supersede and replace all previous intergovernmental agreements, including amendments thereto, entered into by the Department and City/Town regarding the administration, collection, audit and/or licensing of transaction privilege tax, use tax, severance tax, jet fuel excise and use taxes and rental occupancy taxes imposed by the State, cities or towns.

R E C I T A L S

WHEREAS, Title 11, Chapter 7, Article 3 (A.R.S. § 11-952) authorizes two or more public agencies to enter into intergovernmental agreements to contract for services, if authorized by their legislative or governing bodies.

WHEREAS, A.R.S. § 42-6001 et seq. was amended effective January 1, 2015 to provide that the Department shall collect and administer any transaction privilege and affiliated excise taxes imposed by any city or town in Arizona and that the Department and each city or town shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, audit and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns.

WHEREAS, City/Town has taken appropriate action by ordinance, resolution or otherwise, pursuant to the laws applicable to the governing body of City/Town, to approve and authorize City/Town to enter into this Agreement.

A G R E E M E N T

NOW, THEREFORE, in consideration of the foregoing, the Department and City/Town enter into this intergovernmental agreement as follows:

1. Definitions

- 1.1 A.R.S.** means the Arizona Revised Statutes.
- 1.2 Adoption of an Ordinance** means final approval by majority vote of the City/Town council.
- 1.3 Ambassador Program** means the Department’s provided structure and support of curriculum related to tax administration and compliance education.

- 1.4 **Audit** means examination and verification of accounts and records to determine taxpayer compliance with title 42 of A.R.S. and the Model City Tax Code, or any other assessment issued pursuant to A.R.S. § 42-1108.
- 1.5 **Closing Agreement** means an agreement to settle a tax liability pursuant to A.R.S. § 42-1113.
- 1.6 **Confidential Information** means all such information as defined in A.R.S. § 42-2001.
- 1.7 **Confidentiality Standards** means the standards set forth in Appendix A or such other written standards mutually agreed to by the Department and City/Town.
- 1.8 **Desk Review** means any assessment issued pursuant to A.R.S. § 42-1109(B).
- 1.9 **Federal Tax Information** means federal tax return or return information the Department receives from the Internal Revenue Service including any information created by the Department derived from that information. Documents obtained from a taxpayer or State records are not considered Federal Tax Information.
- 1.10 **Model City Tax Code** means the document defined in A.R.S. § 42-6051.
- 1.11 **Modification** means a change to an assessment required or authorized by statute.
- 1.12 **Municipal Tax(es)** means transaction privilege and affiliated excise taxes, including use tax, severance tax, jet fuel excise and use tax, and rental occupancy tax, imposed by City/Town in accordance with the Model City Tax Code. Unless the context provides otherwise, this definition includes tax, license fees, penalties, interest and other similar charges.
- 1.13 **State** means the State of Arizona.
- 1.14 **State & Municipal Audit Resolution Team (“SMART”)** means an advisory group comprised of four representatives from municipal taxing jurisdictions and four representatives of the Department as set forth in Section 14 below.
- 1.15 **Taxpayer Information** means information protected from disclosure pursuant to Model City Tax Code § 510.
- 1.16 **Standard Audit Life Cycle Process Map:** A document containing the decisions and procedures adopted by the Department and City/Town from the point of audit assignments until resolution consistent with this Agreement and the Arizona Management System principle of continuous improvement. This document will be reviewed by the Department and City/Town as needed, not less than annually, with any changes memorialized in a revised map. In the event of unresolved disagreement regarding proposed changes, this Map will be referred to SMART for resolution.

- 1.17 Standard Authorization List Update Process Map:** A process containing the decisions and procedures adopted by the Department and City/Town to keep an updated list of current employees and contractors who are authorized to receive confidential information consistent this Agreement and with the Arizona Management System principle of continuous improvement. This document will be reviewed by the Department and cities/towns as needed, not less than annually, with any changes memorialized in a revised map. In the event of unresolved disagreement regarding proposed changes, this Map will be referred to SMART for resolution.
- 1.18 Standard Inter-Jurisdictional Transfer Process Map:** A process containing the decisions and procedures adopted by the Department and City/Town to transfer tax from one City/Town to another City/Town upon a City/Town's request or during the audit process consistent with this Agreement and with the Arizona Management System principle of continuous improvement. This document will be reviewed by the Department and City/Town as needed, not less than annually, with any changes memorialized in a revised map. In the event of unresolved disagreement regarding proposed changes, this Map will be referred to SMART for resolution.
- 1.19 Voluntary Disclosure Agreement:** A program that is designed for eligible taxpayers with exposure for tax liability and /or civil penalties due to a failure to report and/or pay all tax due.

2. Disclosure of Information by City/Town to Department

- 2.1 Qualified Recipients of Information:** The Department shall provide a list of names and job titles of duly authorized representatives acting on behalf of the Department authorized to request and receive Taxpayer Information from City/Town as defined in the Standard Authorization List Update Process Map. This information shall be sent to City/Town as defined in the Standard Authorization List Update Process Map. The City/Town will not disclose Taxpayer Information to a Department employee whose name is not included on this list. The City/Town may contact the Department with any questions related to qualified recipients by contacting the Cities Services Unit.
- 2.2 Use of Information:** Any Taxpayer Information released by City/Town to the Department may only be used by the Department for tax administration and collection purposes, and may not be disclosed to the public in any manner that does not comply with the Model City Tax Code. All Taxpayer Information shall be stored and destroyed in accordance with the Confidentiality Standards.
- 2.3 Municipal Ordinance:**
- (a) City/Town shall provide the Department with a copy of its Municipal Tax Code or any City/Town ordinances imposing the taxes to be collected hereunder within ten calendar days of a request for such information from the

Department. This information shall be sent to the Cities Services Unit electronically.

- (b) City/Town shall provide the Department with a copy of any ordinance adopted by City/Town after execution of this Agreement that imposes or modifies the Municipal Taxes or license fees to be collected hereunder, including a new or different tax rate as defined by A.R.S. § 42-6053(E), within ten calendar days of adoption of an ordinance. This information shall be sent to the Cities Services Unit electronically. No such ordinance shall take effect on a date other than the first day of the month that is at least sixty calendar days after City/Town provides notice to the Department unless City/Town and the Department agree otherwise. The Department shall add the change to the official copy of the Model City Tax Code within ten business days of receipt of notice from City/Town. The Department will notify City/Town when the change has been made, and City/Town is responsible for confirming the change. Pursuant to A.R.S. § 42-6053(E)(2), changes in tax rates have no effect unless reflected in the official copy of the Model City Tax Code.
- (c) Within fifteen calendar days following the adoption of an annexation ordinance, one copy of the ordinance and notification of the effective date of such ordinance shall be sent to the Department via email at GIS@azdor.gov. City/Town shall also include with the notice a list of businesses City/Town knows to be located in the annexed area. The Department shall not be obligated to begin collection of Municipal Tax any sooner than the first day of the month that is at least sixty calendar days after the date the Department received notice from City/Town of the annexation.

- 2.4 Development and Impact Fees:** Upon request, City/Town shall provide to the Department any information regarding development and impact fees to assist the Department with the auditing of taxpayers and billing and collection of taxes.
- 2.5 Prior Audits:** Upon request by the Department, City/Town shall allow inspections and copies of any City/Town tax audits conducted prior to January 1, 2015.
- 2.6 Other Information:** City/Town shall provide other relevant information necessary for tax administration and collection purposes as requested by the Department.
- 2.7 Statutory Authority:** The disclosure of confidential City/Town tax information is governed by A.R.S. § 42-2001 et seq., or Model City Tax Code Section 510 for all reporting periods prior to January 1, 2015.

3. Disclosure of Information by Department to City/Town

- 3.1 Qualified Recipients of Information:** City/Town shall provide a list of the names and job titles of duly authorized representatives acting on behalf of City/Town authorized to receive Confidential Information as defined in the Standard

Authorization List Update Process Map. The Department will not disclose any Confidential Information to any representative whose name is not included on this list. The Department may contact City/Town with any questions related to authorized recipients.

3.2 Suspension of Information: The Department will not withhold Confidential Information from City/Town so long as City/Town complies with A.R.S. § 42-2001 et seq. and the Confidentiality Standards.

- (a) If the Department has information to suggest City/Town or any of its duly authorized representatives violated A.R.S. § 42-2001 et seq. or the Confidentiality Standards (Appendix A), the Department will send written notice to City/Town detailing the alleged breach as understood by the Department and requesting a response to the allegation within twenty calendar days of the date of the letter.
- (b) The Department will review the written response from City/Town and consider the information contained therein and all relevant circumstances surrounding the alleged violation before making a written determination as to whether a suspension of information is warranted and the length of the suspension.
- (c) If City/Town is dissatisfied with the Department's determination, it may within ten calendar days, submit a written request to SMART requesting the group review the determination pursuant to Section 14.
- (d) If the Department has information to suggest City/Town violated the Confidentiality Standards, the Department may inspect City/Town's records, facilities, and equipment to confirm whether there has been a violation upon notification to City/Town.

3.3 Information to be Provided: Within the restrictions outlined in this Section, the Department shall provide all of the information detailed in Appendix B, which may be modified by the mutual agreement of the parties. The Department shall not provide Federal Tax Information to City/Town. In addition to the information detailed in Appendix B, City/Town may obtain upon request:

- (a) Inspections and/or copies of Department tax audits, including all information related to all cities and towns included in the tax audit; and
- (b) Other relevant information necessary for tax administration and collection purposes, including all information necessary to verify City/Town received all revenues collected by the Department on behalf of City/Town.

3.4 Storage and Destruction of Confidential Information: All Confidential Information provided by the Department to City/Town shall be stored, protected, and destroyed in accordance with the Confidentiality Standards.

3.5 Statutory Authority: The Department may disclose Confidential Information to City/Town pursuant to A.R.S. § 42-2003(G) if the information relates to a taxpayer who is or may be taxable by a county, city or town. Any Confidential Information released to City/Town:

- (a) May only be used for internal tax administration purposes as defined in A.R.S. § 42-2001(4); and
- (b) May not be disclosed to the public in any manner that does not comply with the Confidentiality Standards.

A.R.S. § 42-2003(G) provides that any release of Confidential Information that violates the Confidentiality Standards will result in the immediate suspension of any rights of City/Town to receive taxpayer information pursuant to Section 3.2 of this agreement. Under no circumstances shall the suspension of any right to receive taxpayer information adversely impact the delivery or transfer of any City/Town revenues in any manner.

3.6 Specificity of Data: Pursuant to A.R.S. § 42-6001, the Department and City/Town agree that the data fields identified in Appendix B and the JT-1, TPT-2 and TPT-EZ forms provided in Appendix C meet the specificity requirements of City/Town. The forms provided in Appendix C may be revised and replaced as needed by mutual agreement of the Department and City/Town based on approval by SMART.

4. Audit

The Department shall administer the audit functions with City/Town in accordance with the Standard Audit Life Cycle Process Map and with the following provisions.

4.1 Training: All auditors and supervisors shall be trained in accordance with the policies of the Department. Auditors who have not completed the training may only work in connection with a trained auditor and cannot be the only auditor assigned to the audit. The Department shall:

- (a) Provide semi-annual audit training in accordance with A.R.S. § 42-6002(C) and be responsible for the costs of the training, limited to the site and training materials;
- (b) Notify City/Town of any training sessions at least thirty calendar days before the date of the training session;
- (c) Permit City/Town auditors and supervisors to attend any scheduled training as space permits at any designated training location; and

- (d) Provide additional training, as needed, to inform auditors and supervisors regarding changes in State law, the Model City Tax Code, Audit Procedures or Department policy.

4.2 Conflict of Interest: An auditor or supervisor trained and authorized to conduct an audit may not conduct any of the following prohibited acts:

- (a) Represent a taxpayer in any tax matter against the Department or City/Town while employed or in an independent contractor relationship with the Department or City/Town.
- (b) Attempt to use his/her official position to secure any valuable thing or valuable benefit for himself/herself or his/her family members.
- (c) Represent a taxpayer before the Department or City/Town concerning any matter in which he/she personally participated for a period of one year after he/she ends employment or the independent contractor relationship with the Department or City/Town.
- (d) Use information he/she acquires in the course of the official duties as an auditor or supervisor in a manner inconsistent with his/her official duties without prior written approval from the Department.
- (e) For a period of one year after he/she ends employment or an independent contractor relationship with the Department or City/Town, work in the same firm as a person who represents a taxpayer against the Department or City/Town unless the firm institutes formal barriers to prevent any sharing of information between the trained auditor or supervisor and the remainder of the firm.

The Department may revoke an individual's authority to audit and prohibit the use of any auditor or supervisor who violates this provision.

4.3 Audits and Refunds:

- (a) City/Town may request the Department conduct an audit or review of any taxpayer engaged in business in City/Town, including a taxpayer whose business activity is subject to tax by the City/Town but is not subject to tax by the State. The Department and the cities and towns shall collaboratively establish and maintain minimum justification standards and procedures City/Town shall adhere to when submitting an audit request.
- (b) City/Town may conduct an audit of a taxpayer engaged in business only in City/Town. Before commencing such audit, City/Town shall submit a Field Audit Request Form. The Department will provide City/Town with a determination to proceed or not within ten calendar days of the notice from City/Town.

- (c) Except as permitted below, the Department shall conduct all audits of taxpayers having locations in two or more cities or towns. A City/Town auditor may participate in any audit City/Town requested the Department to perform.
- (d) City/Town shall notify the Department if it wants to audit a taxpayer having locations in two or more Arizona cities or towns and whose business activity is subject to tax by the City/Town but is not subject to tax by the State. The Department will authorize such audits, to be overseen by the Department, unless there is already an audit of the taxpayer scheduled, or the Department determines the audit selection is discriminatory, an abuse of process or poses other similar defects. The Department will notify City/Town of its determination within fifteen (15) calendar days. No initial audit contact may occur between City/Town and a taxpayer until the Department approves the audit notice.
- (e) In the case of taxpayers doing business in more than one city/town:
 - (1) City/Town may either request the Department conduct an audit of a taxpayer having locations in two or more Arizona cities or towns and whose primary business is subject to both city and state tax, or
 - (2) City/Town may request to conduct an audit of a taxpayer having locations in two or more Arizona cities or towns and whose primary business is subject to both cities' and state tax.
 - (3) Requests pursuant to (e)(1) or (e)(2) shall be made using the Department's Field Audit Request Form. The Department shall notify City/Town of its decision regarding the request within fifteen (15) calendar days of receipt of the request.
- (f) The Department may deny a request for an audit in writing within 15 days of city/town request for the following reasons:
 - (1) An audit is already scheduled or planned for the taxpayer within six months of the request;
 - (2) The requested audit would interfere with strategic tax administration planning;
 - (3) The audit selection is discriminatory, an abuse of process or poses other similar defects;
 - (4) The request lacks sufficient information for the Department to determine whether it is appropriate;
 - (5) The Taxpayer was audited within the previous two years;

- (6) The Department lacks sufficient resources to conduct the audit; or
- (7) The scope or subject of the audit does not justify the use of Department resources.
- (g) If the Department denies a request to conduct an audit because it either lacks resources to conduct the audit itself or the scope or subject of the audit does not justify the use of Department resources, then City/Town shall notify the Department if it wants to conduct the audit under the supervision of the Department. No initial audit contact may occur between City/Town and a taxpayer until the Department's supervisor is appointed to the audit.
- (h) Any decision by the Department denying City/Town's request to conduct any audit may be referred to SMART in accordance with Section 14 of this Agreement.
- (i) All audits conducted by City/Town shall be in accordance with standard audit procedures defined in the Department Audit Manual and the Standard Audit Life Cycle Process Map. All auditors shall be trained in accordance with Section 4.1 above.
- (j) The Department may appoint a Department manager to supervise any audit conducted by City/Town.
- (k) All audits shall include all taxing jurisdictions in the State regardless of which jurisdiction's auditors participate in the audit. All desk reviews must include all taxing jurisdictions for which there is information provided by the taxpayer.
- (l) The Department shall issue all audit assessments on behalf of all taxing jurisdictions in a single notice to the taxpayer.
- (m) The Department shall issue amendments to audit assessments on behalf of all taxing jurisdictions in a single notice to the taxpayer.

4.4 Claims for Refund:

- (a) When a taxpayer files a request for refund, including refunds requested by filing amended returns, the Department shall process the request and review it for mathematical errors or for the failure of the taxpayer to properly compute the tax based on the taxable income reported on the return or refund request.
- (b) The Department will notify City/Town of all refund requests that are processed involving City/Town's Municipal Taxes within thirty calendar days of processing the refund. City/Town may request an audit of the taxpayer as set forth in Section 4.3 above.

- (c) The Department may assign an auditor to review requests for refunds. The Department will notify City/Town, within thirty calendar days of initiating a review, of all refunds under review by an auditor pertaining to a taxpayer who engages in business within City/Town's taxing jurisdiction and may request that City/Town assist with such reviews. The Department may assign a refund request to a City/Town auditor for review. The Department may only assign refund requests to a City/Town auditor if the City/Town is involved in the refund request.
- (d) City/Town is responsible for payment of all amounts to be refunded to taxpayers for Municipal Tax incorrectly paid to City/Town. The Department may offset a remittance to City/Town under this Agreement to cover the amounts of allowed refunds paid to the Department. If there are insufficient funds available to pay the refund, City/Town must pay the Department within sixty days of written demand from the Department.
- (e) The Department shall issue refund approvals/denials on behalf of all taxing jurisdictions in a single notice to the taxpayer. City/Town may request copies of such determinations.

4.5 Protests: Taxpayer protests of audit assessments and desk review assessments and refund denials shall be directed to the Department. Appeals of audit assessments, desk review assessments and refund denials shall be administered pursuant to A.R.S. Title 42, Chapter 1, Article 6. The Department shall notify City/Town of any appeals within 30 days of receipt of the protest.

4.6 Status Reports: The Department shall keep SMART apprised of the status of each protested matter involving the imposition of Municipal Taxes. City/Town may request to be on a distribution list for monthly status reports by contacting the Department.

5. Voluntary Disclosure Agreements

The Department may enter into a voluntary disclosure agreement with a taxpayer. A voluntary disclosure agreement may limit the years subject to audit and waive penalties. The Department will notify City/Town of the Department's intent to enter into an agreement and the Department will provide the taxpayer's identity within thirty (30) calendar days of disclosure. City/Town may request an audit of a taxpayer subject to a voluntary disclosure agreement pursuant to Section 4.3 above.

6. License Compliance

6.1 License Issuance and Renewal: The Department shall issue new Municipal Tax licenses and renew such licenses for City/Town Municipal Tax. The Department of

Revenue shall provide City/Town with information about all persons obtaining and renewing tax licenses as set forth in Appendix B.

- 6.2 License Checks:** The Department and City/Town shall coordinate efforts to conduct tax license compliance checks through canvassing and other compliance methods.
- 6.3 Confidentiality:** Any tax license information City/Town obtains from the Department is considered Confidential Information and may only be disclosed as authorized by A.R.S. § 42-2003. Any tax license information City/Town obtains through its own efforts may be disclosed as allowed by applicable City/Town laws.
- 6.4 Changes to License Fees:** Within ten (10) business days following the adoption of an ordinance (or official acknowledgment of approval of an ordinance by voters in an election of a charter city) issuing or modifying a tax license fee, one copy of the ordinance and notification of the effective date of such ordinance shall be sent to the Department's City Services Unit. The Department shall not be obligated to begin collection of the new or modified fee any sooner than sixty calendar days after the date the Department received the ordinance from City/Town.

7. Closing Agreements

The Department shall notify City/Town before entering into a Closing Agreement and shall seek a range of settlement authority from City/Town related to the tax levied and imposed by City/Town in accordance with the Standard Audit Life Cycle Process.

8. Responsibility for Representation in Litigation

- 8.1 Administrative Proceedings:** The Department shall be responsible for coordinating the litigation and defending the assessment or refund denial in any administrative appeals before the Office of Administrative Hearings or the Director of the Department regardless of the jurisdiction that conducted the audit in accordance with the Standard Audit Life Cycle Process Map. The Department shall be diligent in defending the interests of City/Town and City/Town shall assist in such representation as may be requested by the Department or by City/Town.
- 8.2 Further Appeals:** The Arizona Attorney General is responsible for defending the assessment or refund denial at the Board of Tax Appeals, the Arizona Tax Court and all higher courts. City/Town shall assist the Attorney General in such representation and litigation as requested by the Attorney General's Office in accordance with the Standard Audit Life Cycle Process Map.
- 8.3 Mutual Cooperation:** The Department and City/Town agree they shall cooperate in the appeal and litigation processes and shall ensure their auditors, supervisors,

and other necessary employees are available to assist the Department and the Attorney General for informal interviews, providing documents and computer records, preparing for depositions, attending depositions and trial as witnesses, and assisting in trial/hearing preparation, as needed.

- 8.4 Administrative Decisions:** The Department shall provide a copy of any and all administrative hearing level decisions, including Director's decisions issued by the Department to all jurisdictions on a distribution list. City/Town may request to be on the distribution list by contacting the Department's Cities Unit. Administrative decisions are Confidential Information and must be stored and destroyed in accordance with the Confidentiality Standards.

9. Collection of Municipal Taxes

- 9.1 Tax Returns:** Taxpayers who are subject to City/Town Municipal Taxes shall pay such taxes to the Department. Tax payments shall be accompanied by a return prepared by taxpayer on a form prescribed by the Department.

- 9.2 Collections:** The Department shall collect any Municipal Tax imposed by City/Town recorded on the Department's tax accounting system. Amounts the Department collects for delinquent City/Town Municipal Tax accounts after the termination of this Agreement shall be forwarded to City/Town. The Department and City/Town may enter into an additional agreement to provide joint collection efforts on the following terms:

- (a) **Training:** All City/Town collectors authorized to collect obligations in cooperation with the Department shall be trained in accordance with the policies of the Department. Training shall be provided in the same manner as set forth in Section 4.1 of this Agreement.
- (b) **Conflict of Interest:** A collector authorized under this provision may not:
 - (1) Represent a taxpayer in any tax matter against the Department or City/Town while employed by the City/Town.
 - (2) Attempt to use his/her official position to secure any valuable thing or valuable benefit for himself/herself or his/her family members.
 - (3) Represent a taxpayer before the Department or City/Town concerning any matter in which he/she personally participated for a period of one year after he/she ends employment with the City/Town.
 - (4) Use information he/she acquires in the course of the official duties as a collector in a manner inconsistent with his/her official duties without prior written approval from the Department.

(5) For a period of one year after he/she ends employment with the City/Town, work in the same firm as a person who represents a taxpayer against the Department or City/Town unless the firm institutes formal barriers to prevent any sharing of information between the trained collector and the remainder of the firm.

(c) **Revocation:** The Department may revoke an individual's or City/Town's authority to collect obligations under this section, subject to review by SMART upon request by the individual or City/Town.

9.3 State of Arizona Liquor License Affidavit: City/Town may request that the Department issue a liquor license affidavit. The Department will respond to the request via secured e-mail with a note stating complete, in-process, or unable to complete. When the City/Town request liquor license affidavits, they will need to elect the prescribed method if they are willing to pay for the Arizona Department of Liquor Licenses and Control (ADOLLC) hearing if the license is held for renewal until balance paid in full. The Department and City/Town will negotiate how the cost of the hearing will be shared between the Department and City/Town on a case by case basis.

9.4 Uncollectible/Discretionary Write-offs: The Department will share the annual list of uncollectible/discretionary write-offs prior to the end of fiscal year write-off event. City/Town will have 45 days to submit feedback.

9.5 Remittance: All amounts collected by the Department for Municipal Taxes, penalties and interest under this Agreement shall be remitted to City/Town weekly on the basis of actual collections. To the extent possible, the Department shall initiate the electronic payment by noon on the Monday after the end of the week in which the collections were made. Remittance shall be made in the form of immediately available funds transferred electronically to the bank account designated by City/Town.

9.6 Abatement: The Department, with the approval of the Arizona Attorney General, may abate tax under certain circumstances. During the ordinary course of business, the Department may determine for various reasons that certain accounts shall be closed or cancelled. The Department shall seek input from City/Town or SMART before abating tax or closing accounts. The Department may request a telephonic meeting of SMART if time or circumstances require immediate action.

9.7 Funds Owed to City/Town: At all times and under all circumstances payments remitted by a taxpayer to the Department for City/Town Municipal Taxes will be considered property of City/Town. The Department may not retain or fail to remit such funds to City/Town for any reason not specifically set forth in this Agreement including, but not limited to, during the course of a dispute between City/Town and the Department.

9.8 Adjustments to Reported Taxes: If the Department determines that a payment remitted by a taxpayer incorrectly identifies the city or town to which the payment should be made, Department may temporarily hold the payment until the distribution of the payment is corrected to ensure the appropriate city or town receives the payment. If a payment by the Department has been made to an incorrect city or town, the Department and affected cities or towns shall follow the Standard Inter-Jurisdictional Transfer Process Map.

10. Taxpayer Rulings and Uniformity

The Department shall be responsible for issuing taxpayer ruling requests and interpretations of the Model City Tax Code. City/Town acknowledges that pursuant to A.R.S. 42-6005(B), when the state statutes and Model City Tax Code are the same and where the Department has issued written guidance, the Department's interpretation is binding on City/Town. The Department acknowledges that in all other situations, interpretation of the Model City Tax Code is the sole purview of Municipal Tax Code Commission or its designee. Designated persons must be authorized to receive confidential information as authorized by Section 3.1 of this agreement. The Department shall include at least two representatives of the municipalities as regular members of any group established to respond to taxpayer ruling requests and to issue uniform interpretations and guidance promulgated by the Department. This section is not intended to affect procedures for appeals and litigation as outlined in Section 4.5 and Section 8 of this agreement.

11. Financing Collection of Taxes

The costs incurred by the Department in administering this Agreement shall be financed through the State general fund appropriation to the Department. This provision does not relieve City/Town of any financial obligation imposed by statute.

12. Inter-Jurisdictional Transfers

The Department shall administer the inter-jurisdictional transfers of Municipal Tax monies in accordance with the Standard Inter-Jurisdictional Transfer Process Map.

13. Education and Outreach Efforts

To further its focus on serving taxpayers and to commitment of funding Arizona's future through enhanced customer service, continuous improvement, innovation, the Department is also expanding its Education and Outreach program to connect with all citizens of

Arizona, strategically working with taxpayer and industry groups, tax practitioners and Arizona's Cities and Towns to ensure tax education of individual and business taxpayers.

Any City/Town may further this mission, at its own expense, in providing education and outreach to taxpayers and business. The Department's Education and Outreach efforts shall be consistent with applicable law and Department written guidance.

Increased Education and Outreach efforts among the Department and the Cities/Towns will ensure collaborative partnerships that are beneficial to both that emphasizes an ongoing two-way exchange of information and communication on issues of common interest and is meant to promote cooperation in areas of overlapping special projects. Therefore, upon request, City/Town shall provide information to the Department concerning such education and outreach efforts.

The Department shall implement the workings of an Ambassador Program where the Department provides structure/support of curriculum for education related to tax administration and compliance. The City/Town will have a standard work process when participating in ADOR-led educational events.

The City/Town shall have a dedicated primary point of contact (PPOC) on its list of duly authorized representatives, who is located in Arizona and is tasked with sending and receiving communications between ADOR and the City/Town.

14. State & Municipal Audit Resolution Team ("SMART")

14.1 Members: The members shall consist of four seats representing municipal taxing jurisdictions and four seats representing the Department. Member seats may be split so some people fill the position for only certain issues, such as audit selection or collection abatement. There shall also be a list of alternate members, who may be asked by a regular member who is unable to attend a meeting to take that member's place at a SMART meeting.

14.2 Selection: The Director of the Department shall appoint people to serve as members of SMART. Municipal taxing jurisdictions shall nominate members from municipal taxing jurisdictions.

14.3 Meetings: SMART shall meet monthly unless there is no business to be conducted. Additional meetings can be scheduled as necessary to timely discuss issues presented. Alternate members may attend meetings but cannot vote unless filling the seat of a regular member.

14.4 Issues: The Department or City/Town may refer issues to SMART to include, but not limited to:

- (a) Decisions by the Department to not audit a taxpayer;

- (b) Amendments to Department audit procedures or manuals;
- (c) Closing Agreements or a range of settlement authority;
- (d) Abatement or account closure in collections;
- (e) Suspension of disclosure of information from the Department;
- (f) Unresolved disagreement regarding proposed changes to process maps listed in Sections 1.16, 1.17 and 1.18;
- (g) Revocation of collection authority; and
- (h) Other issues as authorized by the Director of the Department or agreed upon by the parties.

14.5 Recommendations: SMART shall make recommendations to the Director of the Department or Director's designee. If the recommendation is approved by at least five members of SMART, the Director will accept the recommendation of SMART. If SMART cannot reach a recommendation agreeable to at least five members of the group, the Director or Director's designee may act as he deems to be in the best interests of all parties. Notwithstanding the above, upon request by a City/Town, the Director will submit his decision to the Arizona Attorney General's Office for review.

14.6 Voting: Any voting member of the committee may request the vote be held by secret ballot.

14.7 Procedures: SMART shall develop procedures concerning the operation of the group consistent with this Agreement.

15. Funding of Additional Auditors by City/Town

15.1 Funding: In its sole discretion, City/Town may contribute funding to the Department to pay for additional auditors to assist the Department in the performance of audits of Municipal Tax owed to City/Town. Such additional auditors funded by City/Town shall at all times be deemed to be employees of the Department and under no circumstances shall be deemed to be employees or agents of City/Town. It is the parties' intention that City/Town funding be used to increase the capabilities of the Department to perform Municipal Tax audits and not to subsidize or replace State funding required for audit and collection of taxes.

15.2 Use of Funds: City/Town funding for additional auditors under this Section shall be used to fund the auditors' salaries and related expenses and shall not be used to pay for Department office space, utilities, equipment, supplies, or similar kinds of overhead.

- 15.3 Pool of Funds:** The Department may pool any City/Town funding with any other similar funding provided by other municipal taxing jurisdictions to pay for additional auditors dedicated to serving those jurisdictions. The Department shall separately account for such funds in its annual budget.
- 15.4 Accounting:** The Department shall provide an annual accounting to City/Town, by August 31 each year describing how City/Town funding was used during the prior fiscal year.

16. Satellite Offices for Department Auditors

- 16.1 Funding:** City/Town, at its own expense and at its sole discretion, may provide one or more satellite offices and associated amenities for use by Department employees to provide audit and/or customer service to taxpayers. Use of such facilities by Department employees shall be at the sole discretion of the Department. Nothing in this section shall require the Department to make use of such facilities provided by City/Town.
- 16.2 Requirements:** Any Department employee using a City/Town satellite office must meet reasonable requirements of City/Town related to the use of the facility. City/Town shall be responsible for notifying the Department of any concerns, and the Department shall be responsible for taking appropriate actions to resolve those concerns.
- 16.3 Termination:** Once a satellite office is established, City/Town shall provide at least 180 calendar days written notice to the Department prior to the termination or relocation of a satellite office. The Department may discontinue the use of a satellite office at any time upon notice to City/Town and shall promptly remove all Department property.
- 16.4 License:** All requirements of City/Town and the Department related to the satellite office shall be outlined in a mutually acceptable form of license and subject to separate approval.

17. Non-availability of Funds

Every payment obligation of the Department and the City/Town pursuant to this Agreement is conditioned upon the availability of funds appropriated or allocated for the payment of such obligation, except for the rendering of funds to City/Town paid by a taxpayer for Municipal Taxes or tax license fees of City/Town. If funds are not appropriated, allocated and available or if the appropriation is changed resulting in funds no longer being available for the continuance of this Agreement, this Agreement may be terminated at the end of the period for which funds are available. No liability shall accrue to the State in the event this provision is exercised, and the State shall not be obligated or liable for any future payments

or for any damages as a result of termination under this Section. The termination of this Agreement shall not entitle the Department to retain any Municipal Tax collected on behalf of City/Town pursuant to this Agreement.

18. Waiver

Nothing in this Agreement should be interpreted as City/Town relinquishing its legal rights under the Arizona Constitution or other applicable law, nor that City/Town is conceding the administration and collection of its Municipal Tax is not of a local interest or should not be under local control.

19. Cancellation

The requirements of A.R.S. § 38-511 apply to this Agreement. The Department or City/Town may cancel this Agreement, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting or creating this Agreement on behalf of the Department or City/Town is, at any time while this Agreement or any extension is in effect, an employee, agent or consultant of the other party with respect to the subject matter of this Agreement. The obligation of the Department to remit City/Town taxes shall survive cancellation.

20. Notice

(a) When any Notice to City/Town is required under the terms of this Agreement, such Notice shall be sent by electronic correspondence to:

(b) When any Notice to the Department is required under the terms of this Agreement, such Notice shall be sent by electronic correspondence to: cityservices@azdor.gov.

21. Non-discrimination

The Department and City/Town shall comply with Executive Order 2009-9, which mandates all persons, regardless of race, color, religion, sex, age, or national origin, shall have equal access to employment opportunities, and all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act. The Department and City/Town shall take affirmative action to ensure applicants for

employment and employees are not discriminated against due to race, creed, color, religion, sex, national origin or disability.

22. Compliance with Immigration Laws and A.R.S. § 41-4401

22.1 The Department and City/Town shall comply with all Federal immigration laws and regulations relating to employees and warrants compliance with A.R.S. § 23-214(A) which reads in part: “After December 31, 2007, every employer, after hiring an employee, shall verify the employment eligibility of the employee through the e-verify program.”

22.2 A breach of compliance with immigration laws and regulations shall be deemed a material breach of this Agreement and may be grounds for the immediate termination of this Agreement.

22.3 The Department and City/Town retain the legal right to inspect the papers of any employee who works on the Agreement to ensure the Department and City/Town is complying with the applicable Federal immigration laws and regulations and State statutes as set forth above.

23. Audit of Records

City/Town and the Department shall retain all data, books, and other records (“Records”) relating to this Agreement for at least six (6) years (a) after termination of this Agreement, and (b) following each annual renewal thereof. All Records shall be subject to inspection by the Department at reasonable times. Upon request, the Department and City/Town shall produce any or all such records. This Agreement is subject to A.R.S. §§ 35-214 and -215.

24. Amendments

Any amendments to the enumerated provisions or Appendices A, B, and C of this Agreement must be executed in writing in accordance with the provisions of this Agreement. The Standard Process Maps described within certain enumerated provisions are not themselves part of the Agreement.

25. Mutual Cooperation

In the event of a disagreement between the parties with regard to the terms, provisions and requirements of this Agreement or in the event of the occurrence of any circumstances

bearing upon or affecting this Agreement, parties hereby agree to mutually cooperate in order to resolve the said disagreement or deal with the said circumstance.

26. Arbitration

To the extent required by A.R.S. § 12-1518(B) and as provided for in A.R.S. § 12-133, the parties agree to resolve any dispute arising out of this Agreement by arbitration. The parties agree that any lawsuit filed by City/Town relating to the issues outlined in Section 17 of this Agreement is not considered to be a dispute arising out of this Agreement.

27. Implementation

The implementation and execution of the provisions of this Agreement shall be the responsibility of the Director of the Department or his representative and the Mayor his/her designee, or another party with designated authority pursuant to applicable law or City/Town charter on behalf of City/Town.

28. Limitations

Nothing in this Agreement shall be construed as limiting or expanding the statutory responsibilities of the parties in performing functions beyond those granted to them by law, or as requiring the parties to expend any sum in excess of their appropriations.

29. Duration

29.1 The term of this Agreement shall commence from the latest date as indicated in Section 32 and continue in force through December 31st of that same year unless canceled or terminated as provided herein. The term of the Agreement shall automatically be extended for successive one (1) year terms commencing on January 1st and ending on December 31st of each year thereafter unless canceled or terminated as provided herein. Amendments to this Agreement that are negotiated and agreed to by a simple majority of the review committee referenced in Section 29.5 shall thereafter be executed by the parties hereto by a separate, signed amendment and incorporated herein to be effective during the term of the Agreement and any extensions.. This Agreement may be canceled or terminated effective on December 31st of any year by either party by providing written notice no later than sixty (60) calendar days prior to the expiration of the term then in effect. This Agreement shall expire on December 31st of any year the Department is subject to sunset review. Upon expiration, cancellation or termination, any subsequent Agreement must be ratified through signature by both parties.

- 29.2** If State legislation enacted subsequent to the date of this Agreement substantially affects the performance of this Agreement by either party or substantially diminishes the benefits either party would receive under this Agreement, either party may then terminate this Agreement by giving at least thirty calendar days' notice to the other party. The termination will become effective immediately upon the expiration of the notice period unless otherwise agreed to by the parties.
- 29.3** Notwithstanding any provision to the contrary herein, both parties may by mutual agreement provide for the termination of this contract upon such terms and at such time as is mutually agreeable to them.
- 29.4** Any notice of termination shall be mailed and served on the other party in accordance with Section 20 of this Agreement.
- 29.5** During the term of this Agreement, the terms and conditions of this Agreement will undergo an annual review to be initiated no later than June 1st of each year. The review will be performed by a committee made up of equal parts representatives of the Department and representatives of the municipal taxing jurisdictions entering into an IGA with the Department for the administration and collection of Municipal Taxes.

30. Choice of Law

The laws and regulations of the State of Arizona shall govern the rights of the parties, the performance of this Agreement, and any disputes arising from this Agreement.

31. Entire Agreement

This document, including the specific appendices attached hereto, and any approved subcontracts, amendments and modifications made thereto, shall constitute the entire Agreement between the parties and shall supersede all other understandings, oral or written.

32. Signature Authority

- 32.1** By signing below, the signer certifies he or she has the authority to enter into this Agreement on behalf of his or her respective party, and he or she has read the foregoing and agrees to accept the provisions herein on said party's behalf.
- 32.2** This Intergovernmental Agreement may be executed in counterpart.

Signature _____ Date _____	Signature _____ Date _____
Grant Nülle, Deputy Director	
Typed Name and Title	Typed Name and Title
Arizona Department of Revenue	
Entity Name	Entity Name
1600 W. Monroe	
Address	Address
Phoenix Arizona 85007	
City State Zip	City State Zip
RESERVED FOR THE ATTORNEY GENERAL:	RESERVED FOR CITY/TOWN ATTORNEY:
<p>This agreement between public agencies has been reviewed pursuant to A.R.S. § 11-952 by the undersigned Assistant Attorney General who has determined that it is in proper form and is within the powers and authority granted under the laws of the State of Arizona to the Arizona Department of Revenue represented by the Attorney General.</p> <p style="text-align: center;">MARK BRNOVICH The Attorney General</p> <p>_____ Signature Assistant Attorney General</p> <p>Date: _____</p>	<p>APPROVED AS TO FORM AND AUTHORITY:</p> <p>BY: _____ CITY/TOWN ATTORNEY</p> <p>Date: _____</p>

APPENDIX A

ARIZONA DEPARTMENT OF REVENUE CONFIDENTIALITY REQUIREMENTS

1. Confidential Information

- 1.1 Confidential Information is defined in A.R.S § 42-2001. Confidential Information may not be disclosed except as provided by statute. A.R.S. § 42-2001(B).
- 1.2 License information obtained from the Department of Revenue is Confidential Information and may only be disclosed as authorized by A.R.S. § 42-2003. License information obtained from other sources is not Confidential Information.
- 1.3 Information about a taxpayer's identity obtained from the Department of Revenue is Confidential information and may only be disclosed as authorized by A.R.S. § 42-2003. Identity information obtained from other sources is not Confidential Information.
- 1.4 Confidential Information includes information about a single taxpayer and also aggregated information about a group of identified or identifiable taxpayers. Aggregated information from fewer than three taxpayers in a grouping on a statewide basis or fewer than ten taxpayers in a grouping for an area that is less than state level (city or town) may be Confidential Information. Such information may not be released unless the City/Town Administrator reviews the relevant information concerning the aggregate data and makes a determination in writing that the aggregate data does not reveal information about any specific taxpayer. Such determination should take into consideration the following:
 - a. The proportionality of the tax information applicable to individual members of the group of taxpayers; no individual taxpayer's information should be discernable due to its relative size/taxable sales, compared to other members of the group;
 - b. The total aggregated tax information; the aggregate information cannot allow viewers to draw conclusions about individual taxpayers (e.g., there are 6 car dealers in the city and the total aggregate sales were \$900,000 and none of them reported individual sales above the \$20,000 mark, which would have qualified for the lower tax rate on large purchases)
 - c. Any other factor that could cause the aggregate data to be used to determine information specific to a single taxpayer.

2. Protecting Information

- 2.1 City/Town must identify all places, both physical and logical, where Confidential Information is received, processed and stored and create a plan to adequately secure those areas.

- 2.2 Confidential Information must be protected during transmission, storage, use, and destruction. City/Town must have policies and procedures to document how it protects its information systems, including Confidential Information contained therein. An example of appropriate protection standards is set forth in National Institute of Standards and Technology Special Publication 800-53. The publication may be found at <http://nvlpubs.nist.gov/nistpubs/SpecialPublications/NIST.SP.800-53r4.pdf>
- 2.3 Employees are prohibited from inspecting information unless they have a business reason for the information. Browsing information concerning friends, neighbors, family members, or people in the news is strictly prohibited.
- 2.4 All removable media, including paper and CDs, containing Confidential Information must be secured when not in use and after normal business hours by placing all materials in a locked drawer or cabinet. During use, Confidential Information must be protected so that it is not visible to members of the public or anyone without a business need for the information.
- 2.5 All individuals accessing or storing Confidential Information from an alternative work site must enter into a signed agreement that specifies how the Confidential Information will be protected while at that site. Only trusted employees shall be permitted to access Confidential Information from alternative sites. Confidential Information may not be accessed while in public places such as restaurants, lounges, or pools.
- 2.6 Confidential Information may not be sent outside the local area network by unencrypted email. City/Town is responsible for ensuring in-flight email communications containing Confidential Information are sent through a secure process. This may include encryption of the email message, a secure mailbox controlled by City/Town, an encrypted point-to-point tunnel between the correspondents or use of Transport Layer Security (TLS) between correspondents.
- 2.7 Confidential Information may not be discussed in elevators, restrooms, the cafeteria, or other public areas. Computer terminals should be placed in such a manner that prohibits public viewing of Confidential Information.
- 2.8 When transporting confidential materials the materials should be covered so that others cannot see the Confidential Information. When sending Confidential Information by fax a cover sheet should always be used.
- 2.9 Any person with unsupervised access to Confidential Information shall receive training on the confidentiality laws and requirements to protect such information before being given access to such Information and annually thereafter. They must sign certificates after the training acknowledging that they understand their responsibilities. City/Town must keep records to document this training and certification.

3. Disclosure of Information

- 3.1 Confidential Information may only be disclosed as permitted by A.R.S. § 42-2003.
- 3.2 Confidential Information is confidential by statute and, therefore, does not have to be disclosed in response to a public records request. A state agency may deny inspection of public records if the records are confidential by statute. *Berry v. State*, 145 Ariz. 12, 13 699 P.2d 387, 388 (App. 1985).
- 3.3 A taxpayer may designate a person to whom Confidential Information may be disclosed by completing a Department of Revenue Form 285, or such other form that contains the information included in the Form 285. City/Town may contact the Department of Revenue's Disclosure Officer if there are any questions concerning this requirement.

4. Disposal of Information

- 4.1 All removable media containing Confidential Information must be returned to the Department of Revenue or sanitized before disposal or release from the control of City/Town.
- 4.2 Paper copies of Confidential Information must be destroyed by shredding or burning the materials when no longer needed. Confidential Information may not be disposed of by placing the materials in the garbage or recycle bins. Destruction of Confidential Information may be performed by a third party vendor. City/Town must take appropriate actions to protect the Confidential Information in transit and storage before it is destroyed, such as periodic inspections of the vendor.
- 4.3 Computer system components and devices such as copiers and scanners that have been used to store or process Confidential Information may not be repurposed for non-tax administration uses unless the memory or hard drive of the device is sanitized to ensure under no circumstances Confidential Information can be restored or recovered.

5. Storing Data

- 5.1 Confidential Information may be stored on hard disks only if agency approved security access control devices (hardware/software) have been installed, are receiving regularly scheduled maintenance including upgrades, and are being used. Access controls must include password security, an audit trail, encryption, virus detection, and data overwriting capabilities.

6. Encryption Requirements and Cryptographic Module Authentication

- 6.1 The City/Town information system must implement mechanisms for the authentication to a cryptographic module that meets the requirements of applicable federal laws, Executive Orders, directives, policies, regulations, standards, and guidance for such authentication.
- 6.2 Validation provides assurance that when an agency implements cryptography to protect Confidential Information, the encryption functions have been examined in detail and will operate as intended.
- 6.3 All electronic transmissions of Confidential Information must be encrypted using FIPS 140-2 validated cryptographic modules. A product does not meet the FIPS 140-2 requirements by simply implementing an approved security function. Only modules tested and validated to FIPS 140-2 meet the applicability requirements for cryptographic modules to protect sensitive information. NIST maintains a list of validated cryptographic modules on its website <http://csrc.nist.gov/>
- 6.4 Confidential Information is required to be protected in transit and at rest. City/Town is requested to adhere to the following guidelines to use encryption:
 - Encrypt the compressed file using Advanced Encryption Standard.
 - Compress files in .zip or .zipx formats.
 - Use a strong 256-bit encryption key string.
 - Ensure a strong password or pass phrase is generated to encrypt the file.
 - Communicate the password or pass phrase with the Department of Revenue through a separate email or via a telephone call to your DOR contact person. Do not provide the password or passphrase in the same email containing the encrypted attachment.
- 6.5 Refer to your specific file compression software user guide for instructions on how to compress and encrypt files. Known compatible products with DOR include but are not limited to WinZip and Secure Zip.
- 6.6 Please remember, while the attachment is encrypted, the content of the email message will not be encrypted, so it is important that any sensitive information be contained in the attachment (encrypted document).

7. Wireless Access (if accessing State Confidential Information from a wireless network)

7.1 City/Town must:

- Establish restrictions, configuration/connection requirements, and implementation guidance for wireless access.
- Authorize wireless access to the information system prior to allowing such connections.
- Employ a wireless intrusion detection system to identify rogue wireless devices and to detect attack attempts and potential compromises/breaches to the information system.

8. Interconnection Security Agreement

- 8.1 Trusted Behaviors. The City/Town system and users are expected to protect ADOR's data in accordance with applicable state and federal laws.
- 8.2 Data Flows. The City/Town is responsible for creating architectural diagrams of any systems connecting to ADOR systems and depicting the flow of State Confidential Information.
- 8.3 Audit Trail Responsibilities. City/Town is responsible for auditing application processes and user activities involving any information interconnection. Activities that will be recorded include event type, date and time of event, user identification, workstation identification, success or failure of access attempts, and security actions taken by system administrators or security officers. Audits, and/or security actions taken by system administrators or security officers will be recorded and available for review by ADOR.
- 8.4 Incident Reporting. City/Town is required to notify ADOR in the event of data loss, breach, or security concern regarding ADOR's Confidential Information by reporting the incident to the ADOR Information Security Team by phone at (602) 716-6166 or email at InfoSec@azdor.gov.
- 8.5 DOR may send employees or auditors to inspect any of City/Town information systems and/or facilities used to process, store or transmit any ADOR data at any time to ensure that ADOR information is adequately protected.

APPENDIX B

From the effective date of this Agreement until the new functionalities set forth below are implemented, the Department of Revenue will provide the following reports:

City Payment Journal Detail;
City Payment Journal Summary;
New License Report

Within 30 days after the first month's implementation of the JT2, the Department of Revenue will provide a new License Report and License Update Report containing at least the following fields:

NEW LICENSE REPORT AND LICENSE UPDATE REPORT

Fields displayed:

- Region Code
- Run Date
- Report Start Date
- Report End Date
- Update Date
- ID Type
- ID
- Account ID
- Entity Name
- Ownership Type
- License ID
- OTO/Applied For indicator
- Bankruptcy Indicator
- Filing Frequency
- Issue Date
- Account Start Date
- Business Start Date
- Arizona Start Date
- Doc Loc Nbr
- Accounting Method
- Close Date
- Close Code
- Business Description
- NAICS1
- NAICS2
- NAICS3
- NAICS4
- Mailing Street1
- Mailing Street2

- Mailing Street3
- Mailing City
- Mailing State
- Mailing ZIP
- Mailing Country
- Mailing Phone Number
- Mailing Address Add date
- Mailing Address End Date
- Audit Street1
- Audit Street 2
- Audit Street 3
- Audit City
- Audit State
- Audit Zip
- Audit Country
- Audit Phone Number
- Audit Address Add Date
- Audit Address End Date
- Location Code
- Business Codes
- Location Name (DBA)
- Number of Units
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- Location Phone Number
- Location Start Date
- Location End Date
- Primary Location Street 1
- Primary Location Street 2
- Primary Location Street 3
- Primary Location City
- Primary Location State
- Primary Location Zip Code
- Primary Location Country
- Primary Location Phone Number
- Primary Location Start Date
- Primary Location End Date
- Owner Name
- Owner Title
- Owner Name 2
- Owner Title 2

- Owner Name 3
- Owner Title 3

Within 30 days of the implementation of the TPT2, the Department of Revenue will provide the following reports with at least the fields indicated below:

CITY PAYMENT JOURNAL

- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Period End Date
- Payment received date
- Return received date
- Payment process date
- Return process date
- Filing Frequency
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- NAICS
- Business Code
- Doc Loc Nbr
- Pmt Loc Nbr
- Gross Receipts
- Total Deductions
- Tax or Fee Collected
- P & I Collected
- Audit Collections
- Tran Type
- Tran Subtype
- Rev Type

CITY PAYMENT JOURNAL SUMMARY

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period

- Business Code
- Number of Accounts
- Collections

Within 30 days after the first month's implementation of the TPT2, the following reports with at least the fields indicated below:

NO MONEY REPORT

- Region Code
- GL Accounting Period
- Period End Date
- Payment received date
- Return received date
- Payment process date
- Return process date
- Filing Frequency
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- NAICS
- Business Code
- Doc Loc Nbr
- Pmt Loc Nbr
- Gross Receipts
- Total Deductions
- Tax or Fee Collected
- P & I Collected
- Audit Collections
- Tran Type
- Tran Subtype

DEDUCTION REPORT

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Period End Date

- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Business Code
- Doc Loc Nbr
- Deduction Code
- Deduction Amount
- Tran Type
- Tran Subtype
- Rev Type

Within 30 days after taxes (subject to fund distributions) are collected, the Department of Revenue will provide the following report with at least the fields indicated below:

FUND DISTRIBUTION REPORT

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Period End Date
- Payment Received Date
- Return Received Date
- Payment Processed Date
- Return Processed Date
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Business Code
- Doc Loc Nbr
- Fund Allocation Code
- Amount Distributed

FUND DISTRIBUTION SUMMARY REPORT

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Fund Allocation Code
- Amount Distributed

ARIZONA JOINT TAX APPLICATION (JT-1)



Customer Care and Outreach
ARIZONA DEPARTMENT OF REVENUE
 PO BOX 29032
 Phoenix, AZ 85038-9032

- IMPORTANT!** Incomplete applications WILL NOT BE PROCESSED.
- Please read form instructions while completing the application. Additional information and forms available at www.azdor.gov
 - Required information is designated with an asterisk (*).
 - Return completed application AND applicable license fee(s) to address shown at left.
 - For licensing questions regarding transaction privilege tax, call Customer Care and Outreach: (602) 255-3381

You can register, file and pay for this application online at www.AZTaxes.gov. It is fast and secure.

SECTION A: Business Information

1* Federal Employer Identification Number or Social Security Number, <i>required if sole proprietor with no employees</i>		2* License Type – <i>Check all that apply:</i> <input type="checkbox"/> Transaction Privilege Tax (TPT) <input type="checkbox"/> Use Tax <input type="checkbox"/> Withholding/Unemployment Tax <i>(if hiring employees)</i> <input type="checkbox"/> TPT for Cities ONLY	
3* Type of Organization/Ownership – <i>Tax exempt organizations must attach a copy of the Internal Revenue Service's letter of determination.</i> <input type="checkbox"/> Individual/Sole Proprietorship <input type="checkbox"/> Subchapter S Corporation <input type="checkbox"/> Government <input type="checkbox"/> Joint Venture <input type="checkbox"/> Corporation <input type="checkbox"/> Association <input type="checkbox"/> Estate <input type="checkbox"/> Receivership State of Inc. _____ Date of Inc. <u> M </u> / <u> M </u> / <u> D </u> , <u> Y </u> / <u> Y </u> / <u> Y </u> <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Liability Partnership			
4* Legal Business Name			
5* Mailing Address – number and street County/Region		City State ZIP Code Country	
6* Business Phone No. <i>(with area code)</i>	7 Email Address	8 Fax Number <i>(with area code)</i>	
9* Description of Business: <i>Describe merchandise sold or taxable activity.</i>			
10* NAICS Codes: Available at www.azdor.gov			
11* Did you acquire or change the legal form of an existing business? <input type="checkbox"/> No <input type="checkbox"/> Yes → You must complete Section F.		12* Are you a construction contractor? <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(see bonding requirements)</i>	
BONDING REQUIREMENTS: Prior to the issuance of a Transaction Privilege Tax license, new or out-of-state contractors are required to post a Taxpayer Bond for Contractors unless the contractor qualifies for an exemption from the bonding requirement. The primary type of contracting being performed determines the amount of bond to be posted. Bonds may also be required from applicants who are delinquent in paying Arizona taxes or have a history of delinquencies. Refer to the publication, Taxpayer Bonds, available online at www.azdor.gov or in Arizona Department of Revenue offices.			
WITHHOLDING LICENSE ONLY			
13* Withholding Physical Location Number and street <i>(Do not use PO Box, PMB or route numbers)</i>		City State ZIP Code Country	

Continued on page 2 →

FOR AGENCY USE ONLY		
<input type="checkbox"/> New	ACCOUNT NUMBER	DLN
	START	TRANSACTION PRIVILEGE TAX
<input type="checkbox"/> Change	S/E DATE	WITHHOLDING / SSN / EIN
	COMPLETED DATE	EMPLOYEE'S NAME
<input type="checkbox"/> Reopen	LIABILITY	LIABILITY ESTABLISHED

CASHIER'S STAMP ONLY. DO NOT MARK IN THIS AREA.

Name (as shown on page 1)	FEIN or SSN (as shown on page 1)
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SECTION B: Identification of Owners, Partners, Corporate Officers Members/Managing Members or Officials of this Employing Unit

If you need more space, attach Additional Owner, Partner, Corporate Officer(s) form available at www.azdor.gov. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/or managing members own more than 50% of or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Owner 1	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)		*Country
Owner 2	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)		*Country
Owner 3	*Social Security No.	*Title	*Last Name	First Name	Middle Intl.
	*Street Address		*City	*State	* % Owned
	*ZIP Code	*County	*Phone Number (with area code)		*Country

SECTION C: Transaction Privilege Tax (TPT)

1* Date Business Started in Arizona <i>M,M,D,D Y,Y,Y,Y</i>	2* Date Sales Began <i>M,M,D,D Y,Y,Y,Y</i>	3 What is your Estimated Tax Liability for your first twelve months of business?	
4 Filing Frequency <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Seasonal <input type="checkbox"/> Annual If seasonal filer, check the months for which you intend to do business: <input type="checkbox"/> JAN <input type="checkbox"/> FEB <input type="checkbox"/> MAR <input type="checkbox"/> APR <input type="checkbox"/> MAY <input type="checkbox"/> JUN <input type="checkbox"/> JUL <input type="checkbox"/> AUG <input type="checkbox"/> SEP <input type="checkbox"/> OCT <input type="checkbox"/> NOV <input type="checkbox"/> DEC			
5 Does your business sell tobacco products? <input type="checkbox"/> Yes → <input type="checkbox"/> Retailer OR <input type="checkbox"/> Distributor		6 TPT Filing Method <input type="checkbox"/> Cash Receipts <input type="checkbox"/> Accrual	7 Does your business sell new motor vehicle tires or vehicles? <input type="checkbox"/> Yes → You will have to file Motor Vehicle Tire Fee form available at www.azdor.gov
8* Tax Records Physical Location – number and street <i>(Do not use PO Box, PMB or route numbers)</i>		City	State ZIP Code
County		Country	
9* Name of Contact		* Phone Number (with area code)	Extension

SECTION D: Transaction Privilege Tax (TPT) Physical Location

1* Business Name, "Doing Business As" or Trade Name at this Physical Location			2* Phone Number (with area code)	
3* Physical Location of Business or Commercial/Residential Rental Number and street <i>(Do not use PO Box, PMB or route numbers)</i>			City	State ZIP Code
County/Region			Country	
Residential Rental Only – Number of Units			Reporting City <i>(if different than the physical location city)</i>	
4* Additional County/Region Indian Reservation/City: County/Region Indian Reservation and City Codes available at www.azdor.gov				
County/Region			City	
Business Codes (Include all codes that apply): See instructions. Complete list available at www.azdor.gov				
State/County			City	

If you have more locations, attach Additional Business Locations form available at www.azdor.gov

Name (as shown on page 1)	FEIN or SSN (as shown on page 1)
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SECTION E: Withholding & Unemployment Tax Applicants

<p>1* Regarding THIS application, Date Employees First Hired in Arizona M, M D, D Y, Y, Y, Y</p>	<p>2 Are you liable for Federal Unemployment Tax? <input type="checkbox"/> Yes → First year of liability: Y, Y, Y, Y</p>								
<p>3 Are individuals performing services that are excluded from withholding or unemployment tax? <input type="checkbox"/> Yes → Describe services: _____</p>	<p>4 Do you have an IRS ruling that grants an exclusion from Federal Unemployment Tax? <input type="checkbox"/> Yes → Attach a copy of the Ruling Letter.</p>								
<p>5 Do you have, or have you previously had, an Arizona unemployment tax number? <input type="checkbox"/> No <input type="checkbox"/> Yes → Business Name: _____ Unemployment Tax Number: _____</p>									
<p>6 First calendar quarter Arizona employees were/will be hired and paid (indicate quarter as 1, 2, 3, 4):</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:25%;">Hired Year</th> <th style="width:25%;">Hired Quarter</th> <th style="width:25%;">Paid Year</th> <th style="width:25%;">Paid Quarter</th> </tr> <tr> <td style="text-align: center;">Y, Y, Y, Y</td> <td style="text-align: center;">Q</td> <td style="text-align: center;">Y, Y, Y, Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Hired Year	Hired Quarter	Paid Year	Paid Quarter	Y, Y, Y, Y	Q	Y, Y, Y, Y	Q
Hired Year	Hired Quarter	Paid Year	Paid Quarter						
Y, Y, Y, Y	Q	Y, Y, Y, Y	Q						
<p>7 When did/will you first pay a total of \$1,500 or more gross wages in a calendar quarter? (indicate quarter as 1, 2, 3, 4) <small>Exceptions: \$20,000 gross cash wages Agricultural; \$1,000 gross cash wages Domestic/Household; not applicable to 501(c)(3) Non-Profit.</small></p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Year</th> <th style="width:50%;">Quarter</th> </tr> <tr> <td style="text-align: center;">Y, Y, Y, Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Year	Quarter	Y, Y, Y, Y	Q				
Year	Quarter								
Y, Y, Y, Y	Q								
<p>8 When did/will you first reach the 20th week of employing 1 or more individuals for some portion of a day in each of 20 different weeks in the same calendar year? (indicate quarter as 1, 2, 3, 4) <small>Exceptions: 10 or more individuals Agricultural; 4 or more individuals 501(c)(3) Non-Profit; not applicable to Domestic/Household.</small></p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">Year</th> <th style="width:50%;">Quarter</th> </tr> <tr> <td style="text-align: center;">Y, Y, Y, Y</td> <td style="text-align: center;">Q</td> </tr> </table>	Year	Quarter	Y, Y, Y, Y	Q				
Year	Quarter								
Y, Y, Y, Y	Q								

SECTION F: Acquired Business Information

If you answered "Yes" to Section A, question 11, you must complete Section F.

<p>1* Did you acquire or change all or part of an existing business? <input type="checkbox"/> All <input type="checkbox"/> Part</p>	<p>2* Date of Acquisition M, M D, D Y, Y, Y, Y</p>	<p>3* EIN of Business Under Previous Owner</p>
<p>4* Previous Owner's Telephone Number</p>	<p>5* Name of Business Under Previous Owner</p>	<p>6* Name of Previous Owner</p>
<p>7* Did you change the legal form of all or part of the Arizona operations of your existing business? (e.g., change from sole proprietor to corporation or etc.) <input type="checkbox"/> All <input type="checkbox"/> Part</p>	<p>8* Date of Change M, M D, D Y, Y, Y, Y</p>	<p>9* EIN of Previous Legal Form</p>

SECTION G: AZTaxes.gov Security Administrator

Visit www.AZTaxes.gov (the Arizona Department of Revenue's online customer service center) to register for online services. The authorized individual will have full online access to transaction privilege, use, withholding and corporate tax account information and services. The authorized individual will be able to add or delete users and grant user privileges. Online services include viewing tax account information, filing tax returns, signing returns electronically with a Self-Select Personal Identification Number (PIN) and remitting tax payments.

SECTION H: Required Signatures

This application must be signed by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business, trustee or receiver or representative of an estate that has been listed in Section B.

<p>1 Print or Type Name</p>	<p>2 Print or Type Name</p>
<p>Title</p>	<p>Title</p>
<p>Date</p>	<p>Date</p>
<p>Signature</p>	<p>Signature</p>

This application must be completed, signed, and returned as provided by A.R.S. § 23-722.

Equal Opportunity Employer/Program
This application is available in alternative formats at Unemployment Insurance Tax Office.

PLEASE COMPLETE SECTION I: STATE/COUNTY & CITY LICENSE FEE WORKSHEET TO CALCULATE AND REMIT TOTAL AMOUNT DUE WITH THIS APPLICATION.

Name (as shown on page 1)	FEIN or SSN (as shown on page 1)
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SECTION I: State/County & City License Fee Worksheet

ALL FEES ARE SUBJECT TO CHANGE. Check for updates at www.azdor.gov.

To calculate **CITY FEE**: Multiply **No. of Locations** by the **License Fee** and enter sum in **License Subtotal**.

City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal	City/Town	Code	No. of Loc's	License Fee	License Subtotal
Apache Junction	AJ		\$2.00		Goodyear	GY		\$5.00		Sahuarita	SA		\$5.00	
Avondale	AV		\$0.00		Guadalupe	GU		\$2.00		San Luis	SU		\$2.00	
Benson	BS		\$5.00		Hayden	HY		\$5.00		Scottsdale	SC		\$50.00	
Bisbee	BB		\$1.00		Holbrook	HB		\$1.00		Sedona	SE		\$2.00	
Buckeye	BE		\$2.00		Huachuca City	HC		\$2.00		Show Low	SL		\$2.00	
Bullhead City	BH		\$2.00		Jerome	JO		\$2.00		Sierra Vista	SR		\$1.00	
Camp Verde	CE		\$2.00		Kearny	KN		\$2.00		Snowflake	SN		\$2.00	
Carefree	CA		\$10.00		Kingman	KM		\$2.00		Somerton	SO		\$2.00	
Casa Grande	CG		\$2.00		Lake Havasu	LH		\$5.00		South Tucson	ST		\$2.00	
Cave Creek	CK		\$20.00		Litchfield Park	LP		\$2.00		Springerville	SV		\$5.00	
Chandler	CH		\$2.00		Mammoth	MH		\$2.00		St. Johns	SJ		\$2.00	
Chino Valley	CV		\$2.00		Marana	MA		\$5.00		Star Valley	SY		\$2.00	
Clarkdale	CD		\$2.00		Maricopa	MP		\$2.00		Superior	SI		\$2.00	
Clifton	CF		\$2.00		Mesa	ME		\$20.00		Surprise	SP		\$10.00	
Colorado City	CC		\$2.00		Miami	MM		\$2.00		Taylor	TL		\$2.00	
Coolidge	CL		\$2.00		Nogales	NO		\$0.00		Tempe	TE		\$50.00	
Cottonwood	CW		\$2.00		Oro Valley	OR		\$12.00		Thatcher	TC		\$2.00	
Dewey/Humboldt	DH		\$2.00		Page	PG		\$2.00		Tolleson	TN		\$2.00	
Douglas	DL		\$5.00		Paradise Valley	PV		\$2.00		Tombstone	TS		\$1.00	
Duncan	DC		\$2.00		Parker	PK		\$2.00		Tucson	TU		\$20.00	
Eagar	EG		\$10.00		Patagonia	PA		\$0.00		Tusayan	TY		\$2.00	
El Mirage	EM		\$15.00		Payson	PS		\$2.00		Wellton	WT		\$2.00	
Eloy	EL		\$10.00		Peoria	PE		\$50.00		Wickenburg	WB		\$2.00	
Flagstaff	FS		\$46.00		Phoenix**	PX		\$50.00		Willcox	WC		\$1.00	
Florence	FL		\$2.00		Pima	PM		\$2.00		Williams	WL		\$2.00	
Fountain Hills	FH		\$2.00		Pinetop/Lakeside	PP		\$2.00		Winkelman	WM		\$2.00	
Fredonia	FD		\$10.00		Prescott	PR		\$5.00		Winslow	WS		\$10.00	
Gila Bend	GI		\$2.00		Prescott Valley	PL		\$2.00		Youngtown	YT		\$10.00	
Gilbert	GB		\$2.00		Quartzsite	QZ		\$2.00		Yuma	YM		\$2.00	
Glendale	GE		\$35.00		Queen Creek	QC		\$2.00						
Globe	GL		\$2.00		Safford	SF		\$2.00						

Subtotal City License Fees (column 1)	Subtotal City License Fees (column 2)	Subtotal City License Fees (column 3)
\$	\$	\$

AA TOTAL City License Fee(s) (column 1 + 2 + 3)..... \$

	No. of Loc's	Fee per Location	TOTAL
BB TOTAL State License Fee(s): Calculate by multiplying number of business locations by \$12.00		\$12.00	\$
Residential Rental License Fees - Only Chandler, Phoenix, and Scottsdale Multiply the number of units per locations by \$2.00 (\$50.00 Annual Cap per license).	No. of Units	No. of Loc's	City Fee
ONLY CHANDLER, PHOENIX, and SCOTTSDALE should use this section. DO NOT use the fee chart above to calculate license fees. The amount for each city CANNOT EXCEED \$50.00	Residential Rental License-Chandler		\$
	Residential Rental License-Phoenix		\$
	Residential Rental License-Scottsdale		\$

CC TOTAL City Residential Rental License Fees (Add Chandler, Phoenix, & Scottsdale)..... \$

DD TOTAL DUE (Add lines AA + BB + CC)..... \$

- Make check payable to Arizona Department of Revenue.
- Do not send cash.
- Include FEIN or SSN on payment.
- License will not be issued without full payment of fee(s).

**If your only business is under Class 213, Commercial Lease, there is no license fee due.



ARIZONA DEPARTMENT OF REVENUE
GENERAL INSTRUCTIONS FOR ARIZONA JOINT TAX APPLICATION (JT-1)

Online Application

Go to www.AZTaxes.gov

Notice for Construction Contractors:
Due to bonding requirements, construction contractors are not permitted to license for transaction privilege tax online. For more information, please contact us.

Mailing Address

Arizona Department of Revenue
PO Box 29032
Phoenix, AZ 85038-9032

**Customer Service
Center Locations**

8:00 a.m. – 5:00 p.m.
Monday through Friday
(Except legal Arizona state holidays)

Phoenix Office

1600 West Monroe
Phoenix, AZ 85007

Mesa Office

1840 South Mesa Drive
Building #1352
Mesa, AZ 85201

(This office does not handle billing or account disputes)

Tucson Office

400 West Congress
Tucson, AZ 85701

**Customer Service
Telephone Numbers**

Licensing questions on Transaction Privilege, Withholding or Use Tax (Arizona Department of Revenue)
(602) 255-3381

Unemployment Tax (Arizona Department of Economic Security)
(602) 771-6602

E-mail: uitstatus@azdes.gov

The Arizona Joint Tax Application (JT-1) is used to apply for Transaction Privilege Tax, Use Tax, and Employer Withholding and Unemployment Insurance. The Application is called "Joint" because it is used by both the Department of Revenue and Economic Security.

USE THIS APPLICATION TO:

- **License New Business:** If you are selling a product or engaging in a service subject to transaction privilege tax, you will most likely need to obtain the state transaction privilege tax license (TPT) license.
- **Change Ownership:** If acquiring or succeeding to all or part of an existing business or changing the legal form of your business (sole proprietorship to corporation, etc.).

IMPORTANT: To avoid delays in processing of your application, we recommend you read these instructions and refer to them as needed to ensure you have accurately entered all the required information. **This application must be completed, signed, and returned as provided by A.R.S. § 23-722.**

- Please read form instructions while completing the application. Additional information and forms are available at www.azdor.gov.
- Required information is designated with an asterisk (*).
- Please complete Section I: State/County & City License Fee Worksheet to calculate and remit **Total Amount Due** with this application.

When completing this form, please **print or type in black ink**. Legible applications are required for accurate processing. The following numbered instructions correspond to the numbers on the Form JT-1.

If you need to update a license, add a business location, get a copy of your license, or make other changes: Complete a Business Account Update form and include a State fee of \$12 per location and any applicable fees related to locations within the City/Town jurisdictions. Additional information and forms are available at www.azdor.gov.

Section A: BUSINESS INFORMATION

1. Provide your **Federal Employer Identification No.** (FEIN) or Social Security No. (SSN) if you are a sole proprietor without employees. Taxpayers are required to provide their taxpayer identification number (TIN) on all returns and documents. A TIN is defined as the federal employer identification number (EIN) or SSN, depending upon how income tax is reported. The EIN is required for all employers. A penalty of \$5 will be assessed by the Department of Revenue for each document filed without a TIN.

2. **License Type (Check all that apply):**

Transaction Privilege Tax (TPT): Anyone engaged in a business taxable under the TPT statutes must apply for a TPT License before engaging in business. For TPT, you are required to obtain and display a separate license certificate for each business or rental location. This may be accomplished in one of the following ways:

- Each location may be licensed as a separate business with a separate license number for purposes of reporting transaction privilege and use taxes individually. Therefore, a separate application is needed for each location.
- Multiple locations may be licensed under a consolidated license number, provided the ownership is the same, to allow filing of a single tax return. If applying for a new license, list the various business locations as instructed below. If already licensed and you are adding locations, **do not use this application to consolidate an existing license. Please submit a Business Account Update form, available at www.azdor.gov.**

Withholding & Unemployment Taxes: Employers paying wages or salaries to employees for services performed in the State must apply for a Withholding number & Unemployment number.

Use Tax: Out-of-state vendors (that is, vendors with no Arizona location) making direct sales into Arizona must obtain a Use Tax Registration Certificate. In-state business not required to be licensed in Arizona for TPT purposes, making out-of state purchases for their own use (and not for resale) must also obtain the Use Tax registration.

TPT for cities only: This type of license is needed if your business activity is subject to city TPT which is collected by the state, but the activity is not taxed at the state level.

3. **Type of Organization/Ownership:** Check as applicable. A corporation must provide the state and date of incorporation.
4. Provide the **Legal Business Name** or owner or corporation as listed in its articles of incorporation, or individual and spouse, or partners, or organization owning or controlling the business.
5. Provide the **Mailing Address** (number and street) where all correspondence is to be sent. You may use your

home address, corporate headquarters, or accounting firm's address, etc. If mailing address differs for licenses (for instance withholding and unemployment insurance), please send a cover letter with completed application to explain.

6. Provide the **Business Phone Number** including the area code.
7. Provide the **Email Address** for the business or contact person.
8. Provide the **Business Fax Number** including the area code.
9. Provide the **Description of Business** by describing the major taxable business activity, principle product you manufacture, commodity sold, or services performed. Your description of business is very important and **MUST** link to the appropriate **NAICS Code** and **Business Code**.
10. Provide all **North American Industries Classification System (NAICS) Code(s)** that apply. The NAICS is identified for your business, based on your major business activity, principle product you manufacture, commodity sold, or services performed. You must indicate at least one NAICS code. A current listing is available at www.azdor.gov.
11. If you acquired or changed the legal name of an existing business, you must complete Section F of this application. If you check NO, proceed to number 12.
12. If you are a construction contractor, read bonding requirements and submit the appropriate bonding paperwork with this application. If you check NO, proceed to number 13.
13. Provide the **Withholding Physical Location** of the business. This address cannot be a PO Box or Route Number.

Section B: IDENTIFICATION OF OWNERS, PARTNERS, CORPORATE OFFICERS, MEMBERS/ MANAGING MEMBERS OR OFFICIALS OF THIS EMPLOYING UNIT

Provide the full name, social security number and title of all Owners, Partners, Corporate Officers, Members/ Managing Members or Officials of the Employing Unit. If you need additional space, attach Additional Owners, Partners, Corporate Officer(s) Addendum available at www.azdor.gov. If the owner, partners, corporate officers or combination of partners or corporate officers, members and/ or managing members own more than 50% of, or control another business in Arizona, attach a list of the businesses, percentages owned and unemployment insurance account numbers or provide a General Disclosure/ Power of Attorney (Form 285) which must be filled out and signed by an authorized corporate officer.

Section C: TRANSACTION PRIVILEGE TAX (TPT)

1. Provide the **Date Business Started** in Arizona.
2. Provide the **Date Sales Began** in Arizona or estimate when you plan to begin selling in Arizona.
3. **Tax Liability:** Provide the amount of gross income you can reasonably expect to generate in your first twelve months of business. You will be set up for monthly filing unless your Estimated Tax Liability will result in a tax liability of less than \$8,000, which will require you to file quarterly.
4. Based on your tax liability, provide your filing frequency. If your total estimated annual combined Arizona, county and municipal TPT liability is:
 - Less than \$2,000, you may file and pay **annually**.
 - Between \$2,000 and \$8,000, you may file and pay **quarterly**.
 - Otherwise, your transaction privilege taxes are due **monthly**.
 If your business is **Seasonal** or you are a transient **vendor**, indicate the months in which you intend to do business in Arizona.
5. Indicate whether your business sells **tobacco products**. If you checked yes, check the box to indicate if you are a retailer or distributor of tobacco products.
6. **TPT Filing Method:** Check which filing method your business uses for determining tax liability. Cash basis requires the payment of tax based on sales receipts actually received during the period covered on the tax return. When filing under the accrual basis the tax is calculated on the sales billed rather than actual receipts.
7. If you sell new **Motor Vehicle Tires or Vehicles**, you must file the Motor Vehicle Waste Tire Fee form (TR-1) available at www.azdor.gov. Sellers of new motor vehicles and motor vehicle tires in the state, for on-road use, are required to report and pay a waste tire fee to the Department of Revenue.
8. through 9. **Tax Records Physical Location** indicate the physical address where your tax records are located. Include the contact person's name and phone number.

**Section D: TRANSACTION PRIVILEGE TAX (TPT)
PHYSICAL LOCATION**

1. Provide the Business Name, "**Doing Business As**" (**DBA**). DBA is the name of a business other than the owner's name or, in the case of a corporation, a name that is different from the legal or true corporate name. If it is the same as the **Legal Business Name** enter "same".
2. Provide the **Business Phone Number** including the area code.
3. Provide the **Physical Location** of the business. This address cannot be a PO Box or Route Number. Provide:
 - County/Region
 - Residential Rentals ONLY - Number of Units
 - Reporting City, if different from the **Physical Location** city. For example, if the location for the listed address

is listed in an adjacent city, such as Scottsdale, but the location of the business is actually within the city of Phoenix. See "TPT Rate Look Up" on www.AZTaxes.gov.

4. Provide if your business is located on an Indian Reservation; provide the **Additional County/Region Indian Reservation Code(s)**. A current listing is available at www.azdor.gov.

Provide the **Business Code(s)** including all State and City Business Code(s) that apply; based on your major business activity, principle product you manufacture, commodity sold, or services performed. You must indicate at least one business code. A current listing is available at www.azdor.gov.

If you have more locations, attach Additional Business Locations form available at www.azdor.gov.

Section E: WITHHOLDING & UNEMPLOYMENT TAX APPLICANTS

1. Provide the **Date Employees First Hired** in Arizona.
2. If you are liable for Federal Unemployment Tax, check YES and enter the first year of liability.
3. If individuals in your business are performing services that are excluded from withholding or unemployment tax, check YES and describe the services these individuals are performing.
4. If your business has an IRS ruling that grants an exclusion from Federal Unemployment Tax, check YES and you must attach a copy of the Ruling Letter to this application.
5. If you have, or previously had an Arizona unemployment tax number, check YES and provide the business name you used and the unemployment number.
6. Provide the first calendar quarter Arizona employees were or will be hired and paid.
7. When do you anticipate or did you first pay a total of \$1,500 or more in gross wages in a calendar quarter? Indicate the year and quarter in which this occurred or will occur.
8. When do you anticipate or did you first reach the 20th week of employing 1 or more individuals for a full or partial day within the same calendar year? Indicate the year and quarter in which this occurred or will occur.

Section F: ACQUIRED BUSINESS INFORMATION

1. Did you acquire or change all or part of an existing business? If part, to obtain an unemployment tax rate based on the business's previous account, you must request it no later than 180 days after the date of acquisition or legal form of business change; contact the Unemployment Tax Office Experience Rating Unit for an Application & Agreement for Severable Portion Experience Rating Transfer (form UC-247; printable version available online at www.azui.com).

2. Provide the date you acquired the previous owner's business or changed the legal form of your existing business (sole proprietor to corporate, etc.).
3. through 6. Complete as indicated if you know the previous owner's information.
7. through 9. If you merely changed the legal form of your existing business, indicate whether or not you changed all or part of the business, the date of change and EIN of previous Legal Form of Business.

Section G: AZTAXES.GOV SECURITY ADMINISTRATOR

Visit www.AZTaxes.gov (the Arizona Department of Revenue's online customer service center) to register for online services. The authorized individual will have full online access to transaction privilege, use, withholding and corporate tax account information and services. The authorized individual will be able to add or delete users and grant user privileges. Online services include viewing tax account information, filing tax returns, signing returns electronically with a Self-Select Personal Identification Number (PIN) and remitting tax payments.

Section H: REQUIRED SIGNATURES

This application must be signed only by either a sole owner, at least two partners, managing member or corporate officer legally responsible for the business. This application CANNOT be signed by agents or representatives.

Section I: STATE/COUNTY & CITY LICENSE FEE WORKSHEET

There are no fees for Withholding/Unemployment Insurance, or Use Tax registrations. State license fees are calculated per business location. To calculate the city license fees, use the listing of cities on page 4, Section I of this application. City fees are subject to change. Check for updates at www.azdor.gov.

- AA: TOTAL City License Fees – To calculate the city fees, multiply No. of Locations in the city by the license fee and enter sum in Subtotal City License Fees. Then calculate and enter the sum of columns 1 + 2 + 3. If you have a location in Phoenix and the business is only under Class 213, Commercial Lease, there is no license fee due.
- BB: TOTAL State License Fees – To calculate the state fees, multiply the No. of locations in the state by \$12.
- CC: TOTAL City Residential Rental License Fee – USE THIS SECTION FOR CHANDLER, PHOENIX AND SCOTTSDALE ONLY. These cities WILL NOT use the larger fee chart. To calculate Residential Rental license fee, multiple the No. of units by the No. of locations by \$2.00 (\$50.00 Annual Cap per license). The amount for each city CANNOT EXCEED \$50.00.
- DD: TOTAL DUE – Add lines AA + BB + CC.

Please send your payment for this amount. Failure to include your payment with this application will result in a delay in processing your license. Licenses are not issued until all fees have been paid.

Make checks payable to the Arizona Department of Revenue. Be sure to return all pages of the application with your payment. Retain a copy of the application for your records.

- DO NOT SEND CASH
- Include your EIN or SSN on payment

State/County Business Codes					
Codes	Taxable Activities	Codes	Taxable Activities	Codes	Taxable Activities
002	Mining - Nonmetal	014	Personal Property Rental	051	Jet Fuel Use Tax
004	Utilities	015	Contracting - Prime	053/055	Rental Car Surcharge
005	Communications	017	Retail	129	Use Tax Direct Payments
006	Transporting	019	Severance -Metalliferous Mining	153	Rental Car Surcharge - Stadium
007	Private (Rail) Car	023	Recreational Vehicle Surcharge	315	MRRA Amount
008	Pipeline	025	Transient Lodging	911	911 Telecommunications
009	Publication	029	Use Tax Purchases	912	E911 Prepaid Wireless
010	Job Printing	030	Use Tax from Inventory		
011	Restaurants and Bars	033	Telecommunications Devices		
012	Amusement	041	Municipal Water		
013	Commercial Lease	049	Jet Fuel Tax		

City Business Codes					
Codes	Taxable Activities	Codes	Taxable Activities	Codes	Taxable Activities
004	Utilities	020	Timbering & Other Extraction	116	Feed Wholesale
005	Communications	027	Manufactured Buildings	144	Hotel/Motel (additional tax)
006	Transporting	029	Use Tax	213	Commercial Rental, Licensing for Use
009	Publication	030	Use Tax from Inventory	214	Rental, Leasing and Licensing for Use of Tangible Personal Property
010	Job Printing	037	Contracting - Owner Builder	244	Lodging-Extended Stay
011	Restaurants and Bars	040	Rental Occupancy	313	Commercial Lease (additional tax)
012	Amusement	044	Hotels	315	MRRA Amount
015	Contracting - Prime	045	Rental Residential		
016	Contracting Spec Builder	049	Jet Fuel Tax		
017	Retail	051	Jet Fuel Use		
018	Advertising	062	Retail Sales Food for Home Consumption		
019	Severance - Metalliferous Mining	111	Additional Restaurants & Bars		

TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX RETURN - (TPT-2)

LICENSE NUMBER: _____

PAGE 2 OF _____

STATE (AZ) /COUNTY TRANSACTION DETAIL (See Table 1 on the Tax Rate Table, www.azdor.gov)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	REG. CODE	NAME OF REGION	BUS. CODE	DESC. OF BUS. ACTIVITY	GROSS RECEIPTS	DEDUCTIONS FROM SCHEDULE A	(F) - (G) = (H) NET TAXABLE	AZ / COUNTY TAX RATE	(H) X (I) = (J) TOTAL TAX	ACCTNG CREDIT RATE	(H) X (K) = (L) ACCOUNTING CREDIT	(J) - (L) = (M) AZ/COUNTY TAX DUE
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20												
21												
22												
23												
24												
25												
GG SUBTOTAL												
HH TOTALS FROM ADDITIONAL AZ/COUNTY PAGE(S)												
II TOTAL (LINE GG + LINE HH = LINE II).....												
JJ EXCESS TAX COLLECTED												
KK EXCESS TAX ACCOUNTING CREDIT: (SEE INSTRUCTIONS).....												
LL NET AZ/COUNTY EXCESS TAX COLLECTED (LINE JJ, COLUMN (M) - LINE KK, COLUMN (M))												
MM NET AZ/COUNTY TAX (LINE II, COLUMN (M) + LINE LL, COLUMN (M)).....												

FINAL

TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX RETURN - (TPT-2)

LICENSE NUMBER: _____

CITY TRANSACTION DETAIL (See Table 2 on the Tax Rate Table, www.azdor.gov)

(A) LOC. CODE	(B) CITY CODE	(C) NAME OF CITY	(D) BUS. CODE	(E) DESC. OF BUS. ACTIVITY	(F) GROSS RECEIPTS	(G) DEDUCTIONS FROM SCHEDULE A	(H) (F) - (G) = (H) NET TAXABLE	(I) CITY TAX RATE	(J) (H) X (I) = (J) TOTAL TAX	(K)	(L) CITY CREDIT	(M) (J) - (L) = (M) CITY TAX DUE
1												
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NN	CITY SUBTOTAL											
OO	CITY SUBTOTALS FROM ADDITIONAL CITY PAGE(S)											
PP	CITY TOTAL (LINE NN + LINE OO = LINE PP)											
QQ	CITY EXCESS TAX COLLECTED											
RR	NET CITY TAX (LINE PP, COLUMN (M) + LINE QQ, COLUMN (M))											

FINAL

TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX RETURN - (TPT-2)
ADDITIONAL TRANSACTIONS

LICENSE NUMBER: _____

PAGE 2A OF _____

STATE (AZ) /COUNTY TRANSACTION DETAIL (See Table 1 on the Tax Rate Table, www.azdor.gov)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	REG. CODE	NAME OF REGION	BUS. CODE	DESC. OF BUS. ACTIVITY	GROSS RECEIPTS	DEDUCTIONS FROM SCHEDULE A	(F) - (G) = (H) NET TAXABLE	AZ / COUNTY TAX RATE	(H) X (I) = (J) TOTAL TAX	ACCTNG CREDIT RATE	(H) X (K) = (L) ACCOUNTING CREDIT	(J) - (L) = (M) AZ/COUNTY TAX DUE
1												
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23												
24												
25												
AZ/COUNTY SUBTOTAL					\$	\$					\$	\$

ADD SUBTOTALS OF AZ/COUNTY ADDITIONAL TRANSACTIONS TO THE 2ND PAGE OF RETURN

TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX RETURN - (TPT-2)
ADDITIONAL TRANSACTIONS

LICENSE NUMBER: _____

PAGE 3A OF _____

CITY TRANSACTION DETAIL (See Table 2 on the Tax Rate Table, www.azdor.gov)

(A) LOC. CODE	(B) CITY CODE	(C) NAME OF CITY	(D) BUS. CODE	(E) DESC. OF BUS. ACTIVITY	(F) GROSS RECEIPTS	(G) DEDUCTIONS FROM SCHEDULE A	(H) (F) - (G) = (H) NET TAXABLE	(I) CITY TAX RATE	(J) (H) X (I) = (J) TOTAL TAX	(K)	(L) CITY CREDIT	(M) (J) - (L) = (M) CITY TAX DUE
1												
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22												
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24												
25												
CITY SUBTOTAL					\$	\$				\$	\$	

ADD SUBTOTALS OF CITY ADDITIONAL TRANSACTIONS TO THE 3RD PAGE OF RETURN

TPT-2 – SCHEDULE A DEDUCTIONS – STATE/COUNTY TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX

LICENSE NUMBER: _____

Page ____ of ____

STATE (AZ) /COUNTY DEDUCTIONS DETAIL

	(A)	(B) REGION CODE	(C) BUSINESS CODE	(D) DEDUCTION CODE	(E) DEDUCTION AMOUNT	(F) DESCRIPTION OF DEDUCTION CODE
1					\$	
2					\$	
3					\$	
4					\$	
5					\$	
6					\$	
7					\$	
8					\$	
9					\$	
10					\$	
11					\$	
12					\$	
13					\$	
14					\$	
15					\$	
16					\$	
17					\$	
18					\$	
19					\$	
20					\$	
21					\$	
22					\$	
23					\$	
24					\$	
25					\$	
26					\$	
27					\$	
28					\$	
29					\$	
30					\$	
31					\$	
32					\$	
33					\$	
34					\$	
35					\$	
AA	SUBTOTAL OF DEDUCTIONS.....				\$	
BB	DEDUCTION TOTALS FROM ADDITIONAL AZ/COUNTY PAGE(S) ...				\$	
CC	TOTAL DEDUCTIONS (LINE AA + LINE BB = LINE CC).....				\$	

TOTAL MUST EQUAL TOTAL ON PAGE 2, LINE II, COLUMN G

FINAL

**TPT-2 – SCHEDULE A DEDUCTIONS – CITY
TRANSACTION PRIVILEGE, USE, AND SEVERANCE TAX**

LICENSE NUMBER: _____

Page ____ of ____

CITY DEDUCTIONS DETAIL

	(A) LOCATION CODE	(B) CITY CODE	(C) BUSINESS CODE	(D) DEDUCTION CODE	(E) DEDUCTION AMOUNT	(F) DESCRIPTION OF DEDUCTION CODE
1					\$	
2					\$	
3					\$	
4					\$	
5					\$	
6					\$	
7					\$	
8					\$	
9					\$	
10					\$	
11					\$	
12					\$	
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27					\$	
28					\$	
29					\$	
30					\$	
31					\$	
32					\$	
33					\$	
34					\$	
35					\$	
AA	SUBTOTAL OF DEDUCTIONS.....				\$	
BB	DEDUCTION TOTALS FROM ADDITIONAL CITY PAGE(S).....				\$	
CC	TOTAL DEDUCTIONS (LINE AA + LINE BB = LINE CC).....				\$	

TOTAL MUST EQUAL TOTAL ON PAGE 3, LINE PP, COLUMN G

FINAL

City of Benson City Council Communication



Regular Meeting

May 13, 2019

To: Mayor and Council

Agenda Item # 8

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding Resolution 13-2019 of the Mayor and Council of the City of Benson, Arizona, declaring as a public record that certain document filed with the City Clerk and entitled "The 2012-2014 Amendments to the Tax Code of the City of Benson"

Discussion:

The attached Model City Tax Code Amendments for 2012-2014 were approved by the Municipal Tax Code Commission in 2015. These updates are prepared by the Arizona League of Cities and Towns based on actions taken by the State Legislature or to clarify existing provisions within the existing code. The League prepares these amendments in order to maintain consistency in the application of the tax code within all municipalities in Arizona.

In collecting information for the Use Tax, it was discovered that the City of Benson's version of the tax code was not updated to the most recent 2015 version. Staff requested the resolution and ordinance from the League and that update is summarized in the attachment to this resolution.

To adopt the proposed Code change, Council must adopt the change by an ordinance, which must be published. However, there is a provision that enables a City to adopt the provisions of a code "by reference" saving on publication costs. In order to do this, the Council must adopt a resolution declaring such provisions as a public record; three copies must be filed in the office of the City Clerk and kept available for public use and inspection. The ordinance can then be acted on and if approved, must be published in full and will notify the public of a City Code change. This resolution declares "The 2012-2014 Amendments to the Tax Code of the City of Benson" a public record. The next Council item for consideration is the ordinance that if approved, would adopt the changes.

Staff Recommendation:

Approval of Resolution 13-2019

RESOLUTION 13-2019

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE CITY CLERK AND ENTITLED “THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE CITY OF BENSON”

WHEREAS, the City of Benson wants to consider adopting “The 2012-2014 Amendments to the Tax Code of the City of Benson”; and

WHEREAS, the City of Benson wants to make those potential amendments available to the public.

NOW, THEREFORE BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BENSON, ARIZONA as follows:

THAT certain document entitled “THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE CITY OF BENSON”, three copies of which are on file in the office of the City Clerk, is hereby declared to be a public record, and said copies are ordered to remain on file with the City Clerk.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 13th of May, 2019.

TONEY D. KING, SR., Mayor

ATTEST:

APPROVED AS TO FORM:

VICKI L. VIVIAN, CMC, City Clerk

MESCH CLARK ROTHSCHILD
By Gary J. Cohen
City’s Attorney

**2012-2014 AMENDMENTS TO THE
TAX CODE OF THE CITY OF BENSON**

Section I. Model City Tax Code Section 8A-100 is amended as follows, with an effective date of January 1, 2007.

Sec. 8A-100. General definitions.

For the purposes of this Chapter, the following definitions apply:

"Assembler" means a person who unites or combines products, wares, or articles of manufacture so as to produce a change in form or substance of such items without changing or altering component parts.

"Broker" means any person engaged or continuing in business who acts for another for a consideration in the conduct of a business activity taxable under this Chapter, and who receives for his principal all or part of the gross income from the taxable activity.

"Business" ~~means~~ INCLUDES all activities or acts, personal or corporate, engaged in ~~and~~ OR caused to be engaged in with the object of gain, benefit, or advantage, either directLY or indirectLY, but DOES not INCLUDE EITHER: casual activities or sales; OR THE TRANSFER OF ELECTRICITY FROM A SOLAR PHOTOVOLTAIC GENERATION SYSTEM TO AN ELECTRIC UTILITY DISTRIBUTION SYSTEM.

"Business Day" means any day of the week when the Tax Collector's office is open for the public to conduct the Tax Collector's business.

"Casual Activity or Sale" means a transaction of an isolated nature made by a person who neither represents himself to be nor is engaged in a business subject to a tax imposed by this Chapter. However, no sale, rental, license for use, or lease transaction concerning real property nor any activity entered into by a business taxable by this Chapter shall be treated, or be exempt, as casual. This definition shall include sales of used capital assets, provided that the volume and frequency of such sales do not indicate that the seller regularly engages in selling such property.

"Combined Taxes" means the sum of all applicable Arizona Transaction Privilege and Use Taxes; all applicable transportation taxes imposed upon gross income by this County as authorized by Article III, Chapter 6, Title 42, Arizona Revised Statutes; and all applicable taxes imposed by this Chapter.

"Commercial Property" is any real property, or portion of such property, used for any purpose other than lodging or lodging space, including structures built for lodging but used otherwise, such as model homes, apartments used as offices, etc.

"Communications Channel" means any line, wire, cable, microwave, radio signal, light beam, telephone, telegraph, or any other electromagnetic means of moving a message.

"Construction Contracting" refers to the activity of a construction contractor.

"Construction Contractor" means a person who undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development, or improvement to real property, or to do any part thereof. "Construction contractor" includes subcontractors, specialty contractors, prime contractors, and any person receiving consideration for the general supervision and/or coordination of such a construction

**2012-2014 AMENDMENTS TO THE
TAX CODE OF THE CITY OF BENSON**

project except for remediation contracting. This definition shall govern without regard to whether or not the construction contractor is acting in fulfillment of a contract.

"Delivery (of Notice) by the Tax Collector" means "receipt (of notice) by the taxpayer".

"Delivery, Installation, or Other Direct Customer Services" means services or labor, excluding repair labor, provided by a taxpayer to or for his customer at the time of transfer of tangible personal property; provided further that the charge for such labor or service is separately billed to the customer and maintained separately in the taxpayer's books and records.

"Engaging", when used with reference to engaging or continuing in business, includes the exercise of corporate or franchise powers.

"Equivalent Excise Tax" means either:

- (1) a Privilege or Use Tax levied by another Arizona municipality upon the transaction in question, and paid either to such Arizona municipality directly or to the vendor; or
- (2) an excise tax levied by a political subdivision of a state other than Arizona upon the transaction in question, and paid either to such jurisdiction directly or to the vendor; or
- (3) an excise tax levied by a Native American Government organized under the laws of the federal government upon the transaction in question, and paid either to such jurisdiction directly or to the vendor.

"Federal Government" means the United States Government, its departments and agencies; but not including national banks or federally chartered or insured banks, savings and loan institutions, or credit unions.

"Food" means any items intended for human consumption as defined by rules and regulations adopted by the Department of Revenue, State of Arizona, pursuant to A.R.S. Section 42-5106. Under no circumstances shall "food" include alcoholic beverages or tobacco, or food items purchased for use in conversion to any form of alcohol by distillation, fermentation, brewing, or other process. Under no circumstances shall "food" include an edible product, beverage, or ingredient infused, mixed, or in any way combined with medical marijuana or an active ingredient of medical marijuana.

"Hotel" means any public or private hotel, inn, hostelry, tourist home, house, motel, rooming house, apartment house, trailer, or other lodging place within the City offering lodging, wherein the owner thereof, for compensation, furnishes lodging to any transient, except foster homes, rest homes, sheltered care homes, nursing homes, or primary health care facilities.

"Jet Fuel" means jet fuel as defined in A.R.S. Section 42-5351.

"Job Printing" means the activity of copying or reproducing an article by any means, process, or method. "Job printing" includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.

"Lessee" includes the equivalent person in a rental or licensing agreement for all purposes of this Chapter.

"Lessor" includes the equivalent person in a rental or licensing agreement for all purposes of this Chapter.

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"Licensing (for Use)" means any agreement between the user ("licensee") and the owner or the owner's agent ("licensor") for the use of the licensor's property whereby the licensor receives consideration, where such agreement does not qualify as a "sale" or "lease" or "rental" agreement.

"Lodging (Lodging Space)" means any room or apartment in a hotel or any other provider of rooms, trailer spaces, or other residential dwelling spaces; or the furnishings or services and accommodations accompanying the use and possession of said dwelling space, including storage or parking space for the property of said tenant.

"Manufactured Buildings" means a manufactured home, mobile home or factory built building, as defined in A.R.S. Section 41-2142.

"Manufacturer" means a person engaged or continuing in the business of fabricating, producing, or manufacturing products, wares, or articles for use from other forms of tangible personal property, imparting to such new forms, qualities, properties, and combinations.

"Medical marijuana" means "marijuana" used for a "medical use" as those terms are defined in A.R.S. Section 36-2801.

"Mining and Metallurgical Supplies" means all tangible personal property acquired by persons engaged in activities defined in Section 8A-432 for such use. This definition shall not include:

- (1) janitorial equipment and supplies.
- (2) office equipment, office furniture, and office supplies.
- (3) motor vehicles licensed for use upon the highways of the State.

"Modifier" means a person who reworks, changes, or adds to products, wares, or articles of manufacture.

"Nonprofit Entity" means any entity organized and operated exclusively for charitable purposes, or operated by the Federal Government, the State, or any political subdivision of the State.

"Occupancy (of Real Property)" means any occupancy or use, or any right to occupy or use, real property including any improvements, rights, or interests in such property.

"Out-of-City Sale" means the sale of tangible personal property and job printing if all of the following occur:

- (1) transference of title and possession occur without the City; and
- (2) the stock from which such personal property was taken was not within the corporate limits of the City; and
- (3) the order is received at a permanent business location of the seller located outside the City; which location is used for the substantial and regular conduct of such business sales activity. In no event shall the place of business of the buyer be determinative of the situs of the receipt of the order.

For the purpose of this definition it does not matter that all other indicia of business occur within the City, including, but not limited to, accounting, invoicing, payments, centralized purchasing, and supply to out-of-City storehouses and out-of-City retail branch outlets from a primary storehouse within the City.

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"Out-of-State Sale" means the sale of tangible personal property and job printing if all of the following occur:

- (1) the order is placed from without the State of Arizona; and
- (2) the property is delivered to the buyer at a location outside the State; and
- (3) the property is purchased for use outside the State.

"Owner-Builder" means an owner or lessor of real property who, by himself or by or through others, constructs or has constructed or reconstructs or has reconstructed any improvement to real property.

"Person" means an individual, firm, partnership, joint venture, association, corporation, estate, trust, receiver, syndicate, broker, the Federal Government, this State, or any political subdivision or agency of this State. For the purposes of this Chapter, a person shall be considered a distinct and separate person from any general or limited partnership or joint venture or other association with which such person is affiliated. A subsidiary corporation shall be considered a separate person from its parent corporation for purposes of taxation of transactions with its parent corporation.

"Prosthetic" means any of the following tangible personal property if such items are prescribed or recommended by a licensed podiatrist, chiropractor, dentist, physician or surgeon, naturopath, optometrist, osteopathic physician or surgeon, psychologist, hearing aid dispenser, physician assistant, nurse practitioner or veterinarian:

- (1) any man-made device for support or replacement of a part of the body, or to increase acuity of one of the senses. Such items include: prescription eyeglasses; contact lenses; hearing aids; artificial limbs or teeth; neck, back, arm, leg, or similar braces.
- (2) insulin, insulin syringes, and glucose test strips sold with or without a prescription.
- (3) hospital beds, crutches, wheelchairs, similar home health aids, or corrective shoes.
- (4) drugs or medicine, including oxygen.
- (5) equipment used to generate, monitor, or provide health support systems, such as respiratory equipment, oxygen concentrator, dialysis machine.
- (6) durable medical equipment which has a federal health care financing administration common procedure code, is designated reimbursable by Medicare, can withstand repeated use, is primarily and customarily used to serve a medical purpose, is generally not useful to a person in the absence of illness or injury and is appropriate for use in the home.

(7) ORTHODONTIC DEVICES DISPENSED BY A DENTAL PROFESSIONAL WHO IS LICENSED UNDER TITLE 32, CHAPTER 11 TO A PATIENT AS PART OF THE PRACTICE OF DENTISTRY.

~~(7)~~(8) Under no circumstances shall "prosthetic" include medical marijuana regardless of whether it is sold or dispensed pursuant to a prescription, recommendation, or written certification by any authorized person.

"Qualifying Community Health Center"

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- (1) means an entity that is recognized as nonprofit under 501(c)(3) of the United States Internal Revenue Code, that is a community-based, primary care clinic that has a community-based board of directors and that is either:
 - (A) the sole provider of primary care in the community.
 - (B) a nonhospital affiliated clinic that is located in a federally designated medically underserved area in this State.
- (2) includes clinics that are being constructed as qualifying community health centers.

"Qualifying Health Care Organization" means an entity that is recognized as nonprofit under Section 501(c) of the United States Internal Revenue Code and that uses, saves or invests at least eighty percent (80%) of all monies that it receives from all sources each year only for health and medical related educational and charitable services, as documented by annual financial audits prepared by an independent certified public accountant, performed according to generally accepted accounting standards and filed annually with the Arizona Department of Revenue. Monies that are used, saved or invested to lease, purchase or construct a facility for health and medical related education and charitable services are included in the eighty percent (80%) requirement.

"Qualifying Hospital" means any of the following:

- (1) a licensed hospital which is organized and operated exclusively for charitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
- (2) a licensed nursing care institution or a licensed residential care institution or a residential care facility operated in conjunction with a licensed nursing care institution or a licensed kidney dialysis center, which provides medical services, nursing services or health related services and is not used or held for profit.
- (3) a hospital, nursing care institution or residential care institution which is operated by the federal government, this State or a political subdivision of this State.
- (4) a facility that is under construction and that on completion will be a facility under subdivision (1), (2) or (3) of this paragraph.

"Receipt (of Notice) by the Taxpayer" means the earlier of actual receipt or the first attempted delivery by certified United States mail to the taxpayer's address of record with the Tax Collector.

"Remediation" means those actions that are reasonable, necessary, cost-effective and technically feasible in the event of the release or threat of release of hazardous substances into the environment such that the waters of the State are or may be affected, such actions as may be necessary to monitor, assess and evaluate such release or threat of release, actions of remediation, removal or disposal of hazardous substances or taking such other actions as may be necessary to prevent, minimize or mitigate damage to the public health or welfare or to the waters of the State which may otherwise result from a release or threat of release of a hazardous substance that will or may affect the waters of the State. Remediation activities include the use of biostimulation with indigenous microbes and bioaugmentation using microbes that are nonpathogenic, nonopportunistic and that are naturally occurring. Remediation activities may include community information and participation costs and providing an alternative drinking water supply.

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"Rental Equipment" means tangible personal property sold, rented, leased, or licensed to customers to the extent that the item is actually used by the customer for rental, lease, or license to others; provided that:

- (1) the vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and
- (2) the item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen percent (15%) of its actual use.

"Rental Supply" means an expendable or nonexpendable repair or replacement part sold to become part of "rental equipment", provided that:

- (1) the documentation relating to each purchased item so claimed specifically itemizes to the vendor the actual item of "rental equipment" to which the purchased item is intended to be attached as a repair or replacement part; and
- (2) the vendee is regularly engaged in the business of renting, leasing, or licensing such property for a consideration; and
- (3) the item so claimed as "rental equipment" is not used by the person claiming the exemption for any purpose other than rental, lease, or license for compensation, to an extent greater than fifteen percent (15%) of its actual use.

"Repairer" means a person who restores or renews products, wares, or articles of manufacture.

"Resides within the City" means in cases other than individuals, whose legal addresses are determinative of residence, the engaging, continuing, or conducting of regular business activity within the City.

"Restaurant" means any business activity where articles of food, drink, or condiment are customarily prepared or served to patrons for consumption on or off the premises, also including bars, cocktail lounges, the dining rooms of hotels, and all caterers. For the purposes of this Chapter, a "fast food" business, which includes street vendors and mobile vendors selling in public areas or at entertainment or sports or similar events, who prepares or sells food or drink for consumption on or off the premises is considered a "restaurant", and not a "retailer".

"Retail Sale (Sale at Retail)" means the sale of tangible personal property, except the sale of tangible personal property to a person regularly engaged in the business of selling such property.

"Retailer" means any person engaged or continuing in the business of sales of tangible personal property at retail.

"Sale" means any transfer of title or possession, or both, exchange, barter, conditional or otherwise, in any manner or by any means whatsoever, including consignment transactions and auctions, of property for a consideration. "Sale" includes any transaction whereby the possession of such property is transferred but the seller retains the title as security for the payment of the price. "Sale" also includes the fabrication of tangible personal property for consumers who, in whole or in part, furnish either directly or indirectly the materials used in such fabrication work.

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"Solar Daylighting" means a device that is specifically designed to capture and redirect the visible portion of the solar beam, while controlling the infrared portion, for use in illuminating interior building spaces in lieu of artificial lighting.

"Solar Energy Device" means a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar daylighting or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity. Solar energy systems may also have the capability of storing solar energy for future use. Passive systems shall clearly be designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.

"Speculative Builder" means either:

- (1) an owner-builder who sells or contracts to sell, at any time, improved real property (as provided in Section 8A-416) consisting of:
 - (A) custom, model, or inventory homes, regardless of the stage of completion of such homes; or
 - (B) improved residential or commercial lots without a structure; or
- (2) an owner-builder who sells or contracts to sell improved real property, other than improved real property specified in subsection (1) above:
 - (A) prior to completion; or
 - (B) before the expiration of twenty-four (24) months after the improvements of the real property sold are substantially complete.

"Substantially Complete" means the construction contracting or reconstruction contracting:

- (1) has passed final inspection or its equivalent; or
- (2) certificate of occupancy or its equivalent has been issued; or
- (3) is ready for immediate occupancy or use.

"Supplier" means any person who rents, leases, licenses, or makes sales of tangible personal property within the City, either directly to the consumer or customer or to wholesalers, jobbers, fabricators, manufacturers, modifiers, assemblers, repairers, or those engaged in the business of providing services which involve the use, sale, rental, lease, or license of tangible personal property.

"Tax Collector" means the City Council or his designee or agent for all purposes under this Chapter.

"Taxpayer" means any person liable for any tax under this Chapter.

"Taxpayer Problem Resolution Officer" means the individual designated by the City to perform the duties identified in Sections 8A-515 and 8A-516. In cities with a population of 50,000 or more, the Taxpayer Problem Resolution Officer shall be an employee of the City. In cities with a population of less than 50,000, the Taxpayer Problem Resolution Officer need not be an employee of the City. Regardless of whether the Taxpayer Problem Resolution Officer is or is not an employee of the City, the Taxpayer Problem Resolution

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Officer shall have substantive knowledge of taxation. The identity of and telephone number for the Taxpayer Problem Resolution Officer can be obtained from the Tax Collector.

"Telecommunication Service" means any service or activity connected with the transmission or relay of sound, visual image, data, information, images, or material over a communications channel or any combination of communications channels.

"Transient" means any person who either at the person's own expense or at the expense of another obtains lodging space or the use of lodging space on a daily or weekly basis, or on any other basis for less than thirty (30) consecutive days.

"Utility Service" means the producing, providing, or furnishing of electricity, electric lights, current, power, gas (natural or artificial), or water to consumers or ratepayers.

Section II. Model City Tax Code Section 8A-120 and Model Option #2 is repealed, with an effective date of July 1, 2013.

~~Sec. 8A-120 (Reserved)~~

Section III. Model City Tax Code Section 8A-200 is amended as follows, with an effective date of July 1, 2013.

Sec. 8A-200. Determination of gross income: in general.

- (a) Gross income includes:
 - (1) the value proceeding or accruing from the sale of property, the providing of service, or both.
 - (2) the total amount of the sale, lease, license for use, or rental price at the time of such sale, rental, lease, or license.
 - (3) all receipts, cash, credits, barter, exchange, reduction of or forgiveness of indebtedness, and property of every kind or nature derived from a sale, lease, license for use, rental, or other taxable activity.
 - (4) all other receipts whether payment is advanced prior to, contemporaneous with, or deferred in whole or in part subsequent to the activity or transaction.
- (b) Barter, exchange, trade-outs, or similar transactions are includable in gross income at the fair market value of the service rendered or property transferred, whichever is higher, as they represent consideration given for consideration received.
- (c) No deduction or exclusion is allowed from gross income on account of the cost of the property sold, the time value of money, expense of any kind or nature, losses, materials used, labor or service performed, interest paid, or credits granted.

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(D) FOR THE PURPOSES OF THIS CHAPTER THE TOTAL AMOUNT OF GROSS INCOME, GROSS RECEIPTS OR GROSS PROCEEDS OF SALES FOR NUCLEAR FUEL SHALL BE DEEMED TO BE THE VALUE OF THE PURCHASE PRICE OF URANIUM OXIDE USED IN PRODUCING THE FUEL. THE TAX IMPOSED BY THIS CHAPTER MAY BE IMPOSED ONLY ONCE FOR ANY ONE QUANTITY OR BATCH OF NUCLEAR FUEL REGARDLESS OF THE NUMBER OF TRANSACTIONS OR FINANCING ARRANGEMENTS WHICH MAY OCCUR WITH RESPECT TO THAT NUCLEAR FUEL.

Section IV. Model City Tax Code Article III is REPEALED AND REPLACED IN ITS ENTIRETY with the following sections 8A-300 through 8A-380, effective January 1, 2015.

Article III - Licensing and Recordkeeping

Sec. 8A-300. Licensing requirements.

- (a) The following persons shall make application to the Tax Collector for a Transaction Privilege and Use Tax License and no person shall engage or continue in business or engage in such activities until he shall have such a license:
- (1) Every person engaging or continuing in business activities within the city or town upon which a Transaction Privilege Tax is imposed by this Chapter.
 - (2) (Reserved)
 - (3) (Reserved)
- (b) For the purpose of determining whether a Transaction Privilege and Use Tax License is required, a person shall be deemed to be "engaging or continuing in business" within the city or town if:
- (1) engaging in any activity as a principal or broker, the gross receipts of which may be subject to Transaction Privilege Tax under Article IV of this Chapter, or
 - (2) maintaining within the city or town directly, or if a corporation by a subsidiary, an office, distribution house, sales house, warehouse or other place of business; maintaining within the city or town directly, or if a corporation by a subsidiary, any real or tangible personal property; or having any agent or other representative operating within the city or town under the authority of such person, or if a corporation by a subsidiary, irrespective of whether such place of business, property, or agent or other representative is located here permanently or temporarily, or
 - (3) soliciting sales, orders, contracts, leases, and other similar forms of business relationships, within the city or town from customers, consumers, or users located within the city or town, by means of salesmen, solicitors, agents, representatives, brokers, and other similar agents or by means of catalogs or other advertising, whether such orders are received or accepted within or without this city or town.
 - (4) (Reserved)

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- (5) (Reserved)
- (c) A person engaging in more than one activity subject to Transaction Privilege Tax at any one business location is not required to obtain a separate license for each activity, provided that, at the time such person makes application for a license, he shall list on such application each category of activity in which he is engaged.
- (d) The licensee shall inform the Tax Collector of any changes in his business activities, location, or mailing address within thirty (30) days.
- (e) Limitation. The issuance of a Transaction Privilege and Use Tax License by the Tax Collector shall in no way be construed as permission to operate a business activity in violation of any other law or regulation to which such activity may be subject.
- (f) Casual activity. For the purposes of this Chapter, individuals engaging in a “casual activity or sale” are not subject to the license requirements imposed under this Article provided that they are only engaged in private sales activities, such as the sale of a personal automobile or garage sale, on no more than three separate occasions during any calendar year.

Sec. 8A-310. Licensing: special requirements.

- (a) Partnerships. Application for a Transaction Privilege and Use Tax License for a partnership engaging or continuing in business shall provide, as a minimum, the names and addresses of all general partners. Licenses issued to persons engaging in business as partners, limited or general, shall be in the name of the partnership.
- (b) Limited Liability Companies. Application for a Transaction Privilege and Use Tax License for a Limited Liability Company (LLC) engaging or continuing in business shall provide, as a minimum, the names and addresses of all members and the manager. Licenses issued to persons engaging in business as Limited Liability Companies, shall be in the name of the LLC.
- (c) Corporations. Application for a Transaction Privilege and Use Tax License for a corporation engaging or continuing in business shall provide, as a minimum, the names and addresses of both the Chief Executive Officer and Chief Financial Officer of the corporation. Licenses issued to persons engaging in business as corporations shall be in the name of the corporation.
- (d) Multiple Locations or Multiple Business Names. A person engaging or continuing in one or more businesses at two (2) or more locations or under two (2) or more business names shall procure a license for each such location or business name. A "location" is a place of a separate business establishment.
- (e) Real Property Rental, Leasing, and Licensing for Use. In all cases the Transaction Privilege and Use Tax License shall be issued only to the owner of the real property regardless of the owner engaging a property manager or other broker to oversee the owner’s business activity including filing tax returns on behalf of the owner. Each rental property that can be independently sold or transferred is deemed to be a separate business establishment. Each platted parcel of real property subject to the tax imposed by this Chapter is deemed to be a separate business establishment and requires a separate license, regardless of the number of rental units located on that platted parcel.

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If one structure is located on multiple parcels in a manner such that ownership of an individual parcel cannot be sold or transferred without requiring alteration to divide the structure, one license shall be required for all affected parcels.

Sec. 8A-320. License fees; annual renewal; renewal fees.

- (a) The Transaction Privilege and Use Tax License shall be valid upon receipt of a non-refundable license fee of five dollars (\$5.00), except for a license to engage in the business activity of residential or commercial real property rental, leasing, and licensing for use as separately identified in this Section. The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such annual renewal fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.
- (b) The Transaction Privilege and Use Tax License to engage in the business activity of residential real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of five dollars (\$5.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.
- (c) The Transaction Privilege and Use Tax License to engage in the business activity of commercial real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of five dollars (\$5.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of zero dollars (\$0.00) for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.

Sec. 8A-330. Licensing: duration; transferability; display; penalties; penalty waiver; relicensing; fees collectible as if taxes.

- (a) The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying the applicable license renewal fee for each license, subject to the limitations in A.R.S. Section 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January. Application and payment of the annual fee must be received in the Tax Collector's office to be deemed paid and received.
- (b) The Transaction Privilege and Use Tax License shall be nontransferable between owners or locations, and shall be on display to the public in the licensee's place of business.

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- (c) Any person required to be licensed under this Chapter who fails to obtain a license on or before conducting any business activity requiring such license shall be subject to the license fees due for each year in business plus a penalty in the amount of fifty percent (50%) of the applicable fee for each period of time for which such fee would have been imposed, from and after the date on which such activity commenced until paid. This penalty shall be in addition to any other penalty imposed under this Chapter and must be paid prior to the issuance of any license. License fee penalties may be waived by the Tax Collector subject to the same terms as the waiver of tax penalties as provided for in Section 8A-540.
- (d) Any licensee who fails to renew his license on or before the due date shall be deemed to be operating without a license following such due date, and shall be subject to all penalties imposed under this Chapter against persons required to be licensed and operating without a license. The non-licensed status may be removed by payment of the annual license fee for each year or portion of a year he operated without a license, plus a license fee penalty of fifty percent (50%) of the license fee due for each year. License fee penalties may be waived by the Tax Collector subject to the same terms as the waiver of tax penalties as provided for in Section 8A-540.
- (e) Any licensee who permits his license to expire through cancellation as provided in Section 8A-340, by his request for cancellation, by surrender of the license, or by the cessation of the business activity for which the license was issued, and who thereafter applies for a license, shall be granted a new license as a new applicant and shall pay the current license fee imposed under Section 8A-320.
- (f) Any licensee who needs a copy of his Transaction Privilege and Use Tax License which is still in effect shall be charged the current license fee for each reissuance of a license.
- (g) Any person conducting a business activity subject to licensing without obtaining a Transaction Privilege and Use Tax License shall be liable to the city for all applicable fees and penalties and shall be subject to the provisions of Sections 8A-580 and 8A-590, to the same extent as if such fees and penalties were taxes and penalties under such Sections.

Sec. 8A-340. Licensing; cancellation; revocation.

- (a) Cancellation. The Tax Collector may cancel the Transaction Privilege and Use Tax License of any licensee as "inactive" if the taxpayer, required to report monthly, has neither filed any return nor remitted any taxes imposed by this Chapter for a period of six (6) consecutive months; or, if required to report quarterly, has neither filed any return nor remitted any taxes imposed by this Chapter for two (2) consecutive quarters; or, if required to report annually, has neither filed any return nor remitted any taxes imposed by this Chapter when such annual report and tax are due to be filed with and remitted to the Tax Collector.
- (b) Revocation. If any licensee fails to pay any tax, interest, penalty, fee, or sum required to be paid under this Chapter, or if such licensee fails to comply with any other provisions of this Chapter, the Tax Collector may revoke the Transaction Privilege and Use Tax License of said licensee.
- (c) Notice and Hearing. The Tax Collector shall deliver notice to such licensee of cancellation or revocation of the Transaction Privilege and Use Tax License. If the licensee requests a hearing

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within twenty (20) days of receipt of such notice, he shall be granted a hearing before the Tax Collector.

- (d) After cancellation or revocation of a taxpayer's license, the taxpayer shall not be issued a new license until all reports have been filed; all fees, taxes, interest, and penalties due have been paid; and he is in compliance with all provisions of this Chapter.

Sec. 8A-350. Operating without a license.

It shall be unlawful for any person who is required by this Chapter to obtain a Transaction Privilege and Use Tax License to engage in or continue in business without a license. The Tax Collector shall assess any delinquencies in tax, interest, and penalties which may apply against such person upon any transactions subject to the taxes imposed by this Chapter.

Sec. 8A-360. Recordkeeping requirements.

- (a) It shall be the duty of every person subject to the tax imposed by this Chapter to keep and preserve suitable records and such other books and accounts as may be necessary to determine the amount of tax for which he is liable under this Chapter. The books and records must contain, at a minimum, such detail and summary information as may be required by this Article; or when records are maintained within an electronic data processing (EDP) system, the requirements established by the Arizona Department of Revenue for privilege tax filings will be accepted. It shall be the duty of every person to keep and preserve such books and records for a period equal to the applicable limitation period for assessment of tax, and all such books and records shall be open for inspection by the Tax Collector during any business day.
- (b) The Tax Collector may direct, by letter, a specific taxpayer to keep specific other books, records, and documents. Such letter directive shall apply:
 - (1) only for future reporting periods, and
 - (2) only by express determination of the Tax Collector that such specific recordkeeping is necessary due to the inability of the taxing jurisdiction to conduct an adequate examination of the past activities of the taxpayer, which inability resulted from inaccurate or inadequate books, records, or documentation maintained by the taxpayer.

Sec. 8A-362. Recordkeeping: income.

The minimum records required for persons having gross income subject to, or exempt or excluded from, tax by this Chapter must show:

- (a) The gross income of the taxpayer attributable to any activity occurring in whole or in part in the City.
- (b) The gross income taxable under this Chapter, divided into categories as stated in the official City tax return.

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- (c) The gross income subject to Arizona Transaction Privilege Taxes, divided into categories as stated in the official State tax return.
- (d) The gross income claimed to be exempt, and with respect to each activity or transaction so claimed:
 - (1) If the transaction is claimed to be exempt as a sale for resale or as a sale, rental, lease, or license for use of rental equipment:
 - (A) The City Privilege License number and State Transaction Privilege Tax License number of the customer (or the equivalent city, if applicable, and state tax numbers of the city and state where the customer resides), and
 - (B) The name, business address, and business activity of the customer, and
 - (C) Evidence sufficient to persuade a reasonably prudent businessman that the transaction is believed to be in good faith a purchase for resale, or a purchase, rental, lease, or license for use of rental equipment, by the vendee in the ordinary and regular course of his business activity, as provided by Regulation.
 - (2) If the transaction is claimed to be exempt for any other reason:
 - (A) The name, business address, and business activity of the customer, and
 - (B) Evidence which would establish the applicability of the exemption to a reasonably prudent businessman acting in good faith. Ordinary business documentation which would reasonably indicate the applicability of an exemption shall be sufficient to relieve the person on whom the tax would otherwise be imposed from liability therein, if he acts in good faith as provided by Regulation.
- (e) With respect to those allowed deductions or exclusions for tax collected or charges for delivery or other direct customer services, where applicable, evidence that the deductible income has been separately stated and shown on the records of the taxpayer and on invoices or receipts provided to the customer. All other deductions, exemptions, and exclusions shall be separately shown and substantiated.
- (f) With respect to special classes and activities, such other books, records, and documentation as the Tax Collector, by regulation, shall deem necessary for specific classes of taxpayer by reason of the specialized business activity of any such class.
- (g) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt, and excluded income defined by this Chapter.

Sec. 8A-364. Recordkeeping: expenditures.

The minimum records required for persons having expenditures, costs, purchases and rental or lease or license expenses subject to, or exempt or excluded from, tax by this Chapter are:

- (a) The total price of all goods acquired for use or storage in the City.

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- (b) The date of acquisition and the name and business address of the seller or lessor of all goods acquired for use or storage in the City.
- (c) Documentation of taxes, freight, and direct customer service labor separately charged and paid for each purchase, rental, lease, or license.
- (d) The gross price of each acquisition claimed as exempt from tax, and with respect to each transaction so claimed, sufficient evidence to satisfy the Tax Collector that the exemption claimed is applicable.
- (e) As applicable to each taxpayer, documentation sufficient to the Tax Collector, so that he may ascertain:
 - (1) All construction expenditures and all Privilege and Use Taxes claimed paid, relating to owner-builders and speculative builders.
 - (2) Disbursement of collected gratuities and related payroll information required of restaurants.
 - (3) Franchise and license fee payments and computations thereto which relate to:
 - (A) Utility service
 - (B) (Reserved)
 - (4) The validity of any claims of proof of exemption.
 - (5) A claimed alternative prior value for reconstruction.
 - (6) (Reserved)
 - (7) (Reserved)
 - (8) Payments of tax to the Arizona Department of Transportation and computations therefor, when a motor-vehicle transporter claims such the exemption.
 - (9) (Reserved)
- (f) Any additional documentation as the Tax Collector, by Regulation, shall deem necessary for any specific class of taxpayer by reason of the specialized business activity of specific exemptions afforded to that class of taxpayer.
- (g) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt, and excluded expenditures as defined by this Chapter.

Sec. 8A-366. Recordkeeping: out-of-City and out-of-State sales.

- (a) Out-of-City Sales. Any person engaging or continuing in a business who claims out-of-City sales shall maintain and keep accounting records or books indicating separately the gross income from the sales of tangible personal property from such out-of-City branches or locations.
- (b) Out-of-State sales. Persons engaged in a business claiming out-of-State sales shall maintain accounting records or books indicating for each out-of-State sale the following documentation:

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- (1) documentation of location of the buyer at the time of order placement; and
- (2) shipping, delivery, or freight documents showing where the buyer took delivery; and
- (3) documentation of intended location of use or storage of the tangible personal property sold to such buyer.

Sec. 8A-370. Recordkeeping: claim of exclusion, exemption, deduction, or credit; documentation; liability.

- (a) All deductions, exclusions, exemptions and credits provided in this Chapter are conditional upon adequate proof and documentation of such as may be required under A.R.S. Section 42-5022 or by this Chapter or Regulation.
- (b) Any person who claims and receives an exemption, deduction, exclusion, or credit to which he is not entitled under this Chapter, shall be subject to, liable for, and pay the tax on the transaction as if the vendor subject to the tax had passed the burden of the payment of the tax to the person wrongfully claiming the exemption. A person who wrongfully claimed such exemption shall be treated as if he is delinquent in the payment of the tax and shall be subject to interest and penalties upon such delinquency. However, if the tax is collected from the vendor on such transaction it shall not again be collected from the person claiming the exemption, or if collected from the person claiming the exemption it shall not also be collected from the vendor.

Sec. 8A-372. Proof of exemption: sale for resale; sale, rental, lease, or license of rental equipment.

A claim of purchase for resale or of purchase, rental, lease, or license for rent, lease, or license is valid only if the evidence is sufficient to persuade a reasonably prudent businessman that the particular item is being acquired for resale or for rental, lease, or license in the ordinary course of business. The fact that the acquiring person possesses a Privilege License number, and makes a verbal claim of "sale for resale or lease" or "lease for re-lease" does not meet this burden and is insufficient to justify an exemption. The "reasonable evidence" must be evidence which exists objectively, and not merely in the mind of the vendor, that the property being acquired is normally sold, rented, leased, or licensed by the acquiring person in the ordinary course of business. Failure to obtain such reasonable evidence at the time of the transaction will be a basis for disallowance of any claimed deduction on returns filed for such transactions.

Sec. 8A-380. Inadequate or unsuitable records.

In the event the records provided by the taxpayer are considered by the Tax Collector to be inadequate or unsuitable to determine the amount of the tax for which such taxpayer is liable under the provisions of this Chapter, it is the responsibility of the taxpayer either:

- (a) to provide such other records required by this Chapter or Regulation; or
- (b) to correct or to reconstruct his records, to the satisfaction of the Tax Collector.

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This change also eliminates the following Regulations, effective January 1, 2015:

~~Regulation 8A-300.1. Who must apply for a license.~~

~~Regulation 8A-300.2. (Reserved)~~

~~Regulation 8A-310.1. (Reserved)~~

~~Regulation 8A-310.2. (Reserved)~~

~~Regulation 8A-310.3. (Reserved)~~

~~Regulation 8A-350.1. Recordkeeping: income.~~

~~Regulation 8A-350.2. Recordkeeping: expenditures.~~

~~Regulation 8A-350.3. Recordkeeping: out-of-City and out-of-State sales.~~

~~Regulation 8A-360.1. Proof of exemption: sale for resale; sale, rental, lease or license of rental equipment.~~

~~Regulation 8A-360.2. Proof of exemption: exemption certificate.~~

Section V. Model City Tax Code Section 8A-425 is amended as follows to eliminate Local Option #MM, which will no longer be used by any city or town, effective July 1, 2012. New Subsection (7) is added with an effective date of September 21, 2006.

Sec. 8A-425. Job printing.

- (a) The tax rate shall be at an amount equal to three and one-half percent (3.5%) of the gross income from the business activity upon every person engaging or continuing in the business of job printing, which includes engraving of printing plates, embossing, copying, micrographics, and photo reproduction.
- (b) The tax imposed by this Section shall not apply to:
 - (1) job printing purchased for the purpose of resale by the purchaser in the form supplied by the job printer.
 - (2) out-of-City sales.
 - (3) out-of-State sales.
 - (4) (Reserved)
 - (5) sales of job printing to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property sold is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
 - (6) (Reserved)

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(7) SALES OF POSTAGE AND FREIGHT EXCEPT THAT THE AMOUNT DEDUCTED SHALL NOT EXCEED THE ACTUAL POSTAGE AND FREIGHT EXPENSE THAT IS PAID TO THE UNITED STATES POSTAL SERVICE OR A COMMERCIAL DELIVERY SERVICE AND THAT IS SEPARATELY ITEMIZED BY THE TAXPAYER ON THE CUSTOMER'S INVOICE AND IN THE TAXPAYER'S RECORDS.

Section VI. Model City Tax Code Section 8A-445 is amended as follows, with an effective date of July 1, 2013.

Sec. 8A-445. Rental, leasing, and licensing for use of real property.

- (a) The tax rate shall be at an amount equal to two and one-half percent (2.5%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing or renting real property located within the City for a consideration, to the tenant in actual possession, or the licensing for use of real property to the final licensee located within the City for a consideration including any improvements, rights, or interest in such property; provided further that:
- (1) Payments made by the lessee to, or on behalf of, the lessor for property taxes, repairs, or improvements are considered to be part of the taxable gross income.
 - (2) Charges for such items as telecommunications, utilities, pet fees, or maintenance are considered to be part of the taxable gross income.
 - (3) However, if the lessor engages in telecommunication activity, as evidenced by installing individual metering equipment and by billing each tenant based upon actual usage, such activity is taxable under Section 8A-470.
- (b) If individual utility meters have been installed for each tenant and the lessor separately charges each single tenant for the exact billing from the utility company, such charges are exempt.
- (c) Charges by a qualifying hospital, qualifying community health center or a qualifying health care organization to patients of such facilities for use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (d) Charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services are exempt from the tax imposed by this Section.
- (e) Exempt from the tax imposed by this Section is gross income derived from the rental, leasing, or licensing for use of real property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.

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- (f) (Reserved)
- (g) (Reserved)
- (h) (Reserved)
- (i) (Reserved)
- (j) Exempt from the tax imposed by this Section is gross income derived from the activities taxable under Section 8A-444 of this code.
- (k) (Reserved)
- (l) (Reserved)
- (m) (Reserved)
- (n) Notwithstanding the provisions of Section 8A-200(b), the fair market value of one (1) apartment, in an apartment complex provided rent free to an employee of the apartment complex is not subject to the tax imposed by this Section. For an apartment complex with more than fifty (50) units, an additional apartment provided rent free to an employee for every additional fifty (50) units is not subject to the tax imposed by this Section.
- (o) Income derived from incarcerating or detaining prisoners who are under the jurisdiction of the United States, this State or any other state or a political subdivision of this State or of any other state in a privately operated prison, jail or detention facility is exempt from the tax imposed by this Section.
- (p) Charges by any hospital, any licensed nursing care institution, or any kidney dialysis facility to patients of such facilities for the use of rooms or other real property during the course of their treatment by such facilities are exempt.
- (q) Charges to patients receiving "personal care" or "directed care", by any licensed assisted living facility, licensed assisted living center or licensed assisted living home as defined and licensed pursuant to Chapter 4 Title 36 Arizona Revised Statutes and Title 9 of the Arizona Administrative Code are exempt.
- (r) Income received from the rental of any "low-income unit" as established under Section 42 of the Internal Revenue Code, including the low-income housing credit provided by IRC Section 42, to the extent that the collection of tax on rental income causes the "gross rent" defined by IRC Section 42 to exceed the income limitation for the low-income unit is exempt. This exemption also applies to income received from the rental of individual rental units subject to statutory or regulatory "low-income unit" rent restrictions similar to IRC Section 42 to the extent that the collection of tax from the tenant causes the rental receipts to exceed a rent restriction for the low-income unit. This subsection also applies to rent received by a person other than the owner or lessor of the low-income unit, including a broker. This subsection does not apply unless a taxpayer maintains the documentation to support the qualification of a unit as a low-income unit, the "gross rent" limitation for the unit and the rent received from that unit.

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~~(g) The gross proceeds of sales or gross income derived from a commercial lease in which a reciprocal insurer or a corporation leases real property to an affiliated corporation. For the purposes of this paragraph:—~~

~~(1) “Affiliated Corporation” means a corporation that meets one of the following conditions:~~

~~(A) the corporation owns or controls at least eighty percent of the lessor.—~~

~~(B) the corporation is at least eighty percent owned or controlled by the lessor.~~

~~(C) the corporation is at least eighty percent owned or controlled by a corporation that also owns or controls at least eighty percent of the lessor.~~

~~(D) the corporation is at least eighty percent owned or controlled by a corporation that is at least eighty percent owned or controlled by a reciprocal insurer.—~~

~~(2) For the purposes of subsection (1), ownership and control are determined by reference to the voting shares of a corporation.—~~

~~(3) “Reciprocal Insurer” has the same meaning as prescribed in A.R.S. Section 20-762.~~

(S) THE GROSS PROCEEDS OF A COMMERCIAL LEASE OF REAL PROPERTY BETWEEN AFFILIATED COMPANIES, BUSINESSES, PERSONS OR RECIPROCAL INSURERS ARE EXEMPT. FOR THE PURPOSES OF THIS PARAGRAPH:

(1) "AFFILIATED COMPANIES, BUSINESSES, PERSONS OR RECIPROCAL INSURERS" MEANS THE LESSOR HOLDS A CONTROLLING INTEREST IN THE LESSEE, THE LESSEE HOLDS A CONTROLLING INTEREST IN THE LESSOR, AN AFFILIATED ENTITY HOLDS A CONTROLLING INTEREST IN BOTH THE LESSOR AND THE LESSEE OR AN UNRELATED PERSON HOLDS A CONTROLLING INTEREST IN BOTH THE LESSOR AND LESSEE.

(2) "CONTROLLING INTEREST" MEANS DIRECT OR INDIRECT OWNERSHIP OF AT LEAST EIGHTY PER CENT OF THE VOTING SHARES OF A CORPORATION OR OF THE INTERESTS IN A COMPANY, BUSINESS OR PERSON OTHER THAN A CORPORATION.

(3) "RECIPROCAL INSURER" HAS THE SAME MEANING AS PRESCRIBED IN A.R.S. SECTION 20-762.

Section VII. Model City Tax Code Section 8A-450 is amended as follows, with an effective date of September 1, 2004.

Sec. 8A-450. Rental, leasing, and licensing for use of tangible personal property.

(a) The tax rate shall be at an amount equal to two and one-half percent (2.5%) of the gross income from the business activity upon every person engaging or continuing in the business of leasing,

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licensing for use, or renting tangible personal property for a consideration, including that which is semi-permanently or permanently installed within the City as provided by Regulation.

- (b) Special provisions relating to long-term motor vehicle leases. A lease transaction involving a motor vehicle for a minimum period of twenty-four (24) months shall be considered to have occurred at the location of the motor vehicle dealership, rather than the location of the place of business of the lessor, even if the lessor's interest in the lease and its proceeds are sold, transferred, or otherwise assigned to a lease financing institution; provided further that the city or town where such motor vehicle dealership is located levies a Privilege Tax or an equivalent excise tax upon the transaction.
- (c) Gross income derived from the following transactions shall be exempt from Privilege Taxes imposed by this Section:
- (1) rental, leasing, or licensing for use of tangible personal property to persons engaged or continuing in the business of leasing, licensing for use, or rental of such property.
 - (2) rental, leasing, or licensing for use of tangible personal property that is semi-permanently or permanently installed within another city or town that levies an equivalent excise tax on the transaction.
 - (3) rental, leasing, or licensing for use of film, tape, or slides to a theater or other person taxed under Section 8A-410, or to a radio station, television station, or subscription television system.
 - (4) rental, leasing, or licensing for use of the following:
 - (A) prosthetics.
 - (B) income-producing capital equipment.
 - (C) mining and metallurgical supplies.

These exemptions include the rental, leasing, or licensing for use of tangible personal property which, if it had been purchased instead of leased, rented, or licensed by the lessee or licensee, would qualify as income-producing capital equipment or mining and metallurgical supplies.

- (5) rental, leasing, or licensing for use of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property so rented, leased, or licensed is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or rental, leasing, or licensing for use of tangible personal property in this State by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
- (6) separately billed charges for delivery, installation, repair, and/or maintenance as provided by Regulation.

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- (7) charges for joint pole usage by a person engaged in the business of providing or furnishing utility or telecommunication services to another person engaged in the business of providing or furnishing utility or telecommunication services.
- (8) the gross income from coin-operated washing, drying, and dry cleaning machines, or from coin-operated car washing machines. This exemption shall not apply to suppliers or distributors renting, leasing, or licensing for use of such equipment to persons engaged in the operation of coin-operated washing, drying, dry cleaning, or car washing establishments.
- (9) rental, leasing, or licensing of aircraft that would qualify as aircraft acquired for use outside the State, as prescribed by Regulation, if such rental, leasing, or licensing had been a sale.
- (10) rental, leasing and licensing for use of an alternative fuel vehicle if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.
- (11) rental, leasing, and licensing for use of solar energy devices, for taxable periods beginning from and after July 1, 2008. The lessor shall register with the department of revenue as a solar energy retailer. By registering, the lessor acknowledges that it will make its books and records relating to leases of solar energy devices available to the Department of Revenue and city, as applicable, for examination.
- (12) LEASING OR RENTING CERTIFIED IGNITION INTERLOCK DEVICES INSTALLED PURSUANT TO THE REQUIREMENTS PRESCRIBED BY A.R.S. SECTION 28-1461. FOR THE PURPOSES OF THIS PARAGRAPH, "CERTIFIED IGNITION INTERLOCK DEVICE" HAS THE SAME MEANING PRESCRIBED IN A.R.S. SECTION 28-1301.

Section VIII. Model City Tax Code Section 8A-460 is amended as follows, with an effective date of October 1, 2007.

Sec. 8A-460. Retail sales: measure of tax; burden of proof; exclusions.

- (a) The tax rate shall be at an amount equal to three and one-half percent (3.5%) of the gross income from the business activity upon every person engaging or continuing in the business of selling tangible personal property at retail.
- (b) The burden of proving that a sale of tangible personal property is not a taxable retail sale shall be upon the person who made the sale.
- (c) Exclusions. For the purposes of this Chapter, sales of tangible personal property shall not include:
 - (1) sales of stocks, bonds, options, or other similar materials.

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- (2) sales of lottery tickets or shares pursuant to Article I, Chapter 5, Title 5, Arizona Revised Statutes.
- (3) sales of platinum, bullion, or monetized bullion, except minted or manufactured coins transferred or acquired primarily for their numismatic value as prescribed by Regulation.
- (4) gross income derived from the transfer of tangible personal property which is specifically included as the gross income of a business activity upon which another Section of this Article imposes a tax, shall be considered gross income of that business activity, and are not includable as gross income subject to the tax imposed by this Section.
- (5) sales by professional or personal service occupations where such sales are inconsequential elements of the service provided.
- (6) SALES OF CASH EQUIVALENTS. THE GROSS PROCEEDS OF SALES OR GROSS INCOME DERIVED FROM THE REDEMPTION OF ANY CASH EQUIVALENT BY THE HOLDER AS A MEANS OF PAYMENT FOR GOODS OR SERVICES THAT ARE TAXABLE UNDER THIS ARTICLE IS SUBJECT TO THE TAX. "CASH EQUIVALENTS" MEANS ITEMS OR INTANGIBLES, WHETHER OR NOT NEGOTIABLE, THAT ARE SOLD TO ONE OR MORE PERSONS, THROUGH WHICH A VALUE DENOMINATED IN MONEY IS PURCHASED IN ADVANCE AND MAY BE REDEEMED IN FULL OR IN PART FOR TANGIBLE PERSONAL PROPERTY, INTANGIBLES OR SERVICES. CASH EQUIVALENTS INCLUDE GIFT CARDS, STORED VALUE CARDS, GIFT CERTIFICATES, VOUCHERS, TRAVELER'S CHECKS, MONEY ORDERS OR OTHER INSTRUMENTS, ORDERS OR ELECTRONIC MECHANISMS, SUCH AS AN ELECTRONIC CODE, PERSONAL IDENTIFICATION NUMBER OR DIGITAL PAYMENT MECHANISM, OR ANY OTHER PREPAID INTANGIBLE RIGHT TO ACQUIRE TANGIBLE PERSONAL PROPERTY, INTANGIBLES OR SERVICES IN THE FUTURE, WHETHER FROM THE SELLER OF THE CASH EQUIVALENT OR FROM ANOTHER PERSON. CASH EQUIVALENTS DO NOT INCLUDE EITHER OF THE FOLLOWING:
 - (A) ITEMS OR INTANGIBLES THAT ARE SOLD TO ONE OR MORE PERSONS, THROUGH WHICH A VALUE IS NOT DENOMINATED IN MONEY.
 - (B) PREPAID CALLING CARDS OR PREPAID AUTHORIZATION NUMBERS FOR TELECOMMUNICATIONS SERVICES MADE TAXABLE BY SUBSECTION (g) OF THIS SECTION.
- (d) Notwithstanding the provisions of subsection (a) above, when the gross income from the sale of a single item of tangible personal property exceeds five thousand dollars (\$5,000), the one percent (1%) tax rate shall apply to the first five thousand dollars (\$5,000). Above five thousand dollars (\$5,000), the measure of tax shall be at a rate of one percent (1%).
- (e) When this City and another Arizona city or town with an equivalent excise tax could claim nexus for taxing a retail sale, the city or town where the permanent business location of the seller at which the order was received shall be deemed to have precedence, and for the purposes of this Chapter such city or town has sole and exclusive right to such tax.

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- (f) The appropriate tax liability for any retail sale where the order is received at a permanent business location of the seller located in this City or in an Arizona city or town that levies an equivalent excise tax shall be at the tax rate of the city or town of such seller's location.
- (g) Retail sales of prepaid calling cards or prepaid authorization numbers for telecommunications services, including sales of reauthorization of a prepaid card or authorization number, are subject to tax under this Section.

Section IX. Model City Tax Code Section 8A-462 is added as follows, with an effective date of July 1, 2013.

SEC. 8A-462. RETAIL SALES: FOOD FOR HOME CONSUMPTION.

- (a) THE TAX RATE SHALL BE AT AN AMOUNT EQUAL TO THREE AND ONE-HALF PERCENT (3.5%) OF THE GROSS INCOME FROM THE BUSINESS ACTIVITY UPON EVERY PERSON ENGAGING OR CONTINUING IN THE BUSINESS OF SELLING FOOD FOR HOME CONSUMPTION AT RETAIL.
- (b) FOR THE PURPOSES OF THIS SECTION ONLY, THE FOLLOWING DEFINITIONS SHALL BE APPLICABLE:
 - (1) "ELIGIBLE GROCERY BUSINESS" MEANS AN ESTABLISHMENT WHOSE SALES OF FOOD ARE SUCH THAT IT IS ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 (P.L. 95-113; 91 STAT. 958.7 U.S.C. SECTION 2011 ET SEQ.), ACCORDING TO REGULATIONS IN EFFECT ON JANUARY 1, 1979. AN ESTABLISHMENT IS DEEMED ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM IF IT IS AUTHORIZED TO PARTICIPATE IN THE PROGRAM BY THE UNITED STATES DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE FIELD OFFICE ON THE EFFECTIVE DATE OF THIS SECTION, OR IF, PRIOR TO A REPORTING PERIOD FOR WHICH THE RETURN IS FILED, SUCH RETAILER PROVES TO THE SATISFACTION OF THE TAX COLLECTOR THAT THE ESTABLISHMENT, BASED ON THE NATURE OF THE RETAILER'S FOOD SALES, COULD BE ELIGIBLE TO PARTICIPATE IN THE FOOD STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 ACCORDING TO REGULATIONS IN EFFECT ON JANUARY 1, 1979.
 - (2) "FACILITIES FOR THE CONSUMPTION OF FOOD" MEANS TABLES, CHAIRS, BENCHES, BOOTHS, STOOLS, COUNTERS, AND SIMILAR CONVENIENCES, TRAYS, GLASSES, DISHES, OR OTHER TABLEWARE AND PARKING AREAS FOR THE CONVENIENCE OF IN-CAR CONSUMPTION OF FOOD IN OR ON THE PREMISES ON WHICH THE RETAILER CONDUCTS BUSINESS.

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- (3) "FOOD FOR CONSUMPTION ON THE PREMISES" MEANS ANY OF THE FOLLOWING:
- (A) "HOT PREPARED FOOD" AS DEFINED BELOW.
 - (B) HOT OR COLD SANDWICHES.
 - (C) FOOD SERVED BY AN ATTENDANT TO BE EATEN AT TABLES, CHAIRS, BENCHES, BOOTHS, STOOLS, COUNTERS, AND SIMILAR CONVENIENCES AND WITHIN PARKING AREAS FOR THE CONVENIENCE OF IN-CAR CONSUMPTION OF FOOD.
 - (D) FOOD SERVED WITH TRAYS, GLASSES, DISHES, OR OTHER TABLEWARE.
 - (E) BEVERAGES SOLD IN CUPS, GLASSES, OR OPEN CONTAINERS.
 - (F) FOOD SOLD BY CATERERS.
 - (G) FOOD SOLD WITHIN THE PREMISES OF THEATRES, MOVIES, OPERAS, SHOWS OF ANY TYPE OR NATURE, EXHIBITIONS, CONCERTS, CARNIVALS, CIRCUSES, AMUSEMENT PARKS, FAIRS, RACES, CONTESTS, GAMES, ATHLETIC EVENTS, RODEOS, BILLIARD AND POOL PARLORS, BOWLING ALLEYS, PUBLIC DANCES, DANCE HALLS, BOXING, WRESTLING AND OTHER MATCHES, AND ANY BUSINESS WHICH CHARGES ADMISSION, ENTRANCE, OR COVER FEES FOR EXHIBITION, AMUSEMENT, ENTERTAINMENT, OR INSTRUCTION.
 - (H) ANY ITEMS CONTAINED IN SUBSECTIONS (B)(3)(A) THROUGH (G) ABOVE EVEN THOUGH THEY ARE SOLD ON A "TAKE-OUT" OR "TO GO" BASIS, AND WHETHER OR NOT THE ITEM IS PACKAGED, WRAPPED, OR IS ACTUALLY TAKEN FROM THE PREMISES.
- (4) "HOT PREPARED FOOD" MEANS THOSE PRODUCTS, ITEMS, OR INGREDIENTS OF FOOD WHICH ARE PREPARED AND INTENDED FOR CONSUMPTION IN A HEATED CONDITION. "HOT PREPARED FOOD" INCLUDES A COMBINATION OF HOT AND COLD FOOD ITEMS OR INGREDIENTS IF A SINGLE PRICE HAS BEEN ESTABLISHED.
- (5) "PREMISES" MEANS THE TOTAL SPACE AND FACILITIES IN OR ON WHICH A VENDOR CONDUCTS BUSINESS AND WHICH ARE OWNED OR CONTROLLED, IN WHOLE OR IN PART, BY A VENDOR OR WHICH ARE MADE AVAILABLE FOR THE USE OF CUSTOMERS OF THE VENDOR OR GROUP OF VENDORS, INCLUDING ANY BUILDING OR PART OF A BUILDING, PARKING LOT, OR GROUNDS.
- (6) "FOOD FOR HOME CONSUMPTION" MEANS ALL FOOD, EXCEPT FOOD FOR CONSUMPTION ON THE PREMISES, IF SOLD BY ANY OF THE FOLLOWING:
- (A) AN ELIGIBLE GROCERY BUSINESS.

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- (B) A PERSON WHO CONDUCTS A BUSINESS WHOSE PRIMARY BUSINESS IS NOT THE SALE OF FOOD BUT WHO SELLS FOOD WHICH IS DISPLAYED, PACKAGED, AND SOLD IN A SIMILAR MANNER AS AN ELIGIBLE GROCERY BUSINESS.
 - (C) A PERSON WHO SELLS FOOD AND DOES NOT PROVIDE OR MAKE AVAILABLE ANY FACILITIES FOR THE CONSUMPTION OF FOOD ON THE PREMISES.
 - (D) A PERSON WHO CONDUCTS A DELICATESSEN BUSINESS EITHER FROM A COUNTER WHICH IS SEPARATE FROM THE PLACE AND CASH REGISTER WHERE TAXABLE SALES ARE MADE OR FROM A COUNTER WHICH HAS TWO CASH REGISTERS AND WHICH ARE USED TO RECORD TAXABLE AND TAX EXEMPT SALES, OR A RETAILER WHO CONDUCTS A DELICATESSEN BUSINESS WHO USES A CASH REGISTER WHICH HAS AT LEAST TWO TAX COMPUTING KEYS WHICH ARE USED TO RECORD TAXABLE AND TAX EXEMPT SALES.
 - (E) VENDING MACHINES AND OTHER TYPES OF AUTOMATIC RETAILERS.
 - (F) A PERSON'S SALES OF FOOD, DRINK AND CONDIMENT FOR CONSUMPTION WITHIN THE PREMISES OF ANY PRISON, JAIL OR OTHER INSTITUTION UNDER THE JURISDICTION OF THE STATE DEPARTMENT OF CORRECTIONS, THE DEPARTMENT OF PUBLIC SAFETY, THE DEPARTMENT OF JUVENILE CORRECTIONS OR A COUNTY SHERIFF.
- (c) INCOME DERIVED FROM THE FOLLOWING SOURCES IS EXEMPT FROM THE TAX IMPOSED BY THIS SECTION:
- (1) SALES OF FOOD FOR HOME CONSUMPTION TO A PERSON REGULARLY ENGAGED IN THE BUSINESS OF SELLING SUCH PROPERTY.
 - (2) OUT-OF-CITY SALES OR OUT-OF-STATE SALES.
 - (3) CHARGES FOR DELIVERY OR OTHER "DIRECT CUSTOMER SERVICES" AS PRESCRIBED BY REGULATION.
 - (4) FOOD PURCHASED WITH FOOD STAMPS PROVIDED THROUGH THE FOOD STAMP PROGRAM ESTABLISHED BY THE FOOD STAMP ACT OF 1977 (P.L. 95-113; 91 STAT. 958.7 U.S.C. SECTION 2011 ET SEQ.) OR PURCHASED WITH FOOD INSTRUMENTS ISSUED UNDER SECTION 17 OF THE CHILD NUTRITION ACT (P.L. 95-627; 92 STAT. 3603; AND P.L. 99-669; SECTION 4302; 42 UNITED STATES CODE SECTION 1786) BUT ONLY TO THE EXTENT THAT FOOD STAMPS OR FOOD INSTRUMENTS WERE ACTUALLY USED TO PURCHASE SUCH FOOD.
 - (5) SALES OF FOOD PRODUCTS BY PRODUCERS AS PROVIDED FOR BY A.R.S. SECTIONS 3-561, 3-562 AND 3-563.

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- (6) SALES OF FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES TO A PUBLIC EDUCATIONAL ENTITY, PURSUANT TO ANY OF THE PROVISIONS OF TITLE 15, ARIZONA REVISED STATUTES, INCLUDING A REGULARLY ORGANIZED PRIVATE OR PAROCHIAL SCHOOL THAT OFFERS AN EDUCATIONAL PROGRAM FOR GRADE TWELVE OR UNDER WHICH MAY BE ATTENDED IN SUBSTITUTION FOR A PUBLIC SCHOOL PURSUANT TO A.R.S. SECTION 15-802 ; TO THE EXTENT SUCH ITEMS ARE TO BE PREPARED OR SERVED TO INDIVIDUALS FOR CONSUMPTION ON THE PREMISES OF A PUBLIC EDUCATIONAL ENTITY DURING SCHOOL HOURS. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.
- (7) SALES OF FOOD, BEVERAGES, CONDIMENTS AND ACCESSORIES TO A NONPROFIT CHARITABLE ORGANIZATION THAT HAS QUALIFIED AS AN EXEMPT ORGANIZATION UNDER 26 U.S.C. SECTION 501(C)(3) AND REGULARLY SERVES MEALS TO THE NEEDY AND INDIGENT ON A CONTINUING BASIS AT NO COST. FOR THE PURPOSES OF THIS SUBSECTION, "ACCESSORIES" MEANS PAPER PLATES, PLASTIC EATING UTENSILS, NAPKINS, PAPER CUPS, DRINKING STRAWS, PAPER SACKS OR OTHER DISPOSABLE CONTAINERS, OR OTHER ITEMS WHICH FACILITATE THE CONSUMPTION OF THE FOOD.
- (d) REPORTING. SUCH PERSONS WHO SELL FOOD FOR HOME CONSUMPTION SHALL, IN CONJUNCTION WITH THE RETURN REQUIRED PURSUANT TO SECTION 8A-520, REPORT TO THE TAX COLLECTOR IN A MANNER PRESCRIBED BY THE TAX COLLECTOR ALL SALES OF FOOD FOR HOME CONSUMPTION EXEMPTED FROM TAXES IMPOSED BY THIS CHAPTER.
- (e) RECORDKEEPING.
- (1) RETAILERS SHALL MAINTAIN ACCURATE, VERIFIABLE, AND COMPLETE RECORDS OF ALL PURCHASES AND SALES OF TANGIBLE PERSONAL PROPERTY IN ORDER TO VERIFY EXEMPTIONS FROM TAXES IMPOSED BY THIS CHAPTER. A RETAILER MAY USE ANY METHOD OF REPORTING THAT PROPERLY REFLECTS ALL PURCHASES AND SALES OF FOOD FOR HOME CONSUMPTION, AS WELL AS ALL PURCHASES AND SALES OF ITEMS SUBJECT TO TAXES IMPOSED BY THIS CHAPTER, PROVIDED THAT SUCH RECORDS ARE MAINTAINED IN ACCORDANCE WITH ARTICLE III, AND REGULATIONS OF THE TAX COLLECTOR.
- (2) ANY PERSON WHO FAILS TO MAINTAIN RECORDS AS PROVIDED HEREIN SHALL BE DEEMED TO HAVE HAD NO SALES OF FOOD FOR HOME CONSUMPTION, AND IF UPON REQUEST BY THE TAX COLLECTOR, A PERSON CANNOT DEMONSTRATE TO THE TAX COLLECTOR THAT SUCH RECORDS AND REPORTS DO PROPERLY REFLECT ALL SALES OF FOOD FOR HOME

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CONSUMPTION, THE TAX COLLECTOR MAY RECOMPUTE THE AMOUNT OF
TAX TO BE PAID AS PROVIDED IN SECTIONS 8A-370 AND 8A-545(B).

**Section X. Model City Tax Code Section 8A-465 is amended as follows. All changes are
effective July 1, 2013, except new subsection (mm), which is effective January 1, 2007.**

Sec. 8A-465. Retail sales: exemptions.

Income derived from the following sources is exempt from the tax imposed by Section 8A-460:

- (a) sales of tangible personal property to a person regularly engaged in the business of selling such property.
- (b) out-of-City sales or out-of-State sales.
- (c) charges for delivery, installation, or other direct customer services as prescribed by Regulation.
- (d) charges for repair services as prescribed by Regulation, when separately charged and separately maintained in the books and records of the taxpayer.
- (e) sales of warranty, maintenance, and service contracts, when separately charged and separately maintained in the books and records of the taxpayer.
- (f) sales of prosthetics.
- (g) sales of income-producing capital equipment.
- (h) sales of rental equipment and rental supplies.
- (i) sales of mining and metallurgical supplies.
- (j) sales of motor vehicle fuel and use fuel which are subject to a tax imposed under the provisions of Article I or II, Chapter 16, Title 28, Arizona Revised Statutes; or sales of use fuel to a holder of a valid single trip use fuel tax permit issued under A.R.S. Section 28-5739, or sales of natural gas or liquefied petroleum gas used to propel a motor vehicle.
- (k) sales of tangible personal property to a construction contractor who holds a valid Privilege Tax License for engaging or continuing in the business of construction contracting where the tangible personal property sold is incorporated into any structure or improvement to real property as part of construction contracting activity.
- (l) sales of motor vehicles to nonresidents of this State for use outside this State if the vendor ships or delivers the motor vehicle to a destination outside this State.
- (m) sales of tangible personal property which directly enters into and becomes an ingredient or component part of a product sold in the regular course of the business of job printing, manufacturing, or publication of newspapers, magazines, or other periodicals. Tangible personal property which is consumed or used up in a manufacturing, job printing, publishing, or production process is not an ingredient nor component part of a product.

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- (n) sales made directly to the Federal government to the extent of:
 - (1) one hundred percent (100%) of the gross income derived from retail sales made by a manufacturer, modifier, assembler, or repairer.
 - (2) fifty percent (50%) of the gross income derived from retail sales made by any other person.
- (o) sales to hotels, bars, restaurants, dining cars, lunchrooms, boarding houses, or similar establishments of articles consumed as food, drink, or condiment, whether simple, mixed, or compounded, where such articles are customarily prepared or served to patrons for consumption on or off the premises, where the purchaser is properly licensed and paying a tax under Section 8A-455 or the equivalent excise tax upon such income.
- (p) sales of tangible personal property to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when the property sold is for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512 or sales of tangible personal property purchased in this State by a nonprofit charitable organization that has qualified under Section 501(c)(3) of the United States Internal Revenue Code and that engages in and uses such property exclusively for training, job placement or rehabilitation programs or testing for mentally or physically handicapped persons.
- (q) ~~food purchased with food stamps provided through the food stamp program established by the Food Stamp Act of 1977 (P.L. 95-113; 91 Stat. 958.7 U.S.C. Section 2011 et seq.) or purchased with food instruments issued under Section 17 of the Child Nutrition Act (P.L. 95-627; 92 Stat. 3603; and P.L. 99-669; Section 4302; 42 United States Code Section 1786) but only to the extent that food stamps or food instruments were actually used to purchase such food.~~ (RESERVED)
- (r) (Reserved)
 - (1) (Reserved)
 - (2) (Reserved)
 - (3) (Reserved)
 - (4) (Reserved)
- (s) sales of groundwater measuring devices required by A.R.S. Section 45-604.
- (t) (Reserved)
- (u) sales of aircraft acquired for use outside the State, as prescribed by Regulation.
- (v) sales of food products by producers as provided for by A.R.S. Sections 3-561, 3-562 and 3-563.
- (w) (Reserved)
- (x) ~~(Reserved)~~ SALES OF FOOD AND DRINK TO A PERSON WHO IS ENGAGED IN BUSINESS THAT IS CLASSIFIED UNDER THE RESTAURANT CLASSIFICATION AND THAT PROVIDES SUCH FOOD AND DRINK WITHOUT MONETARY CHARGE TO ITS EMPLOYEES FOR THEIR OWN CONSUMPTION ON THE PREMISES DURING SUCH EMPLOYEES' HOURS OF EMPLOYMENT.
- (y) (Reserved)

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- (z) (Reserved)
- (aa) the sale of tangible personal property used in remediation contracting as defined in Section 8A-100 and Regulation 8A-100.5.
- (bb) sales of materials that are purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public as follows:
 - (1) printed or photographic materials.
 - (2) electronic or digital media materials.
- (cc) sales of food, beverages, condiments and accessories used for serving food and beverages to a commercial airline, as defined in A.R.S. Section 42-5061(A)(49), that serves the food and beverages to its passengers, without additional charge, for consumption in flight. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (dd) in computing the tax base in the case of the sale or transfer of wireless telecommunication equipment as an inducement to a customer to enter into or continue a contract for telecommunication services that are taxable under Section 8A-470, gross proceeds of sales or gross income does not include any sales commissions or other compensation received by the retailer as a result of the customer entering into or continuing a contract for the telecommunications services.
- (ee) for the purposes of this Section, a sale of wireless telecommunication equipment to a person who holds the equipment for sale or transfer to a customer as an inducement to enter into or continue a contract for telecommunication services that are taxable under Section 8A-470 is considered to be a sale for resale in the regular course of business.
- (ff) sales of alternative fuel as defined in A.R.S. Section 1-215, to a used oil fuel burner who has received a Department of Environmental Quality permit to burn used oil or used oil fuel under A.R.S. Section 49-426 or Section 49-480.
- (gg) sales of food, beverages, condiments and accessories to a public educational entity, pursuant to any of the provisions of Title 15, Arizona Revised Statutes, [INCLUDING A REGULARLY ORGANIZED PRIVATE OR PAROCHIAL SCHOOL THAT OFFERS AN EDUCATIONAL PROGRAM FOR GRADE TWELVE OR UNDER WHICH MAY BE ATTENDED IN SUBSTITUTION FOR A PUBLIC SCHOOL PURSUANT TO A.R.S. SECTION 15-802](#); to the extent such items are to be prepared or served to individuals for consumption on the premises of a public educational entity during school hours. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (hh) sales of personal hygiene items to a person engaged in the business of and subject to tax under Section 8A-444 of this code if the tangible personal property is furnished without additional charge to and intended to be consumed by the person during his occupancy.

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- (ii) for the purposes of this Section, the diversion of gas from a pipeline by a person engaged in the business of operating a natural or artificial gas pipeline, for the sole purpose of fueling compressor equipment to pressurize the pipeline, is not a sale of the gas to the operator of the pipeline.
- (jj) sales of food, beverages, condiments and accessories to a nonprofit charitable organization that has qualified as an exempt organization under 26 U.S.C. Section 501(c)(3) and regularly serves meals to the needy and indigent on a continuing basis at no cost. For the purposes of this subsection, "accessories" means paper plates, plastic eating utensils, napkins, paper cups, drinking straws, paper sacks or other disposable containers, or other items which facilitate the consumption of the food.
- (kk) sales of motor vehicles that use alternative fuel if such vehicle was manufactured as a diesel fuel vehicle and converted to operate on alternative fuel and sales of equipment that is installed in a conventional diesel fuel motor vehicle to convert the vehicle to operate on an alternative fuel, as defined in A.R.S. Section 1-215.
- (ll) sales of solar energy devices, for taxable periods beginning from and after July 1, 2008. The retailer shall register with the department of revenue as a solar energy retailer. By registering, the retailer acknowledges that it will make its books and records relating to sales of solar energy devices available to the department of revenue and city, as applicable, for examination.

(MM) SALES OR OTHER TRANSFERS OF RENEWABLE ENERGY CREDITS OR ANY OTHER UNIT CREATED TO TRACK ENERGY DERIVED FROM RENEWABLE ENERGY RESOURCES. FOR THE PURPOSES OF THIS PARAGRAPH, "RENEWABLE ENERGY CREDIT" MEANS A UNIT CREATED ADMINISTRATIVELY BY THE CORPORATION COMMISSION OR GOVERNING BODY OF A PUBLIC POWER UTILITY TO TRACK KILOWATT HOURS OF ELECTRICITY DERIVED FROM A RENEWABLE ENERGY RESOURCE OR THE KILOWATT HOUR EQUIVALENT OF CONVENTIONAL ENERGY RESOURCES DISPLACED BY DISTRIBUTED RENEWABLE ENERGY RESOURCES.

(NN) SALES OF MAGAZINES OR OTHER PERIODICALS OR OTHER PUBLICATIONS BY THIS STATE TO ENCOURAGE TOURIST TRAVEL.

(OO) SALES OF PAPER MACHINE CLOTHING, SUCH AS FORMING FABRICS AND DRYER FELTS, SOLD TO A PAPER MANUFACTURER AND DIRECTLY USED OR CONSUMED IN PAPER MANUFACTURING.

(PP) SALES OF OVERHEAD MATERIALS OR OTHER TANGIBLE PERSONAL PROPERTY THAT IS USED IN PERFORMING A CONTRACT BETWEEN THE UNITED STATES GOVERNMENT AND A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, INCLUDING PROPERTY USED IN PERFORMING A SUBCONTRACT WITH A GOVERNMENT CONTRACTOR WHO IS A MANUFACTURER, MODIFIER, ASSEMBLER OR REPAIRER, TO WHICH TITLE PASSES TO THE GOVERNMENT UNDER THE TERMS OF THE CONTRACT OR SUBCONTRACT.

(QQ) SALES OF COAL, PETROLEUM, COKE, NATURAL GAS, VIRGIN FUEL OIL AND ELECTRICITY SOLD TO A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR AS DEFINED IN A.R.S. SECTION 41-1514.02 AND DIRECTLY USED OR CONSUMED IN THE GENERATION OR PROVISION

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OF ON-SITE POWER OR ENERGY SOLELY FOR ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING OR ENVIRONMENTAL PROTECTION. THIS PARAGRAPH SHALL APPLY FOR TWENTY FULL CONSECUTIVE CALENDAR OR FISCAL YEARS FROM THE DATE THE FIRST PAPER MANUFACTURING MACHINE IS PLACED IN SERVICE. IN THE CASE OF AN ENVIRONMENTAL TECHNOLOGY MANUFACTURER, PRODUCER OR PROCESSOR WHO DOES NOT MANUFACTURE PAPER, THE TIME PERIOD SHALL BEGIN WITH THE DATE THE FIRST MANUFACTURING, PROCESSING OR PRODUCTION EQUIPMENT IS PLACED IN SERVICE.

(RR) SALES OR GROSS INCOME DERIVED FROM SALES OF MACHINERY, EQUIPMENT, MATERIALS AND OTHER TANGIBLE PERSONAL PROPERTY USED DIRECTLY AND PREDOMINANTLY TO CONSTRUCT A QUALIFIED ENVIRONMENTAL TECHNOLOGY MANUFACTURING, PRODUCING OR PROCESSING FACILITY AS DESCRIBED IN A.R.S. SECTION 41-1514.02. THIS SUBSECTION APPLIES FOR TEN FULL CONSECUTIVE CALENDAR OR FISCAL YEARS AFTER THE START OF INITIAL CONSTRUCTION.

Section XI. Model City Tax Code Section 8A-480 is amended as follows, with an effective date of January 1, 2007, except new Local Option #PP which is available to be selected effective August 1, 2014.

Sec. 8A-480. Utility services.

- (a) The tax rate shall be at an amount equal to three and one-half percent (3.5%) of the gross income from the business activity upon every person engaging or continuing in the business of producing, providing, or furnishing utility services, including electricity, electric lights, current, power, gas (natural or artificial), or water to:
 - (1) consumers or ratepayers who reside within the City.
 - (2) consumers or ratepayers of this City, whether within the City or without, to the extent that this City provides such persons utility services, excluding consumers or ratepayers who are residents of another city or town which levies an equivalent excise tax upon this City for providing such utility services to such persons.
- (b) Exclusion of certain sales of natural gas to a public utility. Notwithstanding the provisions of subsection (a) above, the gross income derived from the sale of natural gas to a public utility for the purpose of generation of power to be transferred by the utility to its ratepayers shall be considered a retail sale of tangible personal property subject to Sections 8A-460 and 8A-465, and not considered gross income taxable under this Section.
- (c) Resale utility services. Sales of utility services to another provider of the same utility services for the purpose of providing such utility services either to another properly licensed utility provider or directly to such purchaser's customers or ratepayers shall be exempt and deductible from the cross

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income subject to the tax imposed by this Section, provided that the purchaser is properly licensed by all applicable taxing jurisdictions to engage or continue in the business of providing utility services, and further provided that the seller maintains proper documentation, in a manner similar to that for sales for resale, of such transactions.

- (d) Tax credit offset for franchise fees. There shall be allowed as an offset any franchise fees paid to the City pursuant to the terms of a franchise agreement. However, such offset shall not be allowed against taxes imposed by any other Section of this Chapter. Such offsets shall not be deemed in conflict with or violation of subsection 8A-400(b).
- (e) The tax imposed by this Section shall not apply to sales of utility services to a qualifying hospital, qualifying community health center or a qualifying health care organization, except when sold for use in activities resulting in gross income from unrelated business income as that term is defined in 26 U.S.C. Section 512.
- (f) The tax imposed by this Section shall not apply to sales of natural gas or liquefied petroleum gas used to propel a motor vehicle.
- (g) The tax imposed by this Section shall not apply to:
 - (1) revenues received by a municipally owned utility in the form of fees charged to persons constructing residential, commercial or industrial developments or connecting residential, commercial or industrial developments to a municipal utility system or systems if the fees are segregated and used only for capital expansion, system enlargement or debt service of the utility system or systems.
 - (2) revenues received by any person or persons owning a utility system in the form of reimbursement or contribution compensation for property and equipment installed to provide utility access to, on or across the land of an actual utility consumer if the property and equipment become the property of the utility. This exclusion shall not exceed the value of such property and equipment.
- (h) The tax imposed by this Section shall not apply to sales of alternative fuel as defined in A.R.S. Section 1-215, to a used oil fuel burner who has received a Department of Environmental Quality permit to burn used oil or used oil fuel under A.R.S. Section 49-426 or Section 49-480.
- (I) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO SALES OR OTHER TRANSFERS OF RENEWABLE ENERGY CREDITS OR ANY OTHER UNIT CREATED TO TRACK ENERGY DERIVED FROM RENEWABLE ENERGY RESOURCES. FOR THE PURPOSES OF THIS PARAGRAPH, "RENEWABLE ENERGY CREDIT" MEANS A UNIT CREATED ADMINISTRATIVELY BY THE CORPORATION COMMISSION OR GOVERNING BODY OF A PUBLIC POWER UTILITY TO TRACK KILOWATT HOURS OF ELECTRICITY DERIVED FROM A RENEWABLE ENERGY RESOURCE OR THE KILOWATT HOUR EQUIVALENT OF CONVENTIONAL ENERGY RESOURCES DISPLACED BY DISTRIBUTED RENEWABLE ENERGY RESOURCES.
- (J) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO THE PORTION OF GROSS PROCEEDS OF SALES OR GROSS INCOME ATTRIBUTABLE TO TRANSFERS OF ELECTRICITY BY ANY RETAIL ELECTRIC CUSTOMER OWNING A SOLAR

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PHOTOVOLTAIC ENERGY GENERATING SYSTEM TO AN ELECTRIC DISTRIBUTION SYSTEM, IF THE ELECTRICITY TRANSFERRED IS GENERATED BY THE CUSTOMER'S SYSTEM.

(K) (RESERVED)

Section XII. Model City Tax Code Section 8A-485 is amended as follows, with an effective date of July 1, 2013.

Sec. 8A-485. ~~(Reserved)~~ WASTEWATER REMOVAL SERVICES

(a) THE TAX RATE SHALL BE AN AMOUNT EQUAL TO ZERO PERCENT (0%) OF THE GROSS INCOME FROM THE BUSINESS ACTIVITY UPON EVERY PERSON ENGAGING OR CONTINUING IN THE BUSINESS OF PROVIDING WASTEWATER REMOVAL SERVICES BY MEANS OF SEWER LINES OR SIMILAR PIPELINES TO:

(1) CONSUMERS OR RATEPAYERS WHO RESIDE WITHIN THE CITY.

(2) CONSUMERS OR RATEPAYERS OF THIS CITY, WHETHER WITHIN THE CITY OR WITHOUT, TO THE EXTENT THAT THIS CITY PROVIDES SUCH PERSONS WASTEWATER REMOVAL SERVICES, EXCLUDING CONSUMERS OR RATEPAYERS WHO ARE RESIDENTS OF ANOTHER CITY OR TOWN WHICH LEVIES AN EQUIVALENT EXCISE TAX UPON THIS CITY FOR PROVIDING SUCH WASTEWATER REMOVAL SERVICES TO SUCH PERSONS.

(a)(b) THE TAX IMPOSED BY THIS SECTION SHALL NOT APPLY TO GROSS INCOME RELATING TO THE PROVIDING OF WASTEWATER REMOVAL SERVICES FROM A QUALIFYING HOSPITAL, QUALIFYING COMMUNITY HEALTH CENTER OR A QUALIFYING HEALTH CARE ORGANIZATION.

Section XIII. Model City Tax Code Regulation 8A-120.1 is repealed, with an effective date of July 1, 2013.

~~Reg. 8A-120.1 (Reserved)~~

Section XIV. Model City Tax Code Regulation 8A-270.1 is amended as follows, with an effective date of July 1, 2013.

Reg. 8A-270.1. Proprietary activities of municipalities are not considered activities of a governmental entity.

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The following activities, when performed by a municipality, are considered to be activities of a person engaged in business for the purposes of this Chapter, and not excludable by reason of Section 8A-270:

- (a) rental, leasing, or licensing for use of real property to other than another department or agency of the municipality.
- (b) producing, providing, or furnishing electricity, electric lights, current, power, gas (natural or artificial), or water to consumers or ratepayers.
- (c) sale of tangible personal property to the public, when similar tangible personal property is available for sale by other persons, as, for example, at police or surplus auctions.
- (d) ~~(Reserved)~~ PROVIDING WASTEWATER REMOVAL SERVICES TO CONSUMERS OR RATEPAYERS BY MEANS OF SEWER LINES OR SIMILAR PIPELINES.

Section XV. Model City Tax Code Regulation 8A-460.1 is amended as follows, with an effective date of July 1, 2013.

Reg. 8A-460.1. Distinction between retail sales and certain other transfers of tangible personal property.

- (a) Charges for transfer of tangible personal property included in the gross income of the business activity of persons engaged in the following business activities shall be deemed only as gross income from such business activity and not sales at retail taxed by Section 8A-460:
 - (1) tangible personal property incorporated into real property as part of reconstruction or construction contracting, per Sections 8A-415 through 8A-418.
 - (2) (Reserved)
 - (3) job printing, per Section 8A-425.
 - (4) mining, timbering, and other extraction, but not sales of sand, gravel, or rock extracted from the ground, per Section 8A-430.
 - (5) publication of newspapers, magazines, and other periodicals, per Section 8A-435.
 - (6) rental, leasing, and licensing of real or tangible personal property, per Sections 8A-445 or 8A-450.
 - (7) restaurants and bars, per Section 8A-455.
 - ~~(7)~~(8) FOOD FOR HOME CONSUMPTION, PER SECTION 8A-462.
 - ~~(8)~~(9) telecommunications services, per Section 8A-470.
 - ~~(9)~~(10) utility services, per Section 8A-480.
 - ~~(10)~~(11) ~~(Reserved)~~ WASTEWATER REMOVAL SERVICES, PER SECTION 8A-485.
- (a) Distinction between construction contracting, retail, and certain direct customer service activities.

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- (1) When an item is attached or installed on real property, it is a construction contracting activity and any subsequent repair, removal, or replacement of that item is construction contracting.
 - (2) Items attached or installed on tangible personal property are retail sales.
 - (3) Transactions where no tangible personal property is attached or installed are considered direct customer service activities (for example: carpet cleaning, lawn mowing, landscape maintenance).
 - (4) Demolition, earth moving, and wrecking activities are considered construction contracting.
- (c) The sale of sand, rock, and gravel extracted from the ground shall be deemed a sale of tangible personal property and not mining or metallurgical activity.
- (d) Sale of consumable goods incorporated into or applied to real property is considered a retail sale and not construction contracting. Examples of consumable goods are lubricants, faucet washers, and air conditioning coolant, but not paint.
- (e) Installation or removal of tangible personal property which has independent functional utility is considered a retail activity.
- (1) "Tangible personal property which has independent functional utility" must be able to substantially perform its function(s) without attachment to real property. "Attachment to real property" must include more than connection to water, power, gas, communication, or other service.
 - (2) Examples of tangible personal property which has independent functional utility include artwork, furnishings, "plug-in" kitchen equipment, or similar items installed by bolts or similar fastenings.
 - (3) Examples of tangible personal property which does not have independent functional utility include wall-to-wall carpeting, flooring, wallpaper, kitchen cabinets, or "built-in" dishwashers or ranges.
 - (4) The installation of window coverings (drapes, mini-blinds, etc.) is always a retail activity.

SUMMARY OF CHANGES TO MODEL CITY TAX CODE

The attached Ordinance and Resolution incorporate into the local tax code all of the Model City Tax Code changes approved by the Municipal Tax Code Commission from 2012 through 2014, as described below by Resolution Section number.

Section 1

Section 100 adds language to the existing definitions of "Business" and "Prosthetic". This change excludes the sale of electricity generated by consumer equipment from the definition of "Business". Adding this exclusion means persons that make such sales (e.g. residential solar energy sales) are not deemed to be in the business of providing Utilities, and thus are not required to have a Privilege Tax License to make such sales. The additional language that adds Orthodontics to the definition of "Prosthetic" is a change intended to conform the Code to State statute. These changes are effective retroactively from and after January 1, 2007 for "Business," and October 1, 2007 for "Prosthetic."

Section 2

Section 120 is repealed, eliminating the definition of "Food for Home Consumption." The elements of this definition are incorporated in new Section 462, creating a separate "Food for Home Consumption" tax classification apart from the Retail classification. This section is effective from and after July 1, 2013.

Section 3

Section 200 is amended to add conforming language under the determination of gross income that is related to nuclear fuel sales as found in State statute. This section is effective from and after July 1, 2013.

Section 4

This section repeals and replaces all of Article III – Licensing and Recordkeeping. This is a critical step in TPT Simplification that has the effect of making licensing as uniform as possible across all cities and towns. Note that this section completely replaces the entirety of Article III in every city and town's tax code. This change also eliminates all Regulations numbered in the 300's, as well as eliminating all Green Sheet items related to tax licensing. This section also eliminates the use of the tax license as a means to regulate business for any purpose other than tax collection. From now on, all licensing and enforcement of a regulatory nature such as zoning, use permits, special events, inspections, etc., must be accomplished by a separate business license. This section is effective from and after January 1, 2015.

Section 5

Section 425 is amended to add an exemption from tax on Job Printing for sales of postage and freight in conformity with State statute. This element is effective retroactively from and after September 21, 2006. Also, Local Option #MM is eliminated effective July 1, 2012, also in conformity with State statute.

Section 6

Section 445 is amended to adopt the final version of a new exemption for Real Property Leases between Affiliated Entities. This section is effective retroactively from and after July 1, 2013.

Section 7

Section 450 is amended to conform to the new State exemption and city preemption that makes the leasing of certified ignition interlock devices required under DUI laws exempt from tax under Tangible Personal Property Rental. This section is effective retroactively from and after September 1, 2004.

Section 8

Section 460 is amended in conformity with a new clarifying State exemption and matching city preemption that makes the retail sale of gift cards and other cash equivalents exempt from the tax under the Retail classification. This section is effective retroactively from and after October 1, 2007.

SUMMARY OF CHANGES TO MODEL CITY TAX CODE

Section 9

Section 462, Retail Sales: Food for Home Consumption is added to the standard Model Code language. This section incorporates all of the definitions and Regulations related to grocery sales that were previously included only in those communities that selected Model Option #2. With this change and standardization, Model Option #2 is eliminated from the Code. Cities and towns are now free to set a distinct tax rate for grocery sales, which can be higher, lower, or zero, as the community sees fit. This section is effective from and after July 1, 2013.

Section 10

Section 465, Retail Sales: Exemptions has undergone significant changes, largely in name of conformity with State statute. A major goal of TPT Simplification was making conforming changes to the Retail classification of the MCTC that aligned with State statute wherever possible, with the intention of preparing for passage of the Marketplace Fairness Act. On the State tax side, the only change enacted was elimination of an exemption for in-store sales to non-residents that are shipped out of State (excluding vehicles). On the City side, this movement resulted in the elimination of Model Option #2, related to food for home consumption creating a separate classification; eliminating Local Option #AA, allowing tax exempt employee drinks and meals; and adding charter schools to the list that qualify for a food sale exemption. Also, wholly new conforming exemptions were adopted, including one for the sale of "renewable energy credits"; sale of periodicals to encourage tourism; sale of paper machine clothing to a paper manufacturer; sales of overhead materials used in performing government contracts; and the sale of fuels and sale of equipment to qualified environmental technology manufacturers. All of these changes are effective July 1, 2013, with the exception of the sale of "renewable energy credits" which is effective retroactively from and after January 1, 2007.

Section 11

Changes to this section include adding in a specific exemption from the Utilities classification for sales of excess energy produced by a consumer's photovoltaic system to a utility distributor, along with language that removes the sale of RECs from the Utilities classification. This provides the exemption under the Utilities classification to clarify that when the meter spins backward, the taxable measure is the net charge to the consumer, and that REC sales are not part of the gross receipts under Utilities. This section shall be effective from and after January 1, 2007.

Section 12

Section 485 is added to the standard code language, creating a new classification that imposes tax on wastewater removal services. This section was formerly a Green Page in several cities. This conversion to standard code language is part of the ongoing effort to eliminate the Green Pages by either eliminating or adopting exception items. If a city chooses to impose tax on this activity, the tax rate should be tied to the rate imposed on the Utilities classification. This section shall be effective from and after July 1, 2013.

Section 13

This section repeals Regulation 120.1 related to the definition of Food for Home Consumption, which has been incorporated in the text of new Section 462 noted above. This section shall be effective from and after July 1, 2013.

Section 14

This section amends Regulation 270.1, adding the provision of wastewater removal services to the list of activities that are considered proprietary and therefore taxable when engaged in by a city or town. This section shall be effective from and after July 1, 2013.

Section 15

This section amends Regulation 460.1, adding the distinction from Retail for activities that fall under the two new classifications: Food for Home Consumption in Section 462, and Wastewater Removal Services in Section 485. This means that an exchange of tangible personal property that occurs under the activity described in Sections 462 or 485, is specifically NOT considered a Retail transaction. This section shall be effective from and after July 1, 2013.

City of Benson City Council Communication

Regular Meeting

May 13, 2019



To: Mayor and Council

Agenda Item # 9

From: Seth Judd, Finance Director

Subject:

Discussion and possible action regarding Ordinance 598 of the Mayor and Council of the City of Benson, Arizona, relating to the transaction privilege tax; adopting "The 2012-2014 Amendments to the Tax Code of the City of Benson" by reference; establishing effective dates; providing for severability and providing penalties for violations

Discussion:

As noted in the previous item, any change to the City Code must be adopted by an ordinance, which must be published in accordance with State law requirements. However, when a change to the City Code is quite lengthy, there is a provision that enables a City to adopt the provision of a code or a public record without setting forth such provisions in the ordinance; enacting the provisions "by reference." The previous item presented to Council, Resolution 13-2019, declared the document, "The 2012-2014 Amendments to the Tax Code of the City of Benson" as a public record. Council may now adopt Ordinance 598, which will enact the City Code change.

Staff Recommendation:

Approval of Ordinance 598

ORDINANCE 598

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, RELATING TO THE TRANSACTION PRIVILEGE TAX; ADOPTING "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE CITY OF BENSON" BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY AND PROVIDING PENALTIES FOR VIOLATIONS

WHEREAS, the City of Benson has a tax code that, like among other jurisdictions, mirrors the Model Arizona City Tax Code; and

WHEREAS, the Model Tax Code was amended between 2012-2014: and

WHEREAS, the City wants to adopt these amendments so that its Tax Code is up to date and consistent with the most current Arizona City Model Tax Code.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, as follows:

- Section 1:** That certain document known as "The 2012-2014 Amendments to the Tax Code of the City of Benson", three copies of which are on file in the office of the city clerk of the City of Benson, Arizona, which document was made a public record by Resolution 13-2019 of the City of Benson, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.
- Section 2:** Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor. Each day that a violation continues shall be a separate offense punishable as herein above described.
- Section 3:** If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.
- Section 4:** The provisions of this ordinance conforms this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective

effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 13th day of May, 2019.

TONEY D. KING, SR., Mayor

ATTEST:

VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

MESCH CLARK ROTHSCHILD
By Gary J Cohen
City's Attorney