

RANGELY

COLORADO

Town Council Packet

June 23, 2020 @ 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

Town of Rangely

June 23, 2020 - 7:00pm

Agenda

Rangely Board of Trustees (Town Council)

ANDY SHAFFER, MAYOR

TREY ROBIE, MAYOR PROTEM

RICH GARNER, TRUSTEE

LUKE GEER, TRUSTEE

TYSON HACKING, TRUSTEE

ALISA GRANGER, TRUSTEE

KEELY ELLIS, TRUSTEE

1. Call to Order

2. Roll Call

3. Invocation

4. Pledge of Allegiance

5. Minutes of Meeting

a. Discussion and Action to approve the minutes of June 9, 2020

6. Petitions and Public Input

7. Changes to the Agenda

8. Public Hearings - 7:10pm

9. Committee/Board Meetings

10. Reports From Council

11. Supervisor Reports – See Attached

a. Don Reed - Utilities

12. Reports from Officers – Town Manager Update

13. Old Business

14. New Business

a. Discussion and action to approve the 2019 Audited Financial Statements as presented by Colorado CPA Services, PC

b. Discussion and action to approve the May Financial Summary

c. Discussion and action to opt into the DOLA Coronavirus Relief Fund (CVRF) program

d. Discussion and action to approve the Collaboration Agreement between Rio Blanco County, Town of Rangely and Town of Meeker to accept the equal allocation of \$542,518.00. Rangely's allocation will be 180,839.34. The funds may be reallocated before the end of year 2020.

15. Informational Items

- a. Mosquito Spraying June 24-28th, 2020*
- b. SB 20-217 Law Enforcement Integrity*

16. Board Vacancies

- a. Planning and Zoning Board Vacancy*

17. Scheduled Announcements

- a. Rio Blanco Water Conservancy District Board meeting is scheduled for June 24, 2020 at 6:00pm*
- b. Rangely District Hospital board meeting is scheduled for June 25, 2020 at 6:00pm*
- c. Community Outreach meeting is scheduled for July 6, 2020 at 6:00pm*
- d. Western Rio Blanco Park & Recreation District Board meeting is scheduled for July 13, 2020 at 7:00pm*
- e. Rangely District Library Board meeting is scheduled for July 13, 2020 at 5:00pm*
- f. RDA/RDC Board meeting scheduled for July 16, 2020 at 7:00am*
- g. Rangely Chamber of Commerce Board meeting is scheduled for July 16, 2020 at 12:00noon*
- h. Rural Fire Protection District Board meeting is scheduled for July 20, 2020 at 7:00pm*
- i. Rio Blanco County Commissioners Board meeting is scheduled for July 21, 2020 at 11:00am*
- j. Rangely Junior College District Board meeting is scheduled for July 21, 2020 at 12:00noon*
- k. Rangely School District Board meeting has been scheduled for July 21, 2020 at 6:15pm*

18. Adjournment

5 – Minutes

Town of Rangely

June 9, 2020 - 7:00pm

Minutes

Rangely Board of Trustees (Town Council)

ANDY SHAFFER, MAYOR

TREY ROBIE, MAYOR PROTEM

RICH GARNER, TRUSTEE

LUKE GEER, TRUSTEE

TYSON HACKING, TRUSTEE

ALISA GRANGER, TRUSTEE

KEELY ELLIS, TRUSTEE

1. **Call to Order** – 7:00pm
2. **Roll Call** – Andy Shaffer, Trey Robie, Luke Geer, Tyson Hacking, and Keely Ellis present. Rich Garner and Alisa Granger present via phone.
3. **Invocation** – Led by Tyson Hacking
4. **Pledge of Allegiance** – Led by Lisa Piering
5. **Minutes of Meeting**
 - a. *Discussion and Action to approve the minutes of May 26, 2020* – **Motion made by Keely Ellis to approve the minutes of May 26, 2020, second by Tyson Hacking. Luke Geer abstained. Motion passed**
6. **Petitions and Public Input** - None
7. **Changes to the Agenda** - None
8. **Public Hearings - 7:10pm** – N/A
9. **Committee/Board Meetings** – Community Outreach Meeting held on June 2 to discuss mosquito control. Asking the special districts to help the Town control the mosquitos. Community members attended and showed interest in forming the lower pest district. 4th of July fireworks are being planned and will be happening. Also, the surf & turf dinner will go on as planned.
10. **Reports From Council** - None
11. **Supervisor Reports – See Attached**
 - a. *Chief Hamblin* - Chief Hamblin began by telling the council that Mercy McAlister has received Dispatcher Supervisor of the Year award for the State of Colorado. LaDonna Carlson nominated Mercy and read her letter to the council. Chief Hamblin introduced Officer Jordan Hughes as the newest officer to the department. Officer Hughes addressed the council. He is excited to be here and start working in and with the community. Officer Hughes was top 2 in his class. Chief Hamblin stated that Officer Connor was out due to an accident that occurred off duty but was released to go back to work June 9, 2020. The new patrol car is here. A conditional job offer has been given to Kimber Kinney for a Part-time Dispatcher. Police Department assisted in many parades in the month of May. Chief Hamblin also stated that they are keeping a close eye on the new Senate Bill.
12. **Reports from Officers – Town Manager Update** – Lisa reported that she is staying current on the Senate bills that are being introduced. Town staff has been cleaning up from the storms. Gas

Department is working on new services, there were 7 new requests for services from residents. Striegel's bid was approved for the Hwy 139 waterline project. Library is open. The county's variance has been approved. The Chamber is having Business over Breakfast at the hospital on Thursday, June 11th. The Town is moving forward on projects. Lisa stated that she met with the County Commissioners in Meeker to discuss the CARES ACT money that was received. She requested that the money be divided 3 ways. The money is to be used for COVID-19 related expenses. Applied for the Colorado COVID relief fund and received \$10,000. We will use some of that money to offset the Utility Relief that we gave out. Big D's gave a big contribution to businesses to help with the down turn of the economy.

13. Old Business

14. New Business

- a. *Discussion and action to approve the May 2020 Check Register – Motion made by Tyson Hacking to approve the May 2020 Check Register, second by Luke Geer. Motion passed*
- b. *Discussion and action to approve IGA between Rio Blanco County and Town of Rangely for the Airport Waterline Improvements – Waterline will be re-routed and moved from the drainage. The Town will provide the labor and equipment. The Town will purchase the supplies and Rio Blanco County will reimburse the Town. Motion made by Trey Robie to approve the IGA between Rio Blanco County and the Town of Rangely for the airport Waterline Improvements, second by Luke Geer. Motion passed*
- c. *Discussion and action to approve purchase order agreement with the State of Colorado for the Town of Rangely to become the fiscal agent for the Dinosaur Welcome Center – It will be a Pass Thru, the State will fund the Welcome Center's expenses. Moffat County will be responsible for the building. Cheryl McDonald will manage. Motion made by Luke Geer to approve the purchase order agreement with the State of Colorado for the Town of Rangely to become the fiscal agent for the Dinosaur Welcome Center, second by Keely Ellis. Motion passed*

15. Informational Items

- a. *Rio Blanco County Variance approved 06-03-2020*
- b. *Colorado COVID Relief Fund Award \$10,000 Utility Funds*
- c. *CARES Act Relief Funding Summary for Counties & Municipalities*
- d. *Rangely Chamber Business over Breakfast 06-11-20 7am Rangely District Hospital*

16. Board Vacancies

- a. *Planning and Zoning Board Vacancy*

17. Scheduled Announcements

- a. *Western Rio Blanco Park & Recreation District Board meeting is scheduled for June 8, 2020 at 7:00pm*
- b. *Rangely District Library Board meeting is scheduled for June 8, 2020 at 5:00pm*
- c. *Rural Fire Protection District Board meeting is scheduled for June 15, 2020 at 7:00pm*
- d. *Rio Blanco County Commissioners Board meeting is scheduled for June 15, 2020 at 11:00am*
- e. *Rangely Junior College District Board meeting is scheduled for June 16, 2020 at 12:00noon*
- f. *Rangely School District Board meeting has been scheduled for June 16, 2020 at 6:15pm*
- g. *RDA/RDC Board meeting scheduled for June 18, 2020 at 7:00am*
- h. *Rangely Chamber of Commerce Board meeting is scheduled for June 18, 2020 at 12:00noon*
- i. *Rio Blanco Water Conservancy District Board meeting is scheduled for June 24, 2020 at 6:00pm*
- j. *Rangely District Hospital board meeting is scheduled for June 25, 2020 at 6:00pm*
- k. *Community Outreach meeting is scheduled for July 6, 2020 at 6:00pm*

18. Adjournment – 7:34pm

ATTEST:

RANGELY TOWN COUNCIL

Marybel Cox, Clerk

Andrew Shaffer, Mayor

- 8 – Public Hearings
- 9 - Committee Meeting
- 10 - Report from Council
- 11 - Reports from Supervisors
- 12 – Reports from Officers
- 13 – Old Business
- 14 – New Business

TOWN OF RANGELY, COLORADO

209 E Main Street
Rangely, CO 81648

June 17, 2020

ColoCPA Services, PC
PO Box 770
Rangely, CO 81648

This representation letter is provided in connection with your audit of the financial statements of Town of Rangely, Colorado, which comprise the respective financial position of the governmental activities, the business-type activities, and each major fund as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 17, 2020, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 27, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 10) Guarantees, whether written or oral, under which the Town is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Town Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect

on the determination of financial statement amounts or other financial data significant to the audit objectives.

- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended, and [GASBS No. 84](#) .
- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more

than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Signature: _____

Title: _____

Title: _____

TOWN OF RANGELY, COLORADO

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2019

TOWN OF RANGELY, COLORADO

2019 BOARD OF TRUSTEES

Mr. Andrew Shaffer, Mayor

Mr. Andrew Key, Mayor Pro Tem

Ms. Alisa Granger

Mr. Matt Billgren

Mr. Trey Robie

Mr. Tyson Hacking

Mr. Luke Geer

	Page
INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT DISCUSSION & ANALYSIS	3-8
FINANCIAL STATEMENTS	
Statement of Net Position	12
Statement of Activities	13-14
Balance Sheet – Governmental Funds	15
Reconciliation of Governmental Fund Balance to Net Position of Governmental Activities	16
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	17
Reconciliation of the Changes in Fund Balance of Governmental Funds to the Statement of Activities	18
Statement of Net Position – Proprietary Funds	19-20
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	21-22
Combined Statement of Cash Flows Proprietary Fund Types - Enterprise Funds	23-24
Statement of Net Position – Fiduciary Fund	25
Statement of Changes in Net Position – Fiduciary Fund	26
Notes to Financial Statements	29-42
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Statement – General Fund	45-46
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet - Nonmajor Governmental Funds	49-50
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	51-52
Budgetary Comparison Schedule – Gas Fund	53-54
Budgetary Comparison Schedule – Wastewater Fund	55-56
Budgetary Comparison Schedule – Water Fund	57-58

	Page
Budgetary Comparison Schedule – Conservation Trust	59
Budgetary Comparison Schedule – Rangely Housing Authority	60
Budgetary Comparison Schedule – Rangely Housing Assistance	61
Budgetary Comparison Schedule – Rangely Development Agency	62
Budgetary Comparison Schedule – Rangely Development Corporation	63
Budgetary Comparison Schedule – Rangely Foundation for Public Giving	64
Counties, Cities, and Towns Annual Statement of Receipts and Expenditures for Roads, Bridges, and Streets	65-69

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, 2019, 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, 2019, 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 statement – General Fund 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

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 statements – nonmajor governmental funds, budgetary comparison schedules – Gas Fund, Wastewater Fund, Water Fund, Conservation Trust, Rangely Housing Authority, Rangely Housing Assistance, RDA, RDC, and Public Giving, and counties, cities, and towns annual statement of receipts and expenditures for roads, bridges, and streets, and graphs are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements – nonmajor governmental funds, budgetary comparison schedules – Gas Fund, Wastewater Fund, Water Fund, Conservation Trust, Rangely Housing Authority, Rangely Housing Assistance, RDA, RDC, and Public Giving, and counties, cities, and towns annual statement of receipts and expenditures for roads, bridges, and streets, and graphs 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 17, 2020

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, 2019. 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 \$32,571,645 at December 31, 2019.
- Total Town's cash and investments increased by \$534,105 or 3 percent from 2018.
- The December 31, 2019 General Fund balance is \$62,596 more than the previous year. The total fund balance is 317 percent of 2019 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.

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 2018 and 2019.

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Assets						
Current and other assets	\$10,936,745	\$ 11,028,456	\$ 3,899,161	\$ 4,069,218	\$14,835,906	\$15,097,674
Capital assets	7,511,474	7,382,795	12,996,930	12,066,134	20,508,404	19,448,929
Total assets	18,448,219	18,411,251	16,896,091	16,135,352	35,344,310	34,546,603
Liabilities						
Current and other liabilities	269,771	296,394	300,394	249,991	570,165	546,385
Long-term liabilities	227,310	202,107	1,129,862	1,059,152	1,357,172	1,261,259
Total Liabilities	497,081	498,501	1,430,256	1,309,143	1,927,337	1,807,644
Deferred Inflows	167,230	167,314	-	-	167,230	167,314
Net Position						
Net investment in capital assets	7,259,537	7,155,570	11,736,936	10,936,271	18,996,473	18,091,841
Restricted	155,839	163,598	-	-	155,839	163,598
Unrestricted	10,368,532	10,426,268	3,728,899	3,889,938	14,097,431	14,316,206
Total net position	\$17,783,908	\$ 17,745,436	\$ 15,465,835	\$14,826,209	\$33,249,743	\$32,571,645

A significant portion of the Town's position represents unrestricted net position of \$14,316,206 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 \$163,598 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 \$91,598 and legal reservation for debt service of \$72,000.

The following table indicates the changes in net position.

	Governmental Activities		Business-type Activities		Total	
	2018	2019	2018	2019	2018	2019
Revenues:						
Program revenues:						
Charges for services	\$ 466,919	\$ 560,080	\$ 2,242,785	\$2,315,795	\$2,709,704	\$2,875,875
Operating grants and contributions	453,081	383,887	-	-	453,081	383,887
Capital grants and contributions	149,348	12,152	152,697	63,362	302,045	75,514
General revenues:						
General property taxes	166,691	167,692	-	-	166,691	167,692
Sales tax	696,994	655,790	-	-	696,994	655,790
Investment earnings	93,496	101,716	7,836	11,263	101,332	112,979
Severance tax	249,281	476,741	-	-	249,281	476,741
Mineral lease	924,288	966,043	-	-	924,288	966,043
Other	212,974	195,723	-	-	212,974	195,723
Total revenues	<u>3,413,072</u>	<u>3,519,824</u>	<u>2,403,318</u>	<u>2,390,420</u>	<u>5,816,390</u>	<u>5,910,244</u>
Expenses:						
Town Council	40,392	26,698	-	-	40,392	26,698
Court	20,866	20,636	-	-	20,866	20,636
Administration	419,099	361,064	-	-	419,099	361,064
Finance	213,258	220,676	-	-	213,258	220,676
Building & Grounds	530,385	465,183	-	-	530,385	465,183
Economic Development	215,923	230,769	-	-	215,923	230,769
Police Department	995,225	1,135,189	-	-	995,225	1,135,189
Streets & Drainage	638,844	795,734	-	-	638,844	795,734
RDA	64,767	63,157	-	-	64,767	63,157
Housing Authority	239,856	232,804	-	-	239,856	232,804
Housing Assistance	40	-	-	-	40	-
RDC	25,027	6,386	-	-	25,027	6,386
Gas	-	-	1,015,558	1,061,973	1,015,558	1,061,973
Wastewater	-	-	464,998	459,492	464,998	459,492
Water	-	-	1,534,272	1,508,581	1,534,272	1,508,581
Total expenses	<u>3,403,682</u>	<u>3,558,296</u>	<u>3,014,828</u>	<u>3,030,046</u>	<u>6,418,510</u>	<u>6,588,342</u>
Prior period adjustment	<u>14,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,236</u>	<u>-</u>
Increase (decrease) in net position	<u>\$ 23,626</u>	<u>\$ (38,472)</u>	<u>\$ (611,510)</u>	<u>\$ (639,626)</u>	<u>\$(587,884)</u>	<u>\$(678,098)</u>

Governmental Activities. Governmental activities decreased the Town's net position by \$38,472 in 2019. Key elements of this decrease are as follows:

Expenses were up \$154,614 from the prior year.

Business-type Activities. Business-type activities decreased the Town's net position by \$639,626 in 2019. Key elements of this decrease are as follows:

Grants were down \$89,335 from the prior year.

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, 2019, the total fund balance of the Town's governmental funds was \$10,658,294. 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 (\$91,598); (2) an agreement to maintain a reserve of debt service (\$72,000); (3) assigned for park and recreation maintenance and capital outlay (\$150,384) (4) assigned for Rangely Housing Authority (\$367,417); (5) assigned for housing assistance (\$947,956); (6) assigned for RDA (\$244,365); and (7) assigned for RDC (\$322,701). The Town had Governmental revenues of \$3,519,826 and expenditures of \$3,453,657.

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, 2019, the total net position of the Town's proprietary funds was \$14,826,209. Approximately 26 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 (\$10,936,271). The Town had proprietary operating revenues of \$2,315,795, grants of \$63,362, investment income of \$11,263, operating expenses of \$3,002,208, and interest expense of \$27,838.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

2019 General Fund Budget

	Original Budget	Amend- ments	Final Budget	Actual
Beginning Fund Balance	\$ 8,245,415	\$ -	\$ 8,245,415	\$ 8,490,875
Revenue and other financing sources	3,047,529	-	3,047,529	3,130,849
Expenditures and other financing uses	(3,379,012)	-	(3,379,012)	(3,068,253)
Ending Fund Balance	<u>\$ 7,913,932</u>	<u>\$ -</u>	<u>\$ 7,913,932</u>	<u>\$ 8,553,471</u>

Actual expenditures and other financing uses were under budget by \$310,759. The main reason for the difference was general government expenditures were \$275,759 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, 2019 totaled \$7,155,570 and \$10,936,271, 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.

Long-term Debt. During the year ended December 31, 2019, the Town had a long-term loan payable of \$209,676, capital lease payable of \$17,548, and notes payable of \$1,129,863.

Additional information on the 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 2020 budget:

- Replacement/repair of Kennedy Drive water line and vault. Anticipate receiving a 50% match grant from DOLA.
- Update wastewater head works building. Anticipate receiving a 50% matching grant from DOLA.
- Update the Kennedy Drive bike path. Anticipate receiving a \$900,000 grant from GOCO.

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.

PAGE INTENTIONALLY LEFT BLANK

DRAFT

FINANCIAL STATEMENTS

PAGE INTENTIONALLY LEFT BLANK

STATEMENT OF NET POSITION
December 31, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 9,633,472	\$ 3,802,749	\$ 13,436,221
Receivables	144,283	249,566	393,849
Interest receivable	7,445	503	7,948
Property taxes receivable	167,314	-	167,314
Inventories	-	10,800	10,800
Restricted cash and investments	1,075,942	5,600	1,081,542
Capital assets, nondepreciable	2,016,192	13,984	2,030,176
Capital assets, net	5,366,603	12,052,150	17,418,753
TOTAL ASSETS	18,411,251	16,135,352	34,546,603
LIABILITIES			
Accounts payable	71,099	88,421	159,520
Accrued liabilities	44,516	14,047	58,563
Employee compensated absences	140,736	76,212	216,948
Deposits payable	14,925	600	15,525
Noncurrent liabilities:			
Due within one year	25,118	70,711	95,829
Due in more than one year	202,107	1,059,152	1,261,259
TOTAL LIABILITIES	498,501	1,309,143	1,807,644
DEFERRED INFLOWS			
Unearned revenue	167,314	-	167,314
TOTAL DEFERRED INFLOWS	167,314	-	167,314
NET POSITION			
Net investment in capital assets	7,155,570	10,936,271	18,091,841
Restricted for:			
Tabor	91,598	-	91,598
Debt service	72,000	-	72,000
Unrestricted	10,426,268	3,889,938	14,316,206
TOTAL NET POSITION	\$ 17,745,436	\$ 14,826,209	\$ 32,571,645

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

TOWN OF RANGELY, COLORADO

DRAFT

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

FUNCTIONS/PROGRAMS	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities			
Town council	\$ 26,698	\$ -	\$ -
Court	20,636	10,820	-
Administration	361,064	310,008	-
Finance	220,676	-	-
Building & grounds	465,183	-	-
Economic/community development	230,769	-	17,263
Police department	1,135,189	6,563	2,176
Streets & drainage	795,734	-	238,172
RDA	63,157	62,100	1
Housing Authority	232,804	107,440	126,275
Housing Assistance	-	63,149	-
RDC	6,386	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>3,558,296</u>	<u>560,080</u>	<u>383,887</u>
Business-type activities			
Gas	1,061,973	1,106,391	-
Wastewater	459,492	360,390	-
Water	<u>1,508,581</u>	<u>849,014</u>	<u>-</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>3,030,046</u>	<u>2,315,795</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 6,588,342</u>	<u>\$ 2,875,875</u>	<u>\$ 383,887</u>

General revenues:

Taxes:

Property tax

Sales tax

Severance tax

Other taxes

Licenses and permits

Mineral lease

Unrestricted investment earnings

Miscellaneous

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position		
	Primary Government		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (26,698)	\$ -	\$ (26,698)
-	(9,816)	-	(9,816)
-	(51,056)	-	(51,056)
-	(220,676)	-	(220,676)
-	(465,183)	-	(465,183)
-	(213,506)	-	(213,506)
629	(1,125,821)	-	(1,125,821)
-	(557,562)	-	(557,562)
-	(1,056)	-	(1,056)
11,523	12,434	-	12,434
-	63,149	-	63,149
-	(6,386)	-	(6,386)
12,152	(2,602,177)	-	(2,602,177)
-	-	44,418	44,418
55,262	-	(43,840)	(43,840)
8,100	-	(651,467)	(651,467)
63,362	-	(650,889)	(650,889)
<u>\$ 75,514</u>	<u>(2,602,177)</u>	<u>(650,889)</u>	<u>(3,253,066)</u>
	167,692	-	167,692
	655,790	-	655,790
	476,741	-	476,741
	129,349	-	129,349
	8,534	-	8,534
	966,043	-	966,043
	101,716	11,263	112,979
	57,840	-	57,840
	<u>2,563,705</u>	<u>11,263</u>	<u>2,574,968</u>
	(38,472)	(639,626)	(678,098)
	<u>17,783,908</u>	<u>15,465,835</u>	<u>33,249,743</u>
	<u>\$ 17,745,436</u>	<u>\$ 14,826,209</u>	<u>\$ 32,571,645</u>

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

TOWN OF RANGELY, COLORADO

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2019**DRAFT**

	General	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash and cash equivalents	\$ 8,538,178	\$ 1,095,294	\$ 9,633,472
Accounts receivable - Other	144,283	-	144,283
Interest receivable	7,234	211	7,445
Property taxes receivable	167,314	-	167,314
Restricted cash and investments	41,136	1,034,806	1,075,942
TOTAL ASSETS	\$ 8,898,145	\$ 2,130,311	\$ 11,028,456
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</u>			
LIABILITIES			
Accounts payable	\$ 66,003	\$ 5,096	\$ 71,099
Accrued liabilities	42,929	1,587	44,516
Employee compensated absences	68,428	3,880	72,308
Deposits payable	-	14,925	14,925
TOTAL LIABILITIES	177,360	25,488	202,848
DEFERRED INFLOWS			
Unearned revenue	167,314	-	167,314
TOTAL DEFERRED INFLOWS	167,314	-	167,314
FUND EQUITY			
Fund balances			
Restricted for:			
TABOR emergencies	91,598	-	91,598
Debt service	-	72,000	72,000
Assigned for:			
Conservation Trust	-	150,384	150,384
Rangely Housing Authority	-	367,417	367,417
Housing Assistance	-	947,956	947,956
Rangely Development Agency	-	244,365	244,365
Rangely Development Corp.	-	322,701	322,701
Unassigned	8,461,873	-	8,461,873
TOTAL FUND EQUITY	8,553,471	2,104,823	10,658,294
TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY	\$ 8,898,145	\$ 2,130,311	\$ 11,028,456

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

RECONCILIATION OF GOVERNMENTAL BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2019

Balance sheet - total fund balances	\$ 10,658,294
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.	7,382,795
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.	(68,428)
Some liabilities, including notes payable are not included in governmental funds.	<u>(227,225)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 17,745,436</u>

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

TOWN OF RANGELY, COLORADO

DRAFT

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2019

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Intergovernmental revenues	\$ 1,136,636	\$ 24,291	\$ 1,160,927
Federal funds	-	126,275	126,275
Taxes	1,520,606	-	1,520,606
Charges for services	311,222	161,905	473,127
Licenses and permits	8,534	-	8,534
Interest	95,995	5,721	101,716
Miscellaneous	57,856	70,785	128,641
TOTAL REVENUES	3,130,849	388,977	3,519,826
EXPENDITURES			
General government	1,122,223	213,650	1,335,873
Public safety	1,091,442	-	1,091,442
Highways and streets	482,669	-	482,669
Capital outlay	347,433	141,358	488,791
Debt service:			
Principal retirement	8,227	16,485	24,712
Interest and fiscal charges	1,259	28,911	30,170
TOTAL EXPENDITURES	3,053,253	400,404	3,453,657
REVENUES OVER (UNDER) EXPENDITURES	77,596	(11,427)	66,169
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	(15,000)	15,000	-
TOTAL OTHER FINANCING SOURCES (USES)	(15,000)	15,000	-
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING USES	62,596	3,573	66,169
FUND BALANCE, BEGINNING OF YEAR	8,490,875	2,101,250	10,592,125
FUND BALANCE, END OF YEAR	\$ 8,553,471	\$ 2,104,823	\$ 10,658,294

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

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, 2019

Net change in fund balances - total governmental funds	\$ 66,169
Amounts reported for governmental activities in the statement of net activities are different because:	
Governmental funds report capital outlays as 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 (\$617,470) exceeded capital outlay (\$488,791) in the current period.	(128,679)
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.	(674)
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>24,712</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (38,472)</u>

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

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
December 31, 2019

	Enterprise Funds		
	Gas	Wastewater	Water
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,967,794	\$ 659,891	\$ 1,175,064
Accounts receivable, net	146,366	34,039	69,161
Interest receivable	302	40	161
Inventories	9,000	-	1,800
TOTAL CURRENT ASSETS	2,123,462	693,970	1,246,186
Restricted cash - deposits	500	-	100
Restricted cash - CO LSE	5,000	-	-
Property, plant and equipment - net of accumulated depreciation	357,666	2,135,196	9,573,272
TOTAL ASSETS	2,486,628	2,829,166	10,819,558
LIABILITIES			
Current liabilities:			
Accounts payable	76,566	5,790	6,065
Accrued liabilities	5,935	1,520	6,592
Employee compensated absences	45,391	5,626	25,195
Current maturities of long-term debt	-	-	70,711
TOTAL CURRENT LIABILITIES	127,892	12,936	108,563
Long-term liabilities:			
Deposits payable from restricted assets	500	-	100
Notes payable	-	-	1,059,152
TOTAL LONG-TERM LIABILITIES	500	-	1,059,252
TOTAL LIABILITIES	128,392	12,936	1,167,815
NET POSITION			
Net investment in capital assets	357,666	2,135,196	8,443,409
Unrestricted	2,000,570	681,034	1,208,334
TOTAL NET POSITION	\$ 2,358,236	\$ 2,816,230	\$ 9,651,743

<u>Total</u>	
\$	3,802,749
	249,566
	503
	<u>10,800</u>
	4,063,618
	600
	5,000
	<u>12,066,134</u>
	<u>16,135,352</u>
	88,421
	14,047
	76,212
	<u>70,711</u>
	<u>249,391</u>
	600
	<u>1,059,152</u>
	<u>1,059,752</u>
	<u>1,309,143</u>
	10,936,271
	<u>3,889,938</u>
\$	<u><u>14,826,209</u></u>

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

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION - PROPRIETARY FUNDS
For the Year Ended December 31, 2019

	Enterprise Funds		
	Gas	Wastewater	Water
OPERATING REVENUES			
Customer accounts	\$ 1,088,085	\$ 359,665	\$ 835,651
Connection fees	6,564	-	-
Late charges	10,741	-	-
Plant investment and tap fees	400	725	1,100
Other	601	-	12,263
TOTAL OPERATING REVENUES	<u>1,106,391</u>	<u>360,390</u>	<u>849,014</u>
OPERATING EXPENSES			
Administration	180,000	60,000	60,000
Distribution and service	356,488	205,487	123,343
Gas purchases	482,387	-	-
Water treatment	-	-	438,053
Depreciation	43,098	192,774	860,578
TOTAL OPERATING EXPENSES	<u>1,061,973</u>	<u>458,261</u>	<u>1,481,974</u>
OPERATING INCOME (LOSS)	<u>44,418</u>	<u>(97,871)</u>	<u>(632,960)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	6,775	927	3,561
Interest expense	-	(1,231)	(26,607)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>6,775</u>	<u>(304)</u>	<u>(23,046)</u>
INCOME BEFORE CAPITAL GRANTS AND TRANSFER	51,193	(98,175)	(656,006)
Capital grants	-	55,262	8,100
CHANGE IN NET POSITION	51,193	(42,913)	(647,906)
NET POSITION, BEGINNING	<u>2,307,043</u>	<u>2,859,143</u>	<u>10,299,649</u>
NET POSITION, ENDING	<u>\$ 2,358,236</u>	<u>\$ 2,816,230</u>	<u>\$ 9,651,743</u>

<u>Total</u>	
\$	2,283,401
	6,564
	10,741
	2,225
	<u>12,864</u>
	<u>2,315,795</u>
	300,000
	685,318
	482,387
	438,053
	<u>1,096,450</u>
	<u>3,002,208</u>
	<u>(686,413)</u>
	11,263
	<u>(27,838)</u>
	<u>(16,575)</u>
	(702,988)
	<u>63,362</u>
	(639,626)
	<u>15,465,835</u>
\$	<u><u>14,826,209</u></u>

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

COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS
 For the Year Ended December 31, 2019

	Enterprise Funds	
	Gas	Wastewater
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other	\$ 1,125,723	\$ 360,754
Cash payments for personnel	303,531	86,472
Cash payments for goods and services	(1,156,243)	(291,984)
Cash payments for interfund services	(180,000)	(60,000)
NET CASH PROVIDED BY OPERATING ACTIVITIES	93,011	95,242
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
None	-	-
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Grant	-	55,262
Plant investment and tap fees	400	725
Fixed assets purchased, less gain on sales	(3,000)	(122,155)
Long term debt payment - principal	-	(25,216)
Long term debt payment - interest	-	(1,231)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(2,600)	(92,615)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	7,053	964
NET CASH PROVIDED BY INVESTING ACTIVITIES	7,053	964
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	97,464	3,591
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,875,330	656,300
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,972,794	\$ 659,891
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ 44,418	\$ (97,871)
Adjustments to reconcile operating income (loss) to Net cash provided (used) by operating activities:		
Depreciation	43,098	192,774
Plant investment and tap fees	(400)	(725)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	19,732	1,089
Increase (decrease) in accounts payable	(17,974)	153
Increase (decrease) in employee compensated absences	3,248	(497)
Increase (decrease) in accrued liabilities	889	319
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 93,011	\$ 95,242

Water	Totals
\$ 828,480	\$ 2,314,957
326,507	716,510
(924,635)	(2,372,862)
(60,000)	(300,000)
170,352	358,605
-	-
-	-
8,100	63,362
1,100	2,225
(40,499)	(165,654)
(130,132)	(155,348)
(26,607)	(27,838)
(188,038)	(283,253)
3,709	11,726
3,709	11,726
(13,977)	87,078
1,189,041	3,720,671
\$ 1,175,064	\$ 3,807,749
\$ (632,960)	\$ (686,413)
860,578	1,096,450
(1,100)	(2,225)
(19,434)	1,387
(38,265)	(56,086)
40	2,791
1,493	2,701
\$ 170,352	\$ 358,605

Water Fund:	
Interest income	\$ 3,561
Decrease in interest receivable	148
Investment income	\$ 3,709
Total grants	\$ 8,100
Gas Fund:	
Interest income	\$ 6,775
Decrease in interest receivable	278
Investment income	\$ 7,053
Wastewater Fund:	
Interest income	\$ 927
Decrease in interest receivable	37
Investment income	\$ 964
Total fixed assets purchased	\$ (122,155)

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

TOWN OF RANGELY, COLORADO

DRAFT

STATEMENT OF NET POSITION
FIDUCIARY FUND
December 31, 2019

	Rangely Foundation for Public Giving Private-Purpose Trust Fund
ASSETS	
Cash and cash equivalents	\$ 290,036
Interest receivable	125
TOTAL ASSETS	<u>290,161</u>
LIABILITIES	
None	-
TOTAL LIABILITIES	<u>-</u>
NET POSITION HELD FOR PUBLIC GIVING	<u>\$ 290,161</u>

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

TOWN OF RANGELY, COLORADO
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended December 31, 2019

DRAFT

	Rangely Foundation For Public Giving Private-Purpose Trust Fund
	<u> </u>
ADDITIONS	
Investment income	
Interest revenue	<u>\$ 2,719</u>
TOTAL ADDITIONS	<u> 2,719</u>
DEDUCTIONS	
Grants disbursed	<u> 10</u>
TOTAL DEDUCTIONS	<u> 10</u>
CHANGE IN NET POSITION	2,709
NET POSITION, BEGINNING	<u> 287,452</u>
NET POSITION, ENDING	<u><u> \$ 290,161</u></u>

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

PAGE INTENTIONALLY LEFT BLANK

NOTES TO FINANCIAL STATEMENTS

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.

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.

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 2017 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.

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 \$102,912 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.

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:

	<u>Fair Value</u>	<u>Cost</u>
December 31, 2019		
COLOTRUST	<u>\$ 31,629</u>	<u>\$ 31,629</u>

NOTE 3 - CASH AND INVESTMENTS, Continued

The Town has invested \$31,629 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, 2019 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	\$ 398
Cash deposits in bank	4,366,959
Certificates of deposit	10,402,241
Cash on hand – County Treasurer	<u>6,572</u>
Total cash	14,776,170
Investments	
COLOTRUST	<u>31,629</u>
Total cash and cash equivalents	<u>\$ 14,807,799</u>
Cash and cash equivalents	\$ 13,726,257
Restricted cash	<u>1,081,542</u>
Total cash and cash equivalents	<u>\$ 14,807,799</u>

Restricted cash is as follows:

Fund	Amount	Description
General	\$ 41,136	Dental/Vision Self-Insurance
Rangely Housing Authority	72,000	Loan Requirement
Rangely Housing Authority	9,500	Security Deposits
Housing Assistance	947,881	Future Housing Projects
RDA	5,425	Security Deposits
Water	100	Deposits
Gas	500	Deposits
Gas	<u>5,000</u>	CO LSE
	<u>\$ 1,081,542</u>	

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2019, in the Enterprise Funds are as follows:

	Gas	Wastewater	Water	Total Enterprise
Gross accounts receivable	\$ 160,347	\$ 37,291	\$ 75,769	\$ 273,407
Less allowance for doubtful accounts	13,981	3,252	6,608	23,841
	<u>\$ 146,366</u>	<u>\$ 34,039</u>	<u>\$ 69,161</u>	<u>\$ 249,566</u>

NOTE 5 - PROPERTY TAXES**Revenue Recognized in 2019**

Local property taxes levied in 2018 and collected in 2019 are recognized as revenue in these financial statements as shown below:

	Assessed Valuation	Mill Levy	Amount of Taxes		Percent Collected
			Levied	Collected	
General Fund	\$ 16,723,010	10.000	\$ 167,230	\$ 167,558	100.2%

Property Taxes Receivable and Unearned Revenue

Local property taxes levied in 2019 but not collectible until 2020 are shown as property taxes receivable and unearned revenue.

	Estimated Assessed Valuation	Property Mill Levy	Percent Collectible	Taxes Receivable	Unearned Revenue
General Fund	\$ 16,731,410	10.000	100.0%	\$ 167,314	\$167,314

NOTE 6 - CAPITAL ASSETS**A. Governmental Activities**

A summary of changes in capital assets during the year ended December 31, 2019 is as follows:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Capital assets not being depreciated:				
Land	\$ 2,016,192	\$ -	\$ -	\$ 2,016,192
Construction in progress	1,342	-	(1,342)	-
Total assets not being depreciated	<u>2,017,534</u>	<u>-</u>	<u>(1,342)</u>	<u>2,016,192</u>
Capital assets being depreciated:				
Buildings	4,457,083	166,019	-	4,623,102
Streets and improvements	14,683,604	-	-	14,683,604
Equipment	2,704,233	324,114	(169,791)	2,858,556
Total assets being depreciated	<u>21,844,920</u>	<u>490,133</u>	<u>(169,791)</u>	<u>22,165,262</u>

NOTE 6 - CAPITAL ASSETS, Continued**A. Governmental Activities, continued**

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Less accumulated depreciation:				
Buildings	(2,912,251)	(206,404)	-	(3,118,655)
Streets and improvements	(11,114,038)	(290,179)	-	(11,404,217)
Equipment	(2,324,691)	(120,887)	169,791	(2,275,787)
Total accumulated depreciation	(16,350,980)	(617,470)	169,791	(16,798,659)
Total assets being depreciated, net	5,493,940	(127,337)	-	5,366,603
Governmental activities capital assets, net	<u>\$ 7,511,474</u>	<u>\$ (127,337)</u>	<u>\$ (1,342)</u>	<u>\$ 7,382,795</u>

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

Governmental activities:	
Town council	\$ -
Court	-
Administration	223
Finance	-
Building & grounds	164,873
Economic/community development	35,035
Police department	43,747
Streets & drainage	311,806
RDA	2,745
Housing authority	59,041
Housing assistance	-
RDC	-
Total depreciation expense – governmental activities	<u>\$ 617,470</u>

B. Business-type Activities

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Capital assets not being depreciated:				
Land	\$ 13,984	\$ -	\$ -	\$ 13,984
Construction in progress	-	-	-	-
Total assets not being depreciated	13,984	-	-	13,984
Capital assets being depreciated:				
Lines	9,837,339	8,238	-	9,845,577
Improvements	611,355	122,155	-	733,510
Building	166,225	-	-	166,225
System	1,799,678	-	-	1,799,678
Plant	13,286,015	32,260	-	13,318,275
Machinery and equipment	3,716,342	3,000	-	3,719,342
Total assets being depreciated	29,416,954	165,653	-	29,582,607

NOTE 6 - CAPITAL ASSETS, Continued**B. Business-type Activities, continued**

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
Less accumulated depreciation:				
Lines	(5,625,091)	(337,210)	-	(5,962,301)
Improvements	(281,274)	(16,942)	-	(298,216)
Building	(132,014)	(4,490)	-	(136,504)
System	(1,134,772)	(48,323)	-	(1,183,095)
Plant	(6,336,452)	(572,87)	-	(6,909,349)
Machinery and equipment	(2,924,404)	(116,588)	-	(3,040,992)
Total accumulated depreciation	(16,434,007)	(1,096,450)	-	(17,530,457)
Total assets being depreciated, net	12,982,947	(930,797)	-	12,052,150
Business-type activities capital assets, net	<u>\$ 12,996,931</u>	<u>\$ (930,797)</u>	<u>\$ -</u>	<u>\$ 12,066,134</u>

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

Business-type activities:

Water	\$ 860,578
Gas	43,098
Wastewater	<u>192,774</u>

Total depreciation expense – business-type activities \$ 1,096,450

NOTE 7 - CHANGES IN LONG-TERM DEBT

The following is a summary of bonds, installment notes, and contracts payable of the Town for the year ended December 31, 2019:

	Balance 1/1/2019	Additions	Reductions	Balance 12/31/2019	Due within One Year
Governmental activities					
Note payable, FmHA	\$ 226,161	\$ -	\$ 16,485	\$ 209,676	\$ 16,500
Capital lease	25,776	-	8,228	17,548	8,618
Compensated absences	135,508	1,348	-	136,856	68,428
Governmental activities long-term liabilities	<u>\$ 387,445</u>	<u>\$ 1,348</u>	<u>\$ 24,713</u>	<u>\$ 364,080</u>	<u>\$ 93,546</u>
Business-type activities					
Note payable – General Fund	\$ 86,030	\$ -	\$ 86,030	\$ -	\$ -
Note Payable - CWRPDA	1,199,180	-	69,317	1,129,863	70,711
Business-type activities long-term liabilities	<u>\$1,285,210</u>	<u>\$ -</u>	<u>\$ 155,347</u>	<u>\$ 1,129,863</u>	<u>\$ 70,711</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.

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 \$16,400 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, 2019, the reserve was \$72,000.

Capital Leases Payable

On May 9, 2017, the Town entered into a lease purchase agreement with Wells Fargo Bank for the acquisition of a skid steer for the Public Works department with a capitalized cost of \$42,316. Payment is annual on May 9th starting in 2018. The lease term ends May 9, 2021 with the final lease payment. There is a \$1 purchase option at the end of the lease term for purchase of the equipment. A total of 4 payments of \$9,454 will be made with an imputed interest rate of 4.76%. 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. The notes payable were paid off in 2019.

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.

Principal and interest requirements for this loan are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirement</u>
2020	\$ 70,711	\$ 22,245	\$ 92,956
2021	72,133	20,824	92,957
2022	73,582	19,374	92,956
2023	75,062	17,895	92,957
2024	76,570	16,387	92,957
2025-2029	406,565	58,219	464,784
2030-2033	355,240	16,156	371,396
	<u>\$1,129,863</u>	<u>\$ 171,100</u>	<u>\$ 1,300,960</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, 2018, is as follows:

	Gas Fund	Wastewater Fund	Water Fund	Total
Operating revenues	\$ 1,106,391	\$ 360,390	\$ 849,014	\$ 2,315,795
Depreciation	43,098	192,774	860,578	1,096,450
Operating income (loss)	44,418	(97,871)	(632,960)	(686,413)
Change in net position	51,193	(42,913)	(647,906)	(639,626)
Capital grants	-	55,262	8,100	63,362
Property, plant and equipment:				
Additions	3,000	122,155	40,499	165,654
Net working capital	1,995,570	681,034	1,137,623	3,814,227
Total assets	2,486,628	2,829,166	10,819,558	16,135,352
Bond and other long-term liabilities,				
Payable from operating revenues	500	100	1,059,152	1,059,752
Net position	2,358,236	2,816,230	9,651,743	14,826,209

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, 2019, is presented below:

	<u>Enterprise</u>
Net change in net position (NON-GAAP Basis)	\$ 135,822
Plus:	
Debt retirement	155,348
Capital outlay	165,654
Less:	
Depreciation	<u>(1,096,450)</u>
Net change in net position (GAAP Basis)	<u>\$ (639,626)</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 employee's W-2 wages 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 2019, the Town's total payroll was \$1,808,885. The Town's contributions were calculated using the base salary amount of \$384,167. Both the Town and the covered employees made the required 8% contribution, amounting to \$30,733 from each source.

NOTE 10 - DEFINED CONTRIBUTION PLANS, Continued**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% of the employee's W-2 wages each year. The Town's contribution vests at a rate of 20% for every year of service after two years. A participant is fully vested after six years of service. Both the Town and covered employees made the required 5% contribution, amounting to \$66,164 from each source based on the salary of \$1,323,270.

The Plans have no unfunded liability since it is a defined contribution plan. The Plans may be amended by resolution of the Town Council but it may not be amended beyond the limits established by state statute.

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 \$18,500 or 100% of the participant's includable compensation. Participants over age 50 are eligible to contribute \$6,000 more than the \$19,000 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, 2019, participating employees contributed \$20,831.

NOTE 12 - CONTINGENCIES

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20; commonly know 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 2019, \$91,598 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, TABOR¹ 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 \$117,412 to CIRSA in 2019. 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 – 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 15 – SUBSEQUENT EVENT

The Town has evaluated subsequent events through June 15, 2020, the date at which the financial statements were available to be issued, and determined that no events have occurred that require disclosure.

PAGE INTENTIONALLY LEFT BLANK

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended December 31, 2019

	Budget	
	Original	Final
REVENUES		
Intergovernmental revenues	\$ 1,105,700	\$ 1,105,700
Taxes	1,398,400	1,398,400
Charges for services	402,129	402,129
Licenses and permits	9,700	9,700
Miscellaneous	131,600	131,600
TOTAL REVENUES	3,047,529	3,047,529
EXPENDITURES		
General government	1,408,232	1,408,232
Public safety	927,346	927,346
Highways and streets	435,474	435,474
Capital outlay	557,960	557,960
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
TOTAL EXPENDITURES	3,329,012	3,329,012
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(281,483)	(281,483)
OTHER FINANCING SOURCES (USES)		
Transfers in (out)	(50,000)	(50,000)
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(331,483)	(331,483)
FUND BALANCE, BEGINNING OF YEAR	8,245,415	8,245,415
FUND BALANCE, END OF YEAR	\$ 7,913,932	\$ 7,913,932

<u>Actual Amounts</u>	<u>Variance from final budget</u>
\$ 1,136,636	\$ 30,936
1,520,606	122,206
311,222	(90,907)
8,534	(1,166)
<u>153,851</u>	<u>22,251</u>
<u>3,130,849</u>	<u>83,320</u>
1,122,223	286,009
1,091,442	(164,096)
482,669	(47,195)
347,433	210,527
8,227	(8,227)
<u>1,259</u>	<u>(1,259)</u>
<u>3,053,253</u>	<u>275,759</u>
77,596	359,079
<u>(15,000)</u>	<u>35,000</u>
<u>62,596</u>	<u>394,079</u>
<u>8,490,875</u>	<u>245,460</u>
<u><u>\$ 8,553,471</u></u>	<u><u>\$ 639,539</u></u>

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

PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTARY INFORMATION

TOWN OF RANGELY, COLORADO

DRAFT

COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2019

	Conservation Fund	Rangely Housing Authority
<u>ASSETS</u>		
Cash	\$ 150,369	\$ 377,846
Interest receivable	15	113
Restricted cash:		
Farmers Home Administration loan	-	72,000
Security deposits	-	9,500
Future housing projects	-	-
TOTAL ASSETS	<u>\$ 150,384</u>	<u>\$ 459,459</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES		
Accounts payable	-	5,075
Accrued liabilities	-	1,587
Employee compensated absences	-	3,880
Deposits payable	-	9,500
TOTAL LIABILITIES	<u>-</u>	<u>20,042</u>
FUND BALANCES		
Reserved for debt service	-	72,000
Unreserved	150,384	367,417
TOTAL FUND BALANCES	<u>150,384</u>	<u>439,417</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 150,384</u>	<u>\$ 459,459</u>

Special Revenue			
Housing Assistance Fund	Rangely Development Agency	Rangely Development Corporation	Totals
\$ - 75	\$ 244,378 8	\$ 322,701 -	\$ 1,095,294 211
-	-	-	72,000
-	5,425	-	14,925
947,881	-	-	947,881
<u>\$ 947,956</u>	<u>\$ 249,811</u>	<u>\$ 322,701</u>	<u>\$ 2,130,311</u>
-	21	-	5,096
-	-	-	1,587
-	-	-	3,880
-	5,425	-	14,925
-	5,446	-	25,488
-	-	-	72,000
947,956	244,365	322,701	2,032,823
947,956	244,365	322,701	2,104,823
<u>\$ 947,956</u>	<u>\$ 249,811</u>	<u>\$ 322,701</u>	<u>\$ 2,130,311</u>

TOWN OF RANGELY, COLORADO

DRAFT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	Conservation Fund	Rangely Housing Authority
REVENUES		
Intergovernmental	\$ 12,768	\$ 11,523
Federal funds	-	126,275
Charges for services	-	99,805
Interest	1,787	490
Miscellaneous	-	7,635
TOTAL REVENUES	14,555	245,728
EXPENDITURES		
General government	2,000	144,852
Capital outlay	-	21,358
Debt service:		
Principal retirement	-	16,485
Interest and fiscal charges	-	28,911
TOTAL EXPENDITURES	2,000	211,606
REVENUES OVER (UNDER) EXPENDITURES	12,555	34,122
OTHER FINANCING SOURCES (USES)		
Transfers in(out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	12,555	34,122
FUND BALANCE, BEGINNING OF YEAR	137,829	405,295
FUND BALANCE, END OF YEAR	\$ 150,384	\$ 439,417

Special Revenue			
Housing Assistance Fund	Rangely Development Agency	Rangely Development Corporation	Totals
\$ -	\$ -	\$ -	\$ 24,291
-	-	-	126,275
-	62,100	-	161,905
1,710	188	1,546	5,721
63,149	1	-	70,785
64,859	62,289	1,546	388,977
-	60,412	6,386	213,650
-	120,000	-	141,358
-	-	-	16,485
-	-	-	28,911
-	180,412	6,386	400,404
64,859	(118,123)	(4,840)	(11,427)
-	5,000	10,000	15,000
-	5,000	10,000	15,000
64,859	(113,123)	5,160	3,573
883,097	357,488	317,541	2,101,250
\$ 947,956	\$ 244,365	\$ 322,701	\$ 2,104,823

BUDGETARY COMPARISON SCHEDULE - GAS FUND
For the Year Ended December 31, 2019

DRAFT

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 1,090,876	\$ 1,090,876
Connection fees	1,000	1,000
Late charges	18,000	18,000
Interest revenue	4,500	4,500
Plant investment and tap fees	1,000	1,000
Other	2,000	2,000
TOTAL REVENUES	<u>1,117,376</u>	<u>1,117,376</u>
EXPENSES		
Administration	180,000	180,000
Distribution and service	369,114	369,114
Gas purchases	501,573	501,573
Purchase of fixed assets	-	-
TOTAL EXPENSES	<u>1,050,687</u>	<u>1,050,687</u>
CHANGE IN NET POSITION	66,689	66,689
NET POSITION, BEGINNING OF YEAR	<u>2,253,655</u>	<u>2,253,655</u>
NET POSITION, END OF YEAR	<u>\$ 2,320,344</u>	<u>\$ 2,320,344</u>
RECONCILIATION FROM BUDGET BASIS EXPENDITURES (NON-GAAP) TO GAAP		
Add:		
Purchase of fixed assets		
Subtract:		
Depreciation		
NET POSTION, END OF YEAR GAAP BASIS		

<u>Actual Amounts</u>	<u>Variance from final budget</u>
\$ 1,088,085	\$ (2,791)
6,564	5,564
10,741	(7,259)
6,775	2,275
400	(600)
601	(1,399)
<u>1,113,166</u>	<u>(4,210)</u>
180,000	-
356,488	12,626
482,387	19,186
3,000	(3,000)
<u>1,021,875</u>	<u>28,812</u>
91,291	24,602
<u>2,307,043</u>	<u>53,388</u>
2,398,334	<u>\$ 77,990</u>
3,000	
<u>(43,098)</u>	
<u>\$ 2,358,236</u>	

TOWN OF RANGELY, COLORADO

BUDGETARY COMPARISON SCHEDULE - WASTEWATER FUND
For the Year Ended December 31, 2019

DRAFT

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 372,000	\$ 372,000
Interest revenue	400	400
Plant investment and tap fees	3,600	3,600
Other	102,227	102,227
TOTAL REVENUES	478,227	478,227
EXPENSES		
Administration	60,000	60,000
Distribution and service	217,417	217,417
Debt service		
Principal	16,431	16,431
Interest	10,016	10,016
Purchase of fixed assets	150,000	150,000
TOTAL EXPENSES	453,864	453,864
CHANGE IN NET POSITION	24,363	24,363
NET POSITION, BEGINNING OF YEAR	2,945,349	2,945,349
NET POSITION, END OF YEAR	\$ 2,969,712	\$ 2,969,712
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		

<u>Actual Amount</u>	<u>Variance from final budget</u>
\$ 359,665	\$ (12,335)
927	527
725	(2,875)
<u>55,262</u>	<u>(46,965)</u>
<u>416,579</u>	<u>(61,648)</u>
60,000	-
205,487	11,930
25,216	(8,785)
1,231	8,785
<u>122,155</u>	<u>27,845</u>
<u>414,089</u>	<u>39,775</u>
2,490	(21,873)
<u>2,859,143</u>	<u>(86,206)</u>
2,861,633	<u>\$ (108,079)</u>
25,216	
122,155	
<u>(192,774)</u>	
<u>\$ 2,816,230</u>	

BUDGETARY COMPARISON SCHEDULE - WATER FUNDS
For the Year Ended December 31, 2019

	Budget	
	Original	Final
REVENUES		
Customer accounts	\$ 862,000	\$ 862,000
Interest revenue	2,350	2,350
Plant investment and tap fees	4,400	4,400
Grants	15,000	15,000
Other	25,000	25,000
TOTAL REVENUES	908,750	908,750
EXPENSES		
Administration	60,000	60,000
Distribution and service	140,648	140,648
Water treatment	468,137	468,137
Debt service		
Principal	103,634	103,634
Interest	53,105	53,105
Purchase of fixed assets	17,000	17,000
TOTAL EXPENSES	842,524	842,524
CHANGE IN NET POSITION	66,226	66,226
NET POSITION, BEGINNING OF YEAR	9,900,864	9,900,864
NET POSITION, END OF YEAR	\$ 9,967,090	\$ 9,967,090
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		

<u>Actual Amount</u>	<u>Variance from final budget</u>
\$ 835,651	\$ (26,349)
3,561	1,211
1,100	(3,300)
8,100	(6,900)
<u>12,263</u>	<u>(12,737)</u>
<u>860,675</u>	<u>(48,075)</u>
60,000	-
123,343	17,305
438,053	30,084
130,132	(26,498)
26,607	26,498
<u>40,499</u>	<u>(23,499)</u>
<u>818,634</u>	<u>23,890</u>
42,041	(24,185)
<u>10,299,649</u>	<u>398,785</u>
10,341,690	<u>\$ 374,600</u>
130,132	
40,499	
<u>(860,578)</u>	
<u>\$ 9,651,743</u>	

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
CONSERVATION TRUST
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Intergovernmental revenues	\$ 12,000	\$ 12,768	\$ 768
Interest	225	1,787	1,562
Other	-	-	-
TOTAL REVENUES	<u>12,225</u>	<u>14,555</u>	<u>2,330</u>
EXPENDITURES			
General government	-	2,000	(2,000)
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>
TOTAL EXPENDITURES	<u>10,000</u>	<u>2,000</u>	<u>8,000</u>
NET CHANGE IN FUND BALANCE	2,225	12,555	10,330
FUND BALANCE, BEGINNING	<u>113,376</u>	<u>137,829</u>	<u>24,453</u>
FUND BALANCE, ENDING	<u>\$ 115,601</u>	<u>\$ 150,384</u>	<u>\$ 34,783</u>

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
RANGELY HOUSING AUTHORITY
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Intergovernmental revenues	\$ 10,000	\$ 11,523	\$ 1,523
Federal funds	160,000	126,275	(33,725)
Charges for services	92,000	99,805	7,805
Interest	600	490	(110)
Miscellaneous	<u>7,400</u>	<u>7,635</u>	<u>235</u>
TOTAL REVENUES	<u>270,000</u>	<u>245,728</u>	<u>(24,272)</u>
EXPENDITURES			
General government	208,019	166,210	41,809
Debt service	<u>56,000</u>	<u>45,396</u>	<u>10,604</u>
TOTAL EXPENDITURES	<u>264,019</u>	<u>211,606</u>	<u>52,413</u>
NET CHANGE IN FUND BALANCE	<u>5,981</u>	<u>34,122</u>	<u>28,141</u>
FUND BALANCE, BEGINNING	<u>325,737</u>	<u>405,295</u>	<u>79,558</u>
FUND BALANCE, ENDING	<u>\$ 331,718</u>	<u>\$ 439,417</u>	<u>\$ 107,699</u>

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
RANGELY HOUSING ASSISTANCE
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Interest	\$ 1,000	\$ 1,710	\$ 710
Lot sales	20,000	63,149	43,149
TOTAL REVENUES	<u>21,000</u>	<u>64,859</u>	<u>43,859</u>
EXPENDITURES			
General government	<u>2,000</u>	<u>-</u>	<u>2,000</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>-</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCE	<u>19,000</u>	<u>64,859</u>	<u>45,859</u>
FUND BALANCE, BEGINNING	<u>911,392</u>	<u>883,097</u>	<u>(28,295)</u>
FUND BALANCE, ENDING	<u>\$ 930,392</u>	<u>\$ 947,956</u>	<u>\$ 17,564</u>

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
RANGELY DEVELOPMENT AGENCY
For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Charge for services	\$ 62,500	\$ 62,100	\$ (400)
Interest	200	188	(12)
Miscellaneous/Other	<u>25,000</u>	<u>5,001</u>	<u>(19,999)</u>
TOTAL REVENUES	<u>87,700</u>	<u>67,289</u>	<u>(20,411)</u>
EXPENDITURES			
General government	77,500	60,412	17,088
Capital outlay	<u>-</u>	<u>120,000</u>	<u>(120,000)</u>
TOTAL EXPENDITURES	<u>77,500</u>	<u>180,412</u>	<u>(102,912)</u>
NET CHANGE IN FUND BALANCE	<u>10,200</u>	<u>(113,123)</u>	<u>(123,323)</u>
FUND BALANCE, BEGINNING	<u>378,097</u>	<u>357,488</u>	<u>(20,609)</u>
FUND BALANCE, ENDING	<u>\$ 388,297</u>	<u>\$ 244,365</u>	<u>\$ (143,932)</u>

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
 RANGELY DEVELOPMENT CORPORATION
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from budget</u>
REVENUES			
Interest	\$ 500	\$ 1,546	\$ 1,046
Miscellaneous/Other	20,000	10,000	(10,000)
TOTAL REVENUES	<u>20,500</u>	<u>11,546</u>	<u>(8,954)</u>
EXPENDITURES			
General government	<u>18,000</u>	<u>6,386</u>	<u>11,614</u>
TOTAL EXPENDITURES	<u>18,000</u>	<u>6,386</u>	<u>11,614</u>
NET CHANGE IN FUND BALANCE	<u>2,500</u>	<u>5,160</u>	<u>2,660</u>
FUND BALANCE, BEGINNING	<u>312,757</u>	<u>317,541</u>	<u>4,784</u>
FUND BALANCE, ENDING	<u>\$ 315,257</u>	<u>\$ 322,701</u>	<u>\$ 7,444</u>

TOWN OF RANGELY, COLORADO

DRAFT

BUDGETARY COMPARISON SCHEDULE
 RANGELY FOUNDATION FOR PUBLIC GIVING
 For the Year Ended December 31, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance from final budget</u>
REVENUES			
Investment income			
Interest revenue	<u>\$ 2,000</u>	<u>\$ 2,719</u>	<u>\$ 719</u>
TOTAL REVENUES	<u>2,000</u>	<u>2,719</u>	<u>719</u>
EXPENDITURES			
Grants disbursed	<u>2,000</u>	<u>10</u>	<u>1,990</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>10</u>	<u>1,990</u>
CHANGE IN NET ASSETS	<u>-</u>	<u>2,709</u>	<u>2,709</u>
NET ASSETS, BEGINNING	<u>284,870</u>	<u>287,452</u>	<u>2,582</u>
NET ASSETS, ENDING	<u>\$ 284,870</u>	<u>\$ 290,161</u>	<u>\$ 5,291</u>

Steps for printing your content and returning to 'Edit Mode'

1. Click Ctrl + A on a Windows machine or Command + A on a Mac to select all data.
2. Right-click your mouse and select Print.
3. Confirm that print settings are correct - make sure "selection only" isn't checked.
4. Print hard copy or to PDF.
5. Click "Edit Mode" to return to modifying your data.
6. Remember to click "Save" to save any changes.

ANNUAL HIGHWAY FINANCE REPORT - CY19

Email address: lpiering@rangelyco.gov

City/County: Rangely

II - RECEIPTS FOR ROAD AND STREET PURPOSES

Please no commas or dollar signs for the input

A. Receipts from local sources

2. General Fund Appropriations:	\$	726,849.00
3. Other local imposts: <i>from A.3. 'Total' below</i>	\$	169,959.00
4. Miscellaneous local receipts: <i>from A.4. 'Total' below</i>	\$	6,017.00
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: \$ 902,825.00

B. Private Contributions

\$ 0.00

DRAFT**II - RECEIPTS FOR ROAD AND STREET PURPOSES (Detail)**

Please no commas or dollar signs for the input

A.3. Other local imposts

a. Property Taxes and Assessments	\$ 0.00
b. Other Local Imposts	
1. Sales Taxes:	\$ 126,975.00
2. Infrastructure and Impact Fees:	\$ 0.00
3. Liens:	\$ 0.00
4. Licenses:	\$ 11,700.00
5. Specific Ownership and/or Other:	\$ 31,284.00
Total: (a + b) carried to 'Other local imposts' above	\$ 169,959.00

A.4. Miscellaneous local receipts

Please no commas or dollar signs for the input

a. Interest on Investments:	\$ 0.00
b. Traffic fines & Penalties:	\$ 6,017.00
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
Total: (a through h) carried to 'Misc local receipts' above	\$ 6,017.00

C. Receipts from State Government

Please no commas or dollar signs for the input

1. Highway User Taxes:	\$ 104,154.00
3. Other State funds:	
c. Motor Vehicle Registrations:	\$ 0.00
d. Other (Specify):	
Comments: undefined	\$ 0.00
e. Other (Specify):	
Comments: undefined	\$ 0.00
Total: (1+3c,d,e)	\$ 104,154.00

D. Receipts from Federal Government

Please no commas or dollar signs for the input

2. Other Federal Agencies

DRAFT

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

Please no commas or dollar signs for the input

A. Local highway disbursements

1. Capital outlay: (from A.1.d. 'Total Capital Outlay' below)	\$	14,525.00
2. Maintenance:	\$	117,502.00
3. Road and street services		
a. Traffic control operations:	\$	0.00
b. Snow and ice removal:	\$	95,752.00
c. Other:	\$	410,881.00
4. General administration & miscellaneous	\$	20,941.00
5. Highway law enforcement and safety	\$	347,378.00
Total: (A.1-5)		\$ 1,006,979.00

Please no commas or dollar signs for the input

B. Debt service on local obligations

1. Bonds		
a. Interest	\$	0.00
b. Redemption	\$	0.00
2. Notes		
a. Interest	\$	0.00
b. Redemption	\$	0.00
SubTotal: (1+2)		\$ 0.00

Please no commas or dollar signs for the input

C. Payments to State for Highways:	\$	0.00
------------------------------------	----	------

DRAFT

0.00

D. Payments to Toll Facilities:

Total Disbursements: (A+B+C+D) \$ 1,006,979.00

Please no commas or dollar signs for the input

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

Please no commas or dollar signs for the input

	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	\$ 14,525.00	\$ 14,525.00
4. System Enhancement:	\$ 0.00	\$ 0.00	\$ 0.00
5. Total Construction:			\$ 14,525.00
d. Total Capital Outlay: (Lines A.1.a. + 1.b. + 1.c.5)			\$ 14,525.00

DRAFT**IV. LOCAL HIGHWAY DEBT STATUS**

Please no commas or dollar signs for the input

	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

Please no commas or dollar signs for the input

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
\$ 0.00	\$ 1,006,979.00	\$ 1,006,979.00	\$ 0.00	\$ 0.00

Notes & Comments:

undefined

Please enter your name: LISA PIERING

Please provide a telephone number where you may be reached: 9706758477

Save

Print Mode

Edit Mode

Please click on the "Save" button before viewing the data in a print format.

Income Statement

Town of Rangely

Month Ending May 2020

GENERAL FUND Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Taxes	\$494,027	66%	\$1,661,800	29.73%
Licenses and Permits	\$14,172	2%	\$13,700	103.45%
Intergovernmental Revenue	\$51,984	7%	\$1,297,000	4.01%
Charges for Services	\$129,170	17%	\$310,000	41.67%
Miscellaneous Revenue	\$56,366	8%	\$153,600	36.70%
Total General Revenue	\$745,719	100%	\$3,436,100	21.70%
GENERAL FUND Operating Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expenses	Budget 2020	% of Budget Expended
Town Council	\$19,185	2%	\$48,863	39.26%
Court	\$10,717	1%	\$24,479	43.78%
Administration	\$89,814	8%	\$236,193	38.03%
Finance	\$83,866	7%	\$217,487	38.56%
Building & Grounds	\$116,616	10%	\$313,092	37.25%
Economic Development	\$104,718	9%	\$329,540	31.78%
Police Department	\$413,323	35%	\$994,632	41.56%
Animal Shelter	\$17,709	2%	\$50,757	34.89%
Public Works	\$148,792	13%	\$438,547	33.93%
Foundation Trans. & Non Depart. Transfer	\$59,892	5%	\$260,000	23.04%
Total Capital Improvements	\$107,597	9%	\$521,200	20.64%
Total General expenses	\$1,172,229	100%	\$3,434,790	34.13%
Net Revenue over Expenditures	(\$426,511)	100%	\$1,310	-32558.06%
WATER FUND Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Water Revenue	\$247,766	100%	\$1,238,750	20.00%
WATER FUND Operating Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Water Supply	\$167,452	50%	\$417,271	40.13%
Water Supply Capital Expense	\$0	0%	\$0	#DIV/0!
Water Fund Dept. Transfers and Conting.	\$78,059	23%	\$192,956	40.45%
PW - Transportation & Distribution	\$38,108	11%	\$98,871	38.54%
PW - Transportation & Distrib. Capital Exp	\$33,092	10%	\$730,000	0.00%
Raw Water	\$15,441	5%	\$47,575	32.46%
Raw Water Capital Expense	\$5,174	2%	\$7,000	73.92%
Total Water expenses	\$337,327	100%	\$1,493,673	22.58%
Net Revenue over Expenditures	(\$89,561)	100%	(\$254,923)	35.13%
GAS FUND Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Gas Revenue	\$526,499	100%	\$1,039,133	50.67%
GAS FUND Operating Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Gas Expenses	\$337,983	82%	\$840,180	40.23%
Gas Capital Expense	\$0	0%	\$0	#DIV/0!
Total Transfers	\$75,000	18%	\$180,000	41.67%
Total Selling Expenses	\$412,983	100%	\$1,020,180	40.48%
Net Revenue over Expenditures	\$113,517	100%	\$18,953	598.94%
Wastewater FUND Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Wastewater Revenue	\$140,932	100%	\$665,150	21.19%
Wastewater FUND Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Wastewater Expenses	\$79,367	57%	\$232,880	34.08%
Wastewater Capital Expense	\$35,719	25%	\$587,300	6.08%
Total Transfers	\$25,000	18%	\$60,000	41.67%
General Fund Loan	\$0	0%	\$0	#DIV/0!
Total Selling Expenses	\$140,086	100%	\$880,180	15.92%
Net Revenue over Expenditures	\$846	100%	(\$215,030)	-0.39%

Town of Rangely

Month Ending May 2020

Rangely Housing Auth Revenue			2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Rangely Housing Auth Revenue	\$81,187	100%	\$260,000	31.23%
Rangely Housing Auth Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Rangely Housing Auth Expenses	\$79,055	95%	\$177,399	44.56%
Housing Authority Capital Expense	\$378	0%	\$10,700	3.53%
Debt Service and Transfers	\$4,170	5%	\$66,000	6.32%
Total Expense	\$83,602	100%	\$254,099	32.90%
Net Revenue over Expenditures	(\$2,415)	100%	\$5,901	-40.93%
Fund for Public Giving Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Fund for Public Giving Revenue	\$1,389	100%	\$2,000	69.43%
Fund for Public Giving Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Fund for Public Giving Expenses	\$0	100%	\$2,000	0.00%
Net Revenue over Expenditures	\$1,389	100%	\$0	0.00%
Economic Development Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
RDA Revenues	\$35,375	100%	\$87,700	40.34%
Economic Development Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
RDA Expenses	\$19,744	100%	\$77,600	25.44%
RDA Capitol Expense	\$0	100%	\$0	0.00%
Total Expense	\$19,744	100%	\$77,600	25.44%
Net Revenue over Expenditures	\$15,631	100%	\$10,100	154.77%
Conservation Trust Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Conservation Trust Revenue (Grant \$136K)	\$2,970	100%	\$952,225	0.31%
Conservation Trust Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Conservation Trust Expenses	\$0	100%	\$1,100,000	0.00%
Net Revenue over Expenditures	\$2,970	100%	(\$147,775)	-2.01%
Housing Assistance Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Housing Assistance Revenue	\$836	100%	\$21,000	3.98%
Housing Assistance Oper Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Housing Assistance Expenses	\$0	100%	\$2,000	0.00%
Net Revenue over Expenditures	\$836	100%	\$19,000	4.40%
Rangely Develop Corp Revenue	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Revenue	Budget 2020	% of Budget Expended
Rangely Develop Corp Revenue	\$126	100%	\$20,500	0.61%
Rangely Develop Corp Expenses	YTD ACTUAL		2020 BUDGET	
	YTD Amount	% of Expense	Budget 2020	% of Budget Expended
Rangely Develop Corp Expenses	\$64	100%	\$18,500	0.35%
RDC Capitol Expense	\$0	100%	\$0	0.00%
Total Expense	\$64	100%	\$18,500	0.35%
Net Revenue over Expenditures	\$62	100%	\$2,000	0.00%

INCOME STATEMENT ROLL-UP	Actual YTD		Budget YTD	
Total Revenues	\$1,782,799		\$7,722,558	23.09%
Total Expenses	\$2,166,035		\$8,283,022	26.15%
Net Revenue over Expense	-\$383,236		-\$560,464	68.38%

Way Outside of Ordinary

June 23, 2020

Department of Local Affairs

The Town of Rangely by a majority vote on June 23, 2020 will opt into the Care's Act, Coronavirus Relief Fund to be administered and distributed by the Colorado Department of Local Affairs. We agree that these funds are for.

1. Necessary expenditures incurred to due to the COVID-19 PUBLIC HEALTH EMERGENCY (covid-19 emergency)
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State; and
3. were incurred during the period that begins on March 1 2020, and ends on December 30, 2020.

We have an agreement with Rio Blanco County allocating funds between the County and Municipalities.

Thank you,

Andy Shaffer, Mayor

Cc; Lisa Piering, Town Manager
Marybel Cox, Clerk/Treasurer

COLLABORATION AGREEMENT

REGARDING DISBURSEMENT OF CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT FUNDS TO COUNTY AND LOCAL GOVERNMENTS

THIS COLLABORATION AGREEMENT (“Agreement”), is made this day of June, 2020, by and between COUNTY OF RIO BLANCO, STATE OF COLORADO, a body politic and corporate (the “County”) and the TOWN OF RANGELY, COLORADO AND THE TOWN OF MEEKER, COLORADO, , (the “Local Governments”). The County and the Local Governments shall be referred to herein, individually, as a “Party” and, collectively, as the “Parties.”

RECITALS

- A. Colorado Department of Local Affairs (DOLA) will (has?) allocate(d) up to \$275M to Counties and Local Governments across the state from the Coronavirus Relief Fund (CVRF), in an effort to reduce the financial impact of the COVID-19 pandemic.
- B. The U.S. Congress mandated CVRF as part of the federal CARES Act under Title V. It allows local governments to receive reimbursements for necessary expenditures that were not accounted for in the most recent local government budget, and that were incurred as of March 1, 2020 due to the COVID-19 public health emergency.
- C. The purpose of this Agreement is to provide the structure for how the Parties become eligible and obtain access to funds authorized by Title V, Section 5001(d) of the CARES Act and specifically allows the County and Local Governments to request reimbursement for program payments that: 1) are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19); 2) were not accounted for in the budget more recently approved as of the date of enactment [March 27, 2020] of this section for the local government; and 3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020. Eligible expenditure guidance is provided by the U.S. Treasury (attached as Exhibit A).
- D. Section 18(2) of Article XIV of the Colorado Constitution and Sections 29-1-201, et seq. and 29-20-105 of the Colorado Revised Statutes authorize and encourage governments to cooperate by contracting with one another for their mutual benefit.
- E. The COVID-19 pandemic has created myriad economic distress and unanticipated costs in American society to individuals and families, to businesses, and to the state and local governments addressing the pandemic’s effects.
- F. Congress recently enacted the CARES Act to provide relief funds to individuals, businesses, and state and local governments.
- G. The CARES Act allows the Parties to be reimbursed for costs incurred in fighting and ameliorating the effects of COVID-19 according to guidance from the US Treasury attached in Exhibit A.

H. Pursuant to the terms of this Agreement, the Parties wish to be reimbursed individually for COVID-19 related costs incurred by the Parties.

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

I. FUNDING ALLOCATION FORMULA

CARES Act funds are allocated based on the percentage of the population in a given state that resides in the jurisdiction requesting funding from the federal government. The County is allocating CARES Act funds based on an equal allocation between each community and the county. The spreadsheet attached as Exhibit B, and incorporated herein, shows the amount of CARES Act funds available to the Local Governments and unincorporated Rio Blanco County pursuant to population.

II. PROCESS TO OPT-IN

The Parties that desire to participate shall complete a one-time opt-in web-based form which will be submitted via DOLA's Grant Portal no later than July 7th, 2020. This form requires affirmations of spending, reporting, monitoring, and certain federal requirements of local government participants for the Coronavirus Relief Funds.

III. REIMBURSEMENT ELIGIBILITY AND ACCOUNTING

By this Agreement, the County and Local Governments will separately apply for the funds allocated to them as allocated in Exhibit B.

By this Agreement, the Parties understand they will receive an allocation to proceed with reimbursement requests. All eligible reimbursement requests must be accompanied by the Request for Reimbursement (RFR) form provided by DOLA along with all supporting documentation and proof of payment. All allocation agreements will expire by March 31, 2021, for expenses incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

Eligible CARES Act reimbursement funds for COVID-19 related costs are set forth in guidance provided by the U.S. Treasury, attached as Exhibit A. Generally, Title V, Section 5001(d) of the CARES Act provides the eligible purposes for which Coronavirus Relief Fund payments may be used. Specifically, it allows local governments to request reimbursement for program payments that:

- 1) Are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
- 2) Were not accounted for in the budget most recently approved as of the date of enactment [March 27, 2020] of this section for the local government; and
- 3) Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

IN WITNESS WHEREOF, the Parties hereto have caused this instrument to be executed by properly authorized signatories as of the date and year first above written.

**THE BOARD OF COUNTY COMMISSIONERS
OF RIO BLANCO COUNTY, COLORADO**

By: _____
Jeff Rector, Chairman

Attest:

By: _____
Si Woodruff, Commissioner

Clerk to the Board

By: _____
Gary Moyer, Commissioner

TOWN OF RANGELY, COLORADO

Attest:

By: _____
Andy Shaffer, Mayor

Marybel Cox, Clerk/Treasurer

TOWN OF MEEKER, COLORADO

Attest:

By: _____
Kent A. Borchard, Mayor

EXHIBIT A
Coronavirus Relief Fund
Guidance for State, Territorial, Local, and Tribal Governments
April 22, 2020

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.¹

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

Necessary expenditures incurred due to the public health emergency

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

Costs not accounted for in the budget most recently approved as of March 27, 2020

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost

¹ See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020

A cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

Nonexclusive examples of eligible expenditures

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
 - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

Nonexclusive examples of ineligible expenditures²

The following is a list of examples of costs that would *not* be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.³
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

² In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

³ See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

EXHIBIT B

POPULATION ESTIMATES 2018

COLORADO DEPARTMENT OF LOCAL AFFAIRS (DOLA), State Demography Office

	POPULATION	PERCENT	ALLOCATION
RIO BLANCO COUNTY	6,308		\$542,518
Meeker	2,256	1/3	180,839.33
Rangely	2,287	1/3	180,839.33
Unincorp. Area	1,765	1/3	180,839.34

Data Source:

<https://demography.dola.colorado.gov/population/population-totals-municipalities/#population-totals-for-colorado-municipalities>

15 – Informational Items

**Second Regular Session
Seventy-second General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 20-1309.01 Michael Dohr x4347

SENATE BILL 20-217

SENATE SPONSORSHIP

Garcia and Fields, Fenberg, Williams A., Gonzales, Moreno, Rodriguez, Bridges, Danielson, Donovan, Foote, Ginal, Hansen, Lee, Pettersen, Story, Todd, Winter, Zenzinger, Crowder, Hill, Priola, Tate

HOUSE SPONSORSHIP

Herod and Gonzales-Gutierrez, Garnett, Buckner, Coleman, Exum, Jackson, Melton, Benavidez, Buentello, Caraveo, Duran, Jaquez Lewis, Tipper, Valdez A., Valdez D., Arndt, Becker, Bird, Cutter, Esgar, Froelich, Gray, Hooton, Kennedy, Kipp, Kraft-Tharp, Lontine, McCluskie, McLachlan, Michaelson Jenet, Mullica, Roberts, Singer, Sirota, Snyder, Sullivan, Titone, Weissman, Woodrow, Young

Senate Committees

State, Veterans, & Military Affairs
Appropriations

House Committees

Finance
Appropriations

A BILL FOR AN ACT

101 **CONCERNING MEASURES TO ENHANCE LAW ENFORCEMENT INTEGRITY,**
102 **AND, IN CONNECTION THEREWITH, MAKING AN APPROPRIATION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The bill requires all local law enforcement agencies to issue body-worn cameras to their officers and requires all recordings of an incident be released to the public within 14 days after the incident. Peace officers shall wear and activate a body-worn camera at any time when interacting with the public.

The bill requires the division of criminal justice in the department

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

HOUSE
Amended 2nd Reading
June 11, 2020

SENATE
Amended 3rd Reading
June 9, 2020

SENATE
Amended 2nd Reading
June 8, 2020

of public safety to create an annual report of the information that is reported to the attorney general, aggregated and broken down by state or local agency that employs peace officers, along with the underlying data. Each state and local agency that employs peace officers shall report to the attorney general:

- ! All use of force by its officers that results in death or serious bodily injury;
- ! All instances when an officer resigned while under investigation for violating department policy;
- ! All data relating to stops conducted by its peace officers; and
- ! All data related to the use of an unannounced entry by a peace officer.

The division of criminal justice shall maintain a statewide database with data collected in a searchable format and publish the database on its website. Any state and local law enforcement agency that fails to meet its reporting requirements is subject to suspension of its funding by its appropriating authority.

If any peace officer is convicted of or pleads guilty or nolo contendere to any inappropriate use of physical force or a crime involving the unlawful use or threatened use of physical force, or for failing to intervene to prevent inappropriate use of physical force, the peace officer's employing agency shall immediately terminate the peace officer's employment and the P.O.S.T. board shall permanently revoke the peace officer's certification. The P.O.S.T. board shall not, under any circumstances, reinstate the peace officer's certification or grant new certification to the peace officer.

The bill allows a person who has a constitutional right secured by the bill of rights of the Colorado constitution that is infringed upon by a peace officer to bring a civil action for the violation. A plaintiff who prevails in the lawsuit is entitled to reasonable attorney fees, and a defendant in an individual suit is entitled to reasonable attorney fees for defending any frivolous claims. Qualified immunity and a defendant's good faith but erroneous belief in the lawfulness of his or her conduct are not defenses to the civil action. The bill requires a political subdivision of the state to indemnify its employees for such a claim.

The bill allows a peace officer or detention facility guard to use deadly physical force only when necessary to effect an arrest or prevent escape from custody when the person is using a deadly weapon or likely to imminently cause danger to life or serious bodily injury. The bill repeals a peace officer's authority to use a chokehold.

The bill requires the P.O.S.T. board to create and maintain a database containing information related to a peace officer's:

- ! Untruthfulness;
- ! Repeated failure to follow P.O.S.T. board training

- requirements;
- ! Decertification; and
- ! Termination for cause.

The bill allows the P.O.S.T. board to revoke peace officer certification for a peace officer who has failed to complete required peace officer training.

The bill requires a peace officer to have an objective justification for making a stop. After making a stop, a peace officer shall report to the peace officer's employing agency that information that the agency is required to report to the attorney general's office.

The bill requires the division of criminal justice in the department of public safety to conduct, in coordination with the P.O.S.T. board, a post-investigation evaluation of all officer-involved deaths to determine and propose improvements and alterations to training of peace officers to guide future officer behavior.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add** part 9 to article
3 31 of title 24 as follows:

4 **PART 9**

5 **LAW ENFORCEMENT INTEGRITY**

6 **24-31-901. Definitions.** AS USED IN THIS PART 9, UNLESS THE
7 CONTEXT OTHERWISE REQUIRES:

8 (1) "CONTACTS" MEANS AN INTERACTION WITH AN INDIVIDUAL,
9 WHETHER OR NOT THE PERSON IS IN A MOTOR VEHICLE, INITIATED BY A
10 PEACE OFFICER, WHETHER CONSENSUAL OR NONCONSENSUAL, FOR THE
11 PURPOSE OF ENFORCING THE LAW OR INVESTIGATING POSSIBLE VIOLATIONS
12 OF THE LAW. "CONTACTS" DO NOT INCLUDE ROUTINE INTERACTIONS WITH
13 THE PUBLIC AT THE POINT OF ENTRY OR EXIT FROM A CONTROLLED AREA.

14 (2) "DEMOGRAPHIC INFORMATION" MEANS RACE, ETHNICITY, SEX,
15 AND APPROXIMATE AGE.

16 (3) "PEACE OFFICER" MEANS ANY PERSON EMPLOYED BY A
17 POLITICAL SUBDIVISION OF THE STATE REQUIRED TO BE CERTIFIED BY THE

1 P.O.S.T. BOARD PURSUANT TO SECTION 16-2.5-102, A COLORADO STATE
2 PATROL OFFICER AS DESCRIBED IN SECTION 16-2.5-114, AND ANY
3 NONCERTIFIED DEPUTY SHERIFF AS DESCRIBED IN SECTION 16-2.5-103 (2).

4 (4) "PHYSICAL FORCE" MEANS THE APPLICATION OF PHYSICAL
5 TECHNIQUES OR TACTICS, CHEMICAL AGENTS, OR WEAPONS TO ANOTHER
6 PERSON.

7 (5) "SERIOUS BODILY INJURY" HAS THE SAME MEANING AS IN
8 SECTION 18-1-901 (3)(p).

9 (6) "TAMPER" MEANS TO INTENTIONALLY DAMAGE, DISABLE,
10 DISLODGE, OR OBSTRUCT THE SIGHT OR SOUND OR OTHERWISE IMPAIR
11 FUNCTIONALITY OF THE BODY-WORN CAMERA OR TO INTENTIONALLY
12 DAMAGE, DELETE, OR FAIL TO UPLOAD SOME OR ALL PORTIONS OF THE
13 VIDEO AND AUDIO.

14 **24-31-902. Incident recordings - release - tampering - fine.**

15 (1) (a) (I) BY JULY 1, 2023, ALL LOCAL LAW ENFORCEMENT AGENCIES IN
16 THE STATE AND THE COLORADO STATE PATROL SHALL PROVIDE
17 BODY-WORN CAMERAS FOR EACH PEACE OFFICER OF THE LAW
18 ENFORCEMENT AGENCY WHO INTERACTS WITH MEMBERS OF THE PUBLIC.
19 LAW ENFORCEMENT AGENCIES MAY SEEK FUNDING PURSUANT TO SECTION
20 24-33.5-519.

21 (II) (A) EXCEPT AS PROVIDED IN SUBSECTION (1)(a)(II)(B) OR
22 (1)(a)(II)(C) OF THIS SECTION, A PEACE OFFICER SHALL WEAR AND
23 ACTIVATE A BODY-WORN CAMERA OR DASH CAMERA, IF THE PEACE
24 OFFICER'S VEHICLE IS EQUIPPED WITH A DASH CAMERA, WHEN RESPONDING
25 TO A CALL FOR SERVICE OR DURING ANY INTERACTION WITH THE PUBLIC
26 INITIATED BY THE PEACE OFFICER, WHETHER CONSENSUAL OR
27 NONCONSENSUAL, FOR THE PURPOSE OF ENFORCING THE LAW OR

1 INVESTIGATING POSSIBLE VIOLATIONS OF THE LAW.

2 (B) A PEACE OFFICER MAY TURN OFF A BODY-WORN CAMERA TO
3 AVOID RECORDING PERSONAL INFORMATION THAT IS NOT CASE RELATED;
4 WHEN WORKING ON AN UNRELATED ASSIGNMENT; WHEN THERE IS A LONG
5 BREAK IN THE INCIDENT OR CONTACT THAT IS NOT RELATED TO THE
6 INITIAL INCIDENT; AND IN ADMINISTRATIVE, TACTICAL, AND MANAGEMENT
7 DISCUSSIONS.

8 (C) A PEACE OFFICER DOES NOT NEED TO WEAR OR ACTIVATE A
9 BODY-WORN CAMERA IF THE PEACE OFFICER IS WORKING UNDERCOVER.

10 (D) THE PROVISIONS OF THIS SUBSECTION (1)(a)(II) DO NOT APPLY
11 TO JAIL PEACE OFFICERS OR STAFF OF A LOCAL LAW ENFORCEMENT
12 AGENCY IF THE JAIL HAS VIDEO CAMERAS; EXCEPT THIS SUBSECTION
13 (1)(a)(II) APPLIES TO JAIL PEACE OFFICERS WHEN PERFORMING A TASK
14 THAT REQUIRES AN ANTICIPATED USE OF FORCE, INCLUDING CELL
15 EXTRACTIONS AND RESTRAINT CHAIRS. THE PROVISIONS OF THIS
16 SUBSECTION (1)(a)(II) ALSO DO NOT APPLY TO THE CIVILIAN OR
17 ADMINISTRATIVE STAFF OF THE COLORADO STATE PATROL OR A LOCAL
18 LAW ENFORCEMENT AGENCY, THE EXECUTIVE DETAIL OF THE COLORADO
19 STATE PATROL, AND PEACE OFFICERS WORKING IN A COURTROOM.

20 (III) IF A PEACE OFFICER FAILS TO ACTIVATE A BODY-WORN
21 CAMERA OR DASH CAMERA AS REQUIRED BY THIS SECTION OR TAMPERS
22 WITH BODY-WORN- OR DASH-CAMERA FOOTAGE OR OPERATION WHEN
23 REQUIRED TO ACTIVATE THE CAMERA, THERE IS A PERMISSIVE INFERENCE
24 IN ANY INVESTIGATION OR LEGAL PROCEEDING, EXCLUDING CRIMINAL
25 PROCEEDINGS AGAINST THE PEACE OFFICER, THAT THE MISSING FOOTAGE
26 WOULD HAVE REFLECTED MISCONDUCT BY THE PEACE OFFICER. IF A PEACE
27 OFFICER FAILS TO ACTIVATE OR REACTIVATE HIS OR HER BODY-WORN

1 CAMERA AS REQUIRED BY THIS SECTION OR TAMPERS WITH BODY-WORN OR
2 DASH CAMERA FOOTAGE OR OPERATION WHEN REQUIRED TO ACTIVATE THE
3 CAMERA, ANY STATEMENTS SOUGHT TO BE INTRODUCED IN A
4 PROSECUTION THROUGH THE PEACE OFFICER RELATED TO THE INCIDENT
5 THAT WERE NOT RECORDED DUE TO THE PEACE OFFICER'S FAILURE TO
6 ACTIVATE OR REACTIVATE THE BODY-WORN CAMERA AS REQUIRED BY
7 THIS SECTION OR IF THE STATEMENT WAS NOT RECORDED BY OTHER MEANS
8 CREATES A REBUTTABLE PRESUMPTION OF INADMISSIBILITY.
9 NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THIS SUBSECTION
10 (1)(a)(III) DOES NOT APPLY IF THE BODY-WORN CAMERA WAS NOT
11 ACTIVATED DUE TO A MALFUNCTION OF THE BODY-WORN CAMERA AND
12 THE PEACE OFFICER WAS NOT AWARE OF THE MALFUNCTION, OR WAS
13 UNABLE TO RECTIFY IT, PRIOR TO THE INCIDENT, PROVIDED THAT THE LAW
14 ENFORCEMENT AGENCY'S DOCUMENTATION SHOWS THE PEACE OFFICER
15 CHECKED THE FUNCTIONALITY OF THE BODY-WORN CAMERA AT THE
16 BEGINNING OF HIS OR HER SHIFT.

17 (IV) (A) IN ADDITION TO ANY CRIMINAL LIABILITY AND PENALTY
18 UNDER THE LAW, IF A COURT, ADMINISTRATIVE LAW JUDGE, HEARING
19 OFFICER, OR A FINAL DECISION IN AN INTERNAL INVESTIGATION FINDS
20 THAT A PEACE OFFICER INTENTIONALLY FAILED TO ACTIVATE A
21 BODY-WORN CAMERA OR DASH CAMERA OR TAMPED WITH ANY
22 BODY-WORN OR DASH CAMERA, EXCEPT AS PERMITTED IN THIS SECTION,
23 THE PEACE OFFICER'S EMPLOYER SHALL IMPOSE DISCIPLINE UP TO AND
24 INCLUDING TERMINATION, TO THE EXTENT PERMITTED BY APPLICABLE
25 CONSTITUTIONAL AND STATUTORY PERSONNEL LAWS AND CASE LAW.

26 (B) IN ADDITION TO ANY CRIMINAL LIABILITY AND PENALTY UNDER
27 THE LAW, IF A COURT, ADMINISTRATIVE LAW JUDGE, HEARING OFFICER, OR

1 A FINAL DECISION IN AN INTERNAL INVESTIGATION FINDS THAT A PEACE
2 OFFICER INTENTIONALLY FAILED TO ACTIVATE A BODY-WORN CAMERA OR
3 DASH CAMERA OR TAMPERED WITH ANY BODY-WORN OR DASH CAMERA,
4 EXCEPT AS PERMITTED IN THIS SECTION, WITH THE INTENT TO CONCEAL
5 UNLAWFUL OR INAPPROPRIATE ACTIONS OR OBSTRUCT JUSTICE, THE
6 P.O.S.T. BOARD SHALL SUSPEND THE PEACE OFFICER'S CERTIFICATION FOR
7 A PERIOD OF NOT LESS THAN ONE YEAR AND THE SUSPENSION MAY ONLY
8 BE LIFTED WITHIN THE PERIOD OF THE SUSPENSION IF THE PEACE OFFICER
9 IS EXONERATED BY A COURT.

10 (C) IN ADDITION TO ANY CRIMINAL LIABILITY AND PENALTY UNDER
11 THE LAW, IF A COURT, ADMINISTRATIVE LAW JUDGE, HEARING OFFICER, OR
12 A FINAL DECISION IN AN INTERNAL INVESTIGATION FINDS THAT A PEACE
13 OFFICER INTENTIONALLY FAILED TO ACTIVATE A BODY-WORN CAMERA OR
14 DASH CAMERA OR TAMPERED WITH ANY BODY-WORN OR DASH CAMERA,
15 EXCEPT AS PERMITTED IN THIS SECTION, WITH THE INTENT TO CONCEAL
16 UNLAWFUL OR INAPPROPRIATE ACTIONS, OR OBSTRUCT JUSTICE, IN AN
17 INCIDENT RESULTING IN A CIVILIAN DEATH, THE P.O.S.T. BOARD SHALL
18 PERMANENTLY REVOKE THE PEACE OFFICER'S CERTIFICATION AND THE
19 REVOCATION MAY ONLY BE OVERTURNED IF THE PEACE OFFICER IS
20 EXONERATED BY A COURT.

21 (b) A LOCAL LAW ENFORCEMENT AGENCY AND THE COLORADO
22 STATE PATROL SHALL ESTABLISH AND FOLLOW A RETENTION SCHEDULE
23 FOR BODY-WORN CAMERA RECORDINGS IN COMPLIANCE WITH COLORADO
24 STATE ARCHIVES RULES AND DIRECTION.

25 (2) (a) FOR ALL INCIDENTS IN WHICH THERE IS A COMPLAINT OF
26 PEACE OFFICER MISCONDUCT BY ANOTHER PEACE OFFICER, A CIVILIAN, OR
27 NONPROFIT ORGANIZATION, THROUGH NOTICE TO THE LAW ENFORCEMENT

1 AGENCY INVOLVED IN THE ALLEGED MISCONDUCT, THE LOCAL LAW
2 ENFORCEMENT AGENCY OR THE COLORADO STATE PATROL SHALL RELEASE
3 ALL UNEDITED VIDEO AND AUDIO RECORDINGS OF THE INCIDENT,
4 INCLUDING THOSE FROM BODY-WORN CAMERAS, DASH CAMERAS, OR
5 OTHERWISE COLLECTED THROUGH INVESTIGATION, TO THE PUBLIC WITHIN
6 TWENTY-ONE DAYS AFTER THE LOCAL LAW ENFORCEMENT AGENCY OR THE
7 COLORADO STATE PATROL RECEIVED THE COMPLAINT OF MISCONDUCT.

8 (b) (I) ALL VIDEO AND AUDIO RECORDINGS DEPICTING A DEATH
9 MUST BE PROVIDED UPON REQUEST TO THE VICTIM'S SPOUSE, PARENT,
10 LEGAL GUARDIAN, CHILD, SIBLING, GRANDPARENT, GRANDCHILD,
11 SIGNIFICANT OTHER, OR OTHER LAWFUL REPRESENTATIVE, AND SUCH
12 PERSON SHALL BE NOTIFIED OF HIS OR HER RIGHT, PURSUANT TO SECTION
13 24-4.1-302.5 (1)(j.8), TO RECEIVE AND REVIEW THE RECORDING AT LEAST
14 SEVENTY-TWO HOURS PRIOR TO PUBLIC DISCLOSURE. A PERSON
15 SEVENTEEN YEARS OF AGE AND UNDER IS CONSIDERED INCAPACITATED,
16 UNLESS LEGALLY EMANCIPATED.

17 (II) (A) NOTWITHSTANDING ANY OTHER PROVISION OF THIS
18 SECTION, ANY VIDEO THAT RAISES SUBSTANTIAL PRIVACY CONCERNS FOR
19 CRIMINAL DEFENDANTS, VICTIMS, WITNESSES, JUVENILES, OR INFORMANTS,
20 INCLUDING VIDEO DEPICTING NUDITY; A SEXUAL ASSAULT; A MEDICAL
21 EMERGENCY; PRIVATE MEDICAL INFORMATION; A MENTAL HEALTH CRISIS;
22 A VICTIM INTERVIEW; A MINOR, INCLUDING ANY IMAGES OR INFORMATION
23 THAT MIGHT UNDERMINE THE REQUIREMENT TO KEEP CERTAIN JUVENILE
24 RECORDS CONFIDENTIAL; ANY PERSONAL INFORMATION OTHER THAN THE
25 NAME OF ANY PERSON NOT ARRESTED, CITED, CHARGED, OR ISSUED A
26 WRITTEN WARNING, INCLUDING A GOVERNMENT-ISSUED IDENTIFICATION
27 NUMBER, DATE OF BIRTH, ADDRESS, OR FINANCIAL INFORMATION;

1 SIGNIFICANTLY EXPLICIT AND GRUESOME BODILY INJURY, UNLESS THE
2 INJURY WAS CAUSED BY A PEACE OFFICER; OR THE INTERIOR OF A HOME OR
3 TREATMENT FACILITY, SHALL BE REDACTED OR BLURRED TO PROTECT THE
4 SUBSTANTIAL PRIVACY INTEREST WHILE STILL ALLOWING PUBLIC RELEASE.
5 UNREDACTED FOOTAGE SHALL NOT BE RELEASED WITHOUT THE WRITTEN
6 AUTHORIZATION OF THE VICTIM OR, IF THE VICTIM IS DECEASED OR
7 INCAPACITATED, THE WRITTEN AUTHORIZATION OF THE VICTIM'S NEXT OF
8 KIN. A PERSON SEVENTEEN YEARS OF AGE AND UNDER IS CONSIDERED
9 INCAPACITATED, UNLESS LEGALLY EMANCIPATED.

10 (B) IF REDACTION OR BLURRING IS INSUFFICIENT TO PROTECT THE
11 SUBSTANTIAL PRIVACY INTEREST, THE LOCAL LAW ENFORCEMENT AGENCY
12 OR THE COLORADO STATE PATROL SHALL, UPON REQUEST, RELEASE THE
13 VIDEO TO THE VICTIM OR, IF THE VICTIM IS DECEASED OR INCAPACITATED,
14 TO THE VICTIM'S SPOUSE, PARENT, LEGAL GUARDIAN, CHILD, SIBLING,
15 GRANDPARENT, GRANDCHILD, SIGNIFICANT OTHER, OR OTHER LAWFUL
16 REPRESENTATIVE WITHIN TWENTY DAYS AFTER RECEIPT OF THE
17 COMPLAINT OF MISCONDUCT. IN CASES IN WHICH THE RECORDING IS NOT
18 RELEASED TO THE PUBLIC PURSUANT TO THIS SUBSECTION (2)(b)(II)(C),
19 THE LOCAL LAW ENFORCEMENT AGENCY SHALL NOTIFY THE PERSON
20 WHOSE PRIVACY INTEREST IS IMPLICATED, IF CONTACT INFORMATION IS
21 KNOWN, WITHIN TWENTY DAYS AFTER RECEIPT OF THE COMPLAINT OF
22 MISCONDUCT, AND INFORM THE PERSON OF HIS OR HER RIGHT TO WAIVE
23 THE PRIVACY INTEREST.

24 (C) A WITNESS, VICTIM, OR CRIMINAL DEFENDANT MAY WAIVE IN
25 WRITING THE INDIVIDUAL PRIVACY INTEREST THAT MAY BE IMPLICATED BY
26 PUBLIC RELEASE. UPON RECEIPT OF A WRITTEN WAIVER OF THE
27 APPLICABLE PRIVACY INTEREST, ACCOMPANIED BY A REQUEST FOR

1 RELEASE, THE LAW ENFORCEMENT AGENCY MAY NOT REDACT OR
2 WITHHOLD RELEASE TO PROTECT THAT PRIVACY INTEREST. THE HEARING
3 SHALL BE CONSIDERED A CRITICAL STAGE PURSUANT TO SECTION
4 24-4.1-302 AND GIVES VICTIMS THE RIGHT TO BE HEARD PURSUANT TO
5 24-4.1-302.5.

6 (III) ANY VIDEO THAT WOULD SUBSTANTIALLY INTERFERE WITH OR
7 JEOPARDIZE AN ACTIVE OR ONGOING INVESTIGATION MAY BE WITHHELD
8 FROM THE PUBLIC; EXCEPT THAT THE VIDEO SHALL BE RELEASED NO LATER
9 THAN FORTY-FIVE DAYS FROM THE DATE OF THE ALLEGATION OF
10 MISCONDUCT. IN ALL CASES WHEN RELEASE OF A VIDEO IS DELAYED IN
11 RELIANCE ON THIS SUBSECTION (2)(b)(III), THE PROSECUTING ATTORNEY
12 SHALL PREPARE A WRITTEN EXPLANATION OF THE INTERFERENCE OR
13 JEOPARDY THAT JUSTIFIES THE DELAYED RELEASE, CONTEMPORANEOUS
14 WITH THE REFUSAL TO RELEASE THE VIDEO. UPON RELEASE OF THE VIDEO,
15 THE PROSECUTING ATTORNEY SHALL RELEASE THE WRITTEN EXPLANATION
16 TO THE PUBLIC.

17 (c) IF CRIMINAL CHARGES HAVE BEEN FILED AGAINST ANY PARTY
18 TO THE INCIDENT, THAT PARTY MUST FILE ANY CONSTITUTIONAL
19 OBJECTION TO RELEASE OF THE RECORDING IN THE PENDING CRIMINAL
20 CASE BEFORE THE TWENTY-ONE-DAY PERIOD EXPIRES. ONLY IN CASES IN
21 WHICH THERE IS A PENDING CRIMINAL INVESTIGATION OR PROSECUTION OF
22 A PARTY TO THE INCIDENT, THE TWENTY-ONE-DAY PERIOD SHALL BEGIN
23 FROM THE DATE OF APPOINTMENT OF COUNSEL, THE FILING OF AN ENTRY
24 OF APPEARANCE BY COUNSEL, OR THE ELECTION TO PROCEED PRO SE BY
25 THE DEFENDANT IN THE CRIMINAL PROSECUTION MADE ON THE RECORD
26 BEFORE A JUDGE. IF THE DEFENDANT ELECTS TO PROCEED PRO SE IN THE
27 CRIMINAL CASE, THE COURT SHALL ADVISE THE DEFENDANT OF THE

1 TWENTY-ONE-DAY DEADLINE FOR THE DEFENDANT TO FILE ANY
2 CONSTITUTIONAL OBJECTION TO RELEASE OF THE RECORDING IN THE
3 PENDING CRIMINAL CASE AS PART OF THE COURT'S ADVISEMENT. THE
4 COURT SHALL HOLD A HEARING ON ANY OBJECTION NO LATER THAN SEVEN
5 DAYS AFTER IT IS FILED AND ISSUE A RULING NO LATER THAN THREE DAYS
6 AFTER THE HEARING. ____

7 **24-31-903. Division of criminal justice report.** (1) BEGINNING
8 JULY 1, 2023, THE DIVISION OF CRIMINAL JUSTICE IN THE DEPARTMENT OF
9 PUBLIC SAFETY SHALL CREATE AN ANNUAL REPORT INCLUDING ALL OF THE
10 INFORMATION THAT IS REPORTED TO THE DIVISION PURSUANT TO
11 SUBSECTION (2) OF THIS SECTION, AGGREGATED AND BROKEN DOWN BY
12 THE ____ LAW ENFORCEMENT AGENCY THAT EMPLOYS PEACE OFFICERS,
13 ALONG WITH THE UNDERLYING DATA.

14 (2) BEGINNING JANUARY 1, 2023, THE COLORADO STATE PATROL
15 AND EACH LOCAL LAW ENFORCEMENT AGENCY THAT EMPLOYS PEACE
16 OFFICERS SHALL REPORT TO THE DIVISION OF CRIMINAL JUSTICE:

17 (a) ALL USE OF FORCE BY ITS PEACE OFFICERS THAT RESULTS IN
18 DEATH OR SERIOUS BODILY INJURY, INCLUDING:

19 (I) THE DATE, TIME, AND LOCATION OF THE USE OF FORCE;

20 (II) THE PERCEIVED DEMOGRAPHIC INFORMATION OF THE PERSON
21 CONTACTED, PROVIDED THAT THE IDENTIFICATION OF THESE
22 CHARACTERISTICS IS BASED ON THE OBSERVATION AND PERCEPTION OF
23 THE PEACE OFFICER MAKING THE CONTACT AND OTHER AVAILABLE DATA:

24 (III) THE NAMES OF ALL PEACE OFFICERS WHO WERE AT THE
25 SCENE, IDENTIFIED BY WHETHER THE PEACE OFFICER WAS INVOLVED IN
26 THE USE OF FORCE OR NOT; EXCEPT THAT THE IDENTITY OF OTHER PEACE
27 OFFICERS AT THE SCENE NOT DIRECTLY INVOLVED IN THE USE OF FORCE

1 SHALL BE IDENTIFIED BY THE OFFICER'S IDENTIFICATION NUMBER ISSUED
2 BY THE P.O.S.T. BOARD UNLESS THE PEACE OFFICER IS CHARGED
3 CRIMINALLY OR IS A DEFENDANT TO A CIVIL SUIT AS A RESULT ARISING
4 FROM THE USE OF FORCE;

5 (IV) THE TYPE OF FORCE USED, THE SEVERITY AND NATURE OF THE
6 INJURY, WHETHER THE PEACE OFFICER SUFFERED PHYSICAL INJURY, AND
7 THE SEVERITY OF THE PEACE OFFICER'S INJURY;

8 (V) WHETHER THE PEACE OFFICER WAS ON DUTY AT THE TIME OF
9 THE USE OF FORCE;

10 (VI) WHETHER A PEACE OFFICER UNHOLSTERED A WEAPON DURING
11 THE INCIDENT;

12 (VII) WHETHER A PEACE OFFICER DISCHARGED A FIREARM DURING
13 THE INCIDENT.

14 (VIII) WHETHER THE USE OF FORCE RESULTED IN A LAW
15 ENFORCEMENT AGENCY INVESTIGATION AND THE RESULT OF THE
16 INVESTIGATION; AND

17 (IX) WHETHER THE USE OF FORCE RESULTED IN A CITIZEN
18 COMPLAINT AND THE RESOLUTION OF THAT COMPLAINT.

19 (b) ALL INSTANCES WHEN A PEACE OFFICER RESIGNED WHILE
20 UNDER INVESTIGATION FOR VIOLATING DEPARTMENT POLICY;

21 (c) ALL DATA RELATING TO CONTACTS CONDUCTED BY ITS PEACE
22 OFFICERS, INCLUDING:

23 (I) THE PERCEIVED DEMOGRAPHIC INFORMATION OF THE PERSON
24 CONTACTED PROVIDED THAT THE IDENTIFICATION OF THESE
25 CHARACTERISTICS IS BASED ON THE OBSERVATION AND PERCEPTION OF
26 THE PEACE OFFICER MAKING THE CONTACT AND OTHER AVAILABLE DATA;

27 ==

- 1 (II) WHETHER THE CONTACT WAS A TRAFFIC STOP;
- 2 (III) THE TIME, DATE, AND LOCATION OF THE CONTACT;
- 3 (IV) THE DURATION OF THE CONTACT;
- 4 (V) THE REASON FOR THE CONTACT;
- 5 (VI) THE SUSPECTED CRIME;
- 6 (VII) THE RESULT OF THE CONTACT, SUCH AS:
- 7 (A) NO ACTION, WARNING, CITATION, PROPERTY SEIZURE, OR
- 8 ARREST;
- 9 (B) IF A WARNING OR CITATION WAS ISSUED, THE WARNING
- 10 PROVIDED OR VIOLATION CITED;
- 11 (C) IF AN ARREST WAS MADE, THE OFFENSE CHARGED;
- 12 (D) IF THE CONTACT WAS A TRAFFIC STOP, THE INFORMATION
- 13 COLLECTED, WHICH IS LIMITED TO THE DRIVER;
- 14 (VIII) THE ACTIONS TAKEN BY THE PEACE OFFICER DURING THE
- 15 CONTACT, INCLUDING BUT NOT LIMITED TO WHETHER:
- 16 (A) THE PEACE OFFICER ASKED FOR CONSENT TO SEARCH THE
- 17 PERSON, AND, IF SO, WHETHER CONSENT WAS PROVIDED;
- 18 (B) THE PEACE OFFICER SEARCHED THE PERSON OR ANY PROPERTY,
- 19 AND, IF SO, THE BASIS FOR THE SEARCH AND THE TYPE OF CONTRABAND OR
- 20 EVIDENCE DISCOVERED, IF ANY; ■
- 21 (C) THE PEACE OFFICER SEIZED ANY PROPERTY AND, IF SO, THE
- 22 TYPE OF PROPERTY THAT WAS SEIZED AND THE BASIS FOR SEIZING THE
- 23 PROPERTY;
- 24 (D) A PEACE OFFICER UNHOLSTERED A WEAPON DURING THE
- 25 CONTACT; AND
- 26 (E) A PEACE OFFICER DISCHARGED A FIREARM DURING THE
- 27 CONTACT;

1 (d) ALL INSTANCES OF UNANNOUNCED ENTRY INTO A RESIDENCE,
2 WITH OR WITHOUT A WARRANT, INCLUDING:

3 (I) THE DATE, TIME, AND LOCATION OF THE USE OF UNANNOUNCED
4 ENTRY; ■

5 (II) THE PERCEIVED DEMOGRAPHIC INFORMATION OF THE SUBJECT
6 OF THE UNANNOUNCED ENTRY, PROVIDED THAT THE IDENTIFICATION OF
7 THESE CHARACTERISTICS IS BASED ON THE OBSERVATION AND PERCEPTION
8 OF THE PEACE OFFICER MAKING THE ENTRY AND OTHER AVAILABLE DATA;
9 AND

10 (III) WHETHER A PEACE OFFICER UNHOLSTERED A WEAPON DURING
11 THE UNANNOUNCED ENTRY; AND

12 (IV) WHETHER A PEACE OFFICER DISCHARGED A FIREARM DURING
13 THE UNANNOUNCED ENTRY;

14 (3) THE COLORADO STATE PATROL AND LOCAL LAW ENFORCEMENT
15 AGENCIES SHALL NOT REPORT THE NAME, ADDRESS, SOCIAL SECURITY
16 NUMBER, OR OTHER UNIQUE PERSONAL IDENTIFYING INFORMATION OF THE
17 SUBJECT OF THE USE OF FORCE, VICTIM OF THE OFFICIAL MISCONDUCT, OR
18 PERSONS CONTACTED, SEARCHED, OR SUBJECTED TO A PROPERTY SEIZURE.
19 NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THE DATA
20 REPORTED PURSUANT TO THIS SECTION IS AVAILABLE TO THE PUBLIC
21 PURSUANT TO SUBSECTION (4) OF THIS SECTION.

22 (4) THE DIVISION OF CRIMINAL JUSTICE SHALL MAINTAIN A
23 STATEWIDE DATABASE WITH DATA COLLECTED PURSUANT TO THIS
24 SECTION, IN A SEARCHABLE FORMAT, AND PUBLISH THE DATABASE ON ITS
25 WEBSITE.

26 (5) THE COLORADO STATE PATROL AND ANY LOCAL LAW
27 ENFORCEMENT AGENCY THAT FAILS TO MEET ITS REPORTING

1 REQUIREMENTS PURSUANT TO THIS SECTION IS SUBJECT TO THE
2 SUSPENSION OF ITS FUNDING BY ITS APPROPRIATING AUTHORITY.

3 **24-31-904. Revoke peace officer certification after conviction.**

4 NOTWITHSTANDING ANY PROVISION OF LAW, IF ANY PEACE OFFICER IS
5 CONVICTED OF OR PLEADS GUILTY OR NOLO CONTENDERE TO A CRIME
6 INVOLVING THE UNLAWFUL USE OR THREATENED USE OF PHYSICAL FORCE,
7 A CRIME INVOLVING THE FAILURE TO INTERVENE IN THE USE OF UNLAWFUL
8 FORCE, OR IS FOUND CIVILLY LIABLE FOR THE USE OF UNLAWFUL
9 PHYSICAL FORCE, OR IS FOUND CIVILLY LIABLE FOR FAILURE TO
10 INTERVENE IN THE USE OF UNLAWFUL FORCE, THE P.O.S.T. BOARD SHALL
11 PERMANENTLY REVOKE THE PEACE OFFICER'S CERTIFICATION. THE
12 P.O.S.T. BOARD SHALL NOT, UNDER ANY CIRCUMSTANCES, REINSTATE THE
13 PEACE OFFICER'S CERTIFICATION OR GRANT NEW CERTIFICATION TO THE
14 PEACE OFFICER UNLESS THE PEACE OFFICER IS EXONERATED BY A COURT.
15 THE P.O.S.T. BOARD SHALL RECORD EACH DECERTIFIED PEACE OFFICER IN
16 THE DATABASE CREATED PURSUANT TO SECTION 24-31-303 (1)(r).

17 **24-31-905. Prohibited law enforcement action in response to**
18 **protests. (1) IN RESPONSE TO A PROTEST OR DEMONSTRATION, A LAW**
19 **ENFORCEMENT AGENCY AND ANY PERSON ACTING ON BEHALF OF THE LAW**
20 **ENFORCEMENT AGENCY SHALL NOT:**

21 **(a) DISCHARGE KINETIC IMPACT PROJECTILES AND ALL OTHER NON-**
22 **OR LESS-LETHAL PROJECTILES IN A MANNER THAT TARGETS THE HEAD,**
23 **PELVIS, OR BACK;**

24 **(b) DISCHARGE KINETIC IMPACT PROJECTILES INDISCRIMINATELY**
25 **INTO A CROWD; OR**

26 **(c) USE CHEMICAL AGENTS OR IRRITANTS, INCLUDING PEPPER**
27 **SPRAY AND TEAR GAS, PRIOR TO ISSUING AN ORDER TO DISPERSE IN A**

1 SUFFICIENT MANNER TO ENSURE THE ORDER IS HEARD AND REPEATED IF
2 NECESSARY, FOLLOWED BY SUFFICIENT TIME AND SPACE TO ALLOW
3 COMPLIANCE WITH THE ORDER.

4 **SECTION 2.** In Colorado Revised Statutes, **add** 13-21-131 as
5 follows:

6 **13-21-131. Civil action for deprivation of rights - definition.**

7 (1) A PEACE OFFICER, AS DEFINED IN SECTION 24-31-901 (3), EMPLOYED
8 BY A LOCAL GOVERNMENT WHO, UNDER COLOR OF LAW, SUBJECTS OR
9 CAUSES TO BE SUBJECTED, INCLUDING FAILING TO INTERVENE, ANY OTHER
10 PERSON TO THE DEPRIVATION OF ANY INDIVIDUAL RIGHTS THAT CREATE
11 BINDING OBLIGATIONS ON GOVERNMENT ACTORS SECURED BY THE BILL OF
12 RIGHTS, ARTICLE II OF THE STATE CONSTITUTION, IS LIABLE TO THE
13 INJURED PARTY FOR LEGAL OR EQUITABLE RELIEF OR ANY OTHER
14 APPROPRIATE RELIEF.

15 (2) (a) STATUTORY IMMUNITIES AND STATUTORY LIMITATIONS ON
16 LIABILITY, DAMAGES, OR ATTORNEY FEES DO NOT APPLY TO CLAIMS
17 BROUGHT PURSUANT TO THIS SECTION. THE "COLORADO GOVERNMENTAL
18 IMMUNITY ACT", ARTICLE 10 OF TITLE 24, DOES NOT APPLY TO CLAIMS
19 BROUGHT PURSUANT TO THIS SECTION.

20 (b) QUALIFIED IMMUNITY IS NOT A DEFENSE TO LIABILITY
21 PURSUANT TO THIS SECTION.

22 (3) IN ANY ACTION BROUGHT PURSUANT TO THIS SECTION, A COURT
23 SHALL AWARD REASONABLE ATTORNEY FEES AND COSTS TO A PREVAILING
24 PLAINTIFF. IN ACTIONS FOR INJUNCTIVE RELIEF, A COURT SHALL DEEM A
25 PLAINTIFF TO HAVE PREVAILED IF THE PLAINTIFF'S SUIT WAS A
26 SUBSTANTIAL FACTOR OR SIGNIFICANT CATALYST IN OBTAINING THE
27 RESULTS SOUGHT BY THE LITIGATION. WHEN A JUDGMENT IS ENTERED IN

1 FAVOR OF A DEFENDANT, THE COURT MAY AWARD REASONABLE COSTS
2 AND ATTORNEY FEES TO THE DEFENDANT FOR DEFENDING ANY CLAIMS THE
3 COURT FINDS FRIVOLOUS.

4 (4) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A PEACE
5 OFFICER'S EMPLOYER SHALL INDEMNIFY ITS PEACE OFFICERS FOR ANY
6 LIABILITY INCURRED BY THE PEACE OFFICER AND FOR ANY JUDGMENT OR
7 SETTLEMENT ENTERED AGAINST THE PEACE OFFICER FOR CLAIMS ARISING
8 PURSUANT TO THIS SECTION; EXCEPT THAT IF THE PEACE OFFICER'S
9 EMPLOYER DETERMINES THAT THE OFFICER DID NOT ACT UPON A GOOD
10 FAITH AND REASONABLE BELIEF THAT THE ACTION WAS LAWFUL, THEN THE
11 PEACE OFFICER IS PERSONALLY LIABLE AND SHALL NOT BE INDEMNIFIED BY
12 THE PEACE OFFICER'S EMPLOYER FOR FIVE PERCENT OF THE JUDGMENT OR
13 SETTLEMENT OR TWENTY-FIVE THOUSAND DOLLARS, WHICHEVER IS LESS.
14 NOTWITHSTANDING ANY PROVISION OF THIS SECTION TO THE CONTRARY,
15 IF THE PEACE OFFICER'S PORTION OF THE JUDGMENT IS UNCOLLECTIBLE
16 FROM THE PEACE OFFICER, THE PEACE OFFICER'S EMPLOYER OR INSURANCE
17 SHALL SATISFY THE FULL AMOUNT OF THE JUDGMENT OR SETTLEMENT. A
18 PUBLIC ENTITY DOES NOT HAVE TO INDEMNIFY A PEACE OFFICER IF THE
19 PEACE OFFICER WAS CONVICTED OF A CRIMINAL VIOLATION FOR THE
20 CONDUCT FROM WHICH THE CLAIM ARISES.

21 (5) A CIVIL ACTION PURSUANT TO THIS SECTION MUST BE
22 COMMENCED WITHIN TWO YEARS AFTER THE CAUSE OF ACTION ACCRUES.

23 **SECTION 3.** In Colorado Revised Statutes, 18-1-703, **amend** (1)
24 introductory portion and (1)(b) as follows:

25 **18-1-703. Use of physical force - special relationships.** (1) The
26 use of physical force upon another person ~~which~~ THAT would otherwise
27 constitute an offense is justifiable and not criminal under any of the

1 following circumstances:

2 (b) A superintendent or other authorized official of a jail, prison,
3 or correctional institution may, in order to maintain order and discipline,
4 use OBJECTIVELY reasonable and appropriate physical force when and to
5 the extent that he OR SHE reasonably believes it necessary to maintain
6 order and discipline, but he OR SHE may use deadly physical force only
7 when he OR SHE OBJECTIVELY reasonably believes ~~it necessary to prevent~~
8 ~~death or serious bodily injury~~ THE INMATE POSES AN IMMEDIATE THREAT
9 TO THE PERSON USING DEADLY FORCE OR ANOTHER PERSON.

10 **SECTION 4.** In Colorado Revised Statutes, 18-1-707, **repeal and**
11 **reenact, with amendments, (1), (2), (2.5), (3), and (4); and add (4.5) as**
12 **follows:**

13 **18-1-707. Use of force by peace officers - definition.** (1) PEACE
14 OFFICERS, IN CARRYING OUT THEIR DUTIES, SHALL APPLY NONVIOLENT
15 MEANS, WHEN POSSIBLE, BEFORE RESORTING TO THE USE OF PHYSICAL
16 FORCE. A PEACE OFFICER MAY USE PHYSICAL FORCE ONLY IF NONVIOLENT
17 MEANS WOULD BE INEFFECTIVE IN EFFECTING AN ARREST, PREVENTING AN
18 ESCAPE, OR PREVENTING AN IMMINENT THREAT OF SERIOUS BODILY INJURY
19 OR DEATH TO THE PEACE OFFICER OR ANOTHER PERSON.

20 (2) WHEN PHYSICAL FORCE IS USED, A PEACE OFFICER SHALL:

21 (a) NOT USE DEADLY PHYSICAL FORCE TO APPREHEND A PERSON
22 WHO IS SUSPECTED OF ONLY A MINOR OR NONVIOLENT OFFENSE;

23 (b) USE ONLY A DEGREE OF FORCE CONSISTENT WITH THE
24 MINIMIZATION OF INJURY TO OTHERS;

25 (c) ENSURE THAT ASSISTANCE AND MEDICAL AID ARE RENDERED
26 TO ANY INJURED OR AFFECTED PERSONS AS SOON AS PRACTICABLE; AND

27 (d) ENSURE THAT ANY IDENTIFIED RELATIVES OR NEXT OF KIN OF

1 PERSONS WHO HAVE SUSTAINED SERIOUS BODILY INJURY OR DEATH ARE
2 NOTIFIED AS SOON AS PRACTICABLE.

3 (2.5) (a) A PEACE OFFICER IS PROHIBITED FROM USING A
4 CHOKEHOLD UPON ANOTHER PERSON.

5 (b) (I) FOR THE PURPOSES OF THIS SUBSECTION (2.5),
6 "CHOKEHOLD" MEANS A METHOD BY WHICH A PERSON APPLIES SUFFICIENT
7 PRESSURE TO A PERSON TO MAKE BREATHING DIFFICULT OR IMPOSSIBLE
8 AND INCLUDES BUT IS NOT LIMITED TO ANY PRESSURE TO THE NECK,
9 THROAT, OR WINDPIPE THAT MAY PREVENT OR HINDER BREATHING OR
10 REDUCE INTAKE OF AIR.

11 (II) "CHOKEHOLD" ALSO MEANS APPLYING PRESSURE TO A
12 PERSON'S NECK ON EITHER SIDE OF THE WINDPIPE, BUT NOT TO THE
13 WINDPIPE ITSELF, TO STOP THE FLOW OF BLOOD TO THE BRAIN VIA THE
14 CAROTID ARTERIES.

15 (3) A PEACE OFFICER IS JUSTIFIED IN USING DEADLY PHYSICAL
16 FORCE TO MAKE AN ARREST ONLY WHEN ALL OTHER MEANS OF
17 APPREHENSION ARE UNREASONABLE GIVEN THE CIRCUMSTANCES AND:

18 (a) THE ARREST IS FOR A FELONY INVOLVING CONDUCT INCLUDING
19 THE USE OR THREATENED USE OF DEADLY PHYSICAL FORCE;

20 (b) THE SUSPECT POSES AN IMMEDIATE THREAT TO THE PEACE
21 OFFICER OR ANOTHER PERSON;

22 (c) THE FORCE EMPLOYED DOES NOT CREATE A SUBSTANTIAL RISK
23 OF INJURY TO OTHER PERSONS.

24 (4) A PEACE OFFICER SHALL IDENTIFY HIMSELF OR HERSELF AS A
25 PEACE OFFICER AND GIVE A CLEAR VERBAL WARNING OF HIS OR HER
26 INTENT TO USE FIREARMS OR OTHER DEADLY PHYSICAL FORCE, WITH
27 SUFFICIENT TIME FOR THE WARNING TO BE OBSERVED, UNLESS TO DO SO

1 WOULD UNDULY PLACE PEACE OFFICERS AT RISK OF INJURY, WOULD
2 CREATE A RISK OF DEATH OR INJURY TO OTHER PERSONS.

3 (4.5) NOTWITHSTANDING ANY OTHER PROVISION IN THIS SECTION,
4 A PEACE OFFICER IS JUSTIFIED IN USING DEADLY FORCE IF THE PEACE
5 OFFICER HAS AN OBJECTIVELY REASONABLE BELIEF THAT A LESSER
6 DEGREE OF FORCE IS INADEQUATE AND THE PEACE OFFICER HAS
7 OBJECTIVELY REASONABLE GROUNDS TO BELIEVE, AND DOES BELIEVE,
8 THAT HE OR ANOTHER PERSON IS IN IMMINENT DANGER OF BEING KILLED
9 OR OF RECEIVING SERIOUS BODILY INJURY.

10 SECTION 5. In Colorado Revised Statutes, 18-8-802, add (1.5)
11 as follows:

12 18-8-802. Duty to report use of force by peace officers - duty
13 to intervene. (1.5) (a) A PEACE OFFICER SHALL INTERVENE TO PREVENT
14 OR STOP ANOTHER PEACE OFFICER FROM USING PHYSICAL FORCE THAT
15 EXCEEDS THE DEGREE OF FORCE PERMITTED, IF ANY, BY SECTION 18-1-707,
16 IN PURSUANCE OF THE OTHER PEACE OFFICER'S LAW ENFORCEMENT DUTIES
17 IN CARRYING OUT AN ARREST OF ANY PERSON, PLACING ANY PERSON
18 UNDER DETENTION, TAKING ANY PERSON INTO CUSTODY, BOOKING ANY
19 PERSON, OR IN THE PROCESS OF CROWD CONTROL OR RIOT CONTROL,
20 WITHOUT REGARD FOR CHAIN OF COMMAND.

21 (b) (I) A PEACE OFFICER WHO INTERVENES AS REQUIRED BY
22 SUBSECTION (1.5) (a) OF THIS SECTION SHALL REPORT THE INTERVENTION
23 TO HIS OR HER IMMEDIATE SUPERVISOR.

24 (II) AT A MINIMUM, THE REPORT REQUIRED BY THIS SUBSECTION
25 (1.5)(b) MUST INCLUDE THE DATE, TIME, AND PLACE OF THE OCCURRENCE;
26 THE IDENTITY, IF KNOWN, AND DESCRIPTION OF THE PARTICIPANTS; AND A
27 DESCRIPTION OF THE INTERVENTION ACTIONS TAKEN. THIS REPORT SHALL

1 BE MADE IN WRITING WITHIN TEN DAYS OF THE OCCURRENCE OF THE USE
2 OF SUCH FORCE AND SHALL BE APPENDED TO ALL OTHER REPORTS OF THE
3 INCIDENT.

4 (c) A MEMBER OF A LAW ENFORCEMENT AGENCY SHALL NOT
5 DISCIPLINE OR RETALIATE IN ANY WAY AGAINST A PEACE OFFICER FOR
6 INTERVENING AS REQUIRED BY SUBSECTION (1.5) (a) OF THIS SECTION, OR
7 FOR REPORTING UNCONSTITUTIONAL CONDUCT, OR FOR FAILING TO
8 FOLLOW WHAT THE OFFICER REASONABLY BELIEVES IS AN
9 UNCONSTITUTIONAL DIRECTIVE.

10 (d) ANY PEACE OFFICER WHO FAILS TO INTERVENE TO PREVENT
11 THE USE OF UNLAWFUL FORCE AS PRESCRIBED IN THIS SUBSECTION (1.5)
12 COMMITS A CLASS 1 MISDEMEANOR. NOTHING IN THIS SUBSECTION (1.5)
13 SHALL PROHIBIT OR DISCOURAGE PROSECUTION OF ANY OTHER CRIMINAL
14 OFFENSE RELATED TO FAILURE TO INTERVENE, INCLUDING A HIGHER
15 CHARGE, IF SUPPORTED BY THE EVIDENCE.

16 (e) WHEN AN ADMINISTRATIVE LAW JUDGE OR INTERNAL
17 INVESTIGATION FINDS THAT A PEACE OFFICER FAILED TO INTERVENE TO
18 PREVENT THE USE OF UNLAWFUL PHYSICAL FORCE AS PRESCRIBED IN THIS
19 SUBSECTION (1.5), THIS FINDING MUST BE PRESENTED TO THE DISTRICT
20 ATTORNEY SO THAT HE OR SHE CAN DETERMINE WHETHER CHARGES
21 SHOULD BE FILED PURSUANT TO SUBSECTION (1.5)(d) OF THIS SECTION.
22 HOWEVER, NOTHING IN THIS SUBSECTION (1.5)(e) PROHIBITS THE DISTRICT
23 ATTORNEY FROM CHARGING AN OFFICER WITH FAILURE TO INTERVENE
24 BEFORE THE CONCLUSION OF ANY INTERNAL INVESTIGATION.

25 (f) IN ADDITION TO ANY CRIMINAL LIABILITY AND PENALTY UNDER
26 THE LAW, WHEN AN ADMINISTRATIVE LAW JUDGE HEARING OFFICER, OR
27 INTERNAL INVESTIGATION FINDS THAT A PEACE OFFICER FAILED TO

1 INTERVENE AS REQUIRED BY SUBSECTION (1.5)(a) OF THIS SECTION IN AN
2 INCIDENT RESULTING IN SERIOUS BODILY INJURY OR DEATH TO ANY
3 PERSON, THE PEACE OFFICER'S EMPLOYER SHALL SUBJECT THE PEACE
4 OFFICER TO DISCIPLINE, UP TO AND INCLUDING TERMINATION, TO THE
5 EXTENT PERMITTED BY APPLICABLE CONSTITUTIONAL AND STATUTORY
6 PERSONNEL LAWS AND CASE LAW, AND THE P.O.S.T. BOARD SHALL
7 PERMANENTLY DECERTIFY THE PEACE OFFICER UPON RECEIPT OF NOTICE
8 OF THE PEACE OFFICER'S DISCIPLINE. THE REVOCATION MAY ONLY BE
9 OVERTURNED IF THE PEACE OFFICER IS EXONERATED BY A COURT.

10 (g) IN A CASE IN WHICH THE PROSECUTION CHARGES A PEACE
11 OFFICER WITH OFFENSES RELATED TO AND BASED UPON THE USE OF
12 EXCESSIVE FORCE BUT DOES NOT FILE CHARGES AGAINST ANY OTHER
13 PEACE OFFICER OR OFFICERS WHO WERE AT THE SCENE DURING THE USE OF
14 FORCE, THE DISTRICT ATTORNEY SHALL PREPARE A WRITTEN REPORT
15 EXPLAINING THE DISTRICT ATTORNEY'S BASIS FOR THE DECISION NOT TO
16 CHARGE ANY OTHER PEACE OFFICER WITH ANY CRIMINAL CONDUCT AND
17 SHALL PUBLICLY DISCLOSE THE REPORT TO THE PUBLIC; EXCEPT THAT IF
18 DISCLOSURE OF THE REPORT WOULD SUBSTANTIALLY INTERFERE WITH OR
19 JEOPARDIZE AN ONGOING CRIMINAL INVESTIGATION, THE DISTRICT
20 ATTORNEY MAY DELAY PUBLIC DISCLOSURE FOR UP TO FORTY-FIVE DAYS.
21 THE DISTRICT ATTORNEY SHALL POST THE WRITTEN REPORT ON ITS
22 WEBSITE OR, IF IT DOES NOT HAVE A WEBSITE, MAKE IT PUBLICLY
23 AVAILABLE UPON REQUEST. NOTHING IN THIS SECTION IS INTENDED TO
24 PROHIBIT OR DISCOURAGE CRIMINAL PROSECUTION OF AN OFFICER WHO
25 FAILED TO INTERVENE FOR CONDUCT IN WHICH THE FACTS SUPPORT A
26 CRIMINAL CHARGE, INCLUDING UNDER A COMPLICITY THEORY, OR FOR AN
27 INCHOATE OFFENSE.

1 **SECTION 6.** In Colorado Revised Statutes, 18-1-707, **add** (10)
2 as follows:

3 **18-1-707. Use of physical force in making an arrest or in**
4 **preventing an escape - definitions -repeal.** (10) (a) EACH LAW
5 ENFORCEMENT AGENCY IN THE STATE SHALL TRAIN ITS PEACE OFFICERS ON
6 THE PROVISIONS OF SUBSECTIONS (1) TO (4.5) OF THIS SECTION, SECTION
7 18-1-703 (1)(b), AND SECTION 18-8-802 (1.5) AS ENACTED IN SENATE BILL
8 20-217, ENACTED IN 2020, PRIOR TO THE PROVISIONS BECOMING
9 EFFECTIVE ON SEPTEMBER 1, 2020.

10 (b) THIS SUBSECTION (10) IS REPEALED, EFFECTIVE JANUARY 1,
11 2021.

12 **SECTION 7.** In Colorado Revised Statutes, 20-1-114, **amend** (2)
13 as follows:

14 **20-1-114. Peace officer-involved death investigations -**
15 **disclosure.** (2) If the district attorney refers the matter under
16 investigation to the grand jury, the district attorney shall release a
17 statement at the time the matter is referred to the grand jury disclosing the
18 general purpose of the grand jury's investigation. If no true bill is
19 returned, the grand jury ~~may~~ SHALL issue AND PUBLISH a report. ~~pursuant~~
20 ~~to section 16-5-205.5. C.R.S.~~

21 **SECTION 8.** In Colorado Revised Statutes, 24-31-101, **add** (7)
22 and (8) as follows:

23 **24-31-101. Powers and duties of attorney general.** (7) THE
24 ATTORNEY GENERAL MAY BRING A CIVIL ACTION TO ENFORCE THE
25 PROVISIONS OF SECTION 24-31-111.

26 (8) THE ATTORNEY GENERAL MAY BRING A CIVIL ACTION TO
27 ENFORCE THE PROVISIONS OF SECTION 24-31-307 (2) OR A CRIMINAL

1 ACTION TO ENFORCE THE PROVISIONS OF SECTION 24-31-307 (3).

2

3 **SECTION 9.** In Colorado Revised Statutes, 24-31-303, **amend**
4 (1)(l), (1)(p), and (1)(q); and **add** (1)(r) as follows:

5 **24-31-303. Duties - powers of the P.O.S.T. board.** (1) The
6 P.O.S.T. board has the following duties:

7 (l) To promulgate rules deemed necessary by the board concerning
8 annual in-service training requirements for certified peace officers,
9 including but not limited to evaluation of the training program and
10 processes to ensure substantial compliance by law enforcement agencies,
11 ~~and~~ departments, AND INDIVIDUAL PEACE OFFICERS;

12 (p) To develop a community outreach program that informs the
13 public of the role and duties of the P.O.S.T. board; ~~and~~

14 (q) To develop a recruitment program that creates a diversified
15 applicant pool for appointments to the P.O.S.T. board and the subject
16 matter expertise committees; AND

17 (r) BEGINNING ON JANUARY 1, 2022, TO CREATE AND MAINTAIN A
18 DATABASE CONTAINING INFORMATION RELATED TO A PEACE OFFICER'S:

19 (I) UNTRUTHFULNESS;

20 (II) REPEATED FAILURE TO FOLLOW P.O.S.T. BOARD TRAINING
21 REQUIREMENTS;

22 (III) DECERTIFICATION BY THE P.O.S.T. BOARD; AND

23 (IV) TERMINATION FOR CAUSE.

24 **SECTION 10.** In Colorado Revised Statutes, 24-4.1-302, **add**
25 (2)(w) as follows:

26 **24-4.1-302. Definitions.** As used in this part 3, and for no other
27 purpose, including the expansion of the rights of any defendant:

1 (2) "Critical stages" means the following stages of the criminal
2 justice process:

3 (w) A HEARING HELD PURSUANT TO SECTION 24-31-902 (2)(c);

4 **SECTION 11.** In Colorado Revised Statutes, 24-4.1-302.5,
5 **amend** (1)(d)(VII) and (1)(d)(VIII); and **add** (1)(d)(IX) and (1)(j.8) as
6 follows:

7 **24-4.1-302.5. Rights afforded to victims - definitions.** (1) In
8 order to preserve and protect a victim's rights to justice and due process,
9 each victim of a crime has the following rights:

10 (d) The right to be heard at any court proceeding:

11 (VII) Involving a subpoena for records concerning the victim's
12 medical history, mental health, education, or victim compensation, or any
13 other records that are privileged pursuant to section 13-90-107; ~~C.R.S.~~;
14 ~~or~~

15 (VIII) Involving a petition for expungement as described in
16 section 19-1-306; OR

17 (IX) INVOLVING A HEARING AS DESCRIBED IN SECTION 24-31-902
18 (2)(c).

19 (j.8) THE RIGHT, UPON REQUEST, TO OBTAIN ANY INCIDENT
20 RECORDING AS DESCRIBED IN SECTION 24-31-902.

21 **SECTION 12.** In Colorado Revised Statutes, **add** 24-31-111 as
22 follows:

23 **24-31-111. Public integrity - patterns and practices.** IT IS
24 UNLAWFUL FOR ANY GOVERNMENTAL AUTHORITY, OR ANY AGENT
25 THEREOF, OR ANY PERSON ACTING ON BEHALF OF A GOVERNMENTAL
26 AUTHORITY, TO ENGAGE IN A PATTERN OR PRACTICE OF CONDUCT BY
27 PEACE OFFICERS OR BY OFFICIALS OR EMPLOYEES OF ANY GOVERNMENTAL

1 AGENCY THAT DEPRIVES PERSONS OF RIGHTS, PRIVILEGES, OR IMMUNITIES
2 SECURED OR PROTECTED BY THE CONSTITUTION OR LAWS OF THE UNITED
3 STATES OR THE STATE OF COLORADO. WHENEVER THE ATTORNEY
4 GENERAL HAS REASONABLE CAUSE TO BELIEVE THAT A VIOLATION OF THIS
5 SECTION HAS OCCURRED, THE ATTORNEY GENERAL, FOR OR IN THE NAME
6 OF THE STATE OF COLORADO, MAY IN A CIVIL ACTION OBTAIN ANY AND
7 ALL APPROPRIATE RELIEF TO ELIMINATE THE PATTERN OR PRACTICE.
8 BEFORE FILING SUIT, THE ATTORNEY GENERAL SHALL NOTIFY THE
9 GOVERNMENT AUTHORITY OR ANY AGENT THEREOF, AND PROVIDE IT WITH
10 THE FACTUAL BASIS THAT SUPPORTS HIS OR HER REASONABLE CAUSE TO
11 BELIEVE A VIOLATION OCCURRED. UPON RECEIPT OF THE FACTUAL BASIS,
12 THE GOVERNMENT AUTHORITY, OR ANY AGENT THEREOF, HAS SIXTY DAYS
13 TO CHANGE OR ELIMINATE THE IDENTIFIED PATTERN OR PRACTICE. IF THE
14 IDENTIFIED PATTERN OR PRACTICE IS NOT CHANGED OR ELIMINATED AFTER
15 SIXTY DAYS, THE ATTORNEY GENERAL MAY FILE A CIVIL LAWSUIT.

16 **SECTION 13.** In Colorado Revised Statutes, 24-31-305, **add**
17 (2.7) as follows:

18 **24-31-305. Certification - issuance - renewal - revocation -**
19 **rules - definition.** (2.7) THE P.O.S.T. BOARD MAY REVOKE THE
20 CERTIFICATION OF A PEACE OFFICER WHO FAILS TO SATISFACTORILY
21 COMPLETE PEACE OFFICER TRAINING REQUIRED BY THE P.O.S.T. BOARD.
22 PRIOR TO REVOKING THE PEACE OFFICER'S CERTIFICATION, THE P.O.S.T.
23 BOARD SHALL NOTIFY THE PEACE OFFICER OF HIS OR HER FAILURE TO
24 COMPLETE THE TRAINING REQUIRED BY THE P.O.S.T. BOARD AND GIVE THE
25 PEACE OFFICER THIRTY CALENDAR DAYS TO SATISFACTORILY COMPLETE
26 THE PEACE OFFICER TRAINING REQUIRED BY THE P.O.S.T. BOARD.

27 **SECTION 14.** In Colorado Revised Statutes, **amend** 24-31-307

1 as follows:

2 **24-31-307. Enforcement.** (1) The P.O.S.T. board shall have the
3 power to ~~direct the attorney general to enforce the provisions of this part~~
4 ~~3 through an action in district court for injunctive or other appropriate~~
5 ~~relief against~~ PROMULGATE RULES FOR ENFORCEMENT OF THIS PART 3.

6 (2) THE ATTORNEY GENERAL MAY ENFORCE THE PROVISIONS OF
7 THIS PART 3 THROUGH AN ACTION IN DISTRICT COURT FOR INJUNCTIVE OR
8 OTHER APPROPRIATE RELIEF AGAINST:

9 (a) Any individual undertaking or attempting to undertake any
10 duties as a peace officer or a reserve peace officer in this state in violation
11 of this part 3; and

12 (b) Any agency permitting any individual to undertake or attempt
13 to undertake any duties as a peace officer or a reserve peace officer in this
14 state under the auspices of such agency in violation of this part 3.

15 (3) THE ATTORNEY GENERAL MAY BRING CRIMINAL CHARGES FOR
16 VIOLATIONS OF THIS PART 3 IF VIOLATION IS WILLFUL OR WANTON, OR
17 IMPOSE FINES, AS SET IN P.O.S.T. BOARD RULE, UPON ANY INDIVIDUAL
18 OFFICER OR AGENCY FOR FAILURE TO COMPLY WITH THIS PART 3 OR ANY
19 RULE PROMULGATED UNDER THIS PART 3.

20 ~~(2)~~ (4) The attorney general shall be entitled to recover reasonable
21 attorney fees and costs against the defendant in any enforcement action
22 under this part 3, if the attorney general prevails.

23 **SECTION 15.** In Colorado Revised Statutes, **amend** 24-31-307
24 as follows:

25 **24-31-307. Enforcement.** (1) The P.O.S.T. board shall have the
26 power to ~~direct the attorney general to enforce the provisions of this part~~
27 ~~3 through an action in district court for injunctive or other appropriate~~

1 ~~relief against~~ PROMULGATE RULES FOR ENFORCEMENT OF THIS PART 3.

2 (2) THE ATTORNEY GENERAL MAY ENFORCE THE PROVISIONS OF
3 THIS PART 3 THROUGH AN ACTION IN DISTRICT COURT FOR INJUNCTIVE OR
4 OTHER APPROPRIATE RELIEF AGAINST:

5 (a) Any individual undertaking or attempting to undertake any
6 duties as a peace officer or a reserve peace officer in this state in violation
7 of this part 3; and

8 (b) Any agency permitting any individual to undertake or attempt
9 to undertake any duties as a peace officer or a reserve peace officer in this
10 state under the auspices of such agency in violation of this part 3.

11 (3) THE ATTORNEY GENERAL MAY BRING CRIMINAL CHARGES FOR
12 VIOLATIONS OF THIS PART 3 IF VIOLATION IS WILLFUL OR WANTON, OR
13 IMPOSE FINES, AS SET IN P.O.S.T. BOARD RULE, UPON ANY INDIVIDUAL
14 OFFICER OR AGENCY FOR FAILURE TO COMPLY WITH THIS PART 3 OR ANY
15 RULE PROMULGATED UNDER THIS PART 3.

16 ~~(2)~~ (4) The attorney general shall be entitled to recover reasonable
17 attorney fees and costs against the defendant in any enforcement action
18 under this part 3, if the attorney general prevails.

19 **SECTION 16.** In Colorado Revised Statutes, 24-31-309, **amend**
20 (4)(a); and **add** (3.5) as follows:

21 **24-31-309. Profiling - officer identification - training.** (3.5) A
22 PEACE OFFICER SHALL HAVE A LEGAL BASIS FOR MAKING A CONTACT,
23 WHETHER CONSENSUAL OR NONCONSENSUAL, FOR THE PURPOSE OF
24 ENFORCING THE LAW OR INVESTIGATING POSSIBLE VIOLATIONS OF THE
25 LAW. AFTER MAKING A CONTACT, A PEACE OFFICER, AS DEFINED IN
26 SECTION 24-31-901 (3), SHALL REPORT TO THE PEACE OFFICER'S
27 EMPLOYING AGENCY:

- 1 (a) THE PERCEIVED DEMOGRAPHIC INFORMATION OF THE PERSON
2 CONTACTED, PROVIDED THAT THE IDENTIFICATION OF THESE
3 CHARACTERISTICS IS BASED ON THE OBSERVATION AND PERCEPTION OF
4 THE PEACE OFFICER MAKING THE CONTACT AND OTHER AVAILABLE DATA:
- 5 (b) WHETHER THE CONTACT WAS A TRAFFIC STOP;
6 (c) THE TIME, DATE, AND LOCATION OF THE CONTACT;
7 (d) THE DURATION OF THE CONTACT;
8 (e) THE REASON FOR THE CONTACT;
9 (f) THE SUSPECTED CRIME;
10 (g) THE RESULT OF THE CONTACT, SUCH AS:
11 (I) NO ACTION, WARNING, CITATION, PROPERTY SEIZURE, OR
12 ARREST;
13 (II) IF A WARNING OR CITATION WAS ISSUED, THE WARNING
14 PROVIDED OR VIOLATION CITED;
15 (III) IF AN ARREST WAS MADE, THE OFFENSE CHARGED;
16 (IV) IF THE CONTACT WAS A TRAFFIC STOP, THE INFORMATION
17 COLLECTED, WHICH IS LIMITED TO THE DRIVER;
18 (h) THE ACTIONS TAKEN BY THE PEACE OFFICER DURING THE
19 CONTACT, INCLUDING BUT NOT LIMITED TO WHETHER:
20 (I) THE PEACE OFFICER ASKED FOR CONSENT TO SEARCH THE
21 PERSON, VEHICLE, OR OTHER PROPERTY, AND, IF SO, WHETHER CONSENT
22 WAS PROVIDED;
23 (II) THE PEACE OFFICER SEARCHED THE PERSON OR ANY PROPERTY,
24 AND, IF SO, THE BASIS FOR THE SEARCH AND THE TYPE OF CONTRABAND OR
25 EVIDENCE DISCOVERED, IF ANY; [REDACTED]
26 (III) THE PEACE OFFICER SEIZED ANY PROPERTY, AND, IF SO, THE
27 TYPE OF PROPERTY THAT WAS SEIZED AND THE BASIS FOR SEIZING THE

1 PROPERTY;

2 (IV) A PEACE OFFICER UNHOLSTERED A WEAPON DURING THE
3 CONTACT; AND

4 (V) A PEACE OFFICER DISCHARGED A FIREARM DURING THE
5 CONTACT;

6 (4) (a) A peace officer certified pursuant to this part 3 shall
7 provide, without being asked, ~~his or her~~ THE PEACE OFFICER'S business
8 card to any person whom the peace officer has detained in a traffic stop
9 but has not cited or arrested. The business card ~~shall~~ MUST include
10 identifying information about the peace officer, including but not limited
11 to the peace officer's name, division, precinct, and badge or other
12 identification number; ~~and~~ a telephone number that may be used, if
13 necessary, to report any comments, positive or negative, regarding the
14 traffic stop; AND INFORMATION ABOUT HOW TO FILE A COMPLAINT
15 RELATED TO THE CONTACT. The identity of the reporting person and the
16 report of any such comments that ~~constitutes~~ CONSTITUTE a complaint
17 ~~shall~~ MUST initially be kept confidential by the receiving law enforcement
18 agency, to the extent permitted by law. The receiving law enforcement
19 agency shall be permitted to obtain some identifying information
20 regarding the complaint to allow initial processing of the complaint. If it
21 becomes necessary for the further processing of the complaint for the
22 complainant to disclose ~~his or her~~ THE COMPLAINANT'S identity, the
23 complainant shall do so or, at the option of the receiving law enforcement
24 agency, the complaint may be dismissed.

25 == ==

26 **SECTION 17. Legislative declaration.** The general assembly
27 hereby finds and declares that the provisions of Senate Bill 20-217,

1 enacted at the second regular session of the seventy-second general
2 assembly, are matters of statewide concern.

3 **SECTION 18. Appropriation.** (1) For the 2020-21 state fiscal
4 year, \$617,478 is appropriated to the department of public safety for use
5 by the Colorado state patrol. This appropriation is from the highway users
6 tax fund created in section 43-4-201 (1)(a), C.R.S. To implement this act,
7 the patrol may use this appropriation as follows:

8 (a) \$50,288 for civilians, which amount is based on an assumption
9 that the patrol will require an additional 1.0 FTE;

10 (b) \$7,550 for operating expenses;

11 (c) \$463,700 for information technology asset maintenance; and

12 (d) \$95,940 for the purchase of legal services.

13 (2) For the 2020-21 state fiscal year, \$95,940 is appropriated to
14 the department of law. This appropriation is from reappropriated funds
15 received from the department of public safety under subsection (1)(d) of
16 this section and is based on an assumption that the department of law will
17 require an additional 0.5 FTE. To implement this act, the department of
18 law may use this appropriation to provide legal services for the
19 department of public safety.

20 **SECTION 19. Effective date.** This act takes effect upon passage;
21 except that:

22 (1) Section 24-31-902, Colorado Revised Statutes, as enacted in
23 section 1 of this act, takes effect July 1, 2023;

24 (2) Section 3 of this act takes effect September 1, 2020; and

25 (3) Section 4 of this act takes effect September 1, 2020; except
26 that section 18-1-707 (2.5) and (3), Colorado Revised Statutes, as enacted
27 in section 4 of this act, takes effect upon passage.

1 **SECTION 20. Safety clause.** The general assembly hereby finds,
2 determines, and declares that this act is necessary for the immediate
3 preservation of the public peace, health, or safety.

ATTENTION!



Mosquito Abatement Aerial Spraying

Scheduled – June 24th-28th, 2020

Dear Residents of Rangely:

The Town of Rangely is planning to spray Wednesday June 24th - Sunday June 28th. We are coordinating our mitigation efforts with the Pest Control District.

The Town of Rangely will be spraying for public health reasons. The chemical's being used are approved for mosquito and fly control at the maximum allowable rate listed on the label and applied in accordance with label instructions. We will be treating for both Larvicide and Adulticide purposes. We will spray more than once in this time frame and most likely be in the morning or evening hours.

This notification will be the only notification received. Providing the exact time when aerial spraying is dependent on weather conditions and but will most likely be at sunrise or sunset.

Residents who for health reasons need to know the day of spraying can be contacted by phone the days prior before spraying may be scheduled. Town staff will be provide this contact once we are notified to add your name to our list of contacts.

Thank you for your help and cooperation as the Town works to remediate a pest and potential health hazard.

For more information or to be added to the call list please contact Town Hall 675-8476.

RANGELY
COLORADO