



**PUBLIC NOTICE
REGULAR MEETING FOR THE COMMON COUNCIL OF
YOUNGTOWN, ARIZONA**

The Town of Youngtown provides notice that it will conduct its Town Council meeting on April 2, 2020 through technological means in order to minimize the spread of COVID-19. Council members will attend the Council meeting via telephone, as authorized by A.R.S. Section 38-431(4). The public may listen to the Town Council meeting by calling in telephonically using the conference call and meeting identification number provided below. **Please state your name when you call in, then mute your telephone for the remainder of the call to ensure the Town Council can conduct its meeting without interference. No in-person attendance is available.**

The Mayor authorizes this action to serve the goal of protecting Town residents, staff, and in the interests of public safety. We thank you for your understanding. If you would like to comment on any matter on the agenda, please download a public comment form and submit it via email to Town Clerk Nicole Smart at least one hour before the meeting. **The Town Clerk will read public comments submitted before the meeting into the record.**

DATE: April 2, 2020
TIME: Executive Session begins at 4:30 p.m.
Regular Council Meeting begins at 5:30 p.m.
PLACE: Join the Regular Meeting by phone: 1-408-418-9388
Access Code: 625 937 295 followed by the pound sign (#)

1. Executive Session:

- A. An executive session pursuant to A.R.S. § 38-431.03(A)(3) for discussion or consultation for legal advice with the Town Attorney regarding remediation of flooding within the Town of Youngtown, including flooding at 11125, 11127, and 11129 W. Arizona Avenue and the Youngtown Post Office.
- B. An executive session pursuant to A.R.S. § 38-431.03(A)(3) for discussion or consultation for legal advice with the Town Attorney regarding the impacts of COVID-19 on the Town of Youngtown and emergency operations and planning, including legal advice regarding the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Governor's Executive Orders.

2. Call to Order of Regular Meeting

3. Roll Call

4. Pledge of Allegiance and Invocation

- 5. Summary of Current Events:** Brief Summary of Current Events pursuant to ARS § 38-431.02(K). Council may not propose, discuss or take legal action on the current event updates.
- A. Summary of Current Events from Mayor and Council.
 - B. Summary of Current Events from Town Manager.

6. **Staff Reports:** Staff may provide reports to Council on the following subjects, which may include discussion with Council. Council will not take legal action.
- A. **Library:** The Library Manager may report to Council on library operations, monthly activities, book club events, and upcoming author visits.
 - B. **Public Works:** The Public Works Manager may report to Council regarding maintenance of Town facilities, recreational facilities, streets, parks, and schedules for work in the Town.
 - C. **Community Development:** The Community Development Manager and/or Community Development Coordinator may report to Council regarding business outreach, economic development projects, and code enforcement operations and activity reports.
 - D. **Finance:** The Finance Manager may report to Council regarding the Town's budget and monthly expenditures.
 - E. **Town Clerk:** The Town Clerk may report to Council regarding Town events, activities, meetings, and promotion of the Town on its website and social media sites.
 - F. **Municipal Court:** The Court Administrator may report to Council regarding activities of the Municipal Court, citations, hearings and schedules.
7. **Response to Call to the Community**
8. **Citizens Comments/Appearances from the Floor:** Members of the public must complete a speaker request form for the Town Clerk and write out their comments in advance of the meeting. Only written comments are being accepted for this meeting. The Town Clerk will read public comments submitted into the record. Non-Agenda items: This is the time for citizens who would like to address the Town Council on any non-agenda item. The Council will listen to comments, and may take one of the following: 1) Respond to criticism; 2) Request that staff investigate and report on the matter; or 3) Request that the matter be scheduled on a future agenda.
[Download the Comment Form](#) (PDF download requires Adobe Acrobat Reader)
Please submit to Town Clerk at least one hour before the meeting start time at <mailto:nsmart@youngtownaz.org>
9. **Consent**
- A. **Approval of Minutes:**
 - i. Special meeting minutes (Coffee with a Cop) of **February 29, 2020**
 - ii. Regular meeting minutes of **March 5, 2020**
10. **Business**
- A. **Presentation, Discussion and Action Re:** CliftonLarsonAllen LLP review and acceptance of the Fiscal Year 2019 Financial Audit Findings, and update on current status of the Town (Sandy Cronstrom/Pat Walker)
 - B. **Presentation and/or Discussion Re:** Proclamation declaring April to be observe as Fair Housing Plan (Blackman)
11. **Executive Session:** Convene Executive Session pursuant to ARS § 38-431.03(A) (3) for discussion or consultation for legal advice with the Town Attorney regarding any above agenda items, as needed.
12. **Future Agenda & Meetings**
- A. There may be discussion of whether to place an item on a future agenda and the date, but not the merits of the item.
 - B. Announcement of the next Regular Council Meeting: **Thursday, April 16, 2020**

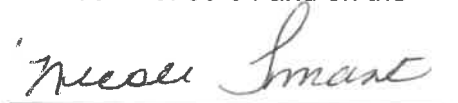
Adjournment

*NOTE: Persons with special accessibility needs, including large print materials or interpreter, should contact the Town Clerk's office at (623) 933-8286 or TDD (623) 974-3665 no later than 24 hours in advance of regular scheduled meeting times. Citizens may appear before the Council to present their views on any subject

concerning Town Government. The Council, however, may not discuss, consider or decide items NOT on the Agenda (ARS § 38-431.02 (H)) The Council will, if necessary, follow up at a later date.

POSTING CERTIFICATION OF THIS NOTICE

The undersigned hereby certified that a copy of the attached notice and agenda were duly posted by **6:00 p.m.** on **March 28, 2020** in the Town's designated posting locations pursuant to Resolution No. 06-04 and on the Town's website.



Nicole Smart, Town Clerk



STAFF REPORT TO COUNCIL

DEPARTMENT: <i>General Government</i>	DEPARTMENT REPORT SUBMITTED BY: <i>Town Manager, Jeanne Blackman</i>
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REPORT:

- Coordinating with the Mayor, Governor's office and other agencies for information on the coronavirus. Staff is still working a split schedule to mitigate exposure and day to day operations continue at Town Hall
- Successful kids craft day held by the Youngtown Art Commission
- Sidewalk installation project ongoing.



STAFF REPORT TO COUNCIL

DEPARTMENT: LIBRARY	DEPARTMENT REPORT SUBMITTED BY: HEIDI SPEED
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REPORT:

- The Library is closed to the public, although we are working on special projects with a shortened schedule. No more than two staff members will be present at any time. No fines will be accrued during the closure.
- All programs, including the Friends of the Library and the Book Club, have been postponed until further notice.
- Wi-Fi is not available to the public, and will be kept unplugged, except when a staff member is present.
- If all goes well, registration for the Summer Reading Program will start in May. The Library Performances planned for this summer will include Wildman Phil's reptile show, a Science show with Dr. T-Rex, and an African drum music show.

AGENDA DATE: April 02, 2020



STAFF REPORT TO COUNCIL

DEPARTMENT: Public Works	DEPARTMENT REPORT SUBMITTED BY: Marty Mosbrucker, Public Works Manager
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REPORT:

- Contract for Wisconsin Ave. storm drain catchment installation complete.
- Street resurfacing bid(s) received. Will make recommendation to council at the April 16th meeting.
- Court building: restrooms upgraded.
- Court building: new hvac system and roof jack installed.
- Installed drip system irrigation to two new trees in Citizens' Dog Park.



STAFF REPORT TO COUNCIL

DEPARTMENT: Community Development	DEPARTMENT REPORT SUBMITTED BY: <i>Community Development Manager, Gregory Arrington</i>
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REPORT:

- ARIZONA ASSOCIATION FOR ECONOMIC DEVELOPMENT
 - MONTHLY GOVERNMENT AFFAIRS MEETING
- Code Issue Discussion
 - Town Manager, Town Attorney, Town Clerk and Michael Thompson
- Code Enforcement League of Arizona
 - Monthly Board meeting



STAFF REPORT TO COUNCIL

DEPARTMENT: Town Clerk/Community Development Coordinator	DEPARTMENT REPORT SUBMITTED BY: Nicole Smart
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REPORT:

- Continued processing of business licenses, public records requests, and other records related functions as needed.
- Assisted with Maricopa County Election setup for early voting for the Presidential Preference Election in the kitchen clubhouse.
- Working with Citizens Serve to setup a Portal for online permit and business license acceptance.
- Continue work on records retention and cleanup of old files that have exceeded the required retention period.
- Continue work on Town inventory list.
- Conducting one on one meetings with individual businesses in the Town per the direction of the Town Manager.
- I would encourage all staff and Council to “like” the Town’s page and submit pictures and stories. www.facebook.com/townofyoungtownaz.



STAFF REPORT TO COUNCIL

DEPARTMENT: Youngtown Municipal Court	DEPARTMENT REPORT SUBMITTED BY: <i>Court Administrator – Lisa Lipinski</i>
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REPORT:

No formal presentation will be given on the following items:

Court Activity for MARCH:

11 walk-ins and arraignments

3 defensive driving school completions

6 warrants issued

Pretrials, Orders to Show Cause, Bench Trials, Petitions to Revoke Probation that were scheduled for Thursday, March 19th, 2020 have ALL be rescheduled tentatively to Thursday, April 30th in compliance with Arizona Supreme Court Administrative Order 2020-47 due to the extreme risk of person to person transmission caused by the 2019 Coronavirus "COVID-19" until further notice.

The Youngtown Municipal Court daily operations include:

Handling general inquires, payments in person and by phone, collection contact for past due cases, sentencing of cases and processing warrants for failure to appear/non-compliance on classes, jail or probation. Assisting citizens to refer to correct court for handling cases, providing contact information for law enforcement, animal control, directions to other town services and local businesses.



**PUBLIC NOTICE
MINUTES OF THE SPECIAL MEETING
COMMON COUNCIL OF YOUNGTOWN, ARIZONA
12033 N. CLUBHOUSE SQUARE, TOWN COUNCIL CHAMBERS
SATURDAY, FEBRUARY 29, 2020 AT 9:00 A.M.**

COFFEE WITH A COP

- 1. Call to Order:** 9:00 A.M.
- 2. Council present:** Mayor LeVault, Vice Mayor Vickers, Councilmembers June Miller, Karen Haney Duncan, and Susan Hout. Absent: Councilmembers Margaret Chittenden and Jack Duran.
- 3. New Business:**

Quorum was present, no action was taken at this meeting. Captain McWilliams and the deputies spoke to council and the citizens one on one, regarding law enforcement issues, upcoming District 3 Open House, available resources, and staffing.
- 4. Adjournment:** 10:30 a.m.

Michael LeVault, Mayor

Attest:

Nicole Smart, Town Clerk
Minutes approved at the April 2, 2020 regular meeting



**MINUTES OF THE REGULAR MEETING
COMMON COUNCIL OF YOUNGTOWN, AZ
12033 N. CLUBHOUSE SQUARE, TOWN COUNCIL CHAMBERS
THURSDAY, March 5, 2020 at 5:30 P.M.**

1. **Call to Order:** Mayor Michael LeVault called the meeting to order at 5:30 p.m.
2. **Roll Call:** Council present: Mayor Michael LeVault, Vice Mayor Chuck Vickers, Councilmembers Margaret Chittenden, June Miller, Susan Hout, and Jack Duran. Absent Councilmember Karen Haney Duncan.

Mayor Michael LeVault noted that a quorum is established for transacting business.

Staff present: Town Manager Jeanne Blackman, Town Attorney Trish Stuhan, Community Development Manager Gregory Arrington, Library Manager Heidi Speed, and Town Clerk Nicole Smart.

3. **Pledge of Allegiance and Invocation:** Vice Mayor Vickers led the Pledge and Councilmember Duran gave the Invocation.
4. **Summary of Current Events:**

A. Summary of Current Events from Mayor and Council.

Mayor LeVault gave an update on the Maricopa Association of Governments (MAG) Transportation Committee meeting. He stated that a large percentage of the sales tax extension is paying for the bus system, and light rail transportation. The extension of Proposition 400 is to be placed on the November 2022 ballot. Mayor LeVault will continue to provide updates as more information becomes available and we move closer to the 2022 vote.

Councilmember Miller stated she spoke to Rick Gray at the Surprise Chamber of Commerce meeting, and Rick Gray stated this item will go to ballot in a couple of years.

Councilmember Chittenden thanked Gregory Arrington, Barry Collins and everyone that worked on the sidewalks. She stated she was impressed by the construction company.

B. Summary of Current Events from Town Manager

Town Manager Blackman had a meeting in regards to the golf cart business drainage issue. This will cost about \$8,000, and Marty is in contact with the business owner.

Town Manager Blackman thanked everyone that attended Coffee with a Cop.

Councilmember Miller asked if there is a list of acceptable hazardous waste items was available.

Town Manager Blackman stated that once we have all the information from the company, we will make sure that a copy of the information on the hazardous waste pick up will be provided to Council.

5. **Staff Reports:**

- A. **Library:** No formal report was given.
- B. **Public Works:** No formal report was given.
- C. **Community Development:** No formal report was given.
- D. **Finance:** No formal report was given.
- E. **Town Clerk:** No formal report was given.
- F. **Municipal Court:** No formal report was given.

6. **Response to Call to the Community:** No response to Call to the Community.

7. **Citizens Comments/Apearances from the Floor:** No comments from the floor.

8. **Consent**

- A. Approval of the regular meeting minutes of **February 20, 2020.**

Motion to approve the Consent Agenda – Councilmember Duran
Second – Vice Mayor Vickers

Motion passed unanimously on a voice vote with all Councilmembers in attendance voting.

9. **Business**

- A. **Presentation and/or Discussion Re:** Presentation from WESTMARC by Sintra Hoffman, President and Chief Executive Officer.

Sintra Hoffman, President and Chief Executive Officer presented WESTMARC 15 Communities One Voice. The West Valley Communities includes Avondale, Buckeye, El Mirage, Gila Bend, Glendale, Goodyear, Litchfield Park, Maricopa County (Unincorporated), Peoria, Phoenix, Surprise, Tolleson, Wickenburg, and Youngtown.

WESTMARC Strategic Plan Mission is to position the West Valley for economic development opportunities and job growth. The goals are as follows;

- Promote talented workforce
- Promote the Greater Maricopa Foreign Trade Zone
- Increase member value
- Communicate the West Valley message with one voice

The West Valley Pipeline Regional Workforce Development Strategy is to gather the data, gather the information for the consultant, reach out to the stakeholders, and put the plan in action.

Sintra stated the three pillars consist of marketing, industry partnerships and outreach. One of the goals is to market the West Valley with one voice. Of the 179,000 manufacturing jobs many are and will be available in the West Valley.

The Greater Maricopa Foreign Trade Zone #277 in the Western USA, with its organization is a regional Zone including 13 cities, it is a model of what an FTZ should be.

WESTMARC has done regional marketing, attended the conference at the League of Arizona Cities and Towns, and was involved in the healthcare career expos.

Mayor LeVault stated that he does believe in the quality of life. Public Safety, Transportation, are key issues and the transportation issue really needs to be solved.

Councilmember Miller asked if they are building banks, sport centers, and hospitals in the West Valley.

Sintra Hoffman stated they are working on those entities to be built in the West Valley within the next 25 years.

Mayor LeVault stated that this will happen, and all of the Mayors in the West Valley are on the same page.

Councilmember Chittenden mentioned that Boswell is expanding, and Glendale is building a new hospital.

Councilmember Miller asked what about water, Buckeye is building 400 plus homes.

Mayor LeVault stated that before they build any homes, they need to make sure that they have water in place.

B. Presentation and/or Discussion Re: Parking throughout the Town of Youngtown and Commencement of parking enforcement in the area of Town identified as "North Youngtown" which could include a timeline, community education, and other factors, that would contribute to the process.

9.B.i.1. Discussion on additional staffing for parking enforcement throughout the Town.

9.B.i.2. Discussion on current codes and CC&R's, for parking enforcement in Youngtown.

9.B.i.3. Timeline for enforcement in North Youngtown and enforcement of front yard parking.

Mayor LeVault stated that we had key staff that left, and moved out of state, and with the Mayor being in an accident parking enforcement had been delayed.

Town Manager Blackman gave an update on the parking throughout the Town of Youngtown and Commencement of parking enforcement in the area of Town identified as "North Youngtown".

Town Manager Blackman stated that Chris Reynolds left, and then Mike Thompson was scheduled for vacation, and then the Mayor was in an accident.

We have two postings; one for a full-time Code Enforcement Inspector/Parking Enforcement, and one for apart-time Code Enforcement Inspector/Parking Enforcement and Parks Inspector.

Town Manager Blackman stated that it's hard to enforce parking when we are putting sidewalks. The parking enforce will start again by the next fiscal year.

Town Manager Blackman stated that we ran a parking violation report, and we had 137 front yard parking violations. Code Enforcement has been out enforcing the front yard parking.

Councilmember Chittenden asked if this report shows wrong way parking. Maybe having a code officer working on the weekends would help.

Councilmember Miller asked if we should call if there are parking issues.

Councilmember Duran asked if we are giving violation ticket if they are parked the wrong way.

Town Manager Blackman stated that if you see parking violation, to please call her.

Mayor LeVault stated that enforcement will be in effect soon, as it is an issue, it impacts the first responders.

Town Manager Blackman stated the letter going will be in English and Spanish, and the top parking codes will be outlined for residents in the letter.

Town Attorney Stuhan mentioned just because the Town codes stated Police Officer, MCSO can enforce the codes. MCSO has the authority to enforce parking issues. However, we want the Town to better utilize our law enforcement resources.

- C. Presentation and/or Discussion Re: Update on the Phase 3 Youngtown Strategic Planning Session, which may include discussion of the direction Council wants to take Youngtown, stakeholder assessment, analysis of the strengths, weaknesses, and opportunities for Youngtown and revisions to the Strategic Plan to reflect current goals and priorities.**

Town Manager Blackman gave an update on Phase 3 of the Youngtown Strategic Planning Session, will be held at the Wigwam from 9:00 a.m. to noon on April 18th, or April 25th. However, Gregory will not be available at on the 25th. Town Manager Blackman stated she will confirm the dates with the Wigwam, and let Council know which date the Strategic Planning Session will be.

Mayor LeVault stated that we need all of Councilmembers and department heads in this meeting. This will be a posted meeting, and it is open to the public.

10. Call to Executive Session: No Call to Executive Session.

11. Future Agenda & Meetings

A. Future Agenda Items – None.

B. The next Regular Council Meeting will be held on **Thursday, March 19, 2020 beginning at 5:30 p.m.**

Adjournment

*Motion to Adjourn – Councilmember Duran
Seconded – Councilmember Chittenden
Meeting Adjourned 7:08p.m.*

Michael LeVault, Mayor

Attest:

Nicole Smart, Town Clerk

Minutes approved at the April 2, 2020 regular meeting



CliftonLarsonAllen LLP
20 East Thomas Road, Suite 2300
Phoenix, AZ 85012-3111
602-266-2248 | fax 602-266-2907
CLAconnect.com

March 4, 2020

Ms. Jeanne Blackman, Town Manager
Town of Youngtown
12030 Clubhouse Square
Youngtown, Arizona 85363

Dear Jeanne:

Enclosed are ten copies of the Town's Annual Financial Report, three copies of the Expenditure Limitation Report, three copies of the HURF Report, one copy of the internal control communication, and one copy of the communication to those charged with governance for the fiscal year ended June 30, 2019. All applicable copies have been sent to the Auditor General's Office.

I greatly appreciate the cooperation we received from you and your staff during the course of our audit and look forward to working with you again.

If you have any questions regarding these reports, please give me a call.

Sincerely,

Sandy Cronstrom, CPA
Principal

Enclosures



CliftonLarsonAllen LLP
CLAconnect.com

The Honorable Mayor and Town Council
Town of Youngtown, Arizona
Youngtown, Arizona

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Youngtown, Arizona (Town) as of and for the year ended June 30, 2019, and have issued our report thereon dated February 14, 2020. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

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

No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year.

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

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives and remaining useful lives of capital assets is based on the Town's previous experience with similar assets and current condition of the asset. We evaluated the key factors and assumptions used to develop the useful lives remaining useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the unfunded pension liability related to the Arizona State Retirement System pension plan and Public Safety Personnel Retirement System are based on actuarial reports prepared by other professionals. We reviewed the key assumptions used to estimate the liability in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

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

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated February 14, 2020.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate letter to you dated February 14, 2020, communicating internal control related matters identified during the audit.

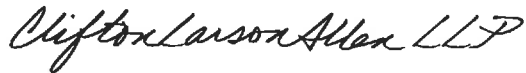
Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

This communication is intended solely for the information and use of the town council and management of Town of Youngtown, Arizona and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Phoenix, Arizona
February 14, 2020



CliftonLarsonAllen LLP
CLAAconnect.com

The Honorable Mayor and Town Council
Town of Youngtown, Arizona
Youngtown, Arizona

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Youngtown, Arizona (Town) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

* * *

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Phoenix, Arizona
February 14, 2020



CliftonLarsonAllen LLP
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INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Mayor and Members of Town Council
Town of Youngtown, Arizona
Youngtown, Arizona

We have examined the Town of Youngtown, Arizona's (Town) compliance as to whether expenditures made during the fiscal year ended June 30, 2019, from Highway User Revenue Fund monies received by the Town pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the Town were used solely for the authorized transportation purposes prescribed in Article IX, §14, of the Arizona Constitution. Management is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town of Youngtown, Arizona complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2019.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Phoenix, Arizona
February 14, 2020

TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT
YEAR ENDED JUNE 30, 2019

**TOWN OF YOUNGTOWN, ARIZONA
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INDEPENDENT ACCOUNTANTS' REPORT

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

We have examined the accompanying Annual Expenditure Limitation Report of the Town of Youngtown, Arizona (Town), for the year ended June 30, 2019, and the related notes to the report. The Town's management is responsible for presenting this report in accordance with the *Uniform Expenditure Reporting System* (UERS) as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

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

Our examination does not provide a legal determination on the Town of Youngtown, Arizona's compliance with specified requirements.

In our opinion, the Annual Expenditure Limitation Report of the Town of Youngtown, Arizona, referred to above is presented, in all material respects, in accordance with the uniform expenditure reporting system as described in Note 1 for the fiscal year ending June 30, 2019.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Phoenix, Arizona
February 14, 2020

**TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT – PART I
YEAR ENDED JUNE 30, 2019**

1. Economic Estimates Commission expenditure limitation	\$ 10,553,362	
2. Voter approved alternative expenditure limitation (Approved November 6, 2012)		
3. Enter applicable amount from Line 1 or Line 2	<hr/>	\$ 10,553,362
4. Amount subject to the expenditure limitation (total amount from Part II, Line C)	4,550,629	
5. Board-authorized expenditures necessitated by a disaster not declared by the Governor [Article IX, §20(20)(a), Arizona Constitution]	-	
6. Board-authorized expenditures necessitated by a disaster not declared by the Governor [Article IX, §20(20)(b), Arizona Constitution]	-	
7. Prior-year voter approved expenditures to exceed the expenditure limitation for the reporting fiscal year [Article IX, §20(2)(c), Arizona Constitution]	-	
8. Subtotal	<hr/> 4,550,629	
9. Board-authorized excess expenditures for the previous fiscal year necessitated by a disaster not declared by the Governor and not approved by the voters [Article IX, §20(2)(b), Arizona Constitution]	-	
10. Total adjusted amount subject to the expenditure limitation	<hr/>	4,550,629
11. Amount under (in excess of) the expenditure limitation (If excess expenditures are reported, provide an explanation.)		<hr/> <u>\$ 6,002,733</u>

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



Signature of Chief Fiscal Officer:

Name and Title: Jeanne Blackman, Town Manager

Telephone Number: (623) 933-8286

Date: February 14, 2020

TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT – PART II
YEAR ENDED JUNE 30, 2019

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
A. Amounts reported on the Reconciliation Line D	\$ 4,838,918	\$ -	\$ -	\$ -	\$ 4,838,918
B. Less exclusions claimed:					
1 Bond proceeds	-	-	-	-	-
Debt service requirements on bonded indebtedness	-	-	-	-	-
Debt service requirements on other long-term obligations	-	-	-	-	-
2 Dividends, interest and gains on sale of investment securities	-	-	-	-	-
3 Trustee or custodian	-	-	-	-	-
4 Grants and aid from the federal government	288,289	-	-	-	288,289
5 Grants, aid, contributions or gifts from private agency, organization or individual	-	-	-	-	-
6 Amounts received from the state	-	-	-	-	-
7 Quasi-external interfund transactions (town sewer fees a/c 10-41-217, 10-55-217)	-	-	-	-	-
8 Amounts accumulated for purchase of land, purchase or construction of buildings or improvements	-	-	-	-	-
9 Highway user revenues in excess FY 1979-80	-	-	-	-	-
10 Contracts with other political subdivisions	-	-	-	-	-
11 Refunds, reimbursements and other recoveries	-	-	-	-	-
12 Voter approved exclusions not identified above	-	-	-	-	-
13 Prior years carryforward	-	-	-	-	-
14 Total exclusions claimed	288,289	-	-	-	288,289
C. Amounts subject to the expenditure limitation	\$ 4,550,629	\$ -	\$ -	\$ -	\$ 4,550,629

See accompanying Notes to Annual Expenditure Limitation Report.

TOWN OF YOUNGTOWN, ARIZONA
ANNUAL EXPENDITURE LIMITATION REPORT – RECONCILIATION
YEAR ENDED JUNE 30, 2019

Description	Governmental Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
A. Total Expenditures within the fund-based financial statements	\$ 5,030,069	\$ -	\$ -	\$ -	\$ 5,030,069
B. Subtract:					
1 Items not requiring use of working capital					
Depreciation	-	-	-	-	-
Loss on disposal of capital assets	-	-	-	-	-
Bad debt expense	-	-	-	-	-
Claims incurred but not reported	-	-	-	-	-
Landfill Closure	-	-	-	-	-
2 Expenditures of separate legal entities established under ARS					
3 Present value of net minimum capital leases	191,151	-	-	-	191,151
4 Charges for services paid to Internal Service Funds	-	-	-	-	-
5 Involuntary court judgments	-	-	-	-	-
6 Total subtractions	191,151	-	-	-	191,151
C. Additions:					
1 Principal payments on long-term debt	-	-	-	-	-
2 Acquisition of capital assets	-	-	-	-	-
3 Claims paid in the current year but reported as expenses incurred but not reported in previous years	-	-	-	-	-
4 Landfill closure as expended in previous years	-	-	-	-	-
5 Total additions	-	-	-	-	-
D. Amounts reported on Part II Line A	\$ 4,838,918	\$ -	\$ -	\$ -	\$ 4,838,918

See accompanying Notes to Annual Expenditure Limitation Report.

TOWN OF YOUNGTOWN, ARIZONA
NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Annual Expenditure Limitation Report (AELR) is presented on the basis of accounting prescribed by the *Uniform Expenditure Reporting System* (UERS), as required by Arizona Revised Statutes §41-1279.07, which excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20 from the total expenditures, expenses or deductions reported in the fund-based financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund-based financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds.

NOTE 2 EXPENDITURES OF SEPARATE LEGAL ENTITIES

The subtraction of \$191,151 for separate legal entities established under Arizona Revised Statutes consist of expenditures of a special assessment district included within the Town's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the Governmental Funds category in the basic financial statements:

Interest on Long-Term Debt	\$ 51,151
Principal	140,000
Total	<u>\$ 191,151</u>

NOTE 3 GRANTS AND AID FROM THE FEDERAL GOVERNMENT

Amounts received from the Federal Government consist of the following:

CDBG	<u>\$ 288,289</u>
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**Office of the Mayor
Town of Youngtown, Arizona**



Proclamation

WHEREAS, the Civil Rights Act of 1968 (The Fair Housing Act) and the Fair Housing Amendments Act of 1988 ensure full and fair access to housing opportunities; and

WHEREAS, shelter is a basic human need and when shelter is denied, the quality of human life is greatly diminished; and

WHEREAS, people must not be denied equal access to and enjoyment of housing because of race, color, national origin, religion, sex, disability or familial status; and

WHEREAS, the Town of Youngtown recognizes and values the efforts of those who seek to reduce barriers to full and fair housing opportunities; and

WHEREAS, April is designated as Fair Housing Month;

NOW, THEREFORE, I, Michael LeVault, Mayor of the Town of Youngtown, Arizona, do hereby proclaim the month of April as

FAIR HOUSING MONTH

In Youngtown and encourage all citizens of Youngtown to work for tolerance and equal opportunity in our own community.

IN WITNESS THEREOF, I have hereunto set my hand and caused the seal of the Town of Youngtown, Arizona to be affixed this 2nd day of April, 2020.

Michael LeVault
Mayor

ATTEST:

Nicole Smart, Town Clerk