



**IGNACIO TOWN BOARD MEETING AGENDA**  
**Monday, June 12, 2023 – 6:00 PM**  
**Abel F. Atencio Community Room, 570 Goddard Avenue**  
**or via Remote Public Meeting**

*The remote meeting is hosted by Zoom and requires Attendees to login to the Zoom meeting website at the following address: <https://us06web.zoom.us/j/82322537656>, or Attendees wishing to participate by phone shall call: 346-248-7799 and key in Webinar ID Number: 823 2253 7656.*

*There is a Zoom Etiquette file on the Town website that details how Zoom meetings work and what is expected of Attendees. All Attendees will be able to hear and/or see the Town Board meeting. Attendees will be muted until the Mayor takes Attendee comments. Attendees wanting to comment must click on the "Raised Hand" tab at the bottom of the screen, or callers will have to enter \*9. The Mayor will acknowledge which Attendee is to speak (by name or phone number) and the meeting host will allow them to speak. The meeting host will unmute the Attendee (or notify the Attendee if they need to unmute themselves by entering \*6). The Attendee shall first provide their name and address before they begin their comments. Failure to follow directions or maintain meeting decorum will result in the muting of your connection.*

- I. CALL REGULAR MEETING TO ORDER:** Pledge of Allegiance
- II. ROLL CALL**
- III. APPROVAL OF AGENDA** – Action Item
- IV. PUBLIC COMMENTS:** *The Town Board values public comment and allows this time for citizens to voice their thoughts and concerns. The Mayor will open the comment period and prior to addressing the Board, state your name and address, and limit your comments to five (5) minutes. Meeting decorum will be maintained and failure to maintain composure and respect will result in the closure of your comment period. The Town Board and/or staff may respond to your comments or take your comments under advisement. Please do not comment on items listed on the Agenda, as opportunity will be given to comment during these discussions. Thank you.*
- V. CONSENT AGENDA** – Action Item
  - A. Regular Town Board Meeting Minutes from May 8, 2023
  - B. Special Town Board Meeting Minutes from May 15, 2023
  - C. Financial Records – May 2023 Accounting Reports
  - D. TP Lounge Liquor License Renewal Application
  - E. Family Dollar Liquor License Renewal Application
- VI. UNFINISHED BUSINESS**
  - A. Natural Gas Rate Update
- VII. NEW BUSINESS**
  - A. ELHI Lease Agreement
  - B. GFL Contract Update – Purchased by Republic Services
  - C. Rock Creek Housing Project Planned Unit Development Sketch Plan Review
  - D. Ordinance 357 – International Code Council 2018 Code Adoption – Public Hearing
  - E. Proclamation Ending Public Health Emergency Declaration
  - F. Liquor Law Update – Takeout and Delivery Service
  - G. 2022 Draft Financial Audit Information
- VIII. STAFF REPORTS**
  - A. Police Department
  - B. Public Works
  - C. Clerk / Treasurer
  - D. Town Manager
  - E. Attorney
- IX. TRUSTEE REPORTS**
- X. MISCELLANEOUS**
- XI. ADJOURNMENT**

06/07/23  
12:03:59

TOWN OF IGNACIO  
Check Register for Checking  
For the Accounting Period: 5/23

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Report ID: AP300

Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
6670	S	6 A TO Z ELECTRIC	128.00	05/15/23	_____	CL 16722	128.00
-97774	E	893 AT&T	433.76	05/01/23	_____	CL 16688	433.76
6671	S	53 AUTO PARTS INC	168.53	05/15/23	_____	CL 16756	168.53
6642 *	S	1253 B3PE, LLC	480.00	05/01/23	_____	CL 16707	480.00
6672	S	1253 B3PE, LLC	4800.00	05/15/23	_____	CL 16723	4800.00
6673	S	220 BALLANTINE COMMUNICATIONS INC	76.96	05/15/23	_____	CL 16719	76.96
6643	S	999999 BEN NIGHORSE & LINDA CAMPBELL	6.12	05/01/23	_____	CL 16700	6.12
6674	S	91 BRENNAN OIL COMPANY	303.88	05/15/23	_____	CL 16712	303.88
6675	S	1187 Cardmember Service (TBK Bank)	11430.39	05/15/23	_____	CL 16736	234.86
						CL 16737	986.45
						CL 16738	232.81
						CL 16739	400.97
						CL 16740	1399.56
						CL 16741	422.11
						CL 16742	87.04
						CL 16743	382.55
						CL 16744	507.44
						CL 16745	518.44
						CL 16746	65.65
						CL 16747	381.27
						CL 16748	285.69
						CL 16749	434.65
						CL 16755	5090.90
6676	S	921 CASCADE WATER	35.00	05/15/23	_____	CL 16730	35.00
6677	S	976 CIRSA WC	805.00	05/15/23	_____	CL 16711	805.00
6644	S	1134 Clark or Sharon CRAIG	440.00	05/01/23	_____	CL 16705	440.00
6678	S	869 DRUG & ALCOHOL TESTING ASSOC	60.00	05/15/23	_____	CL 16726	60.00
6679	S	1119 DUB'S AUTO BODY	614.44	05/15/23	_____	CL 16718	614.44
6645	S	240 ESSCO PIPE & SUPPLY	13867.00	05/01/23	_____	CL 16696	13867.00
6680	S	971 FASTTRACK COMMUNICATIONS INC	127.22	05/15/23	_____	CL 16725	127.22
6681	S	1240 Ferguson Waterworks #1116	486.94	05/15/23	_____	CL 16720	486.94

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Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
6682	S	903 FIRESTONE OF DURANGO	849.97	05/15/23	_____	CL 16757	849.97
6683	S	257 FOUR CORNERS WELDING & GAS SUPPLY	7.00	05/15/23	_____	CL 16713	7.00
6684	S	695 GFL Environmental	2772.78	05/15/23	_____	CL 16727	2772.78
6685	S	279 GREEN ANALYTICAL LABORATORIES	289.00	05/15/23	_____	CL 16733	289.00
6686	S	981 HI PERFORMANCE CARWASH LLC	32.41	05/15/23	_____	CL 16751	32.41
-97772	E	845 HOME DEPOT CREDIT SERVICES	207.41	05/15/23	_____	CL 16717	207.41
6687	S	1195 Ignacio Creative District	565.00	05/15/23	_____	CL 16758	565.00
6646	S	760 IGNACIO SCHOOL DISTRICT	200.00	05/01/23	_____	CL 16702	200.00
6647	S	1130 IMAGENET CONSULTING LLC	60.00	05/01/23	_____	CL 16689	60.00
6688	S	1130 IMAGENET CONSULTING LLC	1725.00	05/15/23	_____	CL 16752	1725.00
6648	S	999999 JOHN CLARK	142.94	05/01/23	_____	CL 16701	142.94
6649	S	999999 KENDALL PROPERTIES CR, LLC	6.12	05/01/23	_____	CL 16699	6.12
6689	S	894 KRISTIN ROEHRS	750.00	05/15/23	_____	CL 16714	750.00
-97773	E	974 LA PLATA ELECTRIC ASSN INC	2046.07	05/01/23	_____	CL 16693	2046.07
6650	S	1046 LAW OFFICE OF DAVID LIBERMAN	1525.50	05/01/23	_____	CL 16703	1525.50
6651	S	1228 Lawn Slingers & the Works	1200.00	05/01/23	_____	CL 16694	1200.00
6652	S	1155 Lawson Products, Inc.	650.50	05/01/23	_____	CL 16697	650.50
6690	S	394 LEWIS TRUE VALUE MERCANTILE	250.29	05/15/23	_____	CL 16716	250.29
6663	S	1087 MARK GARCIA - GOV-PLUS LLC	9990.00	05/02/23	_____	CL 16709	9990.00
6653	S	1247 Michala Riley	57.20	05/01/23	_____	CL 16704	57.20
6654	S	1192 Mitel Networks, Inc.	394.32	05/01/23	_____	CL 16692	394.32
6691	S	1192 Mitel Networks, Inc.	394.32	05/15/23	_____	CL 16735	394.32
6692	S	988 OLDCASTLE SW GROUP INC	9585.86	05/15/23	_____	CL 16753	9585.86
-97770	E	737 PITNEY BOWES INC	503.50	05/15/23	_____	CL 16732	503.50

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Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
6693	S	590 SAN JUAN BASIN HEALTH DEPARTMENT	35.00	05/15/23	_____	CL 16731	35.00
6655	S	1172 Short Elliott Hendrickson, Inc.	7518.75	05/01/23	_____	CL 16690	7518.75
6694	S	1204 SOS Drain Opening	6125.00	05/15/23	_____	CL 16724	6125.00
6695	S	600 SOUTHERN UTE UTILITIES DIVISION	47969.25	05/15/23	_____	CL 16729	47969.25
6669 *	S	730 SOUTHWEST AG	117700.00	05/10/23	_____	CL 16750	117700.00
6656	S	1236 State of CO Department of Human Services	82.02	05/01/23	_____	CL 16706	82.02
-97771	E	143 STATE OF COLORADO-SALES TAX	3823.22	05/15/23	_____	CL 16728	3823.22
6657	S	626 SUMMIT SUPPLY	132.48	05/01/23	_____	CL 16695	132.48
6658	S	1252 Superior Asphalt, LC	51660.00	05/01/23	_____	CL 16687	51660.00
6659	S	1147 TDL RECYCLING, LLC	500.00	05/01/23	_____	CL 16691	500.00
6660	S	1218 Ted's Rentals and Sales	1542.03	05/01/23	_____	CL 16698	1542.03
6696	S	1218 Ted's Rentals and Sales	2257.41	05/15/23	_____	CL 16715	2257.41
6697	S	650 TOWN OF IGNACIO	1511.85	05/15/23	_____	CL 16734	1511.85
6698	S	1254 U.S. Saws, Inc.	600.00	05/15/23	_____	CL 16710	600.00
6699	S	675 UTILITY NOTIFICATION CENTER OF CO	52.89	05/15/23	_____	CL 16721	52.89
6661	S	690 WACI-CI TRADING COMPANY	274.97	05/01/23	_____	CL 16686	274.97
6662	S	692 WALKER DO IT BEST HARDWARE	194.89	05/01/23	_____	CL 16708	194.89
<b>Total for Claim Checks</b>			<b>310448.19</b>				
Count for Claim Checks			58				

\* denotes missing check number(s)

# of Checks: 58                      Total: 310448.19



TOWN OF IGNACIO

2022 City Sales Tax	Month	Year-To-Date	2023 City Sales Tax	331310 Month	Difference	% up/down from PYM	Year-To-Date	Difference	% up/down from PYT
				1 Jan	50,873.14				
Jan	50,799.76	50,799.76		2 Feb	59,491.23	8,691.47	17.11%	59,491.23	8,691.47
Feb	41,290.95	92,090.71		3 Mar	46,445.64	5,154.69	5.60%	105,936.87	13,846.16
Mar	43,286.70	135,377.41		4 Apr	44,651.23	1,384.53	1.01%	150,588.10	15,210.69
Apr	44,081.72	179,459.13		5 May	48,413.47	4,331.75	2.41%	199,001.57	19,542.44
May	43,055.54	222,514.67		6 Jun					
Jun	47,274.66	269,789.33		7 Jul					
Jul	47,798.20	317,587.53		8 Aug					
Aug	51,699.44	369,286.97		9 Sep					
Sep	50,334.22	419,621.19		10 Oct					
Oct	50,282.82	469,904.01		11 Nov					
Nov	49,555.69	519,459.70		12 Dec					
Dec	50,873.14	570,332.84		Jan					
<b>City Total Total</b>	<b>570,332.84</b>		<b>City Total</b>	<b>249,874.71</b>					9.23%
<b>2022 BUDGET</b>	<b>460,000.00</b>		<b>2023 BUDGET</b>	<b>500,000.00</b>		108.70% Budget Incr			

2022 County Sales Tax	Month	Year-To-Date	2023 County Sales Tax	331330 Month	Difference	% up/down from PYM	Year-To-Date	Difference	% up/down from PYT
				1 Jan	97,118.00				
Jan	86,662.00	86,662.00		2 Feb	115,286.00				
Feb	83,423.00	170,085.00		3 Mar	87,867.00	1,205.00	1.39%	87,867.00	1,205.00
Mar	100,800.00	270,885.00		4 Apr	89,282.00	5,859.00	3.44%	177,149.00	7,064.00
Apr	93,125.00	364,010.00		5 May	98,894.00	-1,906.00	-0.70%	276,043.00	5,158.00
May	106,167.00	470,177.00		6 Jun					
Jun	115,145.00	585,322.00		7 Jul					
Jul	116,545.00	701,867.00		8 Aug					
Aug	118,060.00	819,927.00		9 Sep					
Sep	111,831.00	931,758.00		10 Oct					
Oct	103,265.00	1,035,023.00		11 Nov					
Nov	97,118.00	1,132,141.00		12 Dec					
Dec	115,286.00	1,247,427.00		Jan					
<b>County Total</b>	<b>1,247,427.00</b>		<b>County Total</b>	<b>488,447.00</b>					1.58%
<b>2022 BUDGET</b>	<b>1,000,000.00</b>		<b>2023 BUDGET</b>	<b>1,100,000.00</b>		110.00% Budget Incr			

2023 Capital Improvement 333415

	Jan	Feb
dec sales	25,436.57	76,309.71
jan sales	59,491.23	118,982.46
feb sales	23,222.82	69,668.46
Mar	22,325.62	66,976.85
Apr	24,206.74	72,620.21
May	-	-
Jun	-	-
July	-	-
Aug	-	-
Sept	-	-
Oct	-	-
Nov	-	-
Dec	-	-
Jan	-	-
<b>Total</b>	<b>154,682.98</b>	<b>404,557.69</b>

TOWN OF IGNACIO  
Cash Report  
For the Accounting Period: 5/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
<b>100 GENERAL FUND</b>						
110100 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
110230 Operating Account	-158,184.42	118,352.28	117.62	164.45	331,654.40	-371,533.37
110250 Savings Account	245,822.93	33.34	0.00	0.00	0.00	245,856.27
110270 Investment Account	1,876,910.64	7,804.76	0.00	0.00	0.00	1,884,715.40
<b>Total Fund</b>	<b>1,964,649.15</b>	<b>126,190.38</b>	<b>117.62</b>	<b>164.45</b>	<b>331,654.40</b>	<b>1,759,138.30</b>
<b>300 CAPITAL IMPROVEMENT FUND</b>						
110230 Operating Account	258,095.04	0.00	0.00	0.00	7,518.75	250,576.29
110270 Investment Account	441,798.86	1,935.73	0.00	0.00	0.00	443,734.59
<b>Total Fund</b>	<b>699,893.90</b>	<b>1,935.73</b>			<b>7,518.75</b>	<b>694,310.88</b>
<b>400 CONSERVATION TRUST FUND</b>						
110230 Operating Account	15,156.20	0.00	0.00	0.00	0.00	15,156.20
110270 Investment Account	79,686.40	349.15	0.00	0.00	0.00	80,035.55
<b>Total Fund</b>	<b>94,842.60</b>	<b>349.15</b>				<b>95,191.75</b>
<b>500 ECONOMIC DEVELOPMENT FUND</b>						
110230 Operating Account	49,138.98	0.00	0.00	0.00	0.00	49,138.98
110270 Investment Account	16,022.16	489.15	0.00	0.00	0.00	16,511.31
<b>Total Fund</b>	<b>65,161.14</b>	<b>489.15</b>				<b>65,650.29</b>
<b>610 WATER FUND</b>						
110230 Operating Account	36,120.33	20,387.79	0.00	12.24	11,048.40	45,447.48
110270 Investment Account	45,671.81	200.11	0.00	0.00	0.00	45,871.92
<b>Total Fund</b>	<b>81,792.14</b>	<b>20,587.90</b>		<b>12.24</b>	<b>11,048.40</b>	<b>91,319.40</b>
<b>620 GAS FUND</b>						
110230 Operating Account	-20,113.76	104,104.91	0.00	82.02	20,131.93	63,777.20
110270 Investment Account	140,354.37	614.96	0.00	0.00	0.00	140,969.33
<b>Total Fund</b>	<b>120,240.61</b>	<b>104,719.87</b>		<b>82.02</b>	<b>20,131.93</b>	<b>204,746.53</b>
<b>630 SEWER FUND</b>						
110230 Operating Account	99,474.05	56,702.48	225.26	0.00	62,745.18	93,656.61
110270 Investment Account	197.48	0.89	0.00	0.00	0.00	198.37
<b>Total Fund</b>	<b>99,671.53</b>	<b>56,703.37</b>	<b>225.26</b>		<b>62,745.18</b>	<b>93,854.98</b>
<b>640 IRRIGATION FUND</b>						
110230 Operating Account	2,362.57	0.00	0.00	0.00	127.04	2,235.53
110270 Investment Account	10,619.01	46.55	0.00	0.00	0.00	10,665.56
<b>Total Fund</b>	<b>12,981.58</b>	<b>46.55</b>			<b>127.04</b>	<b>12,901.09</b>
<b>910 PAYROLL CLEARING FUND</b>						
110230 Operating Account	12,351.22	0.00	122,634.63	115,734.88	0.00	19,250.97
<b>930 CLAIMS CLEARING FUND</b>						
110230 Operating Account	1,468.06	0.00	310,448.19	0.00	0.00	311,916.25
<b>Totals</b>	<b>3,153,051.93</b>	<b>311,022.10</b>	<b>433,425.70</b>	<b>115,993.59</b>	<b>433,225.70</b>	<b>3,348,280.44</b>

\*\*\* Transfers In and Transfers Out columns should match, with the following exceptions:  
 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.  
 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

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TOWN OF IGNACIO  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 5 / 23

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Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL FUND	126,085.74	987,843.05	2,283,836.00	1,295,992.95	43 %
300 CAPITAL IMPROVEMENT FUND	1,935.73	133,782.01	3,752,498.00	3,618,715.99	4 %
400 CONSERVATION TRUST FUND	349.15	5,112.97	80,800.00	75,687.03	6 %
500 ECONOMIC DEVELOPMENT FUND	489.15	2,234.96	241,010.00	238,775.04	1 %
610 WATER FUND	30,089.75	121,595.55	318,200.00	196,604.45	38 %
620 GAS FUND	47,279.94	578,371.92	506,150.00	-72,221.92	114 %
630 SEWER FUND	56,188.09	246,826.68	629,600.00	382,773.32	39 %
640 IRRIGATION FUND	7,059.05	7,512.09	44,700.00	37,187.91	17 %
<b>Grand Total:</b>	<b>269,476.60</b>	<b>2,083,279.23</b>	<b>7,856,794.00</b>	<b>5,773,514.77</b>	<b>27 %</b>

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12:06:56

TOWN OF IGNACIO  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 23

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL FUND	331,538.81	1,022,498.93	2,150,979.00	2,150,979.00	1,128,480.07	48 %
300 CAPITAL IMPROVEMENT FUND	7,518.75	79,230.90	4,250,000.00	4,250,000.00	4,170,769.10	2 %
400 CONSERVATION TRUST FUND	0.00	0.00	120,000.00	120,000.00	120,000.00	0 %
500 ECONOMIC DEVELOPMENT FUND	0.00	0.00	248,226.00	248,226.00	248,226.00	0 %
610 WATER FUND	11,024.67	49,633.67	309,191.00	309,191.00	259,557.33	16 %
620 GAS FUND	19,887.80	540,323.89	456,316.00	456,316.00	-84,007.89	118 %
630 SEWER FUND	62,713.00	182,965.19	580,931.00	580,931.00	397,965.81	31 %
640 IRRIGATION FUND	127.04	3,846.47	44,266.00	44,266.00	40,419.53	9 %
<b>Grand Total:</b>	<b>432,810.07</b>	<b>1,878,499.05</b>	<b>8,159,909.00</b>	<b>8,159,909.00</b>	<b>6,281,409.95</b>	<b>23 %</b>

Total for Payroll Checks

	Employee	Employer	Amount
	-----	-----	-----
COMA HOURS (Comp Time Accumulated)	7.50		
COMP HOURS (Comp Time Used)	57.50		1,267.36
J004 HOURS (CELL PHONE ALLO)	0.00		166.14
*Non Taxable (added to gross wages, no addition to SS, Med, FIT & SIT bases)			
J015 HOURS (IN LIEU OF INSU)	0.00		1,261.02
OVER HOURS (Overtime)	114.50		5,668.58
REG HOURS (Regular Time)	2,508.00		80,203.23
SICK HOURS (Sick Time)	107.75		3,197.50
VACA HOURS (Vacation Time Used)	144.75		6,804.56
GROSS PAY	98,568.39	0.00	
NET PAY	69,144.24	0.00	
NET PAY (CHECKS)	9,808.17		
NET PAY (DIRECT DEPOSIT)	59,336.07		
AFLAC-AFTERTAX	355.32	1,262.98	
AFLAC-PRETAX	1,038.96	60.08	
CEBT DENTAL	0.00	732.00	
CEBT HEALTH	4,508.32	10,868.68	
CEBT LIFE	136.45	42.98	
CEBT VISION	0.00	97.00	
EMPL WEAPONS AD	200.00	0.00	
FIT	7,439.22	0.00	
FPPA	5,371.58	4,252.50	
FPPA DROP	1,097.08	0.00	
FPPA-457	982.52	0.00	
FPPA-AD&D	0.00	1,588.12	
GARNISHMENT2	46.14	0.00	
MEDICARE	1,344.47	1,344.47	
MISSIONSQUARE/I	1,536.12	1,434.96	
SIT	3,182.33	0.00	
SOCIAL SECURITY	2,185.64	2,185.64	
UNEMPL. INSUR.	0.00	196.83	
BANK 4	4,080.48	0.00	
BANK 8-SAVINGS	2,776.40	0.00	
COMM BANK OF CO	9,449.78	0.00	
CU OF COLORADO	3,395.20	0.00	
SANDIA LAB FCU	150.00	0.00	
USAA	5,126.45	0.00	
VECTRA BANK CO	69.26	0.00	
WELLS FARGO	32,213.81	0.00	
WELLS FARGO N.A	138.52	0.00	
WELLS FARGO NEV	69.26	0.00	
WELLS FARGO OR	1,866.91	0.00	
FIT/SIT BASE	83,731.22	0.00	
MEDICARE BASE	92,718.52	0.00	
SOC SEC BASE	35,251.63	0.00	
UN BASE	98,402.25	0.00	
Total		24,066.24	

Total Payroll Expense (Gross Pay + Employer Contributions): 122,634.63

Check Summary

-----  
Payroll Checks Prev. Out. \$69.26  
Payroll Checks Issued \$9,854.31  
Payroll Checks Redeemed \$0.00  
Payroll Checks Outstanding \$9,923.57  
Electronic Checks \$115,734.88

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
-----	-----	-----	-----	-----
Social Security	4371.28	4371.28		221700
Medicare	2688.94	2688.94		221710
Unempl. Insur.	196.83		391.06	221760
FIT	7439.22	7439.22		221720
SIT	3182.33	6333.72		221730
FPPA	9624.08	9624.08		221742
AFLAC-PRETAX	1099.04	1099.04		221757
EMPL WEAPONS AD	200.00	200.00		221782
FPPA-457	982.52	982.52		221742
FPPA-AD&D	1588.12	1588.12		221743
MISSIONSQUARE/I	2971.08	2971.08		221741
AFLAC-AFTERTAX	1618.30	1618.30		221757
CEBT DENTAL	732.00	732.00		221754
CEBT HEALTH	15377.00	15377.00		221751
CEBT LIFE	179.43	179.43		221755
CEBT VISION	97.00	97.00		221756
GARNISHMENT2	46.14	46.14		221781
FPPA DROP	1097.08	1097.08		221742
Total Ded.	53490.39	56444.95	391.06	

\*\*\* Carried Forward column only correct if report run for current period.

Liquor Enforcement Division  
 PO Box 17087  
 Denver CO 80217-0087

**T P LOUNGE**  
**PO BOX 422**  
**Ignacio CO 81137-0422**

Fees Due	
Renewal Fee	550.00
Warehouse Branch Permit \$100 X _____	\$
<b>Amount Due/Paid</b>	<b>\$</b>

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

### State-Only Liquor or Fermented Malt Beverage License Renewal Application

Please verify & update all information below

Return to address above by due date

Licensee Name ATENCIO JOEY A		DBA T P LOUNGE	
Liquor License Number 13-16695-0000	License Type Tavern (city) <b>TAVERN</b>		
Sales Tax License Number 13166950000	Expiration Date 05/08/2023	Due Date 03/24/2023	
Address of Premises (specify exact location of premises) 170 PINE ST Ignacio CO 81137			Phone Number 3035634276
Mailing Address PO BOX 422 Ignacio CO 81137-0422		Email	
Operating Manager <b>Self</b>	Date of Birth	Home Address	Phone Number
1. Do you have legal possession of the premises at the street address above? Are the premises owned or rented? <input checked="" type="checkbox"/> Owned <input type="checkbox"/> Rented*		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No *If rented, expiration date of lease _____	
2. Are you renewing a salesroom? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes please provide the address(s) (attach additional sheet if needed):			
3. Are you renewing a Warehouse Branch Permit? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please see the table in upper right hand corner and include all fees due.			
4a. Are you renewing a takeout and/or delivery permit? (Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
4b. If so, which are you renewing? <input type="checkbox"/> Delivery <input type="checkbox"/> Takeout <input type="checkbox"/> Both Takeout and Delivery			
5. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members or general partners are materially interested. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>Note to corporation, limited liability company and partnership applicants:</b> If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your State Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.			
6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
7. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
8. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**Affirmation & Consent**

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

Type or Print Name of Applicant/Authorized Agent of Business

*Jay A Atencio*

Title

*OWNER*

Signature

*Jay A Atencio*

Date

*5/31/23*



## Tax Check Authorization, Waiver, and Request to Release Information

I, Joey A Atencio am signing this Tax Check Authorization, Waiver and Request to Release Information (hereinafter "Waiver") on behalf of Joey A Atencio (DBA) T.P. Lounge (the "Applicant/Licensee") to permit the Colorado Department of Revenue and any other state or local taxing authority to release information and documentation that may otherwise be confidential, as provided below. If I am signing this Waiver for someone other than myself, including on behalf of a business entity, I certify that I have the authority to execute this Waiver on behalf of the Applicant/Licensee.

The Executive Director of the Colorado Department of Revenue is the State Licensing Authority, and oversees the Colorado Liquor Enforcement Division as his or her agents, clerks, and employees. The information and documentation obtained pursuant to this Waiver may be used in connection with the Applicant/Licensee's liquor license application and ongoing licensure by the state and local licensing authorities. The Colorado Liquor Code, section 44-3-101. et seq. ("Liquor Code"), and the Colorado Liquor Rules, 1 CCR 203-2 ("Liquor Rules"), require compliance with certain tax obligations, and set forth the investigative, disciplinary and licensure actions the state and local licensing authorities may take for violations of the Liquor Code and Liquor Rules, including failure to meet tax reporting and payment obligations.

The Waiver is made pursuant to section 39-21-113(4), C.R.S., and any other law, regulation, resolution or ordinance concerning the confidentiality of tax information, or any document, report or return filed in connection with state or local taxes. This Waiver shall be valid until the expiration or revocation of a license, or until both the state and local licensing authorities take final action to approve or deny any application(s) for the renewal of the license, whichever is later. Applicant/Licensee agrees to execute a new waiver for each subsequent licensing period in connection with the renewal of any license, if requested.

By signing below, Applicant/Licensee requests that the Colorado Department of Revenue and any other state or local taxing authority or agency in the possession of tax documents or information, release information and documentation to the Colorado Liquor Enforcement Division, and its duly authorized employees, to act as the Applicant's/Licensee's duly authorized representative under section 39-21-113(4), C.R.S., solely to allow the state and local licensing authorities, and their duly authorized employees, to investigate compliance with the Liquor Code and Liquor Rules. Applicant/Licensee authorizes the state and local licensing authorities, their duly authorized employees, and their legal representatives, to use the information and documentation obtained using this Waiver in any administrative or judicial action regarding the application or license.

Name (Individual/Business) <u>Joey A Atencio T.P. Lounge</u>		Social Security Number/Tax Identification Number	
Address			
City <u>IGNACIO</u>		State <u>Colo</u>	ZIP <u>81137</u>
Home Phone Number		Business/Work Phone Number <u>970-563-4276</u>	
Printed name of person signing on behalf of the Applicant/Licensee <u>Joey A Atencio (self)</u>			
Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information) <u>Joey A Atencio</u>			Date signed <u>5/31/23</u>

### Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it. § 7 of Privacy Act, 5 USCS § 552a.

**TO: Ignacio Town Board of Trustees**  
**FROM: Kirk Phillips, Chief of Police** *KP*  
**RE: Tee Pee Lounge – License Renewal**  
**DATE: March 31, 2023**

.....

There have been no liquor law violations at the Tee Pee Lounge during this renewal period.

**Submit to Local Licensing Authority**

**FAMILY DOLLAR #31666#**  
**500 VOLVO PARKWAY**  
**Chesapeake VA 23320**

Fees Due	
Renewal Fee	146.25
Storage Permit \$100 X _____	\$
Sidewalk Service Area \$75.00	\$
Additional Optional Premise Hotel & Restaurant \$100 X _____	\$
Related Facility - Campus Liquor Complex \$160.00 per facility	\$
<b>Amount Due/Paid</b>	<b>\$146.25</b>

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

## Colorado Beer and Wine License Renewal Application

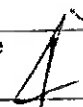
Please verify & update all information below

Return to city or county licensing authority by due date

Licensee Name FAMILY DOLLAR STORES OF COLORADO LLC		Doing Business As Name (DBA) FAMILY DOLLAR #31666#	
Liquor License # 04-01189	License Type Fermented Malt Beverage and Wine (city)		
Sales Tax License Number 08067335-0169	Expiration Date 06/24/2023	Due Date 05/10/2023	
Business Address 1001 GODDARD AVENUE Ignacio CO 81137			Phone Number 9704423260
Mailing Address 500 VOLVO PARKWAY Chesapeake VA 23320		Email AB-Licensing@dollarstore.com	
Operating Manager	Date of Birth	Home Address	Phone Number
1. Do you have legal possession of the premises at the street address above? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Are the premises owned or rented? <input type="checkbox"/> Owned <input checked="" type="checkbox"/> Rented* *If rented, expiration date of lease <u>9/30/26</u>			
2. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? If yes, please see the table in upper right hand corner and include all fees due <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
3a. Are you renewing a takeout and/or delivery permit? (Note: must hold a qualifying license type and be authorized for takeout and/or delivery license privileges) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
3b. If so, which are you renewing? <input type="checkbox"/> Delivery <input type="checkbox"/> Takeout <input type="checkbox"/> Both Takeout and Delivery			
4a. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
4b. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
5. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

7. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation.  Yes  No

8. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation.  Yes  No

<b>Affirmation &amp; Consent</b>		
I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.		
Type or Print Name of Applicant/Authorized Agent of Business	Title	
Jacob Fern	District Manager	
Signature	Date	
	4/16/23	
<b>Report &amp; Approval of City or County Licensing Authority</b>		
The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 44, Articles 4 and 3, C.R.S., and Liquor Rules.		
<b>Therefore this application is approved.</b>		
Local Licensing Authority For	Date	
Signature	Title	Attest

## Tax Check Authorization, Waiver, and Request to Release Information

I, Jacob Fern am signing this Tax Check Authorization, Waiver and Request to Release Information (hereinafter "Waiver") on behalf of Family Dollar #31666 (the "Applicant/Licensee") to permit the Colorado Department of Revenue and any other state or local taxing authority to release information and documentation that may otherwise be confidential, as provided below. If I am signing this Waiver for someone other than myself, including on behalf of a business entity, I certify that I have the authority to execute this Waiver on behalf of the Applicant/Licensee.

The Executive Director of the Colorado Department of Revenue is the State Licensing Authority, and oversees the Colorado Liquor Enforcement Division as his or her agents, clerks, and employees. The information and documentation obtained pursuant to this Waiver may be used in connection with the Applicant/Licensee's liquor license application and ongoing licensure by the state and local licensing authorities. The Colorado Liquor Code, section 44-3-101, et seq. ("Liquor Code"), and the Colorado Liquor Rules, 1 CCR 203-2 ("Liquor Rules"), require compliance with certain tax obligations, and set forth the investigative, disciplinary and licensure actions the state and local licensing authorities may take for violations of the Liquor Code and Liquor Rules, including failure to meet tax reporting and payment obligations.

The Waiver is made pursuant to section 39-21-113(4), C.R.S., and any other law, regulation, resolution or ordinance concerning the confidentiality of tax information, or any document, report or return filed in connection with state or local taxes. This Waiver shall be valid until the expiration or revocation of a license, or until both the state and local licensing authorities take final action to approve or deny any application(s) for the renewal of the license, whichever is later. Applicant/Licensee agrees to execute a new waiver for each subsequent licensing period in connection with the renewal of any license, if requested.

By signing below, Applicant/Licensee requests that the Colorado Department of Revenue and any other state or local taxing authority or agency in the possession of tax documents or information, release information and documentation to the Colorado Liquor Enforcement Division, and its duly authorized employees, to act as the Applicant's/Licensee's duly authorized representative under section 39-21-113(4), C.R.S., solely to allow the state and local licensing authorities, and their duly authorized employees, to investigate compliance with the Liquor Code and Liquor Rules. Applicant/Licensee authorizes the state and local licensing authorities, their duly authorized employees, and their legal representatives, to use the information and documentation obtained using this Waiver in any administrative or judicial action regarding the application or license.

Name (Individual/Business) <u>Family Dollar #31666</u>		Social Security Number/Tax Identification Number	
Address <u>1001 Goddard Ave.</u>			
City <u>Ignacio</u>	State <u>CO</u>	Zip <u>81137</u>	
Home Phone Number	Business/Work Phone Number <u>757-321-5000</u>		
Printed name of person signing on behalf of the Applicant/Licensee <u>Jacob Fern</u>			
Applicant/Licensee's Signature (Signature authorizing the disclosure of confidential tax information)			Date signed <u>4/16/23</u>

### Privacy Act Statement

Providing your Social Security Number is voluntary and no right, benefit or privilege provided by law will be denied as a result of refusal to disclose it § 7 of Privacy Act, 5 USCS § 552a (note)

**TO: Ignacio Town Board of Trustees**  
**FROM: Kirk Phillips, Chief of Police** *KP*  
**RE: Family Dollar – Liquor License Renewal**  
**DATE: June 06, 2023**

.....

There have been no liquor law violations at the above referenced business.





**SOUTHERN UTE INDIAN TRIBE  
UTILITIES DIVISION**

**To: Wahleah Frost**  
**From: Hayes Briskey**  
**Subject: Town of Ignacio Gas Rate for June 2023**  
**Date: June 1, 2023**

<b>PURCHASE PRICE-EPI Flat</b>	<b>\$</b>	<b>2.23/MMBtu</b>
<b>Add 20%</b>	<b>\$</b>	<b>0 .446/MMBtu</b>
<b>NATURAL GAS RATE</b>	<b>\$</b>	<b>2.676/MMBtu</b>
<b>Btu CONTENT CORRECTION</b>	<b>\$</b>	<b>.9863/MMBtu/MCF</b>
	<b>\$</b>	<b>2.63934/MCF</b>

**This will be the rate for gas usage through the month of June, 20223**



## ELHI LEASE AGREEMENT

THIS LEASE AGREEMENT hereinafter known as the "Lease" is entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, ("Effective Date") by and between The Town of Ignacio with mailing address at:

Town of Ignacio ~~Municipal Building~~

PO Box 459

Ignacio CO 81137 USA

hereinafter referred to as the "Lessor,"

And The Education Literacy, Health, Inspiration Association- ELHI (a.k.a The ELHI Community Center) with mailing address at:

The ELHI Community Center

PO Box 2084

Ignacio, CO 81137 USA

hereinafter referred to as the "Lessee,"

Collectively referred to herein as "the Parties."

WHEREAS, the Lessor desires to lease the Premises defined herein to the Lessee under the terms and conditions as set forth herein; and

WHEREAS, the Lessee desires to lease the Premises defined herein from the Lessor under the terms and conditions set forth herein.

NOW THEREFORE, for and in consideration of the covenants and obligations set forth herein and of other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. **THE PREMISES.** In accordance with the terms and conditions of this Lease, the Lessor hereby agrees to lease to the Lessee the property described below together with all the improvements thereto:

Address: 115 Ute Street, Ignacio CO 81137 ~~USA~~

Hereinafter known as the "Premises".

The Lessee hereby leases and takes from the Lessor the Premises and confirms ~~that~~ the address of the Premises referred to above are designated by The Lessor.

2. **PERMITTED USE.** Lessee agrees to continuously and at all times use and occupy the Premises during the Lease Term solely for the Permitted Use(s) as specified below ("Permitted Use"):

Operation and management of the ELHI Community Center including use of the premises by and for the tenants who have subleased portions of the property according to the ELHI Tenant Lease or Short Term Rental Agreement. [This Agreement is attached as Exhibit A.](#)

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No other use is permitted without prior written approval of Lessor, which approval Lessor may grant or withhold.

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3. **LEASE TERM.** The term of this Lease shall commence on 1st day of July, 2023 and shall subsist for a period of one year(s) and zero month(s), and expire on the last day of the Lease term, the 30th day of June, 2024. ("**Lease Term**")

4. **RENEWAL.** The Lessee will have right to renew the lease for the additional term of one year and zero months (the "**Renewal Term**") by giving the Lessor a Notice of Renewal not later than 30 days prior to the expiration of the Lease Term ("**Renewal Period**"). The Renewal Term shall commence immediately upon the expiration of the Lease Term. In the event of the renewal of this Lease, the terms and conditions of this Lease shall remain in full force and effect for the duration of the Renewal Term unless otherwise agreed to in writing by the Parties.

The Rent for the Renewal term shall be equal to the Rent payable during the Lease Term.

5. **RENT.** The Lessee shall pay the net amount of \$0.00 (zero and 00/100) for every month for the duration of the Lease (herein after referred to as "**Rent**") but shall pay all expenses related to the usage of the building with the exception of major repairs and maintenance of the building including the boiler systems, electrical systems, the plumbing, the roof and the swamp cooler units.

6. **EXPENSES.** The Parties agree that the responsibility for the expenses in relation to this Lease shall be borne as follows:

a. **Utilities.**

The Utilities including: water/sewer, waste management, natural gas, electric, recycling, security, telephone and internet charges shall be borne and paid by the Lessee as invoiced by the Town of Ignacio and other contract services.

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b. **Maintenance.**

The Maintenance of the Premises including the following shall be borne and paid by the Lessee: janitorial and pest control services, parking maintenance, lawn maintenance, snow removal and minor repairs as defined herein.

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The Maintenance of the Premises including the following shall be borne and paid by the Lessor: grease traps, drainage and pipes maintenance, boiler systems and swamp cooler maintenance, electrical systems maintenance and repairs other than

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minor repairs as defined herein.

**c. Insurance.**

- The Lessor shall be responsible for obtaining and maintaining casualty insurance for the Premises for losses against fire.
- The Lessee shall procure and maintain a valid Comprehensive General Liability Insurance indemnifying the Lessor with minimum coverage of \$1,000,000 for personal injury and \$100,000 for damage to property.

**d. Taxes.**

The Lessee shall bear all taxes and fees that are payable under Laws in connection with other payments made by the Lessee, the Lessee's interests under this Lease, the Lessee's improvements and property at the Premises, and the Lessee's activities at the Premises.

The Lessor shall bear all taxes and fees that are payable under Laws in connection with the Rent.

The Lessor shall pay all taxes and fees payable in connection with this Agreement under Laws to the extent that such taxes and fees are payable under the applicable Laws by owners of buildings that are of a similar nature to the Premises, or by sub-lessors of land use rights (for example, real property, real estate and/or personal property taxes).

**7. COMMON AREAS.** The Lessor shall at all times have exclusive management and control of the Common Areas for any purpose or in any manner that it deems necessary or appropriate. The Lessor reserves the right to remove, relocate or otherwise change or carry out any alteration or addition or other works to the Common Areas. The Lessor shall not be liable to Lessee for any damage incidental to the exercise of its rights under this section, provided that such damage is not accompanied by any fault, negligence or bad faith on the part of the Lessor or his agents. The Lessee shall abide by the Lessor's rules and management of the Common Areas.

"Common Areas" refers to those portions of the structure in which the Premises and areas surrounding the Premises including the driveways, entrances and exits, pedestrian passageways, walkways, landscaped and streetscaped areas, any on-site parking areas, facilities, installations (such as doors, windows, electrical installations and wiring), water and drainage pipes, gas pipes, fire systems, security and air-conditioning facilities, and all other areas or improvements which may be provided by Lessor from time to time for the general use of tenants of the structure in which the Premises and areas surrounding the Premises and their respective employees, guests, patrons, suppliers, licensees and other invitees.

**8. SECURITY DEPOSIT.** Lessee shall deposit with Lessor the amount of \$3,000.00 (Three thousand dollars) to secure the faithful performance of the terms and conditions of

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this Lease (the  
“Security Deposit”) on or before the execution of this Lease. The Security Deposit shall be held by Lessor: (Choose one that applies)

- free of interest throughout the Lease Term. ~~≠~~
- in escrow in an interest-bearing account with interest accruing to the Lessee and to be delivered to the Lessee upon the return of the Security Deposit.

Except in the event that the same has been forfeited by the Lessee, the Security Deposit shall be returned to the Lessee within 45 days after the termination of the Lease.

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**9. ALTERATIONS AND IMPROVEMENTS.** No structural alterations to or improvements on the Premises shall be made by the Lessee without prior express consent of the Lessor to the same in writing. The Lessor agrees to not unreasonably withhold consent to reasonably necessary alterations or improvements. The Lessee shall ensure compliance with any and all applicable laws, rules, ordinances and codes when undertaking any alteration or improvement to the Premises.

**a.A. Unauthorized Alterations or Improvements.**

In the event that the Lessee shall undertake alterations or improvements relating to the Premises in violation of this section the same shall be considered a material breach of this Lease and shall put the Lessee in default. The Lessor may, upon the Lessor’s discretion, require the Lessee to undo the alterations or improvements and restore the Premises to the condition prior to any unauthorized alteration or improvement at the sole expense of the Lessee.

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**b.B. Ownership of Alterations and Improvements.**

In all cases of alterations, improvements, changes, accessories and the like that cannot be removed from the Premises without destroying or otherwise deteriorating the Premises or any surface thereof shall, upon creation, become the Lessor’s property without need for any further transfer, delivery or assignment thereof.

**10. COMPLIANCE WITH LAW.** The Lessee undertakes to comply with and abide by, at its sole expense, any and all Federal or Colorado state laws, municipal or county ordinances, rules, regulations, codes and all other issuances from authorized government authorities respecting the Premises and the Lessee’s occupation and use thereof, including but not limited to obtaining all pertinent licenses and permits and maintaining copies thereof in the Premises.

**11. OBLIGATIONS OF THE LESSEE:**

**a.A.** The Lessee shall keep the premises in a clean, sanitary, neat and presentable condition.

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**b.B.** The Lessee shall be responsible for the repairs, outside of ordinary wear and tear, of any part of the Premises that do not affect the structural parts of the building or structure in which it is located or those that are generally considered as minor repair (“Minor Repairs”) including but not limited to replacing light bulbs

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and/or ballasts, cleaning or repairs of windows, doors, toilets and similar appurtenances.

c€. The Lessee shall, at its sole expense restore, repair and/or rectify any damage, outside of ordinary wear and tear, to the Premises caused by the Lessee or others that the lessee permits into the Premises that are not covered or compensable by any insurance.

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12. **ASSIGNMENT.** The Lessee acknowledges that this Lease is not transferable and ~~that~~ the Lessee may not assign the Lease, any part of the Lease or any of the rights or obligations herein without the prior express and written consent of the Lessor.

13. **RIGHT OF ENTRY.** The Lessor shall, upon giving one days' notice, be granted by the Lessee access and allowed by the latter to enter the Premises to make necessary inspections, repairs or alterations on the property, or pursuant to any lawful purpose as the Lessor, provided that the time of entry requested is reasonable considering the purpose.

14. **DAMAGE TO LEASED PREMISES.** If the event that the Premises and/or the structure or building in which it is located is damaged or destroyed by fire or other casualty without the fault or negligence of the Lessee or his agents, the Lessor shall, at its own expense, repair the damaged portion, the Premises, structure and/or building to restore the same to substantially the condition in which it was handed over to Lessee. The Rent shall be abated until such repairs are completed.

In the event such repair cannot be accomplished or of total destruction the Lease shall cease and terminate with no early termination or other liability accruing to either of the Parties.

15. **DEFAULT AND POSSESSION** In the event that the Lessee fails to pay utilities invoiced by the Town of Ignacio on the Due date or is in default of any of the terms of this Lease, the Lessor shall promptly provide the Lessee with a notice of such default, informing the Lessee that failure to rectify the same within 30 days will terminate the Lease and allow the Lessor to recover the premises at the end of such period. Should the Lessee fail to rectify the same within 30 days after receiving such Notice of Default, the Lessor may terminate this Lease and recover the Premises from the Lessee. In such an event, the Lessor may hold the Lessee's possessions found in the Premises as security until sums owed by the Lessee has been paid.

16. **SURRENDER OF PREMISES.** On or before 11:59 P.M. on the last day of the Lease Term, the Lessee shall deliver up vacant possession of the Premises to Lessor more or less in the condition it was delivered to the Lessee, save ordinary wear and tear, and the Parties shall carry out the inspection of the Premises and shall sign a handover form jointly prepared and signed by Parties to confirm the condition and handover of the Premises. The Lessee shall also return all keys and other devices giving access to any part of the Premises and the building or structure in which it is located.

Without prejudice to the foregoing, the Lessee shall at its expense, at the request of Lessor, immediately make good any deficiencies identified during the handover inspection and remove from the Premises any alterations, fixtures or property of Lessee that Lessor requests to be removed, provided that the same were not existing in the Premises delivered by the Lessor or do not consist of alterations or improvements consented to by the Lessor as provided in Section 9 hereof.

Failure of the Lessee to return the Premises to Lessor in accordance with the above, shall entitle the Lessor to enter the Premises and carry out appropriate repair to the Premises and removal of any property of Lessee and any cost so incurred shall be borne by Lessee. All property left in the Premises by Lessee shall be deemed to have been abandoned by Lessee and Lessor shall be entitled to dispose of the same as Lessor deems appropriate.

17. **INDEMNIFICATION.** The Lessor shall not be liable for any injury to the Lessee or any other persons or property entering the Premises occurring within the Premises during the Lease Term. Neither shall the Lessor be liable for any damage to the structure within which the Premises is located or any part thereof. The Lessee hereby agrees to hold the Lessor harmless from and indemnify the Lessor for any and all claims or damage not arising solely from the Lessor's acts, omission, fault or negligence.

18. **GOVERNING LAW.** This Lease shall be governed by and its terms and conditions be interpreted according to the laws of the State of Colorado.

19. **NOTICE.** All notices in relation to this Lease shall be delivered to the following addresses:

To the Lessee at the address:

The ELHI Community Center  
PO Box 2084  
Ignacio, CO 81137 USA

and

To Lessor at the address:

Ignacio Municipal Building  
PO Box 459  
Ignacio CO 81137 USA

20. **SEVERABILITY.** Should any provision of this Lease be found, for whatever reason, invalid or unenforceable, such nullity or unenforceability shall be limited to those provisions. All other provisions herein not affected by such nullity or dependent on such invalid or unenforceable provisions shall remain valid and binding and shall be enforceable to the full extent allowed by law.

21. **BINDING EFFECT.** The terms, obligations, conditions and covenants of this Lease shall be binding on Lessee, the Lessor, their heirs, legal representatives and successors in interest and shall inure to the benefit of the same.

22. **ENTIRE AGREEMENT.** This Lease and, if any, attached documents are the complete agreement between the Lessor and the Lessee concerning the Premises. There are no oral agreements, understandings, promises, or representations between the Lessor and the Lessee affecting this Lease. All prior negotiations and understandings, if any, between the Parties hereto with respect to the Premises shall be of no force or effect and shall not be used to interpret this Lease. No modification or alteration to the terms or conditions of this Lease shall be binding unless expressly agreed to by the Lessor and the Lessee in a written instrument signed by both Parties.

IN WITNESS WHEREOF, the parties hereto set their hands and seal this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

**Lessee's Signature Printed Name**

\_\_\_\_\_

**Lessor's Signature Printed Name**

\_\_\_\_\_

**ACKNOWLEDGMENT OF NOTARY PUBLIC**

STATE OF COLORADO

\_\_\_\_\_ County, ss.

On this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_, before me appeared \_\_\_\_\_, as **LESSOR** of this Commercial Lease Agreement who proved to me through government issued photo identification to be the above-named person, in my presence executed foregoing instrument and acknowledged that they executed the same as their free act and deed.

\_\_\_\_\_  
Notary Public  
My commission expires: \_\_\_\_\_

**REFUSE COLLECTION CONTRACT EXTENSION  
TOWN OF IGNACIO / TRANSIT WASTE, LLC**

THIS REFUSE COLLECTION CONTRACT EXTENSION is made and entered into this 14<sup>th</sup> day of June, 2021, between the Town of Ignacio, a Municipal Corporation of La Plata County (hereafter referred to as the "Town") and Transit Waste, LLC (hereinafter referred to as the "Contractor").

1. Amendments. This Refuse Collection Contract Extension shall be deemed to be an amendment to the Refuse Collection Contract dated June 9, 2011, as amended and extended on June 6, 2016 and May 15, 2017 (the "Contract"). This Refuse Collection Contract Extension shall not be construed in any way as a replacement or substitution therefor. All of the terms and provisions of this Refuse Collection Contract Extension are hereby incorporated into the Contract as if such terms and provisions were set forth therein in full. Subject to the foregoing and to the terms hereof, Town and Contractor hereby agree that the Contract is hereby amended as follows:

(a) TERM. The term of the Contract shall be extended for an additional period of four (4) years ending June 9, 2025. Nothing contained herein shall prevent the Town from seeking other bids or negotiating with the Contractor to amend the terms of this Contract Extension.

(b) RATES. The parties acknowledge and agree that the rates charged by Contractor are increased annually pursuant to the Contract. Notwithstanding the foregoing, the Contractor hereby waives the annual adjustment that would be assessed on June 9, 2021. The Town agrees to the rates charged by Contractor shall remain at \$9.26 per month for 1 x 95 gallon trash cart and \$3.92 per month for a 2<sup>nd</sup> cart. Commencing on June 9, 2022, and every June 9<sup>th</sup> thereafter during the Term, the rates charged by Contractor shall be increased based on any increase or decrease in the percentage change for the prior twelve month period in the Consumer Price Index for All Urban Consumers (CPI-U): US City average for the Water, Sewer, Trash expenditure category as published by the Bureau of Labor Statistics.

2. Reference to and Effect upon the Existing Contract.

(a) Authority. Each party represents and warrants to the other party that (i) this Refuse Collection Contract Extension has been duly and validly authorized, executed and delivered by it, and is a valid and binding agreement enforceable against it accordance with its terms; (ii) the persons executing this Refuse Collection Contract Extension on behalf of the applicable party has been authorized and empowered to do so; (iii) each party has full power and authority to enter into and perform this Refuse Collection Contract Extension in accordance with its terms. The parties acknowledge and agree that this Refuse Collection Contract Extension shall inure to the benefit of and be enforceable by the parties hereto. The parties signing this Refuse Collection Contract Extension on behalf of the Town have been authorized to do so by specific action of the Ignacio Town Board of Trustees adopted the 14<sup>th</sup> day of June, 2021 in open meeting and of record in its official minutes.

(b) Ratification and Confirmation Generally. Except as specifically amended above, the Contract shall remain in full force and effect and all of its respective terms and conditions are hereby ratified and confirmed.

(c) Governing Law. This Refuse Collection Contract Extension shall be governed by and construed in accordance with the laws of the State of Colorado.



IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this \_\_\_ day of June, 2021.

**TOWN OF IGNACIO**

By Stella Cox  
06/17/2021

Stella Cox, Mayor

Attest:

By: Tuggy Dunton  
06/17/2021

Tuggy Dunton, Town Clerk

**TRANSIT WASTE LLC**

By [Signature]

Its: Tony Pilkington, Vice President

AFL

Attest:

By: Twila Davis  
TWILA DAVIS 6/21/21

**REFUSE COLLECTION CONTRACT EXTENSION  
TOWN OF IGNACIO/TRANSIT WASTE, LLC**

THIS AGREEMENT is made and entered into this 15<sup>th</sup> day of May, 2017, between the Town of Ignacio, a Municipal Corporation of La Plata County (hereafter referred to as the Town) and Transit Waste, LLC, sometimes doing business as WCA WASTE CORPORATION (hereinafter referred to as the Contractor).

**1. AUTHORITY**

The Town does hereby extend the services of the Contractor on an exclusive basis to the extent allowed under Colorado law, in accordance with all conditions and provisions detailed in the contract signed on June 9, 2011, and the Contract Extension signed on June 6, 2016. These signed contracts are attached as Exhibit A and B.

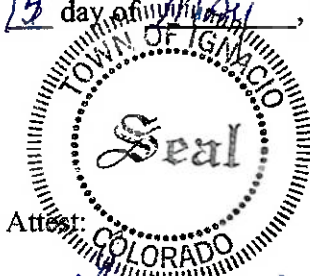
**2. TERM**

The Town does hereby retain the services of the Contractor for a four-year (4) term commencing on June 10, 2017, at 12:00 a.m., and terminating on June 9, 2021, at 11:59 p.m. Nothing contained herein shall prevent the Town from seeking other bids or negotiating with the Contractor to amend the terms of this contract extension and/or the original contract. Contract changes must be mutually agreed upon by the Town and Contractor while the contract is in effect.

**3. RATE**

The Town agrees to pay, and the Contractor agrees to accept in full payment for the residential refuse collection work to be provided, a rate of nine and 26/100 dollars (\$9.26) per month for each residence receiving refuse collection services. Additional poly cart services will result in a fee and payment of three and 92/100 dollars (\$3.92).

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 15 day of May, 2017.



Attest:  
By: Georgann Valdez  
Georgann Valdez, Town Clerk

TOWN OF IGNACIO  
By: Stella Cox  
Stella Cox, Mayor

TRANSIT WASTE, LLC  
By: [Signature]  
Name/Title: Bob Shires Vice President

Attest:  
By: [Signature]  
Name/Title: Krista Fernando

**REFUSE COLLECTION CONTRACT EXTENSION  
TOWN OF IGNACIO/TRANSIT WASTE, LLC**

THIS AGREEMENT is made and entered into this 20<sup>th</sup> day of April, 2016, between the Town of Ignacio, a Municipal Corporation of La Plata County (hereafter referred to as the Town) and Transit Waste, LLC, sometimes doing business as WCA WASTE CORPORATION (hereinafter referred to as the Contractor).

**1. AUTHORITY**

The Town does hereby extend the services of the Contractor on an exclusive basis to the extent allowed under Colorado law, in accordance with all conditions and provisions detailed in the contract signed by both parties on June 9, 2011, and which is set to expire on June 9, 2016 at 11:59 p.m. This signed contract is attached as Exhibit A.


**2. TERM**

The Town does hereby retain the services of the Contractor for a one-year (1) term commencing on June 10, 2016, at 12:00 a.m., and terminating on June 9, 2017, at 11:59 p.m. The Town may extend this contract for additional terms which must be accepted in writing by the Contractor prior to the expiration of the current term. Nothing contained herein shall prevent the Town from seeking other bids or negotiating with the Contractor to amend the terms of this contract extension and/or the original contract. Contract changes must be mutually agreed upon by the Town and Contractor while the contract is in effect.

**3. RATE**

The Town agrees to pay, and the Contractor agrees to accept in full payment for the residential refuse collection work to be provided, a rate of nine and 24/100 dollars (\$9.24) per month for each residence receiving refuse collection services. Additional poly cart services will result in a fee and payment of three and 91/100 dollars (\$3.91).

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 20<sup>th</sup> day of April, 2016.

Attest:  
By:  Georgann Valdez  
Georgann Valdez, Town Clerk

TOWN OF IGNACIO

By: Stella Cox  
Stella Cox, Mayor

TRANSIT WASTE, LLC

By: Stephen McCaffrey  
Name/Title: Stephen McCaffrey  
General Manager

Attest:

By: \_\_\_\_\_  
Name/Title: \_\_\_\_\_

**REFUSE COLLECTION CONTRACT  
TOWN OF IGNACIO/TRANSIT WASTE, LLC**

THIS AGREEMENT is made and entered into this 9th day of June, 2011 between the TOWN OF IGNACIO, a Municipal Corporation of La Plata County, Colorado, (hereafter the Town) and TRANSIT WASTE, LLC sometimes doing business as WCA WASTE CORPORATION (hereafter the Contractor).

**I  
AUTHORITY AND GENERAL PROVISIONS**

**1. AUTHORITY**

The Town does hereby retain the services of the Contractor on an exclusive basis to the extent allowed under Colorado law during the term of this Contract and the Contractor hereby agrees to perform Refuse collection services for the Town of the consideration and upon the terms and conditions set forth in this Contract.

**2. DEFINITIONS**

"CPI" shall mean the Consumer Price Index for All Urban Consumers (CPI-U), all items, published by the United States Department of Labor, Bureau of Labor Statistics 1982-1984 = 100. In the event the United States Department of Labor, Bureau of Labor Statistics ceases to publish the CPI, the parties agree to substitute another equally authoritative measure of change in the purchasing power of the U.S. dollar as may be then available.

"Environmental Law" means any applicable law, rule, regulation or ordinance concerning environmental protection including all requirements pertaining to reporting, licensing, permitting, investigation, removal or remediation of emissions, discharges, releases, or threatened releases of chemical substances, pollutants or contaminants or relating to the manufacture, generation, processing, distribution, use, recycling, treatment, storage, disposal, transport, or handling of Regulated Materials, chemical substances, pollutants or contaminants, including, without limitation, the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA"), the Toxic Substance Control Act ("TSCA"), the Resource Conservation and Recovery Act ("RCRA"), the Clean Air Act ("CAA"), the Clean Water Act ("CWA"), the Endangered Species Act ("ESA"), the Occupational Safety and Health Act ("OSHA"), the Safe Drinking Water Act ("SDWA"), the Hazardous Materials Transportation Act ("HMTA"), the Emergency Planning and Community Right to Know Act ("EPCRA") and the Federal Insecticide, Fungicide, Rodenticide Act ("FIFRA"), and their state law counterparts, all as may have been amended.

"Hazardous Waste" shall include, but not be limited to, any amount of waste listed or characterized as hazardous in any Environmental Law.

"Nonconforming Waste" shall mean all Hazardous Waste, radioactive, volatile, highly flammable, explosive, toxic waste, certain pathological and biological wastes, and other material deemed by law or in Contractor's reasonable discretion to be a danger or threat to the environment. Regarding Industrial and Special Waste, Nonconforming Waste shall also include such Industrial Waste or Special Waste in quantities exceeding the quantities identified by the Town to Contractor.

"Special Waste" shall include any Waste which requires special handling, management or disposal methods under any Environmental Law, over and above those requirements set forth for Municipal Solid Waste.

**3. TERM**

Subject to termination as herein provided the term of this Contract shall be for five (5) years with services of the Contractor to commence at 12:01 a.m. on the 9th day of June, 2011, and to terminate on the 9<sup>th</sup> day of June, 2016 at the hour of 11:59 p.m. The Town may renew this Contract for an additional five (5) year term by giving notice to that effect to the Contractor no more than one (1) year and no less than six (6) months prior to the expiration of the original term, provided, however, any such renewal shall only become effective if same has been accepted in writing by Contractor. Nothing contained herein shall prevent the Town from seeking other bids or negotiating with the Contractor to amend the terms of this agreement at

the end of the term of this agreement.

4. **INDEPENDENT CONTRACTOR**

The parties acknowledge and agree that the Contractor shall carry out all the terms of this Contract as an independent contractor, and not as an agent, servant, employee, or partner of the Town or any of the Town's employees, agents or elected officials.

**II**  
**SPECIFIC OBLIGATIONS OF CONTRACTOR**

5. **SERVICE**

The Contractor shall:

- (a) Provide complete and adequate Refuse collection service to all persons and entities in the Town of Ignacio entitled to such services under the provisions of Ignacio Town Code;
- (b) Collect, remove, and dispose of all Refuse from the Town of Ignacio except where individuals or entities are authorized to remove and dispose of Refuse under the laws of the State of Colorado;
- (c) Furnish all labor, tools, apparatus, office facilities, equipment and disposal sites necessary to provide such Refuse collection and disposal service;
- (d) Provide regularly scheduled Refuse collection service to residential areas not less than once per week. In the event the scheduled service day falls on a holiday, then the service shall be provided on the day after the holiday.
- (e) Offer regularly scheduled Refuse collection service to commercial areas, and establish frequency of collection and container capacity as are necessary to adequately effect such service which shall be subject to separate agreement with the owners of commercial property;
- (f) In any event provide Refuse collection service sufficiently adequate to prevent accumulation of Refuse in the Town of Ignacio which would constitute a nuisance or health hazard;
- (g) Respond promptly to any request of the Town for special service caused by failure of the Contractor to provide regular service;
- (h) Not litter any street or premises in the process of providing Refuse collection service and promptly remove and clean up any spillage;
- (i) Subject to reasonable modifications which the Town may require, commence residential Refuse collection service no earlier than 7:00 a.m. and terminate such service not later than 5:00 p.m.;
- (j) Without delay, after removing Refuse from any container, cause such container to be replaced at its designated position in an upright position.
- (k) Exercise reasonable care in the handling of Refuse disposal bins and containers;
- (l) Require its employees and personnel to avoid crossing private or public planted and landscaped areas and to avoid climbing or jumping over hedges, fences or shrubbery;
- (m) Require its employees and personnel to make all collections in a quiet and orderly manner, to avoid unnecessary noise and disturbances, yelling or shouting, and to avoid unnecessary banging or throwing of cans or containers; squeaking of tires or brakes, blowing of horns and other unnecessary noise;

- (n) Comply with any other provisions specified in the Refuse collection requests for proposals from the Town and the proposal submitted to the Town which are made a part of this agreement by this reference.
- (o) Provide forty (40) yard dumpsters during and immediately after the Town sponsored fall and spring clean up and for any other special events. The first three (3) pulls of the dumpsters during the fall and spring clean ups shall be free of charge. Thereafter, the Town shall be charged at Four Hundred Twenty-Five dollars (\$425.00) per pull for each additional 40 yard dumpster. There will also be additional charges for special wastes, tires and appliances in accordance with the proposal submitted by the Contractor to the Town.
- (p) Have drivers check with Town Hall prior to leaving Town on any collection day to determine whether there have been any reports of missed residences so that they can be serviced.
- (q) Provide the Town with a map of the routes and collection schedule, and any change in routes or schedules must be provided to the Town at least thirty (30) days prior to the change, unless otherwise authorized by the Town.
- (r) Place stickers or other designation on the handicapped or disabled customer containers so that the driver can roll the container to the truck and back to the customer.

6. **COLLECTION EQUIPMENT**

- (a) The Contractor shall use only serviceable collection equipment. Equipment serviceability shall be determined by the Town Manager in his or her reasonable judgment. Collection equipment shall completely, adequately and fully accommodate the use of approved dumpsters, including any covered, commercial type Refuse containers. Contractor agrees to meet all federal and state Air Pollution Emission Standards as they apply to equipment.
- (b) All trucks or other equipment used in collecting Refuse shall be thoroughly cleaned at least once a week and deodorized or disinfected when necessary to maintain such equipment in a sanitary and non-offensive condition.
- (c) All trucks and collection equipment shall be clearly identified with the Contractor's firm name and telephone number affixed thereto. Collection trucks shall be painted uniform colors and shall be equipped with such safety devices and warning lights as shall be required by Colorado law or Town ordinances. Each collection truck shall be equipped with a shovel and a broom for picking up spilled Refuse. All vehicles shall be equipped with a fire extinguisher and appropriate first aid kit.
- (d) The Contractor shall not transfer, sell, assign, lease, surrender, abandon, or permit to lapse his title or right of possession in and to any real or personal property used in the performance of the work required. Any attempt to do so without such permission shall constitute a material breach of the Contract; provided, however, that the foregoing shall not restrict Contractor from granting a lien or security interest to any secured lender.
- (e) The Contractor shall properly maintain all Contractor-owned collection equipment, vehicles, and containers, and endeavor to keep the same serviceable. When they are no longer serviceable, these items of equipment should be replaced as provided in sub-paragraph (d) above.

7. **RIGHT OF EQUIPMENT INSPECTION**

The Town reserves the right to inspect the vehicles, equipment and containers used by the Contractor in carrying out the requirements of this Contract and to require corrections of conditions found to be in violation of Town ordinances or State or Federal law.

8. **STANDARD CONTAINERS: LOCATION OF CONTAINERS**

- (a) The Contractor shall provide each residence with a standard ninety-six (96) gallon Poly Kart, which shall be owned and maintained by the Contractor as further provided herein. Additional polycarts may be requested by any customer and if requested shall be provided by the Contractor at the rates provided for in this Contract.
- (b) In addition to the residential containers, the Contractor shall provide the Town with a six (6) cubic yard dumpster at Shoshone Park and two (2) Poly Karts at Town Hall, which shall be serviced weekly without charge to the Town.
- (c) Contractor shall not collect Refuse from containers which do not conform with the requirements of the Ignacio Town Code for the Poly Karts as to size, weight, type, condition, etc. Contractor shall inform the Town Manager of all non-standard containers, or of containers which exceed restrictions in weight and size, and shall further place on each such container a tag to be furnished by the Town indicating that the container is improper, overweight, or otherwise in violation of the applicable ordinances or rules and regulations.
- (d) Contractor shall collect Refuse which has been placed at curb-side or within ten (10) feet of the edge of the street or edge of the alley in accordance with the provisions of the Town Code. In the event an alley reaches such poor condition due to the weather or other reasons such that it becomes no longer feasible to collect Refuse from the alley, the Contractor may require customers to deposit Refuse at the curb for pick-up; however, the Contractor must first receive the consent of the Town Manager before discontinuing any alley service.

9. **MAINTENANCE OF CONTAINERS**

- (a) The Contractor shall perform all maintenance and repairs upon all Poly Karts and all other Refuse containers necessary to maintain them in proper operating order.
- (b) Upon receipt of a written directive from the Town, the Contractor shall repair, clean or sanitize any containers requiring such maintenance.
- (c) The Contractor shall be entitled to seek restitution for all maintenance and repairs occasioned by the negligent or intentional acts of third parties from such responsible third persons.

10. **CONTRACTORS PERSONNEL**

Contractor shall:

- (a) Employ and retain supervisors and employees who are experienced and qualified to assure performance of this Contract;
- (b) Provide adequate operating and safety training for all of its employees and personnel;
- (c) Furnish, upon reasonable request of the Town, information to the Town concerning the background and experience of any supervisor, agent or employee of the contractor;
- (d) Require employees to wear clean uniform bearing the contractor's name;
- (e) Discipline, as appropriate to the circumstances, and at request of the Town, any employee who has been deliberately or wantonly negligent, rude, or discourteous in the performance of his or her duties, who is unnecessarily noisy or who violates the Motor Vehicle Codes;
- (f) Encourage that at least one (1) employee on each collection crew be trained in first aid;
- (g) Comply with all applicable State and Federal laws pertaining to employment including minimum

wage, hour laws, Worker's Compensation and laws pertaining to working conditions;

- (h) Assure that each employee who drives or operates vehicles or equipment is properly trained in the operation thereof and that each such employee shall be in possession of any appropriate vehicle or equipment license required for the operation thereof;
- (i) Exonerate, indemnify and hold harmless, the Town from and against and shall assume all responsibility for payment of all wages or salary and all Federal, State and local taxes or contributions imposed or required under Unemployment Insurance, Social Security, Income Tax Laws, Worker's Compensation Laws with respect to the Contractor's employees;
- (j) Not discriminate against any employee or applicant for employment because of race, creed, color, sex, or national origin;
- (k) Comply with the provisions of any governing affirmative action program to ensure that applicants are employed, and that employees are treated during employment without regard to their race, creed, color or national origin.

11. **OFFICE AND COMPLAINT PROCEDURE**

- (a) The Contractor shall maintain an office with a local phone number for inquiries and complaints which will be open during regular business hours. The Contractor shall provide notice to all customers within the Town of the address, phone number and complaint procedures.
- (b) All complaints shall be promptly investigated as soon as possible, and in any event before the close of business of the next succeeding business day, and resolved as quickly as feasible and practical. Contractor shall have available at all times competent personnel who shall have the authority to represent the Contractor in its relations with the Town and the public. The Contractor shall supply the Town with copies of all complaints on a form approved by the Town and indicate the disposition of each. Such records shall be forwarded monthly to the Town for its inspection. When a complaint is received on the day preceding a holiday or on a Saturday, it shall be serviced no later than the next working day.
- (c) The Contractor agrees to advertise in the local news media periodically advising residents of the Town of the special pickup services made available to the public by the Contractor.

12. **PERMITS AND LICENSES**

The Contractor shall obtain at his own expense all permits and licenses required by law or ordinance to effect the performance of this Contract and maintain same in full force and effect.

13. **NO ADDITIONAL COMPENSATION ALLOWED**

The Contractor shall not, nor shall he permit any agent, employee, or sub-contractor employed by him to request, solicit, demand or accept, either directly or indirectly, any compensation or gratuity for the collection of waste material as herein defined, except such compensation as may herein be provided by the Contract or as permitted herein.

14. **DISPOSAL OF REFUSE - SANITARY LANDFILL**

- (a) The Contractor shall take title to all Refuse when it is placed in the Contractor's trucks. The Contractor shall not take title to any Nonconforming Waste, which shall remain vested in the generator of such waste.
- (b) Contractor may deliver the garbage, trash, brush and other Refuse collected by it from premises in the corporate Town limits to any landfill which is lawfully operated and maintained for such purpose.



- (c) The Contractor shall provide the Town such operating information as the Town may from time to time reasonably request relating to the landfill or which otherwise bears on the performance of this Contract.

15. **OPERATION AS A SEPARATE ENTITY: FINANCIAL STATEMENT**

The operations of the Contractor under this Contract shall be conducted separate and apart from any other business enterprise in which the Contractor may be engaged independently.

16. **SUPERVISION**

Performance of each of the provisions of the Contract shall be under the direction and supervision of the Town Manager and all reasonable orders and directions given by said Town Manager with regard to the collection and disposal of garbage and the operation of this Contract shall be followed by the Contractor.

17. **COMPLIANCE WITH LAW**

In its performance of the terms and conditions of this Contract, the Company shall comply with all Town, County, State and Federal Laws, ordinances and regulations which are now or which may hereafter regulate the activities which are the subject of this Contract, concerning the collection or disposal of garbage or Refuse. The Contractor shall keep itself informed of all existing and future State and National laws and Municipal ordinances and regulations which in any material manner affect those engaged or employed in the work, or the materials used in the work, or which in any material way affect the conduct of the work, and of all such orders and decrees of bodies or tribunals having any jurisdiction or authority over the same. Contractor shall at all times himself observe and comply with and shall cause all his agents and employees to observe and comply with all such existing and future laws, ordinances, regulations, orders and decrees, and shall protect and indemnify the Town and all of its officers and agents and servants against any claim or liability arising from or based on the violation or any such law, ordinance, regulation, order and decree whether by himself or his employees.

18. **INDEMNIFICATION: MINIMUM INSURANCE REQUIREMENTS**

The Contractor assumes all risk of loss or injury to property or persons arising from any of its operations under this Contract, and agrees to indemnify and hold harmless the Town, and its employees, agents, and appointed and elected officials from all claims, demands, suits, judgments, costs or expenses arising from any such loss or injury. It is expressly understood that the foregoing provisions shall not in any way limit the liability of the Contractor. The Contractor agrees to procure and maintain policies of insurance sufficient to insure against all liability, claims, demands and other obligations assumed by the Contractor pursuant to this agreement, including policies in the following minimum amounts, which coverage amounts shall be deemed satisfied inclusive of umbrella and/or excess insurance coverages so long as such umbrella or excess coverages extended to the insurance policies providing the required forms of coverage:

- (a) General Liability Insurance with minimum combined single limits of \$5,000,000.00 each occurrence and \$5,000,000.00 aggregate. The Policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage, personal injury, blanket contractual, independent contractor, products and completed operations.
- (b) Comprehensive Automobile Liability Insurance with minimum combined single limits of for bodily injury and property damage of not less than \$5,000,000.00 each occurrence and \$5,000,000.00 aggregate with respect to each of Contractor's owned, hired or non-owned vehicles assigned to or used in the performance of the services.
- (c) The Contractor shall also comply with the provisions of the Worker's Compensation Act of Colorado. The Contractor shall procure and maintain during the life of the Contract complete Worker's and Employer's Liability in accordance with Colorado laws and regulations. The Town, its officers, or employees will not be responsible for any claims or actions occasioned by the failure of the Contractor to comply with the provisions of this paragraph. Before starting the

work, Contractor shall file with the Town certificates of such insurance, acceptable to the Town. These certificates shall contain provisions that the coverage afforded under the policies will not be canceled or materially changed until at least fifteen (15) days prior written notice has been given to the Town.

- (d) The policies referenced in section Paragraph (a) shall be issued by companies authorized to conduct business in the State of Colorado and shall be endorsed to include the Town and the Town's employees, officers and elected officials as additional insured and shall insure the Town in the same general forms and to the same general effect as the foregoing agreement of Contractor to indemnify and hold harmless the Town and certificates evidencing such insurance contracts shall be deposited with the Town. Limits provided herein shall be reviewed at annual intervals from the date hereof and may then be adjusted, at the option of the Town, to the same limits of liability as are specified in the Tort Claims Act and the Governmental Immunity Act. The policy must contain provisions requiring the insurer to notify the Town at least thirty (30) days prior to cancellation of the policy.
- (e) The parties hereto understand and agree that the Town is relying on and does not waive or intend to waive by any provision of this Contract, the monetary limitations of or any other rights, immunities and protections provided by the Colorado Governmental Immunity Act, as from time to time amended, which is available to the Town, its officers or its employees.

### III

#### SPECIFIC OBLIGATIONS OF THE TOWN

19. **PAYMENT TO CONTRACTOR**

Subject to revisions in payment schedules which may be made pursuant to Paragraph 23 hereof, the Town agrees to pay, and the Contractor agrees to accept in full payment for the residential collection work to be done, a rate of eight dollars and 75/100 dollars (\$8.75) per month for each residence using the Refuse collection services of the Contractor. The Contractor shall be paid three dollars and 50/100 dollars (\$3.50) for each additional Poly Kart at any residence. The amounts paid to the Contractor shall be subject to escalation as provided in Paragraph 23. Except as provided herein, any taxes, licenses or other governmental fees and charges are the responsibility of the Contractor, to be paid out of this payment, and no further or add-on charges will be paid by the Town; *provided, however*, that any taxes, licenses, or governmental fees or charges that are either (a) imposed for the first time after the date of this Contract, or (b) increased after the date of this Contract shall be directly passed through to the Town without any increase or mark-up by the Contractor. Payment to the Contractor for each month's services shall be made no later than ten (10) days after the end of the month in which such services were rendered. All billing of individual residential customers shall be the obligation of the Town and the Contractor shall not have any obligation to bill residential customers or subject to risk of collection by the Town of any amounts owed by residents for refuse service.

The Contractor shall provide the Town with a list of those residences being served on a monthly basis and that shall serve as the basis for the payment from the Town to the Contractor.

20. **TOWN REFUSE ORDINANCE**

Town agrees to make such modifications to its Refuse ordinance as shall be necessary to implement the terms of this Contract.

### IV

#### MUTUAL AGREEMENTS

21. **INTERRUPTION OF SERVICE**

An interruption of sanitation service due to the request of a customer lasting less than fourteen (14) days

will be deemed a continuation of service for the entire month and will not be the subject of credit on the customer's billing. Interruptions of service requested by the customer of greater than fourteen (14) days will be adjusted on the customer's billing on a pro rata basis.

22. **DUTY OF CONTRACTOR TO NOTIFY TOWN OF CONDITION OF STREETS**

Contractor agrees to cooperate with Town by notifying Town of any problem areas in streets and alleys. Contractor shall notify the Town Manager in writing of any street or alley which is impassable.

23. **RATE CHANGES**

- (a) **Escalation.** The rates paid to the Contractor by the Town as previously specified shall be subject to escalation or reduction annually on the anniversary of the effective by the annual change in the CPI, such adjustment not to exceed four percent (4%) per annum; plus, in the event that Contractor's documented fuel costs from the beginning of the preceding contract year to the end of the preceding contract year exceed the CPI, an amount equal to the percentage increase in such fuel costs.
- (b) **Effective Date of Increase.** Any increase as provided above will be effective June 1<sup>st</sup> of the subject year. The Contractor will furnish to the Town on or before March 1<sup>st</sup> of each year the appropriate documentation for the increase permitted hereunder. The Town will notify the Contractor of any objections to the increase on or before April 15th.
- (c) **Town's Discretion.** Nothing contained herein shall restrict in any way the Town's full exercise of discretion in establishing charges to its citizens for Refuse collection and disposal services to any premises in the corporate limits of the Town of Ignacio.

24. **PERFORMANCE BOND - TOWN MAY WITHHOLD PAYMENT**

- (a) The monies to be collected monthly by the Town from customers shall constitute a cash performance bond for assurance and guarantee to the Town of the faithful performance by Contractor of all the terms and conditions of this Contract. The Town may in good faith apply a portion of or all of such cash performance bond to cover Town's expenses incurred by reason of default of Contractor or to pay labor and material liens used to effect the performance of this Contract.
- (b) The Contractor shall furnish and keep in effect at all times during the Contract period a corporate surety bond in the amount of ten thousand dollars (\$10,000), which shall act as a performance bond guaranteeing faithful performance by Contractor of the Contract terms.

25. **PERFORMANCE STANDARDS**

Subject to the right of the Contractor to appeal to the Town Board for abuse of discretion, the Town Manager shall have the right to accept or reject performance or workmanship and to determine in good faith when the Contractor has complied with the condition of the Contract.

26. **ASSIGNMENT**

This Contract shall not be assigned by the Contractor either voluntarily or by operation of law without the prior written consent of the Town, which consent shall not be unreasonably withheld. In the event the Contractor becomes insolvent or bankrupt then the rights authorized hereby shall be immediately canceled and annulled and the Town shall have the right to take over said business or substitute another Contractor in its place and stead in the manner provided by law.

27. **SUB-CONTRACTORS**

Contractor shall not subcontract or assign any portion of the work or services under this Contract without the prior written consent of the Town.

---

28. **DEFAULT AND TERMINATION**

- (a) The parties mutually agree and recognize that for the health, safety, and well-being of the residents of the Town of Ignacio it is necessary to have an efficient, regular and continuous garbage and Refuse collection service. It is further recognized that alleviation or cessation of such service entered for even a short period of time adversely and materially affects the health of the people and the sanitation of the Town.
- (b) In the event that either party fails to perform any of the provisions hereof, the non-breaching party shall give the breaching party written notice specifying the provisions hereof that have been breached or defaulted.. The breaching party shall have ten (10) days from receipt of such notice from the non-breaching party within which to correct any such breach or default or if such non-performance cannot be reasonably cured within such 10-day period, then the breaching party shall have additional time to cure up to, but not exceeding, 30 days.. In the event the breaching party does not make such correction within said ten (10) day period as hereinabove provided, then the non-breaching party may order the termination of the Contract (and, in the case of the Town being the non-breaching party, after public hearing upon the matter of Contractor's default before the Town Board following not less than five (5) days notice of such hearing to the Contractor).
- (c) In the event of Contractor's default as provided herein, the Town may, in addition to any other remedy provided for herein, take possession of the Refuse containers and make any arrangements it deems proper to have the accounts serviced. The Town shall then be allowed to collect, in addition to any other damages, all costs incurred in servicing the accounts.

## V

### MISCELLANEOUS PROVISIONS

29. **RESERVATION**

This Contract is subject to the limitations now or hereafter provided by law. The Town reserves the right to alter and amend the ordinance and the Ignacio Town Code in any manner necessary for the safety and welfare of the public, or to protect public interests; provided, however, that no such alteration shall operate to infringe on the rights of Contractor as such rights exist at the time of execution of this Agreement. This Contract is subject to the provisions of the Constitution and laws of the State of Colorado and all ordinances enacted by the Town Board of the Town of Ignacio.

30. **ILLEGAL PROVISIONS**

If any provision of the Contract shall be declared illegal, void, or unenforceable, the other provisions shall not be affected but shall remain in full force and effect.

31. **NOTICE**

A letter addressed and sent by certified United States mail to either party at its business address shown herein above shall be sufficient notice whenever required for any purpose in this Contract. The address of the Town for the purpose of this Contract is: Town of Ignacio, Attention: Town Clerk, P. O. Box 459, Ignacio, Colorado 81137. The address of the Contractor for the purpose of this Contract is: P.O. Box 215, 203 Idaho Street, Bloomfield, NM. 87413.

32. **NUMBER OF COPIES**

This Contract may be executed in any number of counterparts, all of which shall have full force and effect or an original for all purposes.

33. **LAW TO GOVERN**

This Contract shall be governed by the laws of the State of Colorado, both as to interpretation and performance.

34. **MODIFICATION**

~~This Contract constitutes the entire agreement and understanding between the parties hereto, and it shall not be considered modified, altered, changed or amended in any respect unless in writing and signed by the~~

parties hereto.

35. **RIGHT TO REQUIRE PERFORMANCE**

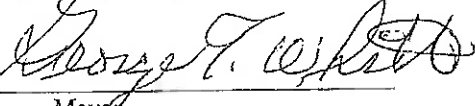
The failure of either party at any time to require performance by the other party of any provisions hereof shall in no way affect the rights of each party to enforce same, nor shall waiver of any breach of any provisions hereof be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of any provision itself.

36. **POINT OF CONTACT**

All dealings, contracts, etc., between the Contractor and the Town shall be directed by the Contractor to the Town or designee.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 11<sup>th</sup> day of May, 2011.

TOWN OF IGNACIO:

By:   
Mayor

Attest:

By:   
Town Clerk

CONTRACTOR  
TRANSIT WASTE, LLC

By: 

5/7/11

Attest:

\_\_\_\_\_



Town of Ignacio Planning Division  
540 Goddard Ave.  
PO Box 459  
Ignacio, CO 81137

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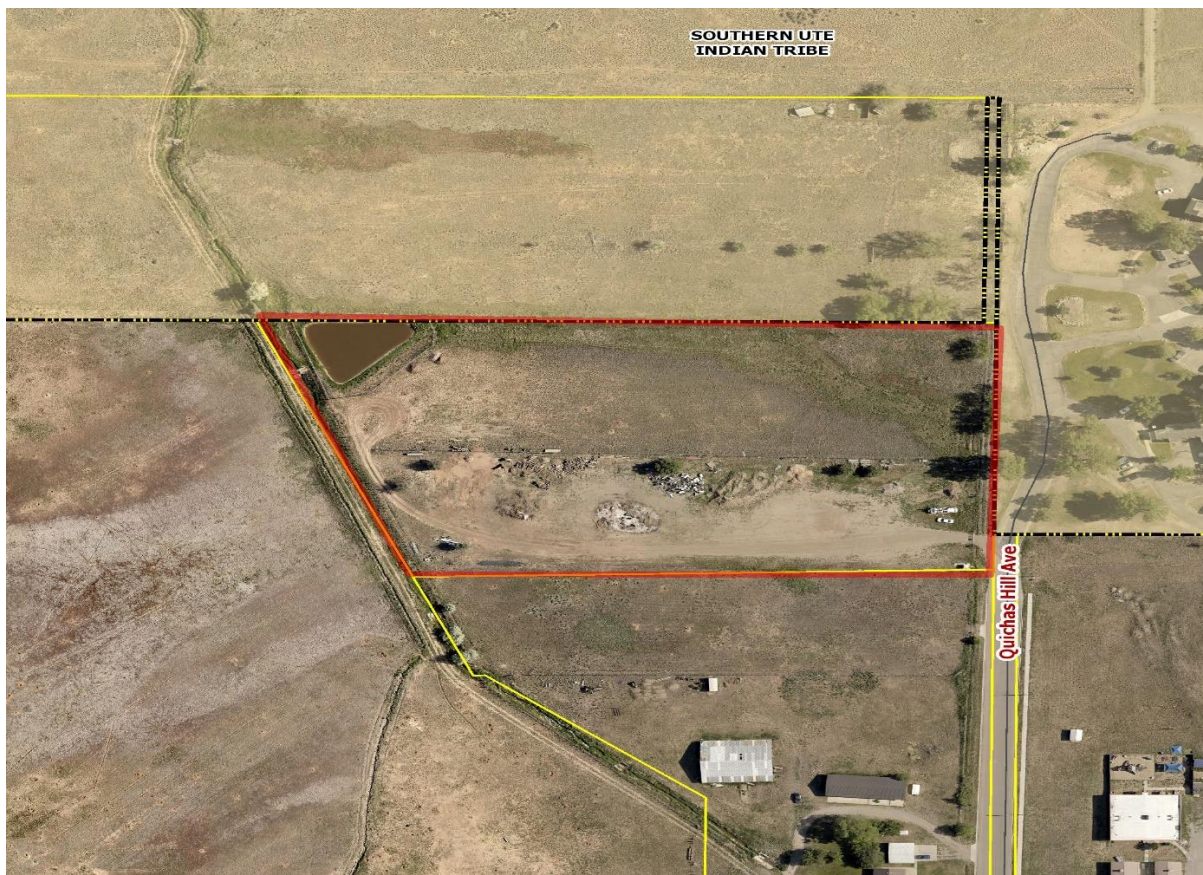
## STAFF REPORT

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<b>Project Type</b>	Sketch Plan
<b>Address</b>	TBD
<b>Parcel No.</b>	595507100035
<b>Acreage</b>	5.77 acres
<b>Existing Uses</b>	Vacant
<b>Existing Zoning</b>	Planned Unit Development (PUD)

### Location Map





## **Background**

In 2022, the Town of Ignacio in concert with SEH completed the Rock Creek Development Options plan, which was an effort to determine public preferences and appropriate land uses for the subject parcel as it relates to housing needs in the community. As noted in the plan, three concepts were presented based on public input and town board preferences, identified as Concepts A, B and C. Additionally, a feasibility analysis was included in the plan that outlined development and construction costs for each of three concepts.

Of the three concepts presented, Option B was selected as the preferred conceptual design for a future housing development. This concept included a mix of single-family homes and duplex/townhouses with a recreation/open space component.

## **Proposal**

The Town of Ignacio requests consideration of the Rock Creek Subdivision Sketch Plan application in accordance with Chapter II Sec. 2.3.b.iii of the land use and development code. The development proposes twenty-one (21) single family residences and five (5) townhome structures that would include five (5) units each for a total of 46 residential units (8.07 DU/acre). See the attached sketch plan for the development's proposed layout.

The subject parcel is located within the Town limits and is accessed via Quichas Hill Ave., which also provides access to a Southern Ute Tribe housing development. All utilities are located in Quichas Hill Ave. including water, sewer and dry utilities.

Specific to the sketch plan design, the PUD district does not set forth individual dimensional standards common to other zoning districts provided in Table 5.1.1. This is large in part due to the flexible nature of PUDs. With that said, the layout as proposed has smaller average lot sizes (~4,400sq.ft.) than both the R-2 and R-3 districts while maintaining consistent setbacks and parking requirements. This allows for full utilization of the property accommodating a moderate density development blending single family and multifamily units.

## **Analysis**

LUDC Chapter II Sec. 2.3.b.iii provides seven criteria the Planning Commission shall review to determine compliance of a sketch plan application. Review of this criteria is outlined below:

- 1. The land use mix within the project conforms to the Zoning District Map and any adopted Comprehensive Plan or Policy.**

The subject parcel will be rezoned from Community/Public to Planned Unit Development in accordance with Chapter II Sec. 2.3.a of the land use and development code. Because of this, the proposed use identified in the sketch plan application is consistent with applicable adopted plans and policies.

- 2. The sketch plan represents a functional system of land use and is consistent with the rationale and criteria set forth in this Code and any adopted Comprehensive Plan or Policy.**

The Town of Ignacio currently has in place the Town Board Strategic Plan (2021-2023), which establishes strategies designed to ensure a bright future for Ignacio. Specifically, the proposed application aligns with *Strategy 3: Affordable & Attainable Housing Development for Families & Workforce*, through identifying a property that would provide for construction of attainably priced homes focused on keeping working families in the Town.

**3. The utility and transportation design are adequate, given existing and planned capacities of those systems.**

As noted above, water and sewer infrastructure provided by the Town is located along Quichas Ave. that will be used to access the subject parcel. Additionally, the internal road design offers a circular drive pattern with future road extensions to adjacent parcels shown on the submitted sketch plan. The development is not anticipated to exceed existing thresholds of supporting utilities and infrastructure.

**4. Negative impacts on adjacent land uses have been identified and satisfactorily mitigated.**

The proposed residential development as compared to allowable uses under the previous zoning district is a more compatible land use with the immediate surrounding area and needs of the Town. The subject parcel is located in an area of predominately residential development, which is congruent with the sketch plan application under consideration. Accordingly, negative impacts on adjacent land uses are not anticipated.

**5. There is a need or desirability within the community for the applicant's development and the development will help achieve a balance of land use and/or housing types within the Town.**

The Town of Ignacio in concert with SEH completed the Rock Creek Development Options plan which was an effort to determine public preferences and appropriate land uses for the subject parcel as it relates to housing needs in the community. This sketch plan conforms with the options provided in the study and is further supported by *Strategy 3: Affordable & Attainable Housing Development for Families & Workforce* in the Town's strategic plan through construction of attainably priced housing.

**6. The proposed subdivision complies with all applicable use, density, development, and design standards set forth in this Land Use Code that have not otherwise been modified or waived pursuant to this Chapter and that would affect or influence the layout of lots, blocks, and streets. Applicants shall avoid creating lots or patterns of lots in the subdivision that will make compliance with such development and design standards difficult or infeasible.**

No waivers and/or variances have been requested with the sketch plan application. The conceptual layout meets subdivision development standards contained in the land use code, including lot design, parking and layouts of streets.

**7. The general layout of lots, roads, driveways, utilities, drainage facilities, and other services within the proposed subdivision is designed to maximize efficient use of the land, avoid hazard areas, protect sensitive natural resources, and otherwise accomplish the purposes and intent of this Land Use Code.**



The sketch plan application proposes a density of 8.07-DU/Acre to allow for maximum utilization of the subject parcel. Infrastructure components of the development are identified on the attached sketch plan. In review of the application, no hazards or impacts to sensitive resources on adjacent properties were identified.

**Recommendation**

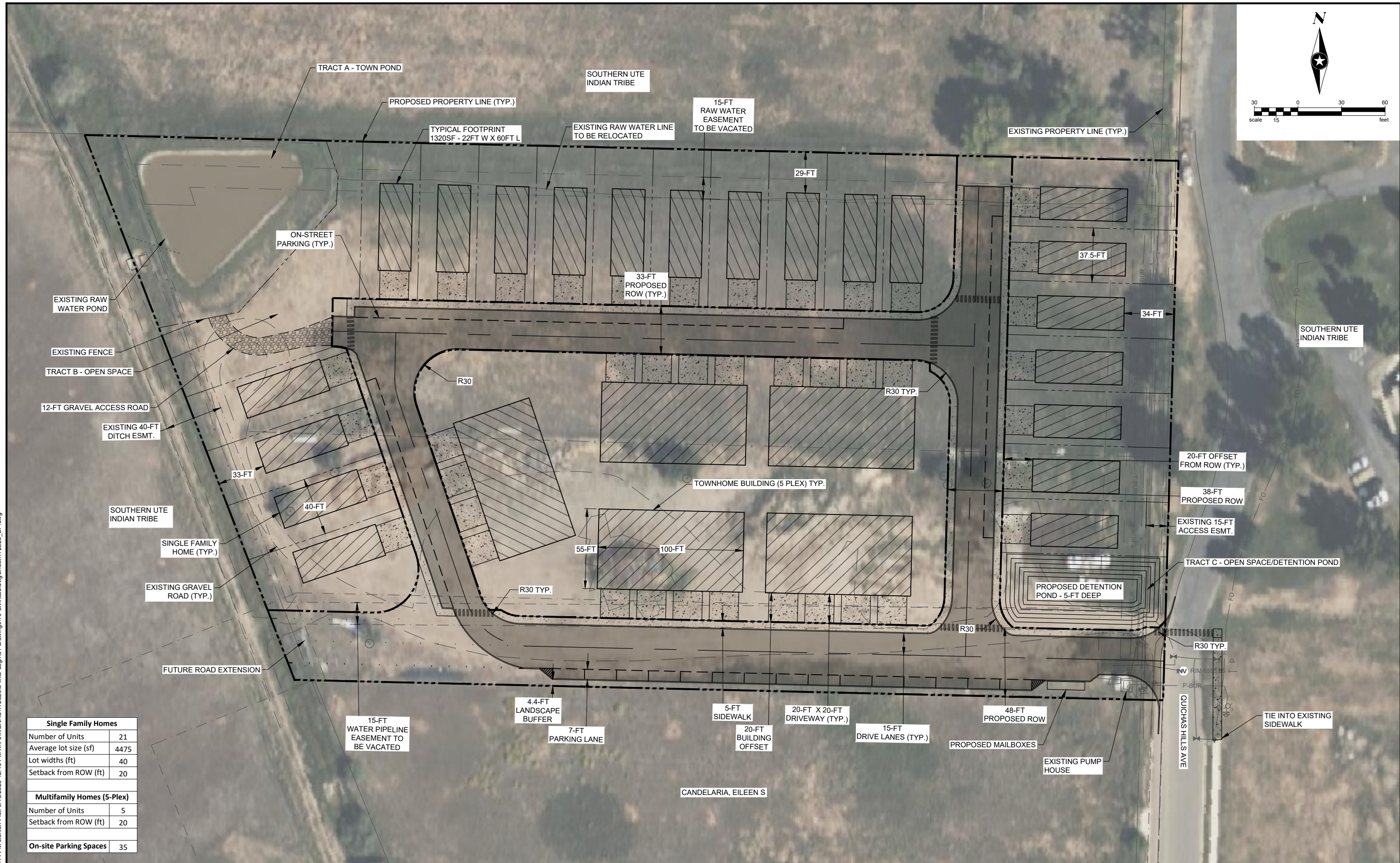
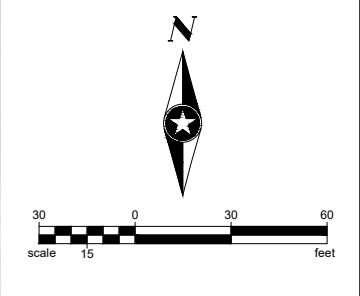
Based on the applicable review criteria the commission may approve, approve with conditions, or deny the application.

Staff recommends approval of the Rock Creek Subdivision Sketch Plan from Community/Public in accordance with Chapter II Sec. 2.3.b.iii of the land use and development code.

**Conditions of Approval**

Approval or conditional approval of a sketch plan shall be effective for one (1) year unless otherwise expressly approved by the Planning Commission.





Single Family Homes	
Number of Units	21
Average lot size (sf)	4475
Lot widths (ft)	40
Setback from ROW (ft)	20
Multifamily Homes (5-Plex)	
Number of Units	5
Setback from ROW (ft)	20
On-site Parking Spaces	
	35

SEH Project	172526	Rev.#	Revision Issue Description	Date	Rev.#	Revision Issue Description	Date
Drawn By	xx	##	##	##	##	##	##
Designed By	xx	##	##	##	##	##	##
Checked By	xx	##	##	##	##	##	##

I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED ENGINEER UNDER THE LAWS OF THE STATE OF COLORADO.

DATE: \_\_\_\_\_ LICENSE NO. \_\_\_\_\_

**IGNACIO ROCK CREEK**  
IGNACIO, CO

**CONCEPTUAL SITE PLAN**

Save: 5/16/2023 12:44 PM s:\anon Plot: 5/16/2023 12:46 PM X:\F\IGNACIO\172526\5-final-dsgn\51-drawings\10-Civil\cd\dwg\sheet172526\_SP.dwg





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**STAFF REPORT**

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**TO:** PLANNING COMMISSION, HONORABLE MAYOR AND BOARD OF TRUSTEES  
**FROM:** GARRY MONTOYA, BUILDING INSPECTOR  
**PROJECT:** 2018 INTERNATIONAL BUILDING CODE ADOPTION (PROJECT # 2023)  
**DATE:** MONDAY, JUNE 5, 2023

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**BACKGROUND**

This is a request by the Building Inspector for an amendment to Chapter 5 of the Town of Ignacio Municipal Code specifically for the adoption of the 2018 International Code Council codes (I-Codes) including the:

- 2018 International Building Code (IBC);
- 2018 International Plumbing Code (IPC);
- 2018 International Mechanical Code (IMC);
- 2018 International Fire Code (IFC);
- 2018 International Fuel Gas Code (IFGC);
- 2018 International Residential Code (IRC);
- 2018 International Energy Conservation Code (IECC);
- 2018 International Property Maintenance Code (IPMC);
- 2018 International Existing Building Code (IEBC); and
- The Current National Electric Code (NEC);

Currently, the Town of Ignacio uses the 2003 I-Codes, which were adopted by Ordinance 222 in September 8, 2004. The Building Inspector would like to adopt the 2018 I-Codes to ensure the Town is staying up to date with current code cycles, code changes and advancements in building techniques, energy conservation, and overall safety and performance of buildings in Ignacio.

The building code is adopted by ordinance and is Chapter V in the Town Municipal Code. The current building sections within Chapter V should be repealed and replaced with Exhibit A, which provides details on specific codes and includes recommended amendments that are necessary due to our building environment. We have utilized input from State staff and also adopting language and terms from nearby jurisdictions who have recently adopted new I-codes. Please review this information and contact me with any questions. Thank you.

**ORDINANCE 357**

**AN ORDINANCE OF THE TOWN OF IGNACIO, COLORADO, AMENDING THE TOWN OF IGNACIO MUNICIPAL CODE CHAPTER V WITH THE REPEAL OF THE 2003 INTERNATIONAL CODE COUNCIL CODES AND ADOPTION OF SPECIFIC 2018 INTERNATIONAL CODE COUNCIL CODES**

**WHEREAS**, the Town of Ignacio (Town) is a statutory town within the State of Colorado and has an adopted Town Municipal Code in accordance with state statutes; and

**WHEREAS**, C.R.S. 31-15-103 states municipalities shall have power to make and publish ordinances not inconsistent with the laws of this state, from time to time, for carrying into effect or discharging the powers and duties conferred by this title which are necessary and proper to provide for the safety, preserve the health, promote the prosperity, and improve the morals, order, comfort, and convenience of such municipality and the inhabitants thereof not inconsistent with the laws of this state; and

**WHEREAS**, the Town desires to adopt standards for the construction, maintenance and repair of structures within the Town to assure the health and welfare for the citizens of the Town; and

**WHEREAS**, the Town has been operating under several adopted 2003 International Code Council (ICC) code; and

**WHEREAS**, the ICC codes undergo regular updates and improvements relevant to changes and advancements in the building industry; and

**WHEREAS**, the Town seeks to adopt new ICC codes that are current and reflect the changes and advancements in the building industry that promote building safety, performance and energy conservation.

**NOW THEREFORE BE IT ORDAINED** by the Board of Trustees of the Town of Ignacio, Colorado:

Section 1. The Town of Ignacio Municipal Code, Chapter V, Building and Excavation Regulations, is hereby amended with the repeal of Section 1, 5-1 through 5-10, and replaced with Exhibit A, which is incorporated herein by reference.

Section 2. The Town of Ignacio Municipal Code, Chapter V, Building and Excavation Regulations, is hereby amended with the repeal of Section 2 and includes the repeal of the Schedule 5A Fee sheet. The Town will pass a new fee schedule by resolution.

Section 3. This Ordinance shall take effect within 30 days of publishing by title.

**PASSED, APPROVED, ADOPTED AND ORDERED PUBLISHED**, this 12th day of June 2023, by the Board of Trustees of the Town of Ignacio, Colorado.

Town of Ignacio

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Clark Craig, Mayor

ATTEST:

---

Tuggy Dunton, Town Clerk

**A Proclamation of the  
Town of Ignacio Board of Trustees  
Celebrating the End of the Public Health State of Emergency  
Effective May 11, 2023**

WHEREAS, on March 26, 2020, the Town of Ignacio Board of Trustees passed Resolution 06-2020, declaring a state of emergency that would coincide with Federal and local mandates; and

WHEREAS, on May 11, 2023, the Federal government lifted the state of emergency that it had declared for COVID-19; and

WHEREAS, on May 11, 2023, San Juan Basin Public Health lifted the emergency declaration for La Plata and Archuleta counties that it had declared for COVID-19; and

WHEREAS, the Board of Trustees believes that officially acknowledging the end of the Emergency Declaration is both a proper and celebratory occasion.

**NOW, THEREFORE**, the Town of Ignacio Board of Trustees hereby proclaims the following:

- 1) The Town of Ignacio has removed all notices pertaining to the COVID-19 Public Health Emergency from its website ([www.townofignacio.colorado.gov](http://www.townofignacio.colorado.gov)).
- 2) The Board of Trustees encourages all the citizens of the Town to continue practicing good hygiene to prevent the potential spread of any communicable diseases.
- 3) The Board of Trustees thanks staff and citizens for their cooperation during the public health emergency and publicly honors the medical personnel and first responders that worked so tirelessly during the Public Health Emergency.
- 4) The Board of Trustees officially removes the Public Health Emergency Declaration and celebrates the end of the COVID-19 Public Health Emergency.

**APPROVED AND ADOPTED in Ignacio, Colorado this 12<sup>th</sup> day of June, 2023.**

**Town of Ignacio**

\_\_\_\_\_  
**Mayor Pro-Tem Edward Box III**

**Attest**

\_\_\_\_\_  
**Tuggy Dunton, Clerk**



Tuggy Dunton <tdunton@townofignacio.com>

## Bulletin 23-02: End of Disaster Declaration Takeout and Delivery

1 message

Liquor Enforcement Division <dor\_led@state.co.us>

Tue, May 23, 2023 at 3:31 PM

Reply-To: dor\_led@state.co.us

To: tdunton@townofignacio.com



**COLORADO**

**Department of Revenue**

Specialized Business Group—  
Liquor & Tobacco

**May 23, 2023**

### **BULLETIN 23-02**

#### **REFERENCE: Bulletin 23-02: Emergency Declaration Expiration Impacting Takeout/Delivery of Alcohol Beverages for On-Premises Licensees**

The Colorado COVID-19 Disaster Recovery Order (D 2023 009) expired on May 5, 2023. With the expiration of this order, there are no longer any COVID-19 pandemic related disaster emergencies declared in Colorado. As a result, on-premises licensees that hold or are eligible to hold a takeout and delivery permit will be subject to additional provisions under section 44-3-911, C.R.S., that were suspended during the disaster emergency.

#### **Takeout and Delivery Permit Required**

All eligible on-premises licensees wishing to sell and deliver an alcohol beverage, or to allow a customer to remove an alcohol beverage from its licensed premises, must hold a valid takeout and delivery permit. Licensees that do not have a valid takeout and delivery permit shall cease offering takeout alcohol beverages and/or delivering alcohol beverages until a permit is issued to it by the state licensing authority, and local licensing authority if applicable.

The on-premises takeout and delivery permit application is available on our website here: [\*\*DR 8496 Takeout and Delivery Permit Application and Renewal\*\*](#) (on-premises applicants only). The application can also be completed via an online google form by following this [\*\*link\*\*](#).

The fee for the takeout and delivery permit is \$11.00, which can be paid online at your convenience using this [\*\*link\*\*](#) or by check to the division. The application is not complete for consideration until the payment and all application materials are received and approved.

**Please consult your local licensing authority to determine if it has created a takeout and delivery permit for alcohol beverages.** If the local licensing authority has created a takeout and delivery permit, you will also need to secure a local permit to be in compliance with the law.

#### **Volume Limits**

Under subsection 44-3-911(2)(b)(III), C.R.S., takeout and delivery permittees may sell or deliver up to the following amounts of alcohol beverages per takeout or delivery order:

- Vinous liquors - 1,500 mL or 50.8 fl oz per order (this equates to one magnum sized wine bottle or two standard- sized bottles);
- Malt liquors, fermented malt beverages, and hard cider - 4,259 mL or 144 fl oz per order (this equates to two six packs of beer); and
- Spirituous liquors - 1 L or 33.8 fl oz per order (this equates to one 750 ml bottle of spirits).

### **Gross Annual Revenues**

Under subsection 44-3-911(2)(c), C.R.S., a licensee holding a takeout and delivery permit may not derive more than 50% of its gross annual revenue from total food and alcohol beverage sales from the sale of alcohol beverages through takeout and delivery orders.

The Liquor Enforcement Division appreciates your diligence and support as we work together to keep Colorado communities safe and businesses thriving.

The Division reserves the right to amend or withdraw industry bulletins at any time but will try to provide as much forewarning as possible before any such amendment or withdrawal.

Please do not hesitate to reach out to LED at [dor\\_led@state.co.us](mailto:dor_led@state.co.us) if you have any questions, issues, or comments.

### **Colorado Liquor and Tobacco Enforcement Division**

## Liquor Enforcement Division

LED Website

*The mission of the Liquor and Tobacco Enforcement Division is to promote public safety, support economic growth, and the responsible sale and consumption of liquor and tobacco products, through the fair administration of liquor and tobacco/nicotine laws.*

Subscribe to Industry Updates

Colorado Department of Revenue | 1707 Cole Blvd, Suite 300, Lakewood, CO 80401

Unsubscribe [tdunton@townofignacio.com](mailto:tdunton@townofignacio.com)

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Sent by [dor\\_led@state.co.us](mailto:dor_led@state.co.us) powered by



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**TOWN OF IGNACIO, COLORADO**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**  
**WITH REPORT OF**  
**INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

# TOWN OF IGNACIO, COLORADO

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## **Independent Auditors' Report**

The Honorable Mayor and Board  
Town of Ignacio, Colorado

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ignacio, Colorado, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ignacio, Colorado, as of December 31, 2022, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Ignacio, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The Town of Ignacio, Colorado's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Ignacio, Colorado's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension related schedules and notes as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Ignacio, Colorado's basic financial statements. The combining statements, budgetary comparison schedules, and Local Highway Finance Report are presented for purposes of additional analysis

and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, budgetary comparison schedules, and Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2023 on our consideration of the Town’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town’s internal control over financial reporting and compliance.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
May 30, 2023

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**TOWN OF IGNACIO, COLORADO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2022**

As management of the Town of Ignacio (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2022. Please read it in conjunction with the accompanying basic financial statements.

**FINANCIAL HIGHLIGHTS**

- Total assets plus deferred outflows exceeded total liabilities plus deferred inflows (net position) by \$8.9 million at the close of the fiscal year. This was an increase of \$987,401 over the previous year.
- Total governmental and business-type net position increased by a combined total of \$987,401. This is compared to last year's change in net position of \$421,771.
- The total cost of all Town programs for 2022 was \$3,370,885.
- The general fund unassigned fund balance at the end of 2022 was \$1,791,813 which is 83.6% of total General fund expenditures.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Town as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. (3) Notes to the financial statements.

**Reporting the Town as a Whole**

**The Statement of Net Position and the Statement of Activities (Government-wide)**

A frequently asked question regarding the Town's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.



These two statements report the Town's net position and changes in them. Net position, the difference between assets plus deferred outflows and liabilities plus deferred inflows, are one way to measure the Town's financial health, or financial position. Over time, increases or decreases in net position is an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the condition of the Town's roads to accurately assess the overall health of the Town.

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the Town's basic services are considered to be governmental activities, including general government, public safety, public works/streets, parks and recreation, economic development and interest on long-term debt. Sales taxes, property taxes, franchise taxes, intergovernmental revenues and charges for services finance most of these activities.
- Proprietary activities/Business type activities – The Town charges a fee to customers to cover most of the cost of the services provided.

## **Reporting the Town's Most Significant Funds**

### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds—not the Town as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The Town's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- Governmental funds – Most of the Town's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the Basic Financial Statements and in footnote 2.
- Proprietary funds – When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the Town's financial position. The Town's combined assets plus deferred outflows exceeded liabilities plus deferred inflows by \$8.9 million as of December 31, 2022 as shown in the following condensed statement of net position. Of this amount, \$2,321,845 is unrestricted and available to meet the Town's ongoing financial obligations.

By far the largest portion of net position is the net investment in capital assets of \$5,704,906 (64.03% of total net position). This amount reflects the investment in all capital assets (e.g. infrastructure, land, buildings, and equipment) less any related debt used to acquire those assets that are still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of debt, it should be noted that the resources needed to repay this debt must be provided from other sources since capital assets themselves cannot be used to liquidate these liabilities. For 2022, the Town has no bonded debt.

The Town has chosen to account for its water, gas, sewer, and irrigation operations in enterprise funds which are shown as Business Activities.

The following table summarizes the Town's governmental and business-type net position as of December 31, 2022 and 2021:

### TOWN OF IGNACIO, COLORADO Statement of Net Position

	Governmental activities		Business-type activities		Combined Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
Current and other assets	\$ 3,374,582	\$ 2,631,419	\$ 430,795	\$ 309,578	\$ 3,805,377	\$ 2,940,997
Capital assets	1,603,007	1,289,857	4,101,899	4,179,398	5,704,906	5,469,255
Total assets	4,977,589	3,921,276	4,532,694	4,488,976	9,510,283	8,410,252
Deferred Outflows of Resources	232,150	250,570	-	-	232,150	250,570
Long-term liabilities outstanding	79,698	84,194	10,987	9,516	90,685	93,710
Other liabilities	261,665	372,247	209,484	107,618	471,149	479,865
Total liabilities	341,363	456,441	220,471	117,134	561,834	573,575
Deferred Inflows of Resources	271,122	165,171	-	-	271,122	165,171
Net position:						
Net investment in capital assets	1,603,007	1,289,857	4,101,899	4,179,398	5,704,906	5,469,255
Restricted	882,726	611,944	-	-	882,726	611,944
Unrestricted	2,111,521	1,648,433	210,324	192,444	2,321,845	1,840,877
Total net position	\$ 4,597,254	\$ 3,550,234	\$ 4,312,223	\$ 4,371,842	\$ 8,909,477	\$ 7,922,076

An additional portion of net position, \$882,726 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,321,845 (26.06% of total net position), may be used to meet the government's ongoing obligations to citizens and creditors.

## Governmental Activities

The cost of all Governmental activities this year was \$1,768,424 as shown in the Changes in Net Position statement below. \$244,172 of this cost was paid for by those who directly benefited from the programs. \$244,473 was subsidized by grants or contributions received from other governmental organizations for both capital and operating activities. General taxes, investment earnings and other revenues totaled \$2,326,799.

The Town's programs include: General Government, Public Safety, Public Works/Streets, Parks & Recreation and Economic Development. Each program's revenues and expenses are presented below.

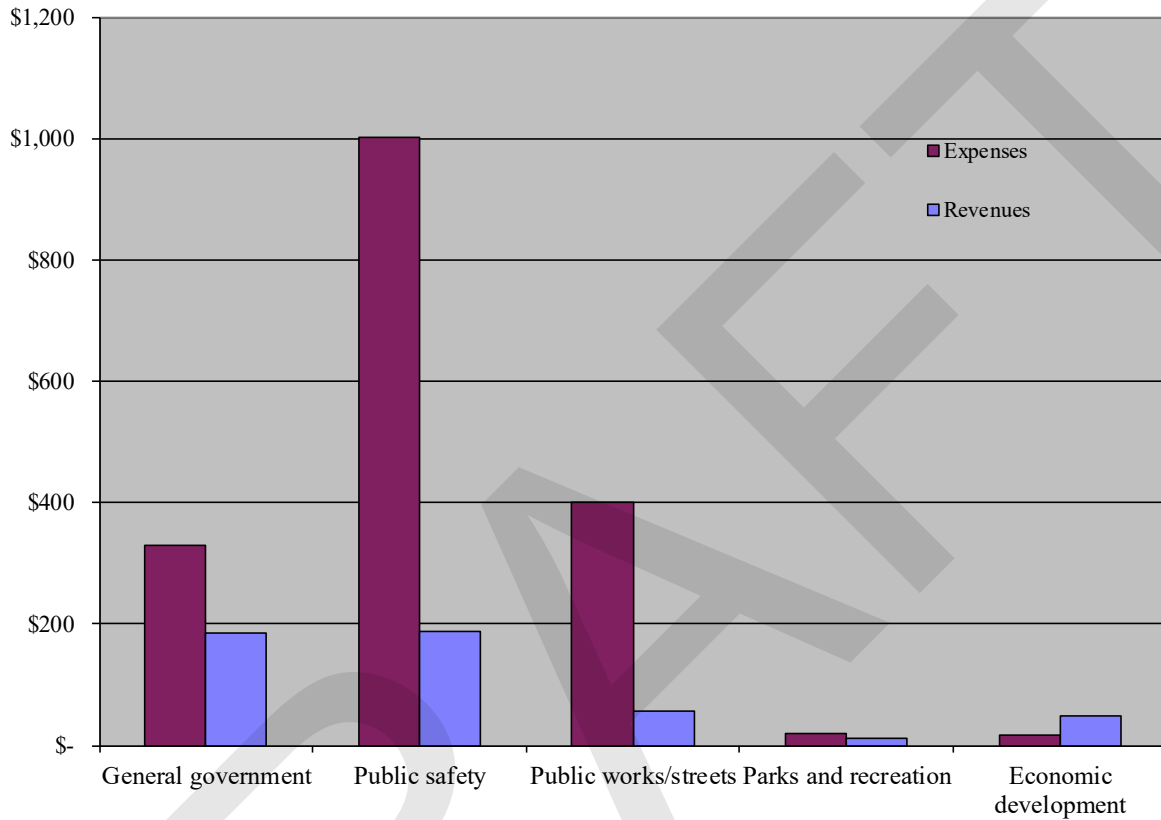
### TOWN OF IGNACIO, COLORADO Changes in Net Position

	Governmental activities		Business-type activities		Combined Total	
	12/31/2022	12/31/2021	12/31/2022	12/31/2021	12/31/2022	12/31/2021
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 244,172	\$ 158,196	\$ 1,531,608	\$ 1,179,811	\$ 1,775,780	\$ 1,338,007
Operating grants and contributions	197,472	152,831	-	24,258	197,472	177,089
Capital grants and contributions	47,001	638,000	8,862	8,962	55,863	646,962
<b>General revenues:</b>						
Taxes	2,290,233	2,033,614	-	-	2,290,233	2,033,614
Investment earnings	36,566	910	2,372	47	38,938	957
<b>Total revenues</b>	<b>2,815,444</b>	<b>2,983,551</b>	<b>1,542,842</b>	<b>1,213,078</b>	<b>4,358,286</b>	<b>4,196,629</b>
<b>Expenses:</b>						
General government	329,108	289,362	-	-	329,108	289,362
Public safety	1,002,022	998,771	-	-	1,002,022	998,771
Public works/streets	399,445	1,116,931	-	-	399,445	1,116,931
Parks and recreation	20,165	6,705	-	-	20,165	6,705
Economic development	17,684	65,542	-	-	17,684	65,542
Water	-	-	331,056	285,604	331,056	285,604
Gas	-	-	710,118	421,688	710,118	421,688
Sewer	-	-	517,033	540,147	517,033	540,147
Irrigation	-	-	44,254	50,108	44,254	50,108
<b>Total expenses</b>	<b>1,768,424</b>	<b>2,477,311</b>	<b>1,602,461</b>	<b>1,297,547</b>	<b>3,370,885</b>	<b>3,774,858</b>
Increase (decrease) in net position before transfers	1,047,020	506,240	(59,619)	(84,469)	987,401	421,771
Transfers	-	(90,000)	-	90,000	-	-
Net position, beginning	3,550,234	3,158,739	4,371,842	4,341,566	7,922,076	7,500,305
Prior period adjustment	-	(24,745)	-	24,745	-	-
<b>Net position, ending</b>	<b>\$ 4,597,254</b>	<b>\$ 3,550,234</b>	<b>\$ 4,312,223</b>	<b>\$ 4,371,842</b>	<b>\$ 8,909,477</b>	<b>\$ 7,922,076</b>

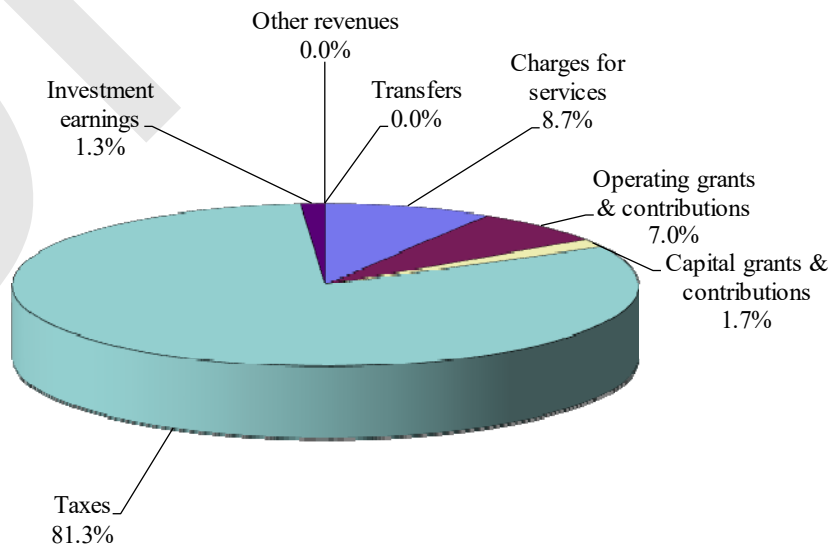
Total resources available during the year to finance governmental operations were \$6,365,678 consisting of Net position at January 1, 2022 of \$3,550,234, program revenues of \$488,645, and General Revenues of \$2,326,799. Total Governmental Activities expenses during the year were \$1,768,424; thus Governmental Net Position increased by \$1,047,020 to \$4,597,254.

The following graphs compare program expenses to program revenues and provide a breakdown of revenues by source for all governmental activities:

**Expenses and Program Revenues - Governmental Activities**  
(in Thousands)



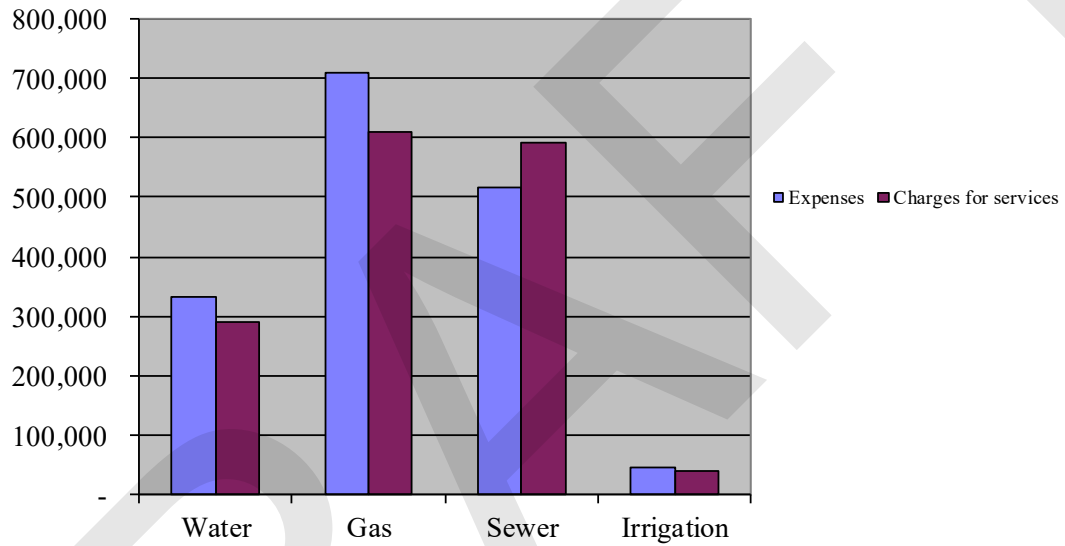
**Revenue By Source - Governmental Activities**



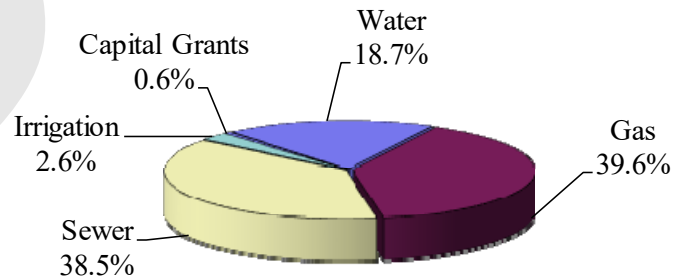
## Business Type Activities

Net position of the Business Type activities at December 31, 2022, as reflected in the Statement of Net Position was \$4.31 million. The cost of providing all Proprietary (Business Type) activities this year was \$1,602,461 as shown in the statement of Changes in Net Position. The amounts paid by users of the system were \$1,531,608 and there was \$8,862 subsidized by operating and capital grants and contributions. Investment earnings were \$2,372. The Net Position decreased by \$59,619. The following graphs compare the total business-type activity expenses by service to the charges for those services and the graph at the bottom of the page provides a breakdown of the total revenues for business-type activities.

**Expenses and Charges for Services - Business-type Activities**



**Revenue By Source - Business-type Activities**



## Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds:** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$2.7 million, an increase of \$640,090 in comparison with the prior year. Approximately 65.4% or \$1,791,813 constitutes unassigned fund balance, which is available for spending at the government's discretion.

The Town has two major governmental fund, the General Fund and the Capital Improvement Fund.

The General Fund is the primary operating fund for the Town. At December 31, 2022, unassigned fund balance in the General Fund was \$1,791,813. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Total unassigned fund balance represents 83.63% of the total General Fund expenditures. The fund balance of the Town's General Fund increased by \$315,015 for the year ended December 31, 2022. Total revenues in the General Fund increased \$376,109 from the prior year, and total expenses increased by \$416,095 from the prior year.

The Capital Improvement Fund accounts for acquisition or construction of major capital facilities. At December 31, 2022, the Capital Improvement Fund had a restricted fund balance of \$694,942, an increase of \$262,973 from the prior year.

**Proprietary funds:** The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position and changes in net position for the year-ended December 31, 2022 for the Town's four enterprise funds (Water, Gas, Sewer, and Irrigation) are as follows:

	Water	Gas	Sewer	Irrigation	Total
Unrestricted net position	\$ 42,406	\$ 66,478	\$ 86,171	\$ 15,269	\$ 210,324
Total net position	1,784,448	1,745,853	419,534	362,388	4,312,223
Change in net position	(38,532)	(95,012)	77,688	(3,763)	(59,619)

### Budgetary Highlights

General fund revenues of \$2,457,519 were more than budgeted revenues of \$1,984,766 by \$472,753. Actual expenditures were \$251,314 more than budgeted expenditures.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

The capital assets of the Town are those assets that are used in performance of Town functions including infrastructure assets. Capital Assets include equipment, vehicles, buildings, land, system improvements, park facilities and roads. At the end of 2022, net capital assets of the government activities totaled \$1.6 million and the net capital assets of the business-type activities were \$4.1 million. The most significant governmental-type fund capital asset addition was the Goddard Avenue land purchase. Depreciation on capital assets for both government activities and business-type activities is recognized in the Government-Wide financial statements. (See note 5 to the financial statements.)

### **Debt**

At year-end, the Town had \$79,698 in governmental type debt, and \$10,987 in proprietary debt. During the current fiscal year, the Town's total debt decreased by \$3,025. The Town has no bonded debt. (See note 6 to the financial statements for detailed descriptions.)

## **NEXT YEAR'S BUDGET AND ECONOMIC FACTORS**

In considering the Town Budget for the year 2023, the Town Board of Trustees and management were cautious as to the growth of revenues and expenditures.

## **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Treasurer at: 540 Goddard, PO Box 459, Ignacio, Colorado 81137.

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**BASIC FINANCIAL STATEMENTS**



**TOWN OF IGNACIO, COLORADO**  
**Statement of Net Position**  
**December 31, 2022**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 2,487,565	\$ 194,678	\$ 2,682,243
Receivables (net of allowance)	451,529	236,117	687,646
Net pension asset	337,783	-	337,783
Temporarily restricted assets:			
Cash and cash equivalents	97,705	-	97,705
Capital assets not being depreciated:			
Land	887,510	-	887,510
Construction in progress	19,407	130,977	150,384
Capital assets (net of accumulated depreciation):			
Utility plant	-	3,545,660	3,545,660
Irrigation system	-	347,119	347,119
Buildings	130,254	-	130,254
Machinery and equipment	94,948	78,143	173,091
Vehicles	125,396	-	125,396
Infrastructure and systems	345,492	-	345,492
Total assets	<u>4,977,589</u>	<u>4,532,694</u>	<u>9,510,283</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to pensions	<u>232,150</u>	<u>-</u>	<u>232,150</u>
<b>Liabilities</b>			
Accounts payable and other current liabilities	33,439	209,484	242,923
Unearned revenue	228,226	-	228,226
Noncurrent liabilities:			
Due within one year	<u>79,698</u>	<u>10,987</u>	<u>90,685</u>
Total liabilities	<u>341,363</u>	<u>220,471</u>	<u>561,834</u>
<b>Deferred Inflows of Resources</b>			
Deferred revenue - property taxes	37,180	-	37,180
Deferred inflows related to pensions	<u>233,942</u>	<u>-</u>	<u>233,942</u>
Total deferred inflows of resources	<u>271,122</u>	<u>-</u>	<u>271,122</u>
<b>Net Position</b>			
Net investment in capital assets	1,603,007	4,101,899	5,704,906
Restricted for:			
Emergency reserve	85,514	-	85,514
Public safety	12,191	-	12,191
Parks and recreation	90,079	-	90,079
Capital improvements	694,942	-	694,942
Unrestricted	<u>2,111,521</u>	<u>210,324</u>	<u>2,321,845</u>
Total net position	<u>\$ 4,597,254</u>	<u>\$ 4,312,223</u>	<u>\$ 8,909,477</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Statement of Activities**  
**For the Year Ended December 31, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>							
General government	\$ 329,108	\$ 184,919	\$ -	\$ -	\$ (144,189)	\$ -	\$ (144,189)
Public safety	1,002,022	3,663	138,028	47,001	(813,330)	-	(813,330)
Public works/streets	399,445	55,590	-	-	(343,855)	-	(343,855)
Parks and recreation	20,165	-	10,897	-	(9,268)	-	(9,268)
Economic development	17,684	-	48,547	-	30,863	-	30,863
Total governmental activities	1,768,424	244,172	197,472	47,001	(1,279,779)	-	(1,279,779)
<b>Business-type activities:</b>							
Water	331,056	288,610	-	3,450	-	(38,996)	(38,996)
Gas	710,118	609,818	-	3,562	-	(96,738)	(96,738)
Sewer	517,033	592,870	-	1,850	-	77,687	77,687
Irrigation	44,254	40,310	-	-	-	(3,944)	(3,944)
Total business-type activities	1,602,461	1,531,608	-	8,862	-	(61,991)	(61,991)
Total primary government	\$ 3,370,885	\$ 1,775,780	\$ 197,472	\$ 55,863	(1,279,779)	(61,991)	(1,341,770)
<b>General Revenues:</b>							
<b>Taxes:</b>							
Property tax					38,956	-	38,956
Sales tax					2,117,180	-	2,117,180
Other taxes					133,307	-	133,307
Franchise tax					790	-	790
Unrestricted investment earnings					36,566	2,372	38,938
Total general revenues & transfers					2,326,799	2,372	2,329,171
Change in net position					1,047,020	(59,619)	987,401
Net position - beginning					3,550,234	4,371,842	7,922,076
Net position - ending					\$ 4,597,254	\$ 4,312,223	\$ 8,909,477

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2022**

<b>Assets</b>	General Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and investments	\$ 1,694,311	\$ 639,760	\$ 153,494	\$ 2,487,565
Accounts receivable	4,669	-	-	4,669
Property taxes receivable	37,180	-	-	37,180
Due from other governments	354,498	55,182	-	409,680
Due from other funds	-	-	-	-
Restricted cash and investments	97,705	-	-	97,705
Total assets	<u>\$ 2,188,363</u>	<u>\$ 694,942</u>	<u>\$ 153,494</u>	<u>\$ 3,036,799</u>
 <b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 10,673	\$ -	\$ -	\$ 10,673
Accrued liabilities	22,766	-	-	22,766
Unearned revenue	228,226	-	-	228,226
Total liabilities	<u>261,665</u>	<u>-</u>	<u>-</u>	<u>261,665</u>
 <b>Deferred inflows of resources:</b>				
Deferred revenue - property taxes	37,180	-	-	37,180
	<u>37,180</u>	<u>-</u>	<u>-</u>	<u>37,180</u>
 <b>Fund balances:</b>				
<b>Restricted for:</b>				
Emergency reserve	85,514	-	-	85,514
Public safety	12,191	-	-	12,191
Parks and recreation	-	-	90,079	90,079
Capital improvements	-	694,942	-	694,942
<b>Committed for:</b>				
Economic development	-	-	63,415	63,415
Unassigned	1,791,813	-	-	1,791,813
Total fund balances	<u>1,889,518</u>	<u>694,942</u>	<u>153,494</u>	<u>2,737,954</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 2,188,363</u>	 <u>\$ 694,942</u>	 <u>\$ 153,494</u>	 <u>\$ 3,036,799</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**to the Statement of Net Position**  
**December 31, 2022**

Total fund balances - governmental funds		\$ 2,737,954
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	2,877,219	
Accumulated depreciation	<u>(1,274,212)</u>	1,603,007
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Compensated absences	<u>(79,698)</u>	(79,698)
Deferred outflows and inflows of resources related to pensions and net pension assets are applicable to future reporting periods and therefore are not reported in the funds.		
Deferred outflows	232,150	
Deferred inflows	(233,942)	
Net pension asset	<u>337,783</u>	335,991
Total net position - governmental activities		<u><u>\$ 4,597,254</u></u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2022**

	General Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 1,871,217	\$ 289,512	\$ -	\$ 2,160,729
Licenses and permits	16,135	-	-	16,135
Intergovernmental	314,532	-	59,444	373,976
Fines and forfeitures	410	-	-	410
Charges for services	49,122	-	-	49,122
Interest revenue	27,598	6,311	2,658	36,567
Other revenues	178,505	-	-	178,505
Total revenues	<u>2,457,519</u>	<u>295,823</u>	<u>62,102</u>	<u>2,815,444</u>
<b>Expenditures</b>				
Current:				
Legislative	14,148	-	-	14,148
Administration	288,282	-	-	288,282
Community development	33,748	-	-	33,748
Public safety	1,099,598	-	-	1,099,598
Public works	364,633	-	-	364,633
Parks	17,150	-	-	17,150
Capital outlay	324,945	32,850	-	357,795
Total expenditures	<u>2,142,504</u>	<u>32,850</u>	<u>-</u>	<u>2,175,354</u>
Net change in fund balances	315,015	262,973	62,102	640,090
Fund balance, beginning of year	<u>1,574,503</u>	<u>431,969</u>	<u>91,392</u>	<u>2,097,864</u>
Fund balance, end of year	<u><u>\$ 1,889,518</u></u>	<u><u>\$ 694,942</u></u>	<u><u>\$ 153,494</u></u>	<u><u>\$ 2,737,954</u></u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Year Ended December 31, 2022**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	640,090
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.</p>		
Capital outlay		391,850
Depreciation expense		(78,700)
		313,150
<p>Pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the net pension liability is measured a year before the Town's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.</p>		
Pension contributions		49,690
Pension expense		39,594
		89,284
<p>Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
		4,496
Change in net position of governmental activities	\$	1,047,020

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2022**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Assets</b>					
Current assets:					
Cash	\$ 28,312	\$ 114,225	\$ 35,993	\$ 16,148	\$ 194,678
Accounts receivable	27,324	123,411	84,940	442	236,117
Total current assets	<u>55,636</u>	<u>237,636</u>	<u>120,933</u>	<u>16,590</u>	<u>430,795</u>
Capital assets:					
Construction in progress	130,977	-	-	-	130,977
Utility plant	2,275,250	2,515,624	518,132	-	5,309,006
Irrigation system	-	-	-	462,842	462,842
Equipment	10,298	263,205	25,464	-	298,967
Accumulated depreciation	(674,483)	(1,099,454)	(210,233)	(115,723)	(2,099,893)
Total capital assets	<u>1,742,042</u>	<u>1,679,375</u>	<u>333,363</u>	<u>347,119</u>	<u>4,101,899</u>
<b>Total assets</b>	<u>\$ 1,797,678</u>	<u>\$ 1,917,011</u>	<u>\$ 454,296</u>	<u>\$ 363,709</u>	<u>\$ 4,532,694</u>
<b>Liabilities</b>					
Current liabilities:					
Accounts payable	\$ 7,834	\$ 165,762	\$ 30,024	\$ -	\$ 203,620
Accrued liabilities	1,869	1,869	1,702	424	5,864
Compensated absences - current	3,527	3,527	3,036	897	10,987
Total current liabilities	<u>13,230</u>	<u>171,158</u>	<u>34,762</u>	<u>1,321</u>	<u>220,471</u>
Total liabilities	<u>13,230</u>	<u>171,158</u>	<u>34,762</u>	<u>1,321</u>	<u>220,471</u>
<b>Net position</b>					
Net investment in capital assets	1,742,042	1,679,375	333,363	347,119	4,101,899
Unrestricted	42,406	66,478	86,171	15,269	210,324
Total net position	<u>\$ 1,784,448</u>	<u>\$ 1,745,853</u>	<u>\$ 419,534</u>	<u>\$ 362,388</u>	<u>\$ 4,312,223</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Statement Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2022**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Operating revenues</b>					
Charges for services	\$ 288,610	\$ 609,818	\$ 592,870	\$ 40,310	\$ 1,531,608
Total operating revenues	288,610	609,818	592,870	40,310	1,531,608
<b>Operating expenses</b>					
Commodity purchases	124,307	477,834	-	-	602,141
Personnel services	113,543	113,543	99,357	25,253	351,696
Contracted services	8,151	6,257	367,189	700	382,297
Supplies	29,037	22,062	3,349	8,137	62,585
Repairs and maintenance	4,317	3,229	2,702	646	10,894
Administrative	4,524	9,695	26,718	274	41,211
Depreciation	44,251	74,572	16,255	8,659	143,737
Utilities	2,926	2,926	1,463	585	7,900
Total operating expenses	331,056	710,118	517,033	44,254	1,602,461
Operating income / (loss)	(42,446)	(100,300)	75,837	(3,944)	(70,853)
<b>Non-operating revenues (expenses)</b>					
Interest revenue	464	1,726	1	181	2,372
Tap fees	3,450	3,562	1,850	-	8,862
Total non-operating revenues (expenses)	3,914	5,288	1,851	181	11,234
<b>Income (loss) before transfers</b>	(38,532)	(95,012)	77,688	(3,763)	(59,619)
<b>Change in net position</b>	(38,532)	(95,012)	77,688	(3,763)	(59,619)
Total net position, beginning of year	1,822,980	1,840,865	341,846	366,151	4,371,842
<b>Total net position, end of year</b>	<u>\$ 1,784,448</u>	<u>\$ 1,745,853</u>	<u>\$ 419,534</u>	<u>\$ 362,388</u>	<u>\$ 4,312,223</u>

The accompanying notes are an integral part of the financial statements.



**TOWN OF IGNACIO, COLORADO**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2022**

	Water Fund	Gas Fund	Sewer Fund	Nonmajor Irrigation Fund	Combined Total
<b>Cash flows from operating activities:</b>					
Cash received from customers, service fees	\$ 287,522	\$ 530,106	\$ 559,949	\$ 40,526	\$ 1,418,103
Cash paid to suppliers	(174,084)	(417,725)	(405,456)	(10,342)	(1,007,607)
Cash paid to employees	(111,994)	(111,994)	(98,466)	(25,326)	(347,780)
Net cash flows from operating activities	<u>1,444</u>	<u>387</u>	<u>56,027</u>	<u>4,858</u>	<u>62,716</u>
<b>Cash flows from noncapital financing activities:</b>					
Proceeds/(payments) to other funds	-	-	(13,921)	-	(13,921)
Net cash flows from noncapital financing activities	<u>-</u>	<u>-</u>	<u>(13,921)</u>	<u>-</u>	<u>(13,921)</u>
<b>Cash flows from capital and related financing activities:</b>					
Purchase of capital assets	(7,965)	(50,309)	(7,964)	-	(66,238)
Connection and tap fees	3,450	3,562	1,850	-	8,862
Net cash flows from capital and related financing activities	<u>(4,515)</u>	<u>(46,747)</u>	<u>(6,114)</u>	<u>-</u>	<u>(57,376)</u>
<b>Cash flows from investing activities:</b>					
Interest on investments	464	1,726	1	181	2,372
Net change in cash and cash equivalents	<u>(2,607)</u>	<u>(44,634)</u>	<u>35,993</u>	<u>5,039</u>	<u>(6,209)</u>
Cash and cash equivalents, beginning of year	<u>30,919</u>	<u>158,859</u>	<u>-</u>	<u>11,109</u>	<u>200,887</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 28,312</u>	<u>\$ 114,225</u>	<u>\$ 35,993</u>	<u>\$ 16,148</u>	<u>\$ 194,678</u>
Reconciliation of operating income to net cash provided by operating activities:					
Net operating income (loss)	\$ (42,446)	\$ (100,300)	\$ 75,837	\$ (3,944)	\$ (70,853)
Adjustments to reconcile net income to net cash provided by operating activities:					
Depreciation/amortization	44,251	74,572	16,255	8,659	143,737
Changes in operating assets and liabilities:					
(Increase)/decrease in receivables	(1,088)	(79,712)	(32,921)	216	(113,505)
Increase/(decrease) in payables	(822)	104,278	(4,035)	-	99,421
Increase/(decrease) in accrued liabilities	1,549	1,549	891	(73)	3,916
Net cash flows from operating activities	<u>\$ 1,444</u>	<u>\$ 387</u>	<u>\$ 56,027</u>	<u>\$ 4,858</u>	<u>\$ 62,716</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1. Summary of Significant Accounting Policies**

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**Description of government-wide financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other non-exchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

**Reporting Entity**

The Town of Ignacio is a statutory municipality with a mayor – Board form of government with six elected Board members. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The Town has no component units.

**Basis of presentation – government-wide financial statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government’s enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

**Basis of presentation – fund financial statements**

The fund financial statements provide information about the government’s funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The **General Fund** is the government’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The **Capital Improvement Fund** accounts for acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1. Summary of Significant Accounting Policies, Continued**

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The government reports the following major enterprise funds:

The **Water Fund** accounts for the activities of the Town related to supplying water services to the citizens of the Town.

The **Gas Fund** accounts for the activities of the Town related to supplying natural gas services to the citizens of the Town.

The **Sewer Fund** accounts for the activities of the Town related to supplying sewer services to the citizens of the Town.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and economic development funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

**Measurement focus and basis of accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 revenue as soon as all eligibility requirements imposed by the provider have been met.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1. Summary of Significant Accounting Policies, Continued**

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The 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 to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

**Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance**

***Deposits and Investments***

The Town's cash and cash equivalents are considered to be cash-on-hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition for purposes of this note and the statement of cash flows.

***Receivables***

All trade accounts receivable are shown net of an allowance for uncollectible accounts. Due to the nature of the accounts receivable in governmental and business-type activities, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectible accounts receivable is presented.

***Prepaid items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1. Summary of Significant Accounting Policies, Continued**

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***Capital assets***

Capital assets, which include; property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an individual cost of more than \$5,000 and an estimated useful life of three years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition 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 assets lives are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	10 to 40 years
Utility plant and distribution system	7 to 50 years
Machinery, equipment and vehicles	7 to 20 years
Infrastructure	20 to 40 years

***Deferred outflows/inflows of resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Town has one type of item that qualifies for reporting in this category. It is pension related items reported on the government-wide financial statement. See Note 8 for more information.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items that qualify for reporting in this category. The first type is deferred revenue – property taxes. This is reported in the governmental funds balance sheet and the government-wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type is pension related items reported on the government-wide financial statement. See Note 8 for more information.

***Pensions***

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan’s fiduciary net position of the Fire and Police Pension Association of Colorado (FPPA) and additions to/deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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*Net position flow assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

*Fund balance flow assumptions*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Fund balance policies*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing board (board) has by resolution authorized the town manager to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1. Summary of Significant Accounting Policies, Continued**

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**Revenues and expenditures/expenses**

***Program revenues***

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

***Property Taxes***

Property tax revenues are recognized as revenues in the year collected or if collected within 60 days thereafter unless they are prepaid. Property taxes levied in the current year and not collected within 60 days of year-end are not deemed available to pay current liabilities and therefore the receivable is recorded as deferred revenue in the governmental funds. Property taxes for the current year are levied by the County and attach as a lien on property the following January 1. They are payable in full by April 30 or in two equal installments due February 28 and June 15. The County also levies various personal property taxes during the year.

***Compensated Absences***

For governmental funds, amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation and sick leave in the proprietary fund are recorded as an expense and a liability of that fund as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements.

***Proprietary funds operating and nonoperating revenues and expenses***

Proprietary funds distinguish operating revenues and expenses from nonoperating 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, gas, sewer and irrigation funds are charges to customers for sales and services. The water, gas, sewer, and irrigation fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 1.           Summary of Significant Accounting Policies, Continued**

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**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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**Note 2.           Reconciliation of Government-Wide and Fund Financial Statements**

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The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. These differences primarily result from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation.



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 3. Stewardship, Compliance, and Accountability**

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Stewardship, compliance, and accountability are key concepts in defining the responsibilities of the Town. The use of budgets and monitoring of equity status facilitate the Town's compliance with legal requirements.

**Budgets and Budgetary Accounting**

The Town Board adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- In accordance with State statutes, prior to October 15, the Town Treasurer submits to the Town Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. The State statutes require more detailed line item budgets be submitted in summary form. In addition, more detailed line item budgets are included for administration control. The level of control for the detailed budgets is at the Fund level.
- Public hearings are conducted to obtain taxpayer comment.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- The Town Treasurer is required to present a monthly report to the Town Board explaining any variance from the approved budget.
- Formal budgetary integration is employed as a management control device during the year for all funds of the Town.
- Appropriations lapse at the end of each calendar year.
- The Town Board may authorize supplemental appropriations during the year.

Budget amounts included in the financial statements report both the original and final amended budget. There were revisions made to the original budget during the year.

Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred. Budgets for enterprise funds are adopted on a basis consistent with the spending measurement focus of the governmental funds.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 3. Stewardship, Compliance, and Accountability, Continued**

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**Expenditures over Appropriations**

Per C.R.S. 29-1-108(2), appropriations are made by fund or spending agency (e.g. department) within a fund at the discretion of the Town Board. The Board by Resolution has made appropriations at the fund level and thus, expenditures may not legally exceed budgeted appropriations at the fund level. The individual Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual reports as listed in the table of contents report those funds that exceeded approved budget appropriations.

**Tax, Spending and Debt Limitations**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments, excluding “enterprises.”

The Amendment requires that an emergency reserve be maintained at three percent of fiscal year spending (excluding bonded debt service). A portion of the General Fund’s fund balance is classified as restricted for emergencies as required by the Amendment. The Town is not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

The Amendment is complex and subject to judicial interpretation. The Town believes it is in compliance with the requirements of the Amendment. However, the entity has made certain interpretations in the Amendment’s language in order to determine its compliance.

**Compliance with Colorado Revised Statutes**

The Town conformed to all significant statutory constraints on its financial administration during the year, with the following possible exceptions:

- Expenditures exceeded appropriations in the General Fund and Gas Fund.
- The supplemental budget adoption did not meet all requirements.

These exceptions are described in the findings and recommendations letter given to management.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 4. Deposits and Investments**

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A summary of cash and investments as shown on the statement of net position follows:

Cash on hand	\$ 100
Cash in bank	406,904
Colorado Trust	<u>2,372,944</u>
Total cash and investments	<u><u>\$ 2,779,948</u></u>

**Deposits**

*Custodial Credit Risk*

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The Town does not have a formal policy for custodial credit risk; however, the Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. At December 31, 2022 cash on hand was \$100 and the carrying amount of the Town's deposits was \$406,904. As of December 31, 2022, the bank balance of the Town's deposits was \$442,699, of which \$250,000 was insured by federal depository insurance and \$192,699 was collateralized by the PDPA as noted above.

**Investments**

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. Authorized investments include obligations of the United States and certain U.S. government agency securities; certain international agency securities; general obligation and revenue bonds of U.S. local government entities; bankers' acceptances of certain banks; commercial paper; local government investment pools; written repurchase agreements collateralized by certain authorized securities; certain money market funds; and, guaranteed investment contracts. The Town's investment policy follows Colorado statutes. At December 31, 2022, the Town's investments included certificates of deposit and funds held in the Colorado Government Liquid Asset Trust (COLOTRUST).

The COLOTRUST is an investment vehicle established for local government entities in Colorado to pool surplus funds. COLOTRUST operates 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 direct investment and withdrawal functions of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 4. Deposits and investments, Continued**

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The custodian's internal records identify the investments owned by COLOTRUST. These pools are not required to and are not registered with the SEC.

As of December 31, 2022, the Town had \$2,372,944 invested in the COLOTRUST and maturities of less than one year. The COLOTRUST's funds are rated AAA by Standard and Poor's, Fitch's and Moody's rating services.

**Interest rate risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which requires that the Town's investment portfolio maturities do not exceed five years from the time of purchase.

**Credit risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Town's policy for reducing its exposure to credit risk is to comply with the provisions of the Colorado Public Deposit Protection Act (PDPA) which limits investment in commercial paper and corporate bonds to the top ratings issued by at least two nationally recognized statistical rating organizations such as Standard & Poor's and Moody's Investor Services.

**Fair value measurements**

Governmental Accounting Standards Board Statement No. 72 (GASB 72) Fair Value Measurement and Application establishes a hierarchy of inputs to valuation techniques used to measure fair value and requires disclosures to be made about investment fair value measurements, the level of fair value hierarchy, and valuation techniques. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Town does not hold any investments in 2022 that are measured at fair value.

During the year, the Town invested in COLOTRUST, a local government investment pool. The valuation is measured at net asset value and is designed to approximate the share value. The pool's Board of Trustees, elected by the participants, is responsible for overseeing the management of COLOTRUST, including establishing operating standards and policies. COLOTRUST is designed to provide local governments with a convenient method for investing in short-term investments carefully chosen to provide maximum safety and liquidity, while still maximizing interest earnings.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 5. Capital Assets**

The following table summarizes the changes to capital assets for governmental activities during the year.

<b>Governmental Activities:</b>	<b>Balance 12/31/2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2022</b>
Capital assets, not being depreciated:				
Land	\$ 592,510	\$ 295,000	\$ -	\$ 887,510
Construction in progress	-	19,407	-	19,407
Total capital assets, not being depreciated	<u>592,510</u>	<u>314,407</u>	<u>-</u>	<u>906,917</u>
Capital assets, being depreciated:				
Buildings & improvements	551,107	-	-	551,107
Machinery and equipment	150,071	77,443	-	227,514
Vehicles	648,609	-	(103,096)	545,513
Infrastructure	646,168	-	-	646,168
Total capital assets, being depreciated	<u>1,995,955</u>	<u>77,443</u>	<u>(103,096)</u>	<u>1,970,302</u>
Less accumulated depreciation for:				
Buildings & improvements	(406,414)	(14,439)	-	(420,853)
Machinery and equipment	(124,639)	(7,927)	-	(132,566)
Vehicles	(495,360)	(27,853)	103,096	(420,117)
Infrastructure	(272,195)	(28,481)	-	(300,676)
Total accumulated depreciation	<u>(1,298,608)</u>	<u>(78,700)</u>	<u>103,096</u>	<u>(1,274,212)</u>
Total capital assets, being depreciated, net	<u>697,347</u>	<u>(1,257)</u>	<u>-</u>	<u>696,090</u>
Governmental activities capital assets, net	<u>\$ 1,289,857</u>	<u>\$ 313,150</u>	<u>\$ -</u>	<u>\$ 1,603,007</u>

Depreciation expense was charged to the functions/programs of the Town as follows:

<b>Governmental Activities:</b>	
General government	\$ 8,537
Public safety	27,154
Public works/streets	22,310
Parks & recreation	3,015
Affordable housing	17,684
Total depreciation expense - governmental activities	<u>\$ 78,700</u>

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 5. Capital Assets, Continued**

The following table summarizes the changes to capital assets for business-type activities during the year.

<b>Business Type Activities:</b>	<b>Balance 12/31/2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/2022</b>
Capital assets not being depreciated:				
Construction in progress	\$ 130,977	\$ -	\$ -	\$ 130,977
Total capital assets, not being depreciated	<u>130,977</u>	<u>-</u>	<u>-</u>	<u>130,977</u>
Capital assets being depreciated:				
Utility plant	5,309,006	-	-	5,309,006
Irrigation system	462,842	-	-	462,842
Machinery and equipment	232,729	66,238	-	298,967
Total capital assets, being depreciated	<u>6,004,577</u>	<u>66,238</u>	<u>-</u>	<u>6,070,815</u>
Less accumulated depreciation for:				
Utility plant	(1,644,161)	(119,185)	-	(1,763,346)
Irrigation system	(107,064)	(8,659)	-	(115,723)
Machinery and equipment	(204,931)	(15,893)	-	(220,824)
Total accumulated depreciation	<u>(1,956,156)</u>	<u>(143,737)</u>	<u>-</u>	<u>(2,099,893)</u>
Total capital assets, being depreciated, net	<u>4,048,421</u>	<u>(77,499)</u>	<u>-</u>	<u>3,970,922</u>
Business-type activities capital assets, net	<u>\$ 4,179,398</u>	<u>\$ (77,499)</u>	<u>\$ -</u>	<u>\$ 4,101,899</u>

Depreciation expense was charged to the functions/programs of the Town as follows:

<b>Business-Type Activities:</b>	
Sewer	\$ 16,255
Irrigation	8,659
Water	44,251
Gas	74,572
Total depreciation expense - business-type activities	<u>\$ 143,737</u>

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 6. Long-Term Liabilities**

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The following is a summary of changes in long-term obligations for the year ended December 31, 2022:

	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2022</u>	<u>Current Portion</u>
<b>Governmental Activities:</b>					
Compensated absences	\$ 84,194	\$ 62,727	\$ (67,223)	\$ 79,698	\$ 79,698
Total Governmental activity					
Long-term liabilities	<u>\$ 84,194</u>	<u>\$ 62,727</u>	<u>\$ (67,223)</u>	<u>\$ 79,698</u>	<u>\$ 79,698</u>
<b>Business-Type Activities:</b>					
Compensated absences	\$ 9,516	\$ 5,428	\$ (3,957)	\$ 10,987	\$ 10,987
Total Business-type activity					
Long-term liabilities	<u>\$ 9,516</u>	<u>\$ 5,428</u>	<u>\$ (3,957)</u>	<u>\$ 10,987</u>	<u>\$ 10,987</u>

For governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

The Town does not have any unused lines of credit.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 7. Interfund Receivables, Payables, and Transfers**

As of December 31, 2022, there were no interfund receivables and payables and no interfund transfers for the year.

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 8. Retirement and Pension Plans**

**General Employees Retirement**

Town employees, except public safety, are covered under a 401(a) defined contribution plan through the Ignacio Retirement Plan maintained and administered by the International Town Manager’s Association Retirement Corporation, through the Colorado County Officials and Employees Retirement Association. Employees covered by this plan are eligible to participate from the date of employment. Under the terms of the defined contribution plan, participants are required to contribute at minimum 5% of their base salary while another 5% contribution on the employee’s base salary is made by the Town. Vesting begins immediately upon participation with 100% vesting occurring after one year of credited service. Defined contribution plans are not required to have actuarial valuations performed. The portion of the Town’s contributions for, and interest forfeited by employees who leave employment before one year of service is used to reduce the Town’s current period contribution requirement. The payroll for the Town as of December 31, 2022 was \$1,172,752, and payroll for employees covered by this plan was \$403,737. The contributions made by the Town and employees were \$17,740 and \$16,428, respectively. The plan provisions and the required contribution rates of the Town and the employees are established and amended by the Town Board of Trustees.

**Police Pension – Defined Benefit Pension Plan**

The Town participates in the Fire and Police retirement plan which is administered by the Colorado Fire and Police Pension Association (FPPA). The Town reported in the Statement of Activities the following aggregate amounts related to pensions for all plans to which it contributes:

	<b>Governmental Activities</b>
Net pension asset	\$ 337,783
Deferred outflows of resources	232,150
Deferred inflows of resources	(233,942)



**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 8. Retirement and Pension Plans, Continued**

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**Fire & Police Pension Association**

**Plan description** – The Town participates in the Statewide Defined Benefit Plan (SWDB) which is a cost-sharing multiple-employer defined benefit pension plan covering substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978. The Plan is administered by the Fire & Police Pension Association of Colorado (FPPA). FPPA issues a publicly available comprehensive annual financial report that can be obtained on the FPPA’s website at [www.fppaco.org](http://www.fppaco.org).

**Benefits provided** – A member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member’s combined years of service and age equals at least 80 years, with a minimum age of 50 (Rule of 80).

The annual normal retirement benefit is 2 percent of the average of the member’s highest three years’ pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated social security employers will be reduced by that amount of social security income payable to the member annually. Effective January 1, 2007, members currently covered under social security will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefits paid to retired members are evaluated and may be re-determined every October 1. The amount of any increase is based on the Board’s discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member’s average highest three years’ pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

**Contributions** – Through December 31, 2020, contribution rates for the SWDB plan are set by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership. Effective January 1, 2021, contribution rates for employers and members may be increased equally by the FPPA Board of Directors upon approval through an election by both the employers and members.

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contributions are 8.5 percent and 9.0 percent in 2021 and 2022. Employer contributions will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13 percent of pensionable earnings. In 2021, members of the SWDB plan and their employers are contributing at the rate of 11.5 percent and 8.5 percent, respectively, of pensionable earnings for a total contribution rate of 20 percent.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 8. Retirement and Pension Plans, Continued**

The Town's contributions for the current and 2 preceding fiscal years, all of which were equal to the required contributions, were as follows:

Year Ending December 30,	Retirement Fund
2020	36,739
2021	42,650
2022	49,690

**Pension liability** – At December 31, 2022, the Town reported an asset of \$337,783 for its proportionate share of the SWDB net pension asset/liability. The net pension asset/liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset/liability was determined using an actuarial valuation as of January 1, 2022. The Town's proportion of the net pension asset was based on the Town's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended December 31, 2021. The Town's proportion measured as of December 31, 2021, was 0.062329 percent for police, which was a increase of 0.005154 percent from the proportions measured as of December 31, 2020.

**Pension expense and deferred outflows/inflows of resources** – For the year ended December 31, 2022, the Town recognized pension expense for SWDB of (\$89,285). At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Police</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 96,725	\$ 7,878
Changes in assumptions	48,170	-
Net difference between projected and actual earnings on pension plan investments	-	226,064
Changes in proportion and differences between contributions and proportional share of contributions	37,564	-
Contributions subsequent to the measurement date	49,690	-
Total	\$ 232,150	\$ 233,942

The \$49,690 reported as deferred outflows of resources related to SWDB pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset/liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to SWDB pensions will be recognized in pension expense as follows:

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 8. Retirement and Pension Plans, Continued**

<b>Year Ending December 31</b>	<b>Deferred Outflows (Inflows) of Resources</b>
2021	\$ (26,327)
2022	(49,711)
2023	(26,064)
2024	(4,322)
2025	24,308
Thereafter	30,634

**Actuarial Assumptions** – The actuarial valuations for the Statewide Defined Benefit Plan were used to determine the total pension asset/liability and actuarially determined contributions for the fiscal year ending December 31, 2021. The valuations used the following actuarial assumption and other inputs:

Actuarial Method	Entry Age Normal
Amortization Method	Level % of Payroll, Open
Amortization Period	30 Years
Long-term Investment Rate of Return*	7.0%
Projected Salary Increases*	4.25% - 11.25%
Cost of Living Adjustments (COLA)	0.0%
*Includes Inflation at	2.5%

For determining the total pension liability, the post-retirement mortality tables for non-disabled retirees uses the 2006 central rates from the RP-2014 Annuitant Mortality Tables projected to 2018 using the MP-2017 projection scales, and the projected prospectively using the ultimate rates of the scale for all years. The pre-retirement off-duty mortality tables are adjusted to 50% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00015.

At least every five years the FPPA’s Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2018 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the FPPA’s actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future. The assumption changes were effective for actuarial valuations beginning January 1, 2019. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund’s target asset allocation are summarized in the following table:

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

**Note 8. Retirement and Pension Plans, Continued**

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	39%	8.23%
Equity Long/Short	8%	6.87%
Private Markets	26%	10.63%
Fixed Income-Rates	10%	4.01%
Fixed Income-Credit	5%	5.25%
Absolute Return	10%	5.60%
Cash	2%	2.32%
<b>Total</b>	<b>100%</b>	

**Discount Rate** – The discount rate used to measure the SWDB total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the SWDB Board's funding policy, which establishes the contractually required rate under Colorado statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the proportionate share of the net pension liability to changes in the discount rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
Police Net pension (asset) / liability	\$ (46,582)	\$ (337,783)	\$ (579,027)

**Pension plan fiduciary net position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued FPPA financial report.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 8. Retirement and Pension Plans, Continued**

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**Statewide Death and Disability Plan**

Plan description – The plan is a multi-employer cost sharing defined benefit plan covering full-time employees of substantially all fire and police departments in Colorado. Contributions to the Plan are used solely for the payment of death and disability benefits. The Plan was established in 1980 pursuant to Colorado Revised Statutes.

Contributions – Prior to 1997, the Plan was primarily funded by the State of Colorado, whose contributions were established by Colorado Statute. In addition, there were 11 contributing employers as of December 31, 2001 who have elected supplementary coverage by the statewide plan.

The state made a one-time contribution in 1997 of \$39 million to fund the past and future service costs for all firefighters and police officers hired prior to January 1, 1997. No further State contributions are anticipated. Members hired on or after January 1, 1997 contribute a percentage of the payroll based on actuarial experience. The percent contributed in fiscal year 2022 was 3%. In 2022, the Town contributed \$14,817 for Accidental Death and Disability.

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**Note 9. Risk Management**

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The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. Claims have not exceeded coverage in any of the last three fiscal years.

The Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by an intergovernmental agreement by member municipalities pursuant to the provision of 24-10-1155, Colorado Revised Statutes (1982 Replacement Volume) and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability and property coverage's 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 or officers.

The Town is insured by CIRSA/WC (Workers Compensation), a separate insurance pool, for potential worker related accidents.

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against liability or loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverage's at reasonable costs. All income and assets of CIRSA shall at all times be dedicated to the exclusive benefit of its members.

**TOWN OF IGNACIO, COLORADO**  
**Notes to the Financial Statements**  
**December 31, 2022**

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**Note 9. Risk Management, Continued**

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The Town recognizes an expense for coverage for the amount paid to CIRSA annually for these coverage's. Contingent liability claims for the coverage have not been recognized to date after reviewing claim history and the remoteness of potential loss in excess of actual contributions by the Town.

CIRSA is a separate legal entity and the Town does not approve budgets nor does it have the ability to significantly affect the operations of CIRSA. The Board of Directors of the Agency is composed of seven directors elected by the members at the annual meeting to be scheduled in December each year.

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**Note 10. Long-Term Contracts**

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Water Agreement

In December 1998, the Town amended their water supply agreement with the Southern Ute Indian Tribe (Tribe) for processing and purchasing water. The Tribe owns and maintains a water treatment plant and a distribution system that is connected to the Town's water distribution system. The Town is required to make monthly payments to the Tribe according to the water delivered to the Town at the Town Master Meters during the prior month. Water rate adjustments are set by the Tribal Council. In addition, the Town collects Tribal Water System Plant Investment Fees to be remitted to the Tribe. This agreement continues unless modified or terminated by either party in writing at least three years in advance of the proposed termination date.

Natural Gas Agreement

On December 19, 2008, the Town amended their natural gas agreement with the Southern Ute Indian Tribe (Tribe) for transporting natural gas to the Custody Transfer Point wherein the Town has sole responsibility for transporting the gas from the Custody Transfer Point to its customers or other destinations. The price to be paid to the Tribe by the Town for each month of delivered gas is the Inside Ferc's Gas Market Report Price of Spot Gas Delivered to Pipelines, El Paso Natural Gas, San Juan Basin, reported for each applicable month (the SJB Price), plus an amount equal to 20% of the SJB Price, per mcf of gas delivered to the Custody Transfer Point. The agreement will continue for 10 years unless modified or terminated by mutual agreement. Starting in 2018, the Town is operating off of the prior agreement on a yearly basis.

Wastewater Treatment and Collection Services Agreement

On November 18, 2009, the Town amended their wastewater treatment service agreement with the Southern Ute Indian Tribe (Tribe) wherein the Tribe has sole responsibility for wastewater treatment service to the Town and the Town Service Area through the Tribal Wastewater System. The Town agreed to pay the Tribe a monthly user fee per ERT for each customer of the Town. In addition, Plant Investment Fees and Readiness to Serve fees are required according to the agreement. The term of the agreement is for 10 years unless termination by either party in accordance with other terms of the agreement or by delivery of at least three years advance written notice. Starting in 2019, the Town is operating off of the prior agreement on a yearly basis.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**PENSION PLANS**



**TOWN OF IGNACIO, COLORADO**  
**Required Supplementary Information**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**December 31, 2022**

	Reporting Fiscal Year (Measurement Date)							
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Proportion of the net pension liability (asset)	0.062329%	0.057175%	0.063902%	0.069571%	0.073483%	0.074199%	0.085066%	0.086843%
Proportionate share of the net pension liability (asset)	\$ (337,783)	\$ (124,128)	\$ (36,140)	\$ 87,958	\$ (105,716)	\$ 26,812	\$ (1,500)	\$ (98,009)
Covered payroll	\$ 501,765	\$ 459,229	\$ 470,967	\$ 466,032	\$ 429,818	\$ 379,740	\$ 412,378	\$ 390,530
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-67.32%	-27.03%	-7.67%	18.87%	-24.60%	7.06%	-0.36%	-25.10%
Plan fiduciary net position as a percentage of the total pension liability	116.20%	106.70%	101.90%	95.20%	106.30%	98.21%	100.10%	106.80%

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.

**TOWN OF IGNACIO, COLORADO**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**December 31, 2022**

	Police Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Contractually required contribution	\$ 49,690	\$ 42,650	\$ 36,739	\$ 37,678	\$ 37,282	\$ 34,386	\$ 30,379	\$ 32,990	\$ 31,243	
Contributions in relation to the contractually required contribution	\$ (49,690)	\$ (42,650)	\$ (36,739)	\$ (37,678)	\$ (37,282)	\$ (34,386)	\$ (30,379)	\$ (32,990)	\$ (31,243)	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 552,111	\$ 501,765	\$ 459,229	\$ 470,967	\$ 466,032	\$ 429,818	\$ 379,740	\$ 412,378	\$ 390,530	
Contributions as a percentage of covered payroll	9.00%	8.50%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	

Note: In accordance with GASB68, employers will need to disclose a 10-year history for the pension schedule above. Additional information will be displayed as it becomes available.



**REQUIRED SUPPLEMENTARY INFORMATION**

**BUDGETARY COMPARISON SCHEDULES**

**FOR THE FOLLOWING MAJOR FUNDS:**

The **General Fund** is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

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**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

Revenues	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Taxes:</b>				
Property tax	\$ 39,274	\$ 39,274	\$ 38,956	\$ (318)
Specific ownership taxes	3,000	3,000	4,372	1,372
Town sales tax	460,000	460,000	579,024	119,024
County sales tax	1,000,000	1,000,000	1,247,427	247,427
Franchise tax	500	500	790	290
Payment in lieu	450	450	648	198
Total taxes	<u>1,503,224</u>	<u>1,503,224</u>	<u>1,871,217</u>	<u>367,993</u>
<b>Licenses, permits and fees:</b>				
Liquor licenses	2,500	2,500	2,543	43
Permits	4,300	4,300	6,968	2,668
Business licenses	2,200	2,200	2,504	304
Animal licenses	300	300	600	300
Other licenses	2,250	2,250	3,520	1,270
Total licenses, permits and fees	<u>11,550</u>	<u>11,550</u>	<u>16,135</u>	<u>4,585</u>
<b>Intergovernmental:</b>				
Cigarette taxes	1,800	1,800	1,216	(584)
Motor vehicle registrations	5,000	5,000	4,058	(942)
Mineral lease	10,000	10,000	16,865	6,865
Federal grants	114,113	114,113	-	(114,113)
State grants	-	-	47,001	47,001
Highway user tax	29,703	29,703	30,744	1,041
Severance tax	2,000	2,000	73,519	71,519
County road and bridge	3,000	3,000	3,101	101
Other intergovernmental	108,156	108,156	138,028	29,872
Total intergovernmental	<u>273,772</u>	<u>273,772</u>	<u>314,532</u>	<u>40,760</u>
<b>Fines and forfeitures:</b>				
Court fines	1,000	1,000	410	(590)
Total fines and forfeitures	<u>1,000</u>	<u>1,000</u>	<u>410</u>	<u>(590)</u>
<b>Charges for services:</b>				
Trash	42,400	42,400	45,957	3,557
Snow removal	2,000	2,000	2,750	750
Planning zoning fees	1,500	1,500	-	(1,500)
Other fees	220	220	415	195
Total charges for services	<u>46,120</u>	<u>46,120</u>	<u>49,122</u>	<u>3,002</u>
<b>Interest:</b>				
Interest revenue	750	750	27,598	26,848
Total interest	<u>750</u>	<u>750</u>	<u>27,598</u>	<u>26,848</u>
<b>Other revenues:</b>				
Other revenues	148,350	148,350	178,505	30,155
Total other revenues	<u>148,350</u>	<u>148,350</u>	<u>178,505</u>	<u>30,155</u>
Total revenues	<u>1,984,766</u>	<u>1,984,766</u>	<u>2,457,519</u>	<u>472,753</u>

(continued)

**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, (Continued)**  
**For the Year Ended December 31, 2022**

<b>Expenditures</b>	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		
<b>Legislative</b>				
Personnel services	12,273	12,273	9,801	2,472
Supplies	2,250	2,250	1,662	588
Purchased services	4,000	4,000	2,685	1,315
<b>Total legislative</b>	<b>18,523</b>	<b>18,523</b>	<b>14,148</b>	<b>4,375</b>
<b>Administration:</b>				
Personnel services	147,167	147,167	42,027	105,140
Supplies	18,452	18,452	6,402	12,050
Purchased services	47,700	47,700	133,848	(86,148)
Repairs and maintenance	19,269	19,269	10,837	8,432
Grants and contributions	28,008	28,008	27,008	1,000
Utilities	31,527	31,527	11,580	19,947
Other	67,897	67,897	56,580	11,317
<b>Total administration</b>	<b>360,020</b>	<b>360,020</b>	<b>288,282</b>	<b>71,738</b>
<b>Community Development:</b>				
Purchased services	20,000	20,000	33,748	(13,748)
Supplies	500	500	-	500
Other	1,250	1,250	-	1,250
<b>Total community development</b>	<b>21,750</b>	<b>21,750</b>	<b>33,748</b>	<b>(11,998)</b>
<b>Public Safety:</b>				
Personnel services	911,287	911,287	962,424	(51,137)
Supplies	11,500	11,500	12,144	(644)
Purchased services	600	600	8,085	(7,485)
Repairs and maintenance	7,000	7,000	9,542	(2,542)
Grants and contributions	14,163	14,163	11,481	2,682
Utilities	-	-	6,189	(6,189)
Other	37,450	37,450	89,733	(52,283)
<b>Total public safety</b>	<b>982,000</b>	<b>982,000</b>	<b>1,099,598</b>	<b>(117,598)</b>
<b>Public Works:</b>				
Personnel services	131,530	131,530	157,057	(25,527)
Supplies	5,500	5,500	16,234	(10,734)
Purchased services	46,500	46,500	72,475	(25,975)
Repairs and maintenance	85,500	85,500	65,082	20,418
Utilities	300	300	5,188	(4,888)
Other	24,111	24,111	48,597	(24,486)
<b>Total public works</b>	<b>293,441</b>	<b>293,441</b>	<b>364,633</b>	<b>(71,192)</b>

(continued)

**TOWN OF IGNACIO, COLORADO**  
**General Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual, (Continued)**  
**For the Year Ended December 31, 2022**

<b>Expenditures</b>	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Parks:</b>				
Personnel services	16,279	16,279	-	16,279
Supplies	1,000	1,000	2,150	(1,150)
Other	7,500	7,500	15,000	(7,500)
Total parks	<u>24,779</u>	<u>24,779</u>	<u>17,150</u>	<u>7,629</u>
<b>Capital outlay:</b>				
Capital outlay	66,000	190,677	324,945	(134,268)
Total capital outlay	<u>66,000</u>	<u>190,677</u>	<u>324,945</u>	<u>(134,268)</u>
Total expenditures	<u>1,766,513</u>	<u>1,891,190</u>	<u>2,142,504</u>	<u>(251,314)</u>
Excess of revenues over (under) expenditures	<u>218,253</u>	<u>93,576</u>	<u>315,015</u>	<u>221,439</u>
Other financing sources (uses):				
Transfer out	(200,000)	(200,000)	-	200,000
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>
Net change in fund balance	18,253	(106,424)	315,015	421,439
Fund balance, beginning of year	<u>1,574,503</u>	<u>1,574,503</u>	<u>1,574,503</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,592,756</u>	<u>\$ 1,468,079</u>	<u>\$ 1,889,518</u>	<u>\$ 421,439</u>

**TOWN OF IGNACIO, COLORADO**  
**SUPPLEMENTARY INFORMATION**  
**COMBINING STATEMENTS**  
**NONMAJOR GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds**

The **Economic Development Fund** is used to account for revenues and expenditures for economic development for the Town.

The **Conservation Trust Fund** accounts for the State of Colorado lottery funds to be used for parks and recreation services and capital investment.



**TOWN OF IGNACIO, COLORADO**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2022**

	Special Revenue		Total
	Economic Development	Conservation Trust	
<b>Assets</b>			
Cash	\$ 63,415	\$ 90,079	\$ 153,494
Total assets	<u>\$ 63,415</u>	<u>\$ 90,079</u>	<u>\$ 153,494</u>
<b>Liabilities and Fund Balance</b>			
Fund Balances:			
Restricted for:			
Parks and recreation	\$ -	\$ 90,079	\$ 90,079
Committed for:			
Economic development	<u>63,415</u>	<u>-</u>	<u>63,415</u>
Total fund balance	<u>63,415</u>	<u>90,079</u>	<u>153,494</u>
Total liabilities and fund balance	<u>\$ 63,415</u>	<u>\$ 90,079</u>	<u>\$ 153,494</u>

**TOWN OF IGNACIO, COLORADO**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2022**

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	Special Revenue		Total
	Economic Development	Conservation Trust	
<b>Revenues</b>			
Intergovernmental	\$ 48,547	\$ 10,897	\$ 59,444
Interest revenue	1,392	1,266	2,658
Total revenues	<u>49,939</u>	<u>12,163</u>	<u>62,102</u>
<b>Expenditures</b>			
Total expenditures	-	-	-
Net change in fund balances	49,939	12,163	62,102
Fund balance, beginning of year	<u>13,476</u>	<u>77,916</u>	<u>91,392</u>
Fund balance, end of year	<u>\$ 63,415</u>	<u>\$ 90,079</u>	<u>\$ 153,494</u>

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**TOWN OF IGNACIO, COLORADO**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULES**  
**FOR THE FOLLOWING FUNDS:**

**Nonmajor Special Revenue Funds**

The **Economic Development Fund** is used to account for revenues and expenditures for economic development for the Town.

The **Conservation Trust Fund** accounts for the State of Colorado lottery funds to be used for parks and recreation services and capital investment.

**Major and Nonmajor Capital Project Funds**

The **Capital Improvement Fund** accounts for acquisition or construction of major capital facilities (other than those belonging to enterprise funds).

**Major and Nonmajor Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The budgets for the enterprise funds have been prepared and presented on a modified accrual basis which is an accounting basis other than GAAP for enterprise funds.

The **Water Fund** accounts for the activities of the Town related to supplying water services to the citizens of the Town.

The **Gas Fund** accounts for the activities of the Town related to supplying natural gas services to the citizens of the Town.

The **Sewer Fund** accounts for the activities of the Town related to supplying sewer services to the citizens of the Town.

The **Irrigation Fund** accounts for user charges and contract payments for providing irrigation water handling services to the citizens of the Town.

**TOWN OF IGNACIO, COLORADO**  
**Economic Development Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental revenue	\$ -	\$ -	\$ 48,547	\$ 48,547
Interest revenue	50	50	1,392	1,342
Total revenues	<u>50</u>	<u>50</u>	<u>49,939</u>	<u>49,889</u>
<b>Expenditures</b>				
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	(9,950)	(9,950)	49,939	59,889
Fund balance, beginning of year	<u>13,476</u>	<u>13,476</u>	<u>13,476</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,526</u>	<u>\$ 3,526</u>	<u>\$ 63,415</u>	<u>\$ 59,889</u>

**TOWN OF IGNACIO, COLORADO**  
**Conservation Trust Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental revenue	\$ 80,400	\$ 80,400	\$ 10,897	\$ (69,503)
Interest revenue	50	50	1,266	1,216
Total revenue	<u>80,450</u>	<u>80,450</u>	<u>12,163</u>	<u>(68,287)</u>
<b>Expenditures</b>				
Other	120,000	120,000	-	120,000
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>120,000</u>
Net change in fund balance	(39,550)	(39,550)	12,163	51,713
Fund balance, beginning of year	<u>77,916</u>	<u>77,916</u>	<u>77,916</u>	<u>-</u>
Fund balance, end of year	<u>\$ 38,366</u>	<u>\$ 38,366</u>	<u>\$ 90,079</u>	<u>\$ 51,713</u>

**TOWN OF IGNACIO, COLORADO**  
**Capital Improvement Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Sales tax	\$ 230,000	\$ 230,000	\$ 289,512	\$ 59,512
Interest revenue	180	180	6,311	6,131
Total revenue	<u>230,180</u>	<u>230,180</u>	<u>295,823</u>	<u>65,643</u>
<b>Expenditures</b>				
Capital outlay	125,000	125,000	32,850	92,150
Total expenditures	<u>125,000</u>	<u>125,000</u>	<u>32,850</u>	<u>92,150</u>
Excess of revenues over (under) expenditures	<u>105,180</u>	<u>105,180</u>	<u>262,973</u>	<u>157,793</u>
Other financing sources (uses):				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing sources (uses):	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Net change in fund balance	255,180	255,180	262,973	7,793
Fund balance, beginning of year	<u>431,969</u>	<u>431,969</u>	<u>431,969</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 687,149</u></u>	<u><u>\$ 687,149</u></u>	<u><u>\$ 694,942</u></u>	<u><u>\$ 7,793</u></u>

**TOWN OF IGNACIO, COLORADO**  
**Water Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 294,500	\$ 294,500	\$ 288,610	\$ (5,890)
Interest revenue	25	25	464	439
Tap fees	7,600	7,600	3,450	(4,150)
Transfers in	25,000	25,000	-	(25,000)
Total revenues	<u>327,125</u>	<u>327,125</u>	<u>292,524</u>	<u>(34,601)</u>
<b>Expenses</b>				
Commodity purchases	150,000	150,000	124,307	25,693
Personnel services	96,255	96,255	113,543	(17,288)
Contracted services	38,711	38,711	8,151	30,560
Supplies	2,779	2,779	29,037	(26,258)
Repairs and maintenance	2,964	2,964	4,317	(1,353)
Administrative	2,534	2,534	4,524	(1,990)
Utilities	2,686	2,686	2,926	(240)
Total expenses	<u>295,929</u>	<u>295,929</u>	<u>286,805</u>	<u>9,124</u>
Change in net position - budget basis	<u>\$ 31,196</u>	<u>\$ 31,196</u>	5,719	<u>\$ (25,477)</u>
GAAP Basis Adjustments				
Depreciation			(44,251)	
Change in net position - GAAP basis			(38,532)	
Net position, beginning of year			<u>1,822,980</u>	
<b>Net position, end of year</b>			<u><u>\$ 1,784,448</u></u>	



**TOWN OF IGNACIO, COLORADO**  
**Gas Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 317,000	\$ 317,000	\$ 609,818	\$ 292,818
Interest revenue	55	55	1,726	1,671
Tap fees	-	-	3,562	3,562
Total revenues	<u>317,055</u>	<u>317,055</u>	<u>615,106</u>	<u>298,051</u>
<b>Expenses</b>				
Commodity purchases	185,500	336,985	477,834	(140,849)
Personnel services	96,755	96,755	113,543	(16,788)
Contracted services	9,211	9,211	6,257	2,954
Supplies	4,079	4,079	22,062	(17,983)
Repairs and maintenance	4,464	4,464	3,229	1,235
Administrative	7,159	7,159	9,695	(2,536)
Utilities	2,686	2,686	2,926	(240)
Total expenses	<u>309,854</u>	<u>461,339</u>	<u>635,546</u>	<u>(174,207)</u>
Change in net position - budget basis	<u>\$ 7,201</u>	<u>\$ (144,284)</u>	(20,440)	<u>\$ 123,844</u>
GAAP Basis Adjustments				
Depreciation			<u>(74,572)</u>	
Change in net position - GAAP basis			(95,012)	
Net position, beginning of year			<u>1,840,865</u>	
<b>Position, end of year</b>			<u><u>\$ 1,745,853</u></u>	

**TOWN OF IGNACIO, COLORADO**  
**Sewer Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 501,000	\$ 501,000	\$ 592,870	\$ 91,870
Interest revenue	-	-	1	1
Tap fees	2,500	2,500	1,850	(650)
Transfers in	25,000	25,000	-	(25,000)
<b>Total revenues</b>	<b>528,500</b>	<b>528,500</b>	<b>594,721</b>	<b>66,221</b>
<b>Expenses</b>				
Personnel services	84,088	84,088	99,357	(15,269)
Contract services	424,606	424,606	367,189	57,417
Supplies	2,890	2,890	3,349	(459)
Repairs and maintenance	1,482	1,482	2,702	(1,220)
Administration	1,129	1,129	26,718	(25,589)
Utilities	1,343	1,343	1,463	(120)
<b>Total expenses</b>	<b>515,538</b>	<b>515,538</b>	<b>500,778</b>	<b>14,760</b>
Change in net position - budget basis	<u>\$ 12,962</u>	<u>\$ 12,962</u>	93,943	<u>\$ 80,981</u>
GAAP Basis Adjustments				
Depreciation			(16,255)	
Change in net position - GAAP basis			77,688	
Net position - beginning of year			<u>341,846</u>	
<b>Net position - end of year</b>			<u><u>\$ 419,534</u></u>	

**TOWN OF IGNACIO, COLORADO**  
**Irrigation Fund**  
**Schedule of Revenues, Expenses and Changes in Available Resources**  
**Budget and Actual**  
**For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for services	\$ 40,500	\$ 40,500	\$ 40,310	\$ (190)
Interest revenue	25	25	181	156
<b>Total revenues</b>	<b>40,525</b>	<b>40,525</b>	<b>40,491</b>	<b>(34)</b>
<b>Expenses</b>				
Personnel Services	26,953	27,612	25,253	2,359
Contracted services	3,142	3,402	700	2,702
Supplies	5,656	8,719	8,137	582
Repairs and Maintenance	594	832	646	186
Administrative	251	353	274	79
Utilities	537	754	585	169
<b>Total expenses</b>	<b>37,133</b>	<b>41,672</b>	<b>35,595</b>	<b>6,077</b>
Change in net position - budget basis	<u>\$ 3,392</u>	<u>\$ (1,147)</u>	4,896	<u>\$ 6,043</u>
GAAP Basis Adjustments				
Depreciation			(8,659)	
Change in net position - GAAP basis			(3,763)	
Net position - beginning of year			<u>366,151</u>	
<b>Net position - end of year</b>			<u><u>\$ 362,388</u></u>	

**SUPPLEMENTARY INFORMATION**  
**LOCAL HIGHWAY FINANCE REPORT**

Section 43-2-132 of the Colorado Revised Statutes requires municipalities receiving Highway User Tax Funds to include a schedule of highway receipts and expenditures with the audit report. The said report is presented on the following two pages.

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The public report burden for this information collection is estimated to average 380 hours annually.

<b>LOCAL HIGHWAY FINANCE REPORT</b>	City or County: Town of Ignacio, CO
	YEAR ENDING : December 2022
Prepared By: Dee Wesner, Finance Coordinator Phone: 1-970-563-9494	

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT
<b>A. Receipts from local sources:</b>	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	0
3. Other local imposts (from page 2)	37,222
4. Miscellaneous local receipts (from page 2)	3,101
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	40,323
<b>B. Private Contributions</b>	
<b>C. Receipts from State government (from page 2)</b>	
	37,552
<b>D. Receipts from Federal Government (from page 2)</b>	
	0
<b>E. Total receipts (A.7 + B + C + D)</b>	77,875

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT
<b>A. Local highway disbursements:</b>	
1. Capital outlay (from page 2)	32,850
2. Maintenance:	21,528
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	0
c. Other	16,566
d. Total (a. through c.)	16,566
4. General administration & miscellaneous	6,930
5. Highway law enforcement and safety	
6. Total (1 through 5)	77,875
<b>B. Debt service on local obligations:</b>	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
<b>C. Payments to State for highways</b>	
<b>D. Payments to toll facilities</b>	
<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	77,875

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				0
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	0	77,875	77,875	0	0

Notes and Comments:

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2022

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	32,850	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	4,372	g. Other Misc. Receipts	
6. Total (1. through 5.)	37,222	h. Other - Road and Bridge	3,101
c. Total (a. + b.)	37,222	i. Total (a. through h.)	3,101
(Carry forward to page 1)		(Carry forward to page 1)	

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	30,744	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	4,058	d. Federal Transit Admin	
d. Other - Snow Removal	2,750	e. U.S. Corps of Engineers	
e. Other - State grant		f. Other Federal	
f. Total (a. through e.)	6,808	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	37,552	3. Total (1. + 2.g)	
		(Carry forward to page 1)	

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs		0	0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation		0	0
(4). System Enhancement & Operation		32,850	32,850
(5). Total Construction (1) + (2) + (3) + (4)	0	32,850	32,850
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	32,850	32,850
			(Carry forward to page 1)

Notes and Comments:

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**Independent Auditors' Report on Internal Control  
over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

The Honorable Mayor and Board  
Town of Ignacio, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ignacio, Colorado, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise of the Town of Ignacio, Colorado's basic financial statements and have issued our report thereon dated May 30, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Ignacio, Colorado's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Ignacio, Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Ignacio, Colorado's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control described in the findings and recommendations letter that we consider to be a significant deficiency:

2019-001                      Year End Accounting and Financial Statement Controls



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
St. George, Utah  
May 30, 2023

**Findings and Recommendations  
For the Year Ended December 31, 2022**

The Honorable Mayor and  
Town Board  
Ignacio, Colorado

Professional standards require that we communicate, in writing; deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. We wish to commend the Town for their administrative achievements and oversight of the Town's accounting and budget system. During our audit of the funds of the Town of Ignacio for the year ended December 31, 2022 we noted a few areas that may need corrective action in order for the Town to be in compliance with laws and regulations and we found a few circumstances that, if improved, would strengthen the Town's accounting system and control over its assets. These items are discussed below for your consideration.

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

**Material Weaknesses:**

None noted

**Significant Deficiencies:**

2019-001     Year End Accounting and Financial Statement Controls

*Criteria:* Auditing standards indicate that the identification by the auditor of misstatements in the financial statements may be a deficiency in the Town's internal controls.

*Condition:* A number of significant adjustments to the general ledger were required that were not initially identified by the Town's internal controls. We prepared and recorded entries for amounts due from other governments, corrections to beginning fund balance, capital asset adjustments, accrued payroll adjustments, and accounts payable adjustments.

*Cause:* Controls over year-end adjustments and reconciliations need to be designed and implemented to properly identify and correct significant accounting adjustments.

*Effect:* The Town's financial statements were not fairly stated in all material respects without the audit adjustments discussed above.

*Recommendation:* We recommend that management continue to review and understand the adjustments proposed by the auditor. We also recommend that the Town continue to design and implement controls to ensure that all significant and material adjustments are posted to the general ledger before the annual audit takes place. The plan should address the need to perform accurate and timely reconciliations of various general ledger

accounts. The Town should continue to improve its internal controls to a level where they will at least identify significant misstatements.

**COMPLIANCE AND OTHER MATTERS:**

**Compliance:**

2021-001 Budget Appropriations

*Criteria:* State budgeting statutes specify that “no spending agency may expend or contract to expend any money in excess of the amount appropriated in the resolution/ordinance.”

*Condition:* The Town’s actual expenditures exceeded the budget appropriation in the General Fund and Gas Fund.

*Cause:* The Town’s budgetary controls did not ensure compliance with state budgeting statutes.

*Effect:* The Town did not comply with state budgeting statutes.

*Recommendation:* We recommend the Town redesign and implement controls to ensure that total fund expenditures do not exceed the fund budgeted appropriation to comply with state budgeting statutes.

2021-002 Supplemental Budget

*Criteria:* State budgeting guidelines specify that “supplemental appropriations should be adopted within the budget year.” The supplemental budget/appropriation ordinance must be filed with the DLG in a timely manner.

*Condition:* The supplemental budget for 2022 was adopted in December 2022 but not submitted to the DLG until May 2023.

*Cause:* The Town’s budgetary controls did not ensure compliance with state budgeting guidelines pertaining to supplemental budgets.

*Effect:* The Town did not comply with state budgeting statutes.

*Recommendation:* We recommend the Town design and implement controls to ensure that any supplemental appropriations are submitted to the DLG timely.

**Other Matters:**

None noted

This report is intended solely for the information and use of the Town Board, management, and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the Town this past year. We would like to express special thanks to all those who assisted us so efficiently in this year's audit. We invite you to ask questions of us throughout the year as you feel necessary. We look forward to a continued professional relationship.

Sincerely,

*HintonBurdick, PLLC*

HintonBurdick, PLLC  
May 30, 2023

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**Ignacio Police Department  
Monthly Report - June 2023**

KP

**La Plata County Hazard Mitigation Plan:**

The Town of Ignacio will join our county-wide partners in updating and identifying hazards and vulnerabilities to our community and surrounding areas. The Town has participated in the previous two planning sessions and they are three (3) years apart. For the Town, we have identified High Water Events, Wildland Fires and Hazardous Materials Spills as our most likely to occur events. This is an ongoing process and the contractor hopes to have this planning process and final documents completed by the end of 2023. If you have other thoughts or suggestions, please bring them up at the Board meeting.

**Cold Case Arrest:**

As you may have read or heard in the local media, there has been an arrest made in the Cold Case Homicide of Larry Fuller, that occurred in Ignacio, in 2009. We are prohibited by a Court Order from discussing this case publicly.

**Vehicle Order:**

The GSA has finally opened a very limited window to order police vehicles. We have ordered two vehicles with a nine (9) month delivery window. They will probably arrive in 2024 sometime.

**\*\* Gaming Grant:**

The Limited Gaming Impact Grant has opened and is due at the end of July 2023. This grant requires Board approval to submit and I will ask for your permission to submit this grant. Thanks!



Town of Ignacio

P.O. Box 459  
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Ignacio, CO 81137

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# Public Works Department Staff Report

5/1/2023

## Compliance

1. Reached out to Mr. Donald Whyte about property 930 Goddard Ave. Grass and trees are over grown on property. Mr. Whyte will be out in the next 7 to 10 business days.
2. Reached out to Mr. Clifford Candeleria about properties 870 and 860 Goddard Ave. Grass and trees are over grown on property. Mr. Candeleria will be out next week to clean up properties.
3. Letter was hand delivered to Southern Ute Tribe for property 740 Goddard. For overgrown weeds and trees in the alley way east side of building.
4. 575 Goddard Ave. talked with property owner about weeds growing around property. Property owner said the weeds will be getting cleaned soon.
5. 615 Goddard Ave. talked with building manager about alley way was getting over grown around property. Maintenance will be out next week to get the weeds cleaned up.

Update from pervious code enforcement:

1. 108 Maple Ave. car was removed from property and other car was cover. Trash bags and other items are still out front. The property could some more work.
2. 765 Browning boxes and rubbish was cleaned from front yard.
3. 735 Browning was cleaned up but could use some more work still has tires and other miscellaneous items that need to be removed.
4. 310 ½ Burns Ave. still has rubbish and miscellaneous items on front porch.
5. 775 Goddard Ave. political sign was taken down as asked.





Town of Ignacio

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## Natural Gas System

Monthly meter reads, re-reads and Shut offs

Leak Survey

Mercaptan Testing

Energy World Net operator qualification Compliance for D.O.T. compliance

State compliance and filing

DOT training

OQ training

System maintenance and repair

Working with Brad Bean on compliance issues with the State of Colorado

## Sewer and Storm Drain System

Monthly line flushing

System maintenance and repair

State compliance training and filing

Working with CDOT, Darren Stewart with SEH to finalize storm drain route for Phase 1 of the Browning Ave Project

Have identified several problem areas in the Sanitary sewer system that need repaired

Received 24" pipe for Phase 1 of the Browning storm drain project

We have 23 individuals and businesses signed up for the Goddard Ave sanitary sew service rehab project. The project has started and we are coordinating with CDOT and Four Corners Materials as the project moves forward

## Drinking Water system

Monthly meter reads, re-reads and shut offs

Monthly water sampling

System maintenance and repair

State compliance training and filing

New water meter installs and pit repairs

Meter inventory and leak survey

Lead and Copper water sampling

Meter pits insulated





## Town of Ignacio

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### Irrigation System

System maintenance and repair  
Monitor irrigation pond level

### Parks

Lawn slingers has begun mowing operations on Town Parks and the baseball field

### Roadways and Alleys

Drainage maintenance and repair

### General Maintenance

UNCC locates completed filed and reported  
Daily and weekly trash collection  
Daily Utilities issues and complaint call outs addressed  
Maintain and clean up the burn pile area  
Tree removal

### Equipment and Vehicles

Daily maintenance  
Monthly maintenance  
Repair vehicles and equipment  
The Kubota KX 080 Kubota excavator was received







Town of Ignacio

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Building code enforcement

**Subject:**

**5/01/2023**

**Town of Ignacio Building Construction / Inspection**

**Cross Connection Control Program**

From: Garry Montoya

To: Jeremy Mickey

- 610 Browning Exterior panel and window replacement. Permit issued and approved on 4/24/2022 Estimated completion Oct. 2022 (Owner: Luis Valenzuela) Note: Pending investigation (IPD -CBI) 5/01/23 No change.
- New Residence for Rokfur, LLC. Lot 4 Walker First Add. 150 County Road 320A. Building permit issued on 3/24/22. Build plans on hold per per-Jeff Seales (Owner- Contractor) New inquiry on building 2/7/23. Owner wants to revise initial build process. Scheduled Meeting on 2/8/23 Building permit application submitted on 3/27/2023. Under review. Building permit approved on 3/29/03. Under construction. Inspected footing for concrete on 4/11/23. As of 5/01/23 Framing is in process.
- 457 Burns Ave. Jeremy Schultz (Owner) Residence remodel... Build permit issued on 9/14/22 (No current information or status or progress as of 2/6/23) Contacted Owner on 3/15/2023. Work in process. Estimated completion May 2023.



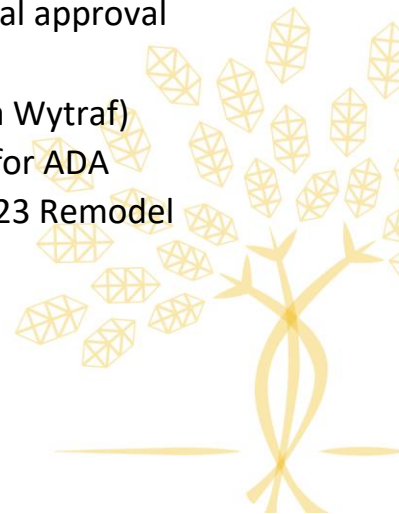


## Town of Ignacio

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- 110 Maple Ave Jordan Larsen (Owner) New rear attached cover patio. Build permit approved and issued on 11/15/22. Contacted owner 3/13/2023 waiting on weather to improve to continue. 5/01/23 No change.
- 500 Tranquilo Ct. New construction, Single Family Residence Shane Roukema (Owner -Contractor. Building permit application approved on 12/14/22  
Permit paid and issued on 1/11/23 Footing inspected on 3/20/23 Stem wall inspected on 3/27/2023. As of 5/01/23 Framing is in process
- 355 Goddard Ave. Restaurant Interior remodel, Cuevas and J. Rosas (Owner Contractor) Building permit Issued on 12/15/22. Excavation permit issued on 1/20/23 for new gas line install. Note: New gas line installed and inspected on 2/01/23.
- 225 Goddard Ave. Linda Campbell (Owner) Residence remodel. Building permit issued on 1/26/23. Contractor: Gary Hansen Complete, COO Issued on 3/28/23
- 455 Shoshone Margret and Butch Gomez (Owner) Residence remodel. Building Permit Issued on 1/26/23. Contractor Gary Hansen. Completed. COO issued on 2/28/2023. As of 5/01/23 Remodel in process.
- 516 Tranquilo Ct. Laura and Dillon Stone (Owner) Single Family Residence New build. Contractor S&D Do It All. Excavation permit issued on 2/1/23 Building permit issued on 2/06/23. Concrete footing, stem wall, garage driveway, rear patio and sidewalk completed on 2/7/23. Framing construction in process 3/27/2023. Framing inspected on 4/17/23
- 465 Goddard Dancing Spirit. Build plans under review, near final approval as of 3/27/20/23
- 410 Goddard Ave Thomas Quick (New restaurant owner Trisha Wytraf) "Rise and Shine Coffee and Burritos" LLC. Remodel Bathroom for ADA Compliance. Building permit issued on 3/28/2023. As of 5/01/23 Remodel in process.





Town of Ignacio

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Note:

A recent survey was conducted for the Building Dept from Verisk International Organization for Standardization (ISO) BUILDING CODE EFFECTIVENESS GRADING SCHEDULE (BCEGS Program) The survey was performed by Ivonne Reich Field representative, Community Hazzard Mitigation. Results of the report will be complete in the next 2-3 weeks and I will share this information when available.  
5/01/23 Report not completed.

### **Cross Connection Control Program**

CDPHE Regulation 11.39 (3) Cross Connection Control

Meeting with CDPHE. Water Quality control Division. KC Kay (Environmental Protection Specialist). The meeting in general was an audit for the Back Flow Cross Connection contamination control program. Overall, the audit comprised of compliance issues Monitoring schedule, Test results, Commercial customer compliance within the scope of the regulation. Survey results. There are non-compliance issues that have must be rectified. Work in process to correct violation issued from CDPHE 3/30/2023





# Town Clerk / Treasurer Report

June 2023

Honorable Mayor and Trustees,

The following is a report of my activities since the last Town Board Meeting.

## **Clerk:**

- The minutes from the May 8 and 15 meetings are on the drive for your review.

## **Treasurer:**

- The Accounting Reports for May are included in the consent agenda.
- The Draft Financials from Hinton Burdick are on the drive for your review. The Final Report will be made at the July meeting. Please be sure to review these Draft Financials and submit any questions or comments prior to close of business on June 26<sup>th</sup> so that the Final Report will be available for the July meeting. Thank you.

## **Utilities:**

- The gas report is in your packet for your review, along with the June rate from the Tribe.

## **Events:**

- June 25-28, 2023 – CML 101<sup>st</sup> Annual Conference at Gaylord Rockies in Aurora
- July 10 – Next Regular Board Meeting
- July 13 – Joint Work Session with the La Plata Board of County Commissioners

## **Licenses:**

- Animal: 49 current licenses
- Business: 71 current licenses
- Business Service Licenses: 75 current licenses
- Liquor Licenses: TP Lounge and Family Dollar

## **Liquor License Laws Updated:**

- Please see the attached bulletin from the Liquor Licensing Division of the State. During the Public Health Emergency Declaration the State determined that on premise liquor licensed establishments (bars and restaurants) could provide alcohol for take-out and/or they could deliver alcohol to consumers. The State is now requiring a special license for that. If our local bars and liquor-licensed restaurants want to continue providing this service, they will need to acquire the license through the State. I need direction on whether or not the Town Board would like to establish policies, procedures and fees for liquor take-out and delivery, or if the Town Board would simply like this to be handled at the State level.

## **Human Resources:**

- Work is continuing on the Policies and Procedures Manual.

## **Miscellaneous:**

- Thank You Note from ISD for support for the Junior After-Prom Party.

Please contact me with any questions. Thank you.

Tuggy



# *Ignacio School District*

*PO Box 460*

*Ignacio, CO 81137*

*970-563-0500*

*Fax – 970-563-4524*

---

DATE: 5/12/23

NAME : Town of Ignacio

We at Ignacio School District would like to thank you for your generous cash donation for our 2023 Prom. Your donation will enable us to support our families and students to enjoy their Prom! The value of the items is \$ 200.00. (two hundred dollars)

This letter serves as your receipt and tax exempt donation verification for tax purposes. (EIN:84-6001447)

Thank you again for your generous donation,

*Nancy L. Hansen*

Nancy L Hansen  
Finance Director  
Ignacio School District



*Thank you*

5-26-23

Thank you so very much for  
your generous donation to  
the Ignacio High School 2023  
Prom!



*Nancy  
Hansen*



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## Town Managers Report

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**DATE:** June 08, 2023

**REPORT PERIOD:** May 04, 2023 – June 08, 2023

This report focuses on items within the Town Board Meeting Agenda and also on work completed during the report period listed above.

### **TOWN BOARD MEETING AGENDA ITEMS**

#### **VII. NEW BUSINESS:**

- A. **ELHI Lease:** We have received a draft lease from ELHI and it is under review by the Town attorney. The lease has desired terms and conditions which the Town Board needs to review and provide direction on desired language. The current draft is in your packet for your review. The review and approval of this lease may require a second meeting in June for further review. We will discuss this in more detail during our meeting.
- B. **GFL Contract Update:** GFL is our solid waste contractor working under a lease that has been approved by the Town. GFL has been purchased by Republic Services and there is a need to transfer this ownership. The Town has completed these in the past and the main issue is to ensure the new owner will abide by the terms of the current contract and specifically the rate terms and performance terms. We are seeking information from the new owner and trying to discuss their operation plans. We have not received a formal request for this transfer and may remove this from the agenda in the event they do not respond.
- C. **Rock Creek Housing Project Planned Unit Development Sketch Plan Review:** The current Rock Creek Housing Project Planned Unit Development (PUD) Sketch Plan has been reviewed by the Planning Commission in accordance with the Town Land Use and Development Code (LUDC). The Plan and a Staff Report (prepared by SEH) is in your packet for your review. The LUDC gives authority to the PC for review and approval, and no formal action is detailed in the LUDC for Town Board action. Please review the plan and report and we will discuss the project during our meeting. The next step is submittal and processing of the Preliminary Plan which requires all design and improvement details which are being prepared by SEH. This submittal will be processed by the PC in July and they review and provide recommendations to the Town Board who has Preliminary Plan approval authority. This will be on the Town Board agenda in July. One item I will discuss with you is the naming of roads within this project and I'd like you to give this some thought for discussion at our July meeting. Please contact me with any questions.
- D. **Ordinance 357 – International Code Council (ICC) 2018 Code Adoption:** The Town is seeking to adopt a new suite of ICC codes. Currently, the Town has adopted the 2003 ICC codes and is seeking to adopt the 2018 ICC codes. Staff has been working on this adoption for several years and is now prepared to recommend the adoption of specific codes. The Planning

Commission hosted a public hearing on this code adoption and no comments were received. Staff has received assistance from the State and also utilized adopting language from local jurisdictions. The adoption of these codes requires the approval of an Ordinance which will define specific Municipal Code amendments to Chapter 5. This information is in your packet for your review and includes details on certain amendments to various codes that is necessary to the building environment in Ignacio. We will discuss this in more detail during our meeting.

- E. Proclamation Ending Public Health Emergency Declaration: The Town passed a resolution in 2020 declaring a health emergency following the outbreak of the Corona Virus and in conjunction with State and local declarations. This proclamation brings an end to the emergency declaration. Please contact Tuggy with any questions.
- F. Liquor Law Update: Please see Tuggy's staff report for information on this.
- G. 2022 Draft Financial Audit Information: Enclosed are draft financials for the Town of Ignacio 2022 audit. We worked with our the audit team during site work in April and now have draft financials from Hinton Burdick for your review. If you recall in prior years, we did not have time to review financials in advance of required State deadlines, and we pressed the audit team to get us financials earlier so we can review documents and prepare any questions. Staff is in the process of reviewing these financials and would encourage the Board do the same and prepare questions for our audit team. Questions needed to be submitted to them by June 26<sup>th</sup>. The audit team will present the final audit during our July 10<sup>th</sup> meeting. Please contact Dee, Tuggy or myself with any questions.

#### **VII.D TOWN MANAGER REPORT**

Town Storm Drainage Project: The Town is in final permit approval with CDOT and anticipates starting this project this summer once work on Goddard sewer replacement work is complete. Pipe has been purchased for this project and we also have a new excavator that will be used for this project. Please contact Jeremy or I with any questions.

ELHI Lease Purchase Agreement: The Town approved this agreement during the June meeting and forwarded the least to the school district for approval and this also has been completed. During the June meeting, the Town attorney identified some title concerns which the school district is aware of and working on clearing before closing. We do not have information on this work but understand it is underway. This work may delay the closing on this property and we will keep you apprised of this situation. This delay may also allow for more time to work on the ELHI lease with the ELHI nonprofit. Please contact me with any questions.

Ignacio Downtown Redevelopment Plan: I have been in contact with DOLA on the lack of movement by on this plan and collaboration with the University of Colorado Technical Assistance (UCTA) team. I hope to have a report for you by our meeting.

IHOI DOH Grant: The Town has signed contract documents for the \$2 Million grant for the Rock Creek Housing Project. We will be issuing an RFP for infrastructure work once we have final engineering and design details for this project. We will utilize this funding for infrastructure work and I have been working with the grant team to prepare for grant administration and reimbursement requirements. Please contact me with any questions.



La Plata County LATC Grant Request: The Town has submitted an application for the Rock Creek Infrastructure Project funding request totaling \$690,000 with the County's newly created Revolving Loan Fund created for Affordable Housing Loan and Grant Program. I participated in a BOCC work session regarding our application and answered questions on June 7<sup>th</sup>. The final approval will occur likely this month and I'm optimistic we will receive funding and hopefully our full request. I will keep you apprised of this request. Please contact me with any questions.

La Plata County Economic Development Alliance Catalyst Fund Grant Request: The Town has submitted an application with the Catalyst Fund for engineering and design funding assistance for the Rock Creek Housing Project. The request was for \$75,000 and we were awarded \$51,000 and also 10 hours of Technical Assistance, which we can use for other grant applications and assistance with the housing phase of the project. The Mayor will be signing contract docs and we will have access to these funds shortly.

Timber Age Construction/Sinton Development/ModBox: I had a meeting with TAS and discussed their work on completing a housing model and where they were in regard to future builds on the Rock Creek Project. They are still very interested and working on refining their systems and working towards future builds. Communications will continue with them as the project progresses. I also spoke with Frank Sinton who is still interested in our project and awaiting our RFP on the infrastructure improvements. I also met with ModBox who is a new housing manufacturer who is interested in providing modular housing for our Rock Creek Housing Project. We have good interest on the housing side and I'm anxious to get more involved in this phase once we get the infrastructure phase moving.

Town Activities: Town staff are busy with summer work and typical duties and services. We are busy with sewer service replacements, building activities, policing, billing and financial management. We have a solid workforce and everyone is contributing fully and ensuring the Town operates efficiently.

Broadband Initiatives: The Mayor and I met with the Tribes broadband team and learned more about their local fiber network build within Town. This is an exciting project and we will coordinate work with them where we can and help facilitate their project. They are optimistic they will be extending fiber in town this year. It will take time to light the fiber but the future looks good for fiber within the Town. We will keep you apprised of this project. There also continues to be work on regional broadband efforts and I am participating in these discussions. Please contact Mayor Craig or myself with any questions.

SUIT Tribal Council Meeting: We have not received any feedback or response from the Tribal Council on the land exchange we discussed with them at our joint meeting. Perhaps efforts on Rock Creek will help with these requests and aid in moving our other efforts forward.

MEETINGS ATTENDED – I continue to attend numerous conference calls and webinars remotely on a variety of matters, as well as on multiple grant opportunities. I continually exchange multiple emails and phone calls on related town matters and projects.

Please contact me with any questions on the above material or if in need of anything. Thanks!

