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Vigilant Guard Exercise will train multi agencies for disaster preparedness

By Myrna Trauntvein

Times-News Correspondent

Juab County and Wasatch Front residents may see various emergency response activities and a military presence associated with a multi-day emergency exercise next week.

Some residents from the county and some residents from its cities will be called upon to participate in the "Vigilant Guard Exercise Utah 2014. The event is an emergency preparedness exercise designed to test and improve the Utah Division of Emergency Management's and the Utah National Guard's ability to support local responders during a disaster.

Randy McKnight, Nephi City administrator, said that residents of the city will notice the exercise in particular because the city airport and the hospital will both be used.

"The Utah Division of Emergency Management and the Utah National Guard are participating in Vigilant Guard Utah 2014, a multiagency earthquake-response exercise November 3-6, 2014, in various locations along the Wasatch Front," said McKnight.

The event calls for a large-magnitude earthquake to hit somewhere in Davis and Salt Lake counties, causing extensive damage to buildings and infrastructure, as well as significant loss of life.

Some will act the part of victims and others will provide support and treatment. As with any simulation, some events may seem lifelike and are designed to test how well a large earthquake would be handled by responders.

It's a good reminder that preparedness is for government and residents alike.

"It is designed as an emergency preparedness exercise to test and improve the Utah Division of Emergency Management's and the Utah National Guard's ability to support local responders during a disaster," said McKnight.

The exercise will take place every day from November 3, 2014 until November 6, 2014

It is part of America's PrepareAthon.

"Just as regular exercise is good for physical well-being, regularly exercising of an emergency management program makes a lot of sense, especially if the exercises are tailored to meet specific organizational requirements," said Don Cobb in the Journal, Utah Emergency Management Newsletter. "Frankly, exercise is an unsurpassed way to train individuals and agencies

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TRICK OR TREAT ON MAIN STREET • Trick-or-Treat came early to Nephi as children, and adults, stopped by local businesses to gobble up the goodies as part of the Nephi Chamber of Commerce Trick or Treat Main Street event. Pictured are members of the Jim and Betty Wilkey family who stopped by our office for a treat. Editor Rebecca Dopp hands out the goodies. Official Halloween activities take place this Friday. Weatherman is calling for temps in the low 70s.

Nephi City hears positive audit report

By Myrna Trauntvein

Times-News Correspondent

Nephi City is in good financial position and the finances of the city are being handled in a responsible manner and there are no significant problems with the financial activities of the city for the fiscal year ending June 30, 2014.

John Haderlie, from Larson and Company certified public accountants who performed the independent audit for the city, presented the audit report to the council on Tuesday.

"State statute requires that an independent audit be conducted annually for cities," said Randy McKnight, city administrator.

Only one negative comment was made by Haderlie during the presentation. In all other items, he found the city to be handling finances in an impeccable manner.

"The current purchasing policy in place is outdated," said Haderlie. "The last update occurred in 1980. We recommend that management work to update the purchasing policy to reflect more reasonable limits and make other updates as necessary."

He said that the auditing firm offered an unqualified opinion.

"As independent auditors, it is our judgment that the city's financial records and statements

are fairly and appropriately presented, and in accordance with Generally Accepted Accounting Principles (GAAP)," said Haderlie.

The city has a total debt outstanding of \$679,134 which is made up of revenue bonds related to the splash pad and compensated absences.

The management letter was also presented to the council. That letter is written by city management and is written to provide an overview of the city's financial activity for the past year.

The total net position of Nephi increased by \$840,296 to \$37,102,057, the governmental net position increased by \$121,443 and the business-type net position increased by \$718,853.

The total net position of \$37,102,057 is made up of \$25,043,023 net investment in capital assets and \$12,059,034 in other net assets.

The General Fund (the primary operating fund) had a decrease in its fund balance of \$21,409 to \$483,461.

However, the general fund budget for fiscal year ending June 30, reflects an increase of more than 6 percent over the final budget for the fiscal year ending June 30, 2013.

"Nephi City's basic financial statements comprise three components," said Haderlie.

Those are government-wide financial statements, fund financial statements and notes to the financial statements.

"As part of obtaining reasonable assurance about whether the city's financial statements are free from material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements," said Haderlie.

"All audit reports use the same language," he said. As of June 30, 2014, the city's

governmental funds which are General, Capital Projects, and other funds, reported a combined fund balance of \$3,409,247. That figure represented an increase of \$388,656 from 2013's ending balance. Most of that arrived from the increase of revenues over expenditures in the Capital Projects Fund.

Taxes continue to be the largest source of revenue in the General Fund and represent 42 percent of total general fund revenues. The largest element of taxes is the sales tax and it has been for the past several years.

It represents 55 percent of the total tax revenues and represents 23 percent of the total general fund revenues.

"The general fund is the chief operating fund of the city," said Haderlie.

All activities which are not required to be accounted for in separate funds, either by state or local ordinance or by a desire to maintain a matching of revenues and expenses are accounted for in the general fund.

During the fiscal year, the general fund original budget was amended from an original budget expenditure total of \$3,600,802 to a final budget of \$3,788,013. The increase was due to increases in transfers to the capital fund project.

Total intergovernmental revenue of \$895,222 consists of state and federal grants. The largest portion of the state

grants are Class C Road funds in the amount of \$244,554.

The largest federal grant was the airport grant of \$472,978.

Nephi's investment in capital assets for its governmental and business-type activities as of June 30, 2014 amounts to \$25,043,023 (net of accumulated depreciation).

The investment in capital assets includes land, buildings and systems, improvements, infrastructure such as streets, sidewalks, curb and gutter and other such items, and machinery and equipment.

"We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program," he said.

In addition, he said, the auditor's report on compliance for the major federal award programs for Nephi City expresses an unqualified opinion.

The unemployment rate for Juab County was 4.1 percent compared with a state unemployment rate of 3.6 percent and a national rate of 6.1 percent, according to the Utah Department of Workforce Services, and the rate in 2012 was 3.3 percent.

"The city maintains several enterprise funds to account for the business-type activities of

See **Audit** on page 2

Daylight Savings time ends Sunday...

The country returns to standard time on Sunday at 2 a.m. and you get the hour of sleep back that you lost last Spring. Be sure and set your clock back before you go to bed or you will arrive at church an hour early.

Check how you voted next Tuesday

Because we print on Tuesday morning, election results for Nov. 4th will be printed in our edition of November 12th. See how you voted at our web site on Tuesday evening at:

nephitimesnews.com

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