



Work Session RBC Commissioners 5:30 pm

Town of Rangely

Town Council Packet

June 27, 2017 @ 7:00pm



1 – Agenda



GUIDELINES FOR PUBLIC INPUT

Public Input is a vital and important portion of every meeting and will be permitted throughout the meeting, but according to the following guidelines:

- a. Public input is allowed during the Agenda identified **Public Input** and **Public Hearing** portion of the meeting.
 - i. If you would like to address the meeting during the appropriate times, please raise your hand and when called upon you will be asked to come to the podium. ***Announce your name*** so that your statements can be adequately captured in the meeting minutes.
 - ii. ***Please keep your comments to 3-5 minutes*** as others may want to participate throughout the meeting and to insure that the subject does not drift.
- b. Throughout the meeting agenda calls for public input will be made, generally pertaining to specific action items. Please follow the same format as above.
- c. At the conclusion of the meeting, if the meeting chair believes additional public comment is necessary, the floor will be open.

We hope that this guideline will improve the effectiveness and order of the Town's Public Meetings. It is the intent of your publicly elected officials to stay open to your feelings on a variety of issues.

Thank you, Rangely Mayor



Work Session RBC Commissioners 5:30 pm

Town of Rangely

June 27, 2017 - 7:00pm

Agenda

Rangely Board of Trustees (Town Council)

JOSEPH NIELSEN, MAYOR

ANDREW SHAFFER, MAYOR PRO TEM

LISA HATCH, TRUSTEE

TREY ROBIE, TRUSTEE

ANN BRADY, TRUSTEE

ANDREW KEY, TRUSTEE

TYSON HACKING, TRUSTEE

1. Call to Order

2. Roll Call

3. Invocation

4. Pledge of Allegiance

5. Minutes of Meeting

a. Approval of the minutes of the June 13, 2017 meeting.

6. Petitions and Public Input

7. Changes to the Agenda

8. Public Hearings - 7:15pm

9. Committee/Board Meetings

a. Public Safety Committee meeting June 13, 2017 4:30 pm

10. Supervisor Reports – See Attached

11. Reports from Officers – Town Manager Update

12. Old Business

13. New Business

a. Discussion and Action to Approve 2016 Audited Financials and Independent Auditors Report

b. Discussion and Action to approve the May 2017 Financial Summary

c. Discussion and Action to approve the liquor license renewal of Pinyon Tree Liquor

d. Discussion and Action to approve the P.O.S.T Certification Sponsorship for the development of a patrol officer for the Rangely P.D. Program budget and training policy information included.

e. Nomination and vote to approve a Representative and Alternate to participate in the Regional Planning Commission for Transportation Planning for the Northwest Transportation Planning Region

f. Discussion and Action to approve the revised Better City Contract Scope-of-Work (SOW) for 2017. This revision maintains the value of the contract at \$101,000 equally shared by the Town of Rangely and RBC, replaces the “Expanded Flight Program” and “Grocery Operator” with the following: “Community Facilitation”, “Call Center” and “Community Market Video”. The MRO is maintained as part of the Original 2017 Contract SOW.

14. Informational Items

- a. Sales Tax Revenue 2011-2017*
- b. Gold Safety Award*
- c. Club 20*
- d. Rangely OHV Adventure Rally*

15. Board Vacancies**16. Scheduled Announcements**

- a. Rangely District Library regular meeting June 12, 2017 at 5:00pm.*
- b. Rangely Junior College District Board meeting is scheduled for June 12, 2017 at 12:00pm.*
- c. Western Rio Blanco Park & Recreation District meeting June 12, 2017 at 6:00pm.*
- d. Rangely Chamber of Commerce board meeting is scheduled for June15, 2017 at 12:00pm*
- e. Rural Fire Protection District board meeting is scheduled for June 19, 2017 at 7:00pm.*
- f. Rio Blanco County Commissioners meeting is scheduled for June 19, 2017 at 11:00am.*
- g. Rangely School District board meeting is scheduled for June 20, 2017 at 6:15pm*
- h. Rio Blanco Water Conservancy District December is scheduled for June 28, 2017 at 7:00pm.*
- i. Rangely District Hospital board meeting is scheduled for June 29, 2017 at 6:00pm.*

17. Adjournment

5 – Minutes

Public Safety Committee Meeting 4:30 pm
Work Session RBC Commissioners 5:30 pm
Fund for Public Giving 6:50 pm



Town of Rangely

June 13, 2017 - 7:00pm

Minutes

Rangely Board of Trustees (Town Council)

JOSEPH NIELSEN, MAYOR

ANDREW SHAFFER, MAYOR PRO TEM

LISA HATCH, TRUSTEE

TREY ROBIE, TRUSTEE

ANN BRADY, TRUSTEE

ANDREW KEY, TRUSTEE

TYSON HACKING, TRUSTEE

1. **Call to Order**
2. **Roll Call** – Joseph Nielsen, Andrew Shaffer, Ann Brady, Lisa Hatch, Andrew Key, Trey Robie and Tyson Hacking present. Also present Vince Wilczek, Kelli Neiberger, Don Reed, Konnie Billgren, Jennifer Hill, Tracy Hayes, Beth Robinson, Daniel Cooper and Amber Barnes
3. **Invocation** – Tyson Hacking Lead the invocation
4. **Pledge of Allegiance** – Peter Brixius lead the Pledge of Allegiance
5. **Minutes of Meeting**
 - a. *Approval of the minutes of the May 9, 2017 meeting. Motion to approve the minutes of May 9, 2017 made by Andy Shaffer, seconded by Lisa Hatch, motion passed*
6. **Petitions and Public Input**
7. **Changes to the Agenda**
 - a. *Item 10 Supervisor Reports a- Kelli Neiberger-Gas Department, b- Don Reed-Water Department*
8. **Public Hearings - 7:15pm**
9. **Committee/Board Meetings**
 - a. *Finance Committee May 9, 2017 6:15pm – Audit recommendations for review-*
10. **Supervisor Reports – See Attached**
 - a. *Kelli Neiberger-Gas Department – The summer gas line replacement has begun at Rider road and continues to Rodeo road. We are working with Chevron to work around their locations and complete this project. Kelli thanked the utilities department for helping them to pothole. We still have a heavy locate load with 170 last month. Most are coming from Rangely Hardware. We have not had any lines hit, which we are very pleased with. Last month, Kelli did a presentation on natural gas with the kindergarten class. It is a good public awareness project and the kids are very interested in the information. We finally have our summer help hired, one will focus on weed cutting and one will be with the Gas crew most of the time.*
 - b. *Don Reed-Water Department – Don Reed said that we are finally getting to the point that we can see the end of the project with phase III. We still have several small items that we need to work out. We have never*

slowed down production of water during all of the project phases. A couple of the operators advanced their licensing. Joe Brown addition to the Utilities crew has helped the department immensely. Joe Nielsen asked if sharing Mike Dillon is working out and both Don and Kelli believe that it has been working well.

Reports from Officers – Town Manager Update – *We planned to have a work session with the County*

Commissioners so that we could discuss the following topics; (1) Sharing a team for asbestos abatement. The low bid on the birch house was approximately 57,000. Using the costs that Jocelyn had put together, the costs would have been in the approx range of 38-50,000, excluding contingency. These first year abatement costs will be more and the second year costs should decline. (2) Meeting earlier with the County Commissioners to discuss the Rangely airport master plan, the work session would delve into the plan discussed for major airport improvements. The airport currently does not meet the FAA guidelines so the FAA would pay for those changes. The airstrip should be wider and the west end of the runway is swampy and FAA wants the airstrip moved to the east to ensure a better buffer. These improvements would not occur before 2022. Another change that needs to happen is that Airport road at the west needs to be reduced 5 feet. The county said that they would help with the reduction of the road. Those are future considerations for the airport master plan. Also discussed is a piece of property on the east end of the airport that they may want a portion of. The FAA could potentially buy that ground before 2022. If there is any development on that ground, it could make that purchase more costly. The airport would need that in order to upgrade the airport classification. (3) Another topic that was going to be discussed was an inquiry about lifting the moratorium on marijuana within the county and in each town. Last Thursday the college, Peter and Kaitlin Cook and Kelby Bosshardt with Better City, had a call with accompany called Avionics Specialists out of Loveland Co. They have some interest in a satellite location and are interested in working with CNCC with regard to interns. With the new FAA requirements, all small aircraft will need to spend \$10,000 to upgrade avionics by 2020. Avionics Specialists are located in Loveland and would like to consider developing this satellite location in Rangely and share or build a hangar at the Rangely Airport. The owner thought they would need 200,000-400,000 dollars in start-up capital. This would require Avionics Specialists to recruit a qualified project manager to manage the new site and coordinate with CNCC. This could be a great first step if we could assist in any way. The owner is hoping to be here in late July or early August. This venture would not create a lot of jobs, but would be a great first step in expanding our MRO presence. This last week public works assisted Peter Forbes with making a short film here in Rangely for his Master's degree at Columbia. Peter F. sent some still shots along with a Thank you to the town. If his short film looks good, he will probably solicit it to a number of film festivals. The Chamber director and Peter spent some time with Alan Gardner, the road rally coordinator. Konnie said that in 2019 they would like to bring the Nationals to Rangely rather than taking them to Brazil or somewhere else. They will have an exposé in front of Town Hall where they will announce each car on the 20th of July which will start at 8:30 pm and should be very colorful. We had a public safety committee meeting at 4:30 today. We talked about developing a post certification candidate sponsorship program and potentially send someone from the Rangely area which we hope will keep an officer in our

community. We will follow up in a few weeks and see if we can work through a proposal on this program. We will also continue to recruit and see if we can identify and recruit officers as well. Public Works is working on chip seal, providing support to the Town Hall remodel and Utilities is starting to identify and survey 10 manholes throughout town for redevelopment.

11. Old Business

12. New Business

- a. *Discussion and Action to approve the April 2017 Financial Summary - Motion to approve the April 2017 Financial Summary made by Lisa Hatch , seconded by Tyson Hacking , motion passed*
- b. *Discussion and Action to approve the May 2017 Check Register – Motion to approve the May 2017 Check Register made by Andy Shaffer , seconded by Andy Key, motion passed*
- c. *Discussion and Action to approve Resolution 2017-06, authorizing approval of the Land Lease Agreement between Cellular Inc. Network Corporation and the Town of Rangely. (Lease and Terms Included) Jennifer Hill asked where exactly the tower is located, Joe stated right behind Town Hall. Andy Key asked if Peter reviewed with our legal counsel for which Peter replied yes. Andy would like to see those funds earmarked for something more specific. Tracy Hayes asked how much the Town would receive from this agreement, Peter replied approx. \$450,000 over a five year period. Joe thinks that we can address that during our budget work sessions – Motion to approve Resolution 2017-06, authorizing approval of the Land Lease Agreement between Cellular Inc. Network Corporation and the Town of Rangely made by Tyson Hacking, seconded by Lisa Hatch , motion passed*
- d. *Discussion and Action to approve the Intergovernmental Agreement for a Regional Planning Commission for Transportation planning of the Northwest Transportation Planning Region. Peter Brixius said that basically what has happened in the past is that the county represented us and that this can still happen. The commission reconfigured how the voting is weighed so that it can be more beneficial to each community and/or county's highway projects. The other change is that now each community must represent themselves so we must nominate a representative and a secondary or backup representative. Lisa Hatch asked if they are they once per quarter. Andy Key asked if we should ask someone like Gary Denny who might have more insight. Andy Shaffer asked if that would be a conflict of interest. Peter suggested that we give this nomination some thought. Joe asked that we approve the IGA and come to the next meeting with some nominations for the position and a backup. Most of the counties are on board, so I believe that the IGA will be approved. Andy Key asked what the direct purpose of the group is. Peter said that they prioritize roads for improvement. Motion to approve the Intergovernmental agreement for a Regional Planning Commission for Transportation planning of the Northwest Transportation Planning Region made by Ann Brady, seconded by Lisa Hatch, motion passed*
- e. *Discussion and Action to approve the revised Better City Contract Scope-of-Work (SOW) for 2017. This revision maintains the value of the contract at \$101,000 equally shared by the Town of Rangely and RBC,*

replaces the “Expanded Flight Program” and “Grocery Operator” with the following: “Community Facilitation”, “Call Center” and “Community Market Video”. The MRO is maintained as part of the Original 2017 Contract SOW. – The MRO remain the same, changes are the expanded flight program, putting the grocery operator on the back burner. We had a phone conference for the call center and the shared office space. Everyone seems to like the change with community facilitation meetings which has been helpful with the strategies. The Town film to help promote our area is another project. Joe Nielsen said we will table this item until we are able to have a meeting with the RBC Commissioners.

13. Informational Items

- a. Proceed from Recent Property Sale*
- b. Summer Solstice at The Tank – June 16th*
- c. Dinosaur Open Spectacular – June 18-24th*
- d. Rangely OHV Adventure Rally – August 10-13th*
- e. BLM Letter Regarding Wild Horses*
- f. Paint Care Colorado Paint Recycling – August 1st*

14. Board Vacancies

15. Scheduled Announcements

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- b. Rangely Junior College District Board meeting is scheduled for June 12, 2017 at 12:00pm.*
- c. Western Rio Blanco Park & Recreation District meeting June 12, 2017 at 6:00pm.*
- d. Rangely Chamber of Commerce board meeting is scheduled for June 15, 2017 at 12:00pm*
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- h. Rio Blanco Water Conservancy District December is scheduled for June 28, 2017 at 7:00pm.*
- i. Rangely District Hospital board meeting is scheduled for June 29, 2017 at 6:00pm.*

16. Adjournment – Meeting adjourned.

ATTEST:

RANGELY TOWN COUNCIL

Lisa Piering, Clerk/Treasurer

Joseph Nielsen, Mayor

- 8 – Public Hearings
- 9 – Committee/Board Meetings
- 10 – Supervisor Reports
- 11 – Reports from Officers
- 12 – Old Business
- 13 – New Business

TOWN OF RANGELY, COLORADO

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2016

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TOWN OF RANGELY, COLORADO

2016 BOARD OF TRUSTEES

Mr. Joseph Nielsen, Mayor

Mr. Andrew Shaffer, Mayor Pro Tem

Ms. Lisa Hatch

Mr. Andrew Key

Mr. Trey Robie

Mr. Tyson Hacking

Ms. Ann Brady

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INDEPENDENT AUDITOR'S REPORT

To the Town Council
Town of Rangely, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Rangely, Colorado, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Rangely, Colorado, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-8 and 45-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary

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information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Rangely, Colorado's basic financial statements. The combining nonmajor governmental funds financial statements, budgetary comparison schedule for the proprietary, nonmajor governmental, and fiduciary funds, and counties, cities, and towns annual statement of receipts and expenditures for roads, bridges, and streets are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental funds financial statements, budgetary comparison schedule for the proprietary, nonmajor governmental, and fiduciary funds, and counties, cities, and towns annual statement of receipts and expenditures for roads, bridges, and streets have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Rangely, Colorado
June 21, 2017

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MANAGEMENT DISCUSSION AND ANALYSIS

The discussion and analysis of the Town of Rangely, Colorado's (the "Town") financial performance provides readers with an overall review of the financial activities of the Town for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the Town's financial performance as a whole; readers should also review the basic financial statements to enhance their understanding of the Town's financial performance.

FINANCIAL HIGHLIGHTS

- The Town's assets exceeded liabilities and deferred inflows by \$33,894,984 at December 31, 2016.
- Total Town's cash and investments increased by \$604,240 or 4 percent from 2015.
- The December 31, 2016 General Fund balance is \$345,291 more than the previous year. The total fund balance is 302 percent of 2016 General Fund operating expenditures.

USING THIS ANNUAL REPORT

This Annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the Town as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at our specific financial conditions.

The Statement of Net Position and Statement of Activities provides information about the activities of the whole Town, presenting both an aggregate view of the Town's finances and a longer-term view of those assets. The Statement of Activities shows a net (expense) revenue and changes to net assets related to each department of the Town. Fund financial statements tell how services were financed in the short-term as well as what dollars remain for future spending.

OVERVIEW OF THE TOWNS FINANCIAL STATEMENTS

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances. The Statement of Net Position and Statement of Activities include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by the private sector. The basis for this accounting takes into account all of the year's revenues and expenses regardless of when the cash was received or paid.

These two statements report the Town's net position and the changes in those positions. This change in position is important because it tells the reader whether, for the Town as a whole, the financial position of the Town has improved or diminished. However, in evaluating the overall position of the Town, non-financial information such as changes in the Town's tax base and the condition of Town capital assets will also need to be evaluated.

In the Statement of Net Position and Statement of Activities, the Town's activities are reported as Governmental Activities or Business-type Activities.

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Fund Financial Statements

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Proprietary Funds. Proprietary funds are reported in the fund financial statements and generally report services for which customers are charged a fee. The Town uses an enterprise fund which essentially encompasses the same functions reported as business-type activities in the government-wide statements. Services are provided to a customer external to the Town organization which is the water sales, natural gas, and wastewater services to the residents of the Town and surrounding areas.

Proprietary fund statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail for each major enterprise fund.

Fiduciary Funds. Fiduciary funds, which consist solely of the Rangely Foundation for Public Giving Trust fund, are used to account for resources held for the benefit of providing donations to entities not affiliated with the Town. Fiduciary funds are *not* included in the government-wide financial statements because the resources are *not* available to support the Town's operations.

The fiduciary funds financial statements can be found on pages 25 through 26.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 42 of this report.

Budgetary Comparisons. The Town adopts an annual appropriated budget for the General Fund, Conservation Fund, Rangely Housing Authority Fund, Housing Assistance Fund, Rangely Development Agency Fund, Rangely Development Corporation Fund, Gas Fund, Wastewater Fund, Water Fund, and Rangely Foundation for Public Giving Trust Fund. A budgetary comparison statement has been provided for the General Fund on pages 45 through 46, the Conservation Fund on page 59, Rangely Housing Authority Fund on page 60, Housing Assistance Fund on page 61, Rangely Development Agency Fund on page 62, Rangely Development Corporation Fund on page 63, Gas Fund on pages 53 through 54, Wastewater Fund on pages 55 through 56, the Water Fund on pages 57 through 58, and the Rangely Foundation for Public Giving Trust Fund on page 64 of this report.

REPORTING THE TOWN AS A WHOLE

Net Position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The following table provides a summary of the Town's net position for 2015 and 2016.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>
Assets						
Current and other assets	\$10,202,366	\$ 10,702,535	\$ 4,178,625	\$ 4,157,485	\$14,380,991	\$14,860,020
Capital assets	<u>7,673,742</u>	<u>7,594,978</u>	<u>14,206,685</u>	<u>14,033,584</u>	<u>21,880,427</u>	<u>21,628,562</u>
Total assets	<u>17,876,108</u>	<u>18,297,513</u>	<u>18,385,310</u>	<u>18,191,069</u>	<u>36,261,418</u>	<u>36,488,582</u>
Liabilities						
Current and other liabilities	254,913	374,270	421,993	511,613	676,906	885,883
Long-term liabilities	<u>286,690</u>	<u>256,893</u>	<u>1,333,727</u>	<u>1,267,120</u>	<u>1,620,417</u>	<u>1,524,013</u>
Total Liabilities	<u>541,603</u>	<u>631,163</u>	<u>1,755,720</u>	<u>1,778,733</u>	<u>2,297,323</u>	<u>2,409,896</u>
Deferred Inflows	<u>199,627</u>	<u>183,702</u>	<u>-</u>	<u>-</u>	<u>199,627</u>	<u>183,702</u>
Net Position						
Net investment in capital assets	7,357,696	7,308,295	12,580,474	12,525,545	19,938,170	19,833,840
Restricted	165,692	169,384	-	-	165,692	169,384
Unrestricted	<u>9,611,490</u>	<u>10,004,969</u>	<u>4,049,116</u>	<u>3,886,791</u>	<u>13,660,606</u>	<u>13,891,760</u>
Total net position	<u>\$17,134,878</u>	<u>\$ 17,482,648</u>	<u>\$ 16,629,590</u>	<u>\$ 16,412,336</u>	<u>\$33,764,468</u>	<u>\$33,894,984</u>

A significant portion of the Town's position represents unrestricted net position of \$13,891,760 which may be used to meet the ongoing obligations to patrons and creditors.

Another significant portion of the Town's net position reflects its investment in capital assets. These assets include land, buildings, and equipment. These capital assets are used to provide services to patrons; consequently, they are not available for future spending.

An additional \$169,384 of the Town's net position represents resources that are subject to external restrictions on how they may be used. Included in this category are the TABOR emergency reserve of \$97,384 and legal reservation for debt service of \$72,000.

The following table indicates the changes in net position.

	Governmental Activities		Business-type Activities		Total	
	2015	2016	2015	2016	2015	2016
Revenues:						
Program revenues:						
Charges for services	\$ 454,110	\$ 460,024	\$2,376,308	\$2,262,347	\$2,830,418	\$2,722,371
Operating grants and contributions	600,692	442,440	-	-	600,692	442,440
Capital grants and contributions	27,348	356,562	580,269	359,252	607,617	715,814
General revenues:						
General property taxes	199,531	199,048	-	-	199,531	199,048
Sales tax	816,580	741,625	-	-	816,580	741,625
Investment earnings	148,999	113,987	9,112	7,885	158,111	121,872
Severance tax	608,527	215,593	-	-	608,527	215,593
Mineral lease	1,388,308	964,624	-	-	1,388,308	964,624
Other	143,768	657,496	-	-	143,768	657,496
Total revenues	4,387,863	4,151,399	2,965,689	2,629,484	7,353,552	6,780,883
Expenses:						
Town Council	33,707	35,602	-	-	33,707	35,602
Court	23,658	20,951	-	-	23,658	20,951
Administration	451,984	490,472	-	-	451,984	490,472
Finance	220,601	231,487	-	-	220,601	231,487
Building & Grounds	436,415	443,005	-	-	436,415	443,005
Economic Development	277,729	329,132	-	-	277,729	329,132
Police Department	894,634	1,011,937	-	-	894,634	1,011,937
Streets & Drainage	848,179	728,834	-	-	848,179	728,834
RDA	169,021	89,610	-	-	169,021	89,610
Housing Authority	236,563	221,374	-	-	236,563	221,374
Housing Assistance	9,050	-	-	-	9,050	-
RDC	-	1,225	-	-	-	1,225
Gas	-	-	1,027,115	1,083,451	1,027,115	1,083,451
Wastewater	-	-	436,292	476,379	436,292	476,379
Water	-	-	1,349,492	1,486,908	1,349,492	1,486,908
Total expenses	3,601,541	3,603,629	2,812,899	3,046,738	6,414,440	6,650,367
Transfers in (out)	(900,000)	(200,000)	900,000	200,000	-	-
Increase (decrease) in net position	\$ (113,678)	\$ 347,770	\$1,052,790	\$ (217,254)	\$ 939,112	\$ 130,516

Governmental Activities. Governmental activities increased the Town's net position by \$347,770 in 2016. Key elements of this increase are as follows:

Transfers out were down \$700,000 from the prior year.

Business-type Activities. Business-type activities decreased the Town's net position by \$217,254 in 2016. Key elements of this decrease are as follows:

Charges for services were down \$113,961 and grants were down \$221,017 from the prior year.

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FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

Governmental Funds. Information about the Town's governmental funds begins on page 15. These funds are accounted for using the modified accrual basis of accounting.

As of December 31, 2016, the total fund balance of the Town's governmental funds was \$10,242,125. Approximately 79 percent of this consists of unassigned fund balance, which is available as working capital and for current spending in accordance with the purposes of the Town. The remainder of fund balance is reserved to indicate that it is not available for new spending because it is committed or assigned for the following purposes: (1) a state-Constitution mandated emergency reserve (\$97,384); (2) an agreement to maintain a reserve of debt service (\$72,000); (3) assigned for park and recreation maintenance and capital outlay (\$113,332) (4) assigned for Rangely Housing Authority (\$279,528); (5) assigned for housing assistance (\$858,881); (6) assigned for RDA (\$379,653); and (7) assigned for RDC (\$321,896). The Town had Governmental revenues of \$4,151,423, expenditures of \$3,546,162, and transfers out of \$200,000.

Proprietary Funds. Information about the Town's proprietary funds begins on page 19. These funds are accounted for using the accrual basis of accounting.

As of December 31, 2016, the total net position of the Town's proprietary funds was \$16,412,336. Approximately 24 percent of this consists of unrestricted net position, which is available as working capital and for current spending in accordance with the purposes of the Town. The remainder of net position is restricted to indicate that it is not available for new spending because it is committed for the following purposes: (1) net investment in capital assets (\$12,525,545). The Town had Proprietary operating revenues of \$2,262,347, grants of \$359,252, investment income of \$7,885, transfers in of \$200,000, operating expenses of \$3,003,649, and interest expense of \$43,089.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town's budget is prepared according to Colorado statutes.

2016 General Fund Budget

	Original Budget	Amend- ments	Final Budget	Actual
Beginning Fund Balance	\$ 7,744,483	\$ -	\$ 7,744,483	\$ 7,871,544
Revenue and other financing sources	4,025,099	-	4,025,099	3,791,438
Expenditures and other financing uses	(4,888,936)	-	(4,888,936)	(3,446,147)
Ending Fund Balance	<u>\$ 6,880,646</u>	<u>\$ -</u>	<u>\$ 6,880,646</u>	<u>\$ 8,216,835</u>

Actual expenditures and other financing uses were under budget by \$1,442,789. The main reason for the difference was general government expenditures and capital outlay were \$274,120 and \$839,530, respectively, less than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The Town's investment in capital assets for its governmental type and business-type activities as of December 31, 2016 totaled \$7,308,295 and \$12,525,545, respectively (net of accumulated depreciation and related debt). This investment includes all land, buildings, infrastructure, and equipment.

Accounting for infrastructure under GASB 34 will be implemented on a prospective basis.

The Town uses the straight-line depreciation method under GASB 34 for its capital assets, except for land which is not depreciated.

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Long-term Debt. During the year ended December 31, 2016, the Town had a long-term loans payable of \$258,656, capital lease payable of \$28,027, and notes payable of \$1,333,734.

Additional information on Town's debt can be found in Note 7.

ECONOMIC FACTORS AND OTHER MATTERS

Other Matters. The following factors are expected to have a significant effect on the Town's financial position and results of operations and were taken into account in developing the 2017 budget:

- A decrease in property tax income.
- A decrease in sales tax income.
- A decrease in housing developments.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided or for additional financial information should be addressed to the Town, 209 E. Main, Rangely, Colorado 81648.

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FINANCIAL STATEMENTS

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TOWN OF RANGELY, COLORADO

STATEMENT OF NET POSITION

December 31, 2016

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 8,807,250	\$ 4,114,337	\$ 12,921,587
Receivables	354,589	271,353	625,942
Interest receivable	8,092	975	9,067
Property taxes receivable	183,702	-	183,702
Inventories	-	10,800	10,800
Restricted cash and investments	982,322	6,600	988,922
Due (to) from other funds	246,580	(246,580)	-
Noncurrent receivables:			
Due in more than one year	120,000	-	120,000
Capital assets, nondepreciable	2,336,021	13,984	2,350,005
Capital assets, net	<u>5,258,957</u>	<u>14,019,600</u>	<u>19,278,557</u>
TOTAL ASSETS	<u>18,297,513</u>	<u>18,191,069</u>	<u>36,488,582</u>
LIABILITIES			
Accounts payable	170,905	363,581	534,486
Accrued liabilities	24,312	11,692	36,004
Employee compensated absences	138,798	68,126	206,924
Deposits payable	10,465	1,600	12,065
Noncurrent liabilities:			
Due within one year	29,790	66,614	96,404
Due in more than one year	<u>256,893</u>	<u>1,267,120</u>	<u>1,524,013</u>
TOTAL LIABILITIES	<u>631,163</u>	<u>1,778,733</u>	<u>2,409,896</u>
DEFERRED INFLOWS			
Unearned revenue	<u>183,702</u>	<u>-</u>	<u>183,702</u>
TOTAL DEFERRED INFLOWS	<u>183,702</u>	<u>-</u>	<u>183,702</u>
NET POSITION			
Net investment in capital assets	7,308,295	12,525,545	19,833,840
Restricted for:			
Tabor	97,384	-	97,384
Debt service	72,000	-	72,000
Unrestricted	<u>10,004,969</u>	<u>3,886,791</u>	<u>13,891,760</u>
TOTAL NET POSITION	<u>\$ 17,482,648</u>	<u>\$ 16,412,336</u>	<u>\$ 33,894,984</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities			
Town council	\$ 35,602	\$ -	\$ -
Court	20,951	8,376	-
Administration	490,472	280,417	-
Finance	231,487	-	-
Building & grounds	443,005	-	-
Economic/community development	329,132	-	33,179
Police department	1,011,937	13,811	1,977
Streets & drainage	728,834	-	239,217
RDA	89,610	56,803	20,679
Housing Authority	221,374	100,617	147,388
Housing Assistance	-	-	-
RDC	1,225	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>3,603,629</u>	<u>460,024</u>	<u>442,440</u>
Business-type activities			
Gas	1,083,451	1,084,932	-
Wastewater	476,379	357,460	-
Water	<u>1,486,908</u>	<u>819,955</u>	<u>-</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>3,046,738</u>	<u>2,262,347</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 6,650,367</u>	<u>\$ 2,722,371</u>	<u>\$ 442,440</u>

General revenues:

Taxes:

 Property tax

 Sales tax

 Severance tax

 Other taxes

Licenses and permits

Mineral lease

Unrestricted investment earnings

Miscellaneous

Transfers in (out)

 Total general revenues and transfers

 Change in net position

Net position - beginning

Net position - ending

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Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (35,602)	\$ -	\$ (35,602)
-	(12,575)	-	(12,575)
-	(210,055)	-	(210,055)
-	(231,487)	-	(231,487)
-	(443,005)	-	(443,005)
-	(295,953)	-	(295,953)
670	(995,479)	-	(995,479)
340,892	(148,725)	-	(148,725)
-	(12,128)	-	(12,128)
15,000	41,631	-	41,631
-	-	-	-
-	(1,225)	-	(1,225)
356,562	(2,344,603)	-	(2,344,603)
-	-	1,481	1,481
-	-	(118,919)	(118,919)
359,252	-	(307,701)	(307,701)
359,252	-	(425,139)	(425,139)
\$ 715,814	(2,344,603)	(425,139)	(2,769,742)
	199,048	-	199,048
	741,625	-	741,625
	215,593	-	215,593
	116,088	-	116,088
	17,184	-	17,184
	964,624	-	964,624
	113,987	7,885	121,872
	524,224	-	524,224
	(200,000)	200,000	-
	2,692,373	207,885	2,900,258
	347,770	(217,254)	130,516
	17,134,878	16,629,590	33,764,468
	\$ 17,482,648	\$ 16,412,336	\$ 33,894,984

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2016

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 7,819,233	\$ 988,017	\$ 8,807,250
Accounts receivable - Other	354,589	-	354,589
Interest receivable	7,749	343	8,092
Property taxes receivable	183,702	-	183,702
Restricted cash and investments	41,123	941,199	982,322
Notes receivable	246,580	120,000	366,580
TOTAL ASSETS	<u>\$ 8,652,976</u>	<u>\$ 2,049,559</u>	<u>\$ 10,702,535</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</u>			
LIABILITIES			
Accounts payable	\$ 161,595	\$ 9,310	\$ 170,905
Accrued liabilities	23,072	1,240	24,312
Employee compensated absences	67,772	3,254	71,026
Deposits payable	-	10,465	10,465
TOTAL LIABILITIES	<u>252,439</u>	<u>24,269</u>	<u>276,708</u>
DEFERRED INFLOWS			
Unearned revenue	183,702	-	183,702
TOTAL DEFERRED INFLOWS	<u>183,702</u>	<u>-</u>	<u>183,702</u>
FUND EQUITY			
Fund balances			
Resticted for:			
TABOR emergencies	97,384	-	97,384
Debt service	-	72,000	72,000
Assigned for:			
Conservation Trust	-	113,332	113,332
Rangely Housing Authority	-	279,528	279,528
Housing Assistance	-	858,881	858,881
Rangely Development Agency	-	379,653	379,653
Rangely Development Corp.	-	321,896	321,896
Unassigned	8,119,451	-	8,119,451
TOTAL FUND EQUITY	<u>8,216,835</u>	<u>2,025,290</u>	<u>10,242,125</u>
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY	<u>\$ 8,652,976</u>	<u>\$ 2,049,559</u>	<u>\$ 10,702,535</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

RECONCILIATION OF GOVERNMENTAL BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2016

Balance sheet - total fund balances	\$ 10,242,125
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.	7,594,978
Half of compensated liabilities are not recorded in governmental funds because they are not generally expected to be liquidated with current expendable available financial resources.	(67,772)
Some liabilities, including notes payable are not included in governmental funds.	<u>(286,683)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 17,482,648</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2016

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Intergovernmental revenues	\$ 1,487,848	\$ 28,179	\$ 1,516,027
Federal funds	-	147,388	147,388
Taxes	1,369,765	-	1,369,765
Charges for services	280,442	148,923	429,365
Licenses and permits	17,184	-	17,184
Interest	107,690	6,297	113,987
Miscellaneous	528,509	29,175	557,684
TOTAL REVENUES	<u>3,791,438</u>	<u>359,962</u>	<u>4,151,400</u>
EXPENDITURES			
General government	1,379,379	222,333	1,601,712
Public safety	959,655	-	959,655
Highways and streets	385,942	-	385,942
Capital outlay	506,470	26,313	532,783
Debt service:			
Principal retirement	13,356	16,006	29,362
Interest and fiscal charges	1,345	35,363	36,708
TOTAL EXPENDITURES	<u>3,246,147</u>	<u>300,015</u>	<u>3,546,162</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>545,291</u>	<u>59,947</u>	<u>605,238</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING USES	345,291	59,947	405,238
FUND BALANCE, BEGINNING OF YEAR	<u>7,871,544</u>	<u>1,965,343</u>	<u>9,836,887</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 8,216,835</u></u>	<u><u>\$ 2,025,290</u></u>	<u><u>\$ 10,242,125</u></u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2016**

Net change in fund balances - total governmental funds	\$ 405,238
Amounts reported for governmental activities in the statement of net activities are different because:	
Governmental funds report capital outlays are expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$611,546) exceeded capital outlay (\$532,783) in the current period.	(78,763)
Half of accrued vacation and sick leave are not considered current liabilities, therefore, are not recorded as expense in the governmental funds. The increase in the non-current half is this amount.	(8,067)
Repayment of note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of debt repayment	<u>29,362</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 347,770</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
December 31, 2016

	Enterprise Funds		
	Gas	Wastewater	Water
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,792,421	\$ 736,290	\$ 1,585,626
Accounts receivable, net	180,930	39,226	51,197
Interest receivable	585	78	312
Inventories	9,000	-	1,800
TOTAL CURRENT ASSETS	<u>1,982,936</u>	<u>775,594</u>	<u>1,638,935</u>
Restricted cash - deposits	1,500	-	100
Restricted cash - CO LSE	5,000	-	-
Property, plant and equipment - net of accumulated depreciation	<u>495,354</u>	<u>2,200,446</u>	<u>11,337,784</u>
TOTAL ASSETS	<u>2,484,790</u>	<u>2,976,040</u>	<u>12,976,819</u>
LIABILITIES			
Current liabilities:			
Accounts payable	103,195	7,769	252,617
Accrued liabilities	4,567	2,698	4,427
Employee compensated absences	34,629	6,257	27,240
Current maturities of long-term debt			
Notes payable	<u>-</u>	<u>22,978</u>	<u>122,030</u>
TOTAL CURRENT LIABILITIES	<u>142,391</u>	<u>39,702</u>	<u>406,314</u>
Long-term liabilities:			
Deposits payable from restricted assets	1,500	-	100
Notes payable	<u>-</u>	<u>49,297</u>	<u>1,386,009</u>
TOTAL LONG-TERM LIABILITIES	<u>1,500</u>	<u>49,297</u>	<u>1,386,109</u>
TOTAL LIABILITIES	<u>143,891</u>	<u>88,999</u>	<u>1,792,423</u>
NET POSITION			
Net investment in capital assets	495,354	2,200,446	9,829,745
Unrestricted	<u>1,845,545</u>	<u>686,595</u>	<u>1,354,651</u>
TOTAL NET POSITION	<u>\$ 2,340,899</u>	<u>\$ 2,887,041</u>	<u>\$ 11,184,396</u>

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<u>Total</u>	
\$	4,114,337
	271,353
	975
	<u>10,800</u>
	<u>4,397,465</u>
	1,600
	5,000
	<u>14,033,584</u>
	<u>18,437,649</u>
	363,581
	11,692
	68,126
	<u>145,008</u>
	<u>588,407</u>
	1,600
	<u>1,435,306</u>
	<u>1,436,906</u>
	<u>2,025,313</u>
	12,525,545
	<u>3,886,791</u>
\$	<u><u>16,412,336</u></u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS For the Year Ended December 31, 2016

	Enterprise Funds		
	Gas	Wastewater	Water
OPERATING REVENUES			
Customer accounts	\$ 1,066,463	\$ 356,760	\$ 803,351
Connection fees	1,757	-	-
Late charges	16,345	-	-
Plant investment and tap fees	200	700	5,500
Other	167	-	11,104
TOTAL OPERATING REVENUES	<u>1,084,932</u>	<u>357,460</u>	<u>819,955</u>
OPERATING EXPENSES			
Administration	160,417	60,000	60,000
Distribution and service	398,133	213,902	143,691
Gas purchases	461,476	-	-
Water treatment	-	-	431,975
Depreciation	63,425	197,955	812,675
TOTAL OPERATING EXPENSES	<u>1,083,451</u>	<u>471,857</u>	<u>1,448,341</u>
OPERATING INCOME (LOSS)	<u>1,481</u>	<u>(114,397)</u>	<u>(628,386)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	4,683	663	2,539
Interest expense	-	(4,522)	(38,567)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>4,683</u>	<u>(3,859)</u>	<u>(36,028)</u>
INCOME BEFORE CAPITAL GRANTS AND TRANSFER	6,164	(118,256)	(664,414)
Capital grants	-	-	359,252
Transfer in	-	-	200,000
CHANGE IN NET POSITION	6,164	(118,256)	(105,162)
NET POSITION, BEGINNING	<u>2,334,735</u>	<u>3,005,297</u>	<u>11,289,558</u>
NET POSITION, ENDING	<u>\$ 2,340,899</u>	<u>\$ 2,887,041</u>	<u>\$ 11,184,396</u>

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<u>Total</u>	
\$	2,226,574
	1,757
	16,345
	6,400
	<u>11,271</u>

2,262,347

280,417
755,726
461,476
431,975
1,074,055

3,003,649

(741,302)

7,885
(43,089)

(35,204)

(776,506)

359,252
200,000

(217,254)

16,629,590

\$ 16,412,336

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS
 For the Year Ended December 31, 2016

	<u>Enterprise Funds</u>	
	<u>Gas</u>	<u>Wastewater</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other	\$ 1,082,844	\$ 357,406
Cash payments for personnel	337,660	76,330
Cash payments for goods and services	(1,195,669)	(286,297)
Cash payments for interfund services	<u>(160,417)</u>	<u>(60,000)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>64,418</u>	<u>87,439</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Operating transfer	<u>-</u>	<u>-</u>
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Grant	-	-
Plant investment and tap fees	200	700
Fixed assets purchased, less gain on sales	(41,082)	(8,168)
Long term debt payment - principal	-	(21,925)
Long term debt payment - interest	<u>-</u>	<u>(4,522)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(40,882)</u>	<u>(33,915)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	<u>4,695</u>	<u>665</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>4,695</u>	<u>665</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	28,231	54,189
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,769,190</u>	<u>682,101</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 1,797,421</u></u>	<u><u>\$ 736,290</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ 1,481	\$ (114,397)
Adjustments to reconcile operating income (loss) to Net cash provided (used) by operating activities:		
Depreciation	63,425	197,955
Plant investment and tap fees	(200)	(700)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(1,888)	646
Increase (decrease) in accounts payable	(1,181)	648
Increase (decrease) in employee compensated absences	1,121	1,382
Increase (decrease) in accrued liabilities	<u>1,660</u>	<u>1,905</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 64,418</u></u>	<u><u>\$ 87,439</u></u>

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<u>Water</u>	<u>Totals</u>
\$ 815,344	\$ 2,255,594
313,782	727,772
(806,376)	(2,288,342)
<u>(60,000)</u>	<u>(280,417)</u>
262,750	414,607
<u>200,000</u>	<u>200,000</u>
200,000	200,000
359,252	359,252
5,500	6,400
(851,704)	(900,954)
(118,173)	(140,098)
<u>(38,567)</u>	<u>(43,089)</u>
(643,692)	(718,489)
2,546	7,906
<u>2,546</u>	<u>7,906</u>
(178,396)	(95,976)
<u>1,764,022</u>	<u>4,215,313</u>
<u>\$ 1,585,626</u>	<u>\$ 4,119,337</u>
\$ (628,386)	\$ (741,302)
812,675	1,074,055
(5,500)	(6,400)
889	(353)
74,782	74,249
7,189	9,692
<u>1,101</u>	<u>4,666</u>
<u>\$ 262,750</u>	<u>\$ 414,607</u>

Water Fund:	
Interest income	\$ 2,539
Decrease in interest receivable	<u>7</u>
Investment income	<u>\$ 2,546</u>
Total grants	<u>\$ 359,252</u>
Gas Fund:	
Interest income	\$ 4,683
Decrease in interest receivable	<u>12</u>
Investment income	<u>\$ 4,695</u>
Wastewater Fund:	
Interest income	\$ 663
Decrease in interest receivable	<u>2</u>
Investment income	<u>\$ 665</u>
Total fixed assets purchased	<u>\$ (8,168)</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

**STATEMENT OF NET POSITION
FIDUCIARY FUND
December 31, 2016**

	<u>Rangely Foundation for Public Giving Private-Purpose Trust Fund</u>
ASSETS	
Cash and cash equivalents	\$ 286,496
Interest receivable	<u>243</u>
TOTAL ASSETS	<u>286,739</u>
LIABILITIES	
None	<u>-</u>
TOTAL LIABILITIES	<u>-</u>
NET POSITION HELD FOR PUBLIC GIVING	<u><u>\$ 286,739</u></u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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TOWN OF RANGELY, COLORADO

**STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended December 31, 2016**

	<u>Rangely Foundation For Public Giving Private-Purpose Trust Fund</u>
ADDITIONS	
Investment income	
Interest revenue	<u>\$ 1,881</u>
TOTAL ADDITIONS	<u>1,881</u>
DEDUCTIONS	
Grants disbursed	<u>1,760</u>
TOTAL DEDUCTIONS	<u>1,760</u>
CHANGE IN NET POSITION	121
NET POSITION, BEGINNING	<u>286,618</u>
NET POSITION, ENDING	<u>\$ 286,739</u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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NOTES TO FINANCIAL STATEMENTS

TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Rangely, Colorado, (the Town), conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies consistently used in the preparation of the financial statements.

A. Financial Reporting Entity

A publicly elected Town Council governs the Town. The accompanying financial statements present the Town's primary government and component units. Component units are legally separate entities for which the Town is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the Town's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on the Town.

The Town's major operations include public safety, street construction and maintenance, general administration, water, gas, wastewater, and utilities.

Blended Component Units

1. *Rangely Housing Authority* - Finances and manages the White River Village for Rangely's elderly citizens. Town Council members serve as Trustees. City employees manage Authority assets and provide services to citizens. Reporting Fund - Special Revenue Fund.
2. *Rangely Foundation for Public Giving* - Provides assistance in the form of grants to activities, programs, and projects that are of direct benefit to the residents of the Rangely Area in four areas of emphasis: human services, education, civic and community projects, and arts and culture. Town Council members serve as Trustees. Reporting Fund - Private-Purpose Trust Fund.
3. *Rangely Development Agency* - Urban renewal authority created to administer grants and loans to promote business growth and improvement in the Rangely Area. The Town Council is authorized to appoint the seven members of the board of commissioners. Funded by a transfer from the general fund. Reporting Fund - Special Revenue Fund.
4. *Rangely Development Corporation* - Corporation created to relieve economic distress and prevent community deterioration through assisting and promoting growth and development of business concerns in the Western portion of Rio Blanco County. The Town Council is authorized to appoint the seven members. Originally funded by Rio Blanco County Primary Employment and Retention Campaign. Reporting Fund - Special Revenue Fund.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately for business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment that are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applications that purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the Town receives cash.

The Town reports the following major governmental fund:

General Fund

The General Fund is the Town's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The major revenue sources are local property taxes and charges for services. Expenditures include all costs associated with the daily operations of the Town.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water, wastewater, and gas utilities enterprise funds of the Town are charges to customers for sales and services. The water, wastewater and gas utilities recognize the portion of tap fees intended to recover the cost of connecting new customers to the system as operating revenue. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Town reports the following major proprietary funds:

Water Fund

The Water Fund accounts for the operations and capital needs to provide water to customers within the boundaries of the Town.

Wastewater Fund

The Wastewater Fund accounts for the operations and capital needs to provide sewer and wastewater services to customers within the boundaries of the Town.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Measurement focus, basis of accounting, and financial statement presentation, continued

Gas Fund

The Gas Fund accounts for the operations and capital needs to provide natural gas to customers within the boundaries of the Town.

As a general rule the effect of interfund activities has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the government's utility functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Fiduciary Funds, which consists solely of funds, account for assets held by the Town as a trustee or as an agent for individuals or other government units. The only fiduciary fund type used by the Town is the Private-Purpose Trust Fund. The Rangely Foundation for Public Giving provides assistance in the form of grants to activities, programs, and projects that are of direct benefit to the residents of the Rangely Area in four areas of emphasis: human services, education, civic and community projects, and arts and culture. Town Council members serve as Trustees.

D. Fixed Assets and Long-Term Liabilities

Capital assets, which include property, plant, equipment, and infrastructure assets, (e.g., roads, sidewalks, traffic signals, trails, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Infrastructure assets have been capitalized on a prospective basis, from 2005. Infrastructure prior to 2005 will not be capitalized. Capital assets are defined by the Town as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of four years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. In 2014 no interest was capitalized.

Property, plant, and equipment of the Town are depreciated using the straight line method over the following estimated useful lives:

	<u>Governmental</u>	<u>Water</u>	<u>Gas</u>	<u>Wastewater</u>
Distribution System		40-50 years	20 years	25-40 years
Streets & improvements	10-20 years			
Buildings	20 years	20 years	20 years	20 years
Equipment	5-10 years	5-10 years	5-7 years	5-10 years

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Property Taxes

Property taxes are levied on December 22 of each year and attached as an enforceable lien on property as of January 1. Taxes are due as of January 1 of the following year and are payable in full by June 15 if paid in installments, or April 30 with a single payment. Taxes are delinquent as of June 16. If the taxes are not paid within subsequent statutory periods, the property will be sold at public auction. The County bills and collects the property taxes and remits collections to the Town on a monthly basis. No provision has been made for uncollected taxes, in that the Town's experience indicates that all material amounts will be collected and paid to the Town.

F. Budgets and Budgetary Accounting

The Town's trustees follow these procedures in establishing the budgetary data reflected in the financial statements:

- (1) Prior to October 15, the manager submits to the Town's trustees a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted to obtain the taxpayers' comments.
- (3) Prior to December 15, the budget is legally enacted through passage of a resolution.
- (4) Formal budgetary integration is employed as a management control device during the year.
- (5) Budgets are adopted for the General, Special Revenue, Enterprise and Trust Funds. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except for the Enterprise Funds and the Rangely Development Agency. The budgets of the Enterprise Funds and Rangely Development Agency are based on cash receipts and cash disbursements rather than revenues and expenditures measurement required by GAAP.
- (6) Appropriations lapse at the end of each calendar year.
- (7) The Town's trustees may authorize supplemental appropriations during the year. No supplemental appropriations were made during the year.
- (8) Actual expenditures exceeded budget amounts by \$410 in the Rangely Development Agency which may be a violation of Colorado State Statutes.

G. Encumbrances

The Town does not use encumbrance accounting.

H. Inventories

Supply inventories of the Enterprise Funds are recorded at estimated cost.

I. Compensated Absences

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick leave, which will be taken after year-end or paid upon separation from service. A liability for accrued vacation and sick leave benefits has been recorded in the General, Water, Gas and Wastewater Funds.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

J. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Water, Gas, Wastewater and Rangely Foundation for Public Giving Funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

- A. There are certain differences between the governmental fund balance sheet and the government-wide statement net position. A reconciliation of the differences can be found on page 16 of the financial statements.
- B. There are certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities. A reconciliation of the differences can be found on page 18 of the financial statements.

NOTE 3 - CASH AND INVESTMENTS

The Town's bank accounts and certificates of deposit at year-end were entirely covered by federal depository insurance or by collateral held by the Authority's custodial banks under provisions of the Colorado Public Deposit Protection Act.

The Colorado Public Deposit Protection Act requires financial institutions to pledge collateral having a market value of at least 102% of the aggregate public deposits not insured by federal depository insurance. Eligible collateral included municipal bonds, U.S. government securities, mortgage, and deeds of trust.

State statutes authorize the Authority to invest in obligations of the U.S. Treasury and U.S. agencies, obligation of the State of Colorado or of any county, school, authority, and certain town and cities therein, notes or bonds secured by insured mortgages or trust deeds, obligations of national mortgage associations, and certain repurchase agreements.

The Town's investment policy is not more restrictive than State statutes. The Town's investments are concentrated in local government investment pools, U.S. government and agency securities, and bank CDs.

Colorado Revised Statutes limit investment maturities to five years or less from the date of purchase. This limit on investment maturities is a means of limiting exposure to fair value arising from increasing interest rates.

Investments held are as follows:

December 31, 2016

<u>Fair Value</u>	<u>Cost</u>
<u>\$ 29,927</u>	<u>\$ 29,927</u>

COLOTRUST

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 3 - CASH AND INVESTMENTS, Continued

The Town has invested \$29,927 in the Colorado Government Liquid Asset Trust (COLOTRUST), an investment vehicle established for local government entities in Colorado to pool surplus funds. COLOTRUST operated similarly to a money market fund and each share is equal in value to \$1.00. Investments of COLOTRUST consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury securities. A designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with the direct investment and withdrawal function of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by COLOTRUST. At December 31, 2016 the Town's investment in the COLOTRUST was rated AAAM by Standard & Poor's.

A summary of cash and investments which are combined on the statement of net position and fiduciary statement of net position is as follows:

Cash	
Cash on hand	\$ 7,692
Cash deposits in bank	3,794,867
Certificates of deposit	10,353,796
Cash on hand - County Treasurer	<u>10,723</u>
Total cash	14,167,078
Investments	
COLOTRUST	<u>29,927</u>
Total cash and cash equivalents	<u>\$ 14,197,005</u>
Cash and cash equivalents	\$ 13,208,083
Restricted cash	<u>988,922</u>
Total cash and cash equivalents	<u>\$ 14,197,005</u>

Restricted cash is as follows:

Fund	Amount	Description
General	\$ 41,123	Dental/Vision Self-Insurance
Rangely Housing Authority	72,000	Loan Requirement
Rangely Housing Authority	6,900	Security Deposits
Housing Assistance	858,734	Future Housing Projects
RDA	3,565	Security Deposits
Gas	1,500	Deposits
Gas	5,000	CO LSE
Water	100	Deposits
	<u>\$ 988,922</u>	

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2016, in the Enterprise Funds are as follows:

	Gas	Wastewater	Water	Total Enterprise
Gross accounts receivable	\$ 211,397	\$ 45,831	\$ 59,818	\$ 317,046
Less allowance for Doubtful accounts	30,467	6,605	8,621	45,693
	<u>\$ 180,930</u>	<u>\$ 39,226</u>	<u>\$ 51,197</u>	<u>\$ 271,353</u>

NOTE 5 - PROPERTY TAXES

Revenue Recognized in 2016

Local property taxes levied in 2014 and collected in 2016 are recognized as revenue in these financial statements as shown below:

	Assessed Valuation	Mill Levy	Amount of Taxes		Percent Collected
			Levied	Collected	
General Fund	\$ 19,962,650	10.000	\$ 199,627	\$ 199,455	99.9%

Property Taxes Receivable and Unearned Revenue

Local property taxes levied in 2016 but not collectible until 2017 are shown as property taxes receivable and unearned revenue.

	Estimated Assessed Valuation	Property Mill Levy	Percent Collectible	Taxes Receivable	Unearned Revenue
General Fund	\$ 18,370,230	10.000	100.0%	\$ 183,702	\$183,702

NOTE 6 - CAPITAL ASSETS

A. Governmental Activities

A summary of changes in capital assets during for the year ended December 31, 2016 is as follows:

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Capital assets not being depreciated:				
Land	\$ 2,016,192	\$ -	\$ -	\$ 2,016,192
Construction in progress	17,149	302,680	-	319,829
Total assets not being depreciated	<u>2,033,341</u>	<u>302,680</u>	<u>-</u>	<u>2,336,021</u>
Capital assets being depreciated:				
Buildings	3,607,493	34,477	-	3,641,970
Streets and improvements	14,200,616	109,748	-	14,310,364
Equipment	2,383,062	85,877	-	2,468,939
Total assets being depreciated	<u>20,191,171</u>	<u>230,102</u>	<u>-</u>	<u>20,421,273</u>

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 6 - CAPITAL ASSETS, Continued

A. Governmental Activities, continued

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Less accumulated depreciation:				
Buildings	(2,406,259)	(149,569)	-	(2,555,828)
Streets and improvements	(10,143,852)	(354,277)	-	(10,498,129)
Equipment	(2,000,659)	(107,700)	-	(2,108,359)
Total accumulated depreciation	(14,550,770)	(611,546)	-	(15,162,316)
Total assets being depreciated, net	5,640,401	(381,444)	-	5,258,957
Governmental activities capital assets, net	\$ 7,673,742	\$ (78,764)	\$ -	\$ 7,594,978

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:

Town council	\$ -
Court	-
Administration	3,536
Finance	-
Building & grounds	97,892
Economic/community development	61,776
Police department	52,282
Streets & drainage	341,547
RDA	-
Housing authority	54,513
Housing assistance	-
RDC	-

Total depreciation expense – governmental activities \$ 611,546

B. Business-type Activities

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Capital assets not being depreciated:				
Land	\$ 13,984	\$ -	\$ -	\$ 13,984
Construction in progress	92,606	-	(92,606)	-
Total assets not being depreciated	106,590	-	(92,606)	13,984
Capital assets being depreciated:				
Lines	9,158,282	447,608	-	9,605,890
Improvements	611,355	-	-	611,355
Building	145,560	-	-	145,560
System	1,799,678	-	-	1,799,678
Plant	11,980,642	463,863	-	12,444,505
Machinery and equipment	3,573,194	82,089	-	3,655,283
Total assets being depreciated	27,268,711	993,560	-	28,262,271

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE 6 - CAPITAL ASSETS, Continued

B. Business-type Activities, continued

	Balance 1/1/2016	Additions	Deletions	Balance 12/31/2016
Less accumulated depreciation:				
Lines	(4,624,684)	(323,952)	-	(4,948,636)
Improvements	(231,026)	(16,914)	-	(247,940)
Building	(112,210)	(7,961)	-	(120,171)
System	(987,502)	(49,991)	-	(1,037,493)
Plant	(4,594,973)	(577,552)	-	(5,172,525)
Machinery and equipment	(2,618,221)	(97,685)	-	(2,715,906)
Total accumulated depreciation	(13,168,616)	(1,074,055)	-	(14,242,671)
Total assets being depreciated, net	14,100,095	(80,495)	-	14,019,600
Business-type activities capital assets, net	<u>\$ 14,206,685</u>	<u>\$ (80,495)</u>	<u>\$ (92,606)</u>	<u>\$ 14,033,584</u>

Depreciation expense was charged to function/programs of the primary government as follows:

Business-type activities:	
Water	\$ 812,675
Gas	63,425
Wastewater	<u>197,955</u>
Total depreciation expense - business-type activities	<u>\$ 1,074,055</u>

NOTE 7 - CHANGES IN LONG-TERM DEBT

The following is a summary of bonds, installment notes, and contract payable of the Town for the year ended December 31, 2016:

	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016	Due within One Year
Governmental activities					
Note payable, FmHA	\$ 274,663	\$ -	\$ 16,007	\$ 258,656	\$ 16,000
Capital lease	41,383	-	13,356	28,027	13,790
Compensated absences	122,204	16,594	-	138,798	71,026
Governmental activities long-term liabilities	<u>\$ 438,250</u>	<u>\$ 16,594</u>	<u>\$ 29,363</u>	<u>\$ 425,481</u>	<u>\$ 100,816</u>
Business-type activities					
Note payable - General Fund	\$ 321,383	\$ -	\$ 74,803	\$ 246,580	\$ 78,393
Note Payable - CWRPDA	1,399,028	-	65,294	1,333,734	66,614
Business-type activities long-term liabilities	<u>\$1,720,411</u>	<u>\$ -</u>	<u>\$ 140,097</u>	<u>\$ 1,580,314</u>	<u>\$ 145,007</u>

Note Payable, FmHA

The note is payable to the Farmers Home Administration with interest at 13.25 percent and current monthly installments of \$1,556. Surcharges from rent income based on a FmHA formula are also applied to the note balance on a monthly basis. The note matures March 2033.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 7 - CHANGES IN LONG-TERM DEBT, Continued

Note Payable, FmHA, continued

Aggregate maturities of the note for the five years following December 31, 2010, will vary depending on changes in the monthly payment and the monthly surcharge credits. Based on recent history, principal payments of approximately \$16,000 per year are anticipated.

The Housing Authority is required to establish and maintain a reserve account for payment of the Farmers Home Administration loan in the amount of \$7,200 per year until the reserve reaches the sum of \$72,000. Once the maximum reserve is reached, it should be maintained at that level until the note is paid. At December 31, 2015, the reserve was \$72,000.

Capital Lease Payable

On January 7, 2013, the Town entered into a lease purchase agreement with Kansas State Bank for the acquisition of a backhoe for the Public Works department with a capitalized cost of \$81,319. Payment is annual on February 8th starting in 2013. The lease term ends February 8, 2018 with the final lease payment. There is no subsequent payment at the end of the lease term for purchase of the equipment. A total of 6 payments of \$14,701 will be made with an imputed interest rate of 3.25%. The lease payments are made through the General Fund.

Interfund Borrowing

The General Fund entered into a note payable with the Water and Wastewater Funds for the early pay off of loans with the State of Colorado. The note with the Water Fund is for \$501,113 at an interest rate of 5%. Interest and principal payment of \$63,782 is due annually through 2019. The note with the Wastewater Fund is for \$207,788 at an interest rate of 5%. Interest and principal payment of \$26,447 is due annually through 2019.

Principal and interest requirements for these contracts are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2017	\$ 78,393	\$ 11,836	\$ 90,229
2018	82,156	8,073	90,229
2019	<u>86,031</u>	<u>4,198</u>	<u>90,229</u>
	<u>\$ 246,580</u>	<u>\$ 24,107</u>	<u>\$ 270,687</u>

Drinking Water Revolving Fund (DWRF) Loan

On October 2, 2013, the Town entered into a loan agreement with Colorado Water Resources and Power Development Authority for a \$1,500,000 loan at an interest rate of 2% annually. The loan is for improvements to the water plant. Principal and interest payments of \$46,478 are due semi-annual on May 1st and November 1st starting in 2014 and the last payment is due November 1, 2033. Payments on this loan will be made through the Water Fund. Loan proceeds of \$1,490,000 were received in 2014 and \$10,000 were received in 2015.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 7 - CHANGES IN LONG-TERM DEBT, Continued

Drinking Water Revolving Fund (DWRF) Loan

Principal and interest requirements for this loan are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2017	\$ 66,614	\$ 26,343	\$ 92,957
2018	67,952	25,004	92,956
2019	69,318	23,638	92,956
2020	70,712	22,245	92,957
2021	72,133	20,824	92,957
2022-2026	383,004	81,780	464,784
2027-2031	423,075	41,709	464,784
2032-2033	180,926	4,539	185,465
	<u>\$1,333,734</u>	<u>\$ 246,082</u>	<u>\$ 1,579,816</u>

NOTE 8 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The Town maintains three enterprise funds which provide water, gas and sewer services. Applicable segment information for the year ended December 31, 2016, is as follows:

	<u>Gas Fund</u>	<u>Wastewater Fund</u>	<u>Water Fund</u>	<u>Total</u>
Operating revenues	\$ 1,084,932	\$ 357,460	\$ 819,955	\$ 2,262,347
Depreciation	63,425	197,955	812,675	1,074,055
Operating income (loss)	1,481	(114,397)	(628,386)	(741,302)
Change in net position	6,164	(118,256)	(105,162)	(217,254)
Capital grants	-	-	359,252	359,252
Transfer in	-	-	200,000	200,000
Property, plant and equipment:				
Additions	41,082	8,168	851,704	900,954
Net working capital	1,840,545	735,892	1,232,621	3,809,058
Total assets	2,484,790	2,976,040	12,976,819	18,437,649
Bond and other long-term liabilities,				
Payable from operating revenues	1,500	49,297	1,386,109	1,436,906
Net position	2,340,899	2,887,041	11,184,396	16,412,336

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 9 - BUDGETARY - GAAP REPORTING RECONCILIATION

The accompanying schedule presents comparisons of the legally adopted budget with actual data on a budgetary basis for the Enterprise Funds. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basis, timing, perspective and entity differences in excess (deficiency) of revenues over expenditures for the year ended December 31, 2016, is presented below:

	<u>Enterprise</u>
Net change in net position (NON-GAAP Basis)	\$ (184,251)
Plus:	
Debt retirement	140,098
Capital outlay	900,954
Less:	
Depreciation	<u>(1,074,055)</u>
Net change in net position (GAAP Basis)	<u>\$ (217,254)</u>

NOTE 10 - DEFINED CONTRIBUTION PLANS

A. Police Officers

On January 1, 1988, the Town established a single-employer, defined contribution money purchase plan for its full time police officers administered by Pension Management Associates, Inc. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Each police officer whose job duties require no less than 1,000 hours of employment each year is eligible to participate as of the first day of employment. The plan requires the Town and its eligible employees to contribute 8% of the employees' base salary each year. The Town's contributions vest at a rate of 20% for every year of service after two years. A participant is fully vested after six years of service.

In 2016 the Town's total payroll was \$1,867,744. The Town's contributions were calculated using the base salary amount of \$322,883. Both the Town and the covered employees made the required 8.0% contribution, amounting to \$25,831 from each source.

B. Public Employees

All other full-time employees participate in the Public Employees Defined Contribution Money Purchase Plan, a single-employer plan administered by Pension Management Associates, Inc. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees whose job duties require no less than 1,600 hours of employment each year are eligible to participate immediately. The plan requires the Town to contribute 5.0% of the employee's base salary each year. The Town's contribution vests at a rate of 20% for every year of service after one year. A participant is fully vested after six years of service. Both the Town and covered employees made the required 5% contribution, amounting to \$70,782 from each source based on the salary of \$1,415,641.

NOTE 11 - DEFERRED COMPENSATION PLAN

The Town adopted a deferred compensation plan (457 Plan) as defined under the Internal Revenue Code Section 457. Participants may defer up to the lesser of \$17,500 or 100% of the participant's includable compensation. Participants over age 50 are eligible to contribute \$5,000 more than the \$17,500 limit due to a catch up provision in the plan. The 457 Plan allows Town employees to make an elective deferral of a portion of their earned compensation to the 457 Plan. The 457 Plan is a single-employer plan administered by Pension Management Associates, Inc. The 457 Plan trustees may amend the 457 Plan. For the year ended December 31, 2016, participating employees contributed \$39,097.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 12 - CONTINGENCIES

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly known as the Taxpayer's Bill of Rights (TABOR). TABOR contains revenue, spending, tax and debt limitations, which apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue in excess of the fiscal year spending limit must be refunded in the next fiscal year unless voters approve retention of such revenue. The amendment also requires that reserves be established for declared emergencies, with 3% of fiscal year spending required.

The Town has no authorized but unissued debt subject to the amendment's limitations. Based on fiscal year spending for 2016, \$97,384 of the year-end fund balance in the General Fund has been reserved for emergencies.

In November 1997, the registered voters of the Town of Rangely voted to allow the Town to collect, retain and expend all revenues and other funds collected in 1997 and each subsequent year thereafter, for capital projects and other municipal services without limiting in any year the amount of the other revenues that may be collected and expended by the Town of Rangely in excess of the limits of Article X, Section 20 of the Colorado Constitution.

The Town's management believes it is in compliance with the provision of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

NOTE 13 - RISK MANAGEMENT

Colorado Intergovernmental Risk Sharing Agency (CIRSA) is a separate legal entity established by member municipalities pursuant to the provisions of Colorado Revised Statutes and the Colorado Constitution. The Town Board authorized participation in the agency.

The purposes of CIRSA are to provide members defined liability and property coverage and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers. These claims include risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The Town recognizes an expenditure for the amount paid to CIRSA annually for these coverages. The Town paid \$82,319 to CIRSA in 2016. There have been no significant reductions in insurance coverage in the current year and settlement amounts, if any, have not exceeded insurance coverage over the past three years.

NOTE 14 - RELATED PARTY TRANSACTIONS

Lisa Hatch, Town Council Trustee, provides consulting services outside her regular duties of a Trustee. The Town made certain purchases for these services in the amount of \$1,680 for the year 2016.

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TOWN OF RANGELY, COLORADO

NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE 15 – COMMITTED FUND BALANCE

Beginning with the fiscal year 2010, the Town implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a governments' fund balances more transparent.

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provision or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Council establishes (and modifies or rescinds) fund balance commitments as action items in Council meetings. A fund balance commitment is further indicated in the budget document as a designation or commitment on the fund. Assigned fund balance is established by the board through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Restricted funds are considered to be spent first, followed by assigned and unassigned, for an expenditure of which any could be used.

NOTE 16 – SUBSEQUENT EVENT

The Town has evaluated subsequent events through June 21, 2017, the date at which the financial statements were available to be issued, and determined that no events have occurred that require disclosure.

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REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND For the Year Ended December 31, 2016

	Budget	
	Original	Final
REVENUES		
Intergovernmental revenues	\$ 1,918,500	\$ 1,918,500
Taxes	1,530,500	1,530,500
Charges for services	385,929	385,929
Licenses and permits	13,000	13,000
Miscellaneous	177,170	177,170
TOTAL REVENUES	4,025,099	4,025,099
EXPENDITURES		
General government	1,653,499	1,653,499
Public safety	1,008,664	1,008,664
Highways and streets	480,773	480,773
Capital outlay	1,346,000	1,346,000
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
TOTAL EXPENDITURES	4,488,936	4,488,936
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(463,837)	(463,837)
OTHER FINANCING SOURCES (USES)		
Transfers out	(400,000)	(400,000)
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(863,837)	(863,837)
FUND BALANCE, BEGINNING OF YEAR	7,744,483	7,744,483
FUND BALANCE, END OF YEAR	\$ 6,880,646	\$ 6,880,646

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<u>Actual Amounts</u>	<u>Variance from final budget</u>
\$ 1,487,848	\$ (430,652)
1,369,765	(160,735)
280,442	(105,487)
17,184	4,184
<u>636,199</u>	<u>459,029</u>
<u>3,791,438</u>	<u>(233,661)</u>
1,379,379	274,120
959,655	49,009
385,942	94,831
506,470	839,530
13,356	(13,356)
<u>1,345</u>	<u>(1,345)</u>
<u>3,246,147</u>	<u>1,242,789</u>
545,291	(1,476,450)
<u>(200,000)</u>	<u>200,000</u>
<u>345,291</u>	<u>(1,276,450)</u>
<u>7,871,544</u>	<u>127,061</u>
<u><u>\$ 8,216,835</u></u>	<u><u>\$ (1,149,389)</u></u>

The accompanying "Notes to Financial Statements" are an integral part of this statement.

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SUPPLEMENTARY INFORMATION

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TOWN OF RANGELY, COLORADO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016

	<u>Conservation Fund</u>	<u>Rangely Housing Authority</u>
<u>ASSETS</u>		
Cash	\$ 113,303	\$ 287,704
Interest receivable	29	152
Restricted cash:		
Farmers Home Administration loan	-	72,000
Security deposits	-	6,900
Future housing projects	-	-
Notes receivable	-	-
 TOTAL ASSETS	 <u>\$ 113,332</u>	 <u>\$ 366,756</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
 LIABILITIES		
Accounts payable	-	3,834
Accrued liabilities	-	1,240
Employee compensated absences	-	3,254
Deposits payable	-	6,900
 TOTAL LIABILITIES	 <u>-</u>	 <u>15,228</u>
 FUND BALANCES		
Reserved for debt service	-	72,000
Unreserved	113,332	279,528
 TOTAL FUND BALANCES	 <u>113,332</u>	 <u>351,528</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 113,332</u>	 <u>\$ 366,756</u>

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Special Revenue			
Housing Assistance Fund	Rangely Development Agency	Rangely Development Corporation	Totals
\$ - 147	\$ 265,114 15	\$ 321,896 -	\$ 988,017 343
-	-	-	72,000
-	3,565	-	10,465
858,734	-	-	858,734
-	120,000	-	120,000
<u>\$ 858,881</u>	<u>\$ 388,694</u>	<u>\$ 321,896</u>	<u>\$ 2,049,559</u>
-	5,476	-	9,310
-	-	-	1,240
-	-	-	3,254
-	3,565	-	10,465
-	9,041	-	24,269
-	-	-	72,000
858,881	379,653	321,896	1,953,290
858,881	379,653	321,896	2,025,290
<u>\$ 858,881</u>	<u>\$ 388,694</u>	<u>\$ 321,896</u>	<u>\$ 2,049,559</u>

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TOWN OF RANGELY, COLORADO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	<u>Conservation Fund</u>	<u>Rangely Housing Authority</u>
REVENUES		
Intergovernmental	\$ 13,179	\$ 15,000
Federal funds	-	147,388
Charges for services	-	92,120
Interest	230	686
Miscellaneous	-	8,497
	<u>13,409</u>	<u>263,691</u>
TOTAL REVENUES		
EXPENDITURES		
General government	-	131,498
Capital outlay	-	26,313
Debt service:		
Principal retirement	-	16,006
Interest and fiscal charges	-	35,363
	<u>-</u>	<u>209,180</u>
TOTAL EXPENDITURES		
REVENUES OVER (UNDER) EXPENDITURES	13,409	54,511
FUND BALANCE, BEGINNING OF YEAR	<u>99,923</u>	<u>297,017</u>
FUND BALANCE, END OF YEAR	<u>\$ 113,332</u>	<u>\$ 351,528</u>

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Special Revenue			
Housing Assistance Fund	Rangely Development Agency	Rangely Development Corporation	Totals
\$ -	\$ -	\$ -	\$ 28,179
-	-	-	147,388
-	56,803	-	148,923
1,202	145	4,034	6,297
-	20,678	-	29,175
1,202	77,626	4,034	359,962
-	89,610	1,225	222,333
-	-	-	26,313
-	-	-	16,006
-	-	-	35,363
-	89,610	1,225	300,015
1,202	(11,984)	2,809	59,947
857,679	391,637	319,087	1,965,343
<u>\$ 858,881</u>	<u>\$ 379,653</u>	<u>\$ 321,896</u>	<u>\$ 2,025,290</u>

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TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE - GAS FUND
For the Year Ended December 31, 2016

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 1,272,365	\$ 1,272,365
Connection fees	3,000	3,000
Late charges	16,000	16,000
Interest revenue	5,000	5,000
Plant investment and tap fees	4,000	4,000
Other	4,000	4,000
TOTAL REVENUES	<u>1,304,365</u>	<u>1,304,365</u>
EXPENSES		
Administration	175,000	175,000
Distribution and service	436,422	436,422
Gas purchases	610,015	610,015
Purchase of fixed assets	72,000	72,000
TOTAL EXPENSES	<u>1,293,437</u>	<u>1,293,437</u>
CHANGE IN NET POSITION	10,928	10,928
NET POSITION, BEGINNING OF YEAR	<u>2,367,465</u>	<u>2,367,465</u>
NET POSITION, END OF YEAR	<u>\$ 2,378,393</u>	<u>\$ 2,378,393</u>
RECONCILIATION FROM BUDGET BASIS EXPENDITURES (NON-GAAP) TO GAAP		
Add:		
Purchase of fixed assets		
Subtract:		
Depreciation		
NET POSTION, END OF YEAR GAAP BASIS		

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<u>Actual Amounts</u>	<u>Variance from final budget</u>
\$ 1,066,463	\$ (205,902)
1,757	(1,243)
16,345	345
4,683	(317)
200	(3,800)
<u>167</u>	<u>(3,833)</u>
<u>1,089,615</u>	<u>(214,750)</u>
160,417	14,583
398,133	38,289
461,476	148,539
<u>41,082</u>	<u>30,918</u>
<u>1,061,108</u>	<u>232,329</u>
28,507	17,579
<u>2,334,735</u>	<u>(32,730)</u>
2,363,242	<u>\$ (15,151)</u>
41,082	
<u>(63,425)</u>	
<u>\$ 2,340,899</u>	

TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE - WASTEWATER FUND For the Year Ended December 31, 2016

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 400,000	\$ 400,000
Interest revenue	400	400
Plant investment and tap fees	3,600	3,600
Other	27,227	27,227
TOTAL REVENUES	431,227	431,227
EXPENSES		
Administration	60,000	60,000
Distribution and service	239,076	239,076
Debt service		
Principal	16,431	16,431
Interest	10,016	10,016
Purchase of fixed assets	50,000	50,000
TOTAL EXPENSES	375,523	375,523
CHANGE IN NET POSITION	55,704	55,704
NET POSITION, BEGINNING OF YEAR	3,063,272	3,063,272
NET POSITION, END OF YEAR	\$ 3,118,976	\$ 3,118,976
RECONCILIATION FROM BUDGET BASIS EXPENDITURES (NON-GAAP) TO GAAP		
Add:		
Principal payments		
Purchase of fixed assets		
Subtract:		
Depreciation		
NET POSITION, END OF YEAR GAAP BASIS		

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<u>Actual Amount</u>	<u>Variance from final budget</u>
\$ 356,760	\$ (43,240)
663	263
700	(2,900)
-	(27,227)
<u>358,123</u>	<u>(73,104)</u>
60,000	-
213,902	25,174
21,925	(5,494)
4,522	5,494
<u>8,168</u>	<u>41,832</u>
<u>308,517</u>	<u>67,006</u>
49,606	(140,110)
<u>3,005,297</u>	<u>(57,975)</u>
3,054,903	<u>\$ (198,085)</u>
21,925	
8,168	
<u>(197,955)</u>	
<u>\$ 2,887,041</u>	

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TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE - WATER FUND For the Year Ended December 31, 2016

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 965,000	\$ 965,000
Interest revenue	2,000	2,000
Plant investment and tap fees	4,400	4,400
Grants	712,000	712,000
Other	71,782	71,782
TOTAL REVENUES	<u>1,755,182</u>	<u>1,755,182</u>
EXPENSES		
Administration	60,000	60,000
Distribution and service	177,283	177,283
Water treatment	428,896	428,896
Debt service		
Principal	156,572	156,572
Interest	79,938	79,938
Purchase of fixed assets	<u>1,419,000</u>	<u>1,419,000</u>
TOTAL EXPENSES	<u>2,321,689</u>	<u>2,321,689</u>
EXCESS REVENUES OVER (UNDER) EXPENSES	(566,507)	(566,507)
OTHER FINANCING SOURCES (USES)		
Debt proceeds	-	-
Transfer in	<u>400,000</u>	<u>400,000</u>
CHANGE IN NET POSITION	(166,507)	(166,507)
NET POSITION, BEGINNING OF YEAR	<u>9,719,840</u>	<u>9,719,840</u>
NET POSITION, END OF YEAR	<u>\$ 9,553,333</u>	<u>\$ 9,553,333</u>
RECONCILIATION FROM BUDGET BASIS EXPENDITURES (NON-GAAP) TO GAAP		
Add:		
Principal payments		
Purchase of fixed assets		
Subtract:		
Depreciation		
NET POSITION, END OF YEAR GAAP BASIS		

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<u>Actual Amount</u>	<u>Variance from final budget</u>
\$ 803,351	\$ (161,649)
2,539	539
5,500	1,100
359,252	(352,748)
11,104	(60,678)
<u>1,181,746</u>	<u>(573,436)</u>
60,000	-
143,691	33,592
431,975	(3,079)
118,173	38,399
38,567	41,371
851,704	567,296
<u>1,644,110</u>	<u>677,579</u>
(462,364)	(1,251,015)
-	-
<u>200,000</u>	<u>(200,000)</u>
(262,364)	(1,451,015)
<u>11,289,558</u>	<u>1,569,718</u>
11,027,194	<u>\$ 118,703</u>
118,173	
851,704	
<u>(812,675)</u>	
<u>\$ 11,184,396</u>	

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TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE
CONSERVATION TRUST
For the Year Ended December 31, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Intergovernmental revenues	\$ 12,000	\$ 13,179	\$ 1,179
Interest	500	230	(270)
Other	-	-	-
TOTAL REVENUES	<u>12,500</u>	<u>13,409</u>	<u>909</u>
EXPENDITURES			
General government	-	-	-
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>10,000</u>	<u>-</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	2,500	13,409	10,909
FUND BALANCE, BEGINNING	<u>97,875</u>	<u>99,923</u>	<u>2,048</u>
FUND BALANCE, ENDING	<u>\$ 100,375</u>	<u>\$ 113,332</u>	<u>\$ 12,957</u>

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TOWN OF RANGELY, COLORADO**BUDGETARY COMPARISON SCHEDULE
RANGELY HOUSING AUTHORITY
For the Year Ended December 31, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Federal funds	\$ 163,880	\$ 147,388	\$ (16,492)
Charges for services	88,000	92,120	4,120
Interest	500	686	186
Grants	-	15,000	15,000
Miscellaneous	26,000	8,497	(17,503)
TOTAL REVENUES	<u>278,380</u>	<u>263,691</u>	<u>(14,689)</u>
EXPENDITURES			
General government	201,152	157,811	43,341
Debt service	71,000	51,369	19,631
TOTAL EXPENDITURES	<u>272,152</u>	<u>209,180</u>	<u>62,972</u>
NET CHANGE IN FUND BALANCE	<u>6,228</u>	<u>54,511</u>	<u>48,283</u>
FUND BALANCE, BEGINNING	<u>289,915</u>	<u>297,017</u>	<u>7,102</u>
FUND BALANCE, ENDING	<u>\$ 296,143</u>	<u>\$ 351,528</u>	<u>\$ 55,385</u>

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TOWN OF RANGELY, COLORADO**BUDGETARY COMPARISON SCHEDULE
RANGELY HOUSING ASSISTANCE
For the Year Ended December 31, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Interest	\$ 1,000	\$ 1,202	\$ 202
Lot sales	25,000	-	(25,000)
TOTAL REVENUES	<u>26,000</u>	<u>1,202</u>	<u>(24,798)</u>
EXPENDITURES			
General government	<u>6,500</u>	<u>-</u>	<u>6,500</u>
TOTAL EXPENDITURES	<u>6,500</u>	<u>-</u>	<u>6,500</u>
NET CHANGE IN FUND BALANCE	<u>19,500</u>	<u>1,202</u>	<u>(18,298)</u>
FUND BALANCE, BEGINNING	<u>866,478</u>	<u>857,679</u>	<u>(8,799)</u>
FUND BALANCE, ENDING	<u>\$ 885,978</u>	<u>\$ 858,881</u>	<u>\$ (27,097)</u>

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TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE RANGELY DEVELOPMENT AGENCY For the Year Ended December 31, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Charge for services	\$ 67,000	\$ 56,803	\$ (10,197)
Interest	100	145	45
Miscellaneous/Other	<u>23,000</u>	<u>20,678</u>	<u>(2,322)</u>
TOTAL REVENUES	<u>90,100</u>	<u>77,626</u>	<u>(12,474)</u>
EXPENDITURES			
General government	<u>89,200</u>	<u>89,610</u>	<u>(410)</u>
TOTAL EXPENDITURES	<u>89,200</u>	<u>89,610</u>	<u>(410)</u>
NET CHANGE IN FUND BALANCE	<u>900</u>	<u>(11,984)</u>	<u>(12,884)</u>
FUND BALANCE, BEGINNING	<u>402,268</u>	<u>391,637</u>	<u>(10,631)</u>
FUND BALANCE, ENDING	<u>\$ 403,168</u>	<u>\$ 379,653</u>	<u>\$ (23,515)</u>

DRAFT

TOWN OF RANGELY, COLORADO**BUDGETARY COMPARISON SCHEDULE
RANGELY DEVELOPMENT CORPORATION
For the Year Ended December 31, 2016**

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Interest	<u>\$ 4,000</u>	<u>\$ 4,034</u>	<u>\$ 34</u>
TOTAL REVENUES	<u>4,000</u>	<u>4,034</u>	<u>34</u>
EXPENDITURES			
General government	<u>3,000</u>	<u>1,225</u>	<u>1,775</u>
TOTAL EXPENDITURES	<u>3,000</u>	<u>1,225</u>	<u>1,775</u>
NET CHANGE IN FUND BALANCE	<u>1,000</u>	<u>2,809</u>	<u>1,809</u>
FUND BALANCE, BEGINNING	<u>318,099</u>	<u>319,087</u>	<u>988</u>
FUND BALANCE, ENDING	<u>\$ 319,099</u>	<u>\$ 321,896</u>	<u>\$ 2,797</u>

DRAFT

TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE RANGELY FOUNDATION FOR PUBLIC GIVING For the Year Ended December 31, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variance from final budget</u>
REVENUES			
Investment income			
Interest revenue	<u>\$ 2,000</u>	<u>\$ 1,881</u>	<u>\$ (119)</u>
TOTAL REVENUES	<u>2,000</u>	<u>1,881</u>	<u>(119)</u>
EXPENDITURES			
Grants disbursed	<u>2,000</u>	<u>1,760</u>	<u>240</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>1,760</u>	<u>240</u>
CHANGE IN NET ASSETS	<u>-</u>	<u>121</u>	<u>121</u>
NET ASSETS, BEGINNIG	<u>287,771</u>	<u>286,618</u>	<u>(1,153)</u>
NET ASSETS, ENDING	<u>\$ 287,771</u>	<u>\$ 286,739</u>	<u>\$ (1,032)</u>

DRAFT

Calendar Year 2016

LOCAL HIGHWAY FINANCE REPORT

COUNTY/CITY: Rangely

II - RECEIPTS FOR ROAD AND STREET PURPOSES

A. Receipts from local sources

2. General Fund Appropriations:	\$	491,775.00
3. Other local imposts: <i>from A.3. Total' below)</i>	\$	208,886.00
4. Miscellaneous local receipts: <i>from A.4. Total' below)</i>	\$	4,201.00
5. Transfers from toll facilities	\$	0.00
6. Proceeds of sale of bonds and notes		
a. Bonds - Original Issues:	\$	0.00
b. Bonds - Refunding Issues:	\$	0.00
c. Notes:	\$	0.00

SubTotal: \$ 704,862.00

B. Private Contributions

\$ 0.00

II - RECEIPTS FOR ROAD AND STREET PURPOSES (Detail)

A.3. Other local imposts

a. Property Taxes and Assessments	\$	0.00
b. Other Local Imposts		
1. Sales Taxes:	\$	153,175.00
2. Infrastructure and Impact Fees:	\$	0.00
3. Liens:	\$	0.00
4. Licenses:	\$	10,572.00
5. Specific Ownership and/or Other:	\$	45,139.00
Total: (a + b) carried to 'Other local imposts' above)	\$	208,886.00

A.4. Miscellaneous local receipts

a. Interest on Investments:	\$	0.00
b. Traffic fines & Penalties:	\$	4,201.00
c. Parking Garage Fees:	\$	0.00
d. Parking Meter Fees:	\$	0.00
e. Sale of Surplus Property:	\$	0.00
f. Charges for Services:	\$	0.00
g. Other Misc. Receipts:	\$	0.00
h. Other:	\$	0.00

II. OTHER.

Total: (a through h) carried to 'Misc local receipts' above

	0.00
\$	4,201.00

C. Receipts from State Government

1. Highway User Taxes:	\$	86,097.00
3. Other State funds:		
c. Motor Vehicle Registrations:	\$	0.00
d. Other:		
Comments: undefined	\$	0.00
e. Other:		
Comments: undefined	\$	0.00
Total: (1+3c,d,e)	\$	86,097.00

D. Receipts from Federal Government

2. Other Federal Agencies		
a. Forest Service:	\$	0.00
b. FEMA:	\$	0.00
c. HUD:	\$	0.00
d. Federal Transit Administration:	\$	0.00
e. U.S. Corp of Engineers	\$	0.00
f. Other Federal:	\$	0.00
Total: (2a-f)	\$	0.00

III - DISBURSEMENTS FOR ROAD AND STREET PURPOSES

A. Local highway disbursements

1. Capital outlay: (from A.1.d. Total Capital Outlay below)	\$	153,197.00
2. Maintenance:	\$	36,037.00
3. Road and street services		
a. Traffic control operations:	\$	0.00
b. Snow and ice removal:	\$	47,765.00
c. Other:	\$	233,485.00
4. General administration & miscellaneous	\$	26,560.00
5. Highway law enforcement and safety	\$	293,915.00
Total: (A.1-5)	\$	790,959.00

III - DISBURSEMENTS FOR ROAD AND STREET PURPOSES - (DELT)

	A. ON NATIONAL HIGHWAY SYSTEM	B. OFF NATIONAL HIGHWAY SYSTEM	C. TOTAL
A.1. Capital Outlay			
a. Right-Of-Way Costs:	\$ 0.00	\$ 0.00	\$ 0.00
b. Engineering Costs:	\$ 0.00	\$ 0.00	\$ 0.00
c. Construction			
1. New Facilities:	\$ 0.00	\$ 0.00	\$ 0.00
2. Capacity Improvements:	\$ 0.00	\$ 0.00	\$ 0.00
3. System Preservation:	\$ 0.00	\$ 153,197.00	\$ 153,197.00
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 153,197.00
d. Total Capital Outlay: (Lines A.1.a. + 1.b. + 1.c.5)			\$ 153,197.00

IV. LOCAL HIGHWAY DEBT STATUS

	OPENING DEBT	AMOUNT ISSUED	REDEMPTIONS	CLOSING DEBT
A. Bonds (Total)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1. Bonds (Refunding Portion)		\$ 0.00	\$ 0.00	\$ 0.00
B. Notes (Total):	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

V - LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C.Total Disbursements	D. Ending Balance	E. Reconciliation
\$ 0.00	\$ 790,959.00	\$ 790,959.00	\$ 0.00	\$ 0.00

Notes & Comments:
undefined

Date Submitted: 06/20/2017

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
1	Adjusting	12/31/16					
		10-29-800	FUND BALANCE	17.87			
		10-35-200	MISCELLANEOUS INCOME		17.87		
						17.87	
			ADJUST BEGINNING BALANCE TO ACTUAL. SEE W/P 5401.				
2	Adjusting	12/31/16					
		10-11-520	CASH WITH COUNTY		5,879.72		
		10-31-200	SPECIFIC OWNERSHIP TAXES	387.68			
		10-44-227	SVC FEES/PENALTIES		61.77		
		10-33-300	MOTOR VEHICLE REGISTRATI	637.50			
		10-31-300	GENERAL SALES TAX - STATE	622.60			
		10-31-100	PROPERTY TAXES - CURRENT	4,293.71			
						(5,879.72)	
			REVERSE PRIOR YEAR CASH WITH COUNTY.				
3	Adjusting	12/31/16					
		10-11-520	CASH WITH COUNTY	10,722.74			
		10-44-227	SVC FEES/PENALTIES	107.22			
		10-31-200	SPECIFIC OWNERSHIP TAXES		393.86		
		10-31-300	GENERAL SALES TAX - STATE		9,736.10		
		10-33-300	MOTOR VEHICLE REGISTRATI		700.00		
						10,722.74	
			RECORD CURRENT YEAR CASH WITH COUNTY. SEE W/P 2008.				
4	Adjusting	12/31/16					
		10-13-118	A/R - CURRENT PROPERTY TA		15,925.00		
		10-27-190	DEFERRED PROPERTY TAXES	15,925.00			
						0.00	
			ADJUST PROPERTY TAXES RECEIVABLE TO ACTUAL. SEE W/P 2302.				
5	Adjusting	12/31/16					
		71-13-120	INTEREST RECEIVABLE	3.57			
		71-30-500	INTEREST EARNINGS		3.57		
						3.57	
			ADJUST INTEREST RECEIVABLE TO ACTUAL. SEE W/P 2307.				

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
6	Adjusting	12/31/16					
		51-13-120	INTEREST RECEIVABLE		6.64		
		51-30-600	INTEREST INCOME	6.64			
		52-13-120	INTEREST RECEIVABLE		12.45		
		52-30-600	INTEREST INCOME	12.45			
		53-13-122	INTEREST RECEIVABLE		1.65		
		53-30-400	INTEREST INCOME	1.65			
		72-11-120	INTEREST RECEIVABLE		5.18		
		72-30-300	INTEREST INCOME - BANK	5.18			
		73-13-120	INTEREST RECEIVABLE		0.31		
		73-30-200	INTEREST EARNINGS CD	0.31			
		74-13-120	INTEREST RECEIVABLE		0.61		
		74-30-200	INTEREST INCOME	0.61			
		75-13-120	INTEREST RECEIVABLE		3.12		
		75-30-400	INTEREST	3.12			
		10-13-120	INTEREST RECEIVABLE	2,954.23			
		10-36-100	INTEREST INCOME		2,954.23		
						2,924.27	
			ADJUST INTEREST RECEIVABLE TO ACTUAL. SEE W/P 2303s.				
7	Adjusting	12/31/16					
		10-13-160	RECEIVABLES -- Y/E ACCRUAL		362,288.91		
		10-31-500	CIGARETTE TAX	286.99			
		10-36-200	MISCELLANEOUS INCOME	1,159.34			
		10-33-600	COUNTY ROAD & BRIDGE TAX	91.96			
		10-31-300	GENERAL SALES TAX - STATE	60,186.60			
		10-31-600	BUSINESS/FRANCHISE TAX	9,521.15			
		10-31-800	MOTOR VEHICLE SALES TAX (367.14			
		10-31-900	MOTOR VEHICLE USE TAX - C	13,298.26			
		10-33-200	HIGHWAY USERS	6,591.69			
		10-10-100	CASH - COMBINED FUND	270,785.78			
		51-10-100	CASH - COMBINED FUND		196,990.71		
		51-30-940	EIA GRANTS	186,990.71			
		51-30-940	EIA GRANTS	10,000.00			
		73-10-100	CASH - COMBINED FUND		73,795.07		
		73-30-500	MISCELLANEOUS INCOME	73,795.07			
						(362,288.91)	
			REVERSE PRIOR YEAR GENERAL ACCOUNTS RECEIVABLE.				
8	Adjusting	12/31/16					
		51-13-190	ALLOWANCE FOR BAD DEBTS		2,771.98		
		51-30-100	CUSTOMERS - RESIDENTIAL	2,771.98			
		52-13-190	ALLOWANCE FOR BAD DEBTS		11,664.51		
		52-30-100	CUSTOMERS - RESIDENTIAL	11,664.51			
		53-13-190	ALLOWANCE FOR BAD DEBTS		2,274.36		
		53-30-100	CUSTOMERS - RESIDENTIAL	2,274.36			
						(16,710.85)	
			ADJUST ALLOWANCE TO ESTIMATED. SEE W/P 2306.				

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
9	Adjusting	12/31/16					
		10-14-100	PREPAID EXPENSES		78.62		
		10-54-135	WORKERS' COMPENSATION	78.62			
						(78.62)	
			ADJUST PREPAID EXPENSES TO ACTUAL. SEE W/P 2601.				
10	Adjusting	12/31/16					
		10-33-800	CCITF GRANT	68,015.13			
		10-13-160	RECEIVABLES -- Y/E ACCRUAL		68,015.13		
						(68,015.13)	
			REMOVE DOUBLE POSTING OF CCITF AS RECEIVABLE. SEE W/P 2305.				
11	Adjusting	12/31/16					
		10-31-300	GENERAL SALES TAX - STATE	9,736.10			
		10-33-300	MOTOR VEHICLE REGISTRATI	700.00			
		10-13-160	RECEIVABLES -- Y/E ACCRUAL		10,436.10		
						(10,436.10)	
			REMOVE ITEMS RECORDED AS RECEIVABLE WHICH ARE ALREADY INCLUDED AS CASH WITH COUNTY. SEE W/P 2305.				
12	Adjusting	12/31/16					
		10-13-160	RECEIVABLES -- Y/E ACCRUAL	4,075.05			
		10-31-600	BUSINESS/FRANCHISE TAX		4,075.05		
						4,075.05	
			RECORD ADDITIONAL RECEIVABLES PER SEARCH. SEE W/P 2305.				
13	Adjusting	12/31/16					
		10-13-135	AR TOR WASTEWATER FUND		21,925.32		
		10-36-100	INTEREST INCOME		4,521.60		
		10-10-100	CASH - COMBINED FUND	26,446.92			
		53-10-100	CASH - COMBINED FUND		26,446.92		
		53-22-765	NOTE PAYABLE TOR WASTEWA	21,925.32			
		53-49-830	FMHA 91,000 4/1/80 INTEREST	4,521.60			
		10-13-130	AR TOR WATER FUND		52,877.63		
		10-36-100	INTEREST INCOME		10,904.77		
		10-10-100	CASH - COMBINED FUND	63,782.40			
		51-10-100	CASH - COMBINED FUND		63,782.40		
		51-22-765	NOTE PAYABLE TOR WATER I	52,877.63			
		51-49-830	FMHA 91,000 4/1/80 INTEREST	10,904.77			

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
			ADJUST INTERFUND LOAN BALANCES PER AGREEMENT. SEE W/P 2802 & 2803.			0.00	
14	Adjusting	12/31/16					
		10-60-600	CAPITAL LEASE PAYMENT	14,700.50			
		10-60-290	MACHINERY OPERATIONS & M		14,700.50		
			RECLASSIFY PAYMENT FOR BACKHOE LEASE. SEE W/P 3205- 23.			0.00	
15	Adjusting	12/31/16					
		71-13-200	AMT PROVIDED PAYMENT DE		16,006.41		
		71-22-400	NOTES PAYABLE	16,006.41			
			ADJUST USDA LOAN BALANCE TO ACTUAL. SEE W/P 5003.			0.00	
16	Adjusting	12/31/16					
		71-30-205	LOANS SUBSIDY-PRINCIPAL		16,006.41		
		71-40-804	PRINCIPAL INTEREST	16,006.41			
		71-30-210	LOAN SUBSIDY-INTEREST		2,665.59		
		71-40-802	INTEREST SUBSIDY 1%	2,665.59			
		71-30-215	LOAN SUBSIDY INTEREST		32,532.32		
		71-40-803	INTEREST SUBSIDY 12.25%	32,532.32			
		71-30-220	SUBSIDY - OVERAGE		165.00		
		71-40-801	FMHA OVERAGE CHARGES	165.00			
			RECORD ACTIVITY FOR USDA LOAN. SEE W/P 5003.			0.00	
17	Adjusting	12/31/16					
		51-22-760	N/P -- CWRPDA	65,294.66			
		51-49-840	CWCB 150,000 7/1/84 PRINCIPA		65,294.66		
			RECLASSIFY PRINCIPAL PAYMENT. SEE W/P 5004.			65,294.66	
18	Adjusting	12/31/16					
		10-31-100	PROPERTY TAXES - CURRENT	35,845.95			
		10-31-110	PROPERTY TAXES - DELINQUE	406.91			
		10-31-200	SPECIFIC OWNERSHIP TAXES	538.25			
		10-33-600	COUNTY ROAD & BRIDGE TAX		37,469.06		
		10-36-100	INTEREST INCOME	677.95			

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
						0.00	
			ADJUST PROPERTY TAX REVENUE TO ACTUAL. SEE W/P 6002.				
19	Adjusting	12/31/16					
		51-10-100	CASH - COMBINED FUND	170.30			
		51-30-600	INTEREST INCOME		170.30		
		52-10-100	CASH - COMBINED FUND	205.41			
		52-30-600	INTEREST INCOME		205.41		
		53-10-100	CASH - COMBINED FUND	73.06			
		53-30-400	INTEREST INCOME		73.06		
		71-10-100	CASH - COMBINED FUND	26.50			
		71-30-500	INTEREST EARNINGS		26.50		
		72-10-100	CASH - COMBINED FUND	3.84			
		72-30-300	INTEREST INCOME - BANK		3.84		
		73-10-100	CASH - COMBINED FUND	61.05			
		73-30-200	INTEREST EARNINGS CD		61.05		
		74-10-100	CASH - COMBINED FUND		896.25		
		74-30-200	INTEREST INCOME	896.25			
		75-10-100	CASH - COMBINED FUND	87.88			
		75-30-400	INTEREST		87.88		
		76-10-100	CASH - COMBINED FUND	28.22			
		76-30-300	INTEREST INCOME		28.22		
		10-10-100	CASH - COMBINED FUND	239.99			
		10-36-100	INTEREST INCOME		239.99		
						0.00	
			ADJUST INTEREST INCOME TO ACTUAL. SEE W/P 6000s.				
20	Adjusting	12/31/16					
		71-30-200	RENT SUBSIDY	705.50			
		71-30-400	MISCELLANEOUS		705.50		
						0.00	
			ADJUST SUBSIDY TO ACTUAL. SEE W/P 5003.				

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
21	Adjusting	12/31/16					
		10-21-510	ACCRUED VACATIONS PAYAB	52,559.69			
		10-44-112	UTILITY CLERK/ADM ASST		690.83		
		10-60-116	MAINT WORKER III		2,111.22		
		10-48-111	DOWNTOWN DEVELOP COOR		311.48		
		10-48-110	COMMUNITY DEVELOPMENT		1,227.60		
		10-44-111	UTILITY BILLING CLERK		1,320.03		
		10-42-119	COURT CLERK		146.68		
		10-46-117	Maintenance Worker I		2,755.19		
		10-43-110	TOWN MANAGER		8,458.52		
		10-46-118	SERVICE WORKER II		1,385.35		
		10-48-115	BUILDING INSPECTOR		466.71		
		10-54-114	DISPATCHERS		1,426.47		
		10-54-113	POLICE OFFICERS		7,413.49		
		10-60-112	CREW LEADER		4,716.42		
		10-60-117	MAINT WORKERS/LABORERS		952.54		
		10-54-111	ADMINISTRATIVE ASSISTANT		3,615.30		
		10-55-116	ANIMAL SHELTER SUPV		233.60		
		10-43-111	ADMINISTRATIVE ASSISTANT		460.56		
		10-44-110	ACCOUNT CLERK		5,117.04		
		10-42-119	COURT CLERK		48.11		
		10-46-123	SEASONAL		337.43		
		10-54-122	PART-TIME SHELTER STAFF		144.68		
		10-60-123	SEASONAL		96.38		
		10-54-110	POLICE CHIEF		6,128.06		
		10-54-112	POLICE OFFICERS (LIEUTENAN		2,996.00		
		51-20-200	ACCRUED VACATION PAYABI	17,799.10			
		51-71-115	ORC WATER PLANT		1,321.54		
		51-71-116	UTILITY OPERATORS		5,185.86		
		51-73-116	UTILITY OPERATORS		723.05		
		51-72-112	CREW LEADER		2,772.13		
		51-71-112	CREW LEADER		5,040.63		
		51-72-117	MAINTENANCE WORKERS/LAI		2,755.89		
		52-20-200	ACCRUED VACATION PAYABI	29,745.39			
		52-40-116	UTILITY TECHNICIAN		7,947.07		
		52-40-112	CREW LEADER		10,225.65		
		52-40-110	DEPARTMENT HEAD		11,572.67		
		53-20-200	ACCRUED VACATION PAYABI	4,327.93			
		53-40-116	UTILITY TECHNICIAN		1,807.61		
		53-40-112	CREW LEADER		2,520.32		
		71-21-200	ACCRUED VACATIONS PAYAB	2,479.80			
		71-40-117	MAINTENANCE WORKER/LAB		2,012.58		
		71-40-111	ADMINISTRATOR		467.22		
		10-21-520	ACCRUED VACA/FICA PAYABI	4,020.83			
		10-44-131	PAYROLL TAXES		545.29		
		10-42-131	PAYROLL TAXES		14.90		
		10-46-131	PAYROLL TAXES		342.57		
		10-43-131	PAYROLL TAXES		682.31		
		10-48-131	PAYROLL TAXES		153.45		
		10-60-131	PAYROLL TAXES		602.56		
		10-54-131	PAYROLL TAXES		1,661.88		
		10-55-131	PAYROLL EXPENSE		17.87		
		51-20-300	ACCRUED VACA/FICA PAYABI	1,361.64			
		51-71-131	PAYROLL TAXES		883.43		
		51-72-131	PAYROLL TAXES		422.90		
		51-73-131	PAYROLL TAXES		55.31		
		52-20-300	ACCRUED VACA/FICA PAYABI	2,275.52			
		52-40-131	PAYROLL TAXES		2,275.52		
		53-20-300	ACCRUED VACA/FICA PAYABI	331.08			
		53-40-131	PAYROLL TAXES		331.08		
		71-21-300	ACCRUED VACA/FICA PAYABI	189.71			
		71-40-131	PAYROLL TAXES		189.71		
		10-21-530	ACCRUED VACA/RETIRE PAY/	3,124.11			

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
		10-44-132	RETIREMENT EXPENSE		356.39		
		10-46-132	RETIREMENT EXPENSE		223.90		
		10-43-132	RETIREMENT EXPENSE		445.96		
		10-48-132	RETIREMENT EXPENSE		100.29		
		10-60-132	RETIREMENT EXPENSE		393.82		
		10-54-132	RETIREMENT EXPENSE		1,592.07		
		10-55-132	RETIREMENT EXPENSE		11.68		
		51-20-400	ACCRUED VACA/RETIRE PAY/	889.95			
		51-71-132	RETIREMENT EXPENSE		577.40		
		51-72-132	RETIREMENT EXPENSE		276.40		
		51-73-132	RETIREMENT EXPENSE		36.15		
		52-20-400	ACCRUED VACA/RETIRE PAY/	1,487.26			
		52-40-132	RETIREMENT EXPENSE		1,487.26		
		53-20-400	ACCRUED VACA/RETIRE PAY/	216.40			
		53-40-132	RETIREMENT EXPENSE		216.40		
		71-21-400	ACCRUED VACA/RETR PAYAB	123.99			
		71-40-132	RETIREMENT EXPENSE		123.99		
						120,932.40	
			REVERSE PRIOR YEAR ACCRUED LEAVE.				

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
22	Adjusting	12/31/16					
		10-21-510	ACCRUED VACATIONS PAYAB		60,245.01		
		10-44-112	UTILITY CLERK/ADM ASST	955.48			
		10-60-116	MAINT WORKER III	224.00			
		10-48-110	COMMUNITY DEVELOPMENT	1,449.56			
		10-44-111	UTILITY BILLING CLERK	1,924.87			
		10-42-119	COURT CLERK	241.87			
		10-46-117	Maintenance Worker I	4,922.92			
		10-43-110	TOWN MANAGER	8,650.77			
		10-46-118	SERVICE WORKER II	1,776.75			
		10-48-115	BUILDING INSPECTOR	292.20			
		10-54-114	DISPATCHERS	3,068.63			
		10-54-113	POLICE OFFICERS	10,278.57			
		10-60-112	CREW LEADER	4,716.42			
		10-60-117	MAINT WORKERS/LABORERS	1,123.79			
		10-54-111	ADMINISTRATIVE ASSISTANT	3,615.30			
		10-55-116	ANIMAL SHELTER SUPV	51.64			
		10-43-111	ADMINISTRATIVE ASSISTANT	826.46			
		10-44-110	ACCOUNT CLERK	5,117.04			
		10-46-123	SEASONAL	196.80			
		10-54-122	PART-TIME SHELTER STAFF	84.38			
		10-60-123	SEASONAL	56.23			
		10-54-110	POLICE CHIEF	6,128.06			
		10-54-112	POLICE OFFICERS (LIEUTENAI	4,543.27			
		51-20-200	ACCRUED VACATION PAYABI		24,180.77		
		51-71-115	ORC WATER PLANT	2,752.58			
		51-71-116	UTILITY OPERATORS	4,926.57			
		51-73-116	UTILITY OPERATORS	853.24			
		51-72-112	CREW LEADER	1,932.03			
		51-72-117	MAINTENANCE WORKERS/LAI	4,141.97			
		51-71-110	DEPARTMENT HEAD	8,634.12			
		51-73-110	DEPARTMENT HEAD	940.26			
		52-20-200	ACCRUED VACATION PAYABI		30,740.58		
		52-40-116	UTILITY TECHNICIAN	7,947.07			
		52-40-112	CREW LEADER	10,225.65			
		52-40-110	DEPARTMENT HEAD	11,572.67			
		52-40-117	UTILITY TECHNICIAN	995.19			
		53-20-200	ACCRUED VACATION PAYABI		5,554.40		
		53-40-116	UTILITY TECHNICIAN	2,133.10			
		53-40-110	DEPARTMENT HEAD	3,421.30			
		71-21-200	ACCRUED VACATIONS PAYAB		2,888.30		
		71-40-117	MAINTENANCE WORKER/LAB	2,681.75			
		71-40-111	ADMINISTRATOR	206.55			
		10-21-520	ACCRUED VACA/FICA PAYABI		3,309.85		
		10-44-131	PAYROLL TAXES	611.80			
		10-42-131	PAYROLL TAXES	18.50			
		10-46-131	PAYROLL TAXES	527.58			
		10-43-131	PAYROLL TAXES	725.00			
		10-48-131	PAYROLL TAXES	133.25			
		10-60-131	PAYROLL TAXES	468.22			
		10-54-131	PAYROLL TAXES	821.55			
		10-55-131	PAYROLL EXPENSE	3.95			
		51-20-300	ACCRUED VACA/FICA PAYABI		1,849.83		
		51-71-131	PAYROLL TAXES	1,247.96			
		51-72-131	PAYROLL TAXES	464.66			
		51-73-131	PAYROLL TAXES	137.21			
		52-20-300	ACCRUED VACA/FICA PAYABI		2,351.65		
		52-40-131	PAYROLL TAXES	2,351.65			
		53-20-300	ACCRUED VACA/FICA PAYABI		424.91		
		53-40-131	PAYROLL TAXES	424.91			
		71-21-300	ACCRUED VACA/FICA PAYABI		220.96		
		71-40-131	PAYROLL TAXES	220.96			
		10-21-530	ACCRUED VACA/RETIRE PAY/		4,216.87		

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
		10-44-132	RETIREMENT EXPENSE	399.87			
		10-46-132	RETIREMENT EXPENSE	356.92			
		10-43-132	RETIREMENT EXPENSE	473.85			
		10-48-132	RETIREMENT EXPENSE	87.09			
		10-60-132	RETIREMENT EXPENSE	306.03			
		10-54-132	RETIREMENT EXPENSE	2,590.53			
		10-55-132	RETIREMENT EXPENSE	2.58			
		51-20-400	ACCRUED VACA/RETIRE PAY/		1,209.04		
		51-71-132	RETIREMENT EXPENSE	815.66			
		51-72-132	RETIREMENT EXPENSE	303.70			
		51-73-132	RETIREMENT EXPENSE	89.68			
		52-20-400	ACCRUED VACA/RETIRE PAY/		1,537.02		
		52-40-132	RETIREMENT EXPENSE	1,537.02			
		53-20-400	ACCRUED VACA/RETIRE PAY/		277.72		
		53-40-132	RETIREMENT EXPENSE	277.72			
		71-21-400	ACCRUED VACA/RETR PAYAB		144.42		
		71-40-132	RETIREMENT EXPENSE	144.42			
						(139,151.33)	
			RECORD CURRENT YEAR ACCRUED LEAVE. SEE W/P 4303.				
23	Adjusting	12/31/16					
		10-21-520	ACCRUED VACA/FICA PAYABI	2,453.53			
		10-42-131	PAYROLL TAXES		10.75		
		10-43-131	PAYROLL TAXES		211.42		
		10-44-131	PAYROLL TAXES		186.61		
		10-46-131	PAYROLL TAXES		614.62		
		10-48-131	PAYROLL TAXES		111.54		
		10-54-131	PAYROLL TAXES		774.74		
		10-60-131	PAYROLL TAXES		543.85		
		51-20-600	ACCRUED PAYROLL	272.03			
		51-20-400	ACCRUED VACA/RETIRE PAY/		272.03		
		51-20-300	ACCRUED VACA/FICA PAYABI	491.95			
		51-71-131	PAYROLL TAXES		433.82		
		51-72-131	PAYROLL TAXES		76.00		
		51-73-131	PAYROLL TAXES	17.87			
		52-20-300	ACCRUED VACA/FICA PAYABI	460.24			
		52-40-131	PAYROLL TAXES		460.24		
		53-20-300	ACCRUED VACA/FICA PAYABI	288.67			
		53-40-131	PAYROLL TAXES		288.67		
		71-21-300	ACCRUED VACA/FICA PAYABI	153.49			
		71-40-131	PAYROLL TAXES		153.49		
		10-21-530	ACCRUED VACA/RETIRE PAY/	1,739.23			
		10-21-540	ACCRUED PAYROLL		1,739.23		
		52-20-400	ACCRUED VACA/RETIRE PAY/	227.45			
		52-20-600	ACCRUED PAYROLL		227.45		
		53-20-400	ACCRUED VACA/RETIRE PAY/	129.50			
		53-20-600	ACCRUED PAYROLL		129.50		
		71-21-400	ACCRUED VACA/RETR PAYAB	61.80			
		71-21-540	ACCRUED PAYROLL		61.80		
						3,847.88	
			ADJUS ACCRUED PAYROLL TO ACTUAL. SEE W/P 4303.				
24	Adjusting	12/31/16					
		71-23-172	SECURITY DEPOSIT RESERVE/	500.00			
		71-30-100	RENT COLLECTIONS		500.00		

TOWN OF RANGELY
Adjusting Journal Entries

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
						500.00	
			ADJUST DEPOSITS TO ACTUAL. SEE W/P 4309.				
25	Adjusting	12/31/16					
		52-16-143	EQUIPMENT	33,748.59			
		52-16-141	LINES	7,333.39			
		52-40-700	CAPITAL OUTLAY		34,228.59		
		52-40-800	CAPITAL IMPROVEMENTS		7,333.39		
		52-40-280	VHCL/EQUIP OPER/MAINT	480.00			
		52-40-950	DEPRECIATION EXP	63,425.25			
		52-16-146	ALLOWANCE FOR DEPRECIAT		63,425.25		
		10-48-700	CAPITAL OUTLAY		6,666.66		
		10-48-220	PROF/TECH SERVICES	6,666.66			
		10-54-700	CAPITAL OUTLAY		133.60		
		10-54-310	ANIMAL CNTRL MATERIALS/E	133.60			
		10-60-700	CAPITAL OUTLAY		5,112.00		
		10-60-290	MACHINERY OPERATIONS & M	5,112.00			
		10-60-800	CAPITAL IMPROVEMENTS		8,580.00		
		10-60-330	DEPARTMENTAL MATERIALS/	8,580.00			
		51-71-700	CAPITAL OUTLAY		34,418.84		
		51-16-143	EQUIPMENT	34,418.84			
		51-71-800	CAPITAL IMPROVEMENTS		463,863.34		
		51-16-144	NEW WATER PLANT	463,863.34			
		51-72-800	CAPITAL IMPROVEMENTS		347,668.69		
		51-16-141	LINES	347,668.69			
		51-73-700	CAPITAL OUTLAY		698.52		
		51-73-330	WATER MATERIALS/EXPENSE	698.52			
		53-40-800	CAPITAL IMPROVEMENTS		4,849.00		
		53-16-143	EQUIPMENT	4,849.00			
		10-60-260	BUILDING MAINTENANCE		8,164.52		
		10-60-800	CAPITAL IMPROVEMENTS	8,164.52			
		51-71-260	BUILDING MAINTENANCE		1,237.99		
		51-16-143	EQUIPMENT	1,237.99			
		51-72-330	WATER MATERIALS/EXPENSE		4,515.00		
		51-16-143	EQUIPMENT	4,515.00			
		71-40-260	BUILDING MAINTENANCE		1,944.53		
		71-40-800	CAPITAL IMPROVEMENTS	1,944.53			
		51-85-100	DEPRECIATION EXPENSE	812,675.12			
		51-16-145	ALLOWANCE FOR DEPRECIAT		812,675.12		
		53-40-260	BUILDING MAINTENANCE		3,319.00		
		53-16-143	EQUIPMENT	3,319.00			
		53-40-950	DEPRECIATION EXP	197,955.07			
		53-16-145	ALLOWANCE FOR DEPRECIAT		197,955.07		
		71-16-142	HOUSING	26,312.62			
		71-29-700	INVESTMENT IN FIXED ASSET		26,312.62		
						(173,101.60)	
			RECLASSIFY ITEMS PER FIXED ASSET SEARCH AND RECORD CURRENT YEAR DEPRECIATION. SEE W/P 3200s.				

TOR
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Income Statement

Town of Rangely

Month Ending May 2017

GENERAL FUND Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Taxes	\$465,486	58%	\$1,376,200	33.82%
Licenses and Permits	\$6,064	1%	\$11,900	50.96%
Intergovernmental Revenue	\$167,268	21%	\$1,254,500	13.33%
Charges for Services	\$106,247	13%	\$345,229	30.78%
Miscellaneous Revenue	\$52,343	7%	\$137,870	37.97%
Total General Revenue	\$797,408	100%	\$3,125,699	25.51%
GENERAL FUND Operating Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expenses	Budget 2017	% of Budget Expended
Town Council	\$17,035	1%	\$39,862	42.74%
Court	\$9,502	1%	\$24,291	39.12%
Administration	\$115,888	9%	\$280,761	41.28%
Finance	\$92,613	7%	\$233,753	39.62%
Building & Grounds	\$157,180	12%	\$409,347	38.40%
Economic Development	\$92,642	7%	\$232,030	39.93%
Police Department	\$362,132	29%	\$900,860	40.20%
Animal Shelter	\$24,079	2%	\$57,720	41.72%
Public Works	\$182,192	14%	\$430,130	42.36%
Foundation Trans. & Non Depart. Transfer	\$58,226	5%	\$313,229	18.59%
Total Capital Improvements	\$154,732	12%	\$636,500	24.31%
Total selling expenses	\$1,266,220	100%	\$3,558,483	35.58%
Net Revenue over Expenditures	(\$468,813)	100%	(\$432,784)	108.32%
WATER FUND Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Water Revenue	\$460,701	100%	\$1,199,182	38.42%
WATER FUND Operating Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Water Supply	\$154,687	24%	\$435,062	35.56%
Water Supply Capital Expense	\$370,110	58%	\$650,000	56.94%
Water Fund Dept. Transfers and Conting.	\$46,478	7%	\$191,739	24.24%
PW - Transportation & Distribution	\$40,224	6%	\$103,005	39.05%
PW - Transportation & Distrib. Capital Exp	\$0	0%	\$0	#DIV/0!
Raw Water	\$10,233	2%	\$45,895	22.30%
Raw Water Capital Expense	\$16,355	3%	\$27,000	60.57%
Total selling expenses	\$638,087	100%	\$1,452,701	43.92%
Net Revenue over Expenditures	(\$177,386)	100%	(\$253,519)	69.97%
GAS FUND Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Gas Revenue	\$590,739	100%	\$1,312,365	45.01%
GAS FUND Operating Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Gas Expenses	\$421,337	84%	\$1,045,673	40.29%
Gas Capital Expense	\$4,808	1%	\$35,000	13.74%
Total Transfers	\$72,917	15%	\$175,000	41.67%
Total Selling Expenses	\$499,062	100%	\$1,255,673	39.74%
Net Revenue over Expenditures	\$91,677	100%	\$56,692	161.71%
Wastewater FUND Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Wastewater Revenue	\$142,750	100%	\$596,227	23.94%
Wastewater FUND Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Wastewater Expenses	\$84,120	74%	\$220,666	38.12%
Wastewater Capital Expense	\$700	1%	\$415,000	0.17%
Total Transfers	\$29,165	26%	\$70,000	41.66%
General Fund Loan	\$0	0%	\$26,447	0.00%
Total Selling Expenses	\$113,985	100%	\$732,113	15.57%
Net Revenue over Expenditures	\$28,766	100%	(\$135,886)	-21.17%

Town of Rangely

Month Ending May 2017

Rangely Housing Auth Revenue			2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Rangely Housing Auth Revenue	\$80,890	100%	\$254,800	31.75%
Rangely Housing Auth Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Rangely Housing Auth Expenses	\$54,518	87%	\$146,311	37.26%
Housing Authority Capital Expense	\$3,916	6%	\$6,000	65.27%
Debt Service and Transfers	\$4,165	7%	\$66,000	6.31%
Total Expense	\$62,599	100%	\$218,311	28.67%
Net Revenue over Expenditures	\$18,291	100%	\$36,489	50.13%
Fund for Public Giving Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Fund for Public Giving Revenue	\$918	100%	\$2,000	45.88%
Fund for Public Giving Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Fund for Public Giving Expenses	\$10	100%	\$2,000	0.50%
Net Revenue over Expenditures	\$908	100%	\$0	0.00%
Economic Development Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
RDA Revenues	\$40,937	100%	\$81,100	50.48%
Economic Development Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
RDA Expenses	\$30,662	100%	\$124,700	24.59%
RDA Capitol Expense	\$0	100%	\$5,000	0.00%
Total Expense	\$30,662	100%	\$129,700	23.64%
Net Revenue over Expenditures	\$10,274	100%	(\$48,600)	-21.14%
Conservation Trust Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Conservation Trust Revenue (Grant \$136K)	\$2,748	100%	\$12,800	21.47%
Conservation Trust Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Conservation Trust Expenses	\$0	100%	\$0	#DIV/0!
Net Revenue over Expenditures	\$2,748	100%	\$12,800	21.47%
Housing Assistance Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Housing Assistance Revenue	\$553	100%	\$11,000	5.02%
Housing Assistance Oper Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Housing Assistance Expenses	\$800	100%	\$351,500	0.23%
Net Revenue over Expenditures	(\$248)	100%	(\$340,500)	0.07%
Rangely Develop Corp Revenue	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Revenue	Budget 2017	% of Budget Expended
Rangely Develop Corp Revenue	\$64	100%	\$51,000	0.12%
Rangely Develop Corp Expenses	YTD ACTUAL		2017 BUDGET	
	YTD Amount	% of Expense	Budget 2017	% of Budget Expended
Rangely Develop Corp Expenses	\$216	100%	\$4,000	5.39%
RDC Capitol Expense	\$0	100%	\$47,000	0.00%
Total Expense	\$216	100%	\$51,000	0.42%
Net Revenue over Expenditures	(\$152)	100%	\$0	#DIV/0!

**RETAIL LIQUOR OR 3.2 BEER
LICENSE RENEWAL APPLICATION**

PINYON TREE LIQUORS
321 MAIN ST SPACE 3&4
RANGELY CO 81648-2710

Fees Due	
Renewal Fee	\$227.50
Storage Permit \$100 x _____	\$ 100.00
Optional Premise \$100 x _____	
Related Resort \$75 x _____	
Amount Due/Paid	
327.50	

Make check payable to: **Colorado Department of Revenue.**
The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

PLEASE VERIFY & UPDATE ALL INFORMATION BELOW

Licensee Name PINYON TREE LIQUORS INC		DBA PINYON TREE LIQUORS		
Liquor License # 42512700000	License Type Liquor Store (city)	Sales Tax License # 42512700000	Expiration Date 09/25/2017	Due Date 08/11/2017
Operating Manager	Date of Birth	Home Address		
Manager Phone Number		Email Address		
Street Address 321 MAIN ST SPACE 3&4 RANGELY CO 81648-2710				Phone Number 9706291510
Mailing Address 321 MAIN ST SPACE 3&4 RANGELY CO 81648-2710				
1. Do you have legal possession of the premises at the street address above? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO Is the premises owned or rented? <input type="checkbox"/> Owned <input checked="" type="checkbox"/> Rented* *If rented, expiration date of lease <u>Jan 1 2021</u>				
57. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS: If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.				
3. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
4. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				

AFFIRMATION & CONSENT

I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.

Type or Print Name of Applicant/Authorized Agent of Business William J Hodges	Title Owner/President
Signature <i>William J Hodges</i>	Date 6.13.17

REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

Local Licensing Authority For Town of Rangely		Date 06/19/17
Signature Jeresa Lang	Title Licensing Agent	Attest <i>[Signature]</i>

TO: Mayor and Town Council

From: Chief Wilczek

RE: Pinyon Tree Liquor Store renewal of liquor license

Date: June 20, 2017

I have reviewed the application for Pinyon Tree Liquor license and provide you with the following information on incidents from this establishment. For a one year period of time there has been no incidents at the business and no alcohol violations from the establishment from the last renewal.

If you have any further questions you can contact me at 970-675-8466.

Thanks

Chief Vince Wilczek

VALUES

HONESTY ◇ INTEGRITY & PROFESSIONALISM ◇ COMMITMENT OF SERVICE ◇

PRESERVATION OF LIFE

RESPECT FOR THE DIGNITY OF ALL PERSONS ◇ REVERENCE OF THE LAW

209 E MAIN STREET, RANGELY, COLORADO 81648

(970) 675-8466 FAX (970) 675-2609 EMAIL: VINCE@RANGELYGOVT.COM

PURPOSAL FOR TRAINING OFFICER UNDER CONTRACT

The Rangely Police Department has had a difficult time in the retention of officers above the level of four. The police department through the last four or five years has maintained four officers including the chief for total coverage, holiday , weekends, vacations, sick leave, training at 20 hour coverage for the Town of Rangely

The police department is also looking at expanding to six officers. This is due to increase in cases, calls for service, types of calls and assisting other agencies.

This proposal is for sponsoring an applicant to attend a Western Colorado Peace Officers Academy to become certified by the standards set by the Colorado Police Officer Standards and Training. The applicant will and must pass all requirements of a person who is already certified by POST. Applicant must pass psychological test, background check, interview, pre-employment drug screening and a fit for duty test, and must be accepted into an academy.

The successful applicant will then agree to and enter into a training contract with the Town of Rangely. The applicant will sign and agree to a reimbursement clause for the cost of the academy should the applicant leave before their five years of service to the Town of Rangely is completed. This is a very costly venture for the Town that includes paying for the applicant's Academy tuition, Lodging, Per Diem, Mileage (home once /week), Uniforms, Wages, and Misc. The total cost will be calculated at the end of the academy.

Total costs during the 16 week program and sponsorship for 2017;

a. Academy Tuition	\$8,444.40
b. Lodging	\$4,000.00
c. Per Diem (5 days/week)	\$3,200.00
d. Mileage (Home once/week)	\$1,454.40
e. Uniforms	\$400.00
f. Wages \$10.00/hr + Tax package	\$8,835
g. Misc.	\$1,000.00
h. TOTAL	\$27,333.80

The above figures could be reduced by an applicant who has been in the military and on the G.I. bill.

Rangely Police Department
TRAINING CONTRACT

Instructions:
Complete Training Contract Form

Attach completed Application for Outside Training, Schools, Conferences and Academies and Absence / Leave Request Form.

Obtain the approval of your Immediate Supervisor.

Submit form and all attachments to the Lieutenant.

Employee name:	Badge No.:
Course requested: _____	
Course presented by: _____	
Course date(s):	Location: _____
Estimated cost (Include all known costs): _____	

I have read the Rangely Police Department Policy No. 203, Training Contract, and I understand the conditions established by the policy which states unless I receive a waiver I shall be required to reimburse the Department for costs incurred while attending Training, Schools, Conferences or Academies including but not limited to tuition, fees, books, transportation, lodging or housing, and all meals. I understand that the repayment of the funds shall be due prior to receiving my final paycheck should I leave before meeting the terms of the contract.

I understand that the Budget Office shall determine the actual cost at the completion of the training and I agree to repay the actual costs should that amount be more than the estimated costs listed above.

Employee Signature:	Date: _____
Police Chief:	Date: _____
Lieutenant:	Date: _____

TO BE COMPLETED BY CLERK/TREASURER

CLASS REGISTRATION: _____	HOTEL/LODGING: _____	VEHICLE: _____	AIRFARE: _____
Clerk/Treasurer: _____		Date Completed: _____	

Waiver Authorized By: _____	Date: _____
Actual Cost to be reimbursed: \$ _____	Date: _____

<i>ORIGINAL: Personnel File</i>	Contract Termination Date: _____
<i>COPIES: Employee Clerk/Treasurer</i>	

Training Policy

203.1 PURPOSE AND SCOPE

It is the policy of this office to administer a training program that will meet the standards of federal, state, local and POST training requirements. It is a priority of this Department to provide continuing education and training for the professional growth and progressive development of its personnel. By doing so, the Department will ensure its personnel possess the knowledge and skills necessary to provide a professional level of service that meets the needs of the public.

203.1.1 PRE-APPOINTMENT TRAINING

This office requires all candidates for employment as police officers to complete an approved Colorado basic academy pursuant to CRS § 24-31-305 before performing duties of a certified peace officer, as defined by CRS § 16-2.5-102. Police officers may alternatively obtain a provisional certificate prior to appointment or otherwise meet the training and certification standards within the parameters, extensions and exceptions set by POST (CRS § 24-31-308 and CRS § 30-10-501.6 (1)).

203.2 PHILOSOPHY

The Department seeks to provide ongoing training and encourages all personnel to participate in advanced training and formal education on a continual basis. Training is provided within the confines of funding, requirements of a given assignment, staffing levels and legal mandates. Whenever reasonably possible, the Department will use courses certified by the Colorado POST Board or other regulatory or nationally recognized entities.

203.3 OBJECTIVES

The objectives of the training program are to:

- (a) Enhance the level of law enforcement service to the public.
- (b) Increase the technical expertise and overall effectiveness of Office personnel.
- (c) Provide for continued professional development of Office personnel.
- (d) Assist in compliance with statutory requirements.

203.4 TRAINING PLAN

It is the responsibility of the Training Officer to develop, review, update and maintain a training plan and to ensure that mandated basic, in-service and office-required training is completed by all employees. The plan shall include a systematic and detailed method for recording and logging of all training for all personnel. While updates and revisions may be made to any portion of the training plan at any time it is deemed necessary, the Training Coordinator shall review the entire training plan on an annual basis. The plan will include information on curriculum, training material, training facilities, course and student scheduling. The plan will address the state-required, minimum-mandated training of certified deputies or hiring of non-sworn employees.

Training listed may be provided in basic training programs. The Training Coordinator is responsible for ensuring members of the Office have been trained as required.

203.4.1 MANDATED TRAINING

(a) Federally mandated training:

1. National Incident Management System (NIMS) training (once depending upon position and rank)

(b) State-mandated training:

1. DNA evidence collection (CRS § 24-31-311) (once)
2. Racial profiling (CRS § 24-31-309) (once)
3. Basic CPR/First aid
4. Eyewitness identification training (CRS § 16-1-109)
5. Annual completion of any additional training required by POST (CRS § 24-31-315)

(c) Office-mandated training:

1. Emergency Operations Plan (supervisors every two years)
2. CPR/First aid refresher (every two years)
3. Emergency Vehicle Operations (all certified and employees yearly)
4. Firearms training (all certified employees quarterly)
5. Defensive tactics (all certified employees yearly)
6. CEW, impact weapon, or other less-lethal weapon (yearly)
7. Use of force policies (all certified employees review yearly)
8. Search, seizure and arrest (all certified employees yearly)
9. Use of body armor (all certified employees every two years)
10. Ethics (all certified employees every three years)

203.5 TRAINING NEEDS ASSESSMENT

The Police Department staff will conduct an annual training needs assessment and complete a report (written or verbal) of the training needs assessment, including

recommendations from the Training Committee. The training needs assessment report will be provided to the Police Department and staff and the Town Manager. Upon review and approval by the Police Chief, the needs assessment will form the basis for the training plan for the following fiscal year.

203.6 TRAINING COMMITTEE

The Training Officer shall coordinate with Operational Leadership and Communications Leadership, which will serve to assist with identifying training needs for the department.

The Training Officer shall routinely meet with at least one member from each division, (Operations and Communications), and the Chief/Lieutenant who will act as the chairperson in the absence of the other. Members should be selected based on their abilities at post-incident evaluation and at assessing related training needs. The Training Officer may remove or replace members of the committee at his/her discretion.

The Training Committee should review certain incidents to determine whether training would likely improve future outcomes or reduce or prevent the recurrence of the undesirable issues related to the incident. Specific incidents the Training Review Board should review include, but are not limited to:

- (a) Any incident involving the death or serious injury of an employee.
- (b) Incidents involving a high risk of death, serious injury or civil liability.
- (c) Incidents identified by a supervisor as appropriate to review to identify possible training needs.

The Training Committee should convene on a regular basis as determined by the Chief or the authorized designee to review the identified incidents. The committee shall determine by consensus whether a training need exists and then submit written recommendations of its findings to the Training Officer. The recommendation should not identify specific facts of any incidents, such as identities of employees involved or the date, time and location of the incident, but should focus on the type of training being recommended.

The Training Officer will consider the recommendations of the committee and determine what training should be addressed, taking into consideration the mission of the Office and available resources.

203.7 TRAINING PROCEDURES

- (a) All employees assigned to attend training shall attend as scheduled unless previously excused by their immediate supervisor. Excused absences from mandatory training should be limited to the following:
 - 1. Court appearances

2. First choice vacation
3. Sick leave
4. Physical limitations preventing the employee's participation
5. Emergency situations
6. Military Service (National Guard / Reserves)

(b) When an employee is unable to attend mandatory training, that employee shall:

1. Notify his/her supervisor as soon as possible but no later than one hour prior to the start of training.
2. Document his/her absence in a memorandum to his/her supervisor.
3. Make arrangements through his/her supervisor and the Training Coordinator to attend the required training on an alternate date.

203.8 DAILY TRAINING BULLETINS

The Lexipol Daily Training Bulletins (DTBs) are contained in a web-accessed system that provides training on the Rangely Police Department Policy Manual and other important topics. Generally, one training bulletin is available for each day of the month. However, the number of DTBs may be adjusted by the Chief.

Personnel assigned to participate in DTBs shall only use login credentials assigned to them by the Lieutenant. Personnel should not share their password with others and should frequently change their password to protect the security of the system. After each session, employees should log off the system to prevent unauthorized access. The content of the DTBs is copyrighted material and shall not be shared with others outside of the Office.

Employees who are assigned to participate in the DTB program should complete each DTB at the beginning of their shift or as otherwise directed by their supervisor. Employees should not allow uncompleted DTBs to build up over time. Personnel may be required to complete DTBs missed during extended absences (e.g., vacation, medical leave) upon returning to duty. Although the DTB system can be accessed from any Internet active computer, employees shall only take DTBs as part of their on-duty assignment, unless directed otherwise by a supervisor.

The Lieutenant will keep supervisors advised of the progress of personnel under their command to ensure compliance with this policy.

203.9 TRAINING RECORDS

The Training Officer is responsible for the creation, filing and storage of all training records. Training records shall be retained in compliance with the current records retention schedule.

203.10 FIELD TRAINING PROGRAM

The Training Officer shall establish a field training program for recruit police officers that is of sufficient duration to provide for the adequate orientation and training of the new peace officer in the lawful operations of the Department. The program shall establish procedures for the selection, appointment and training of Field Training Officers (FTO) and supervisors, the daily evaluation of recruits participating in the program and the rotation of FTO personnel to provide for the objective evaluation of recruit performance.

203.11 TRAINING COSTS AND CONTRACTS

Police Department employees who attend outside training at the Department's expense, regardless of the cost, (monthly in-service training and one-day training held locally, is not included), must sign a training contract which holds them responsible for the costs accrued should they leave the employment of the Department prior to completion of the contractual agreement.

[See attachment: Rangely Police Department Training Contract.pdf](#)

203.11.1 REIMBURSABLE COSTS

All members shall be required to reimburse the Police Department for the actual costs to include but not limited to; tuition, fees, books, transportation, lodging or housing and all meals while attending school, training or a P.O.S.T. Academy. The estimated costs will be determined prior to the start of the training, school, conference or academy and will be included on the contract prior to signing. The dollar amount of the contract may be changed after the exact costs are obtained at the conclusion of the training, school, conference or academy should there be a significant difference between the estimated costs submitted by the member and the actual costs. Any member who has not completed their probationary period (usually the first year {12 full months} of employment) will not be eligible or allowed to attend any outside training, schools, conferences or academies unless approved by the Chief/Town Manager.

203.11.2 POLICE DEPARTMENT MEMBERS AFFECTED

Every Non-Exempt, Full-Time or Part-Time member, whether commissioned or non-commissioned, with the Department shall be held accountable for contracts signed. Members who leave employment of the Department because of illness, injury or other good cause as determined by the Chief/Town Manager may have their contracts waived.

203.11.3 TRAINING CONTRACT FORMS

Every member must submit a signed training contract to their supervisor with an "Absence Request Form" for each training, school or conference, regardless of cost.

The member shall estimate the cost of the training, schooling, conference or academy, or those costs may be supplied to them by their supervisor or the Lieutenant. Those costs shall include but are not limited to; tuition, fees, books, transportation, lodging and all meals.

As stated in 203.11, the dollar amount may be changed by the Town Clerk/Treasurer after the actual final costs are determined and if those costs are significantly different than the original estimated costs submitted by the member.

The original contract shall be kept in the member's personnel file for a period from six months to five years depending on the costs of the training. The member shall also be given a copy.

At the conclusion of the contractual period, the original shall be given to the member for their disposition or disposal.

203.11.4 REIMBURSEMENT

Members who attend training that cost less than \$499.00 shall repay all training costs upon separation of employment within six months after completion of the training.

Members who attend training that cost less than \$499.00 shall not be required to repay for any training upon separation of employment after six months after the completion of the training.

Members who attend training that costs between \$500.00 and \$999.00 shall repay all training costs upon separation of employment within one year after completion of the training.

Members who attend training that costs between \$1,000.00 and \$4,999.00 shall repay all training costs upon separation of employment within two years after the completion of the training.

Members who attend training that costs over \$5,000.00 shall repay all training costs upon separation of employment within five years after the completion of the training.

Repayment of the funds shall be due prior to receiving a final paycheck should the employee leave before meeting the terms of the contract. The percentage of repayment shall be based on the scale in months after the training completion date as shown below:

Between \$500.00 and \$999.00	Between \$1,000.00 and \$4,999.00
0-3 months = 100%	0-6 months = 100%
4 months = 90%	7-8 months = 90%
5 months = 80%	9-10 months = 80%
6 months = 70%	11-12 months = 70%
7 months = 60%	13-14 months = 60%
8 months = 50%	15-16 months = 50%
9 months = 40%	17-18 months = 40%
10 months = 30%	19-20 months = 30%
11 months = 20%	21-22 months = 20%
12 months = 10%	23-24 months = 10%
More than \$5,000.00	

0-3 months = 100%	31-33 months = 50%
4-6 months = 95%	34-36 months = 45%
7-9 months = 90%	37-39 months = 40%
10-12 months = 85%	40-42 months = 35%
13-15 months = 80%	43-45 months = 30%
16-18 months = 75%	46-48 months = 25%
19-21 months = 70%	49-51 months = 20%
22-24 months = 65%	52-54 months = 15%
25-27 months = 60%	55-57 months = 10%
28-30 months = 55%	58-60 months = 5%

203.11.5 TRAINING CONTRACT RANGELY POLICE DEPARTMENT OFFICE

TRAINING CONTRACT Instructions:

Complete Training Contract Form Attach completed Application for Outside Training, Schools, Conferences and Academies and ABSCENSE / LEAVE REQUEST FORM.

Obtain the approval of your Immediate Supervisor. Submit form and all attachments to the Undersheriff.

Employee name: _

Badge No.: _

Course requested: _

Course presented by: _

Course date(s): _ Location: _

Estimated cost (Include all known costs):_

I have read THE RANGELY POLICE DEPARTMENT Policy No. 203, Training Contract, and:

_ I understand the conditions established by the policy which states unless I receive a waiver I shall be required to reimburse the Department for costs incurred while attending Training, Schools, Conferences or Academies including but not limited to tuition, fees, books, transportation, lodging or housing, and all meals.

_ I understand that the repayment of the funds shall be due prior to receiving my final paycheck should I leave before meeting the terms of the contract.

____ I understand that the Clerk/Treasurer Office shall determine the actual cost at the completion of the training and I agree to repay the actual costs should that amount be more than the estimated costs listed above.

Employee Signature: _____ Date: _____

Immediate Supervisor's Approval: _____ Date: _____

Lieutenant's Approval: _____ Date: _____

TO BE COMPLETED BY TRAINING OFFICER;

CLASS REGISTRATION: _____

HOTEL/LODGING: _____

VEHICLE: _____

AIRFARE: _____

Training Officer: _____ Date Completed: _____

Waiver Authorized By: _____ Date: _____

Actual Cost to be reimbursed: \$ _____ Date: _____

ORIGINAL:

Personnel File

Contract Termination Date: _____

COPIES:

Employee

Training Officer

Western Colorado Peace Officers Academy



Application Packet

(Type out application on line, then print out to turn in)

Last, First, MI (please print legibly)

Date

Academy Semester Desired

2508 Blichmann Avenue
Grand Junction, CO 81505
(970) 255-2821

Rev. 10/05/2015



Western Colorado Peace Officers Academy Application Check-List

- ☐ Complete the WCPOA Application (fillable online – PRINT and retain a copy for your records)
<http://www.coloradomesa.edu/wccc/documents/WCPOAApplication-2015.pdf>
Type in complete information, save, print and mail to or turn in to Student Services at WCCC:
Address: Western Colorado Community College
Attn: POST Academy Director
2508 Blichmann Avenue
Grand Junction, CO 81505
- ☐ Complete Western Colorado Community College (WCCC) Application for Admission at:
<http://www.coloradomesa.edu/wccc/apply.html> (Current Colorado Mesa University (CMU) or WCCC students please disregard.)
- ☐ Apply for the Colorado Opportunity Fund at <http://cof.college-assist.org>.
- ☐ Copy of High school diploma or un-official CMU transcript showing high school attended.
- ☐ Submit official copy of High School Transcripts or G.E.D. scores, and/or College Transcripts from all previous colleges attended to Western Colorado Community College at the address listed above. (Current Colorado Mesa University (CMU) or WCCC students disregard.)
- ☐ If applying for veteran financial aid, a copy of your DD-214 or a Certificate of Eligibility needs to be sent to the financial aid office.
- ☐ If you are a Veteran, Please submit a copy of your DD-214 with your packet.
- ☐ Background Research Release Form (signed, dated and NOTARIZED) page 8
- ☐ Liability Waiver (signed and dated) page 9
- ☐ Certificate of Application, Lack of Criminal History, and Release of Information (signed, dated and NOTARIZED) page 10 and 11
- ☐ Color copy of current valid driver's license.
- ☐ If you have not lived in Colorado for all of the last three years, a copy of your driving record from each state in which you previously resided.

After your application has been reviewed and accepted you will be contacted for the following steps:

1. Director's Interview
2. Pre-Assessment Screening (\$20.00 fee payable to Western Colorado Community College).
3. Oral board interview with Academy staff (Scheduled after review of your completed application. You will be notified of the date and time. Successful completion of the oral board interview is required for conditional acceptance pending the outcome of your background investigation. Failure to pass the oral board interview will make you ineligible for further consideration).

After acceptance to the POST Program:

1. POST fingerprint card completed at Mesa County Sheriff's Office and mailed to CBI (Fee required)
2. Drug screen completed by Mesa County Consortium (MCC) (Fee required)
3. Physician's Certification of Physical Examination
4. Background and Reference check



Western Colorado Peace Officers Academy

Contact Information
**PLEASE TYPE IN ALL
INFORMATION**

Full Name (please type): _____
LAST FIRST MIDDLE

Mailing Address: _____
STREET ADDRESS CITY STATE ZIP

Home Phone Number (include area code): _____

Cell Phone Number (include area code): _____

E-mail Address: _____

CMU E-mail Address: _____

(Note: Please use your official CMU email address for all correspondence. You will receive a Colorado Mesa University email account upon acceptance to CMU/WCCC.)

CMU 700#: _____

Date of Birth: _____

Other names used / Maiden Name / Aliases:

Full Name (please type): _____
LAST FIRST MIDDLE



Western Colorado Peace Officers Academy

Application

Applicant Information

Full Name: _____ Date: _____
LAST FIRST MIDDLE

Address: _____
STREET ADDRESS APARTMENT/UNIT#
CITY STATE ZIP CODE

Home Phone: _____ Cell Phone: _____

Work Phone: _____ SSN: _____

Best way to contact you during normal hours: ☐ Home ☐ Cell ☐ Work

Are you a citizen of the United States? ☐ Yes ☐ No

If no, are you authorized to work in the U.S.? ☐ Yes ☐ No

Do you have any previous Law Enforcement training? ☐ Yes ☐ No

If "yes", with what agency? _____

Residences

Please list all residences for the past 7 years: (do not leave any gaps; use continuation sheet if needed)

Dates From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Address: _____
STREET ADDRESS APARTMENT/UNIT#
CITY STATE ZIP CODE

Dates From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Address: _____
STREET ADDRESS APARTMENT/UNIT#
CITY STATE ZIP CODE

Dates From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Address: _____
STREET ADDRESS APARTMENT/UNIT#
CITY STATE ZIP CODE

Did you have any problems or issues in conjunction with any of your residences?

*(If yes, please provide details on continuation sheet)

■ Yes □ No

Education

High School: _____ Address: _____
FULL NAME

Attended From: _____ To: _____ Did you graduate? Yes No Diploma: _____
MONTH/YEAR MONTH/YEAR

College: _____ Address: _____
FULL NAME

Attended From: _____ To: _____ Did you graduate? Yes No Diploma: _____
MONTH/YEAR MONTH/YEAR

Other: _____ Address: _____
FULL NAME

From: _____ To: _____ Did you graduate? Yes No Diploma/Degree/Certificate?
MONTH/YEAR MONTH/YEAR

*(You may continue education on a continuation sheet)

If you did not graduate from high school, provide specifics of where and when you received your G.E.D. and include documentation with your packet.

Did you have any problems or issues in conjunction with any of your education? (i.e. suspensions, academic probation, disciplinary issues)

*(If yes, provide details on continuation sheet)

Yes No
☐ ☐

References

Please list three professional references (Do not use relatives). Please include complete contact and mailing information. (Please obtain approval with reference prior to listing)

1. Full Name: _____ Relationship: _____
Home Address: _____
Email Address _____ Phone _____
Occupation: _____ Years Known: _____

2. Full Name: _____ Relationship: _____
Home Address _____
Email Address _____ Phone _____
Occupation: _____ Years Known: _____

3. Full Name: _____ Relationship: _____
Home Address: _____
Email Address _____ Phone _____
Occupation: _____ Years Known _____

Employment

Please include all employment for the past five years, beginning with the most recent employer first. You may include additional pages if needed. Do not leave gaps. Indicate periods of unemployment if appropriate.

From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Company: _____ Phone: _____
Address: _____ Supervisor: _____

Job Title: _____ Starting Salary: \$ _____ Ending Salary: \$ _____
Responsibilities: _____
Reason for Leaving: _____

From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Company: _____ Phone: _____
Address: _____ Supervisor: _____

Job Title: _____ Starting Salary: \$ _____ Ending Salary: \$ _____
Responsibilities: _____
Reason for Leaving: _____

From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Company: _____ Phone: _____
Address: _____ Supervisor: _____

Job Title: _____ Starting Salary: \$ _____ Ending Salary: \$ _____
Responsibilities: _____
Reason for Leaving: _____

From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Company: _____ Phone: _____
Address: _____ Supervisor: _____

Job Title: _____ Starting Salary: \$ _____ Ending Salary: \$ _____
Responsibilities: _____
Reason for Leaving: _____

From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Company: _____ Phone: _____
Address: _____ Supervisor: _____

Job Title: _____ Starting Salary: \$ _____ Ending Salary: \$ _____
Responsibilities: _____

Reason for Leaving:

Did you have any problems or issues at any of your places of employment? (i.e. reprimands, disciplinary notice, conflicts, leave without proper notice, dismissal). ☐ Yes ☐ No

*(If yes please provide details on continuation sheet)

Additional Questions

Is there any information we need to know about your name or your use of another name in order for us to be able to check your work, driving and criminal records? Please specify:

Please explain, in your own words, why you seek admission to this academy and a future in law enforcement:

Is there anything in your background or experience that may negatively reflect on your application or ability to complete the academy training program? Please explain.

Within the last 2 years, have you used any illegal drugs, to include state sanctioned marijuana? (Circle One) YES NO

If YES, when was the last time you used illegal drug(s), and what were the circumstances?

Military Service

Branch: _____ From: _____ To: _____
MONTH/YEAR MONTH/YEAR

Rank at Discharge: _____ Type of Discharge: _____

If other than honorable, explain: _____

Continuation Sheet

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Disclaimer and Signature

I certify that the previous answers are true and complete.

If this application leads to acceptance, I understand that false or misleading information in my application or interview may result in my dismissal from the academy.

Signature: _____ Date: _____



Western Colorado Peace Officers Academy

Background Research Release

NAME: _____

By initialing and signing in the spaces provided, I certify that all of the following statements are true, correct, and complete to the best of my knowledge.

_____ **Consent to Conduct Background Investigation** - As a condition of, and in consideration for, admission to the WCPOA, I give permission to WCPOA, GJPD and/or MCSO to investigate my personal and employment histories. I understand that this background investigation will include, but not be limited to, verification of all information on this Application, credit, criminal history, as well as interviews with past employers and listed and developed references. I further give permission to WCPOA, GJPD and/or MCSO to assign this investigation to its staff or agents, and to discuss the results of this investigation in connection with my application.

_____ **Consent to Contact Past Employers** - I give permission to WCPOA, GJPD and/or MCSO, and their staff and agents to contact all employers listed in this Application for references. I further give permission to all current or previous employers and/or managers or supervisors to discuss my personal and employment history with WCPOA, GJPD and/or MCSO, and its staff or agents and consent to the release of such information orally or in writing. I hereby release all listed employers from all liability and agree not to sue them for defamation or other claims based upon any statements they make to any WCPOA, GJPD and/or MCSO, staff member or agent. I further waive all rights I may have under state law to receive a copy of any written statement provided by any of my former employers. I further agree to indemnify all past employers for any liability they may incur because of their reliance upon this release.

_____ **Consent to Contact Government Agencies** - I give permission to any agent, attorney or investigative representative of WCPOA, GJPD and/or MCSO, and their staff or agents to receive a copy of any information obtained in the file of any federal, state or local court, governmental agency, law enforcement agency or investigator concerning or relating to me. I further consent to the release of such information and waive any right under state law concerning notification of the request for release of such information. In the event state law does not provide for prospective employers to have access to information, I hereby delegate WCPOA and its staff or agents as my agent for receipt of information. I understand that the scope of this investigation will be limited to criminal and/or civil records that relate to my honesty, integrity and/or abilities.

_____ **Cooperation with Investigation** - I agree to fully cooperate with any and all background investigation(s) deemed necessary or required by WCPOA, GJPD and/or MCSO and to sign any waivers or releases that may be necessary to obtain access to my personal information. In the event that any former employer or federal, state, or local government agency will not release information or criminal history information directly to the employer, I agree to personally request and obtain such information for the use of WCPOA, GJPD and/or MCSO to the extent permitted by law.

_____ **Falsification Statement** - I understand that any falsification and/or omission of fact made by me in this Application or in connection with any background investigation may be sufficient grounds for rejection of this application, or, if discovered after admission, for immediate dismissal from the WCPOA, GJPD and/or MCSO.

_____ **Information Availability** - I understand and agree that all information developed during the course of any and all background investigation(s) will be made available, upon request, to any law enforcement agency to which I apply for employment.

Signature of Applicant

Date

Subscribed and sworn to before me this _____ day of _____, 20____.

My commission expires:

Notary Public



Western Colorado Peace Officers Academy

Liability Waiver

NAME: _____

The undersigned certifies and agrees to the following terms and conditions:

1. I have no pre-existing condition that would prohibit me from engaging in all training at the WCPOA. _____Initials
2. I understand that Arrest Control Tactics (ACT) Classes and Physical Training Classes require physical exertion and physical activity which is undertaken with other persons. My participation in training poses a risk of physical injury, illness or other harm to me and I expressly assume all risk and responsibility for any and all injury, illness, and harm of whatever nature, kind or degree. _____Initials
3. I represent that I am mentally and physically capable of completing 80 hours of Arrest Control Tactic Training (ACT) and 27 hours of physical training, which will include a minimum of performing:
 - a. Push-ups
 - b. Sit-ups
 - c. Running for 1½ to 2 miles
 - d. Strength training drills to include personal weapon strikes, e.g. front punches, kicks, etc. to the body
 - e. Handcuffing drills, e.g. stress-inducing drills
 - f. Baton drills
 - g. Control hold/take down techniques, e.g. joint manipulation & stress-inducing drills
 - h. Pressure point application, e.g. application to nerve endings throughout the body. _____Initials
4. I agree to read and abide by all policies, procedures, instructions, and training methods provided or otherwise made available by WCPOA, its instructors and staff, including orientation procedures for new students, WCPOA medical treatment policies and procedures, and all other related WCPOA, policies and procedures, written and oral. _____Initials
5. I agree that the health, welfare, and safety of all students, instructors, and staff of WCPOA are of paramount importance. I certify that I do not have a communicable or contagious disease or other health condition that poses or could pose a medically recognized, unreasonable or dangerous risk of harm to other students, instructors, or staff at WCPOA. _____Initials
6. I understand that I am responsible for all personal property I choose to bring to WCPOA, and I expressly assume all risk of loss of, or damage to such personal property. _____Initials
7. I also understand that many other aspects of the training at WCPOA, such as Law Enforcement Driving and Law Enforcement Firearms Training, will involve me in situations that could result in harm or injury to me. I further understand that my participation in all of the courses that make up the Basic Law Enforcement Program is required in order for me to take the P.O.S.T. examination for certification as a Colorado Peace Officer. Accordingly, on behalf of myself, my heirs, assigns, agents, personal representatives, dependents, and all others who may act on my behalf, I forever hold harmless and unconditionally release WCPOA, its instructors and its staff, the Board of Trustees of Colorado Mesa University, CMU, and all current and former employees of CMU from any and all liability, claims, demands, actions, and courses of action whatsoever arising from any and all damage, loss, injury or other harm to myself or my property while participating in ACT, Physical Training, Firearms, Driving or any other aspect of my training and education while participating in the WCPOA program, whether such loss, damage, injury, or harm is caused by my own conduct or that of another person. _____Initials
8. The terms of this Liability Waiver may be modified only with the written consent of WCPOA and are governed by and subject to the laws of the State of Colorado. _____Initials

I certify that I read and understand the English language, and that I have thoroughly read and now understand all the terms and conditions of this Liability Waiver. I further agree that if any section, condition, or term of this Liability Waiver is adjudicated to be unenforceable under applicable law, the remaining sections, conditions, and terms shall not be affected and shall remain enforceable and binding upon me.

Signature: _____

Date: _____

Print Name: _____



Western Colorado Peace Officers Academy

Certification of Application and Lack of Criminal History, and Release of Information

I, _____ certify that I have personally completed all aspects of this application and all attachments. I certify that all the answers are accurate and complete to the best of my knowledge and belief, and I certify that all of the information provided in my application is accurate and complete.

I certify that I have never been

- a) convicted of a felony crime/offense in any state or federal court,
- b) convicted of any of the Colorado misdemeanors listed below, and
- c) convicted of a crime/offense comparable or similar to any of the Colorado misdemeanors listed below in any federal or other state's court.

I further certify that no felony or listed or comparable or similar misdemeanor is pending against me. I authorize the Western Colorado Peace Officers Academy (WCPOA) and any of its staff, employees, or agents to perform a background investigation to verify the truth of these statements.

18-3-204	Assault in the third degree	18-8-208.1	Attempt to escape
18-3-402	Sex assault	18-8-212	Violation of bail bond conditions
18-3-404	Unlawful sexual contact	18-8-304	Soliciting unlawful compensations
18-3-405.5	Sexual assault on a client by a psychotherapist	18-8-305	Trading in public office
18-3-412.5	Sex offenders-duty to register-penalties	18-8-308	Failing to disclose a conflict of interest
18-6-403	Sexual exploitation of children	18-8-403	Official oppression
18-7-201	Prostitution prohibited	18-8-404	First degree official misconduct
18-7-202	Soliciting for prostitution	18-8-503	Perjury in the second degree
18-7-203	Pandering	18-8-611	Simulating legal process
		18-8-612	Failure to obey a juror summons
18-7-208	Promoting sexual immorality	18-8-613	Willful misrepresentation of material fact on juror questionnaire
18-7-302	Indecent exposure	18-8-614	Willful harassment of juror by employer
18-7-601	Dispensing violent films to minors	18-8-802	Duty to report use of force by peace officers
18-8-102	Obstructing government operations		
18-8-103	Resisting arrest	18-9-111	Harassment
18-8-104	Obstructing a peace officer, firefighter, emergency medical services provider, rescue specialist, or volunteer	18-9-121	Ethnic intimidation
18-8-108	Compounding	18-18-404	Unlawful use of controlled substances
18-8-109	Concealing death	18-18-405	Unlawful distribution, manufacturing, dispensing, sale, or possession of a controlled substance
18-8-111	False reporting to authorities		
		18-18-406	Offenses relating to marijuana and marijuana concentrate
18-8-113	Impersonating a public servant		
18-8-114	Abuse of public records	18-18-411	Keeping, maintaining, controlling, renting, or making available property for unlawful distribution or manufacture of controlled substances
18-8-201	Aiding escape		
18-8-204.2	Possession of contraband in the second degree		
18-8-208	Escapes		

(continued)



Western Colorado Peace Officers Academy

*Certification of Application and Lack of Criminal History,
and Release of Information (Continued)*

I understand that any misstatement of fact or willful withholding of information during the application process will disqualify me, or if selected to attend, will be cause for immediate dismissal from the Western Colorado Peace Officers Academy (WCPOA). Should I be so disqualified or dismissed, I understand that I will remain liable for all charges incurred as part of the application process, and that I will not be eligible for any refund of money I paid for such things as a background investigation and a fingerprint check. If a student is dismissed after completion of a portion of the academy, the student will be receive a tuition refund in accordance with University policy.

I authorize WCPOA and/or its staff, employees, or agents to release any and all information concerning my application to, participation in, or graduation from, WCPOA to any agency or its representatives or agents requesting such information as part of my application for employment by that agency.

Signature of Applicant

Date

Subscribed and sworn to before me this _____ day of _____, 20____

Notary Public

My commission expires:



Western Colorado Peace Officers Academy

Driving Directions

How to get here

It's easy! I-70 is just minutes from the WCPOA, GJPD AND OR MCSO campus and airport service is offered through major carriers. Bus and rail services are also available.

From Denver

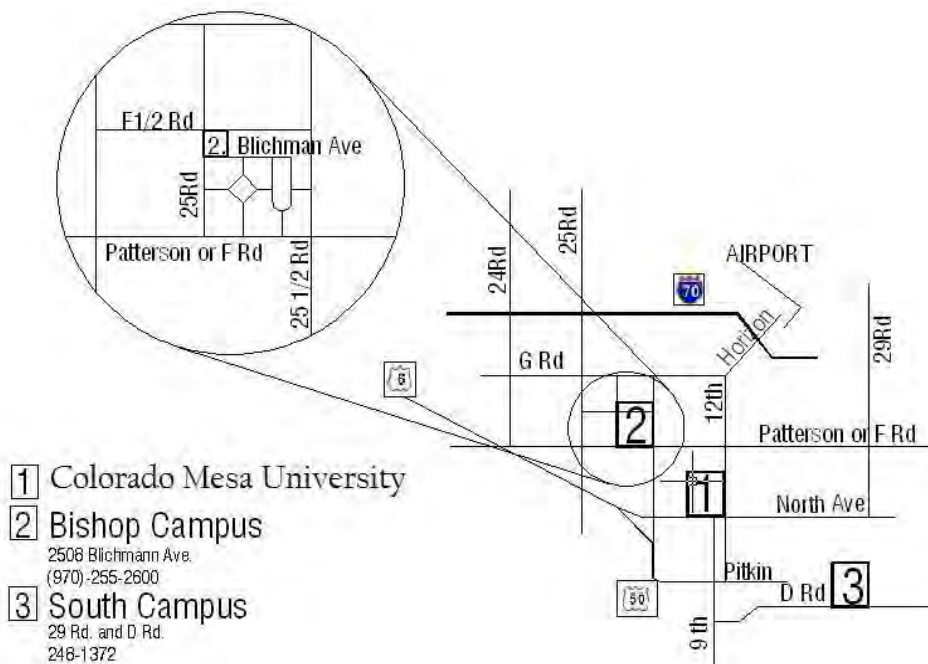
Take I-70 west for 259 miles to Grand Junction, Exit 28 (24 Road). Go left through the roundabout, and turn south (left) on 24 Road to Patterson Road. Go east (left) on F Road (AKA Patterson Road) to 25 Road. Go north (left) on 25 Road to Blichmann Avenue. Turn east (right) on Blichmann Avenue.

From Utah

Take I-70 east, 24 miles past the Colorado/Utah border, to Exit 28 (24 Road). Go south (right) on 24 Road to Patterson Road. Go east (left) on F Road (AKA Patterson Road) to 25 Road. Go north (left) on 25 Road to Blichmann Avenue. Turn east (right) on Blichmann Avenue.

From Highway 50

Take Highway 50 north, which turns into 5th Street in town. Take 5th Street to North Avenue. Go west (left) on North Avenue through 1st Street. Shortly after 1st Street, North Avenue merges with Highway 6 & 50. Continue on Highway 6 & 50 to 25 Road. Go north (right) on 25 Road past F Road (AKA Patterson Road) to Blichmann Avenue. Turn east (right) on Blichmann Avenue.



Western Colorado Peace Officers Academy



Supplemental Information

2508 Blichmann Avenue
Grand Junction, CO 81505
(970) 255-2821

Rev. 6/21/2017



Western Colorado Peace Officers Academy

Application Packet

Classification

Certification for **SPONSORED APPLICANT** (To be completed by agency head)

As the head of the following law enforcement agency: _____,
I verify that our agency conducted a thorough background check on: _____
Name and date
_____.

I further verify that nothing from the background check nor anything made known to us while the applicant has been our employee would preclude his/her admission to the Western Colorado Peace Officers Academy (WCPOA).

Accordingly, I hereby: ☐ Sponsor

the applicant's admission, reserving the right to rescind that sponsorship for good cause. By **Sponsoring** the applicant, I recognize that my agency will be solely responsible for paying the applicants tuition.

I understand that students of WCPOA program are required to meet academic, skill, and behavioral standards and are subject to disciplinary actions that may include dismissal for serious and/or repeat violations of the WCPOA rules, regulations, and standards.

Print Title and Name

Signature of Head of Law Enforcement Agency

Date



Western Colorado Peace Officers Academy

Application Packet

Fingerprint Card Instructions

FINGERPRINT CARD INSTRUCTIONS

You need to go to the Mesa County Sheriff's Office, 215 Rice Street, Grand Junction, CO 81501 to get your fingerprints taken.

The best days and times to go there are any day 0900-1600, but in the morning on Tuesdays and Fridays there is a volunteer at the MCSO who helps out and the process goes much quicker. They have the fingerprint cards there.

You need a certified check or money order made out to CBI (Colorado Bureau of Investigation) in the amount of \$39.50. Do not bring cash as they will not accept cash or personal checks.

Go to the front desk and ask for the Records Supervisor. Tell them that you are a WCPOA cadet for the upcoming semester and that you need your POST fingerprints taken.

After you have your fingerprints taken, sign and date the bottom of this sheet and return it to the WCPOA Director for inclusion into your Academy file.

*You need to have this done before acceptance into the Academy.

Print Name

Signature

Date fingerprints taken



Student Emergency Information Post-Secondary



WCCC Program: WCPOA

Student Information

Name: _____
Last First MI (Name other than legal)

Address: _____
Street City State Zip

Phone: () _____ Alt. Phone: () _____

School _____ Grade _____ Gender _____ DOB _____ Student ID (700 #) _____

Parent/Guardian Information

Father's Name: _____ Employer: _____ Business Phone: _____
(Last, First, MI)

Mother's Name: _____ Employer: _____ Business Phone: _____
(Last, First, MI)

Step Parent/Guardian: _____ Employer: _____ Business Phone: _____
(Last, First, MI)

Living with: Both Parents _____ Father _____ Mother _____ Other (Specify): _____

Emergency Contact Information

Contact Name: _____
(Last, First, MI) (Relationship to student)

Phone: _____ Alt. Phone: () _____

Preferred Physician: _____ Phone: () _____

Preferred Hospital: _____

State diseases, medication, etc. that may affect your activities in class:



Western Colorado Peace Officers Academy

PHYSICIAN'S CERTIFICATION OF PHYSICAL EXAMINATION

Dear Doctor:

This individual has applied to the Western Colorado Peace Officers Academy (WCPOA). The duties of a law enforcement officer place physical and mental demands upon an individual, including exposure to a wide variety of hazardous situations and environmental conditions.

Please conduct a physical examination of the individual sufficient enough to render to us your definitive opinion as to the present ability of this individual to perform the essential job functions of a law enforcement officer.

It is important that your examination include a determination of cardiovascular/respiratory endurance, muscular strength and endurance of the abdominal and lower back musculature, flexibility of the upper and lower back/hamstring musculature and body composition proportionality.

As soon as you have the results of your examination and/or laboratory analysis, please sign and date the accompanying "Certification," stating your opinion of the present condition of the individual, and return it to:

WCPOA POST Academy Director
2508 Blichmann Avenue
Grand Junction, CO 81505

It is imperative that the completed "Certification" be returned as soon as possible. We must have medical clearance for each applicant before he/she may be considered for admittance.

Thank you for your assistance and cooperation. If you have any questions or require additional information, please contact me directly at 970-255-2821 or if outside of the Grand Junction area at 888-455-2617. Our fax number is 970-255-2650.

Sincerely,

John W Piatanesi
WCPOA Director



Western Colorado Peace Officers Academy

PHYSICIAN'S CERTIFICATION OF PHYSICAL EXAMINATION

To: Western Colorado Peace Officers Academy

I, _____, a licensed physician in the State of Colorado, hereby
PRINT FULL NAME

certify that on the _____ day of _____, _____,

I conducted a physical examination of _____.

_____ Based on the results of that physical examination, I hereby certify with a reasonable degree of medical certainty that _____ is physically fit, capable and qualified to perform all of the essential job functions of a law enforcement officer.

_____ After the completion of the physical examination, I am **unable** to certify that the above named person is physically qualified to perform all the essential job functions of a law enforcement officer.

Signature of Certifying Physician

Date

Print Physician's Name and Address

Phone number

Note: The physical exam must be completed before acceptance to the Western Colorado Peace Officers Academy.

MCC Drug & Alcohol Screening
1330 N. 12th Street
Grand Junction, CO 81501
P# 970-256-7772
F# 970-256-0007
www.mccdruandalcohol.com

Collection Facilities Certification of Drug Screening

To: Western Colorado Peace Officers Academy

I, _____, a Certified Collector in the State of Colorado
Collectors Name

hereby certify that on the _____ day of _____, _____ the below named
Day Month Year

person has _____ has not _____ successfully passed a Drug Screening.

Student Name Date _____

Signature of Collector Date _____

Drug screen fee: \$35.00

Please bring Cash or Money Order made out to MCC
*****NO CHECKS*****



Spring 2017 Tuition and Fees Peace Officers Standards and Training (POST) Program

POST PROGRAM					
<i>Credit Hours</i>	<i>Tuition (State & Student Combined)</i>	<i>Course Fee per Credit Hour</i>	<i>Total Tuition & Course Fees (NOT COF* Eligible)</i>	<i>COF - College Opportunity Fund*</i>	<i>Total Tuition & Course Fees (COF* Eligible)</i>
Core Courses - 30 Credits	9,822.00	600.00	10,422.00	(2,250.00)	8,172.00
KINA 127 - 1 Credit	327.40	20.00	347.40	(75.00)	272.40
POST Program Total	10,149.40	620.00	10,769.40	(2,325.00)	8,444.40

POST Program	This certificate program exceeds the Colorado Peace Officers Standard Training requirements for peace officer entry level training. The individual training requirements for Arrest Control, Law Enforcement Driving, and Firearms are included in the program. Students enrolled in the program will earn 31 credit hours that may be applied towards Associate or Bachelor degrees at Colorado Mesa University.
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COF Application	<p>*The College Opportunity Fund is a program for In-State Residents where the State of Colorado may give a stipend for every credit hour (up to 145) you take at a college or university within the state of Colorado. If you elect to not utilize this program, or do not qualify, students are responsible for payment of their tuition in full. To take advantage of this stipend you must:</p> <p>Step 1: Apply at: http://www.coloradomesa.edu/cof/</p> <p>Step 2: You must "authorize" use of your COF benefit the first time you register for classes. Go to your MAVzone account, click on the "Student Academics" tab, click on the "COF Stipend Authorization" link, select the term, check the "I choose to Authorize use of my COF Stipend for all eligible credits for this term," then click Submit.</p>
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**TUITION AND FEES ARE SUBJECT TO CHANGE
COURSE SPECIFIC FEES MAY APPLY**

INTERGOVERNMENTAL AGREEMENT FOR A
REGIONAL PLANNING COMMISSION FOR TRANSPORTATION PLANNING
Northwest Transportation Planning Region

THIS AGREEMENT is made this 11th day of May, 2017, by and among the following local governments in the Northwest Transportation Planning Region:

Grand County
Town of Fraser
Town of Granby,
Town of Grand Lake
Town of Hot Sulphur Springs
Town of Kremmling
Town of Winter Park

Jackson County
Town of Walden

Moffat County
City of Craig
Town of Dinosaur

Rio Blanco County
Town of Meeker
Town of Rangely

Routt County
Town of Hayden
Town of Oak Creek
Town of Yampa
City of Steamboat Springs

Participation in this agreement by each aforementioned party is made only upon execution of a Certificate of Participation.

This Agreement is thereby executed in multiple Certificates of Participation, each of which shall constitute an original, but all of which, taken together, shall constitute the same document.

WHEREAS, the parties to this Agreement have the authority pursuant to Article XIV, Section 18 of the Colorado Constitution and Section 29-1-201, et seq., Colorado Revised Statutes, to enter into intergovernmental agreements for the purpose of providing any service or performing any function which they can perform individually, and;

WHEREAS, Section 43-1-1101 C.R.S. recognizes Regional Planning Commissions as the proper forum for transportation planning, and;

WHEREAS, Section 43-1-1102(5) C.R.S. requires that Regional Planning Commissions formed for the purpose of transportation planning must be formed pursuant to Section 30-28-105 C.R.S., and;

WHEREAS, the parties to this Agreement desire to cooperate in developing and maintaining a long range Regional Transportation Plan, the purpose of which is to identify the mobility

needs of the Northwest Transportation Planning Region, and prepare a plan for addressing the needs, and;

WHEREAS, Section 43-1-1103 C.R.S. requires that any Regional Planning Commission formed for the purpose of transportation planning is responsible for regional transportation planning for said region, and;

WHEREAS, the Northwest Transportation Planning Region, consisting of the areas within the counties of Grand, Jackson, Moffat, Rio Blanco and Routt, was designated in the Rules for the Statewide Transportation Planning Process (2 CCR 604-2) as adopted by the Transportation Commission of Colorado and effective December 15, 2012, and;

WHEREAS, the parties to this Agreement are governing bodies or officials having charge of public improvements within their jurisdictions in Northwest Transportation Planning Region.

NOW THEREFORE, the parties hereby mutually agree as follows:

1. Designation of Regional Planning Commission. By execution of this Intergovernmental Agreement, the participating entities do hereby incorporate and constitute the Regional Planning Commission for the Northwest Transportation Planning Region.
2. Membership and Participation. The governing bodies of the parties to this Agreement shall each nominate one primary representative and one alternate representative to the Regional Planning Commission for the Northwest Transportation Planning Region, who shall attend all meetings of the Regional Planning Commission. If the primary or alternate representative are both unable to make the meeting, voting rights may be transferred to another attendee of their choosing, providing that attendee is not voting for any other local government agency, and that the administrative staff of the RPC is notified at least 24 hours in advance of the meeting.
3. Voting. Each county and municipal member representative shall be entitled to one vote each. Votes are weighted based on the number of member entities in each respective county with each county vote totaling one, and the votes for the municipalities within each county adding up to one. The official voting formula is attached to this document. Voting results shall be determined by the majority of votes cast. At any time there occurs a tie of votes cast, the results shall be determined by the vote of the Chairperson.
4. Responsibilities of Regional Planning Commission. The Regional Planning Commission shall be responsible, in cooperation with the state and other governmental agencies, for carrying out necessary continuing, cooperative, and comprehensive transportation planning for the Northwest Transportation Planning Region; for creating, amending and updating Regional Transportation Plans pursuant to all applicable federal and state laws and rules or regulations including public participation provisions; for recommending the priority for any transportation improvements planned for the region; and for participating in the State Transportation Improvement Program development process. The Regional Planning commission shall keep records of its resolutions, transactions, contractual undertakings, findings, and determinations, which records shall be public records.
5. Chairperson and Officers. The Regional Planning Commission shall elect its Chairperson and Vice-Chairperson, whose terms shall be one year, with eligibility for reelection. Whenever possible, the Chairperson shall be the representative of the Northwest Transportation Planning Region (NWTPR) on the State Transportation Advisory Committee (STAC), and the Vice-Chairperson shall be the alternate representative of the

NWTPR on the STAC.

6. Contracting. The Regional Planning Commission may, with the consent of the parties to this Agreement, contract the services of other eligible individuals or entities to carry out all or any portion of the responsibilities assumed by the Regional Planning Commission under this Agreement.
7. Distribution of state or federal funds. The Regional Planning Commission may, through contracts or Memoranda of Agreement, receive and expend state or federal funds designated for regional transportation planning.
8. Terms of this Agreement. This Agreement shall remain in full force and effect for so long as the parties to this Agreement consider necessary to complete and maintain Regional Transportation Plans for the Northwest Transportation Planning Region and for periodic updates or amendments as may be required. Any party to this Agreement may, however, terminate its participation in this Agreement six months after providing written notice of such termination to the other parties of this Agreement. This Agreement may be terminated at any time by agreement of all parties to this Agreement unless a grant contract is in effect with the State. In this case, the State must approve such termination and arrangements for completing the project.
9. Modification and Changes. The terms of this Agreement may be modified at any time by agreement of all parties to this Agreement.

Northwest TPR - Vote Tally

VOTING FORMULA Approved at NWTPR Meeting on May 11, 2017

Entity	County	Weight	Votes	
			Yea	Nay
Grand County	Grand	1.00		
Fraser	Grand	0.17		
Granby	Grand	0.17		
Grand Lake	Grand	0.17		
Sulphur Springs	Grand	0.17		
Kremmling	Grand	0.17		
Winter Park	Grand	0.17		
Jackson County	Jackson	1.00		
Walden	Jackson	1.00		
Moffat County	Moffat	1.00		
Craig	Moffat	0.50		
Dinosaur	Moffat	0.50		
Rio Blanco County	Rio Blanco	1.00		
Meeker	Rio Blanco	0.50		
Rangely	Rio Blanco	0.50		
Routt County	Routt	1.00		
Hayden	Routt	0.25		
Oak Creek	Routt	0.25		
Yampa	Routt	0.25		
Steamboat Springs	Routt	0.25		
TOTAL VOTE COUNT			0	0

Weighted Tally	
Yea	Nay
0.00	0.00

2017 Contract SOW Additions

Community Facilitation	
Item	Cost
Plan and lead a community facilitation event that will encourage stakeholder and public participation in the identification of additional economic development initiatives with broad-based support	2,500
Develop a utility bill insert to inform residents of the event as well as other fliers and notifications.	
Catered food, non-alcoholic beverages, production and presentation material are additional reimbursable expenses. Budget will be determined with input from County/Town	TBD
Year 2 Subtotal	2,500

Aircraft Maintenance, Repair, and Overhaul Operation	
Item	Cost
Recruit an MRO operator and determine operational or financial challenges that will be faced by starting an MRO operation in Rangely.	\$28,800
Partner with the County and the Rangely Chamber of Commerce to determine the appropriate location for the MRO operation. Better City will determine and apply for help securing the appropriate financing to close the gap.	
Success fee payable upon delivery of a signed operator agreement with an MRO operator.	\$7,200
Year 2 Subtotal	\$36,000

No Change to MRO SOW

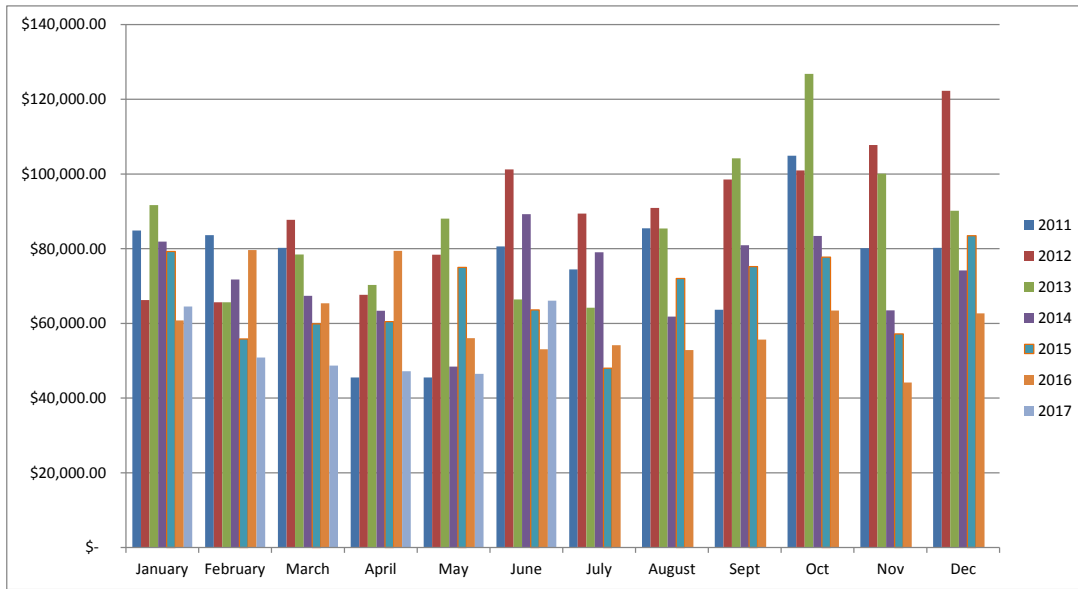
Call Center	
Item	Cost
Recruit a call center operator and determine and address workforce challenges that may be faced by starting a new call center location in Rangely;	\$24,000
Partner with Accelerant Business Solutions Provider to perform community screening of potential applicants. Results will be compiled into a database and used to determine a community profile and to identify companies that are the best fit	
Identify training programs that can provide functional skills training to workforce.	
Completing a training course may improve workforce suitability with future employers;	
Work with key stakeholders to identify a suitable building(s) to accommodate a call center operator;	
Prepare marketing collateral that highlights the available building, technological infrastructure, workforce characteristics, and incentives;	
Actively pursue call center operators to locate a call center in Rangely;	
Success fee payable upon delivery of a signed operator agreement with a call center operator.	\$5,000
Year 2 Subtotal	\$29,000

Community Market Video	
Item	Cost
Prepare a video that highlights favorable characteristics of the community	\$12,000
Better City will travel to four different strategic sites/locations in and around Rangely to film various assets/activities. Footage obtained from these sites will then be used to create various videos that will be used for the Town's marketing/branding initiatives. Both aerial and ground footage will be obtained from these sites. These videos include:	
One (1) full-length (approximately 2 minutes and thirty seconds) marketing video to be used on Youtube, Facebook, Town website, and other advertising platforms	
Four (4) short (30 seconds) cuts to be used on various social media and other advertising and marketing platforms.	
<i>Ad-purchases are not included within this budget</i>	
Better City will also provide thirty (30) high-resolution still-frame images to the client that correspond to the assets/activities captured at the four sites/locations.	
Reimbursable expenses (travel, lodging, food, etc.) will be billed separately as incurred based on the number of filming excursions requested by the client. Reimbursable expenses will not exceed \$1,000 per trip)	TBD
Year 2 Subtotal	\$12,000

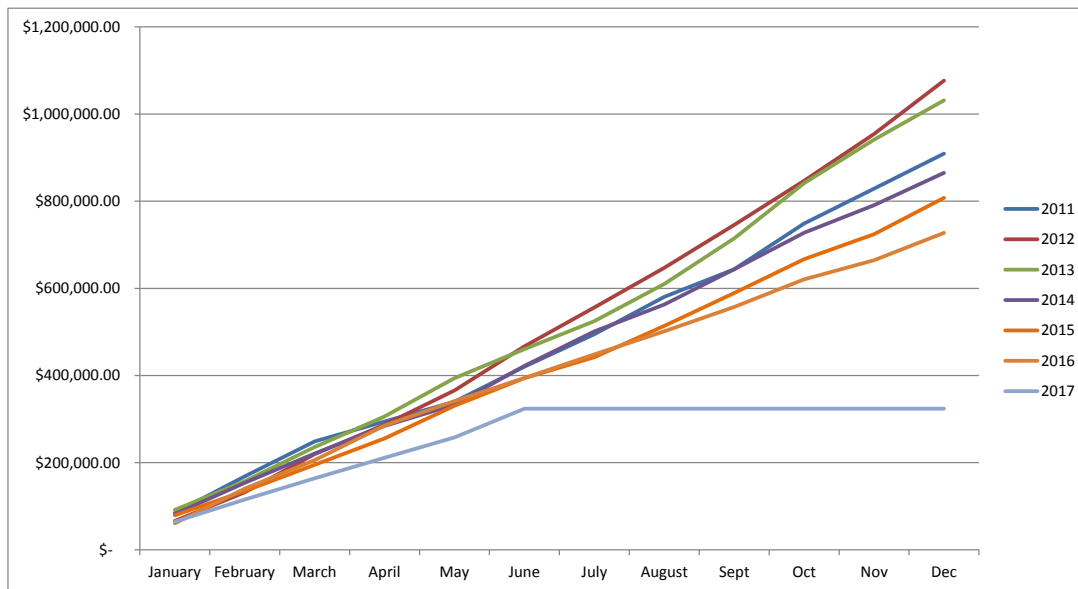
Adjusted Year 2 Proposal	\$79,500
Unallocated Amount from Original Budget	\$21,500
Total Original Budget	\$101,000

14 – Informational Items

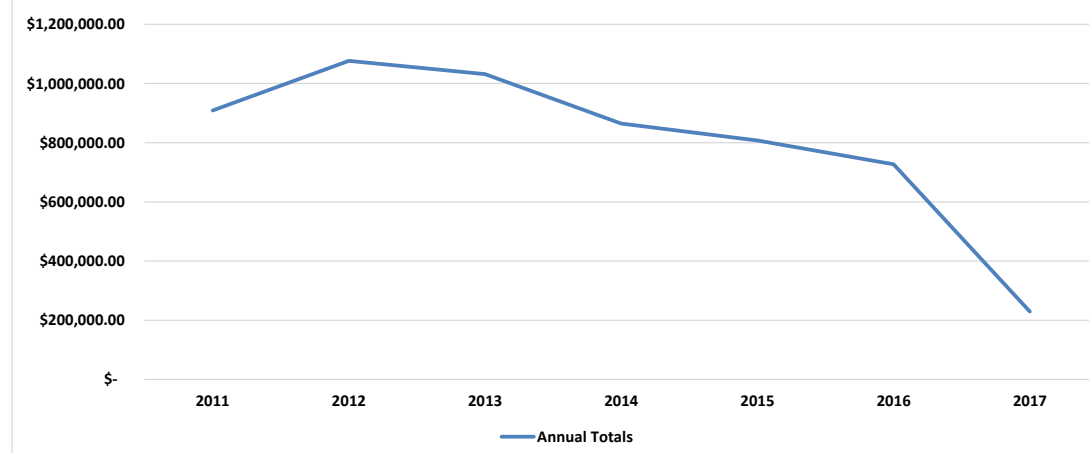
Sales Tax Revenue



Gross Sales Tax Revenue



Annual Total Sales Tax Revenue



2011

January	\$ (84,890.36)	\$ 84,890.36	\$ 84,890.36
February	\$ (83,624.53)	\$ 83,624.53	\$ 168,514.89
March	\$ (80,216.51)	\$ 80,216.51	\$ 248,731.40
April	\$ (45,494.17)	\$ 45,494.17	\$ 294,225.57
May	\$ (45,534.35)	\$ 45,534.35	\$ 339,759.92
June	\$ (80,626.72)	\$ 80,626.72	\$ 420,386.64
July	\$ (74,424.34)	\$ 74,424.34	\$ 494,810.98
August	\$ (85,449.16)	\$ 85,449.16	\$ 580,260.14
September	\$ (63,652.89)	\$ 63,652.89	\$ 643,913.03
October	\$ (104,890.87)	\$ 104,890.87	\$ 748,803.90
November	\$ (80,112.55)	\$ 80,112.55	\$ 828,916.45
December	\$ (80,200.75)	\$ 80,200.75	\$ 909,117.20
Total	\$ (909,117.20)	\$ 909,117.20	

2012

January	\$ (66,239.32)	\$ 66,239.32	\$ 66,239.32
February	\$ (65,652.82)	\$ 65,652.82	\$ 131,892.14
March	\$ (87,729.78)	\$ 87,729.78	\$ 219,621.92
April	\$ (67,625.13)	\$ 67,625.13	\$ 287,247.05
May	\$ (78,374.96)	\$ 78,374.96	\$ 365,622.01
June	\$ (101,210.41)	\$ 101,210.41	\$ 466,832.42
July	\$ (89,375.95)	\$ 89,375.95	\$ 556,208.37
August	\$ (90,911.45)	\$ 90,911.45	\$ 647,119.82
September	\$ (98,533.80)	\$ 98,533.80	\$ 745,653.62
October	\$ (100,932.01)	\$ 100,932.01	\$ 846,585.63
November	\$ (107,739.24)	\$ 107,739.24	\$ 954,324.87
December	\$ (122,291.73)	\$ 122,291.73	\$ 1,076,616.60
Total	\$ (1,076,616.60)	\$ 1,076,616.60	

2013

January	-91,654.84	\$ 91,654.84	\$ 91,654.84
February	-65,649.86	\$ 65,649.86	\$ 157,304.70
March	-78,447.66	\$ 78,447.66	\$ 235,752.36
April	-70,278.67	\$ 70,278.67	\$ 306,031.03
May	-88,076.35	\$ 88,076.35	\$ 394,107.38
June	-66,399.84	\$ 66,399.84	\$ 460,507.22
July	-64,217.81	\$ 64,217.81	\$ 524,725.03
August	-85,394.02	\$ 85,394.02	\$ 610,119.05
Sept	-104,190.79	\$ 104,190.79	\$ 714,309.84
Oct	-126,815.69	\$ 126,815.69	\$ 841,125.53
Nov	-100,087.27	\$ 100,087.27	\$ 941,212.80
Dec	-90,157.05	\$ 90,157.05	\$ 1,031,369.85
Total	\$ (1,031,369.85)	\$ 1,031,369.85	

2014

January	-81,895.94	\$	81,895.94	\$	81,895.94
February	-71,726.41	\$	71,726.41	\$	153,622.35
March	-67,379.93	\$	67,379.93	\$	221,002.28
April	-63,397.70	\$	63,397.70	\$	284,399.98
May	-48,450.51	\$	48,450.51	\$	332,850.49
June	-89,242.56	\$	89,242.56	\$	422,093.05
July	-79,047.49	\$	79,047.49	\$	501,140.54
August	-61,845.35	\$	61,845.35	\$	562,985.89
Sept	-80,915.78	\$	80,915.78	\$	643,901.67
Oct	-83,397.93	\$	83,397.93	\$	727,299.60
Nov	-63,493.67	\$	63,493.67	\$	790,793.27
Dec	-74,182.10	\$	74,182.10	\$	864,975.37
Total	\$ (864,975.37)	\$	864,975.37		

2015

January	-79,232.04	\$	79,232.04	\$	79,232.04
February	-55,825.89	\$	55,825.89	\$	135,057.93
March	-59,867.15	\$	59,867.15	\$	194,925.08
April	-60,451.49	\$	60,451.49	\$	255,376.57
May	-74,997.31	\$	74,997.31	\$	330,373.88
June	-63,577.74	\$	63,577.74	\$	393,951.62
July	-47,976.60	\$	47,976.60	\$	441,928.22
August	-72,023.15	\$	72,023.15	\$	513,951.37
Sept	-75,182.90	\$	75,182.90	\$	589,134.27
Oct	-77,759.44	\$	77,759.44	\$	666,893.71
Nov	-57,192.64	\$	57,192.64	\$	724,086.35
Dec	-83,473.13	\$	83,473.13	\$	807,559.48
Total	\$ (807,559.48)	\$	807,559.48		

2016

January	-60,809.20	\$	60,809.20	\$	60,809.20
February	-79,609.76	\$	79,609.76	\$	140,418.96
March	-65,402.25	\$	65,402.25	\$	205,821.21
April	-79,405.69	\$	79,405.69	\$	285,226.90
May	-56,026.35	\$	56,026.35	\$	341,253.25
June	-53,074.33	\$	53,074.33	\$	394,327.58
July	-54,154.49	\$	54,154.49	\$	448,482.07
August	-52,881.95	\$	52,881.95	\$	501,364.02
Sept	-55,644.19	\$	55,644.19	\$	557,008.21
Oct	-63,432.32	\$	63,432.32	\$	620,440.53
Nov	-44,163.48	\$	44,163.48	\$	664,604.01
Dec	-62,694.10	\$	62,694.10	\$	727,298.11
Total	\$ (727,298.11)	\$	727,298.11		

2017

January	-64,509.61	\$	64,509.61	\$	64,509.61
February	-50,883.64	\$	50,883.64	\$	115,393.25
March	-48,709.14	\$	48,709.14	\$	164,102.39
April	47,210.31	\$	47,210.31	\$	211,312.70
May	-46,491.48	\$	46,491.48	\$	257,804.18
June	-66,073.86	\$	66,073.86	\$	323,878.04
July	0.00	\$	-	\$	323,878.04
August	0.00	\$	-	\$	323,878.04
Sept	0.00	\$	-	\$	323,878.04
Oct	0.00	\$	-	\$	323,878.04
Nov	0.00	\$	-	\$	323,878.04
Dec	0.00	\$	-	\$	323,878.04
Total	\$ (229,457.42)	\$	229,457.42		

YEAR	TOTAL
2011	\$ 909,117.20
2012	\$ 1,076,616.60
2013	\$ 1,031,369.85
2014	\$ 864,975.37
2015	\$ 807,559.48
2016	\$ 727,298.11
2017	\$ 229,457.42



American Water Works Association
Rocky Mountain Section



GOLD SAFETY AWARD

The Joint Committee of American Water Works Association and the Rocky Mountain Water Environment Association proudly recognizes the Town of Rangely *and their staff for:*

**Exceptional Commitment to Safety as shown in
the Demonstrated Efforts In Protecting the Safety and
Health of Employees and Performance Achievement in
2016.**

AWWA/RMWEA Emergency Preparedness/Security Committee Chair

May 17, 2017

Date

AWWA/RMWEA Emergency Preparedness / Security Committee Member

May 17, 2017

Date

CLUB 20 2017 Summer Policy Committee Meetings

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**Thank you
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Committee
Meeting
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Venue Sponsors:
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SAVE THE DATE!!

The CLUB 20 Summer Policy Committee Meetings are fast approaching. Below, you will find the dates, times and locations for each of our Policy Committee Meetings.

Registration is free, however, we do ask that you register for planning purposes. If you are planning to join us for lunch, there may be an additional charge.

You can register [ONLINE](#) or call the CLUB 20 office at 970-242-3264.

Agendas for the meetings are still being developed and will be posted on our website shortly. We will also keep you updated by email and on our [Facebook page](#).

We thank you for your participation.

We look forward to seeing you!

CLUB 20 Summer Policy Committee Meetings

Meetings-Week One

Business Affairs

Committee:

Region 9
Economic
Development

Energy

Committee:

WSCOGA

Health Care

Committee:

Rocky Mountain
Health Plans

Transportation

Committee:

Ray Beck

Water

Committee:

Business for Water

Network

Reception:

Colorado Space
Business
Roundtable

Committee
Agenda's will be
made available
closer to meeting
dates.

Location:

Ute Indian Museum

17253 Chipeta Road, Montrose, CO 81403

July 13, 2017

Telecommunications

8:30 am- 11:00 am

Lunch

11:00 am - 12:00 pm

Health Care

12:00 pm - 2:30 pm

Business Affairs

2:30 pm - 5:15 pm

****Networking Reception To Follow Business Affairs Meeting****
(Please see below for detailed information.)

July 14, 2017

Transportation

9:00 am - 11:30 am

Lunch

11:30 am - 12:30 pm

Education & Workforce Development

12:30 pm - 3:00 pm

Meetings-Week Two

Location:

Summit County Commons

37 Peak One Drive, Frisco, CO 80443

July 27, 2017

Agriculture

9:00 am - 11:30 am

Lunch

11:30 am - 12:30 pm

Water

12:30 pm - 3:00 pm

Tourism

3:00 pm - 5:30 pm

July 28, 2017

Public Lands and Natural Resources

9:00 am - 11:30 am

Lunch

11:30 am - 12:30 pm

Energy

12:30 pm - 3:00 pm

Network Reception Immediately following
Business Affairs Policy Committee Meeting

The Bridges

2500 Bridges Circle | Montrose, CO 81401 | 970-252-1119

Please RSVP to Jordyn Kallsen at CLUB 20, by July 6, 2017

RSVP to 970-242-3264

Directions to The Bridges from Ute Indian Museum

Hotel Accomodations

Reserve your rooms today!

Week 1 - Montrose, CO

Baymont Inn & Suites Montrose
1655 E. Main Street
Montrose, CO 81401

\$95/night 2 queen room or \$85/night for a single king room.

Room Block Code - CLUB 20

Room Block Expires- June 28th

Reservations: 970-964-4071

Directions to Ute Indian Museum

Week 2 - Frisco, CO

Baymont Inn & Suites Frisco Lake Dillon
1202 Summit Blvd
Frisco, CO 80443

\$79.99/night for 2 queen beds.
Room Block Code - CLUB 20
Room Block Expires- July 14th
For Reservations: 970-668-5094

[Directions to Summit County Commons](#)

CLUB 20, PO Box 550, Grand Junction, CO 81502

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AUGUST 10-13, 2017



**2017 Rangely OHV
Adventure Rally**

THURSDAY AUGUST 10

Registration

Open Riding

Rider/Guide Meet n' Greet

Night Ride to Kenny Reservoir for
Bonfire

Visit the website for information and registration

EARLY REGISTRATION DISCOUNT

Registration until July 31:

\$65, kids under 10 free

August 1 - August 10:

online and at event for \$75

For more info: Rangely Area Chamber of Commerce

(970) 675-5290

www.rangelychamber.com

Friday AUGUST 11

Registration

Riders Meeting/Trail Riding

OHV Expo

Amazing Race

OHV Rodeo

Saturday AUGUST 12

Trail Riding

OHV Expo

Poker Run

Outdoor Concert

REGISTER NOW

<http://www.wagonwheeltrails.org>