



IGNACIO TOWN BOARD MEETING AGENDA
Monday, July 10, 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/86948771583>, or Attendees wishing to participate by phone shall call: [346-248-7799](tel:346-248-7799) and key in Webinar ID Number: [869 4877 1583](tel:869-4877-1583).

*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 June 12, 2023
 - B. Financial Records – June 2023 Accounting Reports
- VI. UNFINISHED BUSINESS**
 - A. Natural Gas Rate Update
- VII. NEW BUSINESS**
 - A. Hinton Burdick Final 2022 Audit Report
 - B. Rock Creek Housing Project Planned Unit Development Preliminary Plan Review and Zoning Change – Public Hearing
 - C. Rock Creek Housing Project Multi-Family Residential Unit Negotiations with the SUGF
- VIII. STAFF REPORTS**
 - A. Police Department
 - B. Public Works
 - C. Clerk / Treasurer
 - D. Town Manager
 - E. Attorney
- IX. TRUSTEE REPORTS**
- X. MISCELLANEOUS**
- XI. EXECUTIVE SESSION:** For a conference with the Town attorney for the purpose of receiving legal advice on specific legal questions under C.R.S. Section 24-6-402(4)(b) pertaining to the Town's Raw Water Pipeline Easement
- XII. ADJOURNMENT**

Immediately following the Regular Town Board Meeting, there will be a Joint Work Session with the Town Board and the ELHI Board of Directors to discuss terms of the lease for the ELHI Tenant Association.

This Work Session is specifically for Members from both Boards to have dialogue concerning these issues.

There will not be opportunity for public comment during Work Sessions.

ZOOM Info for the Joint Work Session: <https://us06web.zoom.us/j/82027540533>

Attendees wishing to participate by phone shall call: [346-248-7799](tel:346-248-7799) and key in Webinar ID Number: [820 2754 0533](tel:820-2754-0533).

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12:26:30

TOWN OF IGNACIO
Check Register for Checking
For the Accounting Period: 6/23

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Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
-97769	E	845 HOME DEPOT CREDIT SERVICES	144.88	06/01/23	6/23	CL 16761	144.88
-97768	E	974 LA PLATA ELECTRIC ASSN INC	1957.92	06/01/23	6/23	CL 16763	1957.92
-97767	E	893 AT&T	433.76	06/01/23	6/23	CL 16764	433.76
-97766	E	737 PITNEY BOWES INC	302.64	06/15/23	6/23	CL 16789	302.64
-97765	E	143 STATE OF COLORADO-SALES TAX	2010.03	06/15/23	6/23	CL 16799	2010.03
6709 *	S	1261 Belmear Mechanical	650.00	06/01/23	-----	CL 16784	650.00
6710	S	1260 Builders Rental	10948.00	06/01/23	-----	CL 16772	10948.00
6711	S	1259 Centura Health	600.00	06/01/23	-----	CL 16767	600.00
6712	S	1134 Clark or Sharon CRAIG	84.57	06/01/23	-----	CL 16782	84.57
6713	S	991 HINTON BURDICK CPA & ADVISORS	12300.00	06/01/23	-----	CL 16766	12300.00
6714	S	756 HONNEN EQUIPMENT	240.33	06/01/23	-----	CL 16759	240.33
6715	S	1258 Ignacio Community Library	1010.00	06/01/23	-----	CL 16762	1000.00
						CL 16768	10.00
6716	S	1130 IMAGENET CONSULTING LLC	12288.43	06/01/23	-----	CL 16770	1009.58
						CL 16777	11278.85
6717 C	S	1262 J/R Farm & Auto, LLC	0.00	06/01/23	-----	CL 16783	
6718 *	S	894 KRISTIN ROEHRS	600.00	06/01/23	-----	CL 16779	600.00
6719	S	1046 LAW OFFICE OF DAVID LIBERMAN	1776.00	06/01/23	-----	CL 16773	1776.00
6720	S	1228 Lawn Slingers & the Works	4280.00	06/01/23	-----	CL 16774	4280.00
6721	S	1247 Michala Riley	28.60	06/01/23	-----	CL 16776	28.60
6722	S	1172 Short Elliott Hendrickson, Inc.	14280.20	06/01/23	-----	CL 16771	14280.20
6723	S	626 SUMMIT SUPPLY	84.04	06/01/23	-----	CL 16765	84.04
6724	S	1255 Ted's True Value Rental	211.38	06/01/23	-----	CL 16760	211.38
6725	S	1100 VECTOR DISEASE CONTROL	2058.80	06/01/23	-----	CL 16769	2058.80
6726	S	690 WACI-CI TRADING COMPANY	434.97	06/01/23	-----	CL 16780	434.97

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Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
6727	S	692 WALKER DO IT BEST HARDWARE	469.73	06/01/23	_____	CL 16781	469.73
6728	S	1257 ZITO Media	238.09	06/01/23	_____	CL 16775	238.09
6732 *	S	53 AUTO PARTS INC	83.14	06/15/23	_____	CL 16825	83.14
6733	S	220 BALLANTINE COMMUNICATIONS INC	137.67	06/15/23	_____	CL 16790	137.67
6734	S	77 BLACK MOUNTAIN SOFTWARE	10259.00	06/15/23	_____	CL 16796	10259.00
6735	S	91 BRENNAN OIL COMPANY	163.31	06/15/23	_____	CL 16794	163.31
6736	S	99 C & J GRAVEL PRODUCTS INC	546.02	06/15/23	_____	CL 16793	546.02
6737	S	1187 Cardmember Service (TBK Bank)	13003.89	06/15/23	_____	CL 16804	270.48
						CL 16805	253.58
						CL 16806	547.14
						CL 16807	1120.73
						CL 16808	224.83
						CL 16809	150.50
						CL 16810	270.31
						CL 16811	675.78
						CL 16812	1957.22
						CL 16813	38.58
						CL 16814	517.18
						CL 16815	312.74
						CL 16816	223.47
						CL 16827	6169.55
						CL 16828	271.80
6738	S	921 CASCADE WATER	70.00	06/15/23	_____	CL 16798	70.00
6739	S	1227 CJB Auto Supply	345.64	06/15/23	_____	CL 16785	345.64
6740	S	815 COLORADO ASSOC OF CHIEFS OF POLICE	250.00	06/15/23	_____	CL 16788	250.00
6741	S	971 FASTTRACK COMMUNICATIONS INC	127.22	06/15/23	_____	CL 16802	127.22
6742	S	257 FOUR CORNERS WELDING & GAS SUPPLY	7.00	06/15/23	_____	CL 16795	7.00
6743	S	695 GFL Environmental	2771.19	06/15/23	_____	CL 16823	2771.19
6744	S	981 HI PERFORMANCE CARWASH LLC	42.55	06/15/23	_____	CL 16821	42.55
6745	S	991 HINTON BURDICK CPA & ADVISORS	6022.72	06/15/23	_____	CL 16822	6022.72
6746	S	1130 IMAGENET CONSULTING LLC	1725.00	06/15/23	_____	CL 16797	1725.00

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Claim Checks

Check #	Type	Vendor #/Name	Check Amount	Date Issued	Period Redeemed	Claim #	Claim Amount
6747	S	949 KOIS EQUIPMENT CO INC	4192.72	06/15/23		CL 16826	4192.72
6748	S	999999 LIONEL FLORES	90.00	06/15/23		CL 16792	90.00
6749	S	1087 MARK GARCIA - GOV-PLUS LLC	4890.00	06/15/23		CL 16829	4890.00
6750	S	1192 Mitel Networks, Inc.	401.95	06/15/23		CL 16819	401.95
6751	S	988 OLDCASTLE SW GROUP INC	11487.16	06/15/23		CL 16824	11487.16
6752	S	590 SAN JUAN BASIN HEALTH DEPARTMENT	35.00	06/15/23		CL 16818	35.00
6753	S	600 SOUTHERN UTE UTILITIES DIVISION	45978.56	06/15/23		CL 16820	45978.56
6754	S	626 SUMMIT SUPPLY	287.75	06/15/23		CL 16791	287.75
6755	S	1147 TDL RECYCLING, LLC	1000.00	06/15/23		CL 16800	1000.00
6756	S	650 TOWN OF IGNACIO	1191.01	06/15/23		CL 16801	1191.01
6757	S	673 US POSTAL SERVICE	146.00	06/15/23		CL 16786	146.00
6758	S	675 UTILITY NOTIFICATION CENTER OF CO	241.23	06/15/23		CL 16787	241.23
6759	S	999999 WESLEY CRUME	40.00	06/15/23		CL 16803	40.00
6760	S	999999 EDWARD BOX III	570.15	06/19/23		CL 16831	570.15
6761	S	1117 TUGGY DUNTON	680.15	06/19/23		CL 16830	680.15
6762	S	974 LA PLATA ELECTRIC ASSN INC	5000.00	06/20/23		CL 16841	5000.00
Total for Claim Checks			179218.40				
Count for Claim Checks			56				

* denotes missing check number(s)

of Checks: 56 Total: 179218.40

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TOWN OF IGNACIO
Fund Summary for Claim Check Register
For the Accounting Period: 6/23

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Fund/Account	Amount
100 GENERAL FUND	
110230	\$83,406.67
300 CAPITAL IMPROVEMENT FUND	
110230	\$19,280.20
610 WATER FUND	
110230	\$13,738.20
620 GAS FUND	
110230	\$7,450.89
630 SEWER FUND	
110230	\$54,362.38
640 IRRIGATION FUND	
110230	\$980.06
Total:	\$179,218.40

TOWN OF IGNACIO

2022			2023	331310		% up/down			% up/down
City Sales Tax	Month	Year-To-Date	City Sales Tax	Month	Difference	from PYM	Year-To-Date	Difference	from PYT
			<i>but bank:</i>						
		-	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	9.44%
Feb	41,290.95	92,090.71	3 Mar	46,445.64	5,154.69	5.60%	105,936.87	13,846.16	10.23%
Mar	43,286.70	135,377.41	4 Apr	44,651.23	1,364.53	1.01%	150,588.10	15,210.69	8.48%
Apr	44,081.72	179,459.13	5 May	48,413.47	4,331.75	2.41%	199,001.57	19,542.44	8.78%
May	43,055.54	222,514.67	6 Jun	48,118.71	5,063.17	2.28%	247,120.28	24,605.61	9.12%
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						
City Total Total	570,332.84		City Total	297,993.42					9.21%
2022 BUDGET	460,000.00		2023 BUDGET			108.70% Budget Incr	500,000.00		

2022			2023	331330		% up/down			% up/down
County Sales Tax	Month	Year-To-Date	County Sales Tax	Month	Difference	from PYM	Year-To-Date	Difference	from PYT
		-	<i>but bank:</i>						
		-	1 Jan	97,118.00					
		-	2 Feb	115,286.00					
Jan	86,662.00	86,662.00	3 Mar	87,867.00	1,205.00	1.39%	87,867.00	1,205.00	0.71%
Feb	83,423.00	170,085.00	4 Apr	89,282.00	5,859.00	3.44%	177,149.00	7,064.00	2.61%
Mar	100,800.00	270,885.00	5 May	98,894.00	-1,906.00	-0.70%	276,043.00	5,158.00	1.42%
Apr	93,125.00	364,010.00	6 Jun	93,396.00	271.00	0.07%	369,439.00	5,429.00	1.15%
May	106,167.00	470,177.00	7 Jul						
Jun	115,145.00	585,322.00	8 Aug						
Jul	116,545.00	701,867.00	9 Sep						
Aug	118,060.00	819,927.00	10 Oct						
Sep	111,831.00	931,758.00	11 Nov						
Oct	103,265.00	1,035,023.00	12 Dec						
Nov	97,118.00	1,132,141.00	Jan						
Dec	115,286.00	1,247,427.00	Feb						
County Total	1,247,427.00			581,843.00					1.47%
2022 BUDGET	1,000,000.00		2023 BUDGET			110.00% Budget Incr	1,100,000.00		

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TOWN OF IGNACIO
Cash Report
For the Accounting Period: 6/23

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
100 GENERAL FUND						
110100 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
110230 Operating Account	-371,217.80	156,717.75	0.00	416.16	271,941.01	-486,857.22
110250 Savings Account	245,856.27	30.31	0.00	0.00	0.00	245,886.58
110270 Investment Account	1,884,715.40	7,698.39	0.00	0.00	0.00	1,892,413.79
Total Fund	1,759,453.87	164,446.45		416.16	271,941.01	1,651,543.15
300 CAPITAL IMPROVEMENT FUND						
110230 Operating Account	250,576.29	24,059.36	0.00	0.00	19,280.20	255,355.45
110270 Investment Account	443,734.59	1,909.37	0.00	0.00	0.00	445,643.96
Total Fund	694,310.88	25,968.73			19,280.20	700,999.41
400 CONSERVATION TRUST FUND						
110230 Operating Account	15,156.20	2,761.06	0.00	0.00	0.00	17,917.26
110270 Investment Account	80,035.55	344.38	0.00	0.00	0.00	80,379.93
Total Fund	95,191.75	3,105.44				98,297.19
500 ECONOMIC DEVELOPMENT FUND						
110230 Operating Account	49,138.98	0.00	0.00	0.00	0.00	49,138.98
110270 Investment Account	16,511.31	482.47	0.00	0.00	0.00	16,993.78
Total Fund	65,650.29	482.47				66,132.76
610 WATER FUND						
110230 Operating Account	45,447.48	28,528.26	0.00	0.00	13,738.20	60,237.54
110270 Investment Account	45,871.92	197.39	0.00	0.00	0.00	46,069.31
Total Fund	91,319.40	28,725.65			13,738.20	106,306.85
620 GAS FUND						
110230 Operating Account	63,777.20	61,393.09	0.00	0.00	7,450.89	117,719.40
110270 Investment Account	140,969.33	606.57	0.00	0.00	0.00	141,575.90
Total Fund	204,746.53	61,999.66			7,450.89	259,295.30
630 SEWER FUND						
110230 Operating Account	93,656.61	63,721.82	0.00	0.00	54,362.38	103,016.05
110270 Investment Account	198.37	0.89	0.00	0.00	0.00	199.26
Total Fund	93,854.98	63,722.71			54,362.38	103,215.31
640 IRRIGATION FUND						
110230 Operating Account	2,235.53	5,682.00	0.00	0.00	980.06	6,937.47
110270 Investment Account	10,665.56	45.88	0.00	0.00	0.00	10,711.44
Total Fund	12,901.09	5,727.88			980.06	17,648.91
910 PAYROLL CLEARING FUND						
110230 Operating Account	9,643.83	0.00	188,834.34	179,397.05	0.00	19,081.12
930 CLAIMS CLEARING FUND						
110230 Operating Account	2,062.80	0.00	179,218.40	4,849.23	0.00	176,431.97
Totals	3,029,135.42	354,178.99	368,052.74	184,662.44	367,752.74	3,198,951.97

*** 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: 6 / 23

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Fund	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
100 GENERAL FUND	160,392.45	1,148,551.07	2,283,836.00	1,135,284.93	50 %
300 CAPITAL IMPROVEMENT FUND	25,968.73	159,750.74	3,752,498.00	3,592,747.26	4 %
400 CONSERVATION TRUST FUND	3,105.44	8,218.41	80,800.00	72,581.59	10 %
500 ECONOMIC DEVELOPMENT FUND	482.47	2,717.43	241,010.00	238,292.57	1 %
610 WATER FUND	2,034.09	123,629.64	318,200.00	194,570.36	39 %
620 GAS FUND	6,707.57	585,079.49	506,150.00	-78,929.49	116 %
630 SEWER FUND	17,691.73	264,518.41	629,600.00	365,081.59	42 %
640 IRRIGATION FUND	45.88	7,557.97	44,700.00	37,142.03	17 %
Grand Total:	216,428.36	2,300,023.16	7,856,794.00	5,556,770.84	29 %

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TOWN OF IGNACIO
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 6 / 23

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL FUND	272,357.17	1,294,856.10	2,150,979.00	2,150,979.00	856,122.90	60 %
300 CAPITAL IMPROVEMENT FUND	19,280.20	98,511.10	4,250,000.00	4,250,000.00	4,151,488.90	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	13,738.20	63,371.87	309,191.00	309,191.00	245,819.13	20 %
620 GAS FUND	7,450.89	547,774.78	456,316.00	456,316.00	-91,458.78	120 %
630 SEWER FUND	54,362.38	237,327.57	580,931.00	580,931.00	343,603.43	41 %
640 IRRIGATION FUND	980.06	4,826.53	44,266.00	44,266.00	39,439.47	11 %
Grand Total:	368,168.90	2,246,667.95	8,159,909.00	8,159,909.00	5,913,241.05	28 %

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TOWN OF IGNACIO
Payroll Summary For Payrolls from 06/01/23 to 06/30/23

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Total for Payroll Checks

	Employee -----	Employer -----	Amount -----
COMA HOURS (Comp Time Accumulated)	90.00		
COMP HOURS (Comp Time Used)	83.38		2,346.64
HOL HOURS (Holiday Pay)	150.00		5,124.74
J004 HOURS (CELL PHONE ALLO)	0.00		249.21
*Non Taxable (added to gross wages, no addition to SS, Med, FIT & SIT bases)			
J015 HOURS (IN LIEU OF INSU)	0.00		1,891.53
LV2 HOURS (HFWA Hrs for PT Employees)	16.00		272.00
OVER HOURS (Overtime)	123.50		6,058.90
REG HOURS (Regular Time)	3,894.50		129,652.86
SICK HOURS (Sick Time)	67.75		2,493.44
VACA HOURS (Vacation Time Used)	211.37		8,558.39
GROSS PAY	156,647.71	0.00	
NET PAY	110,693.54	0.00	
NET PAY (CHECKS)	9,759.07		
NET PAY (DIRECT DEPOSIT)	100,934.47		
AFLAC-AFTERTAX	355.32	1,138.74	
AFLAC-PRETAX	1,038.96	60.08	
CEBT DENTAL	0.00	732.00	
CEBT HEALTH	4,508.32	11,636.68	
CEBT LIFE	136.45	45.78	
CEBT VISION	0.00	102.00	
EMPL WEAPONS AD	300.00	0.00	
FIT	13,509.06	0.00	
FPPA	8,057.37	6,378.75	
FPPA DROP	1,645.62	0.00	
FPPA-457	1,473.78	0.00	
FPPA-AD&D	0.00	2,382.18	
GARNISHMENT2	69.21	0.00	
MEDICARE	2,185.41	2,185.41	
MISSIONSQUARE/I	3,054.18	2,902.44	
SIT	5,310.75	0.00	
SOCIAL SECURITY	4,309.74	4,309.74	
UNEMPL. INSUR.	0.00	312.83	
BANK 4	6,367.97	0.00	
BANK 8-SAVINGS	4,483.32	0.00	
COMM BANK OF CO	13,777.08	0.00	
CU OF COLORADO	5,073.52	0.00	
SANDIA LAB FCU	225.00	0.00	
TBK BANK	10,200.18	0.00	
USAA	7,227.17	0.00	
VECTRA BANK CO	69.26	0.00	
WELLS FARGO	50,147.80	0.00	
WELLS FARGO N.A	138.52	0.00	
WELLS FARGO NEV	69.26	0.00	
WELLS FARGO OR	3,155.39	0.00	
FIT/SIT BASE	136,483.82	0.00	
MEDICARE BASE	150,714.77	0.00	
SOC SEC BASE	69,511.81	0.00	

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TOWN OF IGNACIO
Payroll Summary For Payrolls from 06/01/23 to 06/30/23

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UN BASE	156,398.50	0.00
Total		32,186.63
Total Payroll Expense (Gross Pay + Employer Contributions):		188,834.34

Check Summary

Payroll Checks Prev. Out.	\$316.43
Payroll Checks Issued	\$9,828.28
Payroll Checks Redeemed	\$0.00
Payroll Checks Outstanding	\$10,144.71
Electronic Checks	\$179,397.05

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security		8619.48		221700
Medicare		4370.82		221710
Unempl. Insur.	391.06	703.82	0.07	221760
FIT		13509.06		221720
SIT		5310.75		221730
FPPA		14436.12		221742
AFLAC-PRETAX		1099.04		221757
EMPL WEAPONS AD		300.00		221782
FPPA-457		1473.78		221742
FPPA-AD&D		2382.18		221743
MISSIONSQUARE/I		5956.62		221741
AFLAC-AFTERTAX		1494.06		221757
CEBT DENTAL		732.00		221754
CEBT HEALTH		16145.00		221751
CEBT LIFE		182.23		221755
CEBT VISION		102.00		221756
GARNISHMENT2		69.21		221781
FPPA DROP		1645.62		221742
Total Ded.	78140.80	391.06	78531.79	0.07

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



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. \$195,926 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.

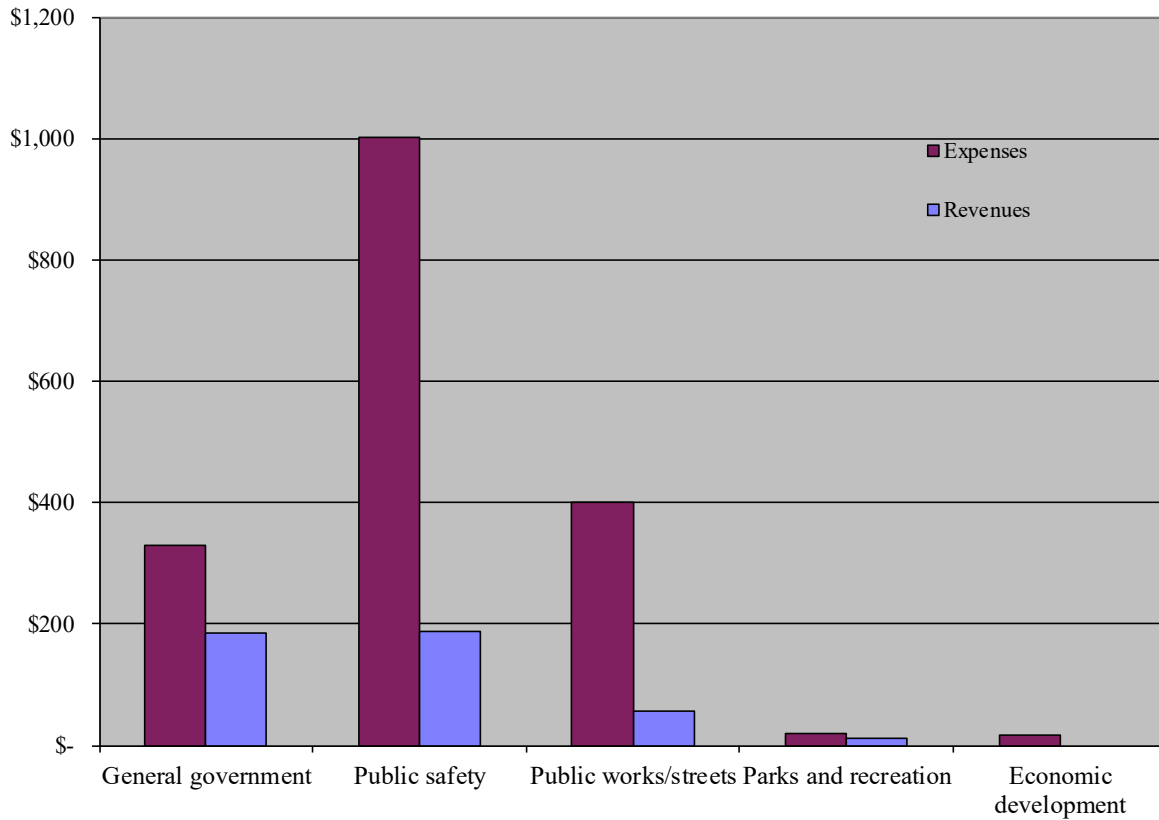
TOWN OF IGNACIO, COLORADO Changes in Net Position

	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
Revenues:						
Program revenues:						
Charges for services	\$ 244,172	\$ 158,196	\$ 1,531,608	\$ 1,179,811	\$ 1,775,780	\$ 1,338,007
Operating grants and contributions	148,925	152,831	-	24,258	148,925	177,089
Capital grants and contributions	47,001	638,000	8,862	8,962	55,863	646,962
General revenues:						
Taxes	2,290,233	2,033,614	-	-	2,290,233	2,033,614
Investment earnings	36,566	910	2,372	47	38,938	957
Total revenues	<u>2,766,897</u>	<u>2,983,551</u>	<u>1,542,842</u>	<u>1,213,078</u>	<u>4,309,739</u>	<u>4,196,629</u>
Expenses:						
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
Total expenses	<u>1,768,424</u>	<u>2,477,311</u>	<u>1,602,461</u>	<u>1,297,547</u>	<u>3,370,885</u>	<u>3,774,858</u>
Increase (decrease) in net position before transfers	998,473	506,240	(59,619)	(84,469)	938,854	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	48,547	(24,745)	-	24,745	48,547	-
Net position, ending	<u>\$ 4,597,254</u>	<u>\$ 3,550,234</u>	<u>\$ 4,312,223</u>	<u>\$ 4,371,842</u>	<u>\$ 8,909,477</u>	<u>\$ 7,922,076</u>

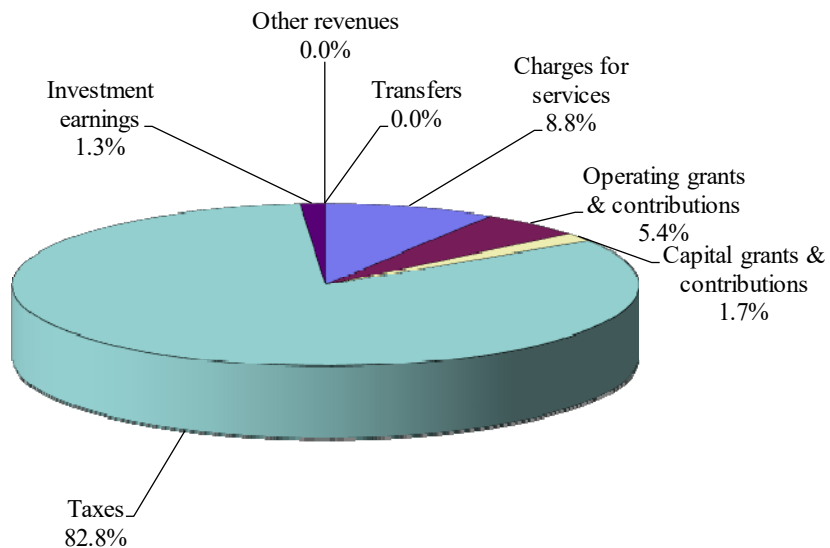
Total resources available during the year to finance governmental operations were \$6,365,678 consisting of Net position at January 1, 2022 of \$3,550,234, program revenues of \$440,098, General Revenues of \$2,326,799, and a prior period adjustment of \$48,547. Total Governmental Activities expenses during the year were \$1,768,424; thus Governmental Net Position increased by \$998,473 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)



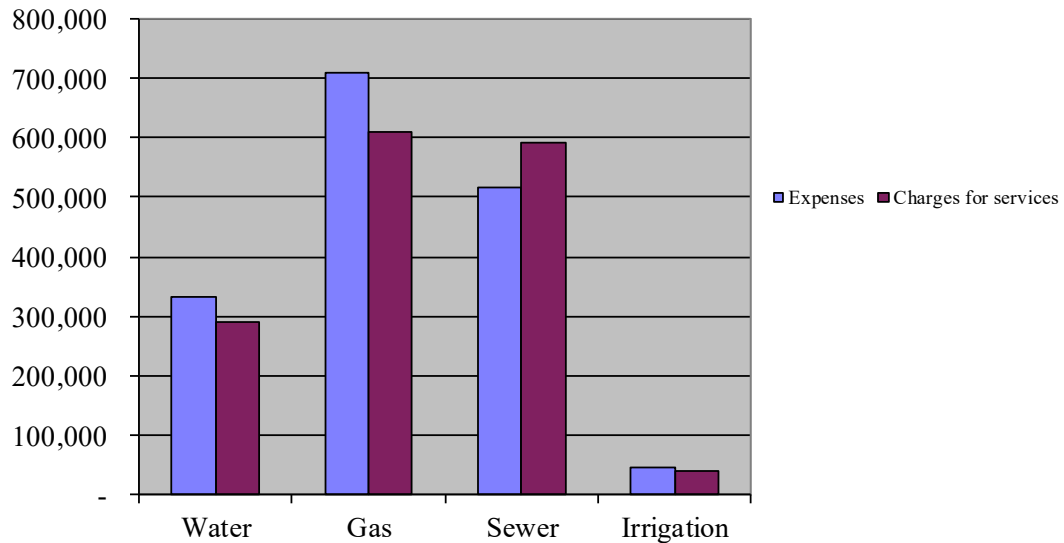
Revenue By Source - Governmental Activities



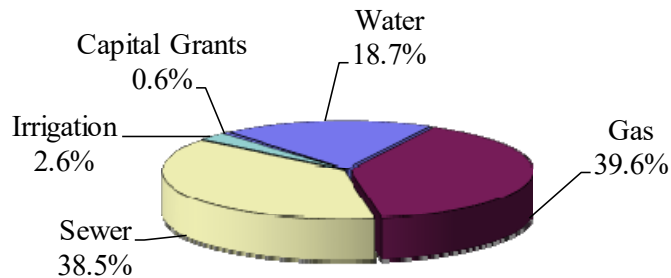
Business Type Activities

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.

BASIC FINANCIAL STATEMENTS

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

	Governmental Activities	Business-type Activities	Total
Assets			
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>
Deferred Outflows of Resources			
Deferred outflows related to pensions	<u>232,150</u>	<u>-</u>	<u>232,150</u>
Liabilities			
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>
Deferred Inflows of Resources			
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>
Net Position			
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	
Governmental activities:							
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	-	-	-	(17,684)	-	(17,684)
Total governmental activities	1,768,424	244,172	148,925	47,001	(1,328,326)	-	(1,328,326)
Business-type activities:							
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	\$ 148,925	\$ 55,863	(1,328,326)	(61,991)	(1,390,317)
General Revenues:							
Taxes:							
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					998,473	(59,619)	938,854
Net position - beginning					3,550,234	4,371,842	7,922,076
Prior period adjustment					48,547	-	48,547
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

	General Fund	Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
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>
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
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>
Deferred inflows of resources:				
Deferred revenue - property taxes	37,180	-	-	37,180
	<u>37,180</u>	<u>-</u>	<u>-</u>	<u>37,180</u>
Fund balances:				
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
Committed for:				
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	(1,274,212)	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	(79,698)	(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	337,783	335,991

Total net position - governmental activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; padding: 0 10px;">\$ 4,597,254</div>
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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
Revenues				
Taxes	\$ 1,871,217	\$ 289,512	\$ -	\$ 2,160,729
Licenses and permits	16,135	-	-	16,135
Intergovernmental	314,532	-	10,897	325,429
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>13,555</u>	<u>2,766,897</u>
Expenditures				
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	13,555	591,543
Fund balance, beginning of year	1,574,503	431,969	91,392	2,097,864
Prior period adjustment	<u>-</u>	<u>-</u>	<u>48,547</u>	<u>48,547</u>
Fund balance, end of year	<u>\$ 1,889,518</u>	<u>\$ 694,942</u>	<u>\$ 153,494</u>	<u>\$ 2,737,954</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
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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.

Capital outlay	391,850		
Depreciation expense	(78,700)		313,150

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.

Pension contributions	49,690		
Pension expense	39,594		89,284

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.

		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
Assets					
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>
Total assets	<u>\$ 1,797,678</u>	<u>\$ 1,917,011</u>	<u>\$ 454,296</u>	<u>\$ 363,709</u>	<u>\$ 4,532,694</u>
Liabilities					
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>
Net position					
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
Operating revenues					
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
Operating expenses					
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)
Non-operating revenues (expenses)					
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
Income (loss) before transfers	(38,532)	(95,012)	77,688	(3,763)	(59,619)
Change in net position	(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
Total net position, end of year	<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
Cash flows from operating activities:					
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	1,444	387	56,027	4,858	62,716
Cash flows from noncapital financing activities:					
Proceeds/(payments) to other funds	-	-	(13,921)	-	(13,921)
Net cash flows from noncapital financing activities	-	-	(13,921)	-	(13,921)
Cash flows from capital and related financing activities:					
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	(4,515)	(46,747)	(6,114)	-	(57,376)
Cash flows from investing activities:					
Interest on investments	464	1,726	1	181	2,372
Net change in cash and cash equivalents	(2,607)	(44,634)	35,993	5,039	(6,209)
Cash and cash equivalents, beginning of year	30,919	158,859	-	11,109	200,887
Cash and cash equivalents, end of year	<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

Note 1. Summary of Significant Accounting Policies

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

Note 1. Summary of Significant Accounting Policies, Continued

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

Note 1. Summary of Significant Accounting Policies, Continued

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

Note 1. Summary of Significant Accounting Policies, Continued

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

Note 1. Summary of Significant Accounting Policies, Continued

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

Note 1. Summary of Significant Accounting Policies, Continued

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

Note 1. Summary of Significant Accounting Policies, Continued

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.

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

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

Note 3. Stewardship, Compliance, and Accountability

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

Note 3. Stewardship, Compliance, and Accountability, Continued

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

Note 4. Deposits and Investments

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

Note 4. Deposits and investments, Continued

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.

Governmental Activities:	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
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	<u>646,168</u>	<u>-</u>	<u>-</u>	<u>646,168</u>
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	<u>(272,195)</u>	<u>(28,481)</u>	<u>-</u>	<u>(300,676)</u>
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:

Governmental Activities:	
General government	\$ 8,537
Public safety	27,154
Public works/streets	22,310
Parks & recreation	3,015
Affordable housing	<u>17,684</u>
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.

Business Type Activities:	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
Capital assets not being depreciated:				
Construction in progress	\$ 130,977	\$ -	\$ -	\$ 130,977
Total capital assets, not being depreciated	130,977	-	-	130,977
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	6,004,577	66,238	-	6,070,815
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	(1,956,156)	(143,737)	-	(2,099,893)
Total capital assets, being depreciated, net	4,048,421	(77,499)	-	3,970,922
Business-type activities capital assets, net	\$ 4,179,398	\$ (77,499)	\$ -	\$ 4,101,899

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

Business-Type Activities:	
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

Note 6. Long-Term Liabilities

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>
Governmental Activities:					
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>
Business-Type Activities:					
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:

	Governmental Activities
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

Note 8. Retirement and Pension Plans, Continued

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.

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:

	Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources
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	<u>\$ 232,150</u>	<u>\$ 233,942</u>

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

Year Ending December 31	Deferred Outflows (Inflows) of Resources
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%
Total	100%	

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 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
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

Note 8. Retirement and Pension Plans, Continued

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.

Note 9. Risk Management

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

Note 9. Risk Management, Continued

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.

Note 10. Long-Term Contracts

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.

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

Note 11. Prior Period Adjustment

In 2022, a prior period adjustment of \$48,547 was recorded in the Economic Development Fund for grant revenues received in 2022 relating to expenditures made in 2021 that had not been accrued and recognized as revenue in 2021.

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.

Note 1. Actuarially Determined Contribution Rates

- Actuarial cost method Entry age normal
- Amortization method Level % of payroll, open
- Actuarial assumptions:
 - Investment rate of return: 7.0%
 - Projected salary increase: 4.25% - 11.25%
 - Inflation: 2.5%
 - COLA: 0.0%

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.

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		
Taxes:				
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>
Licenses, permits and fees:				
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>
Intergovernmental:				
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>
Fines and forfeitures:				
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>
Charges for services:				
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>
Interest:				
Interest revenue	750	750	27,598	26,848
Total interest	<u>750</u>	<u>750</u>	<u>27,598</u>	<u>26,848</u>
Other revenues:				
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

Expenditures	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Legislative				
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
Total legislative	18,523	18,523	14,148	4,375
Administration:				
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
Total administration	360,020	360,020	288,282	71,738
Community Development:				
Purchased services	20,000	20,000	33,748	(13,748)
Supplies	500	500	-	500
Other	1,250	1,250	-	1,250
Total community development	21,750	21,750	33,748	(11,998)
Public Safety:				
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)
Total public safety	982,000	982,000	1,099,598	(117,598)
Public Works:				
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)
Total public works	293,441	293,441	364,633	(71,192)

(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

Expenditures	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Parks:				
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>
Capital outlay:				
Capital outlay	<u>66,000</u>	<u>190,677</u>	<u>324,945</u>	<u>(134,268)</u>
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	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>
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><u>\$ 1,592,756</u></u>	<u><u>\$ 1,468,079</u></u>	<u><u>\$ 1,889,518</u></u>	<u><u>\$ 421,439</u></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		
	Economic Development	Conservation Trust	Total
Assets			
Cash	\$ 63,415	\$ 90,079	\$ 153,494
Total assets	<u>\$ 63,415</u>	<u>\$ 90,079</u>	<u>\$ 153,494</u>
Liabilities and Fund Balance			
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

	Special Revenue		
	Economic	Conservation	
	Development	Trust	Total
Revenues			
Intergovernmental	\$ -	\$ 10,897	\$ 10,897
Interest revenue	1,392	1,266	2,658
Total revenues	<u>1,392</u>	<u>12,163</u>	<u>13,555</u>
Expenditures			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,392	12,163	13,555
Fund balance, beginning of year	13,476	77,916	91,392
Prior period adjustment	<u>48,547</u>	<u>-</u>	<u>48,547</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			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Interest revenue	\$ 50	\$ 50	\$ 1,392	\$ 1,342
Total revenues	50	50	1,392	1,342
Expenditures				
Capital outlay	10,000	10,000	-	10,000
Total expenditures	10,000	10,000	-	10,000
Net change in fund balance	(9,950)	(9,950)	1,392	11,342
Fund balance, beginning of year	13,476	13,476	13,476	-
Prior period adjustment	-	-	48,547	48,547
Fund balance, end of year	\$ 3,526	\$ 3,526	\$ 63,415	\$ 59,889

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			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental revenue	\$ 80,400	\$ 80,400	\$ 10,897	\$ (69,503)
Interest revenue	50	50	1,266	1,216
Total revenue	80,450	80,450	12,163	(68,287)
Expenditures				
Other	120,000	120,000	-	120,000
Total expenditures	120,000	120,000	-	120,000
Net change in fund balance	(39,550)	(39,550)	12,163	51,713
Fund balance, beginning of year	77,916	77,916	77,916	-
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			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Sales tax	\$ 230,000	\$ 230,000	\$ 289,512	\$ 59,512
Interest revenue	180	180	6,311	6,131
Total revenue	230,180	230,180	295,823	65,643
Expenditures				
Capital outlay	125,000	125,000	32,850	92,150
Total expenditures	125,000	125,000	32,850	92,150
Excess of revenues over (under) expenditures	105,180	105,180	262,973	157,793
Other financing sources (uses):				
Transfers out	(50,000)	(50,000)	-	50,000
Total other financing sources (uses):	150,000	150,000	-	(150,000)
Net change in fund balance	255,180	255,180	262,973	7,793
Fund balance, beginning of year	431,969	431,969	431,969	-
Fund balance, end of year	\$ 687,149	\$ 687,149	\$ 694,942	\$ 7,793

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	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
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	327,125	327,125	292,524	(34,601)
Expenses				
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	295,929	295,929	286,805	9,124
Change in net position - budget basis	\$ 31,196	\$ 31,196	5,719	\$ (25,477)
GAAP Basis Adjustments				
Depreciation			(44,251)	
Change in net position - GAAP basis			(38,532)	
Net position, beginning of year			1,822,980	
Net position, end of year			<u>\$ 1,784,448</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	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
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	317,055	317,055	615,106	298,051
Expenses				
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	309,854	461,339	635,546	(174,207)
Change in net position - budget basis	\$ 7,201	\$ (144,284)	(20,440)	\$ 123,844
GAAP Basis Adjustments				
Depreciation			(74,572)	
Change in net position - GAAP basis			(95,012)	
Net position, beginning of year			1,840,865	
Position, end of year			<u>\$ 1,745,853</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	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
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)
Total revenues	528,500	528,500	594,721	66,221
Expenses				
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)
Total expenses	515,538	515,538	500,778	14,760
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			341,846	
Net position - end of year			<u>\$ 419,534</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	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Charges for services	\$ 40,500	\$ 40,500	\$ 40,310	\$ (190)
Interest revenue	25	25	181	156
Total revenues	40,525	40,525	40,491	(34)
Expenses				
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
Total expenses	37,133	41,672	35,595	6,077
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			366,151	
Net position - end of year			<u>\$ 362,388</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.

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

LOCAL HIGHWAY FINANCE REPORT		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
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		III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES	
ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	32,850
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	21,528
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations	0	b. Snow and ice removal	0
3. Other local imposts (from page 2)	37,222	c. Other	16,566
4. Miscellaneous local receipts (from page 2)	3,101	d. Total (a. through c.)	16,566
5. Transfers from toll facilities		4. General administration & miscellaneous	6,930
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	77,875
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	40,323	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	37,552	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	
E. Total receipts (A.7 + B + C + D)	77,875	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	77,875
IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par)			
	Opening Debt	Amount Issued	Closing Debt
A. Bonds (Total)			0
1. Bonds (Refunding Portion)			
B. Notes (Total)			0
V. LOCAL ROAD AND STREET FUND BALANCE			
	A. Beginning Balance	B. Total Receipts	C. Total Disbursements
	0	77,875	77,875
		D. Ending Balance	E. Reconciliation
		0	0
Notes and Comments:			

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado YEAR ENDING (mm/yy): December 2022
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II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
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
C. Receipts from State Government		D. Receipts from Federal Government	
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)
A.1. Capital outlay:			
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



May 30, 2023

To the Honorable Mayor and Town Board
Town of Ignacio, Colorado

We have audited the financial statements of the Town of Ignacio, Colorado as of and for the year ended December 31, 2022, and have issued our report thereon dated May 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 27, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and immaterial instances of noncompliance, and other matters noted during our audit in a separate letter to you dated May 30, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence. Safeguards have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

1. The useful life of capital assets used in calculating depreciation as disclosed in note 1 of the financial statements.
2. Certain estimates and assumptions were used in calculating the State emergency reserve requirement.
3. For purposes of measuring the net pension liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Fire and Police Pension Association (FPPA). The Town's net pension liability/asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/asset was determined by an actuarial valuation as of January 1, 2022. All of the allocations have been made to governmental activities and are based on the pro-rata share of payroll and/or contributions.
4. Expense allocations were used to by management to allocate certain shared costs within the Town's funds.

We evaluated the key factors and assumptions used to develop depreciation, emergency reserve, pension related items, and expense allocation estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements and a list of the adjustments noted during the audit has been provided to management. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The misstatements that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management: see the audit adjustments provided to management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There are no unusual circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated May 30, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Town we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town's auditors.

This report is intended solely for the information and use of the Mayor, Town Board, and Management of the Town of Ignacio, Colorado and is not intended to be and should not be used by anyone other than these specified parties.

HintonBurdick, PLLC

HintonBurdick, PLLC





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: While significant improvement were made to adjustments needed in 2022, a few significant adjustments were still required that were not initially identified by the Town's internal controls. We prepared and recorded entries for amounts due from other governments, capital asset adjustments, accrued payroll adjustments, and accounts payable adjustments. In 2021, there were 26 adjusting entries with a net effect on the financial statements of \$464K versus 13 adjustments and a net effect of \$166K in 2022.

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



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

STAFF REPORT

Project Type	Preliminary Plat & Rezone to PUD
Address	TBD
Parcel No.	595507100035
Acreage	5.77 acres
Existing Uses	Vacant
Proposed Zoning	Planned Unit Development (PUD)

Location Map



Proposal

The Town of Ignacio requests consideration of the Rock Creek Subdivision Preliminary Plat and rezone to PUD in accordance with Chapter II Sec. 2.3.b.iii of the Land Use and Development Code (LUDC). The development proposes twenty-one (21) attainable/affordable single-family residences and a multi-family parcel that is intended for up to 25 multi-family residential units (8.07 DU/acre). The exact units/pricing and rent has not yet been determined and will be dependent on construction costs, although the intent is to provide affordable/attainable units for homeownership and for rent. See the attached preliminary plan for the development's proposed layout.

The sketch plan for the development was approved without conditions by the Planning Commission on June 7, 2023, and reviewed by the Town Board on June 12, 2023.

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. The development will be responsible for extending all utilities to the proposed units. A small open space area is proposed near the existing irrigation/raw water facility.

A Planned Unit Development (PUD) allows flexibility with design of lots and uses within a development. 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 with more reasonable costs of construction.

Common amenities in the development will include a small park area and detention pond. It has not yet been determined who will be responsible for maintaining these facilities.

The development will likely be constructed in at least 3 phases, with Phase 1 consisting of the easternmost eight (8) or so single family lots and the apartments likely being constructed in the final phase.

Analysis

LUDC Chapter II Sec. 2.3.b.iii provides criteria the Planning Commission and Town Board shall review to determine compliance of a preliminary plat/PUD zoning application. Review of this criteria is outlined below:

- (i) 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.**
- (ii) 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.**
- (iii) The applicant has provided evidence that provision has been made for a public water supply system or, if other methods of water supply are proposed, adequate evidence that the water supply is sufficient in terms of quantity, quality, and dependability for the type of subdivision proposed.**

- (iv) The applicant has provided evidence that provision has been made for a public sewage disposal system or, if other methods of sewage disposal are proposed, adequate evidence that such system shall comply with state and local laws and regulations.
- (v) The applicant has provided evidence that the drainage/stormwater system has been designed to meet all requirements of this code and will not adversely affect downstream properties.
- (vi) The applicant has provided evidence to show that all areas of the proposed subdivision that may involve soil or topographical conditions presenting hazards or requiring special precautions have been identified by the subdivider and that the proposed use of these areas are compatible with such conditions.
- (vii) The application provides a clear assumption of responsibility for maintaining all roads, open spaces, and other public and common facilities in the subdivision.
- (viii) As applicable, the proposed phasing for development of the subdivision is rational in terms of available infrastructure capacity and financing.
- (ix) The subdivision is consistent with any adopted Town policies and plans, including any adopted comprehensive plan, transportation plan or streets/roadway plan.

Discussion

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. This property has been identified and programed for attainably priced homes.

The Planned Development has been designed to meet all Town requirements but remain flexible until exact unit design has been provided. All utilities required will be provided by extensions of existing nearby facilities. Drainage has been carefully considered, to avoid impacting adjacent properties. The southern portion of the property has been designed to provide both access to this development, and access to the west in the future.

The LUDC details the required notifications and property posting for this review and these requirements were all completed for both the Planning Commission and Town Board meetings. The Planning Commission has reviewed the Preliminary Plan and Rezone and recommended approval on July 05, 2023. The Town Board has approval authority for this phase of the project.

Recommendation

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

Staff recommends approval of the Rock Creek Subdivision Preliminary Plan/Rezone to PUD from Community/Public in accordance with Chapter II Sec. 2.3.b.iii of the LUDC.

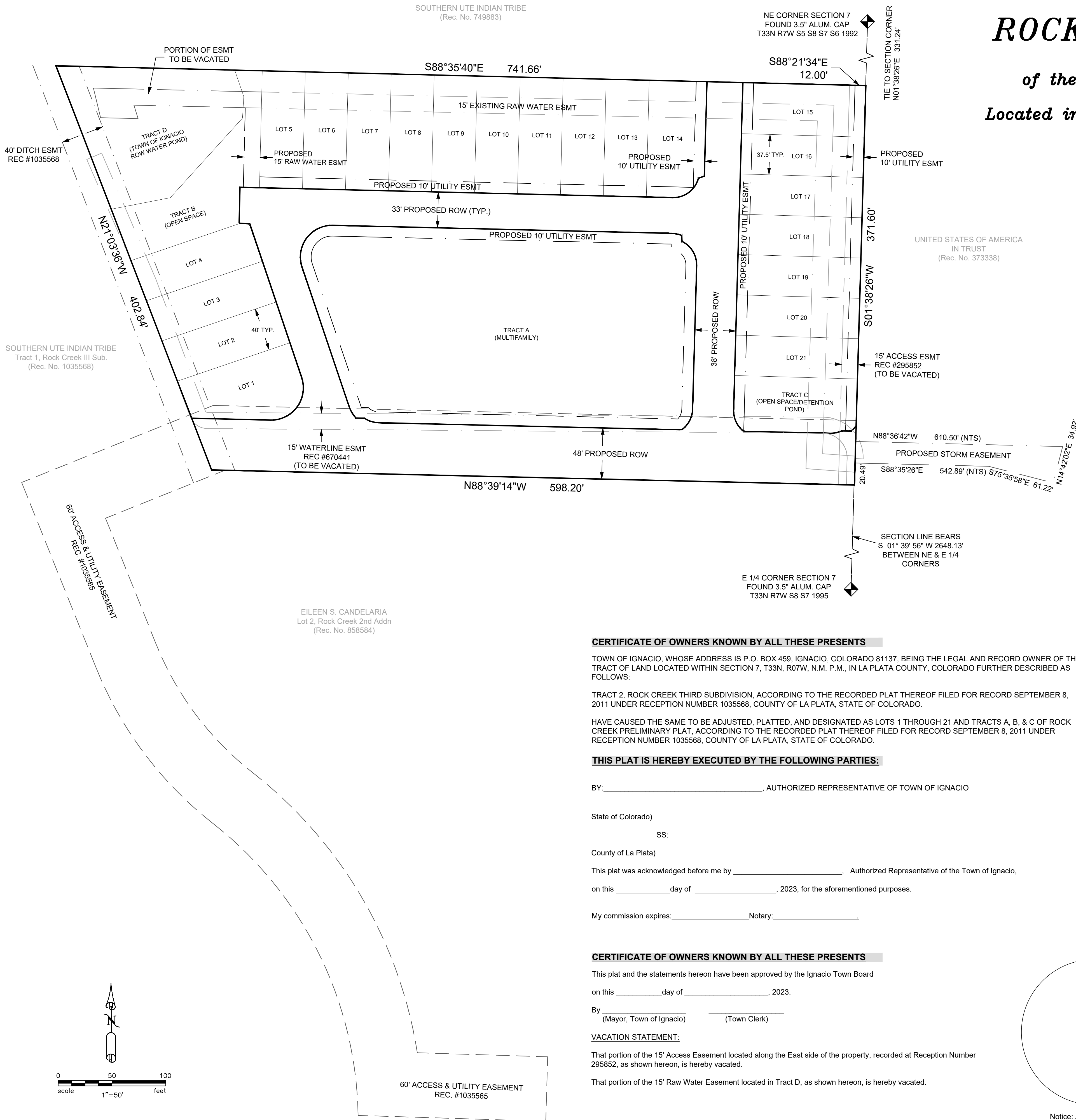
Should the Town Board agree with the Staff Recommendation, the following motion could be made:

I move to approve the Rock Creek Housing Project Preliminary Plan and Rezone to PUD for the property known as Tract 2, Rock Creek Third Subdivision with the following findings and conditions:

- (i) The proposed subdivision complies with all applicable provisions of the Land Use Code.
- (ii) 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 the Land Use Code.
- (iii) The applicant has demonstrated that the subdivision will provide adequate water, sewer, drainage and access in accordance with the land use code.
- (x) The proposed phasing is rational in terms of available infrastructure capacity and financing.
- (xi) The subdivision is consistent with adopted Town policies and plans.

Conditions:

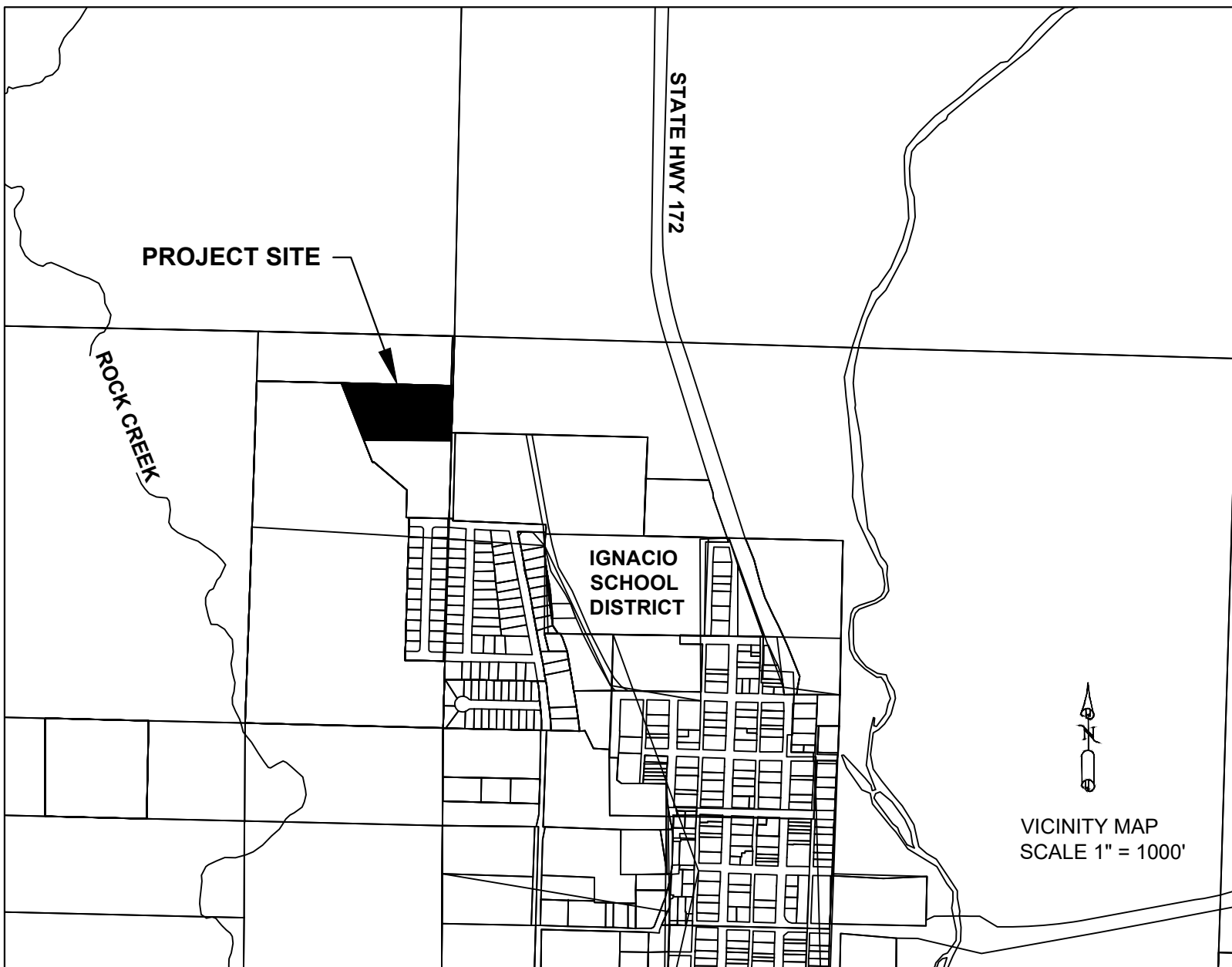
- (i) Prior to submittal of the final plat, the application shall ensure adequate maintenance of common facilities through either assurances from the Town, or draft documents forming a homeowners association for maintenance purposes.
- (ii) The rezoning to PUD will not take effect until recordation of the first final plat for the development.



ROCK CREEK PRELIMINARY PLAT

A Resubdivision of Tract 2,
of the Rock Creek III Subdivision (Rec. No. 1035568)

Located in Section 7, Township 33 North, Range 7 West, N.M.P.M.
City of Ignacio, La Plata County, Colorado



LAND USE TABLE

PROJECT AREA CONTAINS:
LOTS 1-21 = 2.180 ACRES
TRACTS A-D = 2.150 ACRES
PROPOSED ROW = 1.442 ACRES
TOTAL = 5.772 ACRES

SURVEY NOTES:

- The source of the property description, easement, right-of-way research, and title research was conducted by Land Title Guarantee Company per Title Commitment Number DUR18111446, Effective Date: May 04, 2023 at 5:00pm, and not from researched conducted by SEH, Inc. This property may be subject to easements, right-of-way and restrictions listed in the aforementioned Title Commitment.
- Basis of Bearings: Bearings are based on the east line of the northeast one-quarter (NE 1/4) of Section 7, T33N, R7W, N.M.P.M. which is assumed to bear S01°39'56"W, being monumented at the northeast corner by a 3.5" BLM cap (1992) and at the east quarter corner by a 3.5" BLM cap (1995).

Certificate of Surveyor:

I hereby state that this survey plat was prepared from field notes of an actual survey performed by me or under my direct responsibility, supervision and checking, and that, in my professional opinion, they are true and correct to the best of my knowledge, belief and is in accordance with applicable standards of practice. This certification is not a guaranty or warranty, either expressed or implied.

Monte L. Sudbeck
PLS 38503

Date

Rock Creek Preliminary Plat
Owner: Town of Ignacio
Surveyor: Monte Sudbeck
Plat Prepared: 06/22/2023
S: 7 T: 33N, R: 7W, N.M.P.M.



934 Main Avenue
Unit C
Durango, Colorado 81301
Phone: 970-385-4546
www.sehinc.com

Project #: IGNAC-172526

CERTIFICATE OF OWNERS KNOWN BY ALL THESE PRESENTS

TOWN OF IGNACIO, WHOSE ADDRESS IS P.O. BOX 459, IGNACIO, COLORADO 81137, BEING THE LEGAL AND RECORD OWNER OF THE TRACT OF LAND LOCATED WITHIN SECTION 7, T33N, R07W, N.M. P.M., IN LA PLATA COUNTY, COLORADO FURTHER DESCRIBED AS FOLLOWS:

TRACT 2, ROCK CREEK THIRD SUBDIVISION, ACCORDING TO THE RECORDED PLAT THEREOF FILED FOR RECORD SEPTEMBER 8, 2011 UNDER RECEPTION NUMBER 1035568, COUNTY OF LA PLATA, STATE OF COLORADO.

HAVE CAUSED THE SAME TO BE ADJUSTED, PLATTED, AND DESIGNATED AS LOTS 1 THROUGH 21 AND TRACTS A, B, & C OF ROCK CREEK PRELIMINARY PLAT, ACCORDING TO THE RECORDED PLAT THEREOF FILED FOR RECORD SEPTEMBER 8, 2011 UNDER RECEPTION NUMBER 1035568, COUNTY OF LA PLATA, STATE OF COLORADO.

THIS PLAT IS HEREBY EXECUTED BY THE FOLLOWING PARTIES:

BY: _____, AUTHORIZED REPRESENTATIVE OF TOWN OF IGNACIO

State of Colorado)

SS:

County of La Plata)

This plat was acknowledged before me by _____, Authorized Representative of the Town of Ignacio,

on this _____ day of _____, 2023, for the aforementioned purposes.

My commission expires: _____ Notary: _____

CERTIFICATE OF OWNERS KNOWN BY ALL THESE PRESENTS

This plat and the statements hereon have been approved by the Ignacio Town Board

on this _____ day of _____, 2023.

By _____
(Mayor, Town of Ignacio) (Town Clerk)

VACATION STATEMENT:

That portion of the 15' Access Easement located along the East side of the property, recorded at Reception Number 295852, as shown hereon, is hereby vacated.

That portion of the 15' Raw Water Easement located in Tract D, as shown hereon, is hereby vacated.

State of Colorado)
SS:

La Plata County)

I hereby state that this instrument was

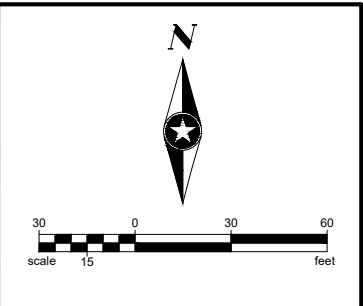
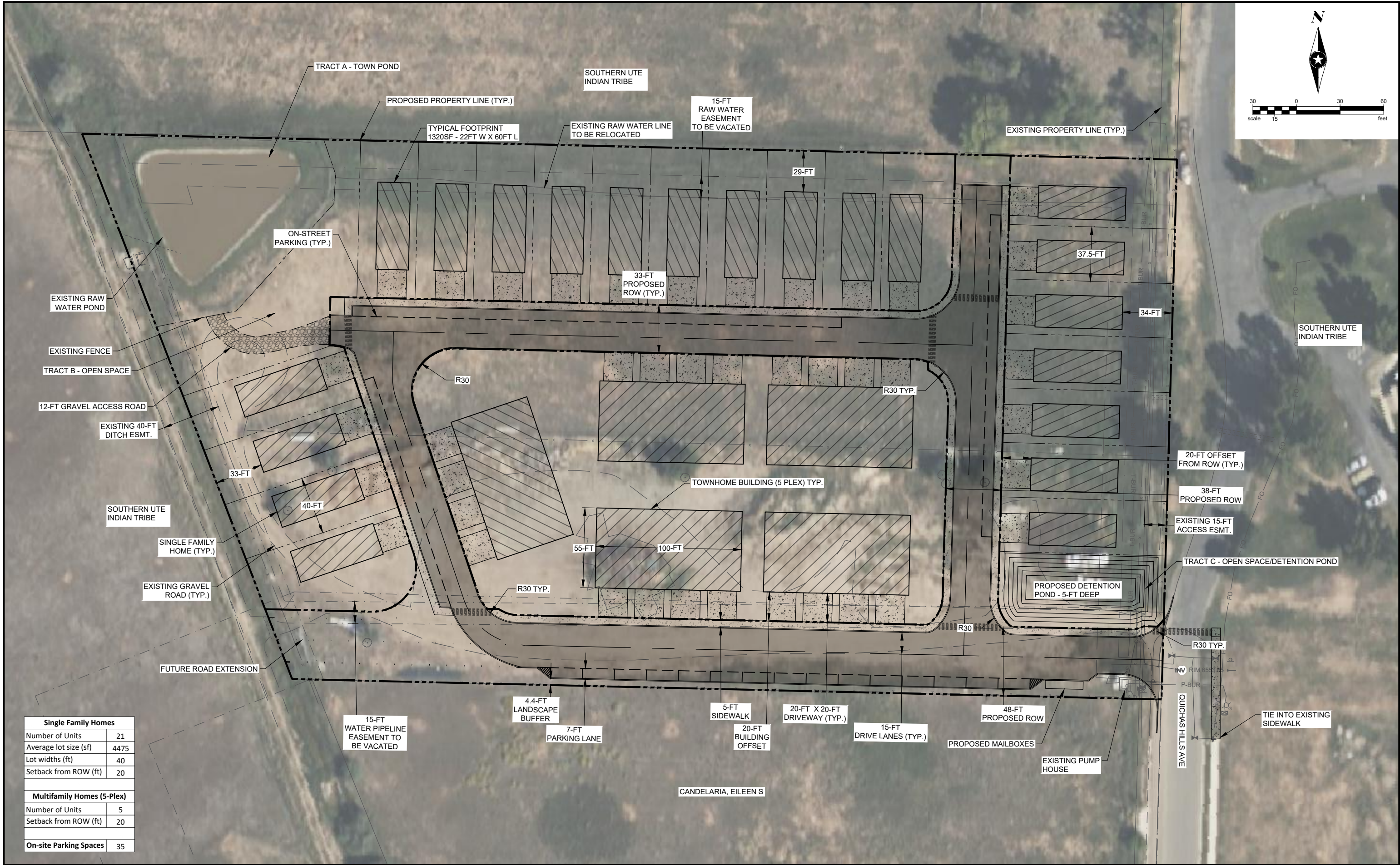
filed for record at _____ O'clock _____ M
this _____ day of _____, 2023, and duly filed.

Reception Number _____ Fee \$ _____

By: _____
Tiffany Lee, Recorder

Notice: According to Colorado State Law you must commence any legal action based upon any defect in this survey within three (3) years after you first discovered such defect. In no event may any action based upon any defect within this survey be commenced more than ten (10) years from the date of the certification shown hereon.

Save: 5/16/2023 12:44 PM Stanton Plot: 5/16/2023 12:46 PM X:\F\IGNAC\172526\5-final-dsgn\51-drawings\10-Civil\caddwg\sheet\172526_SP.dwg



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

IGNACIO ROCK CREEK SUBDIVISION

IGNACIO, COLORADO

ROCK CREEK SECOND ADDITION

EXISTING	
	RIGHT OF WAY
	PERMANENT EASEMENT
	PROPERTY LINE
	HORIZONTAL CONTROL POINT
	BENCHMARK
	SURVEY MARKER
	SOIL BORING
	SANITARY SEWER AND MANHOLE
	FORCE MAIN AND LIFT STATION
	SANITARY SEWER SERVICE & CLEANOUT
	RAW WATER LINE
	WATER MAIN, HYDRANT, VALVE AND MANHOLE
	WATER SERVICE AND CURB STOP BOX
	STORM SEWER, MANHOLE AND CATCH BASIN
	CULVERT AND APRON ENDWALL
	GAS MAIN, VALVE, VENT AND METER
	HANDHOLE
	BURIED FIBER OPTIC CABLE AND MANHOLE
	BURIED PHONE CABLE, PEDESTAL AND MANHOLE
	BURIED TV CABLE, PEDESTAL AND MANHOLE
	BURIED ELECTRIC CABLE, PEDESTAL, MANHOLE, TRANSFORMER AND METER
	OVERHEAD WIRE, POLE AND GUY WIRE
	LIGHT POLE
	TRAFFIC SIGNAL
	STREET NAME SIGN
	SIGN (NON STREET NAME)
	DECIDUOUS AND CONIFEROUS TREE
	BUSH / SHRUB AND STUMP
	EDGE OF WOODED AREA
	WETLAND
	BUILDING
	FENCE (UNIDENTIFIED)
PROPOSED	
	STREET CENTERLINE
	RIGHT-OF-WAY
	PERMANENT EASEMENT
	TEMPORARY EASEMENT
	CONSTRUCTION LIMITS
	SANITARY SEWER, BULKHEAD AND MANHOLE
	FORCE MAIN
	SANITARY SERVICE AND CLEANOUT
	RAW WATER LINE
	WATER MAIN, TEE, HYDRANT, BULKHEAD AND VALVE
	WATER VALVE MANHOLE, REDUCER, BEND AND CROSS
	WATER SERVICE AND CURB STOP BOX
	STORM SEWER, MANHOLE AND CATCH BASIN
	CULVERT AND APRON ENDWALL
	DRAIN TILE
	DITCH / SWALE
	RIPRAP
	STREET NAME SIGN
	SIGN (NON STREET NAME)
	RETAINING WALL



VICINITY MAP
SCALE: 1"=200'

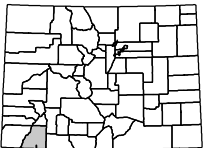
NOTE:
THE SUBSURFACE UTILITY QUALITY INFORMATION IN THIS PLAN IS LEVEL D.
THIS UTILITY QUALITY LEVEL WAS DETERMINED ACCORDING TO THE
GUIDELINES OF C/ASCE 38-02 ENTITLED "STANDARD GUIDELINES FOR THE
COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA."

THE CONTRACTOR SHALL CALL THE COLORADO 811 CALL SYSTEM AT
811 BEFORE COMMENCING EXCAVATION.



SHEET LIST TABLE	
SHEET NUMBER	SHEET TITLE
1	TITLE SHEET
2	DEMO PLAN
3	SITE PLAN
4	PHASING PLAN
5	UTILITY PLAN
6	GRADING PLAN
7	POND DETAIL
8	EROSION CONTROL PLAN
9	SOUTH ROAD P-PRO
10	WEST ROAD P-PRO
11	NORTH ROAD P-PRO
12	EAST ROAD P-PRO
13	SEWER P-PRO SOUTH ROAD
14	SEWER P-PRO WEST ROAD
15	SEWER P-PRO NORTH ROAD
16	SEWER P-PRO EAST ROAD
17	SEWER P-PRO STUBOUTS
18	RAW WATER P-PRO EAST ROAD
19	RAW WATER P-PRO NORTH ROAD
20	WATER P-PRO SOUTH ROAD
21	WATER P-PRO WEST ROAD
22	WATER P-PRO NORTH ROAD
23	WATER P-PRO EAST ROAD
24	WATER P-PRO STUBOUTS
25	STORM P-PRO
26	SIGNAGE & STRIPING
27	DETAILS - SITE I
28	DETAILS - SITE II
29	DETAILS - WATER
30	DETAILS - SEWER
31	DETAILS - STORM
32	DETAILS - EROSION CONTROL I
33	DETAILS - EROSION CONTROL II
34	S&W CROSS SECTIONS 1
35	S&W CROSS SECTIONS 2
36	S&W CROSS SECTIONS 3
37	N. ROAD CROSS SECTIONS 1
38	N. ROAD CROSS SECTIONS 2
39	E. ROAD CROSS SECTIONS 1
40	E. ROAD CROSS SECTIONS 2

PROJECT LOCATION



TOWN OF IGNACIO,
LA PLATA COUNTY



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

Signature _____ DS
Date: ### Lic. No. 0038976

PROJECT NO.

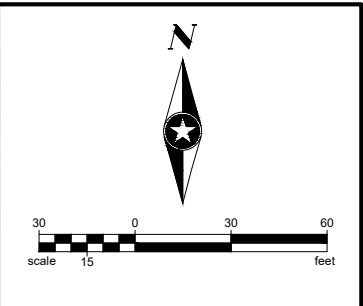
172526

1
of 40




Know what's below.
Call before you dig.

Save: 6/20/2023 10:34 AM Station Plot: 6/20/2023 3:53 PM X:\F\J\IGNAC\172526\5-final.dgn\51-drawings\10-Civil\cad\dwg\sheet\172526_DEMO.dwg



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



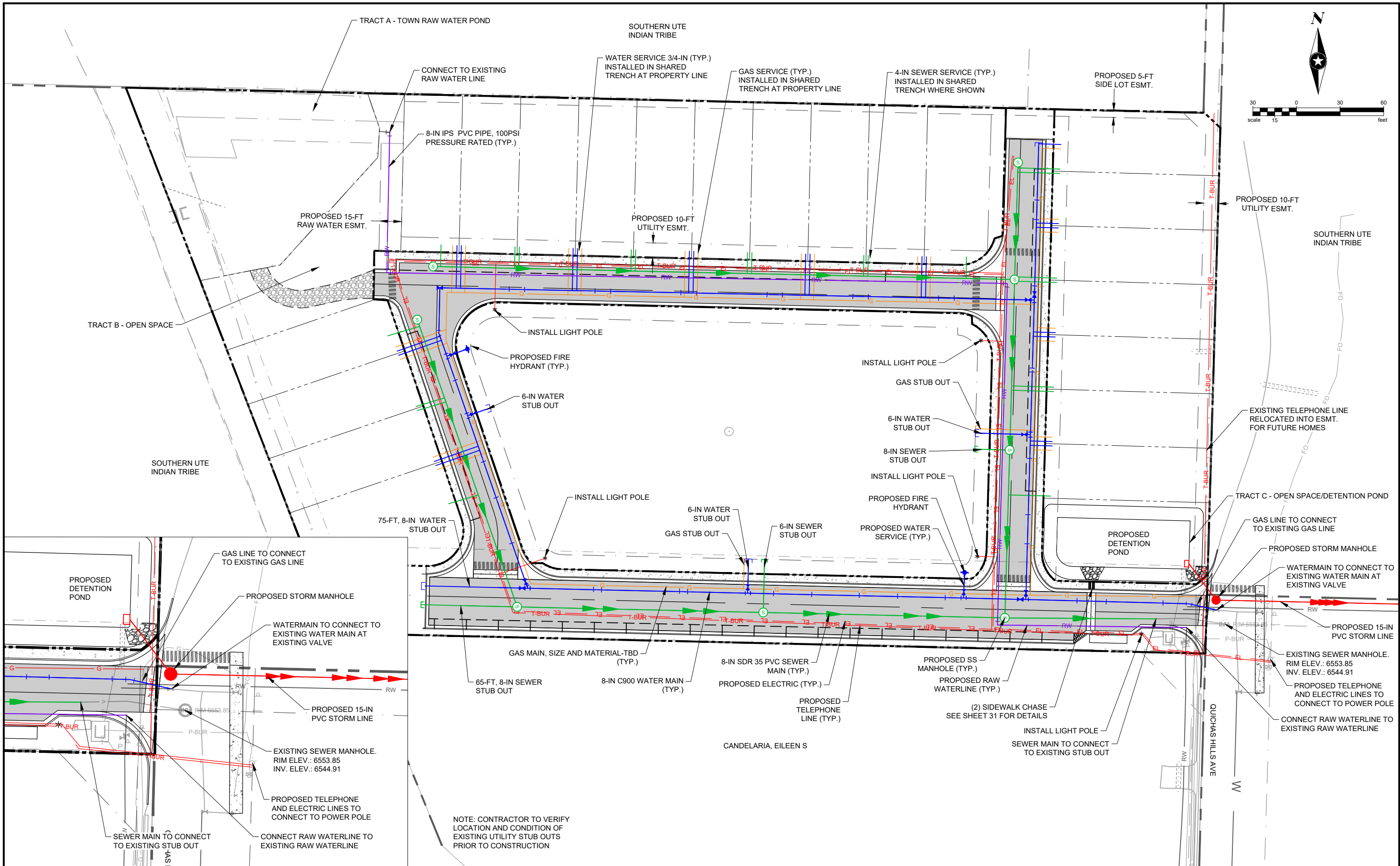
I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF COLORADO.
DS _____
DATE _____ LICENSE NO. 0038976

IGNACIO ROCK CREEK
IGNACIO, CO

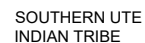
DEMO PLAN

2
of 40

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SEH Project	172526	Rev #		Revision Issue Description	Date	Rev.#		Revision Issue Description	Date	I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF COLORADO.		IGNACIO ROCK CREEK IGNACIO, CO		UTILITY PLAN		5
Drawn By	##	##	##		##	##	##		##	DS						of 40
Designed By	##	##	##		##	##	##		##	DATE		###		LICENSE NO. 0038976		
Checked By	##	##	##		##	##	##		##	SEH						



SOUTHERN UTE
INDIAN TRIBE

12-FT GRAVEL POND -
ACCESS ROAD,
AVERAGE GRADE 1%,
MAX CROSS SLOPE OF 4%

SOUTHERN UTE
INDIAN TRIBE

— PROPOSED STORMWATER
DETENTION POND
SEE SHEET 7

POND OUTLET STRUCTURE
SEE SHEET 5 FOR DETAILS

(3) 6-FT CONC
CROSS PAN

PROPERTY LINE (TYP

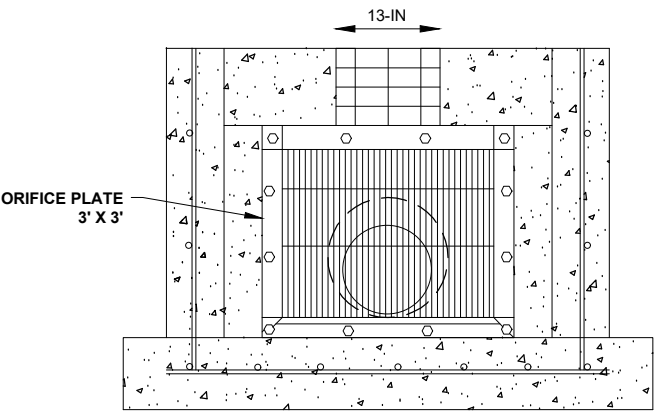
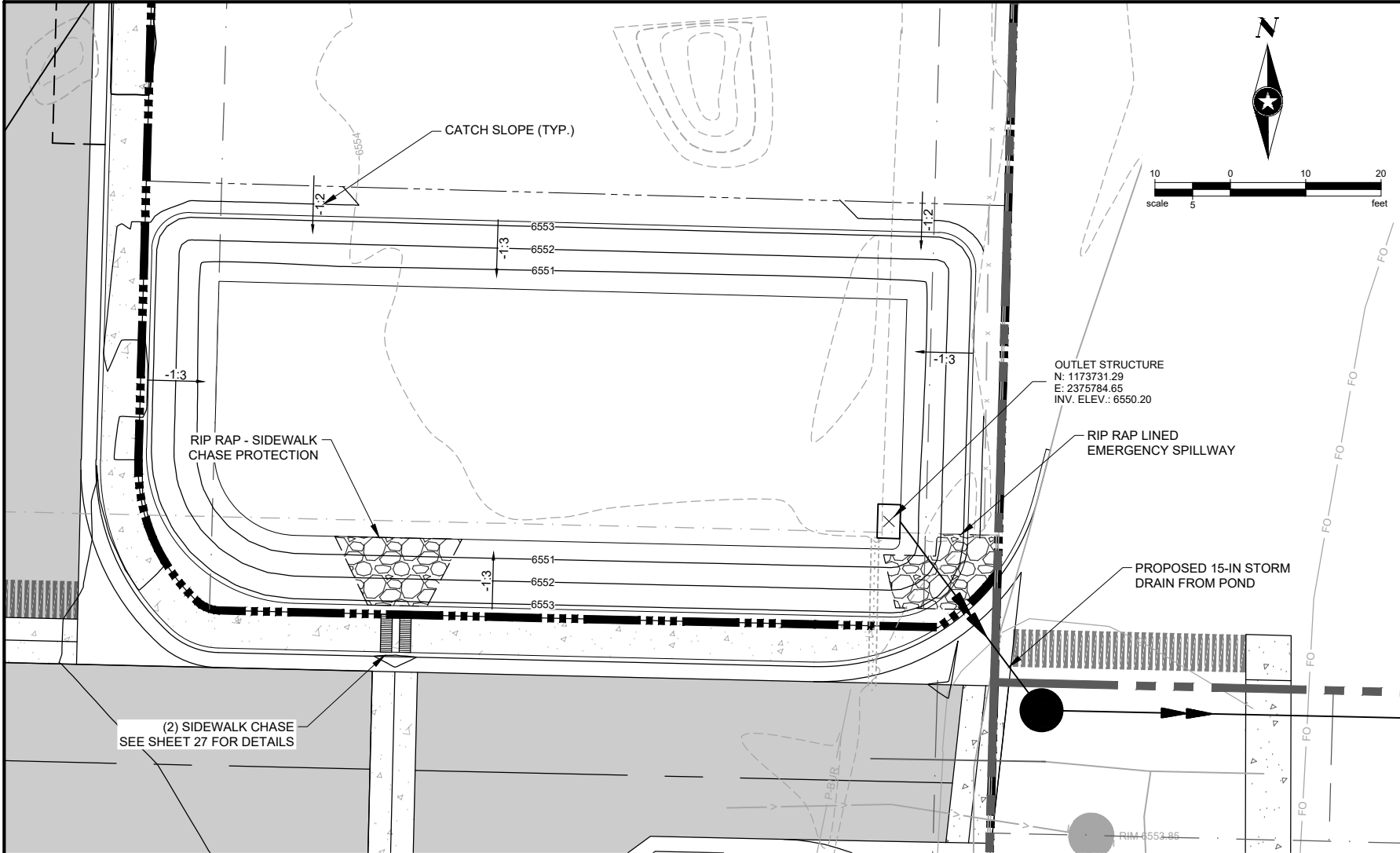
QUICHAS HILLS AVE

CANDELARIA, EILEEN S.

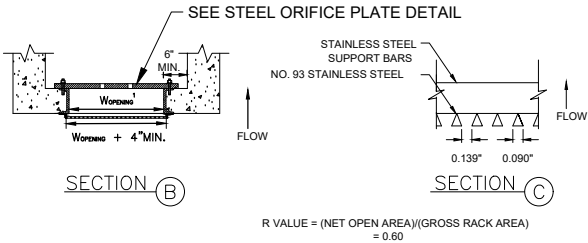
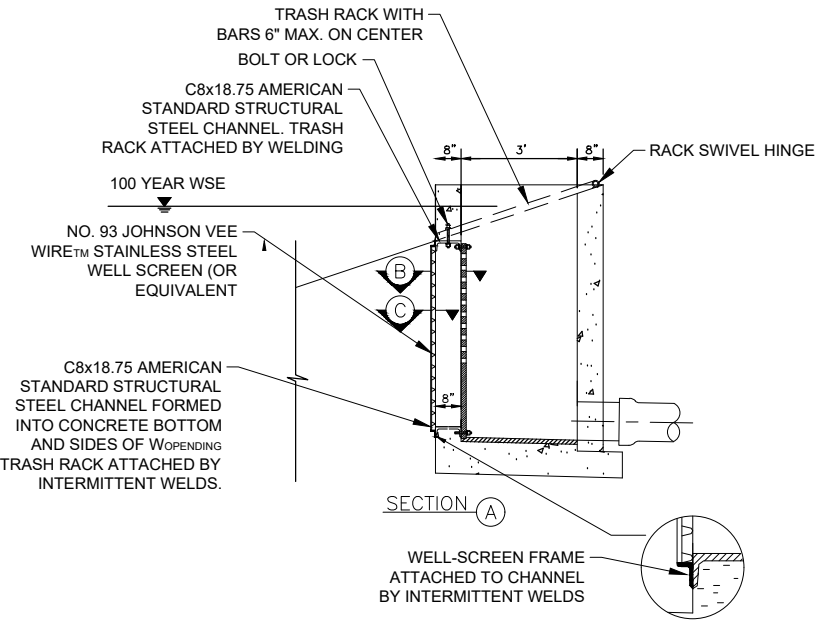
EARTHWORK:
CUT: 1290 CY
FILL: 940 CY
NET: 350 CY (CUT)

IGNACIO ROCK CREEK
IGNACIO, CO

GRADING PLAN



OUTLET STRUCTURE



POND OUTLET STRUCTURE WITH CIRCULAR ORIFICES

- ORIFICE PLATE & REBAR NOTES:
1. PLD: (1) 11" ORIFICE, (1) 13IN WEIR (BOX)
 2. PROVIDE GASKET MATERIAL BETWEEN THE ORIFICE PLATE AND CONCRETE
 3. BOLT PLATE TO CONCRETE 12" MAX. ON CENTER.
 4. BOX SHALL HAVE #5 REBAR, 6" OCEW THROUGHOUT.

- WQCV RACKS:
1. WELL-SCREENED TRASH RACKS (FOR CIRCULAR ORIFICES) SHALL BE STAINLESS STEEL AND SHALL BE ATTACHED BY INTERMITTENT WELDS ALONG THE EDGE OF THE MOUNTING FRAME.
 2. BAR GRATE TRASH RACKS (FOR RECTANGULAR ORIFICES) SHALL BE ALUMINUM AND SHALL BE BOLTED USING STAINLESS STEEL HARDWARE.
 3. STRUCUTRAL DESIGN OF TRASH RACKS SHALL BE BASED ON FULL HYDROSTATIC HEAD WITH ZERO HEAD DOWNSTREAM OF THE RACK.

- OVERFLOW TRASH RACKS:
1. ALL TRASH RACKS SHALL BE MOUNTED USING STAINLESS STEEL HARDWARE AND PROVIDED WITH HINGED AND LOCKABLE OR BOLTABLE ACCESS PANELS.
 2. TRASH RACKS SHALL BE STAINLESS STEEL, ALUMINUM, OR STEEL. STEEL TRASH RACKS SHALL BE HOT DIP GALVANIZED AND MAY BE HOT POWDER COATED AFTER GALVANIZING.
 3. TRASH RACKS SHALL BE DESIGNED SUCH THAT THE DIAGONAL DIMENSION OF EACH OPENING IS SMALLER THAN THE DIAMETER OF THE OUTLET PIPE.
 4. STRUCTURAL DESIGN OF TRASH RACKS SHALL BE BASED ON FULL HYDROSTATIC HEAD WITH ZERO HEAD DOWNSTREAM OF THE RACK.

ORIFICE PLATE AND TRASH RACK DETAILS AND NOTES

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



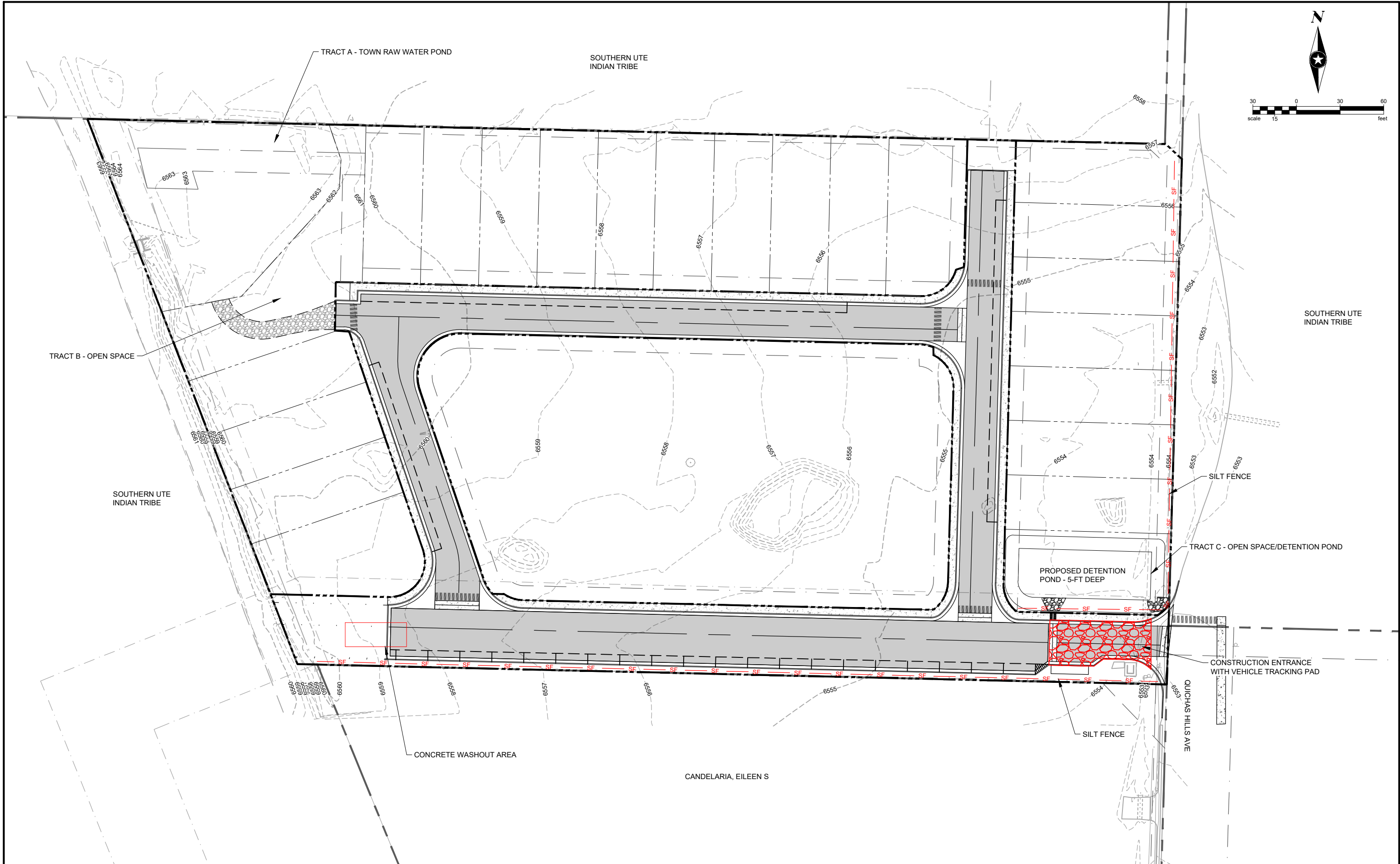
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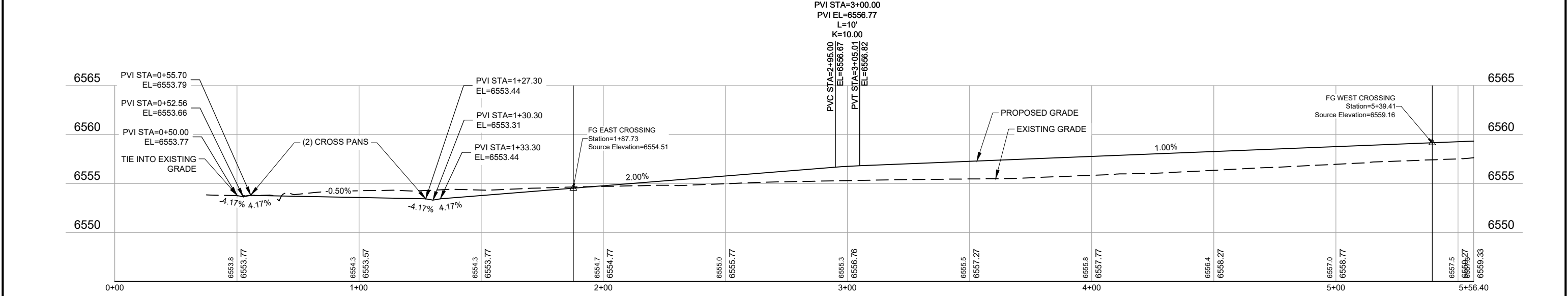
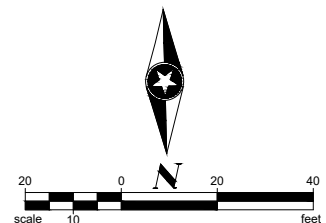
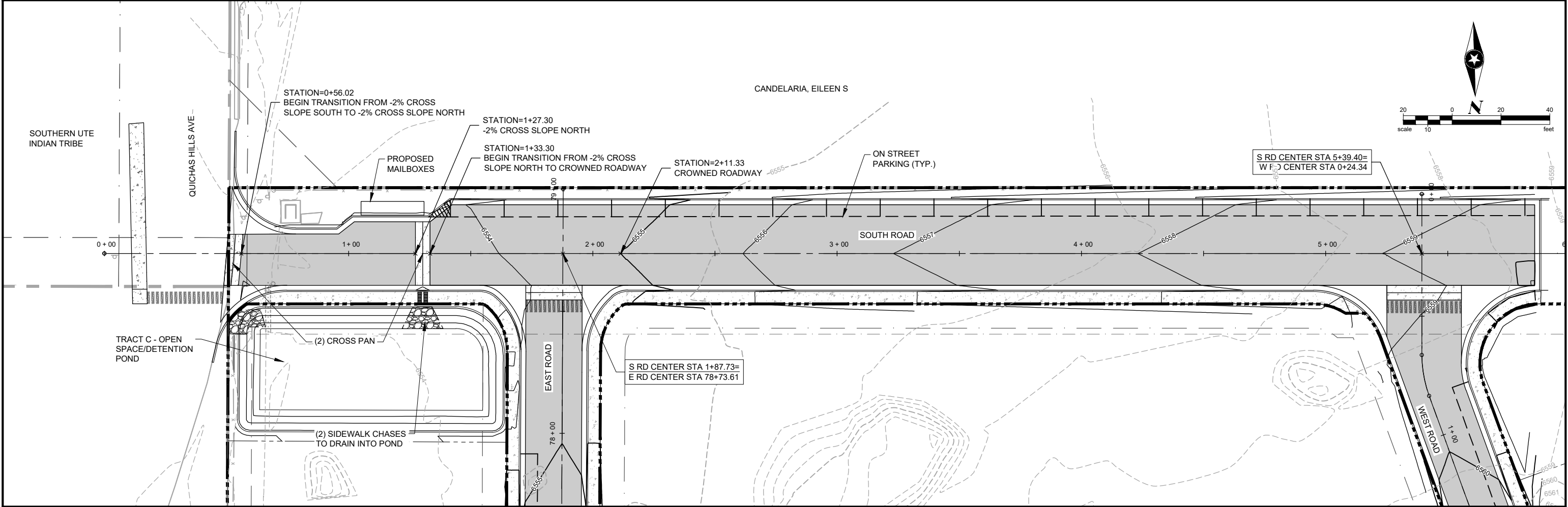
DS _____
DATE: ###/###/### LICENSE NO. 0038976

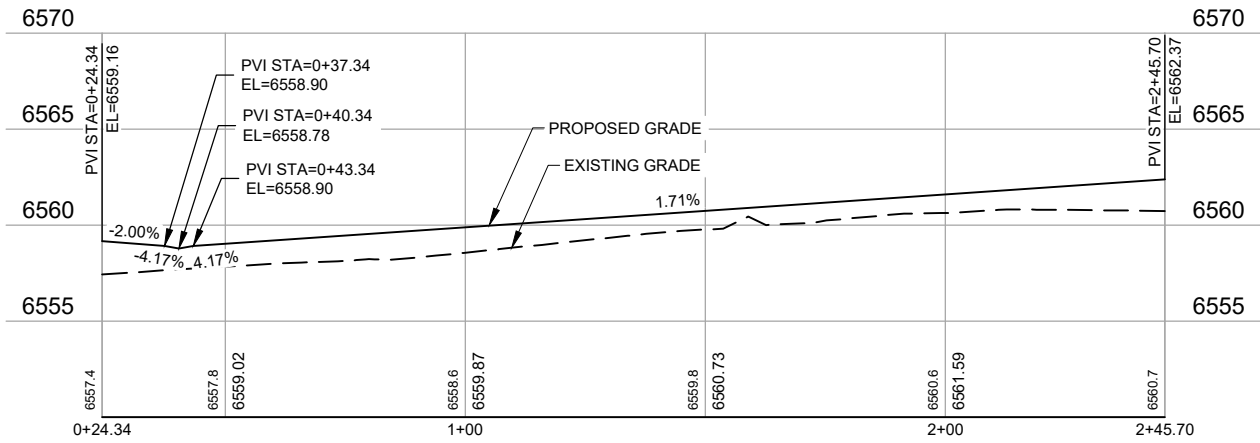
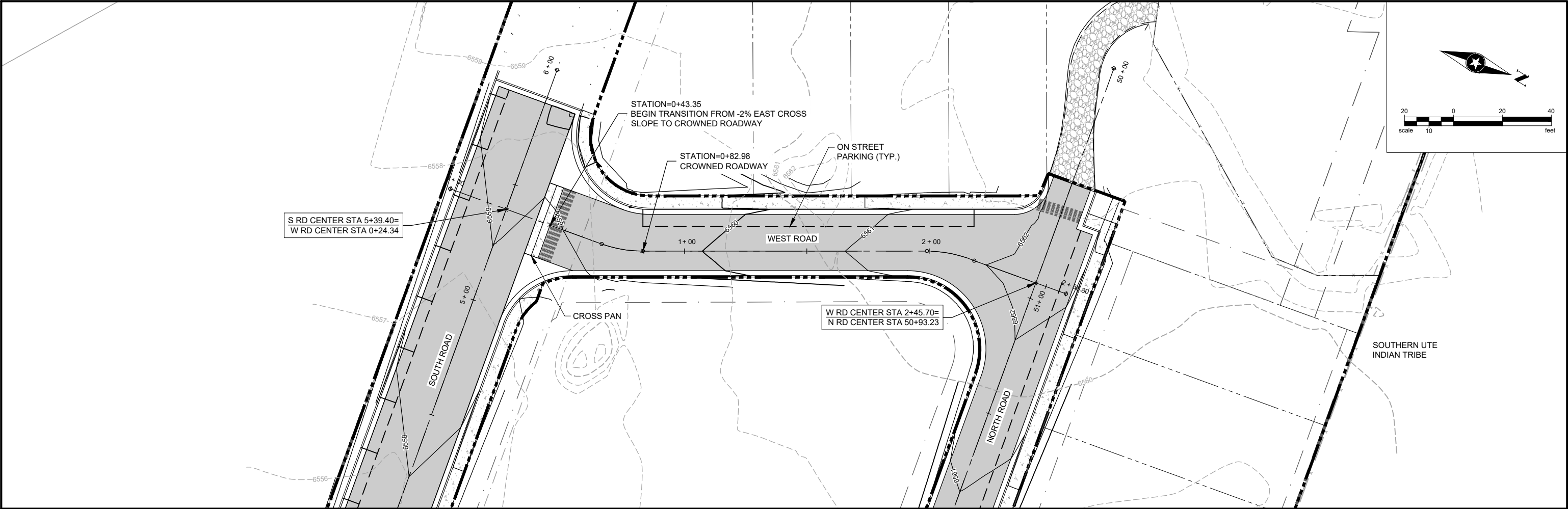
IGNACIO ROCK CREEK
IGNACIO, CO

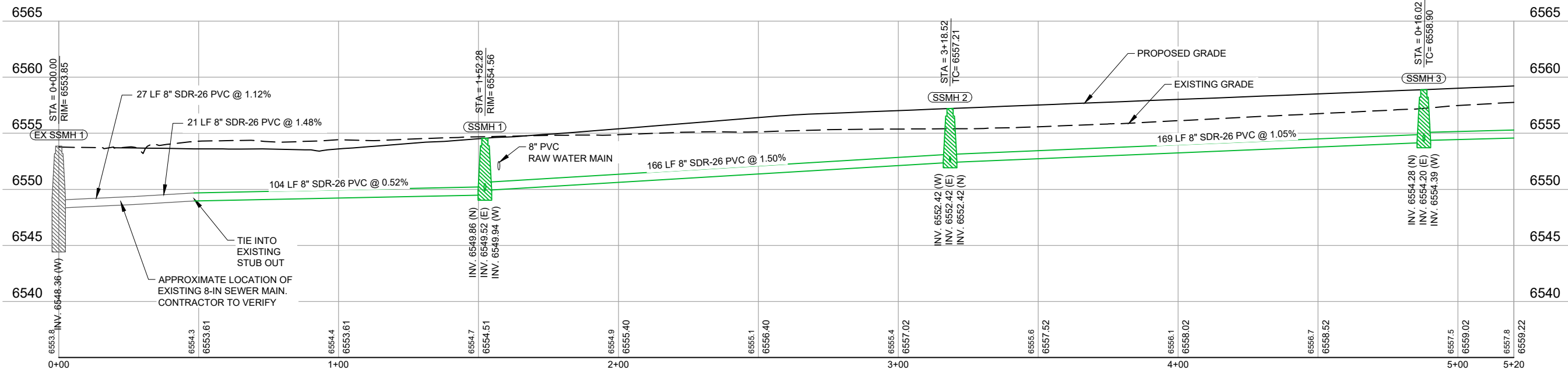
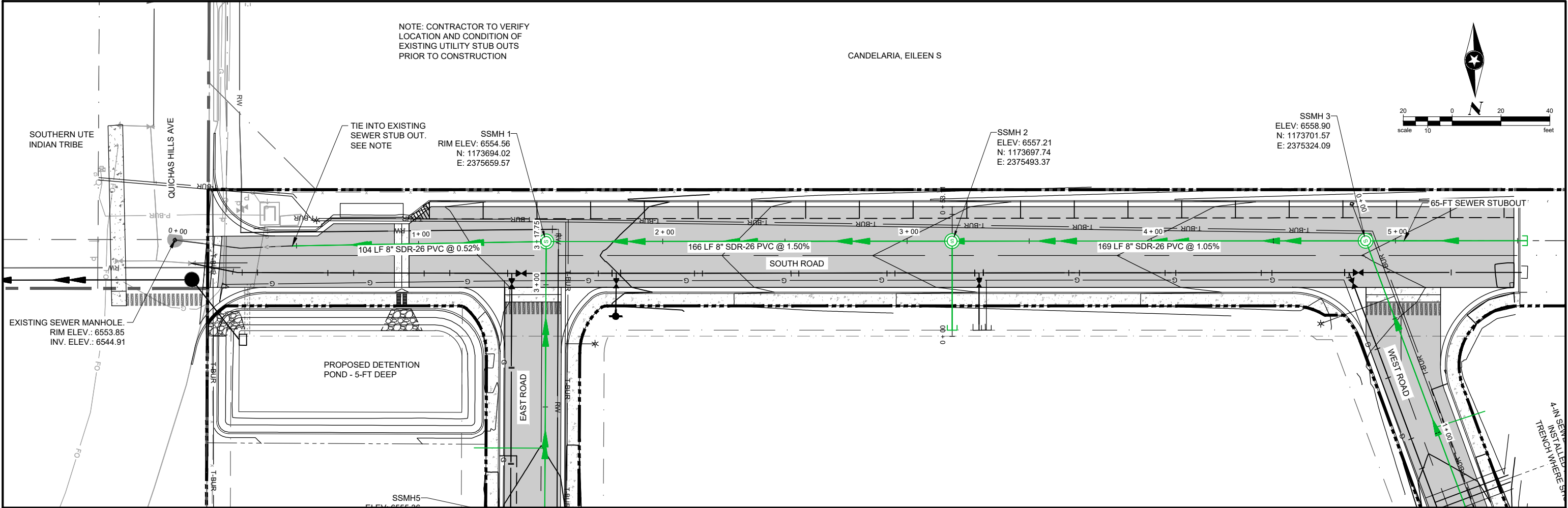
POND DETAIL

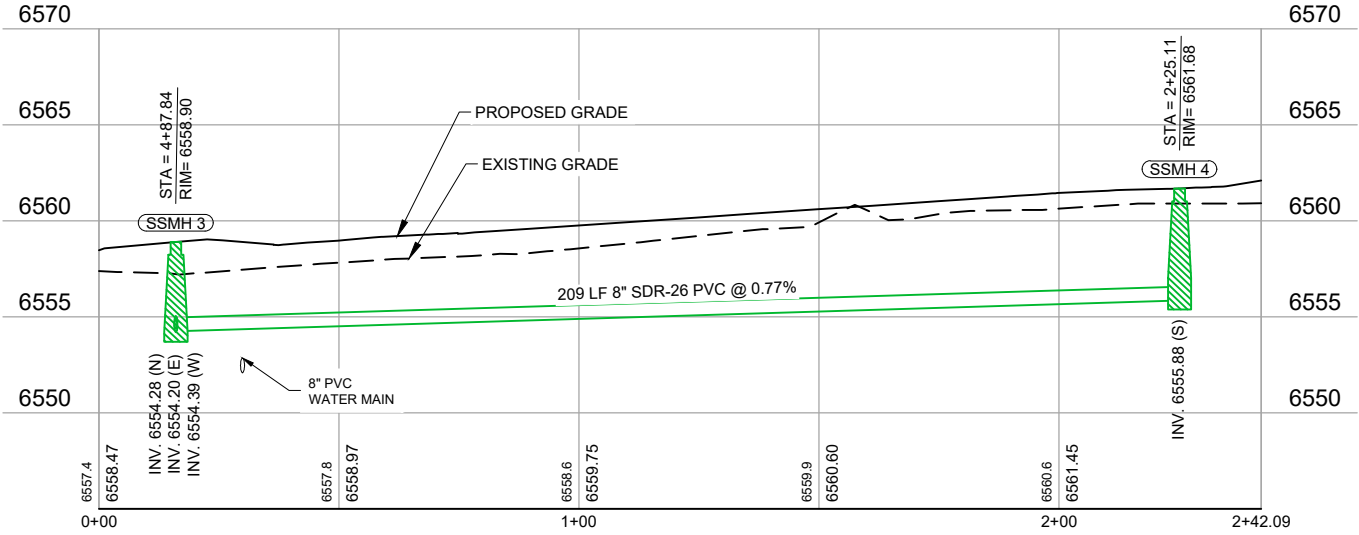
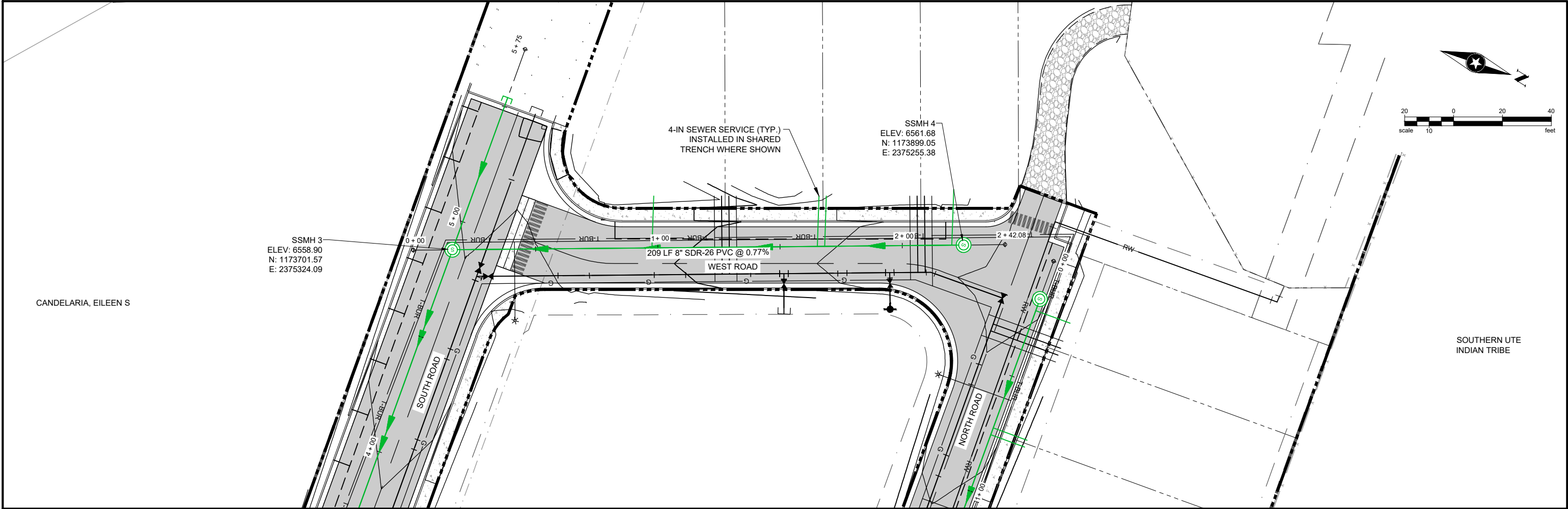
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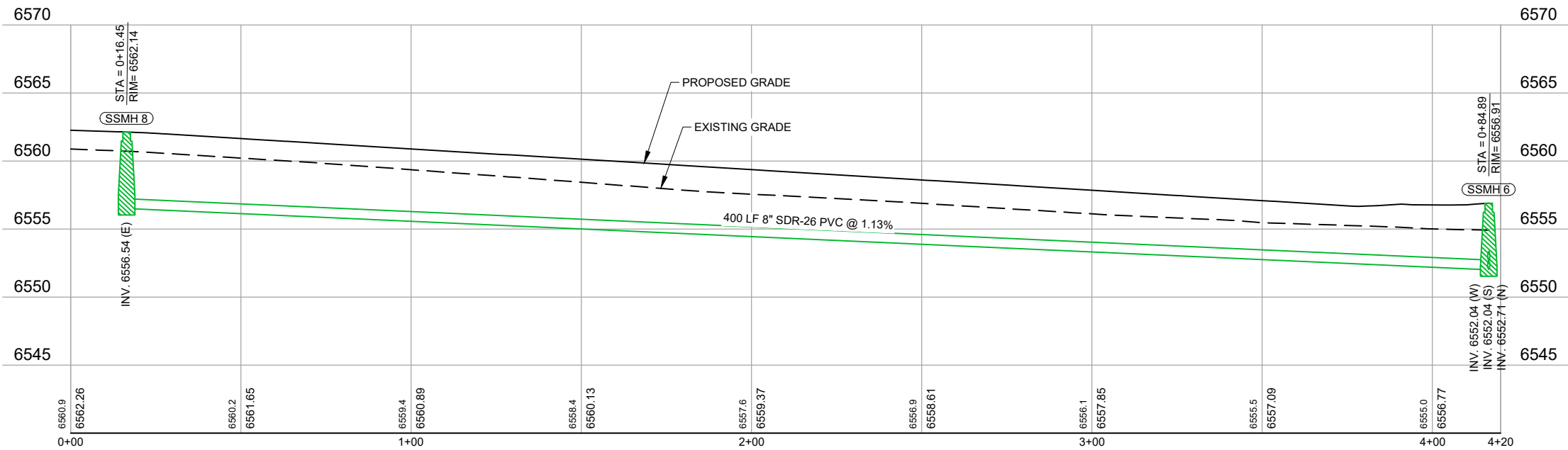
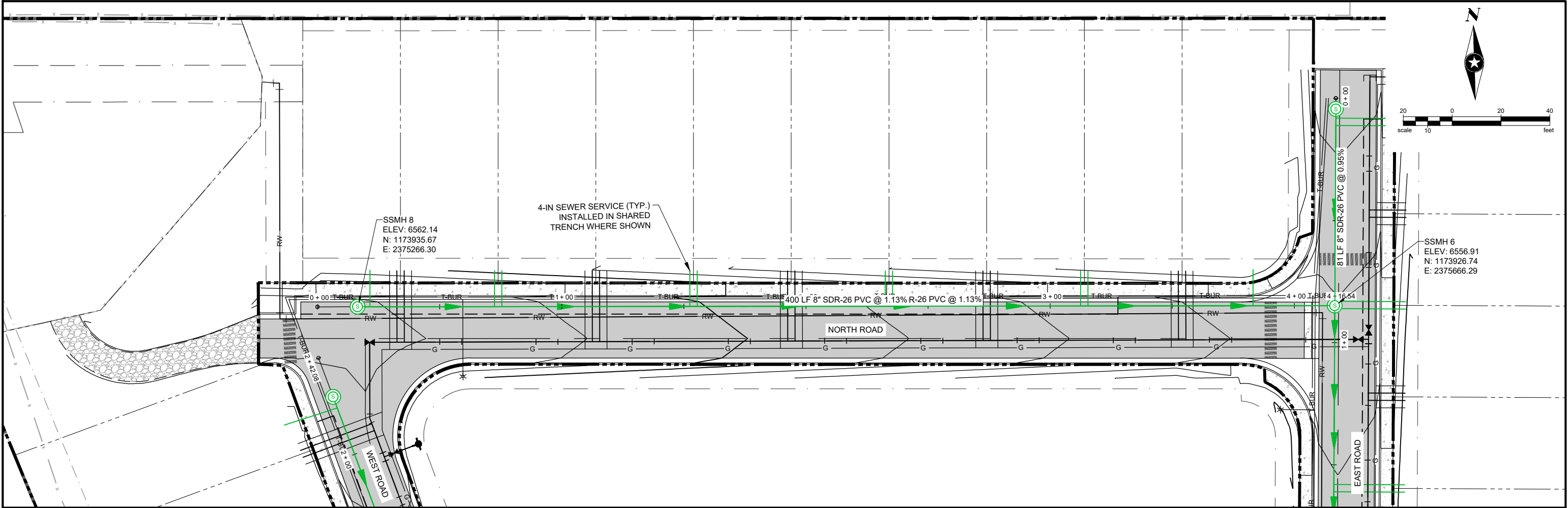




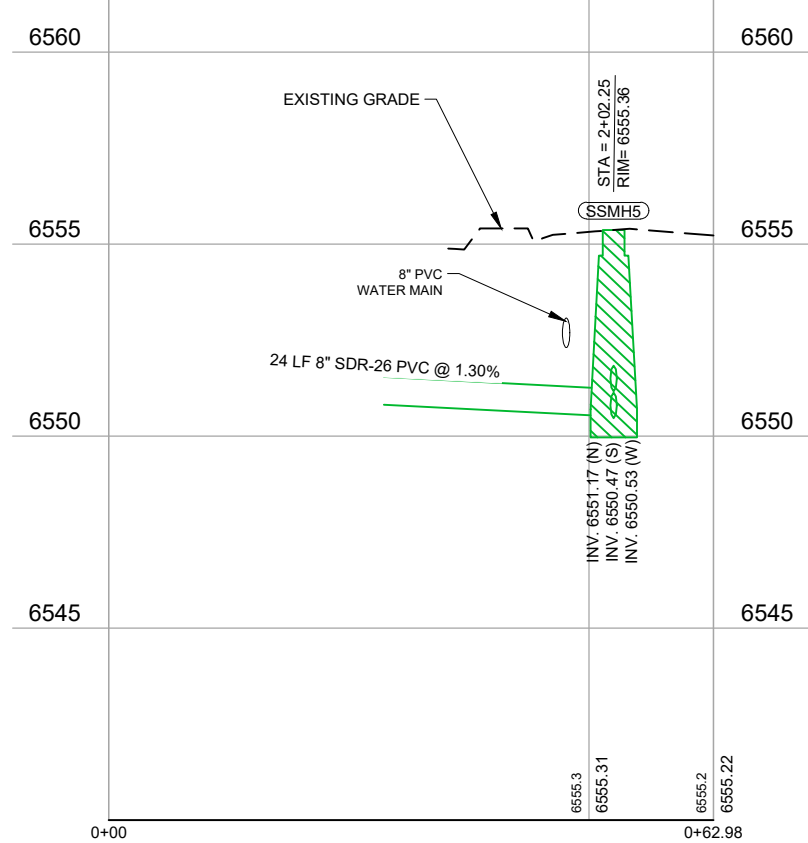
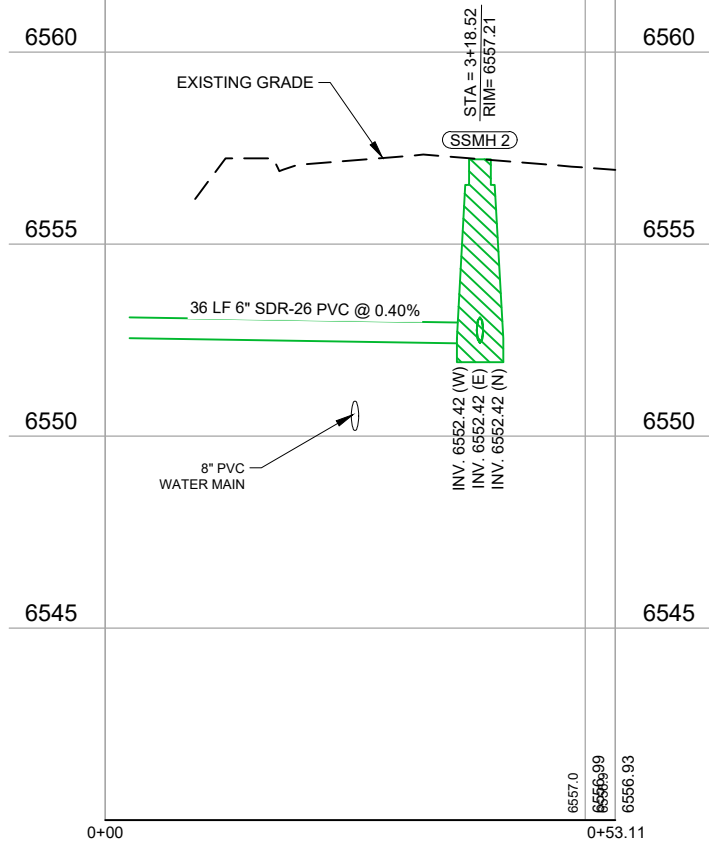
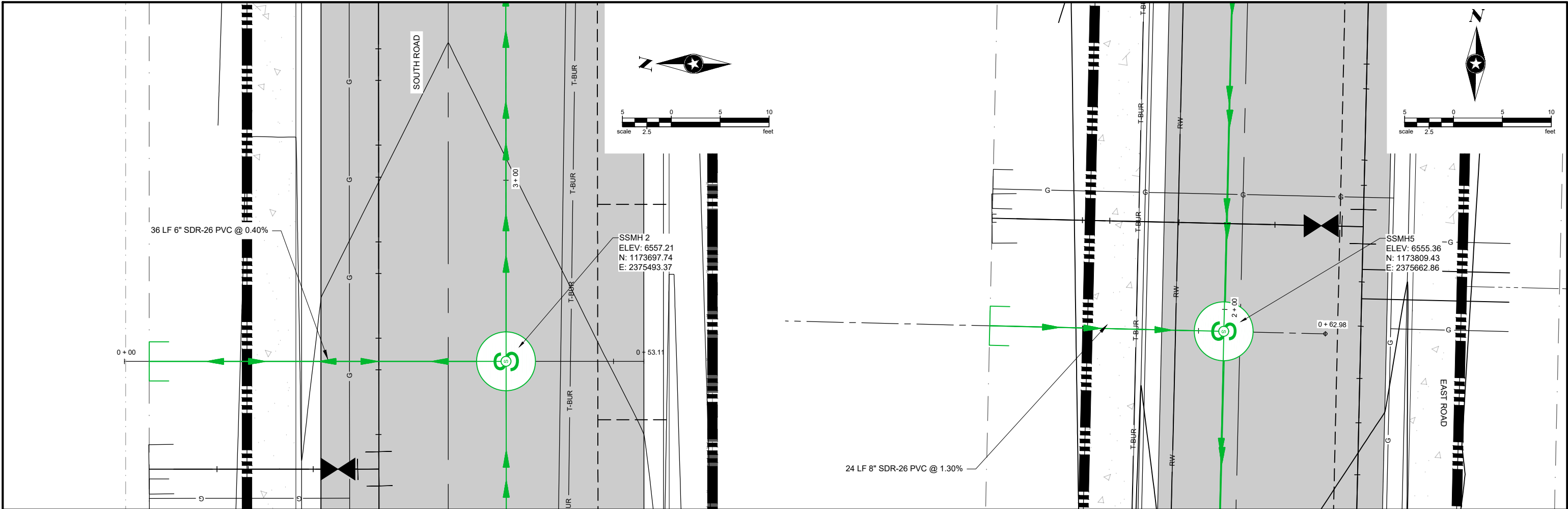


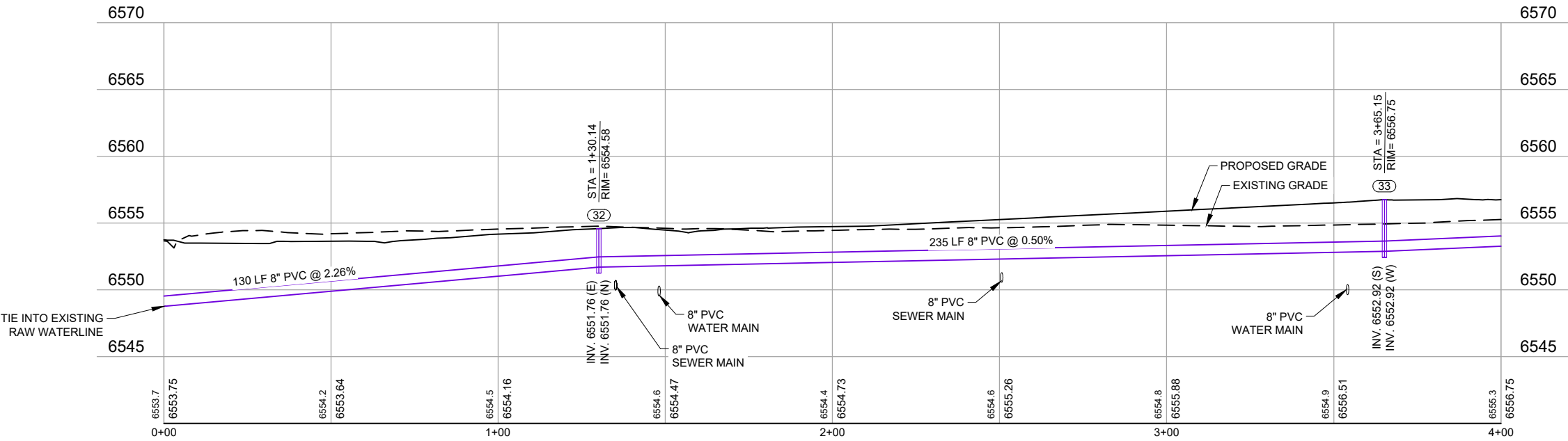
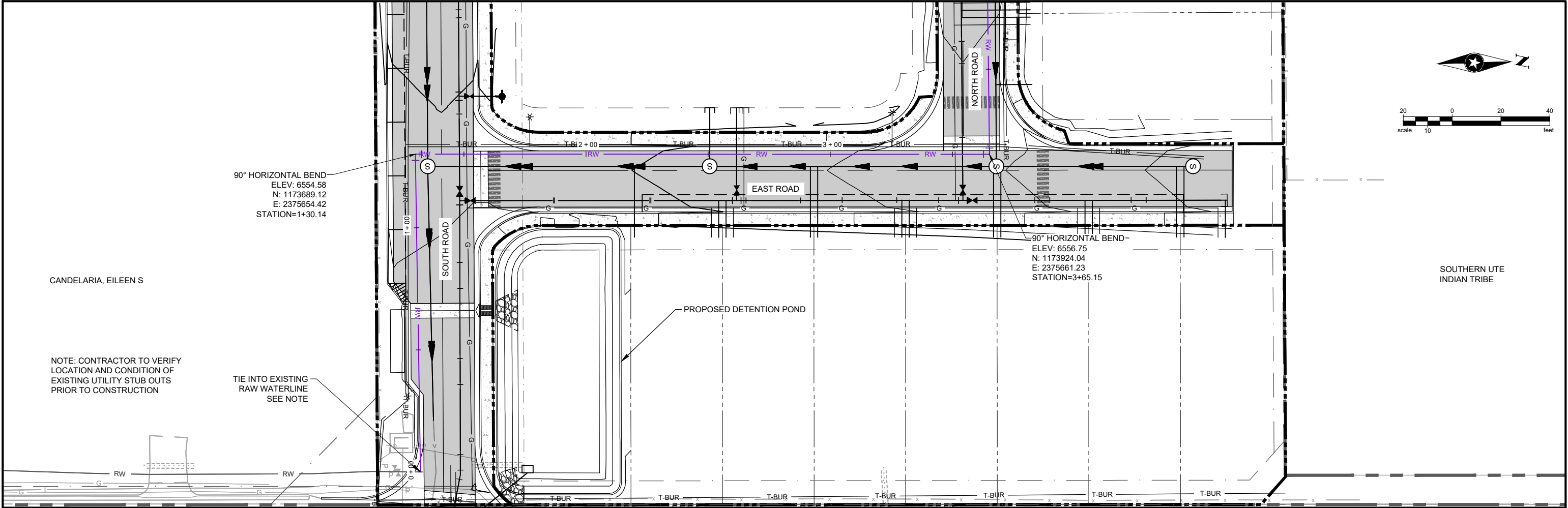


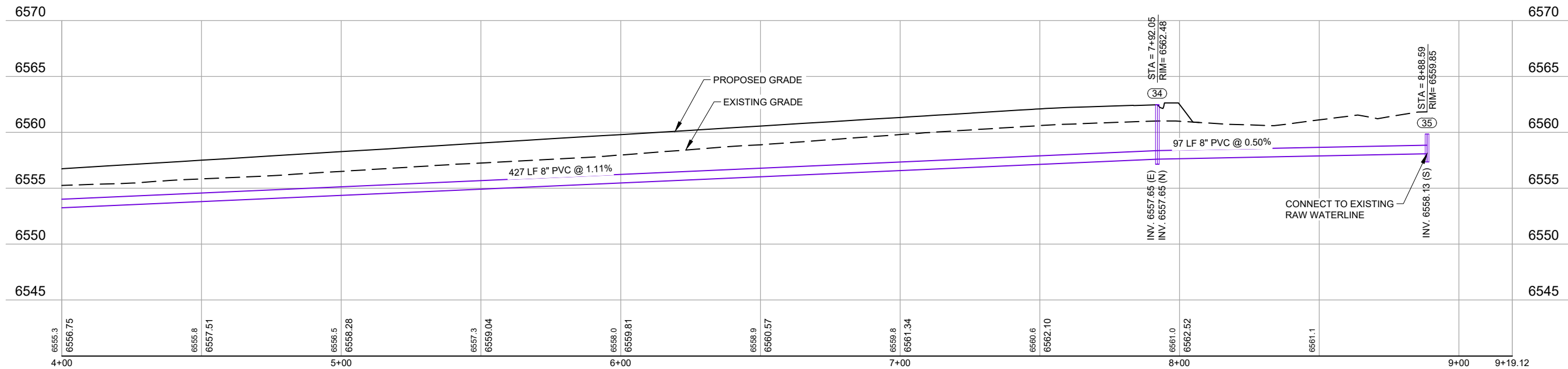
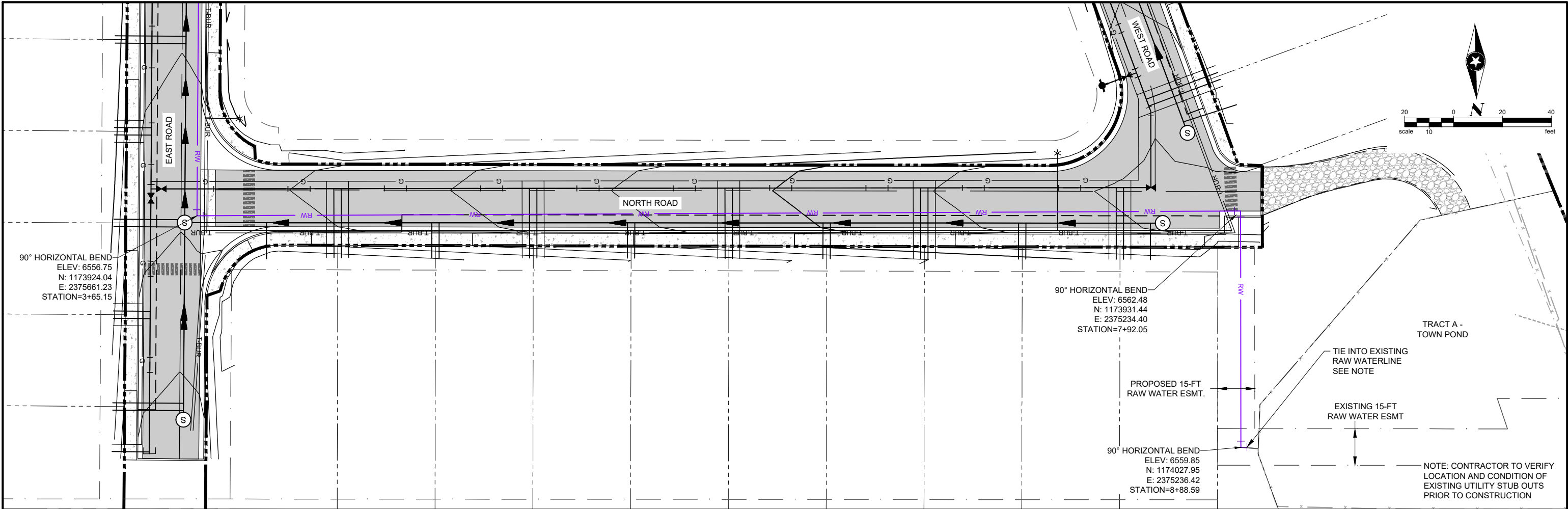
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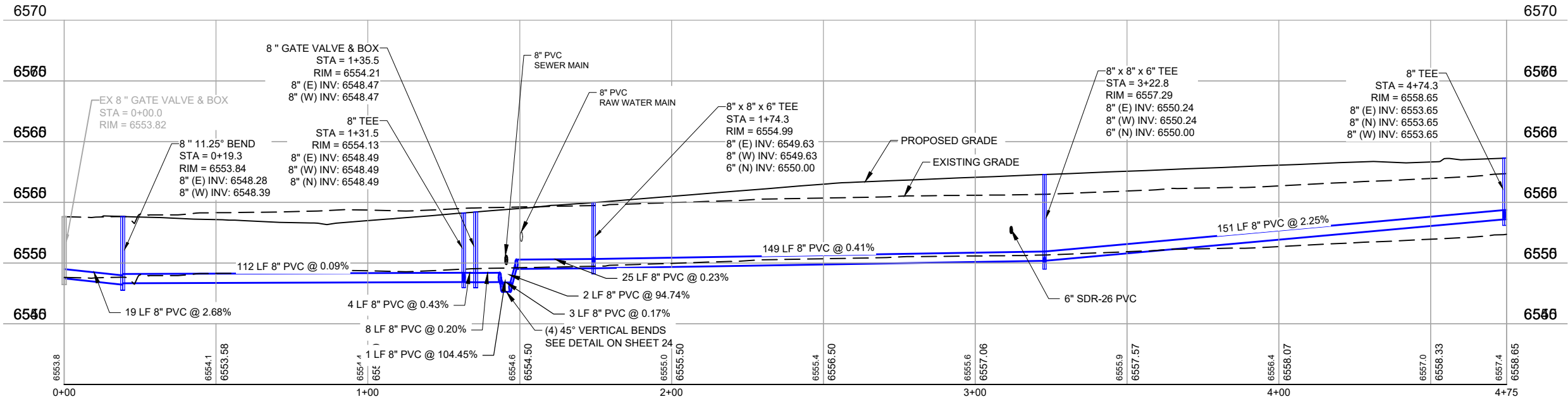
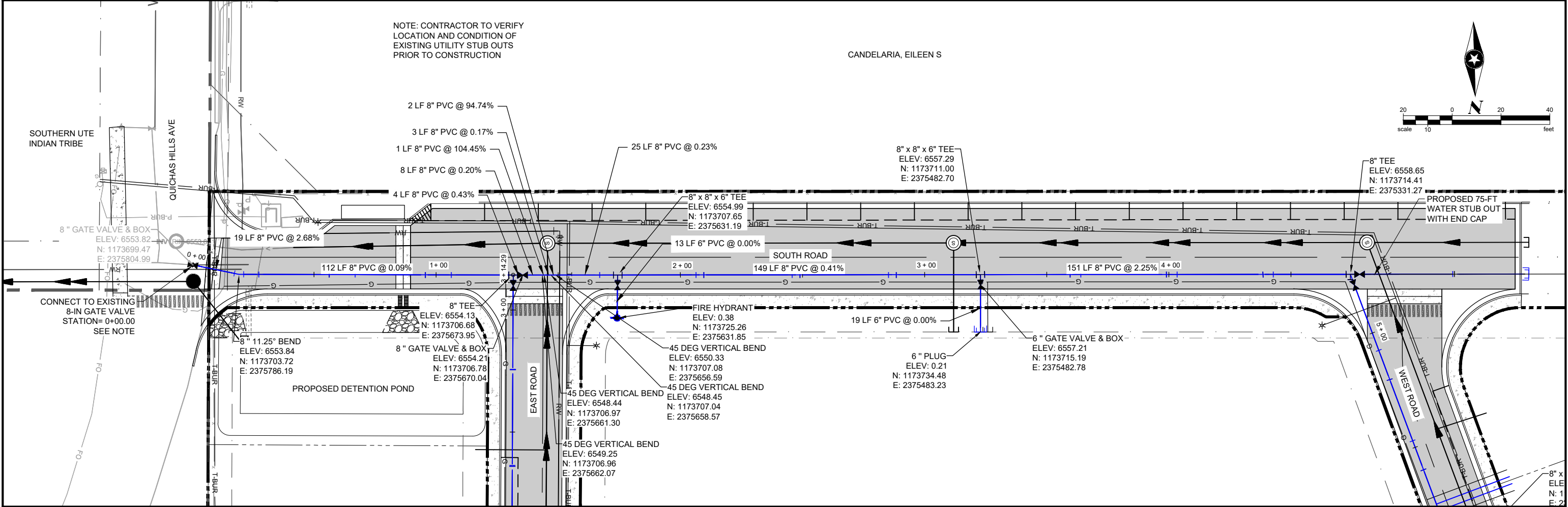


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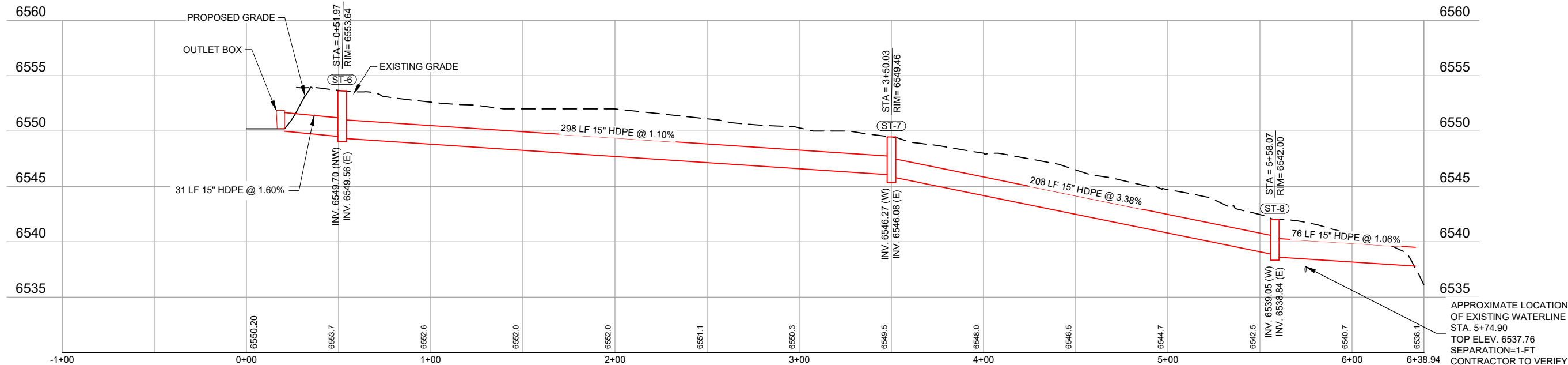
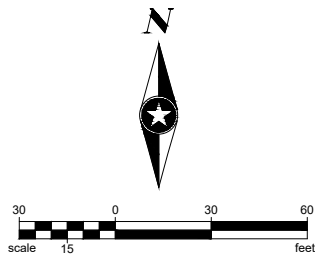
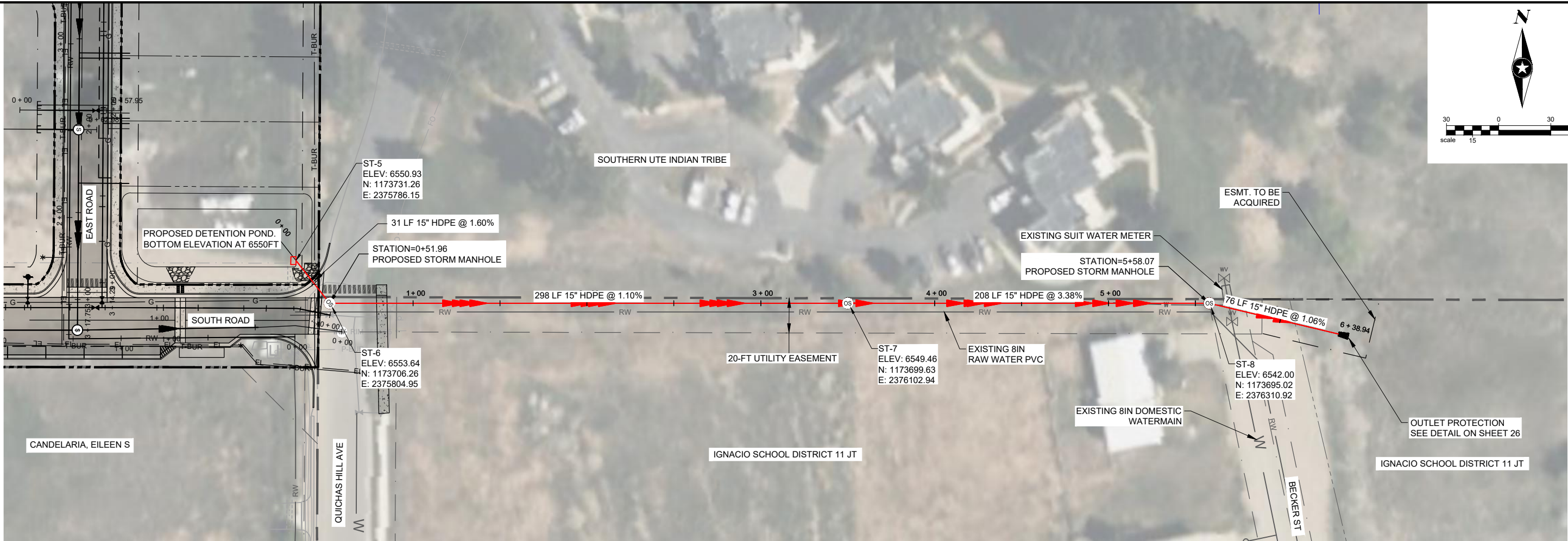








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SEH Project	172526	Rev. #	Revision Issue Description	Date	Rev. #	Revision Issue Description	Date
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Designed By	##	##	##	##	##	##	##
Checked By	##	##	##	##	##	##	##



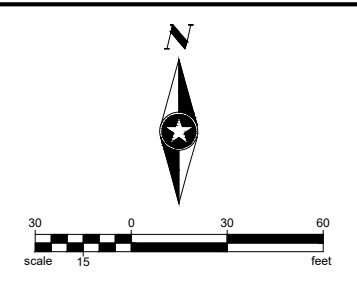
I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF COLORADO.

DS _____
DATE: ____/____/____ LICENSE NO. 0038976

IGNACIO ROCK CREEK
IGNACIO, CO

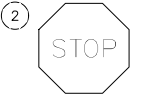
STORM P-PRO

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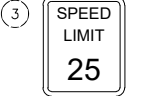


SIGNING LEGEND:

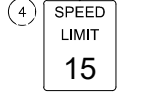
1 STREET SIGN



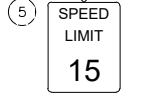
(R1-1)
30"x30"
DIAMOND GRADE HIGH
INTENSITY SHEETING



(R2-1)
24"x30"
DIAMOND GRADE HIGH
INTENSITY SHEETING



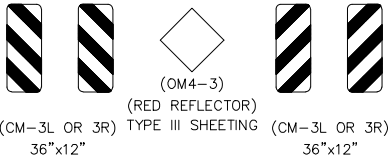
(W1-2R)
30"x30"
(R2-1)
24"x30"
DIAMOND GRADE HIGH
INTENSITY SHEETING



(W1-2L)
30"x30"
(R2-1)
24"x30"
DIAMOND GRADE HIGH
INTENSITY SHEETING



(W14-1)
30"x30"
TYPE III SHEETING



7 STREET SIGN
&



(W1-1aR)
24"x6"

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

Rev #	##	##	##	##	##	##	##	##	##	##	##	##	##	##
Rev #	##	##	##	##	##	##	##	##	##	##	##	##	##	##
Rev #	##	##	##	##	##	##	##	##	##	##	##	##	##	##
Rev #	##	##	##	##	##	##	##	##	##	##	##	##	##	##



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

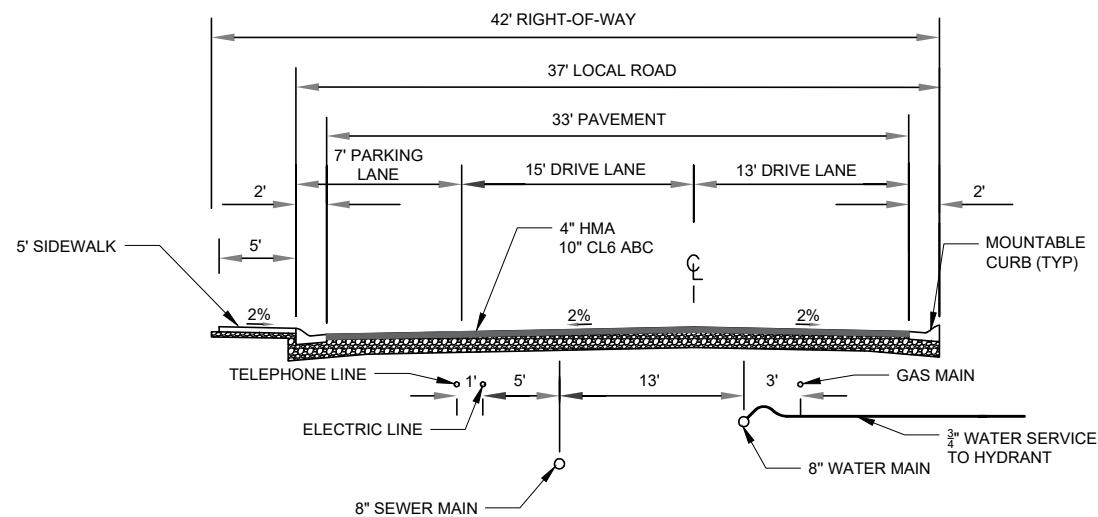
DS _____
DATE _____

LICENSE NO. 0038976

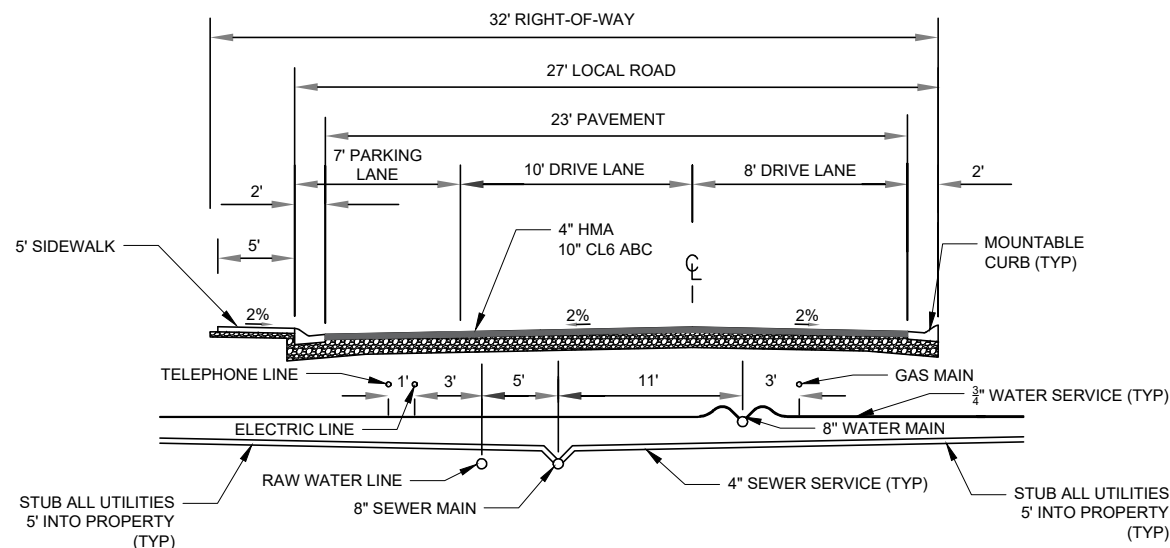
IGNACIO ROCK CREEK
IGNACIO, CO

SIGNAGE & STRIPING

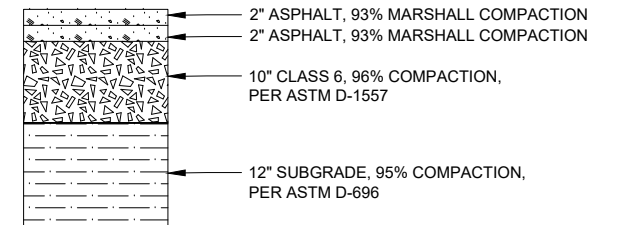
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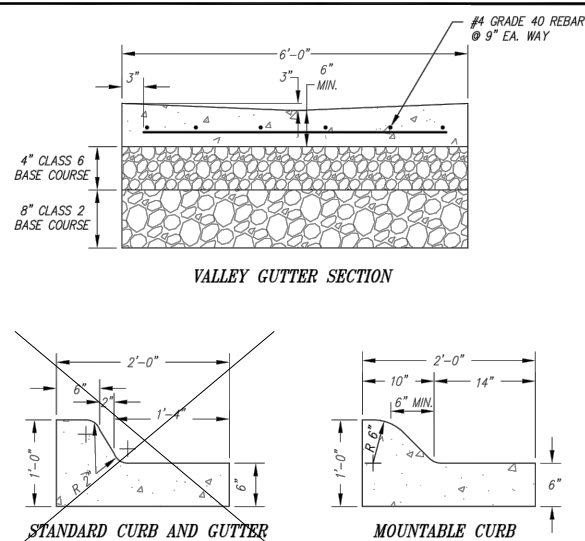
TYPICAL ROAD SECTION - COLLECTOR
NTS



TYPICAL ROAD SECTION - LOCAL
NTS



PAVEMENT SECTION
NTS



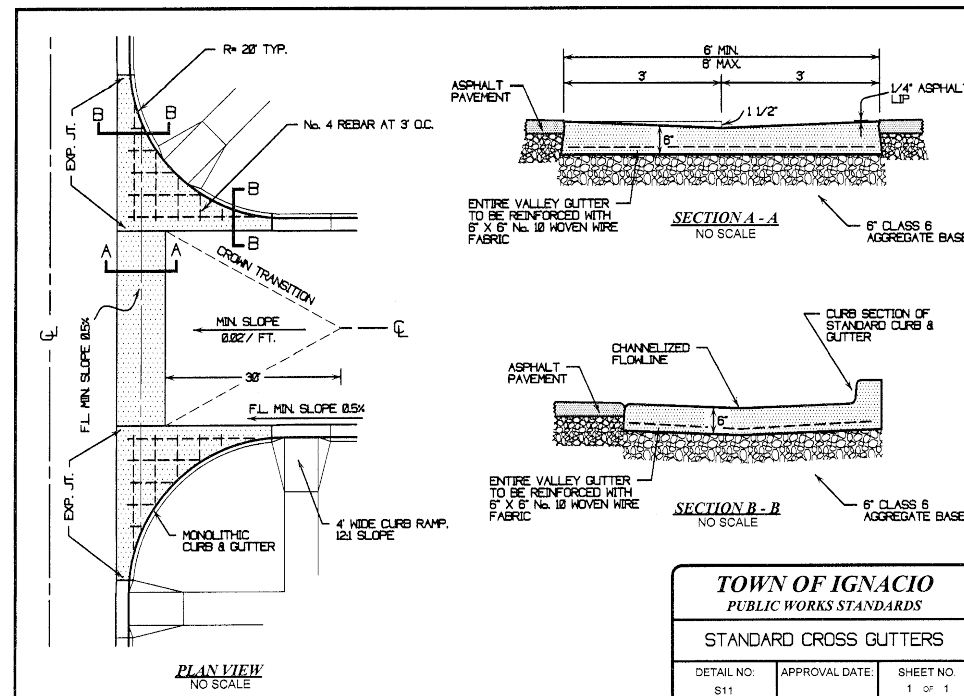
NOTES:

- FOR ALL CURBING AND/OR GUTTERS, PROVIDE CONTRACTION JOINTS AT 10' O.C. ALSO PROVIDE 1/2" PREFORMED EXPANSION JOINTS AT 50' O.C. ADJACENT TO BUILDING AND WALLS, AT CURB RETURNS AND AT EACH SIDE OF DRIVEWAYS.
- BASE UNDER CURB AND GUTTER WILL BE 4" CLASS 6 AND 8" CLASS 2.
- CONCRETE SHALL BE A CLASS B MIX DESIGN.
- GUTTER CROSS SLOPES SHALL BE 1/2 IN./FT. WHEN DRAINING AWAY FROM THE CURB, AND 1 IN./FT. WHEN DRAINING TOWARD THE CURB.

CONSTRUCTION
STANDARDS

CURB & GUTTER DETAILS

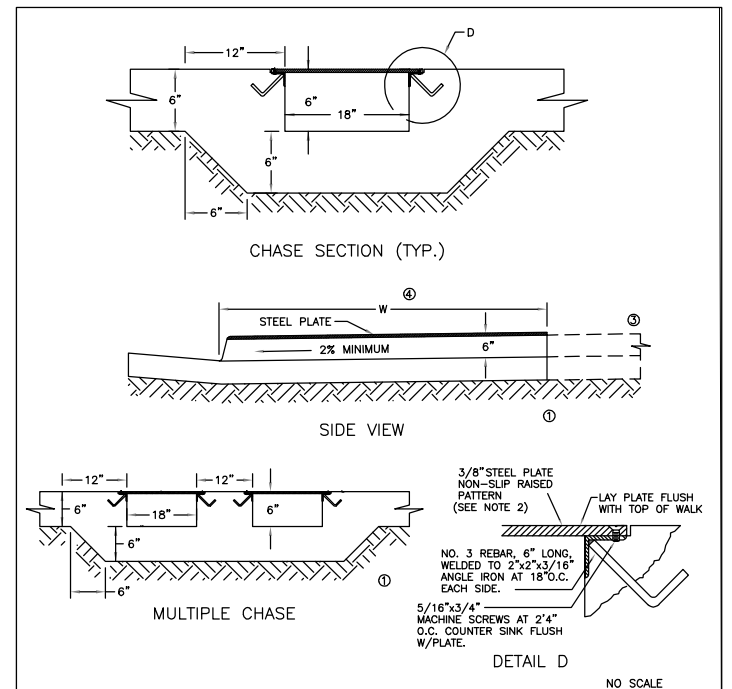
SHEET 1 OF 1



TOWN OF IGNACIO
PUBLIC WORKS STANDARDS

STANDARD CROSS GUTTERS

DETAIL NO. S11 APPROVAL DATE: SHEET NO. 1 OF 1



NOTES:

- COMPACTED SUBGRADE MATERIAL
- CHASE SECTIONS WITHIN 25' OF INTERSECTIONS OR DRIVEWAYS ARE REQUIRED TO USE 1/2" STEEL PLATE
- CONSTRUCT CONCRETE CHANNEL WHERE REQUIRED
- W = 5' 6" OR MATCH EXISTING

SIDEWALK CHASE DETAILS
NTS

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



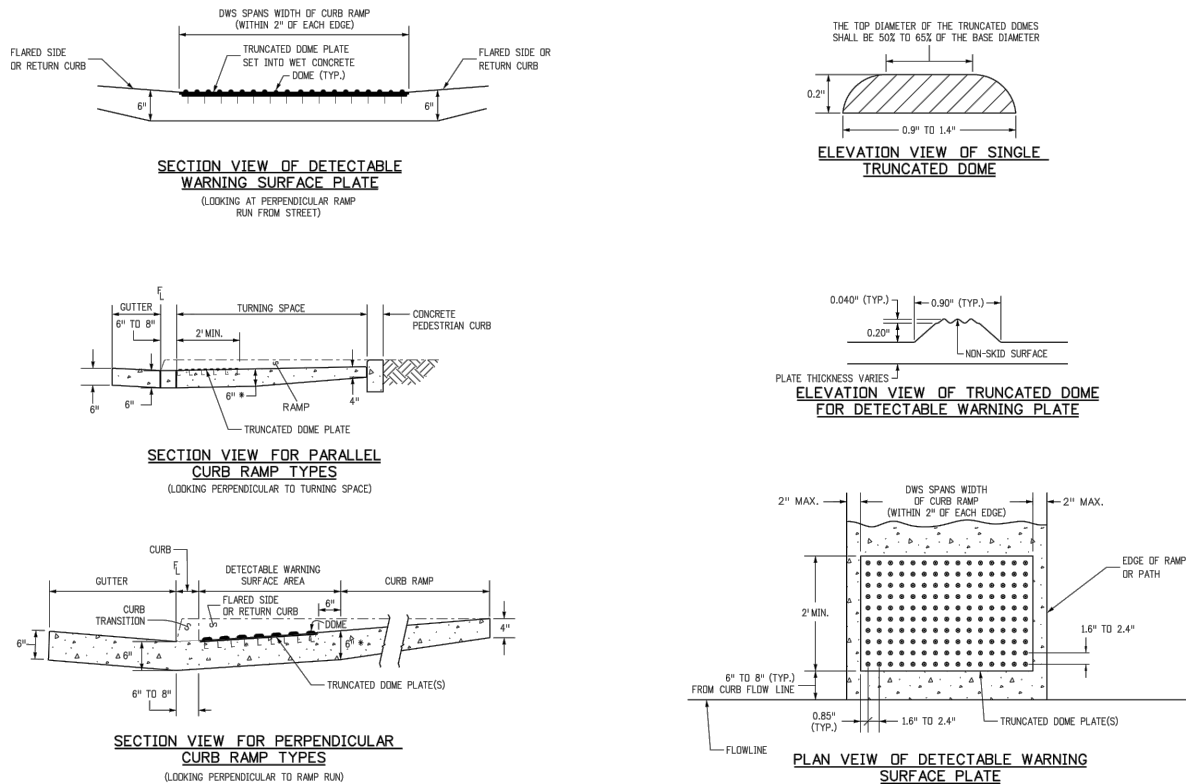
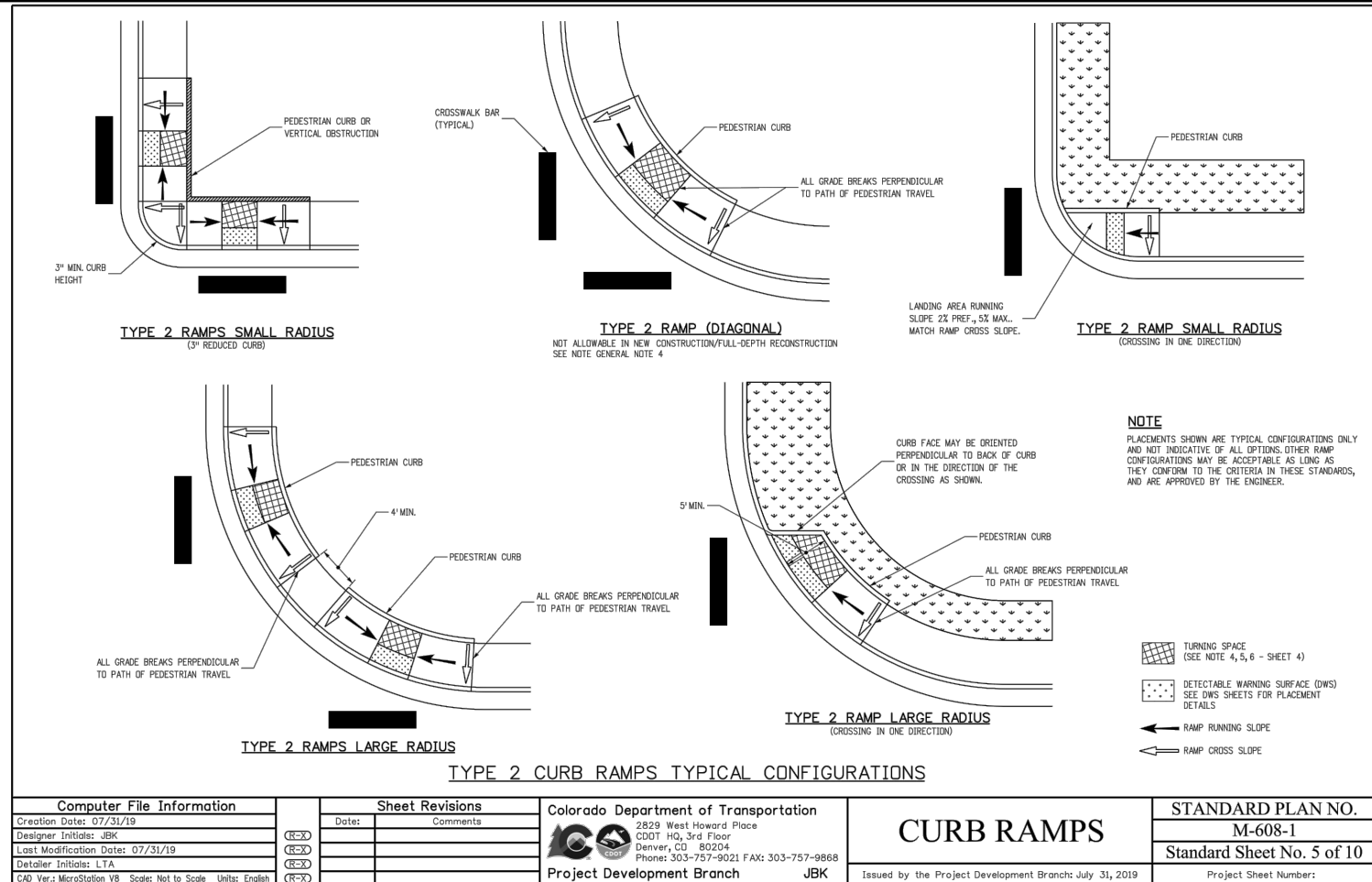
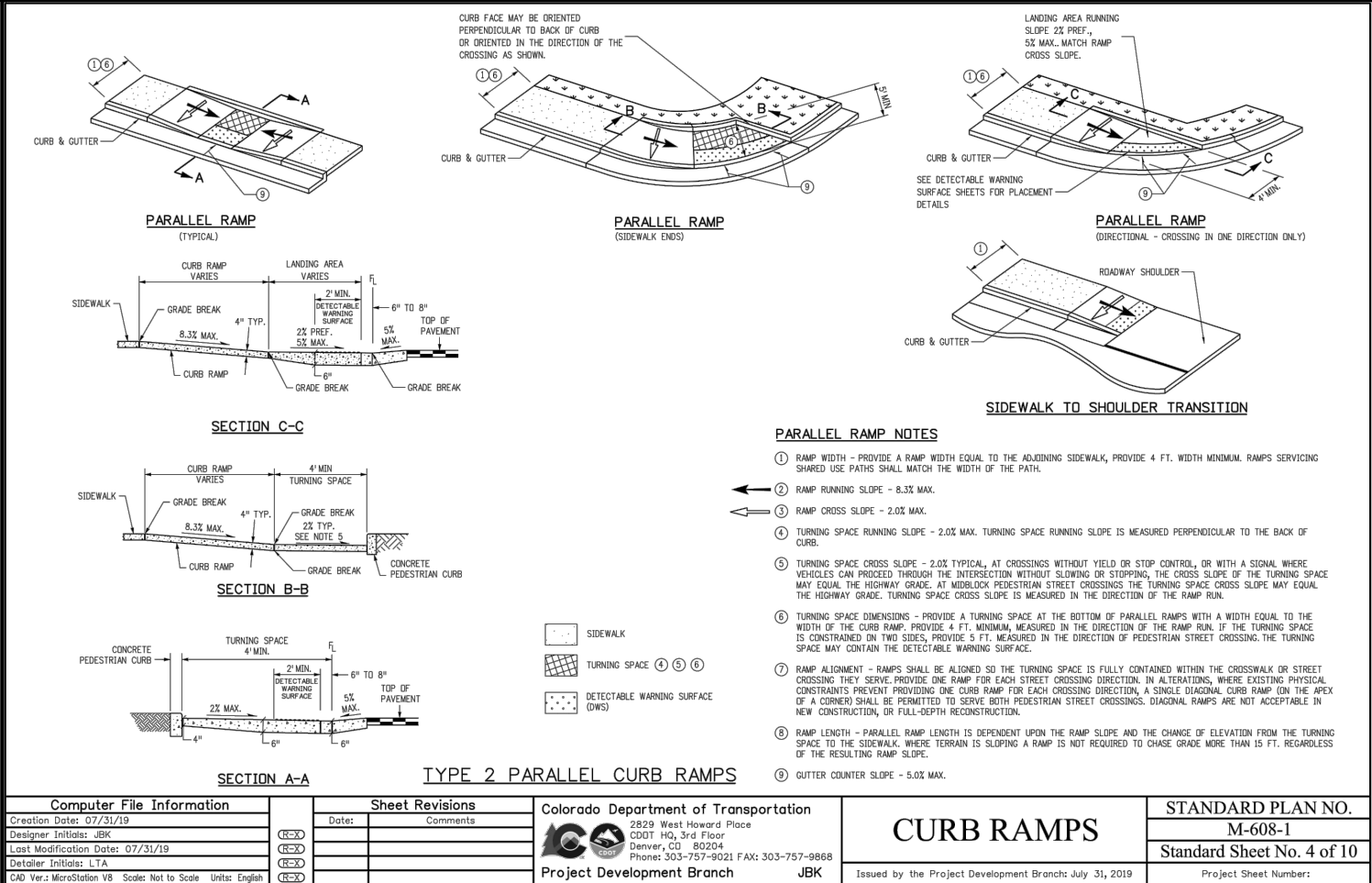
I HEREBY CERTIFY THAT THIS PLAN WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF COLORADO.

DS _____ LICENSE NO. 0038976
DATE: _____

IGNACIO ROCK CREEK
IGNACIO, CO

DETAILS - SITE I

Save: 6/20/2023 3:14 PM station Plot: 6/20/2023 4:01 PM X:\F\J\IGNAC\172526\5-final-dsgn\51-drawings\10-Civil\caddwg\sheet172526_DT.dwg



DETECTABLE WARNING SURFACE DETAILS

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

SEH Project	172526	Rev #	Revision Issue Description	Date	Rev.#	Revision Issue Description	Date
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Designed By	##	##	##	##	##	##	##
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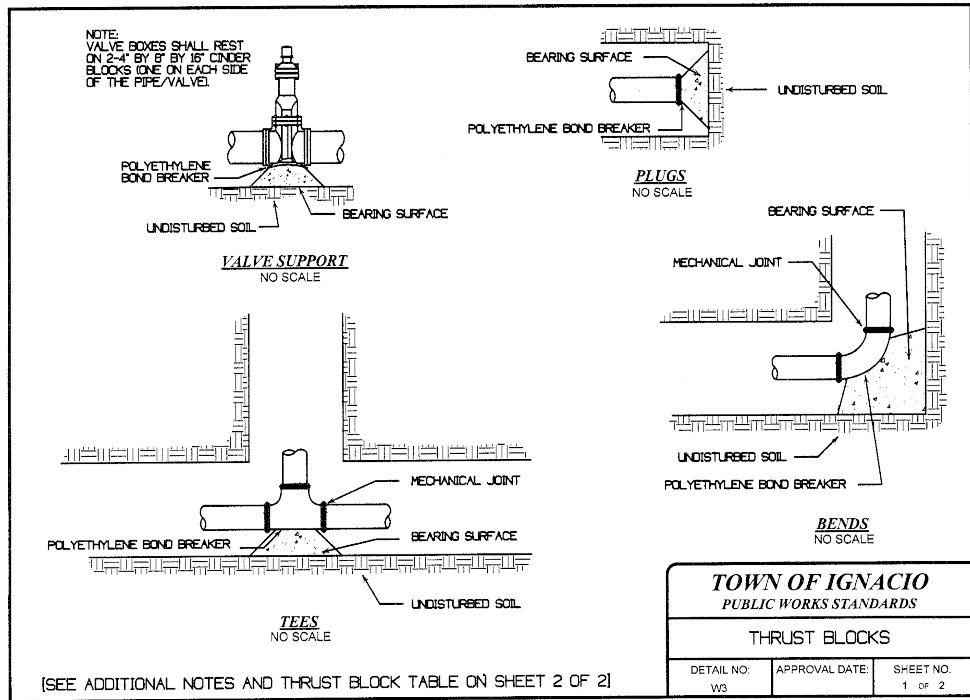
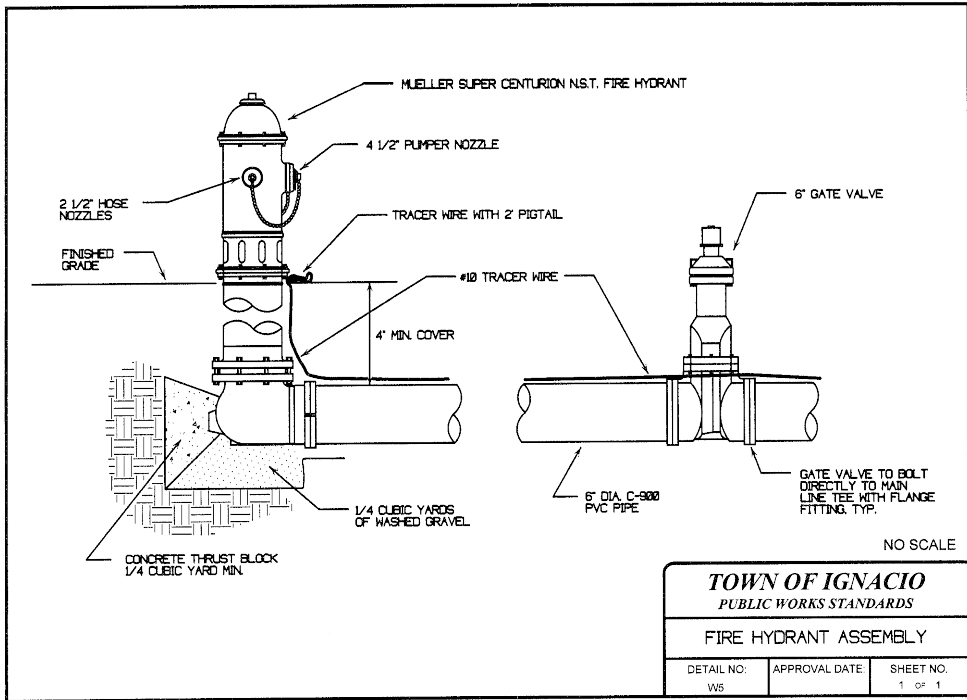
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IGNACIO ROCK CREEK
IGNACIO, CO

DETAILS - SITE II

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MEGALUGS ARE REQUIRED UNLESS APPROVED BY TOWN ENGINEER

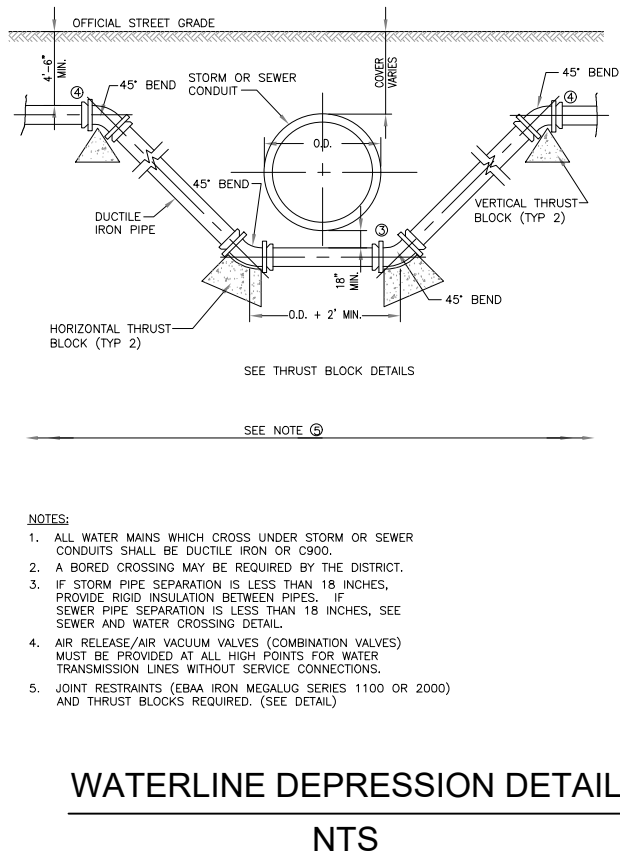
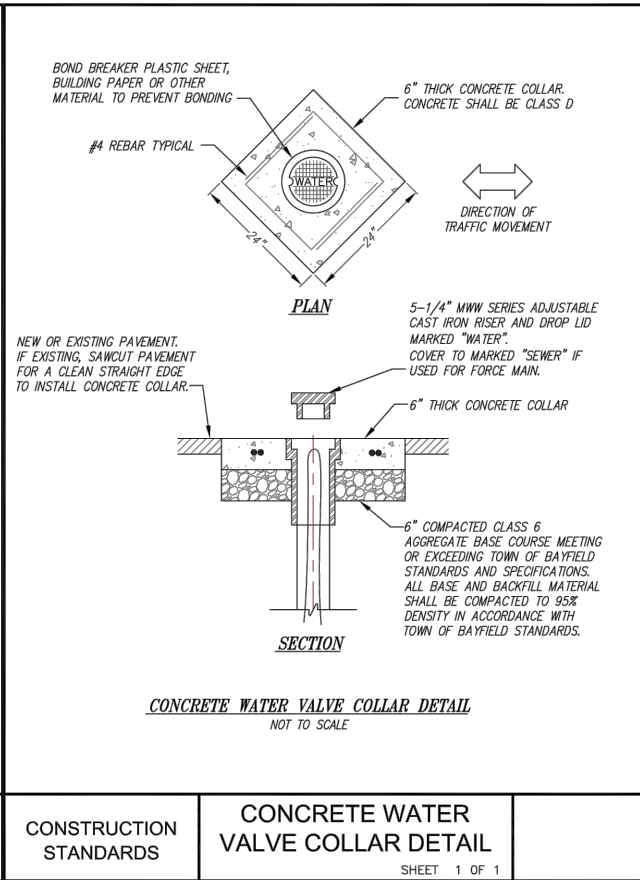
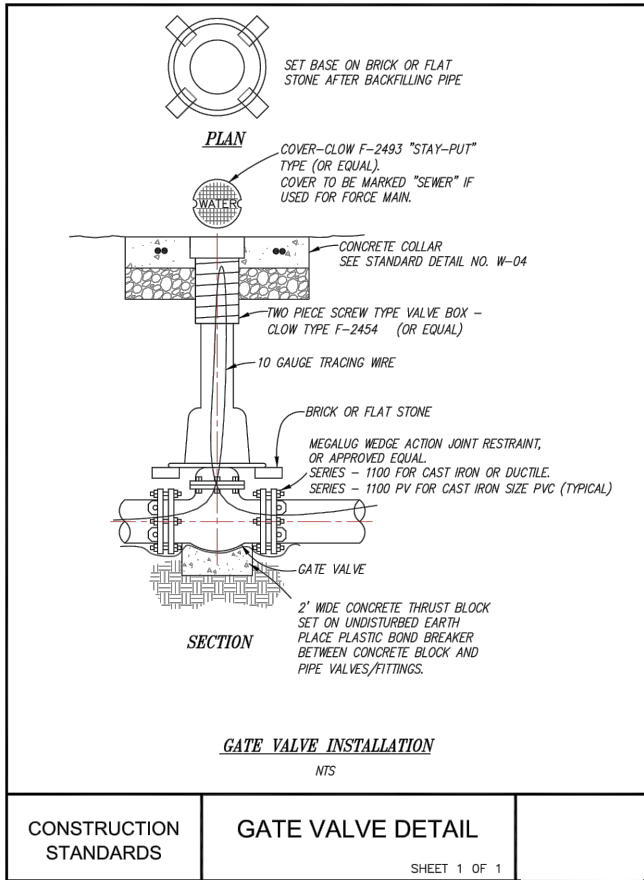
SIZE	BEARING AREAS (IN SQ. FT.)				TEES, DEAD ENDS, & CROSS W/ DEAD END BRANCHES
	90°	45°	22-1/2°	11-1/4°	
3	1.0	0.6	0.3	—	0.7
4	1.8	1.0	0.5	—	1.3
6	4.0	2.2	1.1	0.5	2.8
8	7.1	3.8	2.0	1.0	5.0
10	11.1	6.0	3.0	1.5	7.9
12	16.0	8.6	4.4	2.2	11.3
14	21.7	11.8	6.0	3.0	15.4
15	25.0	13.5	7.0	3.5	17.6
16	28.4	15.3	8.0	4.0	20.0
18	36.0	19.4	10.0	5.0	25.4
20	44.2	24.0	12.2	6.1	31.4
21	49.0	26.5	13.5	6.8	34.6
22	54.0	29.0	14.8	7.4	38.0
24	64.0	34.5	17.7	8.8	45.0
30	100.0	54.0	27.6	13.8	71.0
36	144.0	78.0	40.0	20.0	102.0

NOTE:
TEE SIZE IS BRANCH SIZE.
ALL FITTINGS SHALL BE MECHANICAL JOINT EXCEPT AS SPECIFICALLY NOTED.
ALL FITTINGS REQUIRING THRUST BLOCKS SHALL BE WRAPPED WITH POLYETHYLENE ENCASMENT MATERIAL.
CONCRETE SHALL NOT BEAR ON BOLTS OF MECHANICAL JOINT FITTINGS.
MINIMUM CONCRETE STRENGTH = 2500 PSI.
SOIL BEARING CAPACITIES SHALL BE DETERMINED BY ENGINEER OR APPROVED SOIL SCIENTIST.

TOWN OF IGNACIO
PUBLIC WORKS STANDARDS

THRUST BLOCKS

DETAIL NO.	APPROVAL DATE	SHEET NO.
WS		2 OF 2



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

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DS _____
DATE _____

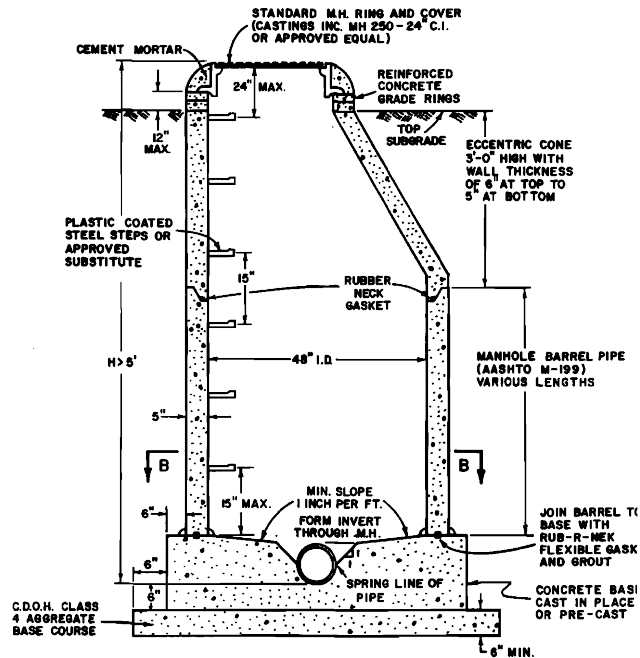
LICENSE NO. 0038976

IGNACIO ROCK CREEK
IGNACIO, CO

DETAILS - WATER

MANHOLE NOTES

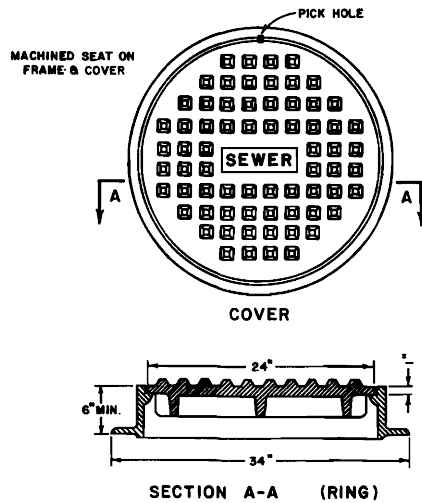
1. CONCRETE SHALL BE COLORADO DIVISION OF HIGHWAYS CLASS "B" (SECTION 601.02)
2. ALL CEMENT USED IN MORTAR, CONCRETE BASES, GRADE RINGS, RISER SECTIONS, CONES, AND FLAT TOPS, FOR SANITARY SEWER MANHOLES, SHALL BE TYPE II OR MODIFIED TYPE II PORTLAND CEMENT WITH LESS THAN 5% TRICALCIUM ALUMINATE.
3. MANHOLE RISER SECTIONS, CONES, FLAT TOPS, AND GRADE RINGS SHALL BE PRECAST REINFORCED CONCRETE CONFORMED TO ASTM C-478 OR AASHTO M-199.
4. FOR INLET SIZES GREATER THAN 36" DIAMETER A 60" DIAMETER MANHOLE WILL BE REQUIRED.



STANDARD MANHOLE DETAIL

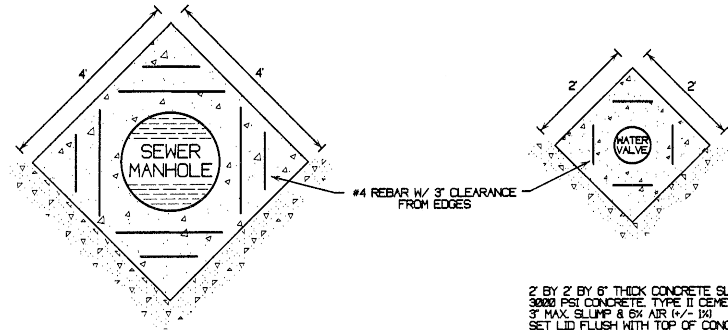
NTS

STANDARD M.H. RING AND COVER
(NEENAH R-1657, J MARK J-1103,
CASTINGS INC. MH 250-24\" C.I. OR
APPROVED EQUAL)



STANDARD MANHOLE COVER DETAIL

NTS



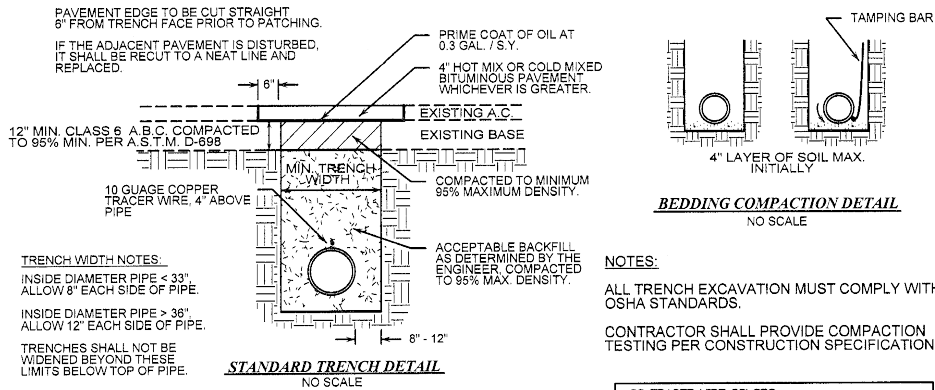
WATER VALVE BOX DIAMOND
NO SCALE

STORM SEWER BOX DIAMOND
NO SCALE

TOWN OF IGNACIO
PUBLIC WORKS STANDARDS

CONCRETE DIAMONDS

DETAIL NO.	APPROVAL DATE	SHEET NO.
S12		1 OF 1



BEDDING COMPACTION DETAIL
NO SCALE

NOTES:

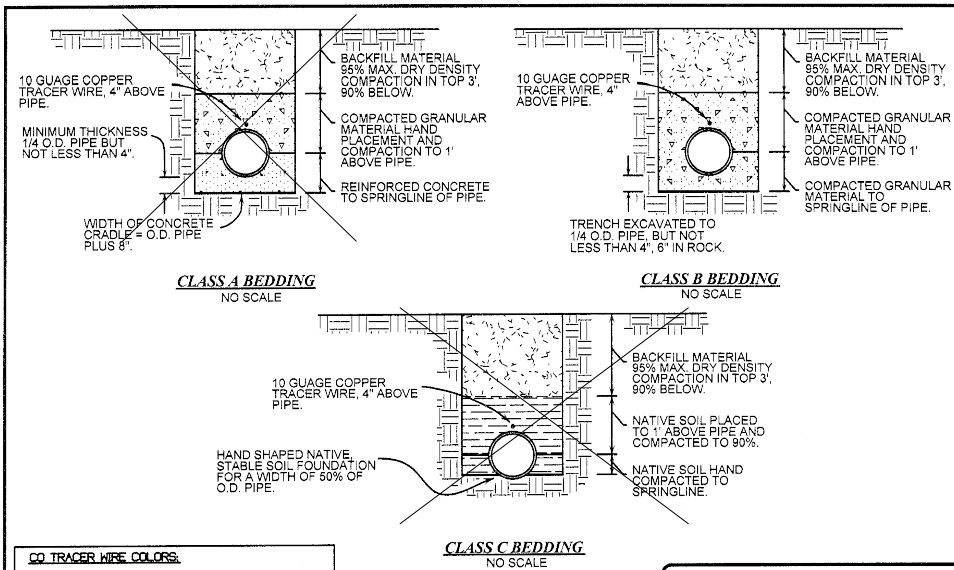
ALL TRENCH EXCAVATION MUST COMPLY WITH OSHA STANDARDS.
CONTRACTOR SHALL PROVIDE COMPACTION TESTING PER CONSTRUCTION SPECIFICATIONS.

CO TRACER WIRE COLORS:	
BLUE	POTABLE WATER
PURPLE	IRRIGATION & RECLAMATION WATER
YELLOW	GAS
GREEN	SEWER
CO ONE-CALL: (800) 922-1997	

TOWN OF IGNACIO
PUBLIC WORKS STANDARDS

STANDARD TRENCH DETAIL

DETAIL NO.	APPROVAL DATE	SHEET NO.
W1		1 OF 1



CLASS A BEDDING
NO SCALE

CLASS B BEDDING
NO SCALE

CLASS C BEDDING
NO SCALE

NOTES:

ALL TRENCH EXCAVATION MUST COMPLY WITH OSHA STANDARDS
CONTRACTOR SHALL PROVIDE COMPACTION TESTING PER CONSTRUCTION SPECIFICATIONS.
DENSITY TESTING PER ASTM D-1557

CO TRACER WIRE COLORS:	
BLUE	POTABLE WATER
PURPLE	IRRIGATION & RECLAMATION WATER
YELLOW	GAS
GREEN	SEWER
CO ONE-CALL: (800) 922-1997	

TOWN OF IGNACIO
PUBLIC WORKS STANDARDS

STANDARD BEDDING DETAIL

DETAIL NO.	APPROVAL DATE	SHEET NO.
W2		1 OF 1

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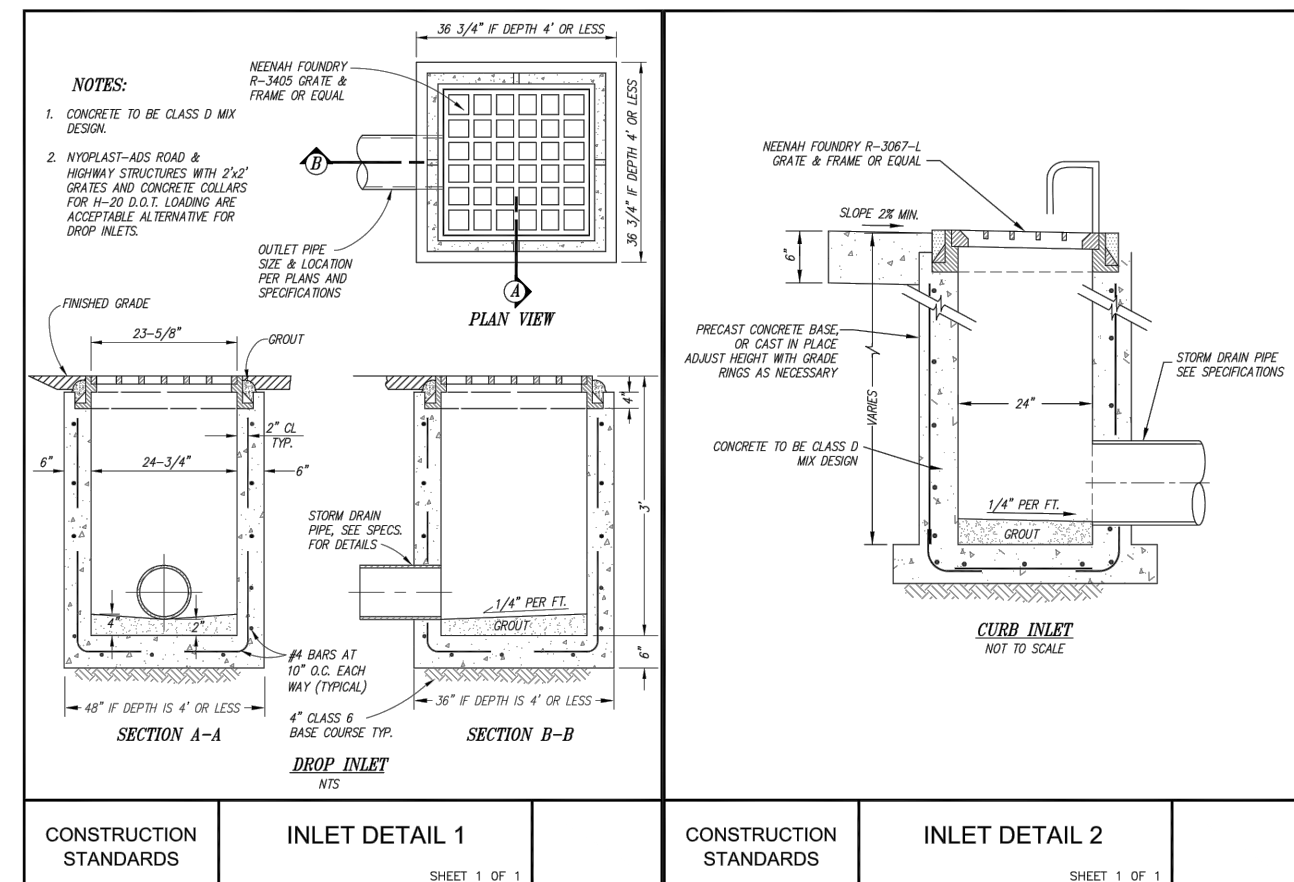
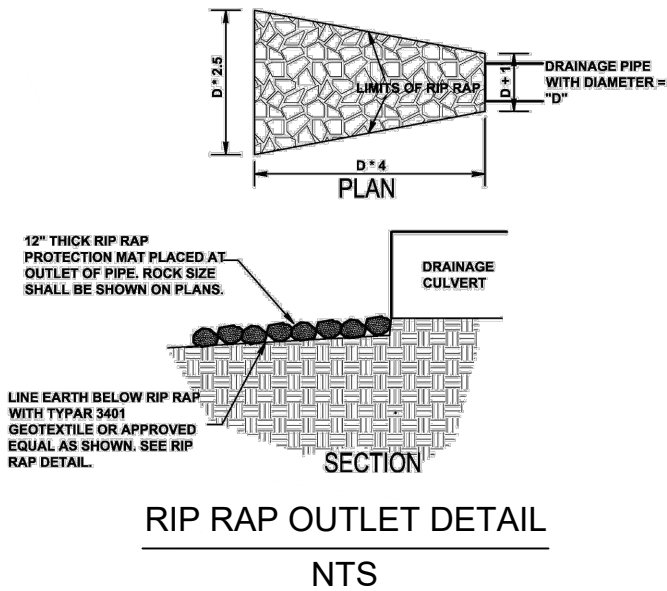


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IGNACIO ROCK CREEK
IGNACIO, CO

DETAILS - SEWER

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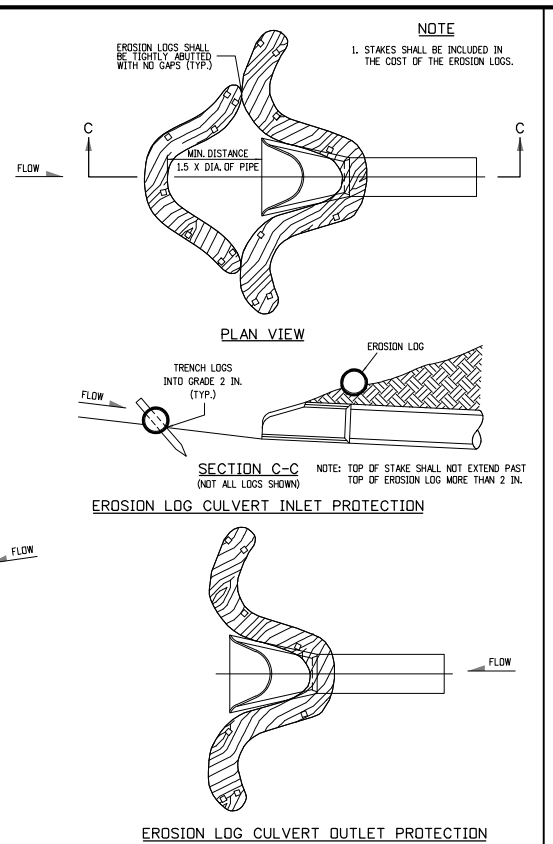
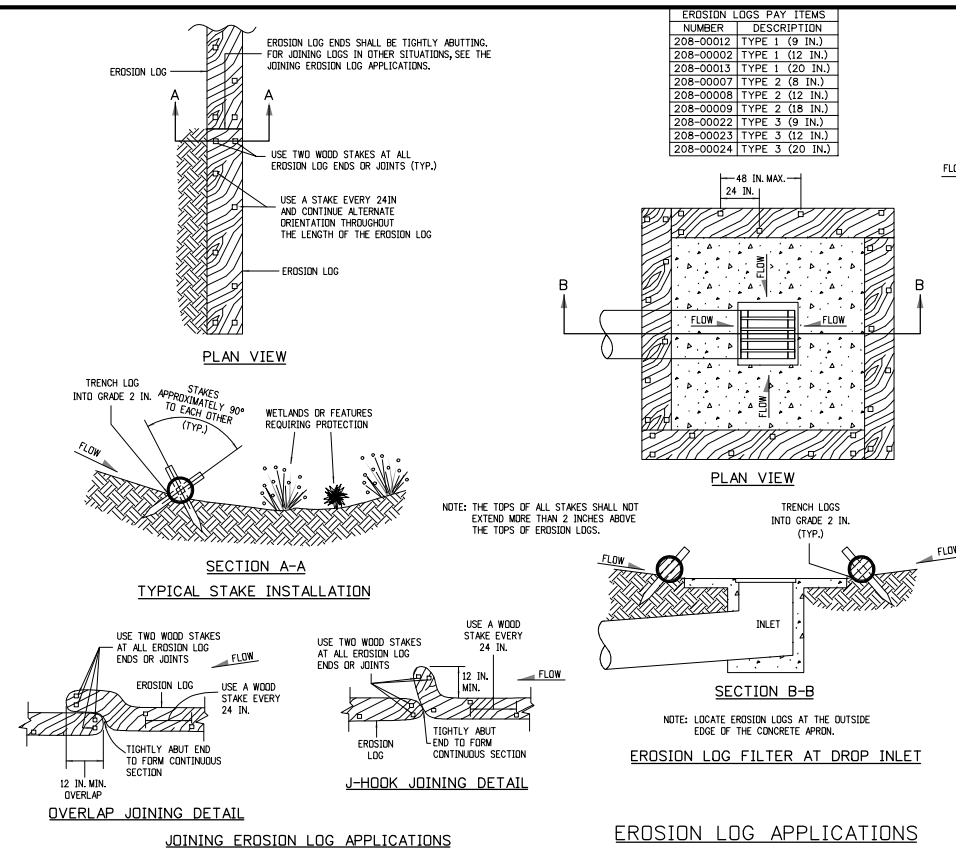
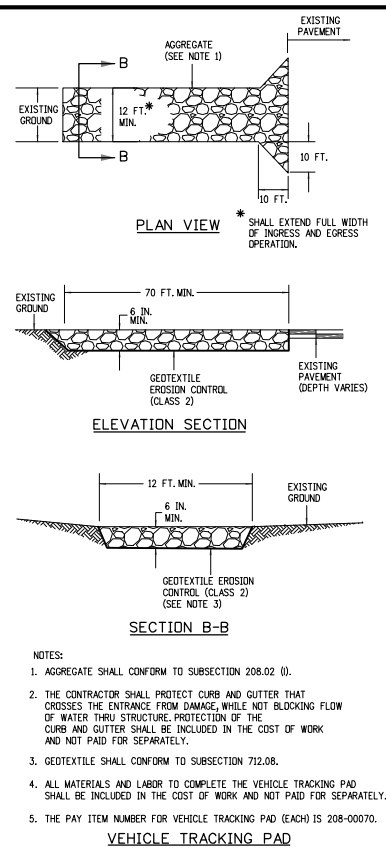


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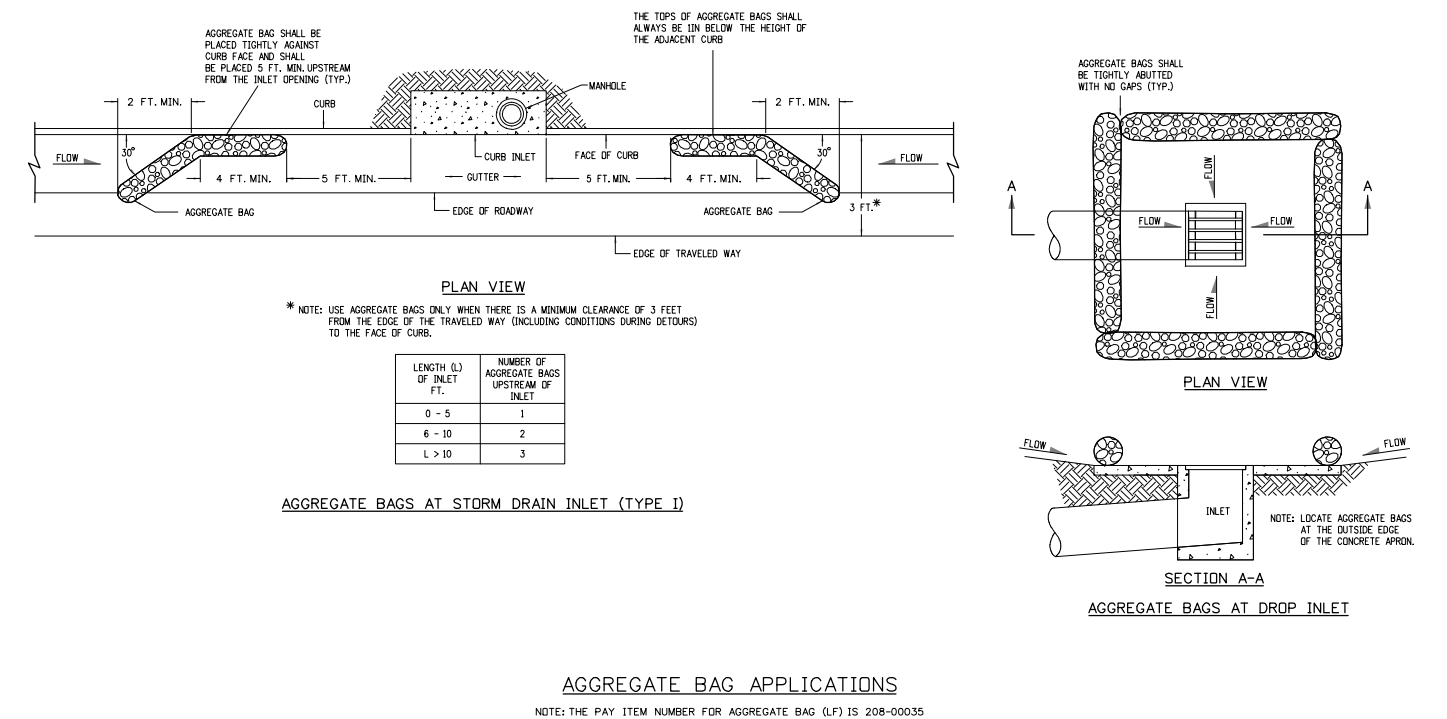
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DATE: ###/###/### LICENSE NO. 0038976


IGNACIO ROCK CREEK
IGNACIO, CO

DETAILS - STORM

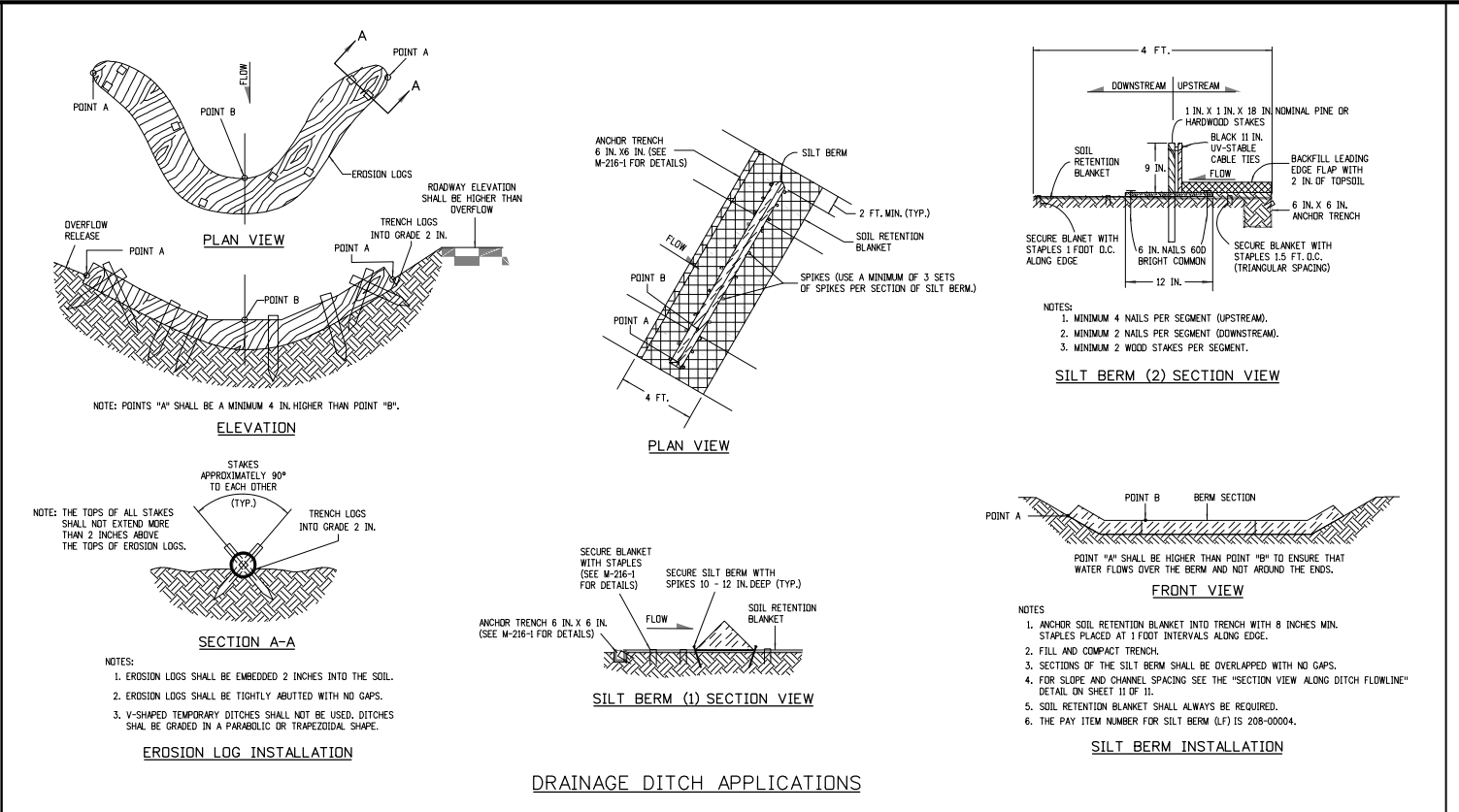
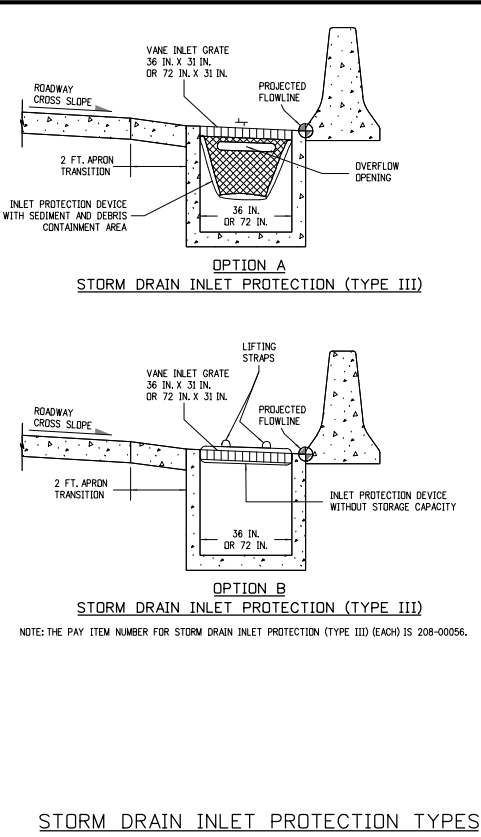
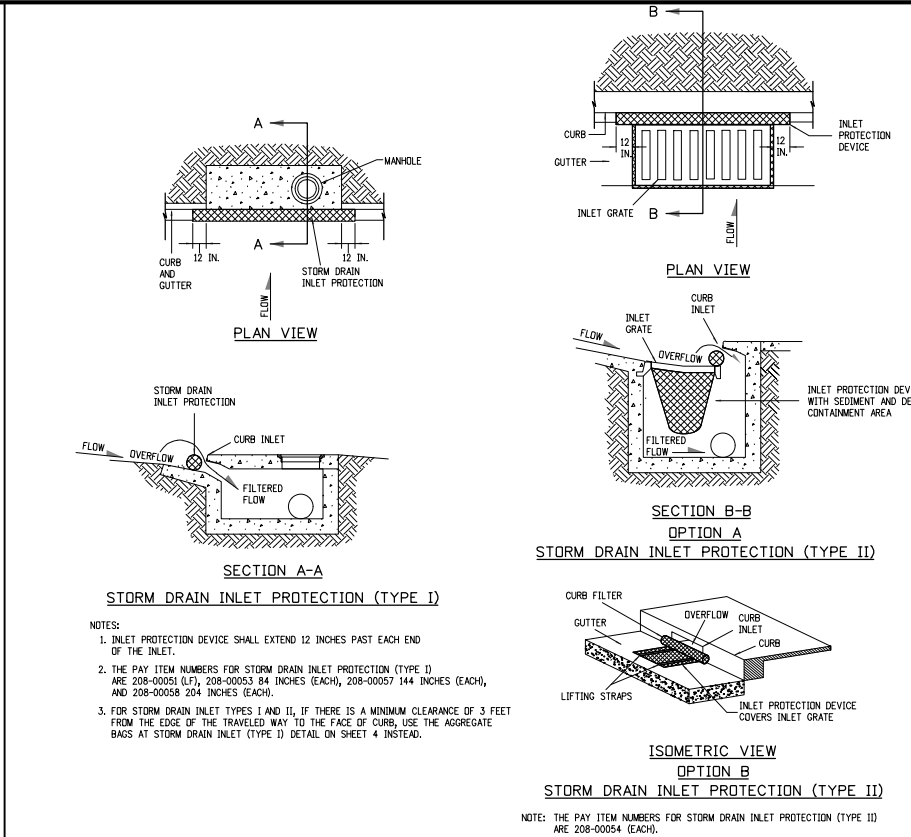


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Creation Date: 07/31/19		Date: Comments		2829 West Howard Place		EROSION CONTROL		N 208-1		Creation Date: 07/31/19		Date: Comments		2829 West Howard Place		EROSION CONTROL		N 208-1	
Designer Initials: JBK		(R-X)		CDOT HQ, 3rd Floor						Designer Initials: JBK		(R-X)		CDOT HQ, 3rd Floor					
Last Modification Date: 07/31/19		(R-X)		Denver, CO 80204				Standard Sheet No. 1 of 11		Last Modification Date: 07/31/19		(R-X)		Denver, CO 80204				Standard Sheet No. 2 of 11	
Detailer Initials: LTA		(R-X)		Phone: 303-757-9021 FAX: 303-757-9868						Detailer Initials: LTA		(R-X)		Phone: 303-757-9021 FAX: 303-757-9868					
CAD Ver.: MicroStation V8 Scale: Not to Scale Units: English		(R-X)		Project Development Branch JBK		Issued by the Project Development Branch: July 31, 2019		Project Sheet Number:		CAD Ver.: MicroStation V8 Scale: Not to Scale Units: English		(R-X)		Project Development Branch JBK		Issued by the Project Development Branch: July 31, 2019		Project Sheet Number:	



Computer File Information		Sheet Revisions		<div></div> <div>Colorado Department of Transportation 2829 West Howard Place CDOT HQ, 3rd Floor Denver, CO 80204 Phone: 303-757-9021 FAX: 303-757-9668 Project Development Branch</div>	<div><div>TEMPORARY</div><div>EROSION CONTROL</div></div> <div>Issued by the Project Development Branch: July 31, 2019</div>	STANDARD PLAN NO.
Creation Date: 07/31/19		Date:	Comments			N 208.1
Designer Initials: JBK	(R-X)					Standard Sheet No. 4 of 11
Last Modification Date: 07/31/19	(R-X)					
Detailer Initials: LTA	(R-X)				Project Sheet Number:	

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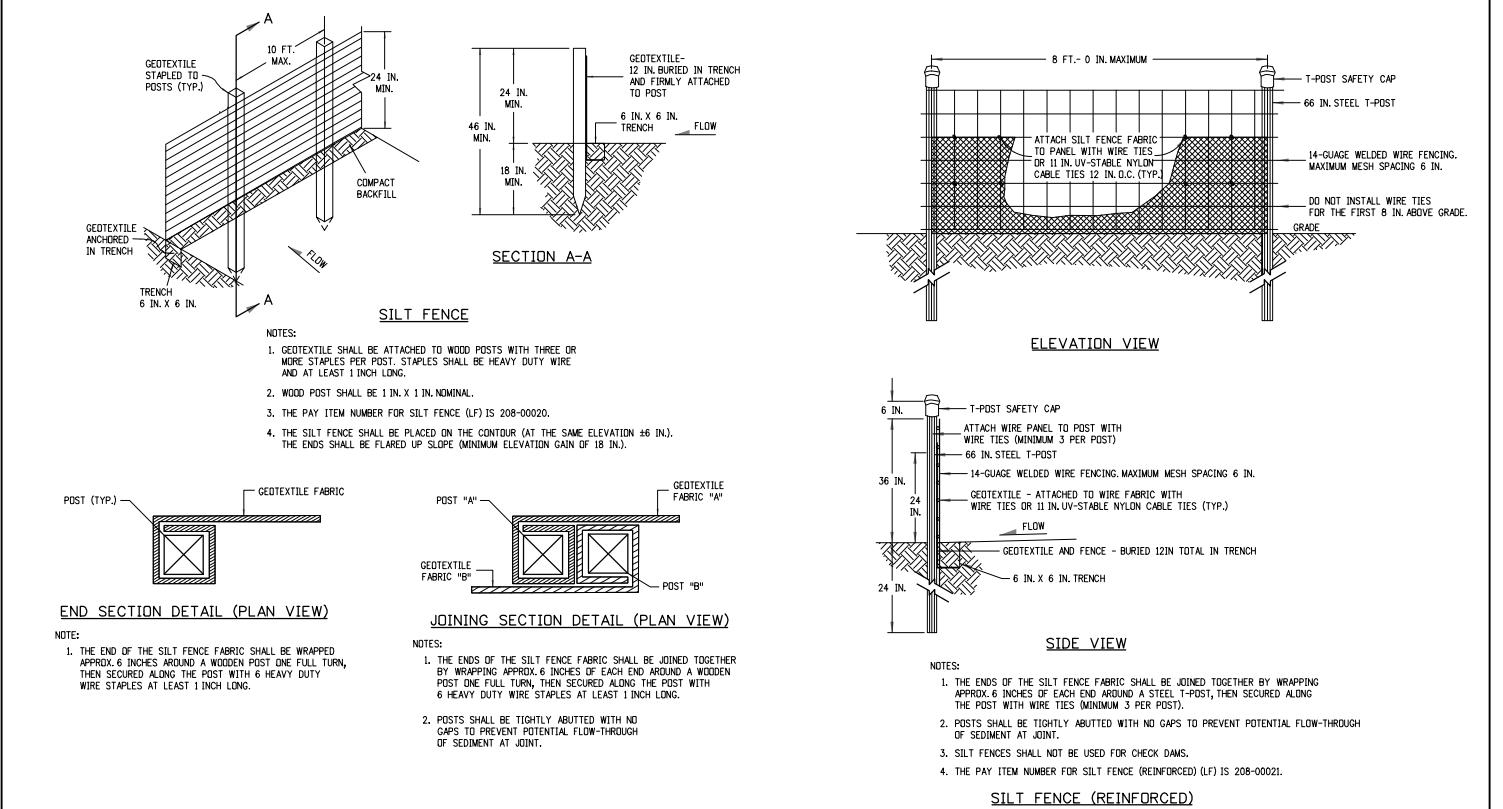
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Detailer Initials: LTA	(R-X)			Phone: 303-757-9021 FAX: 303-757-9868	
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SEH Project	172526	Rev #	Revision Issue Description	Date	Rev.#	Revision Issue Description	Date
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Designed By	##	##	##	##	##	##	##
Checked By	##	##	##	##	##	##	##

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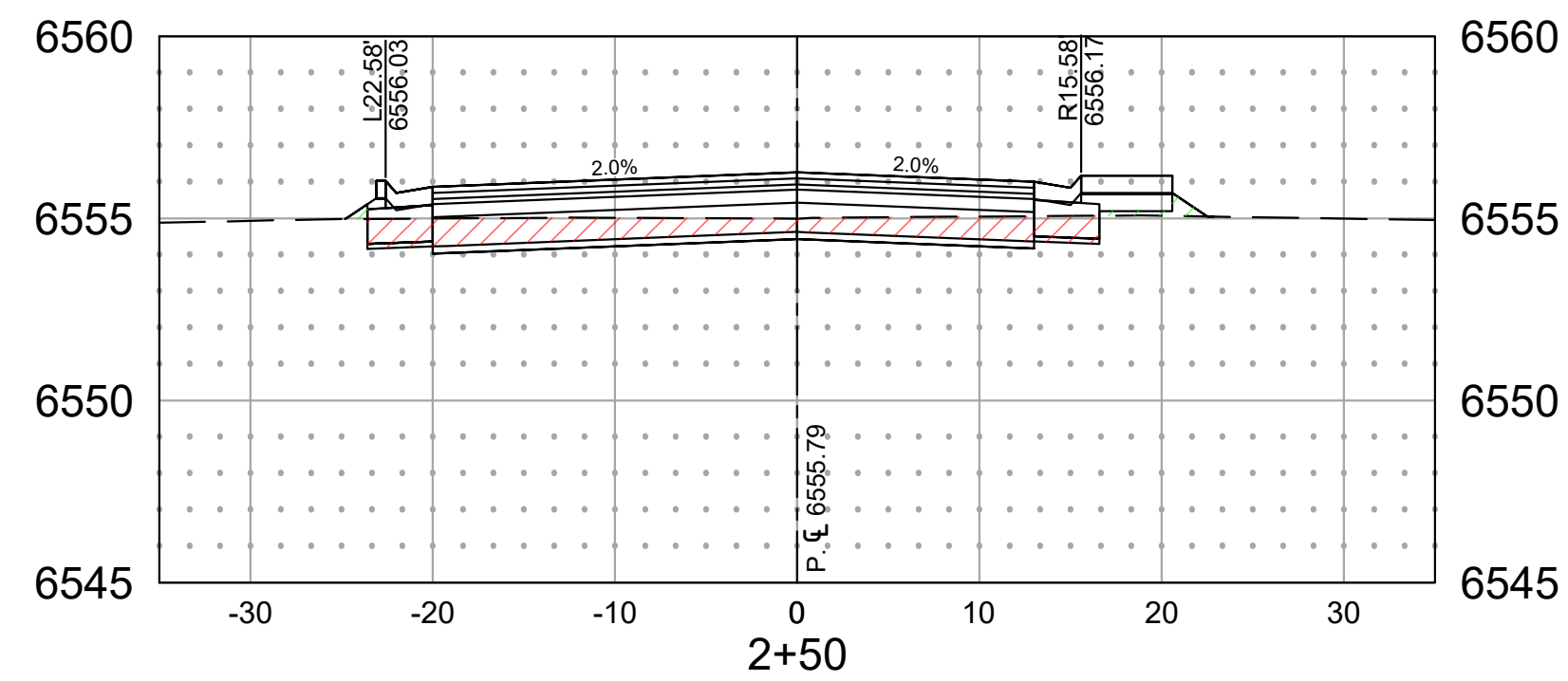
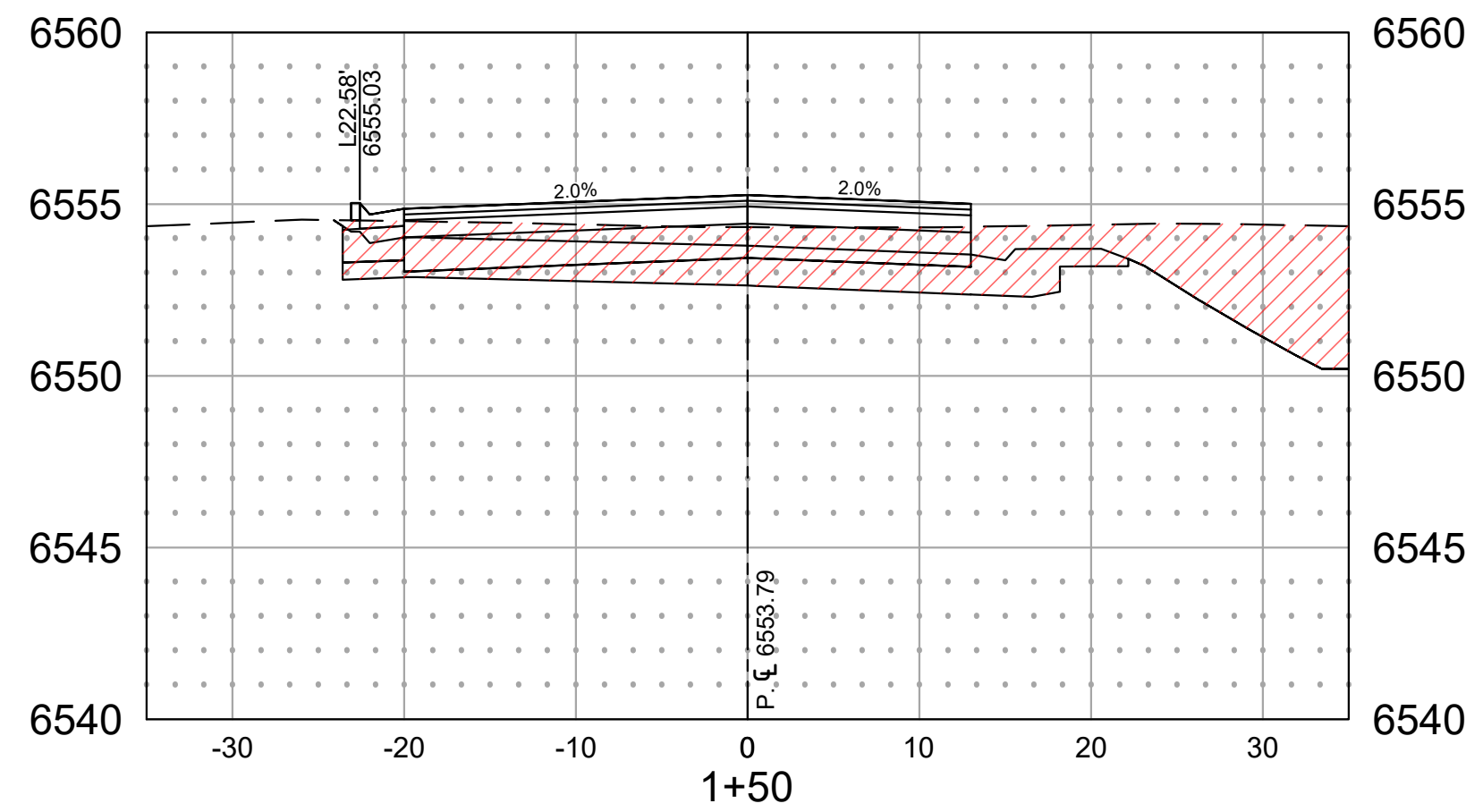
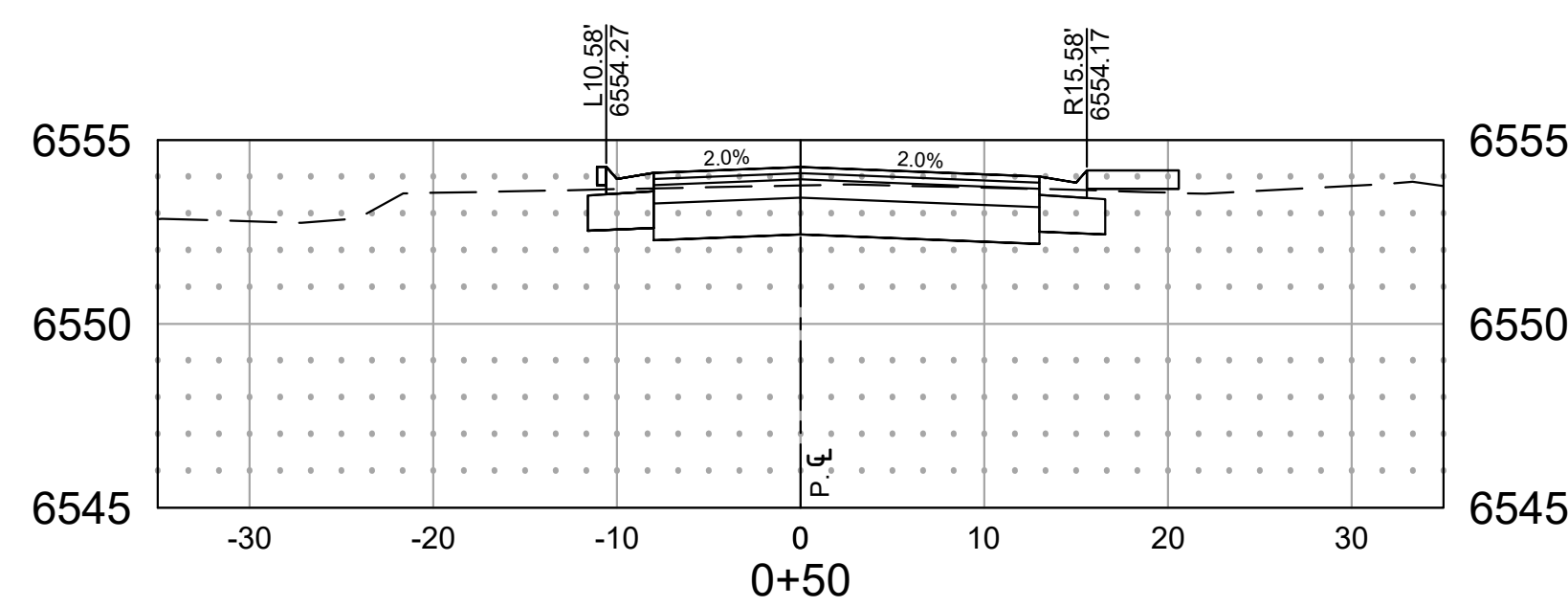
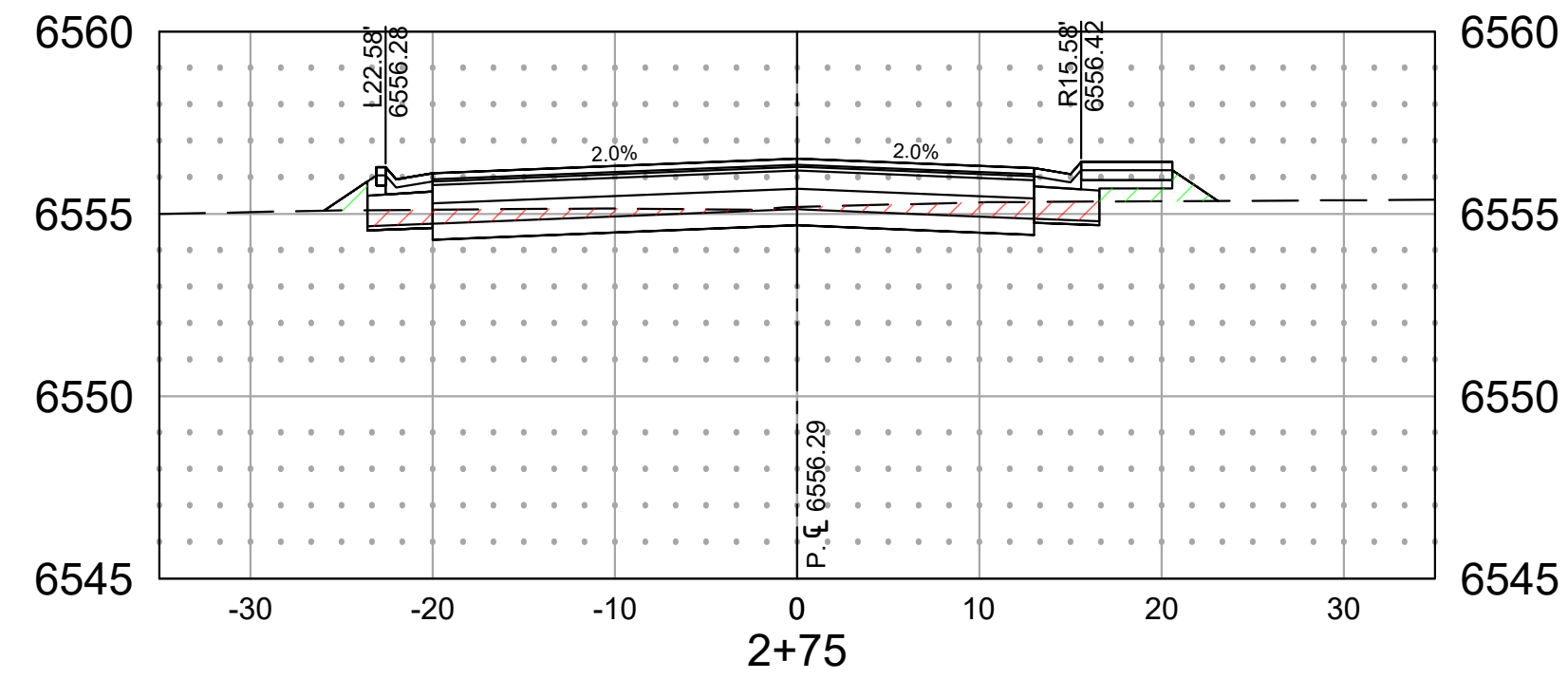
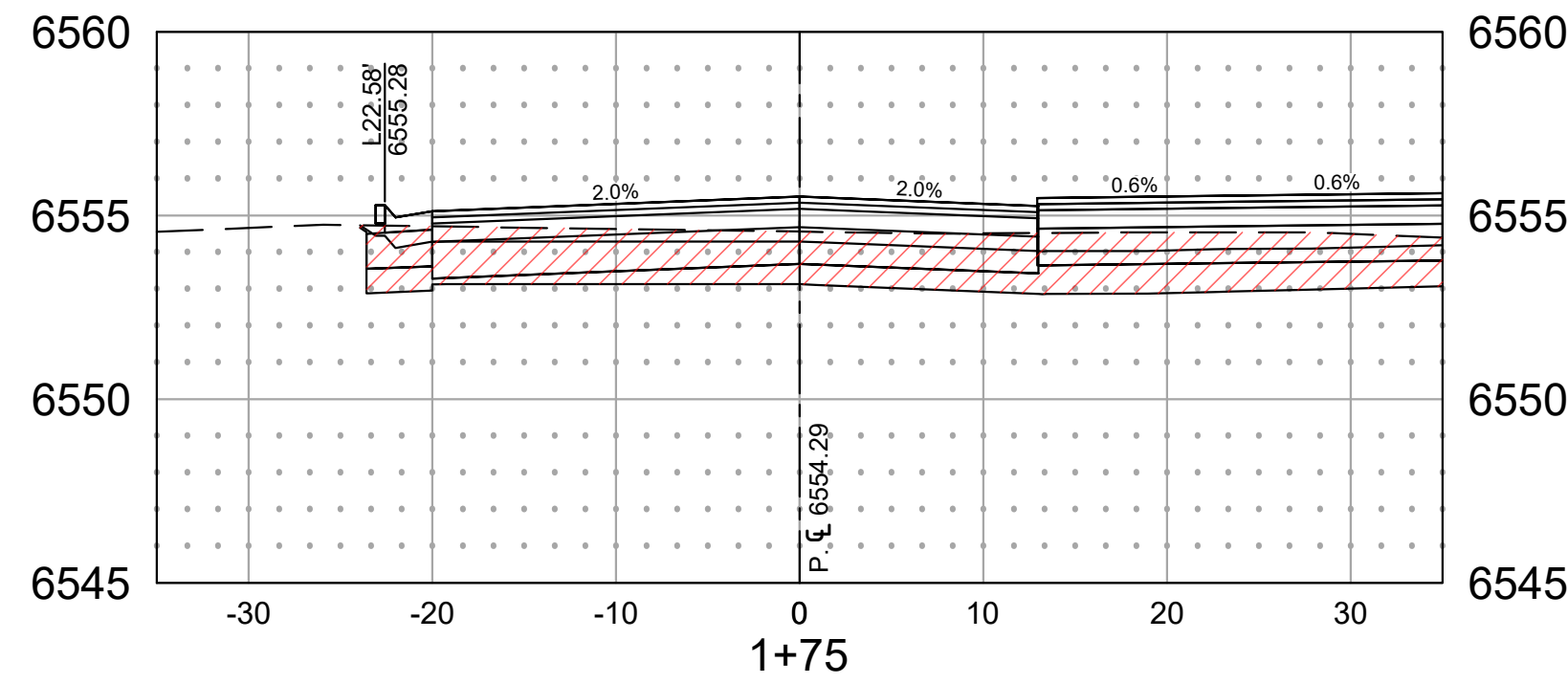
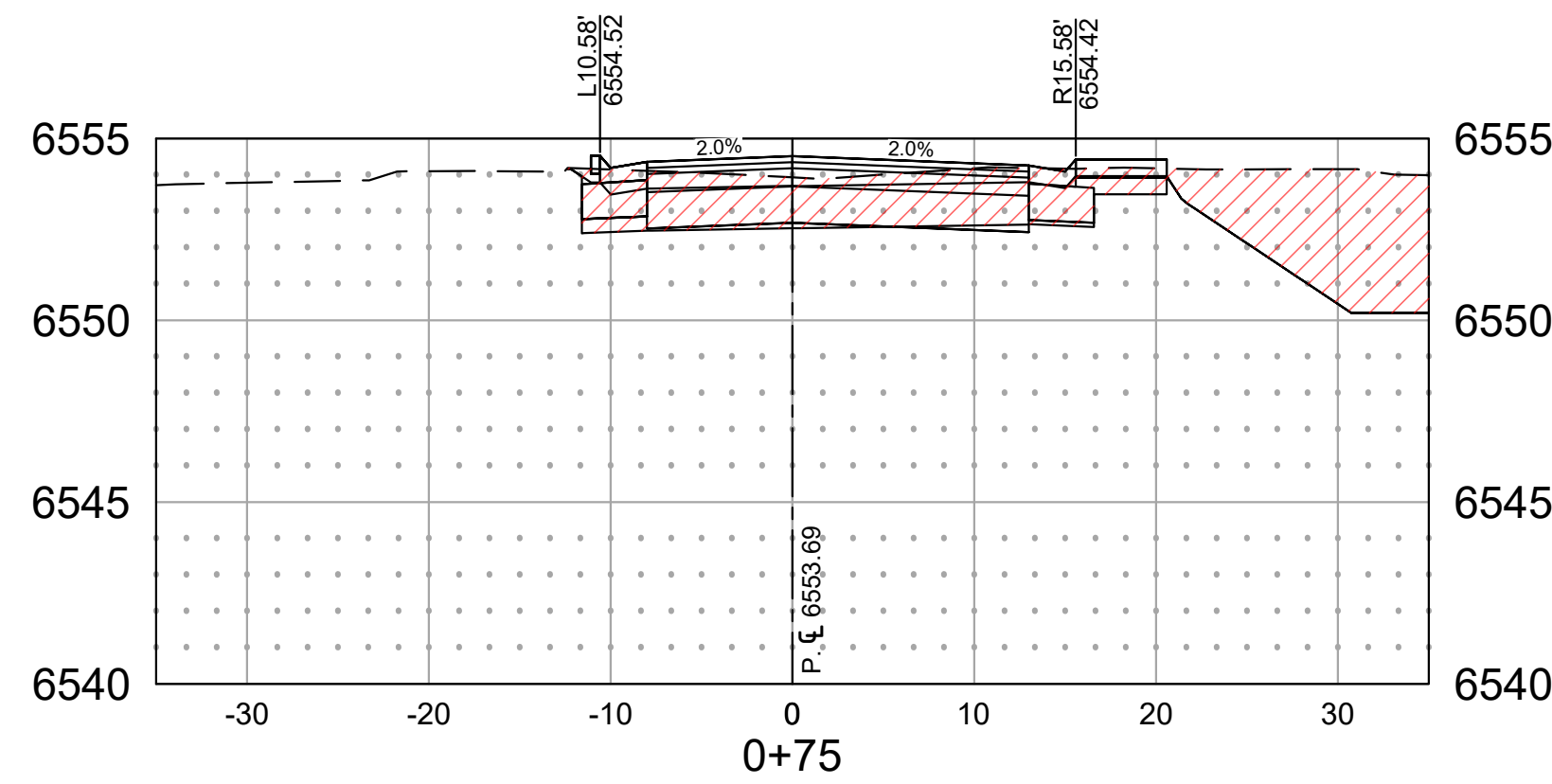
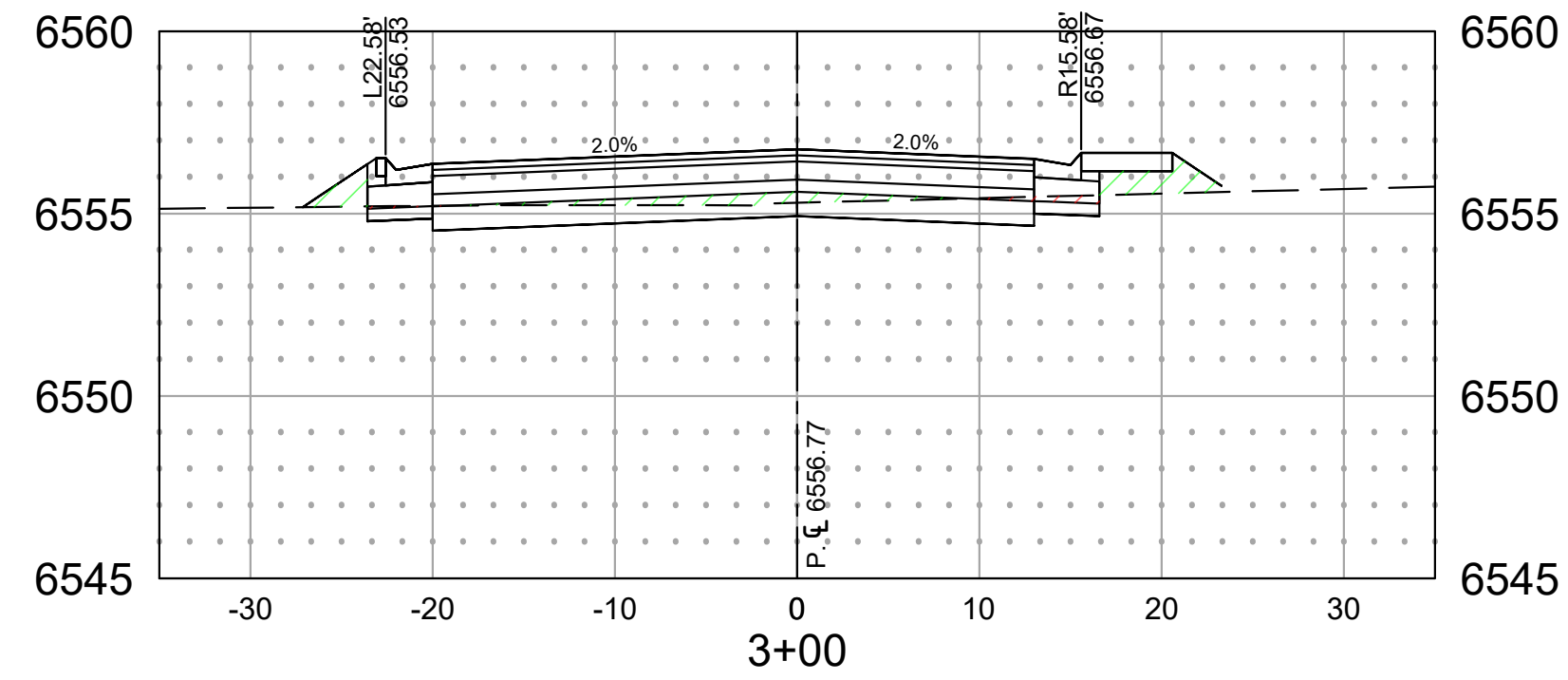
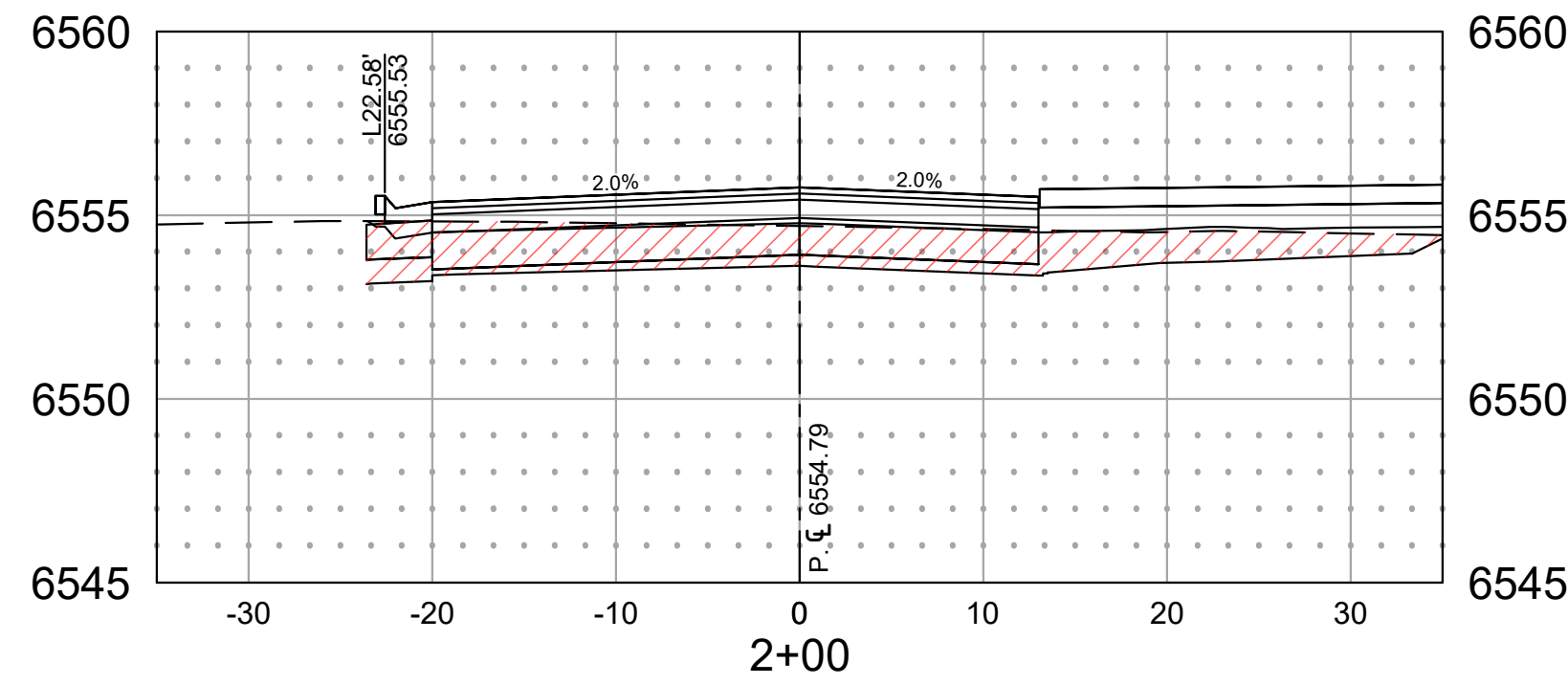
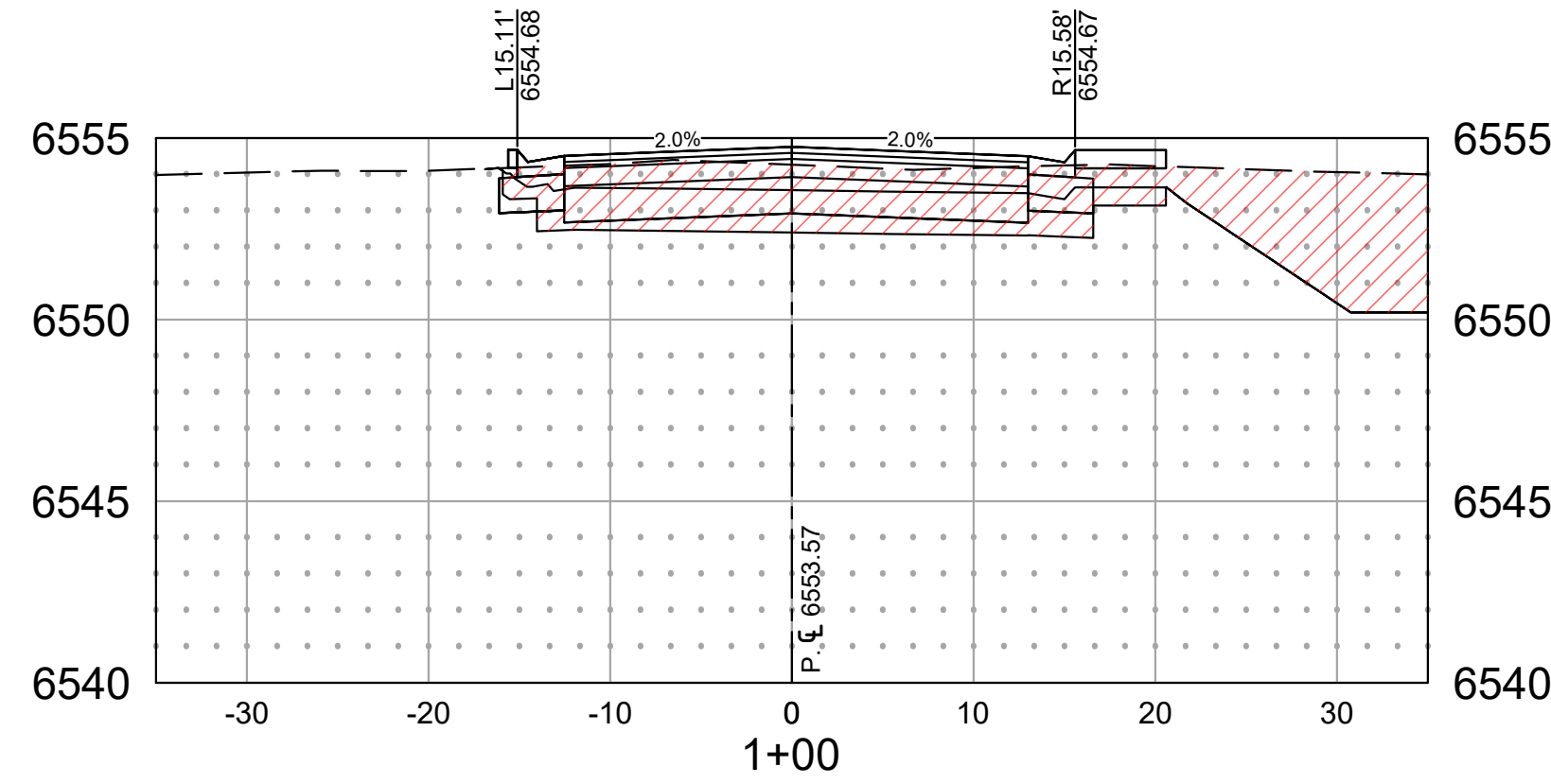
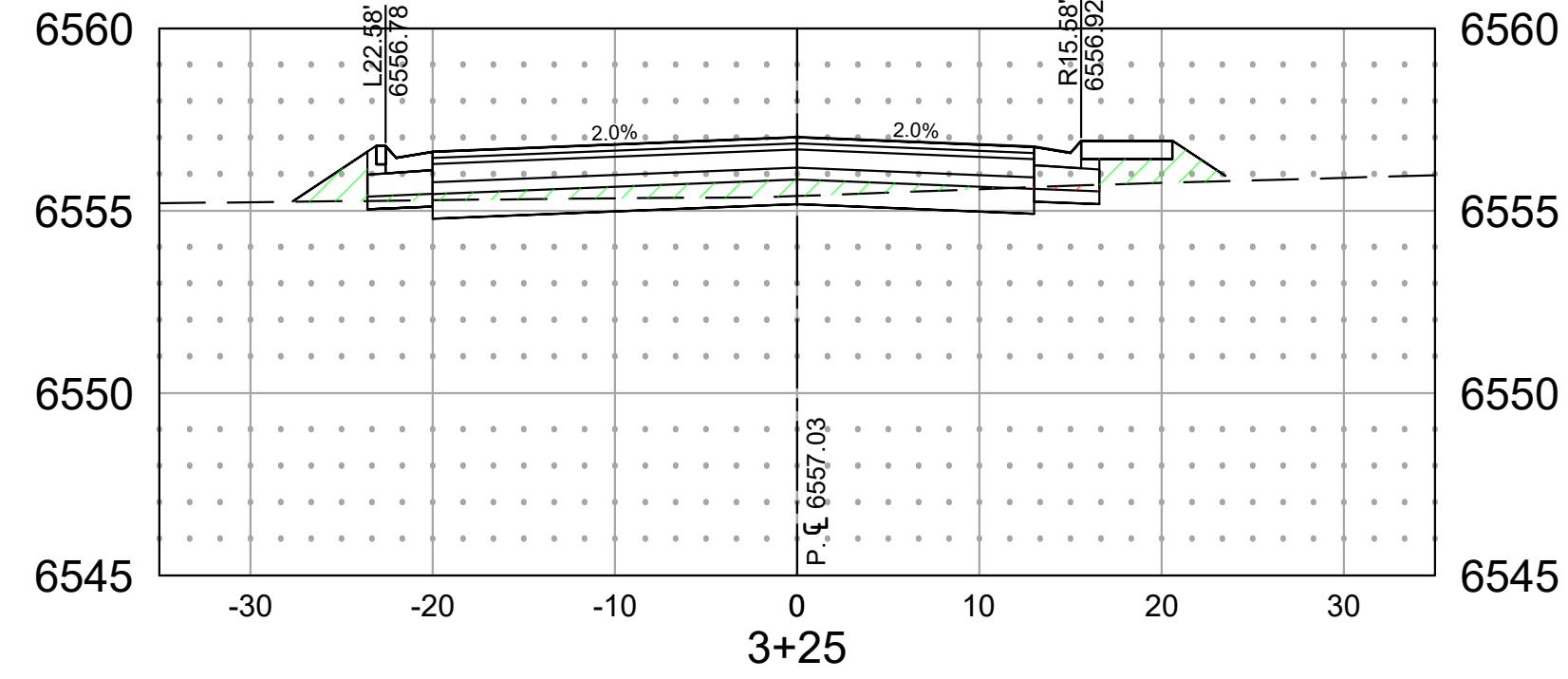
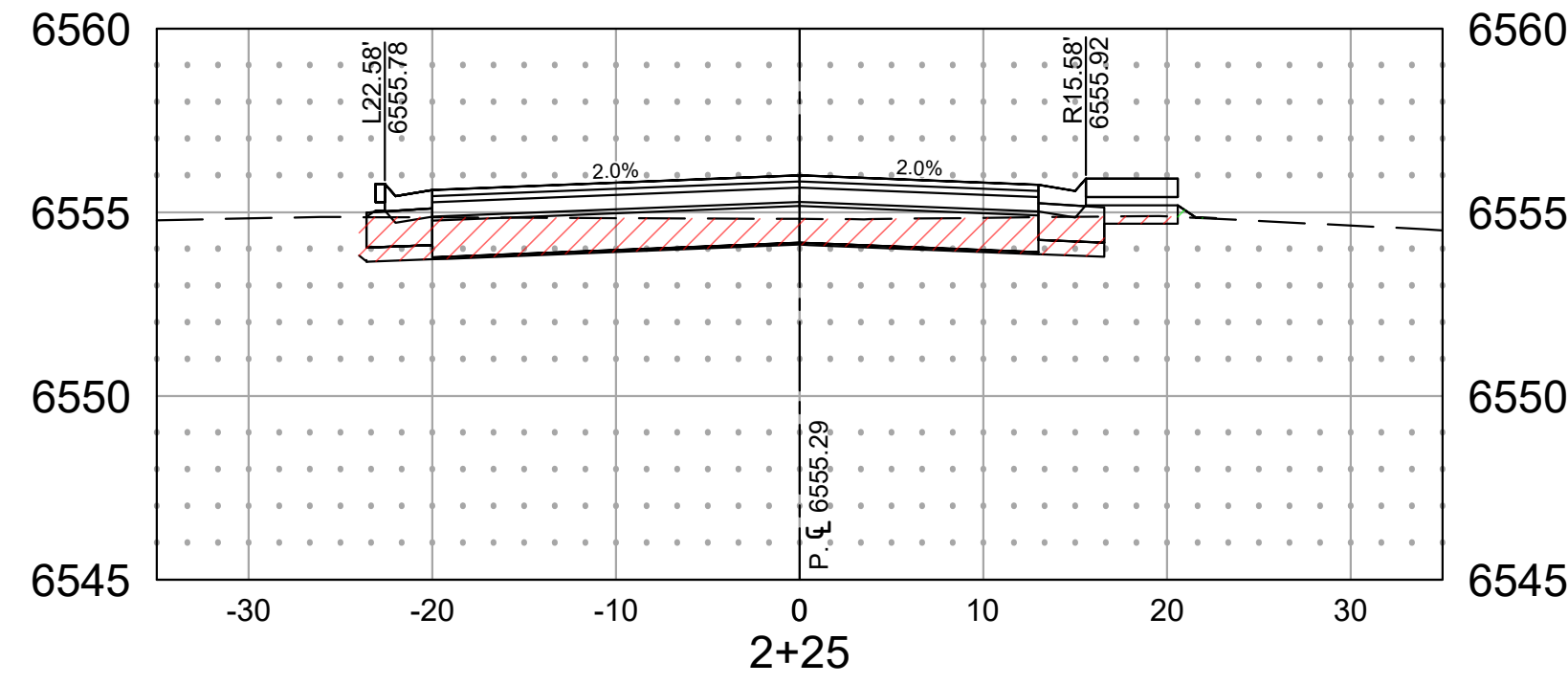
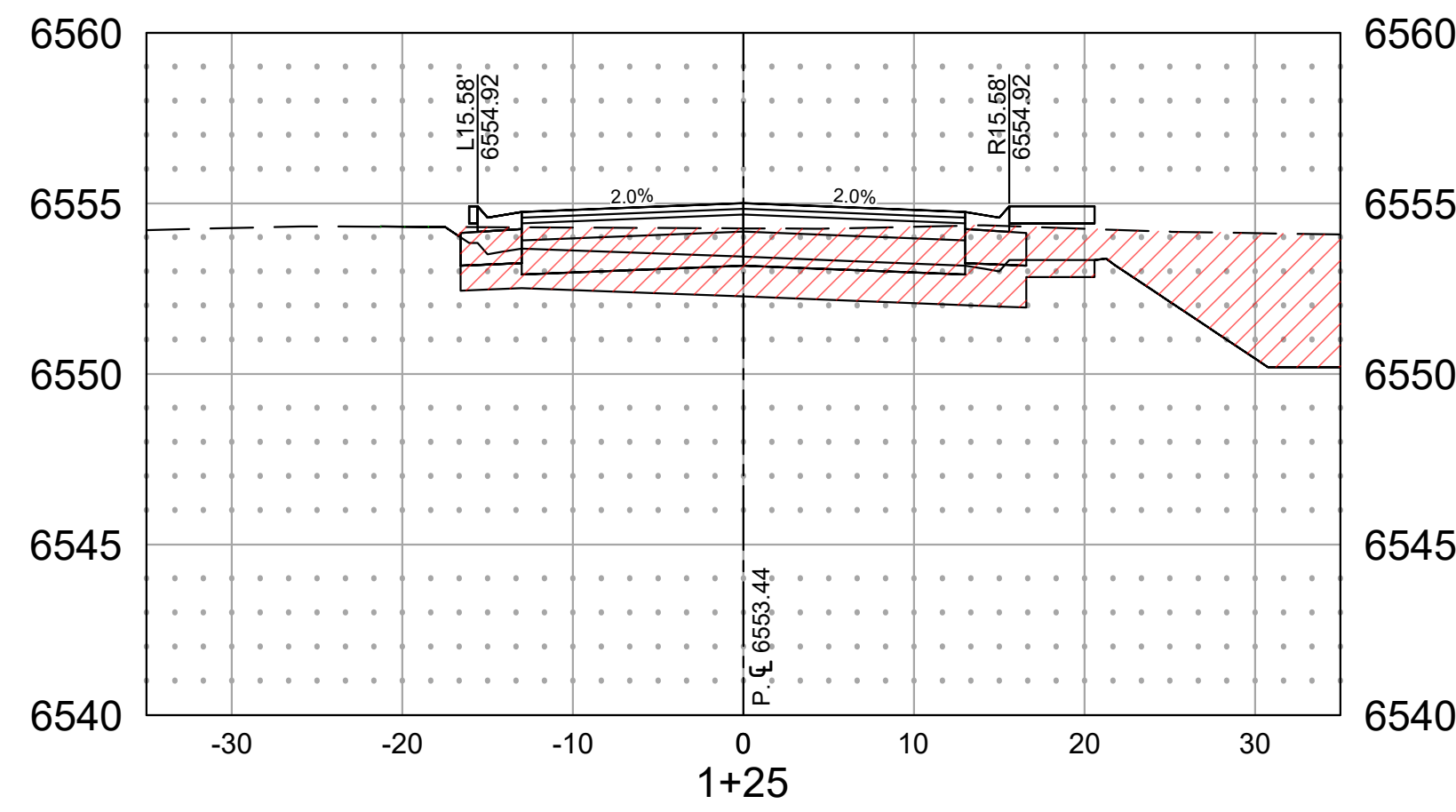
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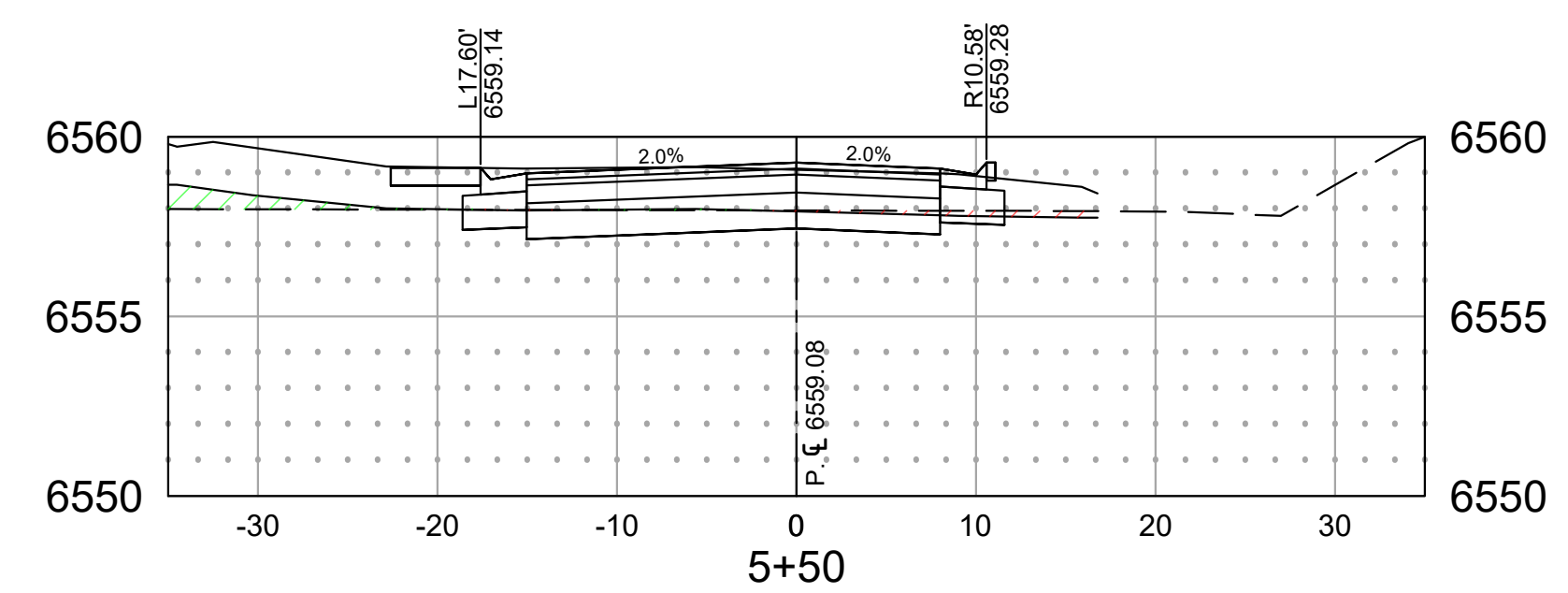
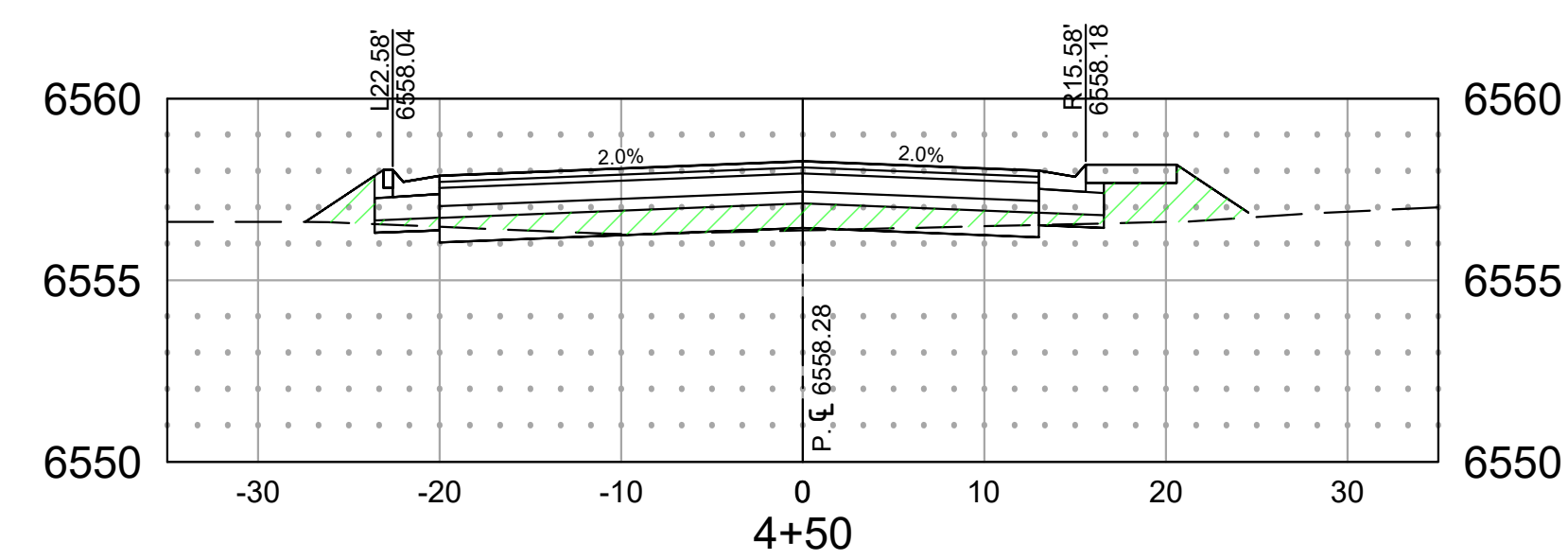
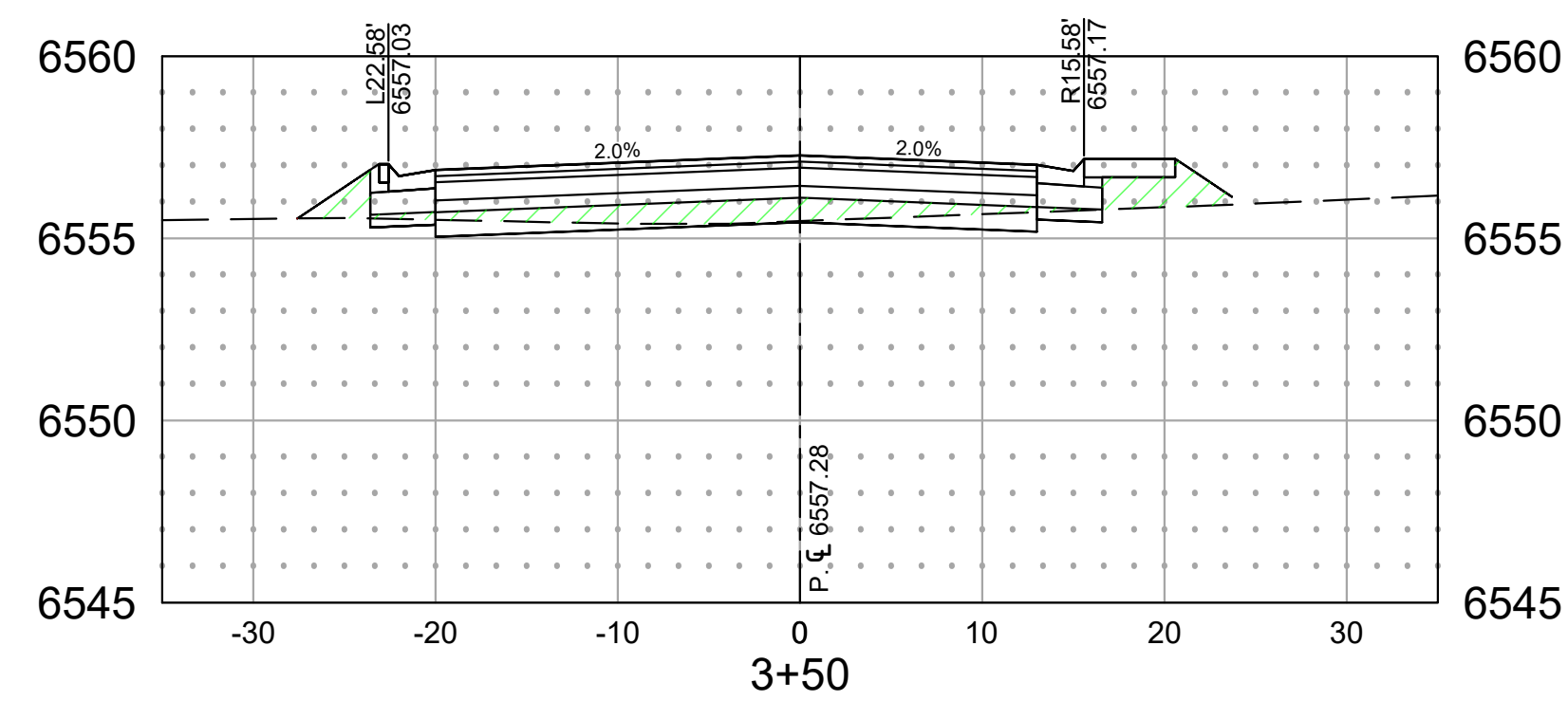
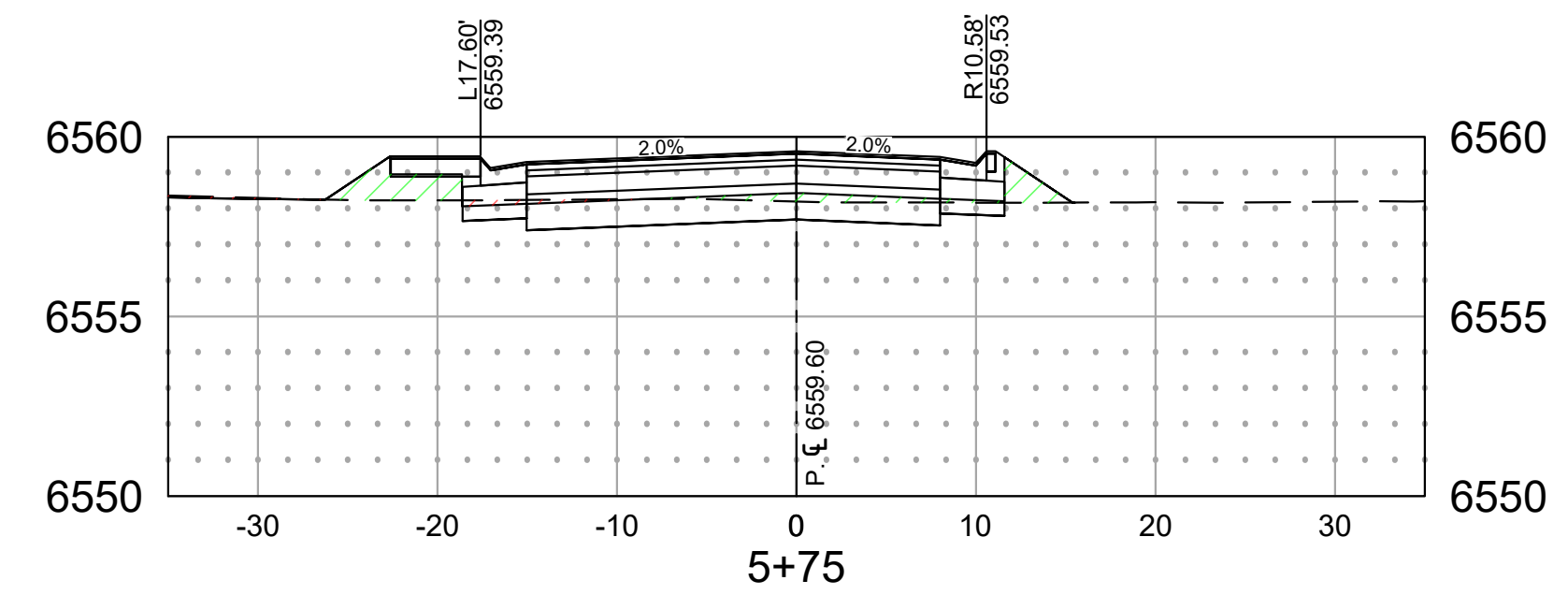
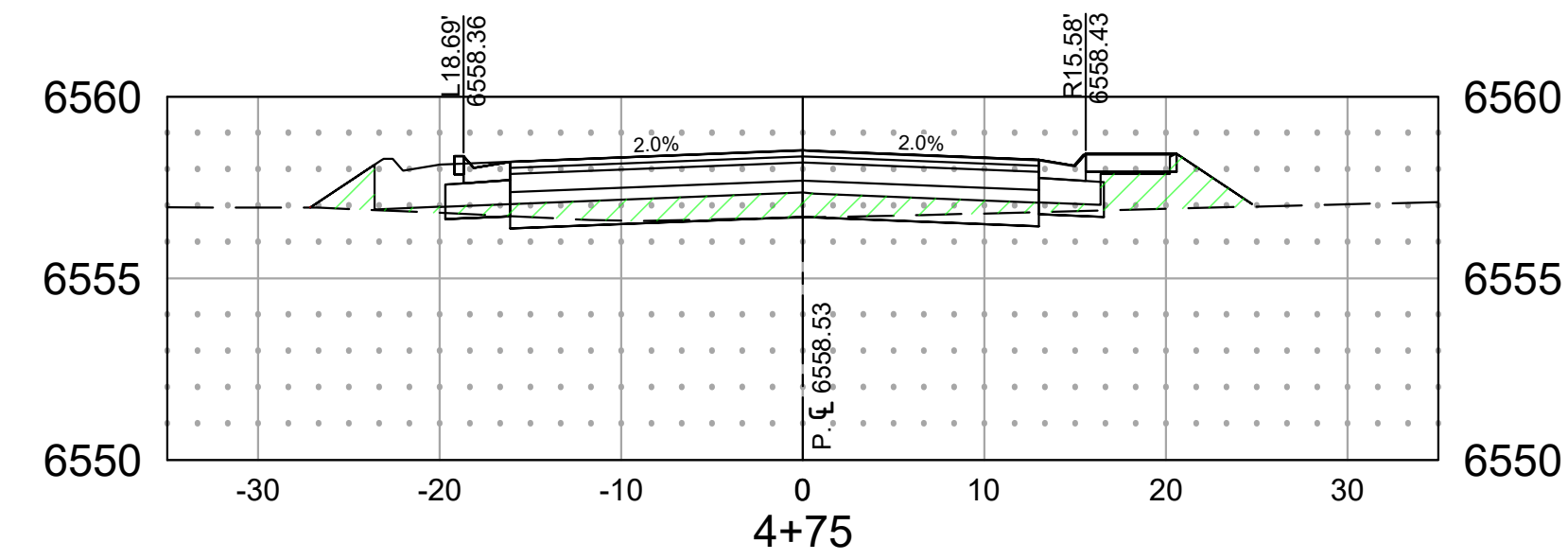
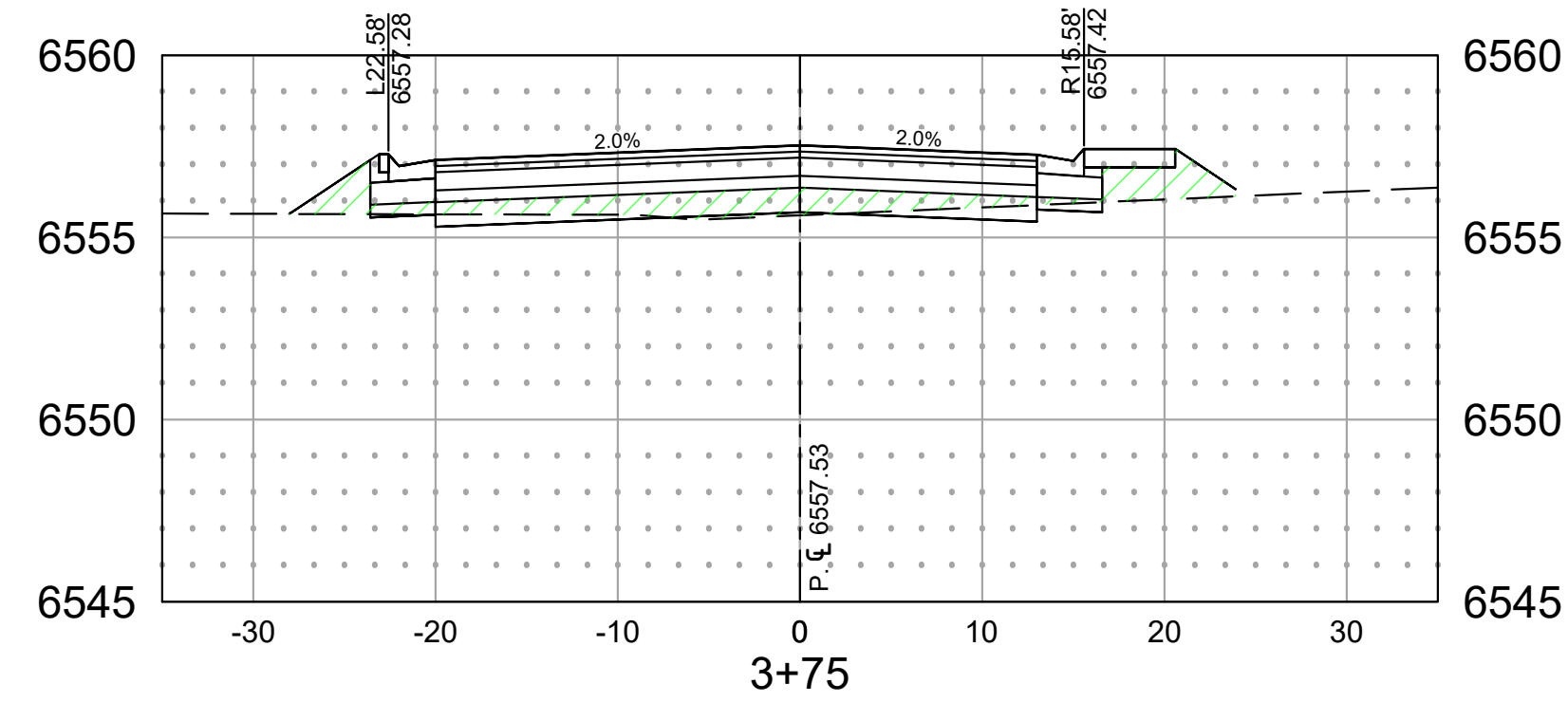
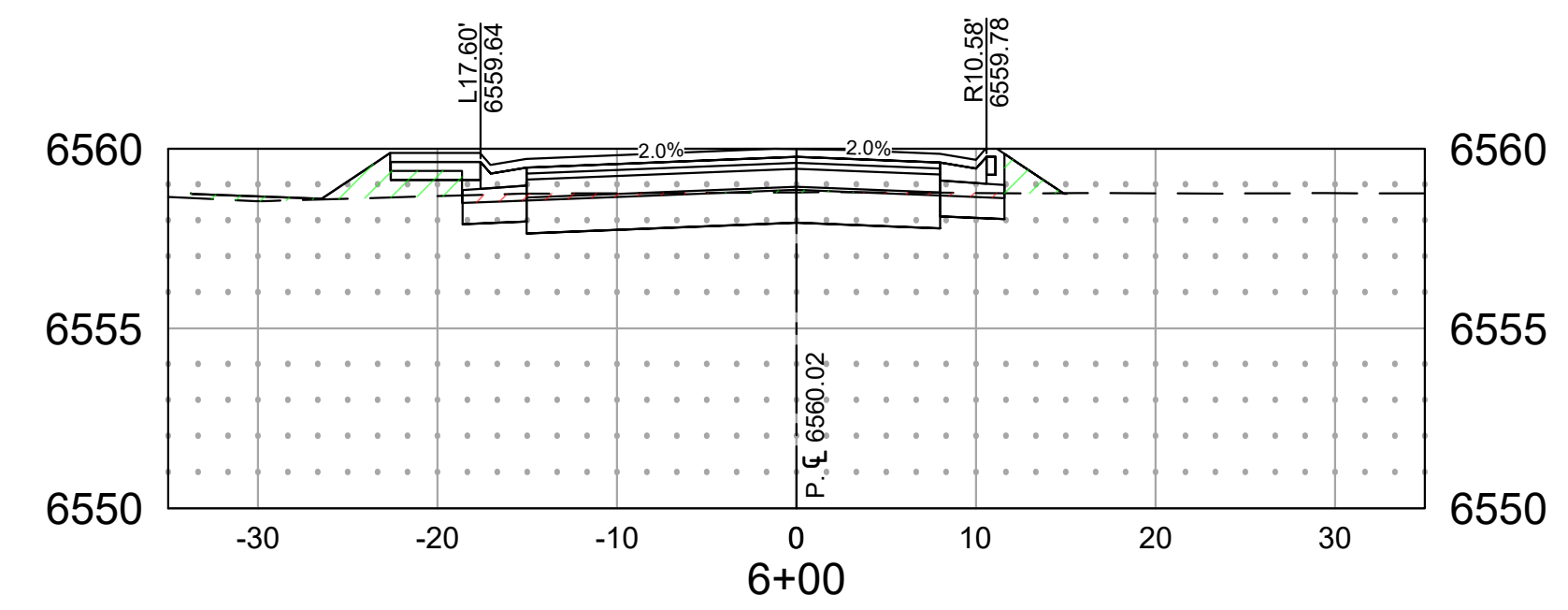
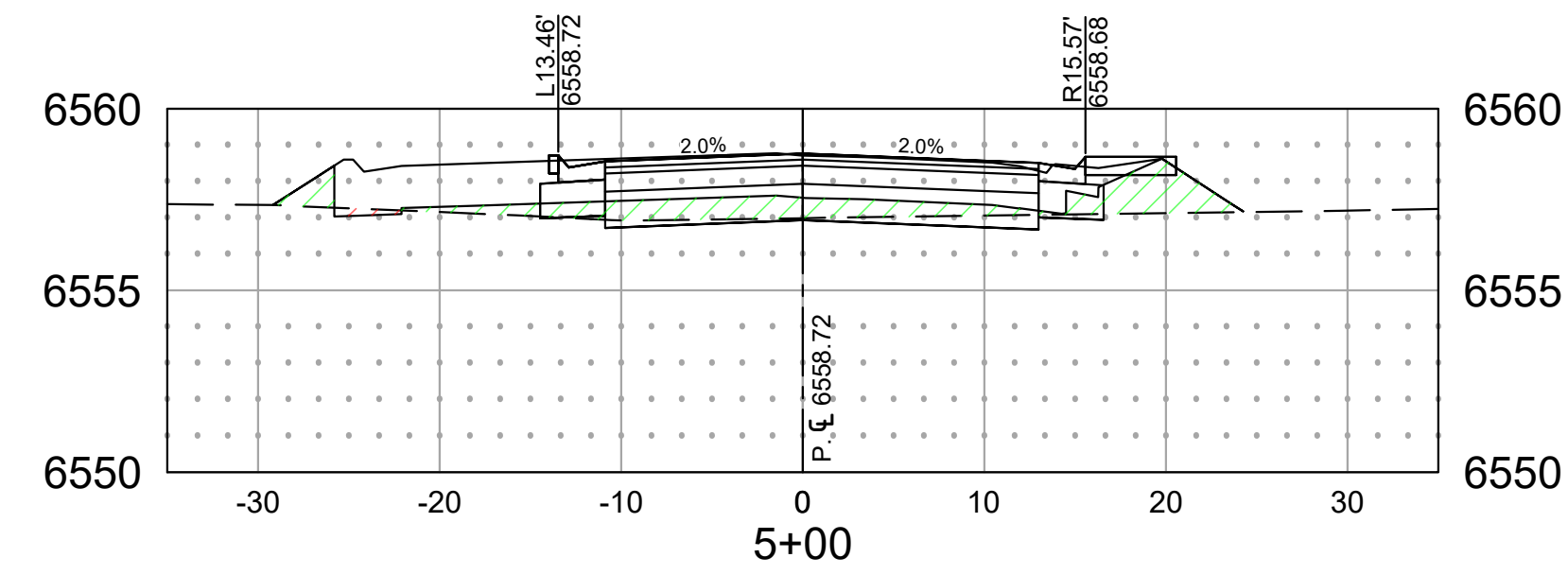
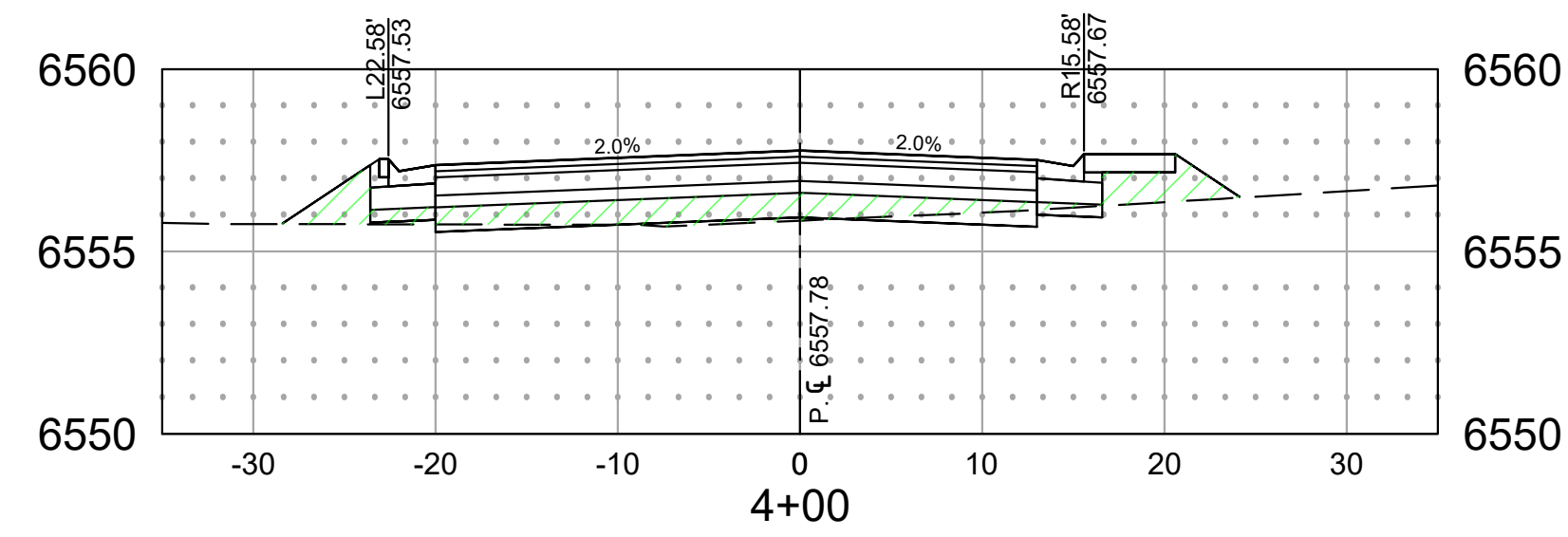
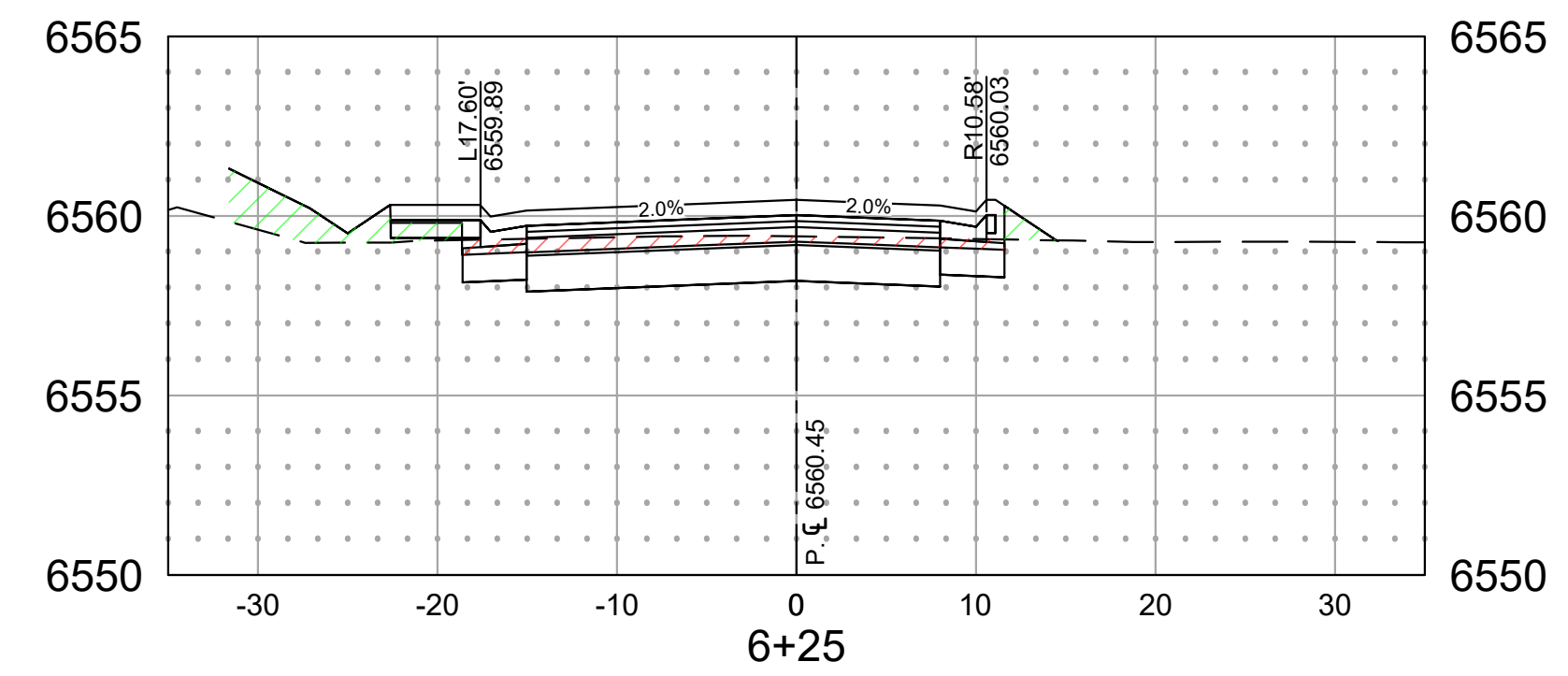
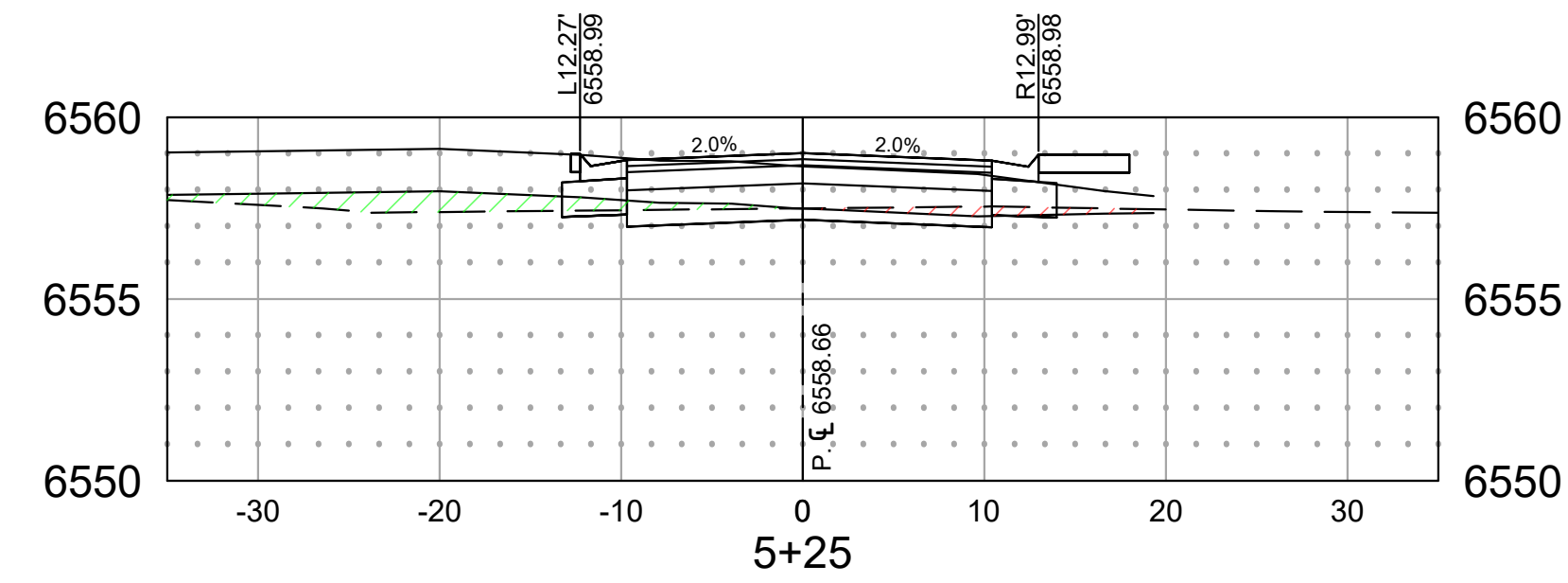
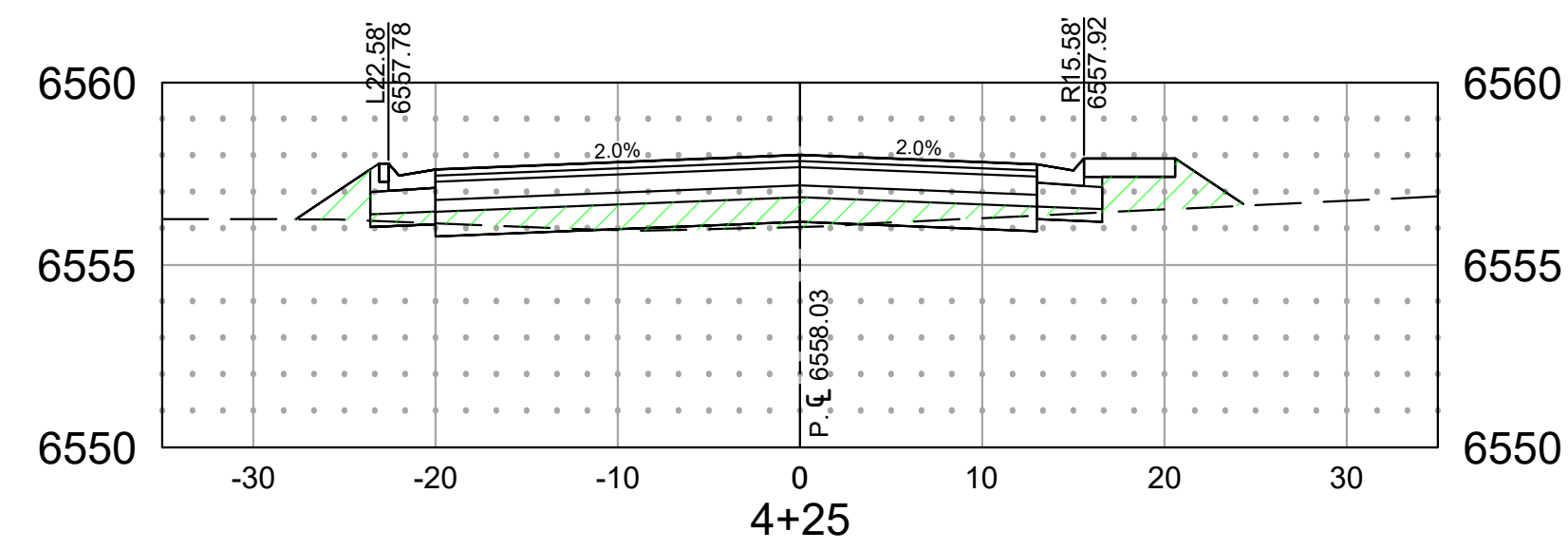
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IGNACIO ROCK CREEK
IGNACIO, CO

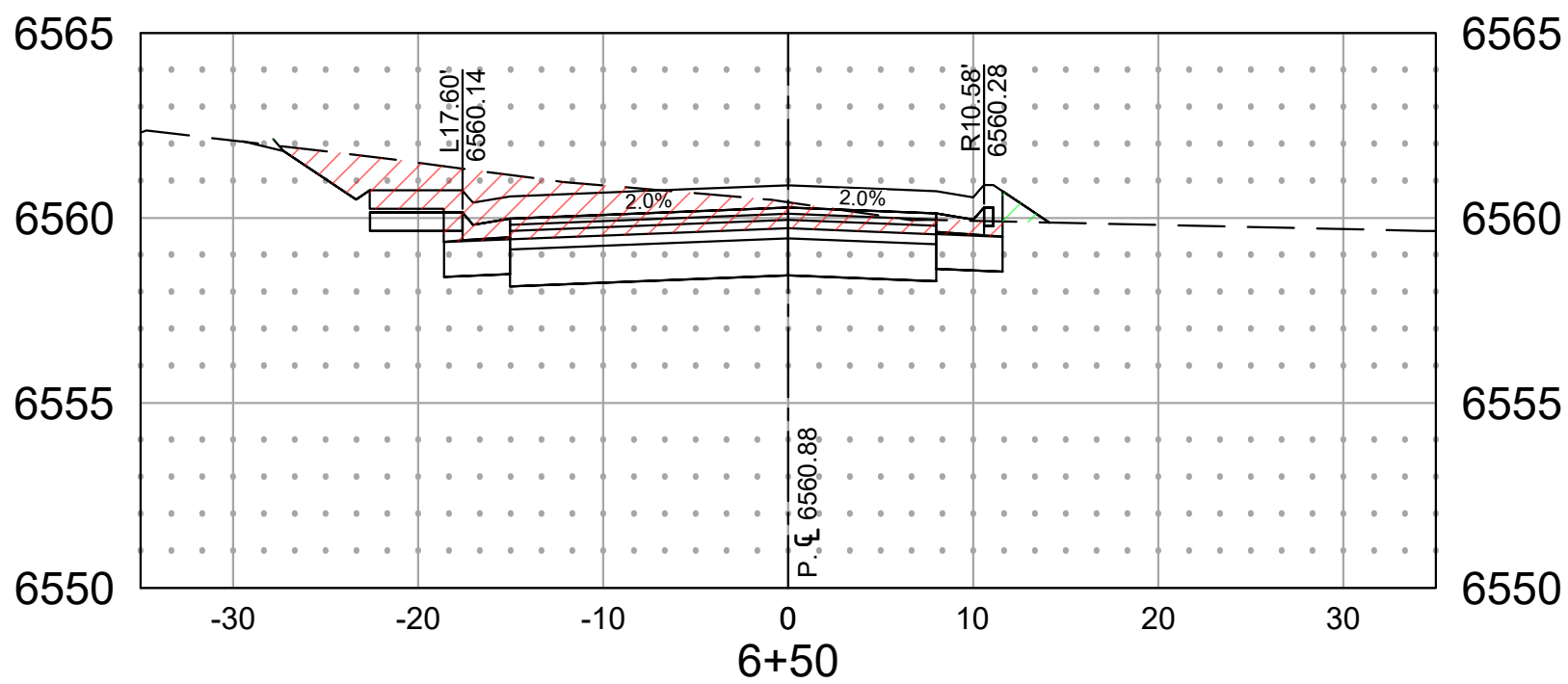
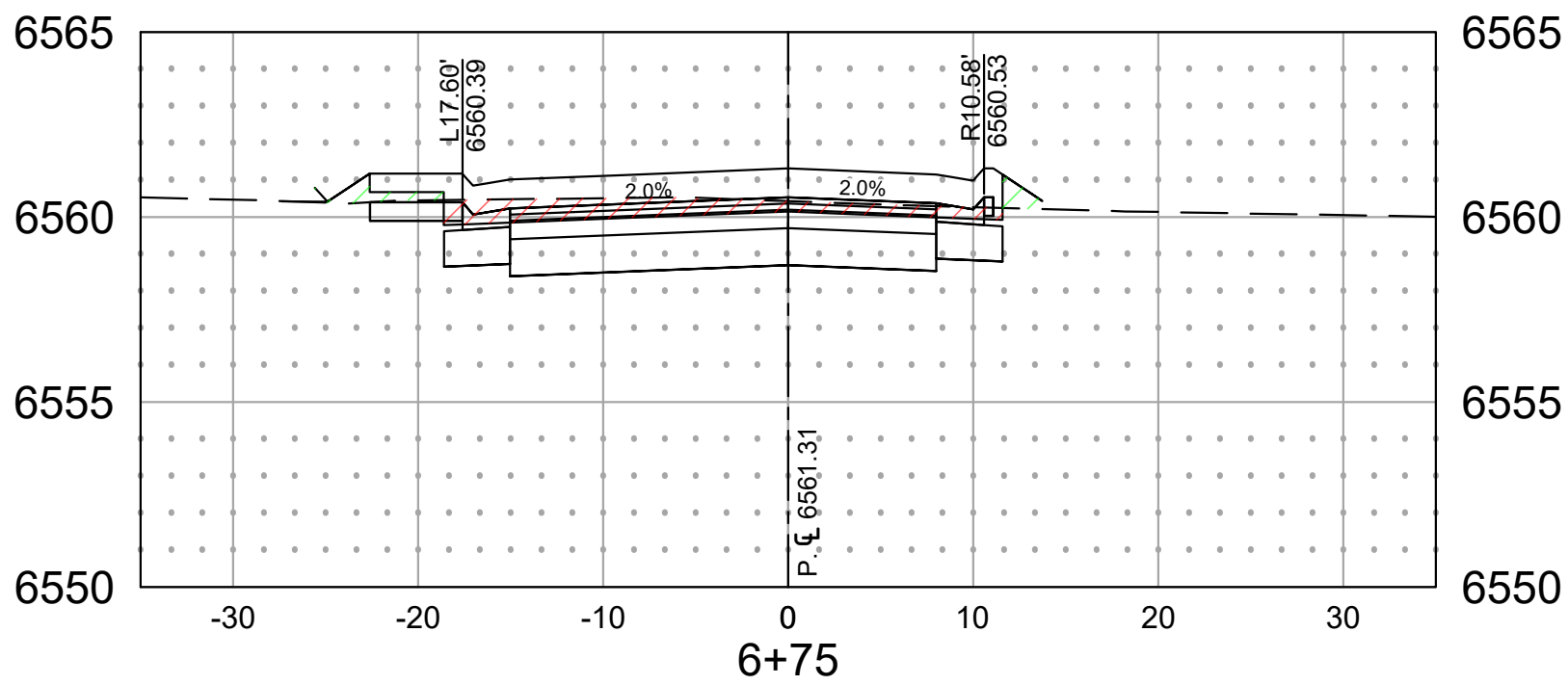
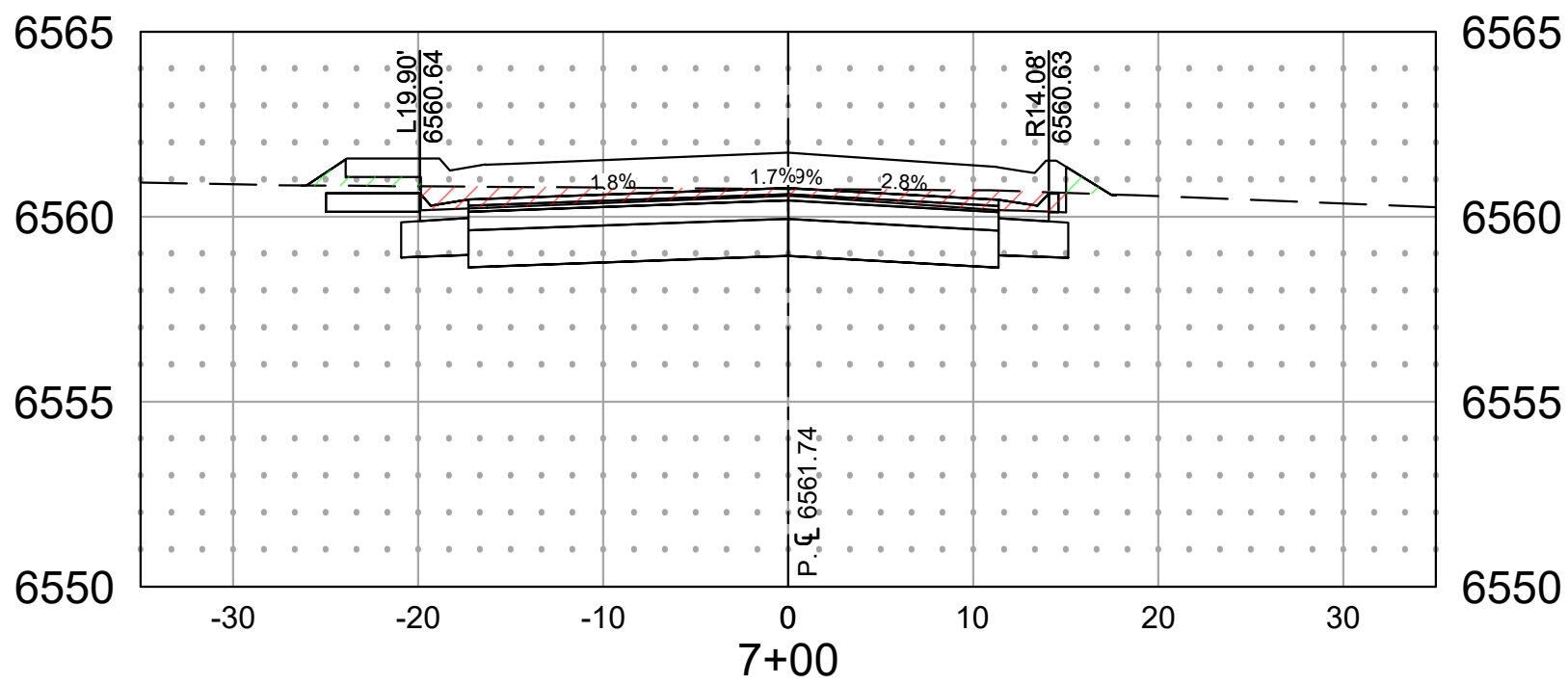
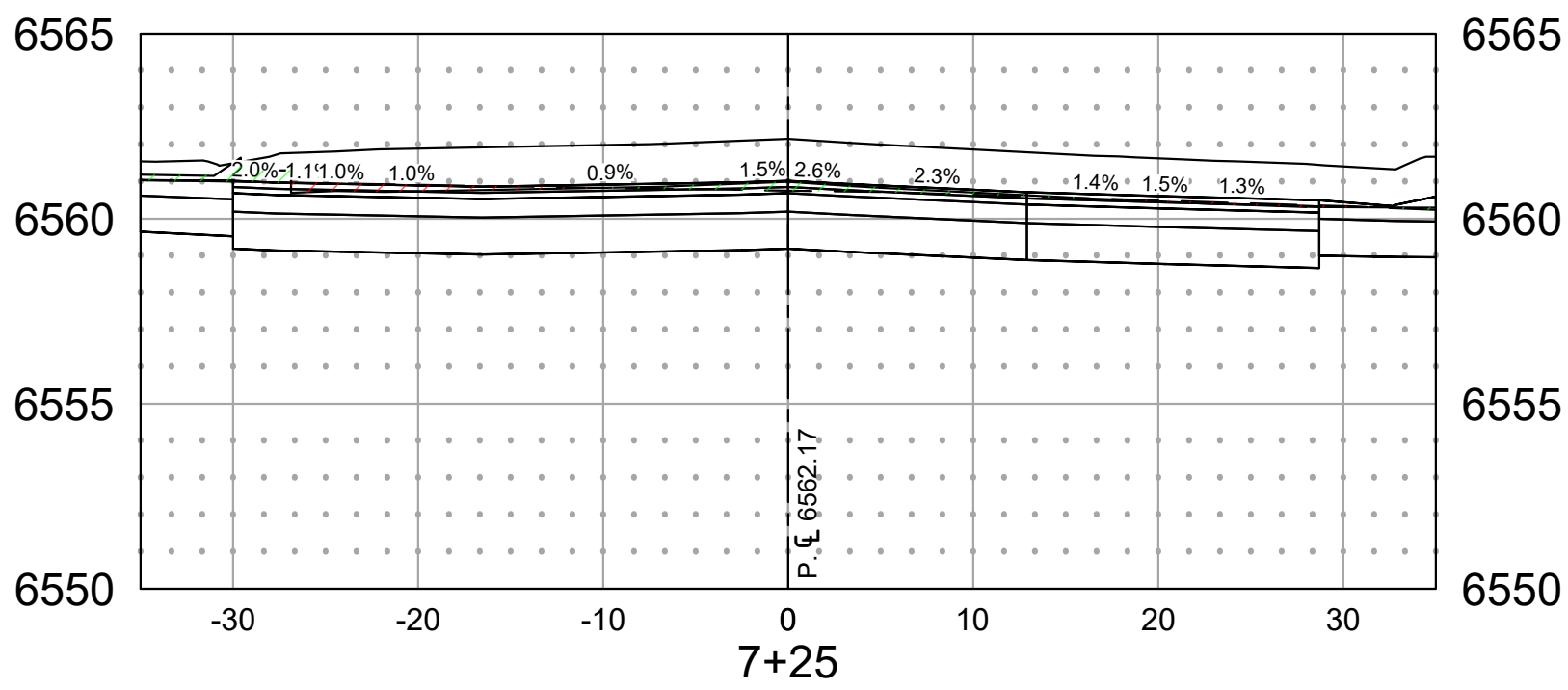
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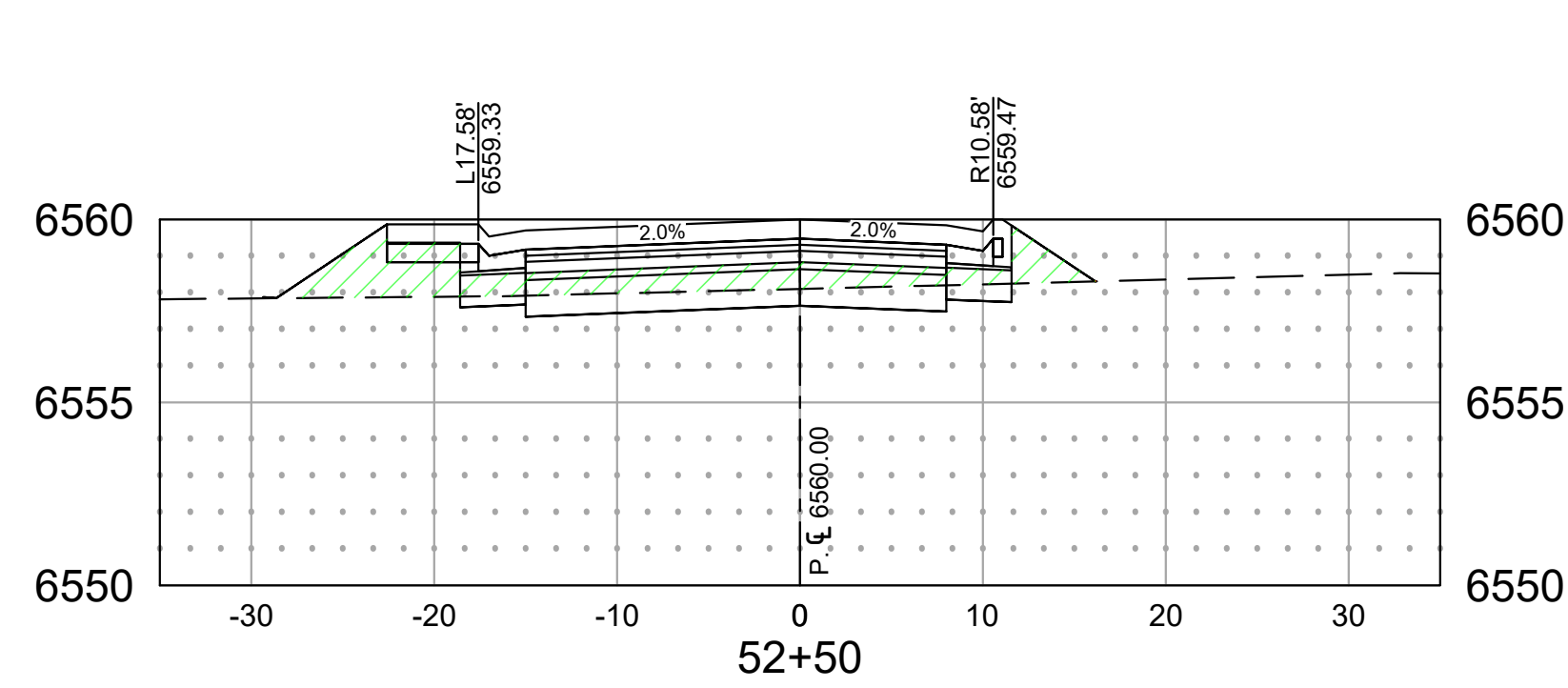
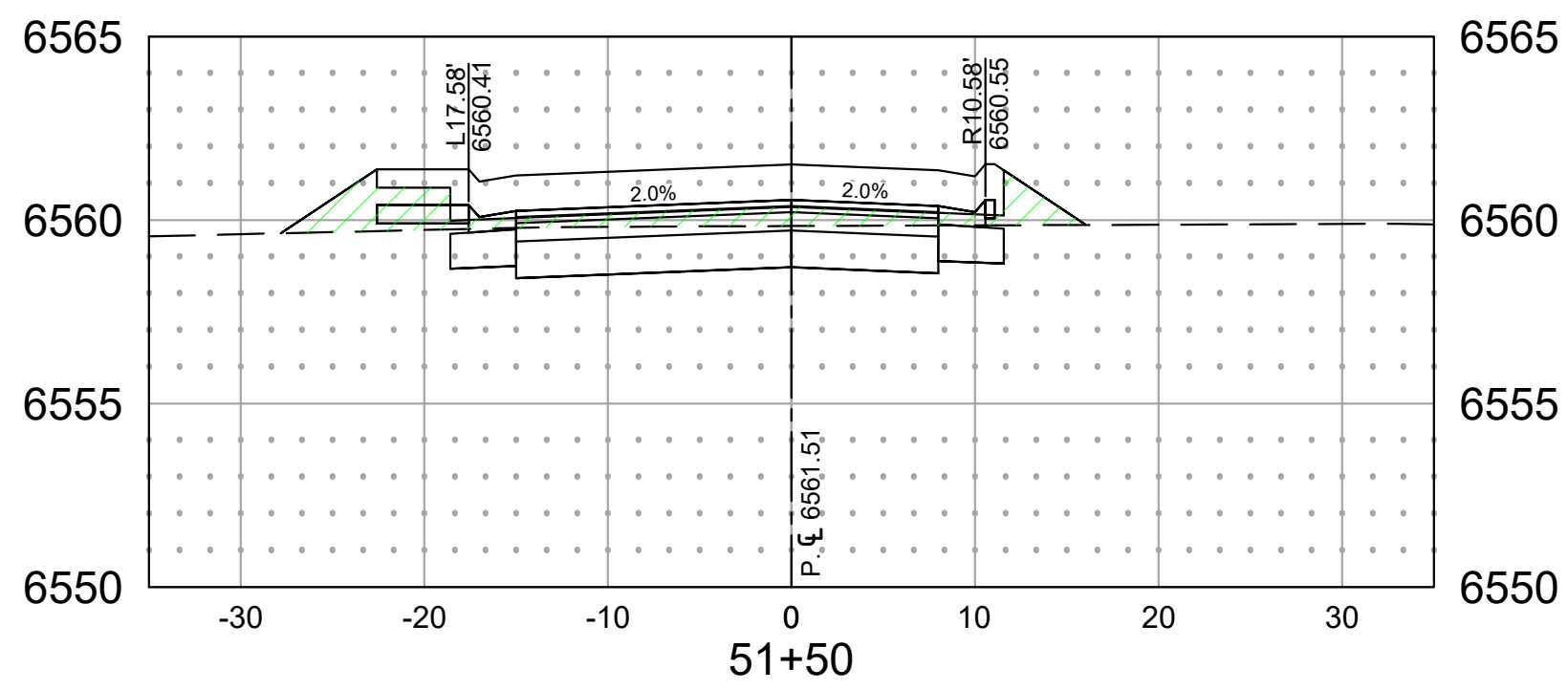
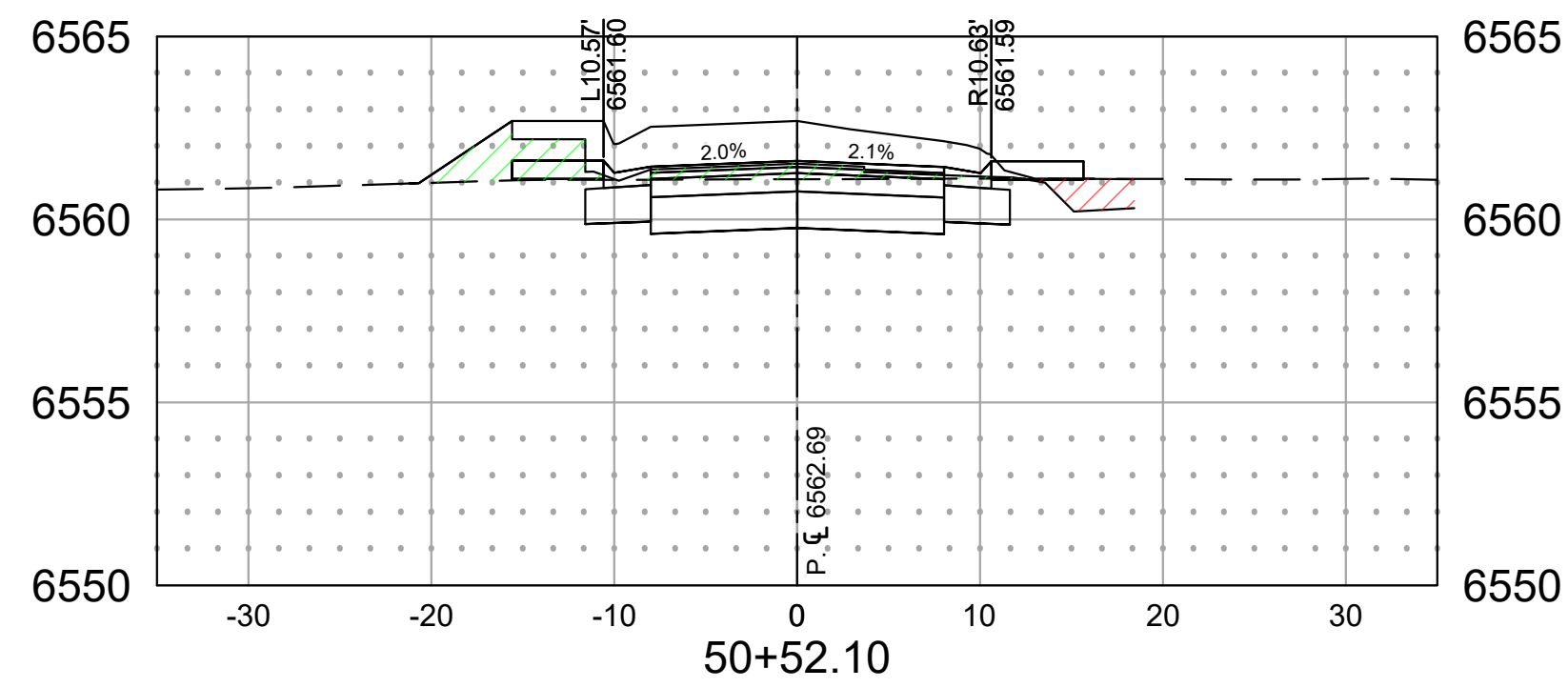
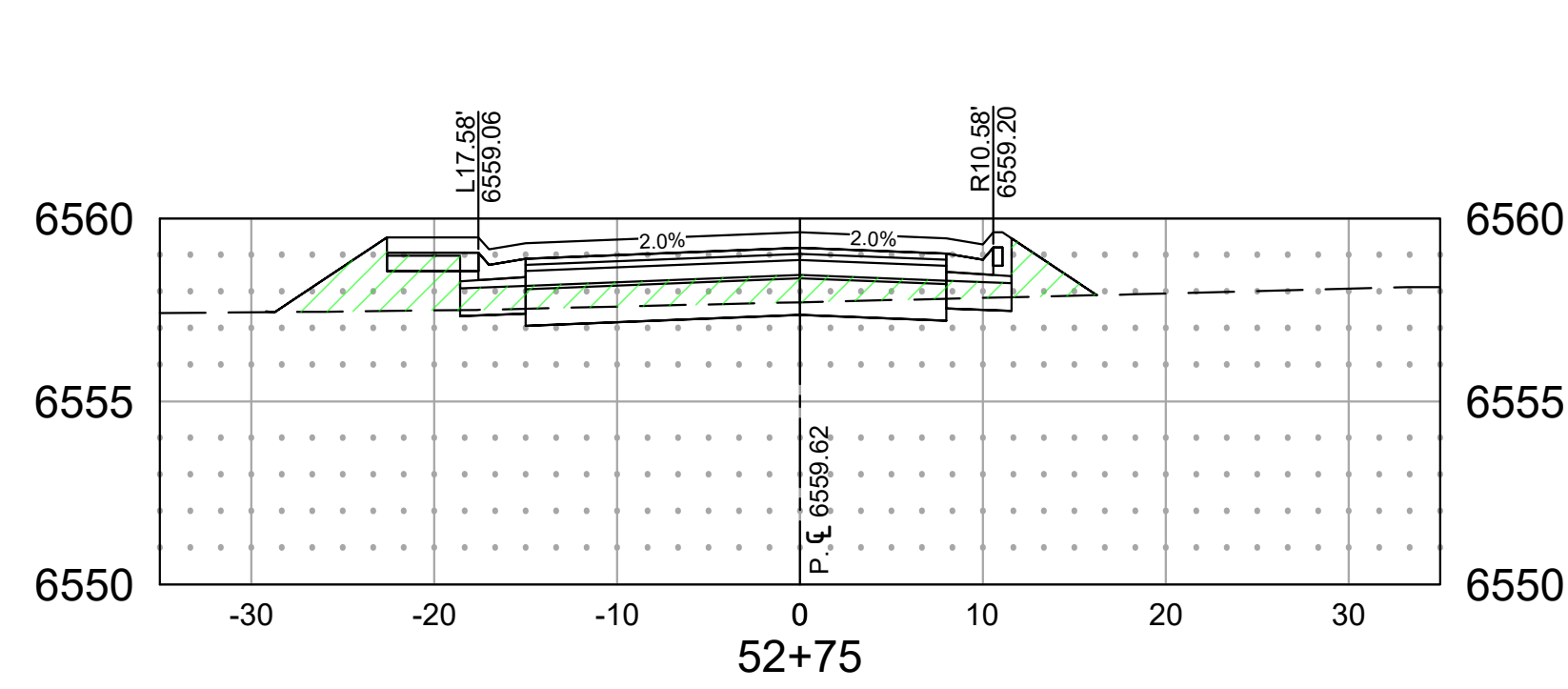
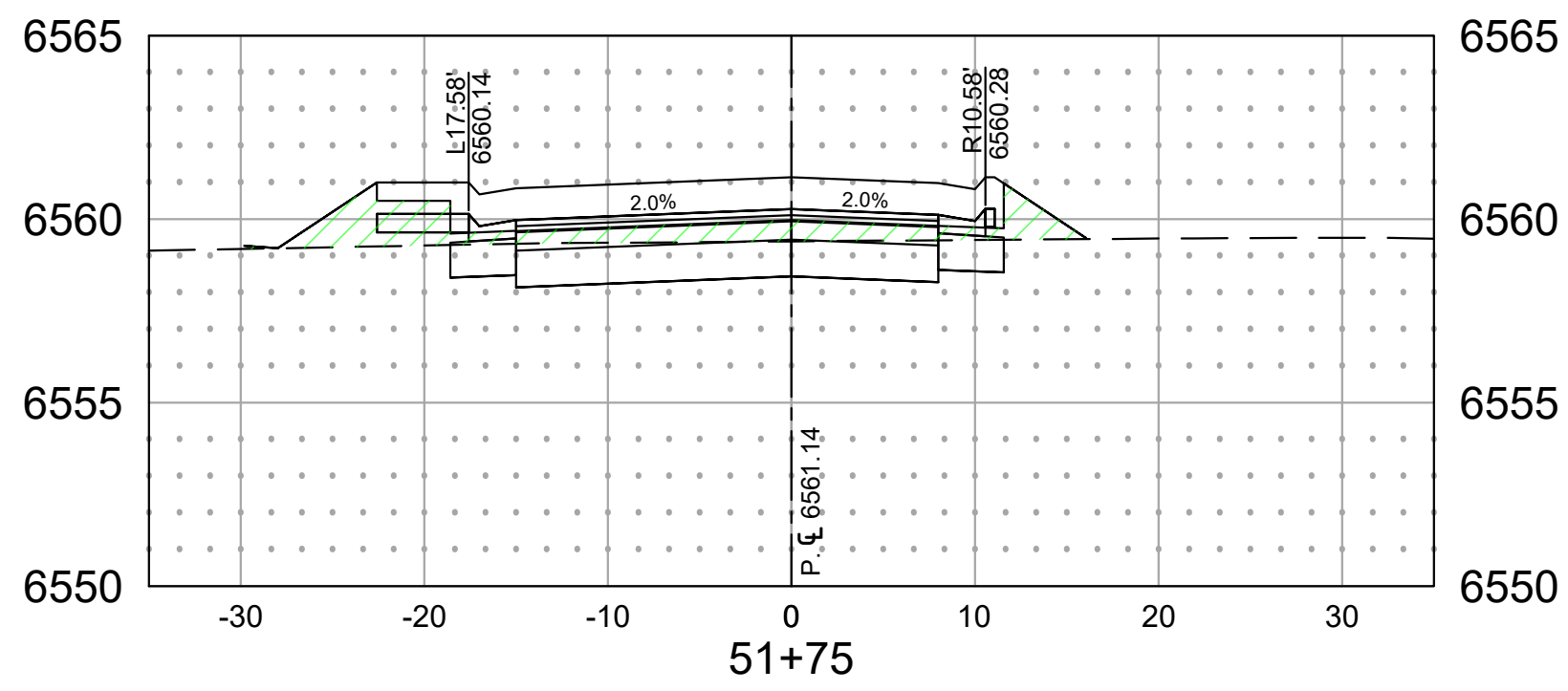
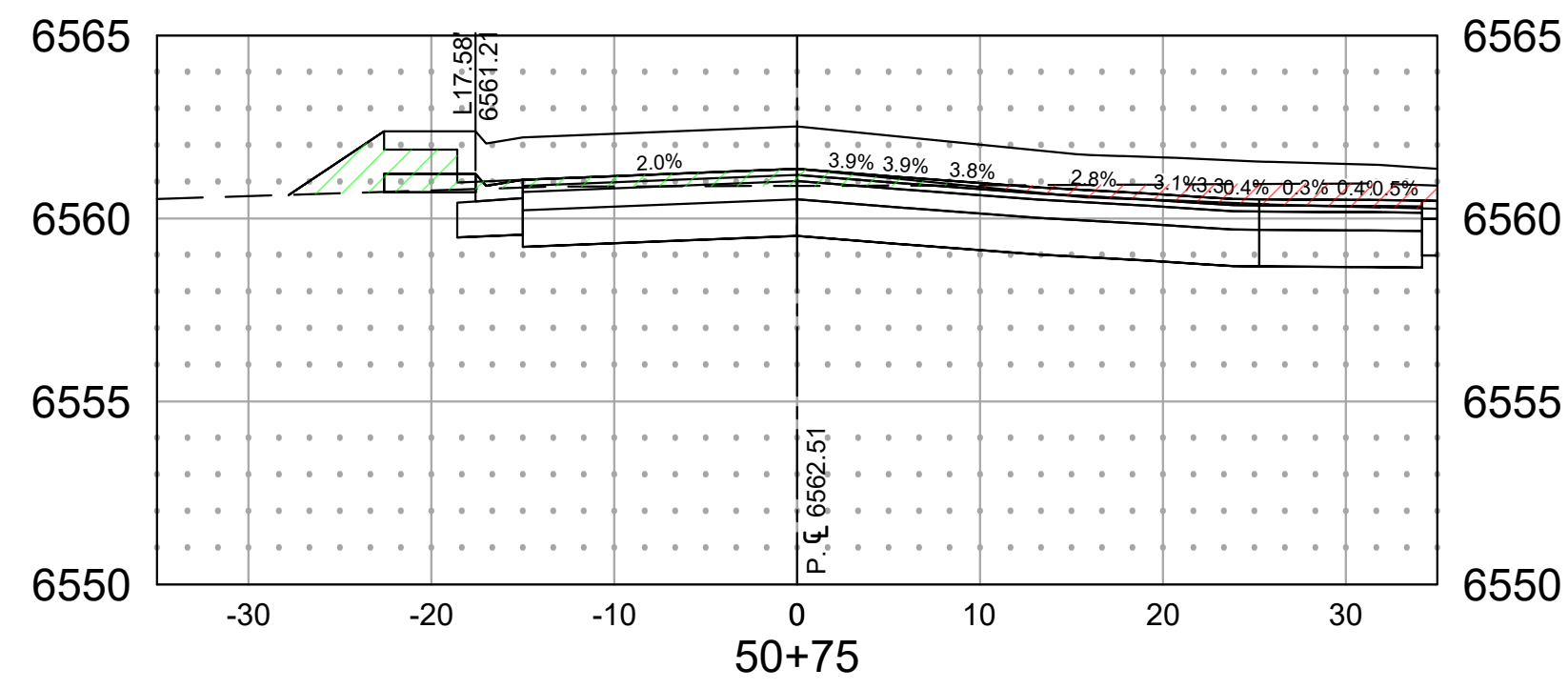
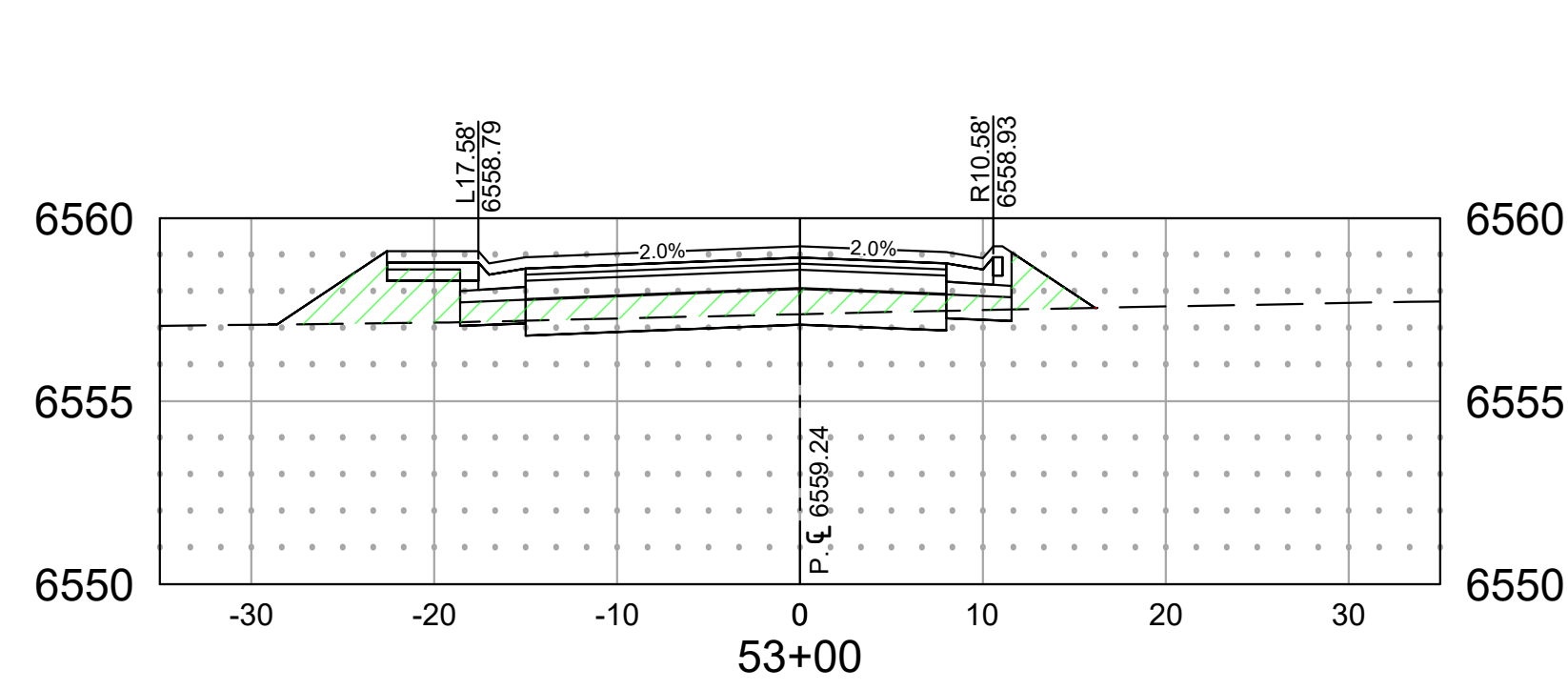
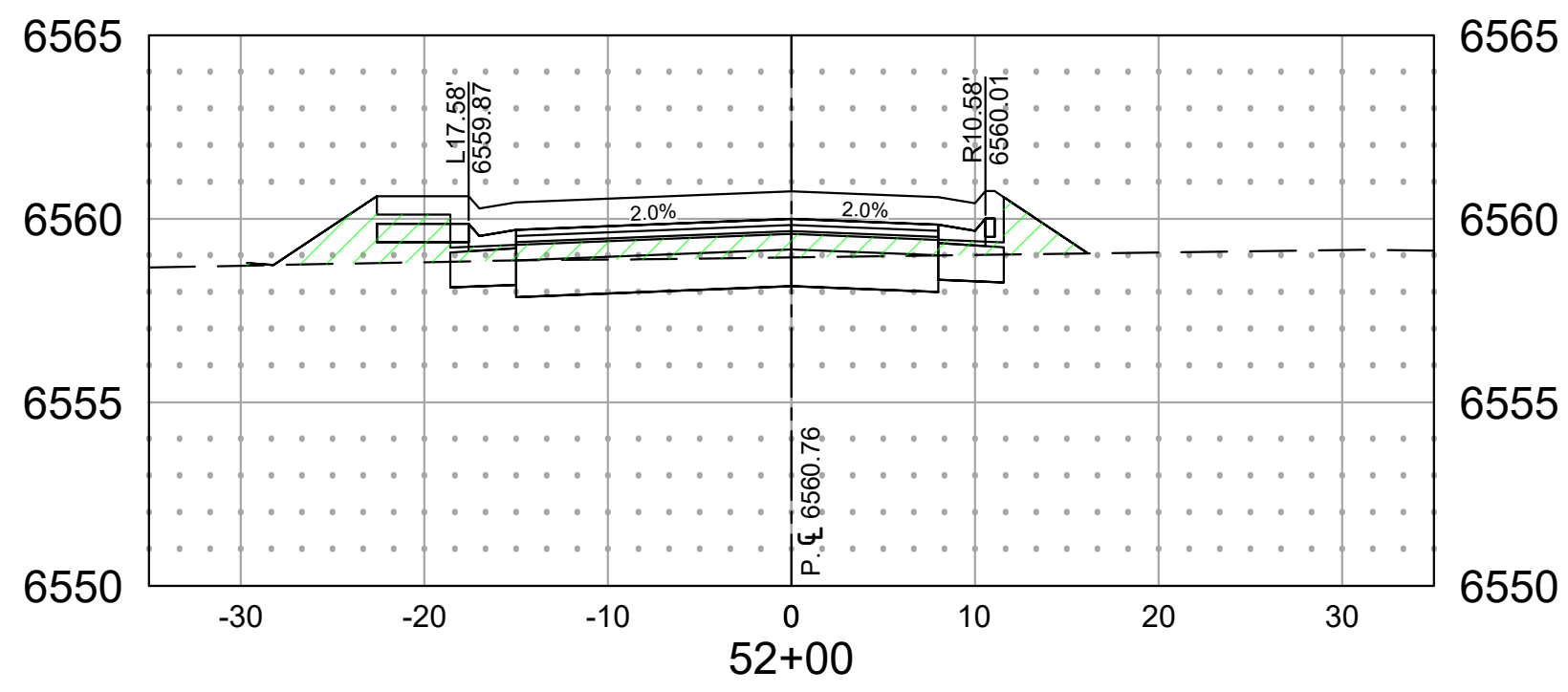
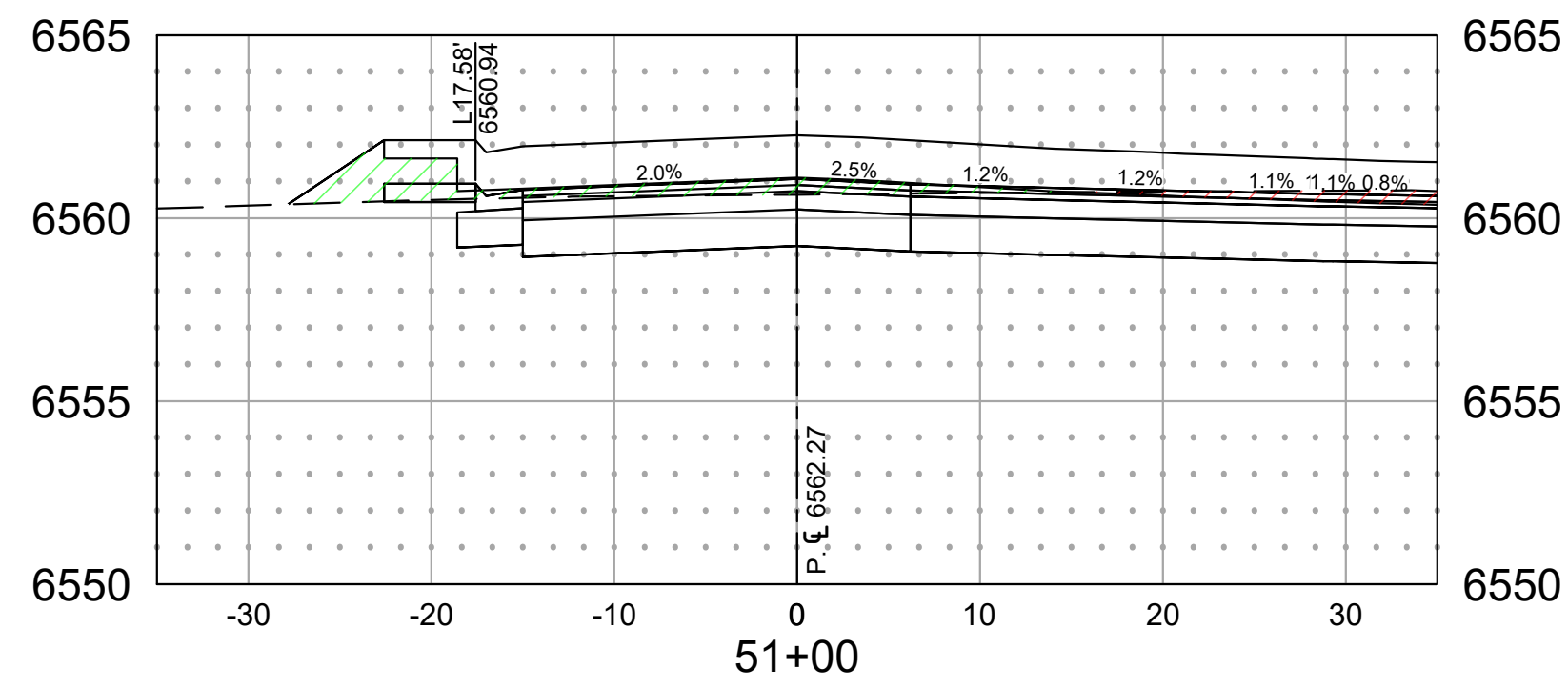
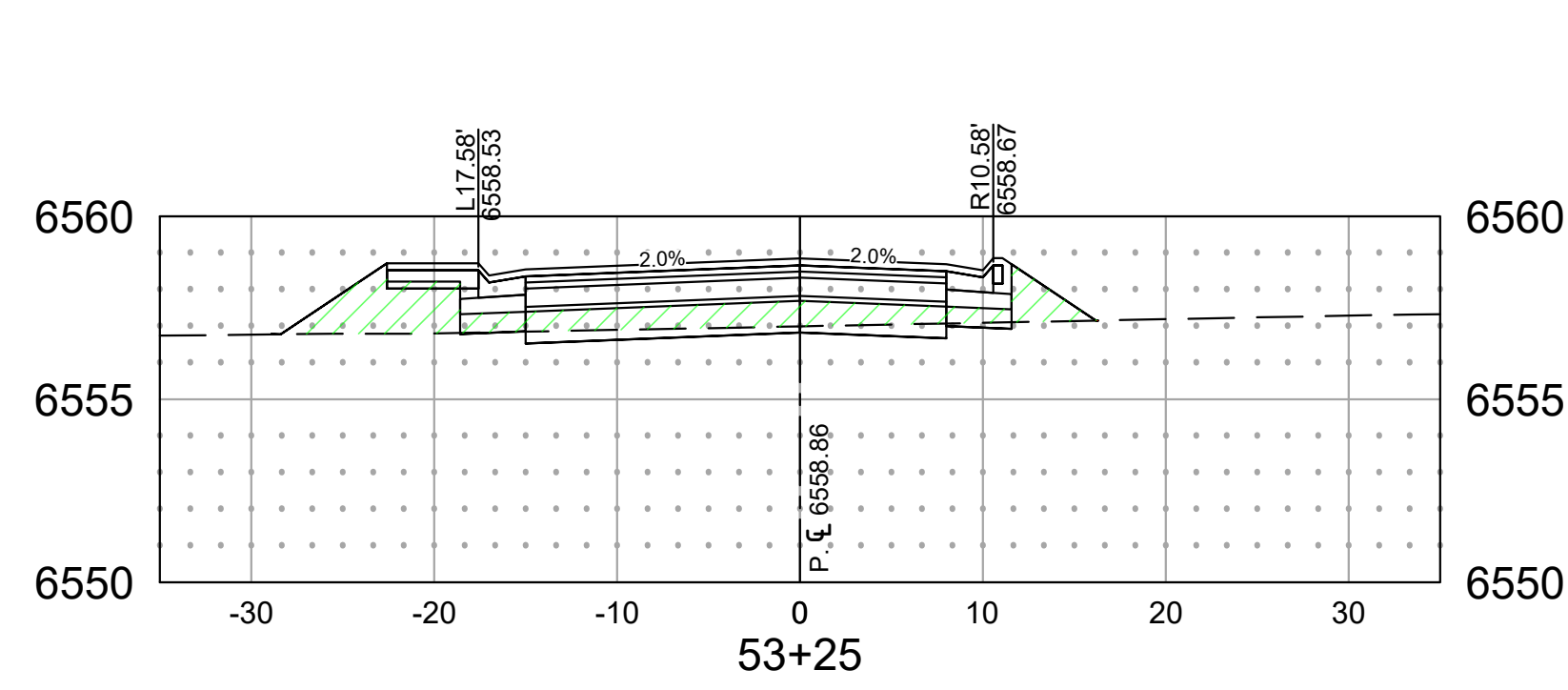
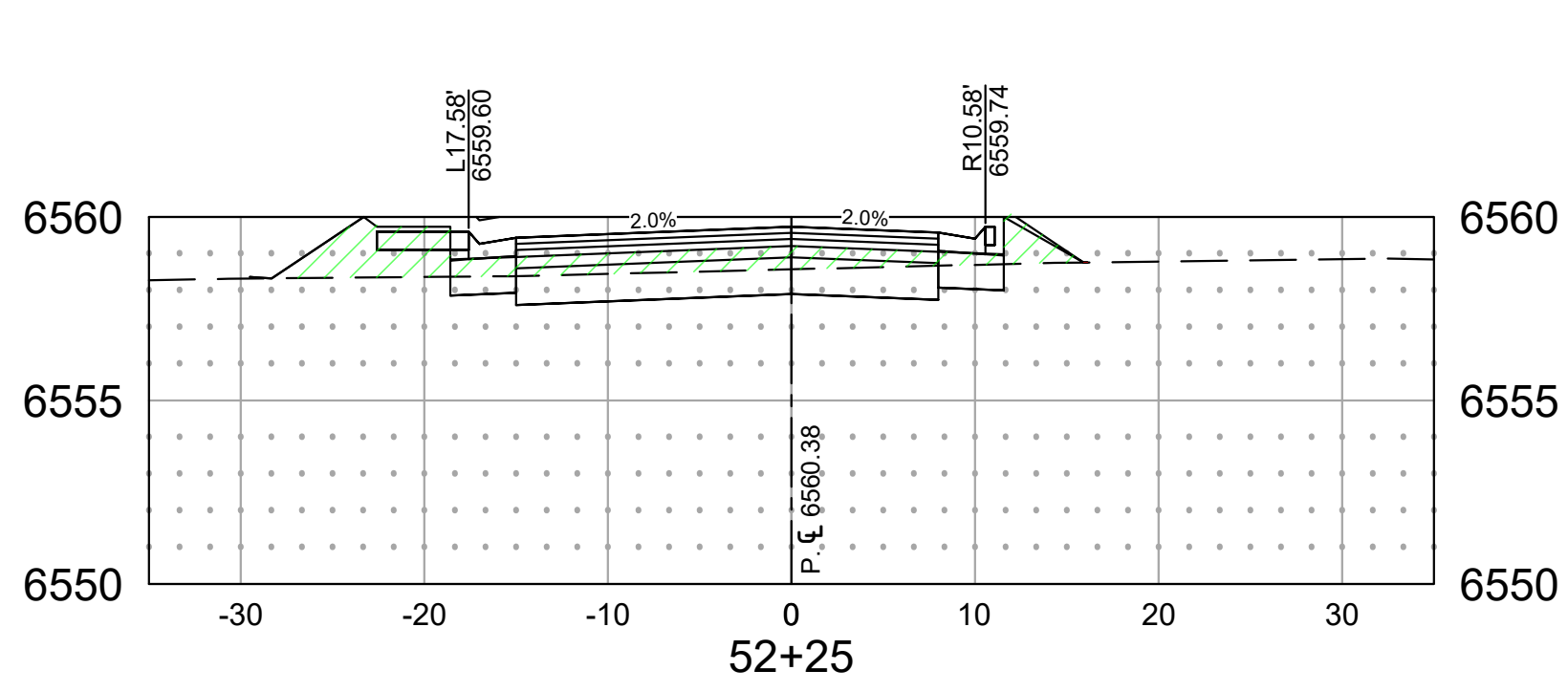
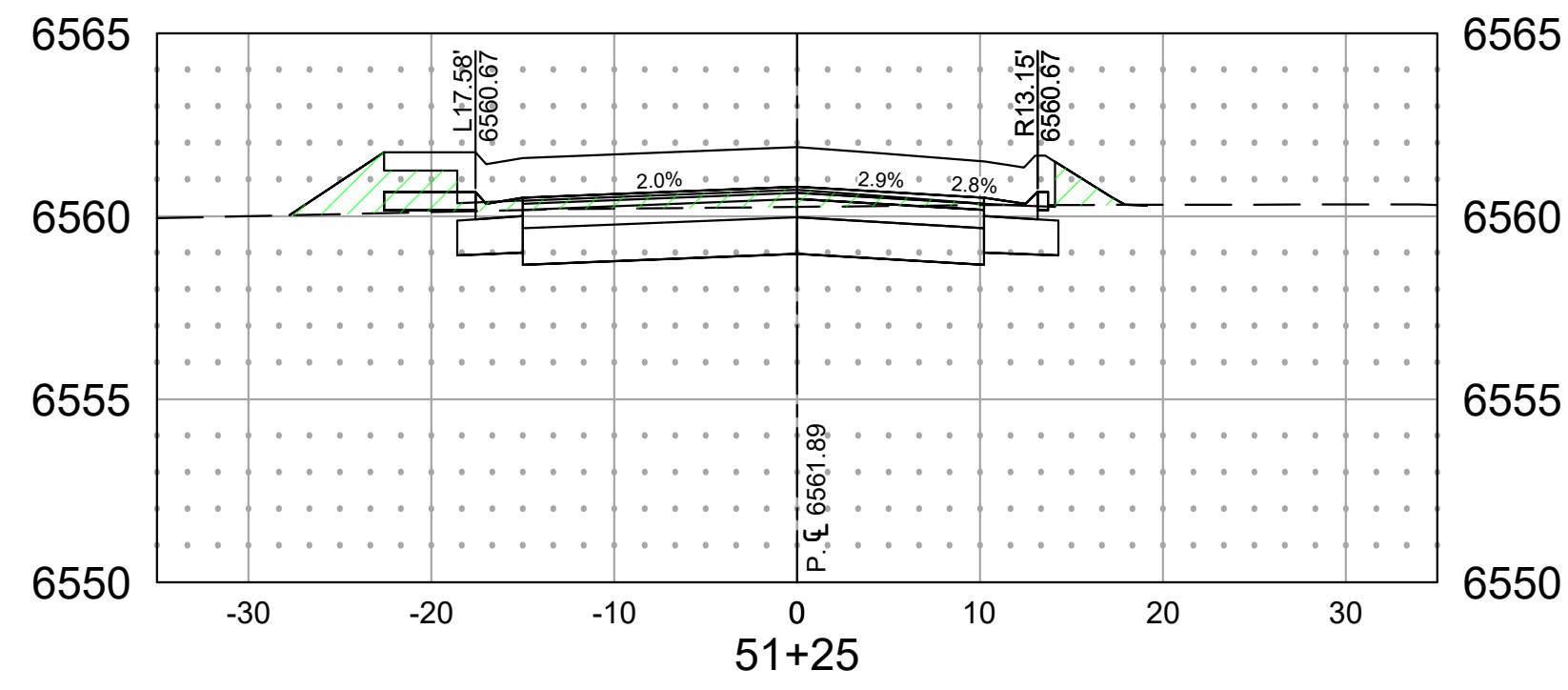




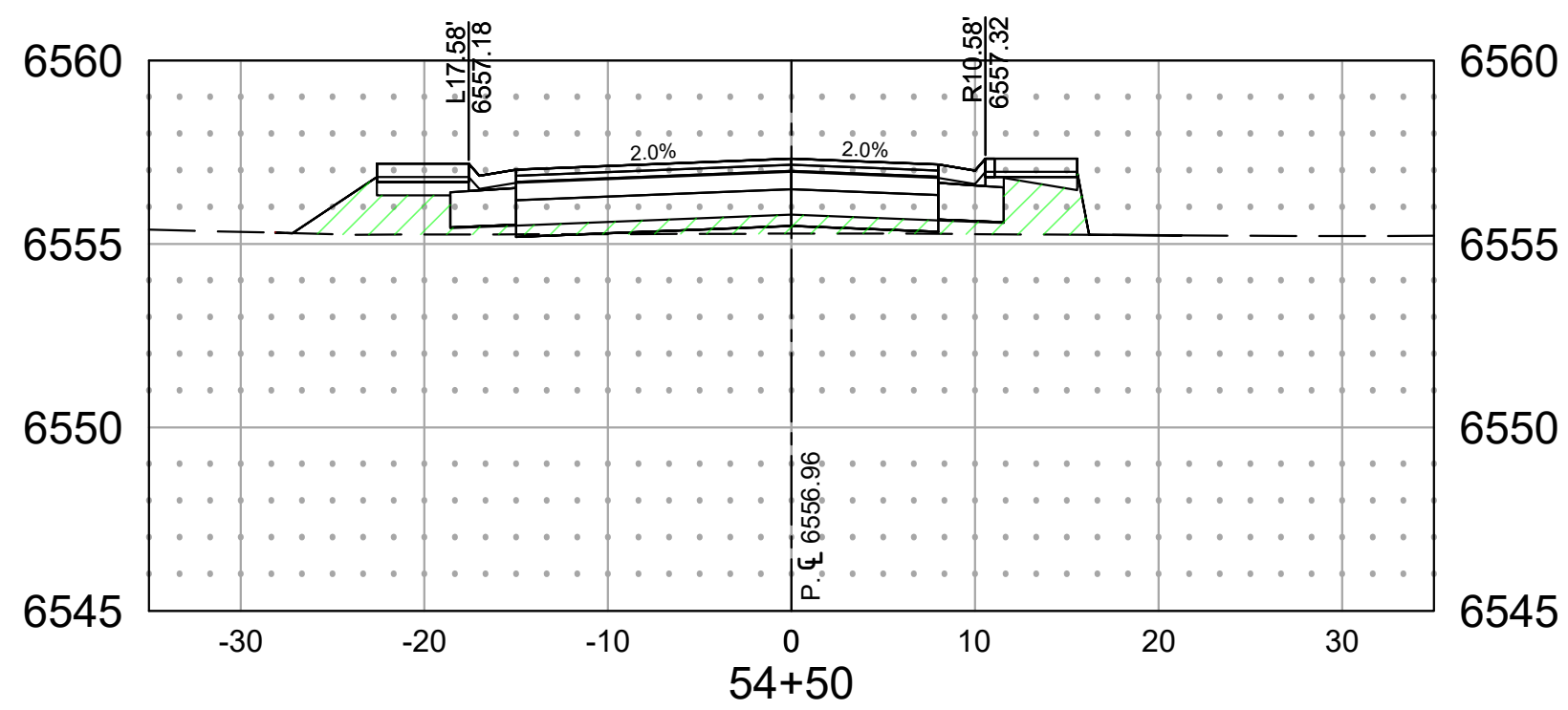
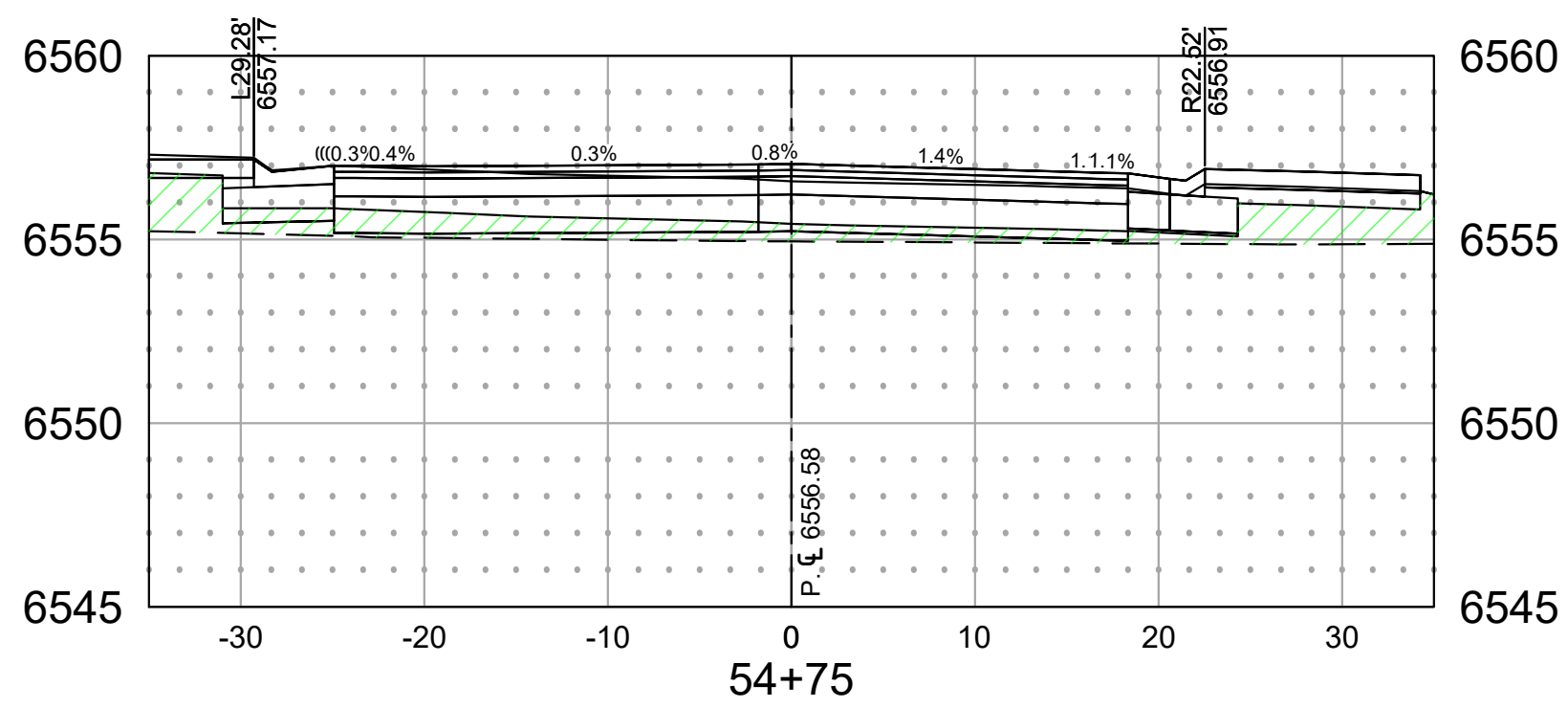
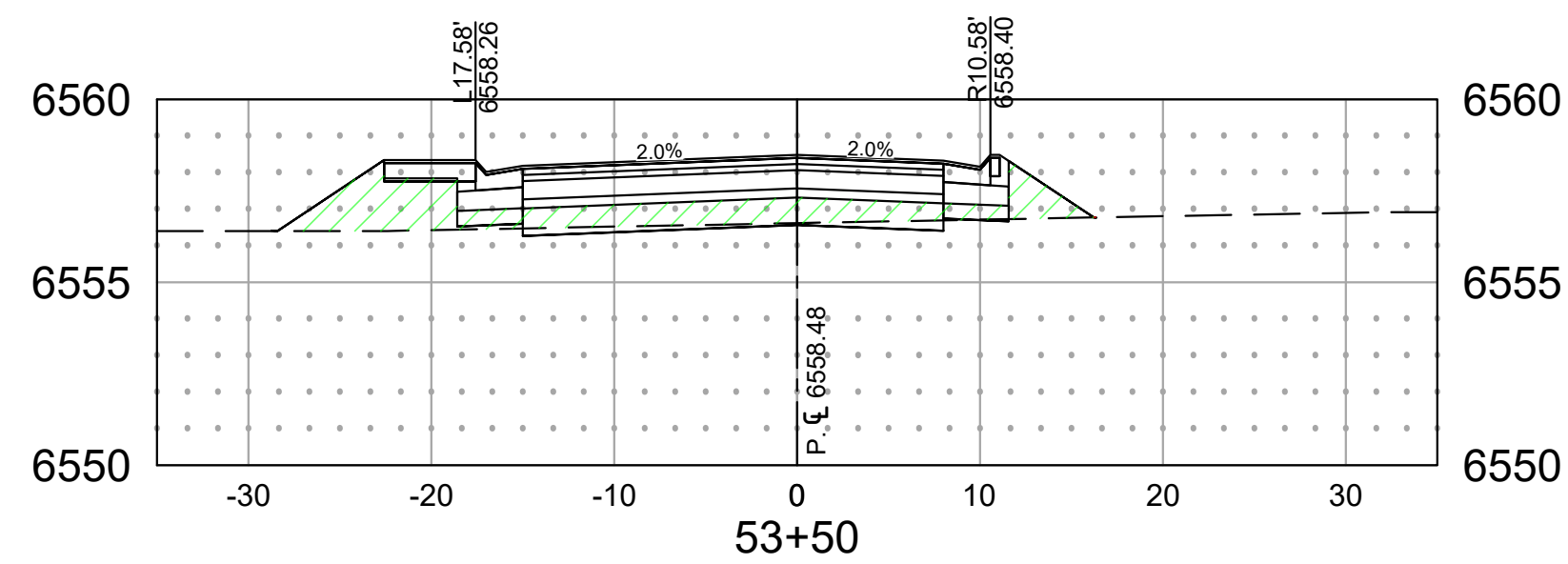
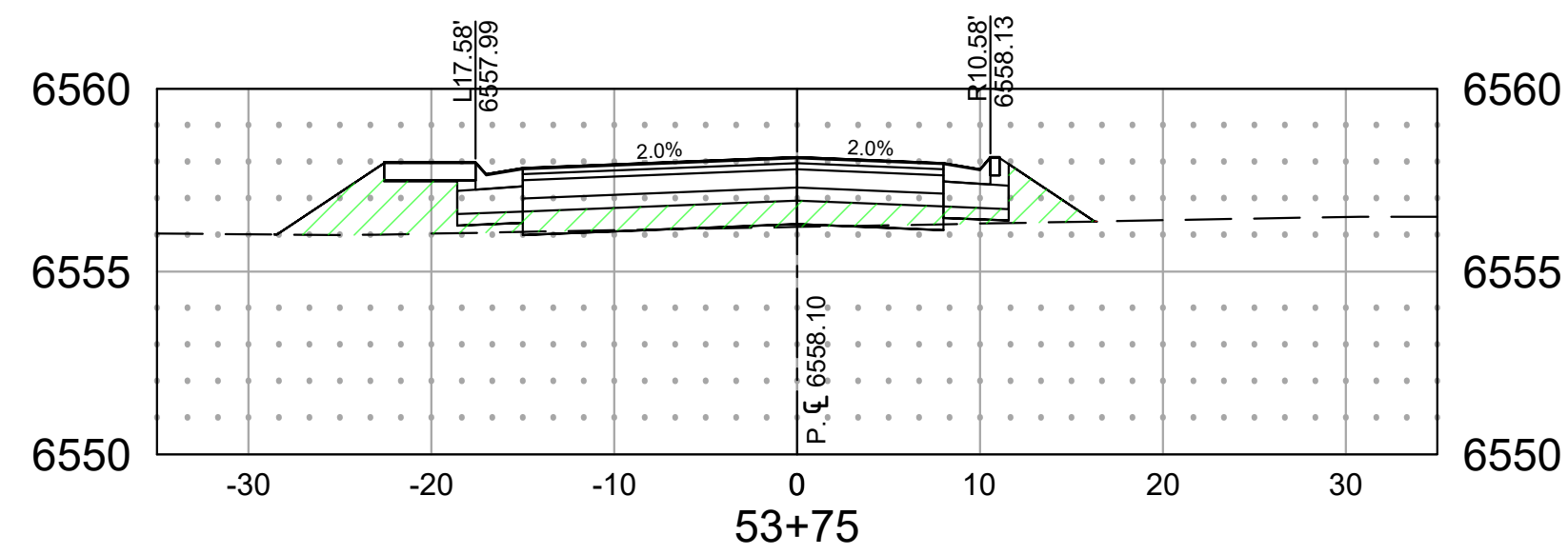
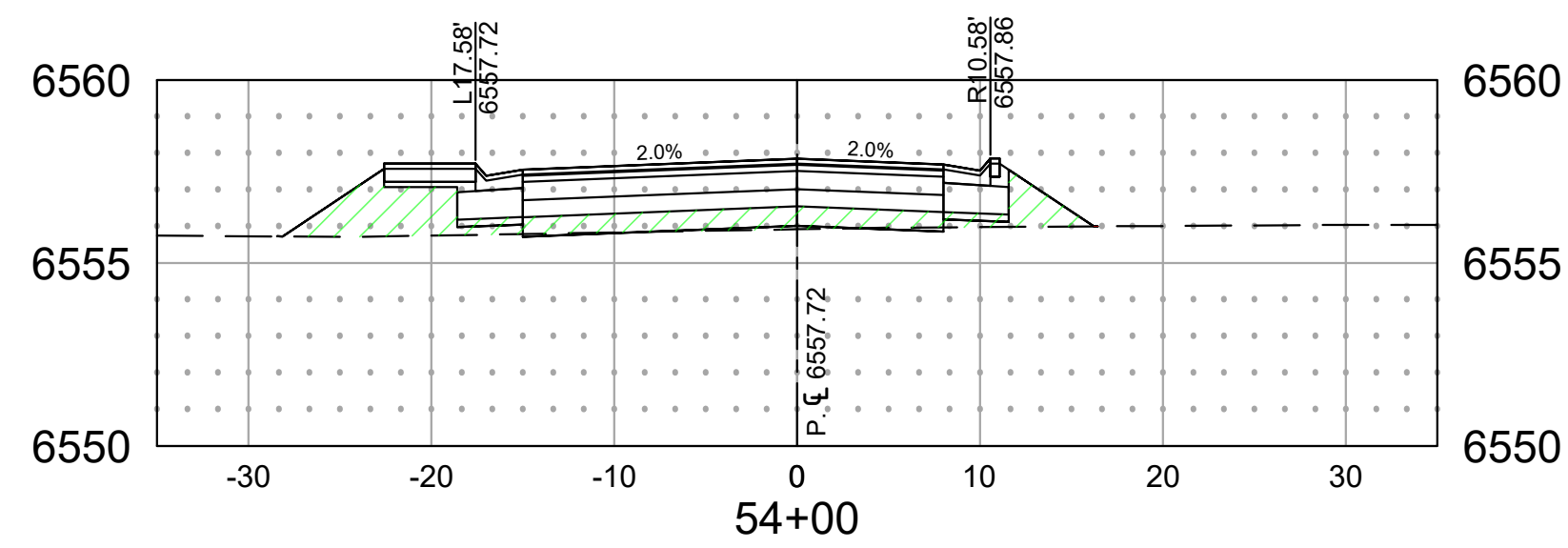
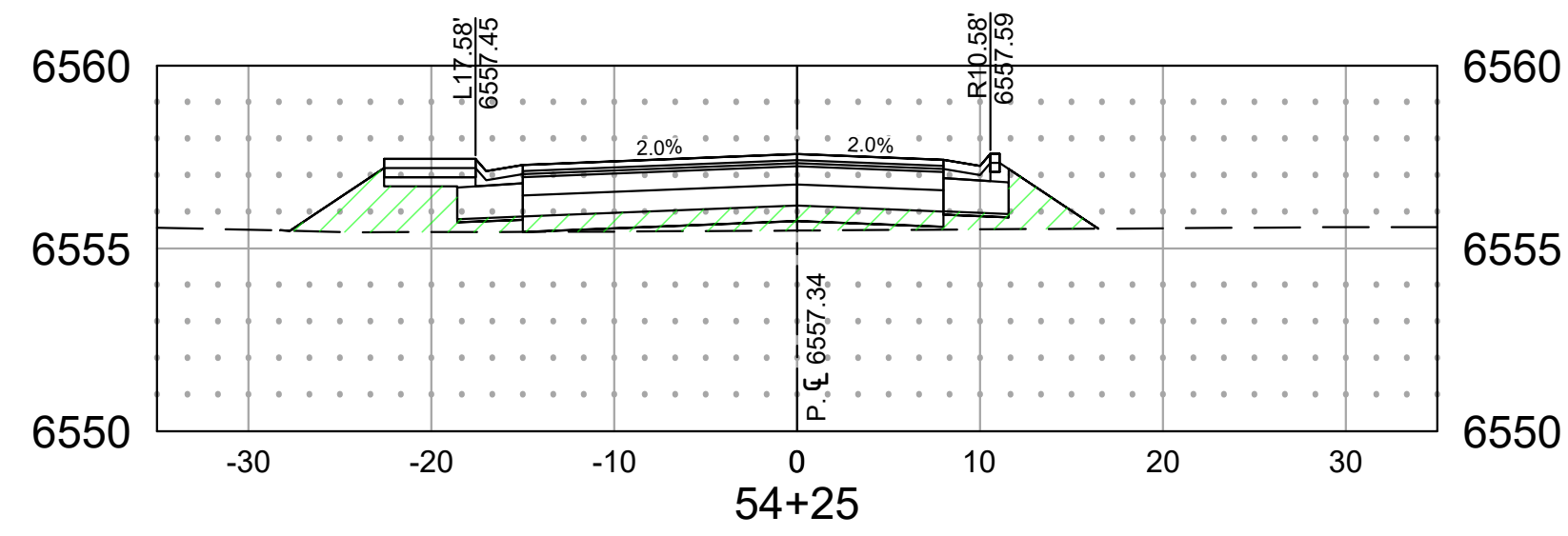
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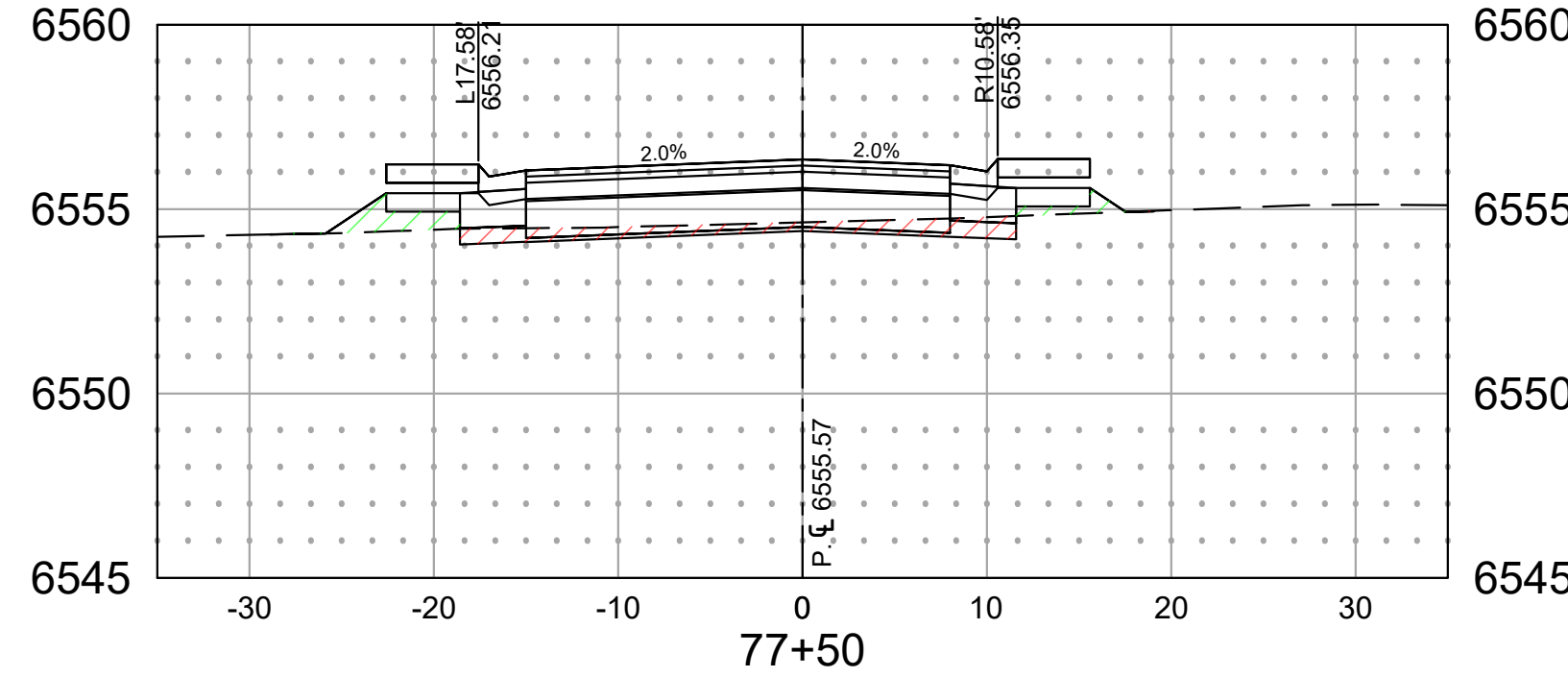
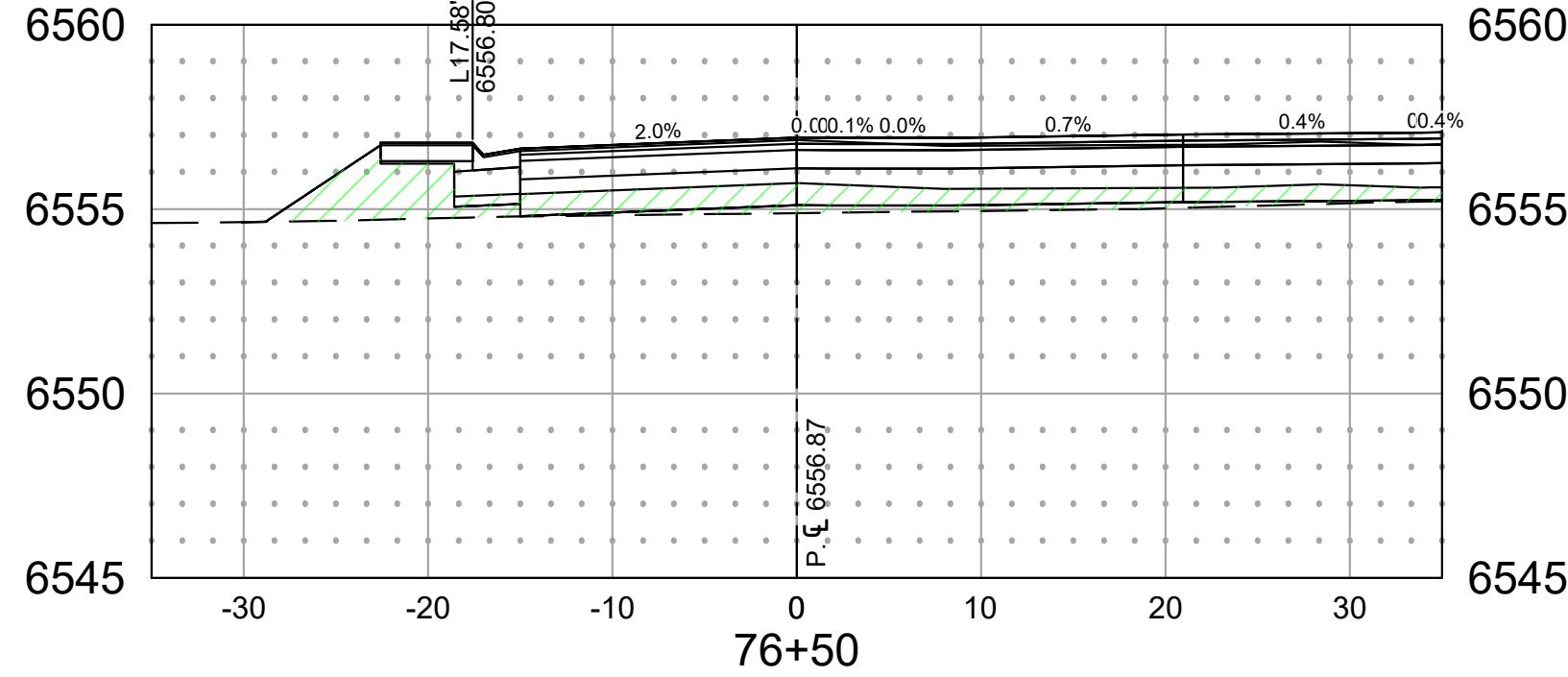
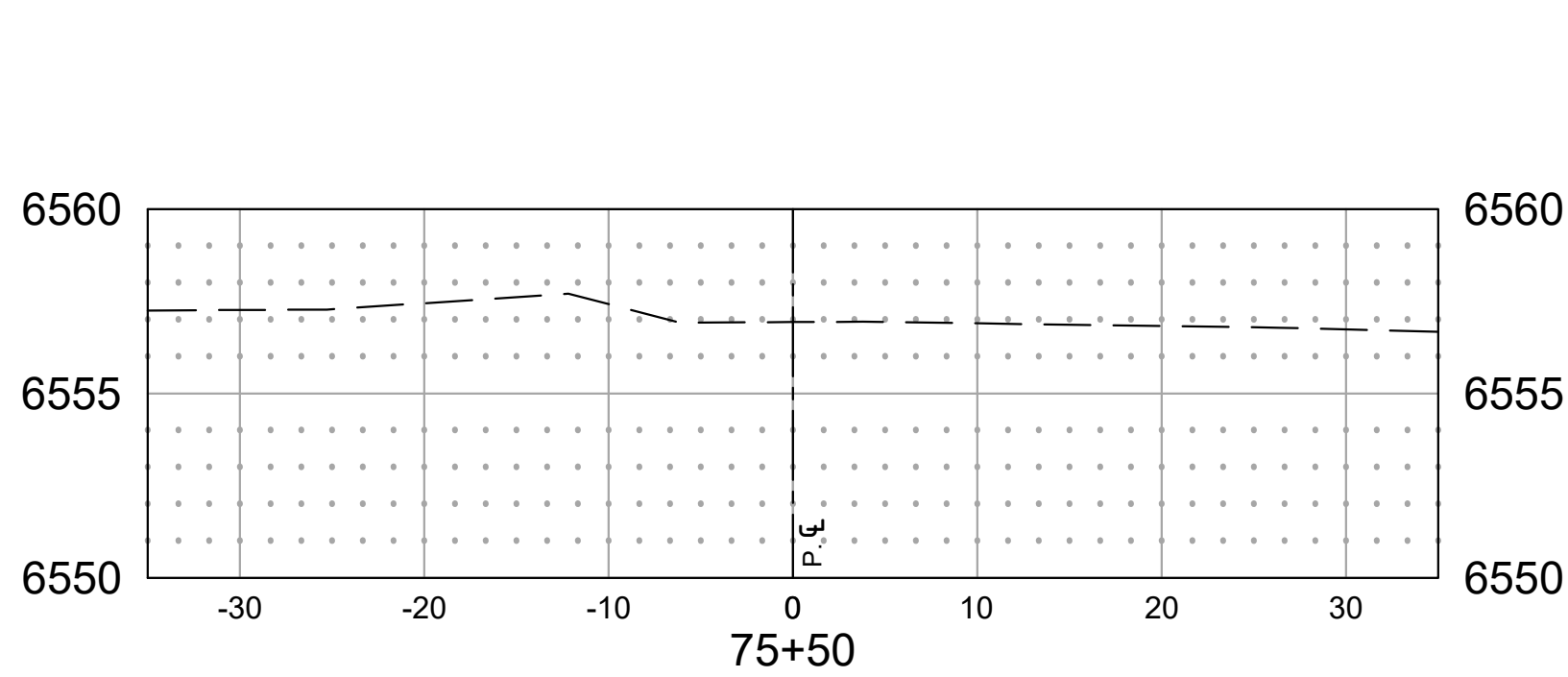
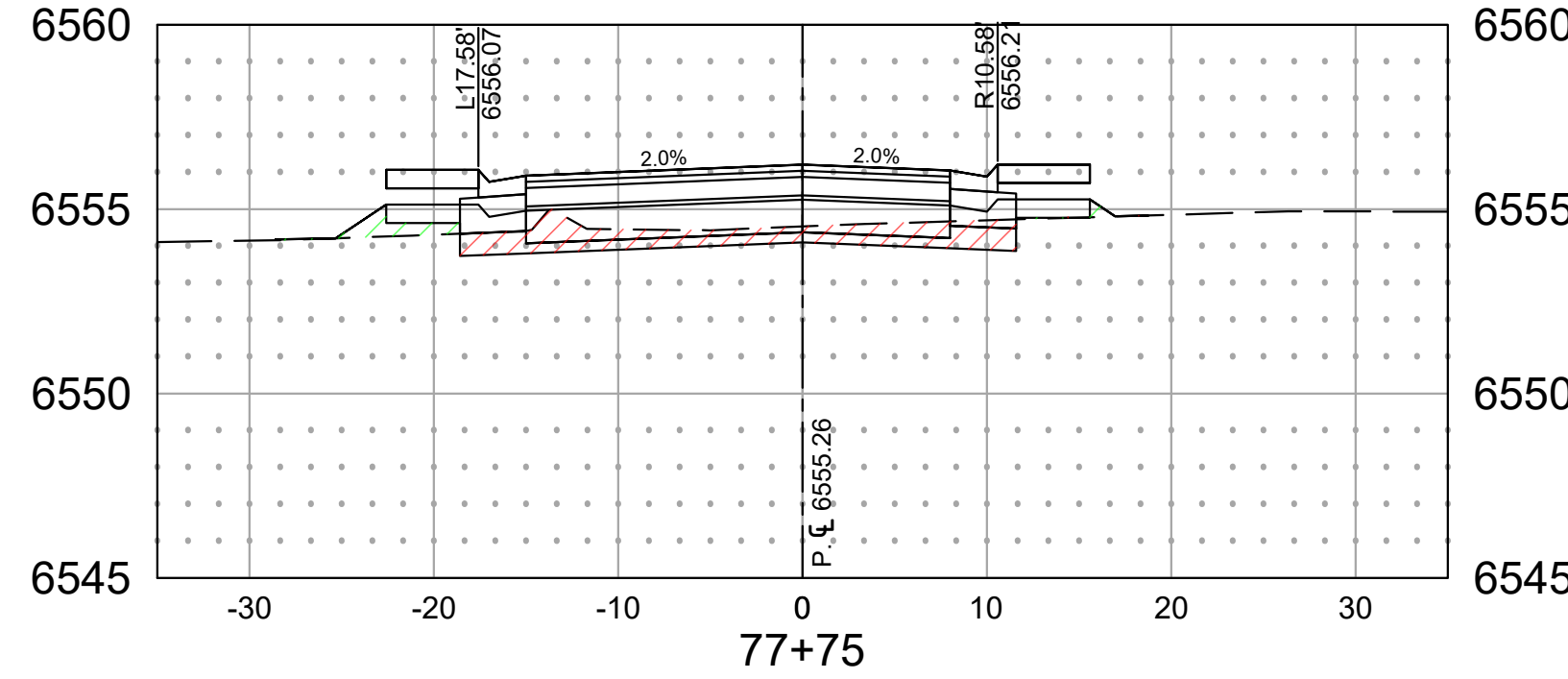
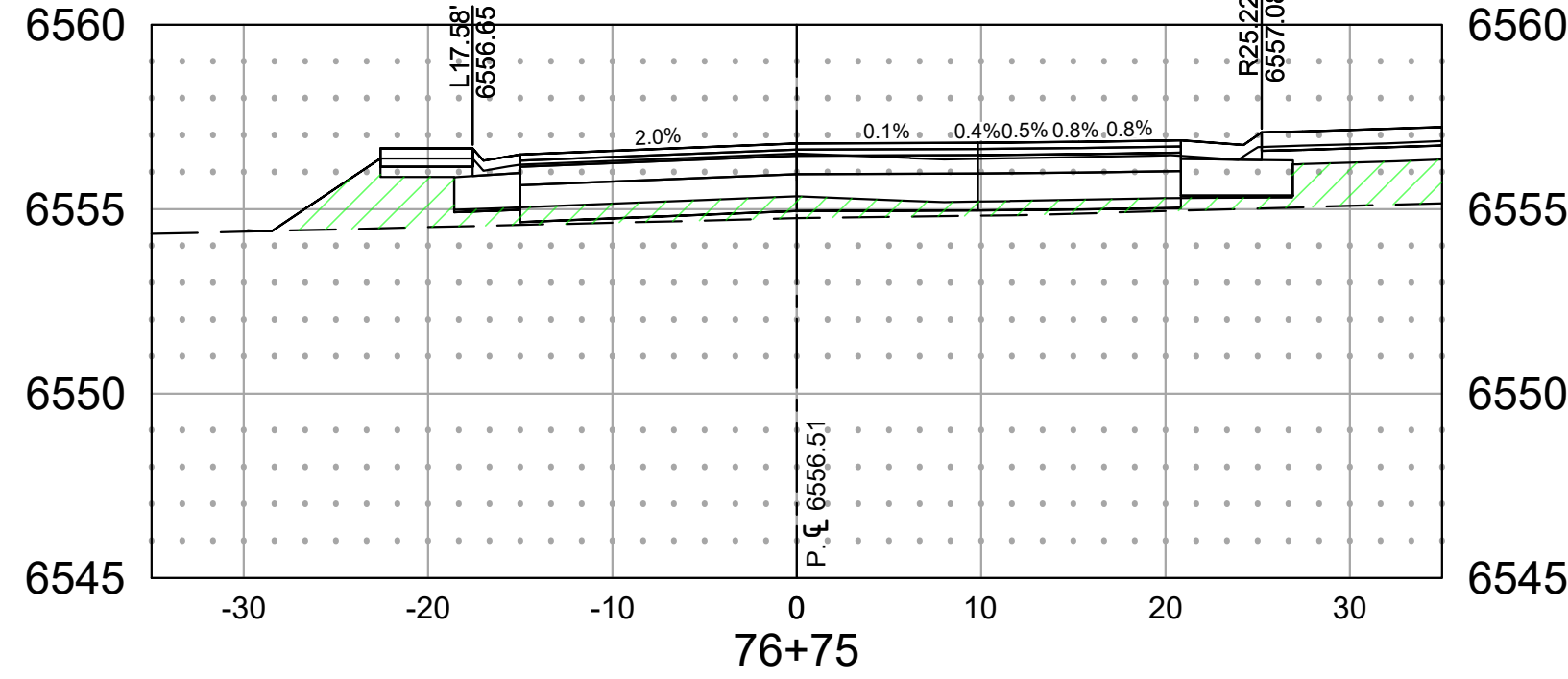
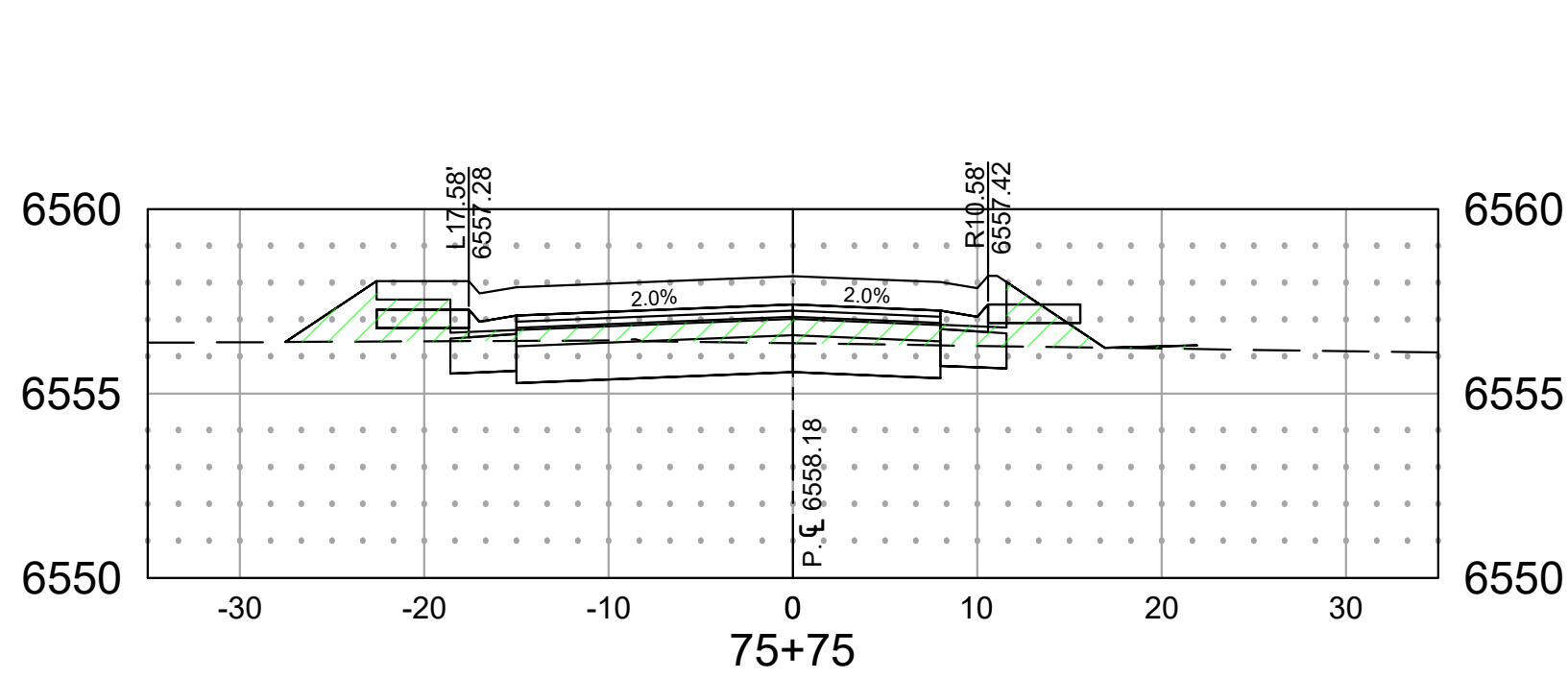
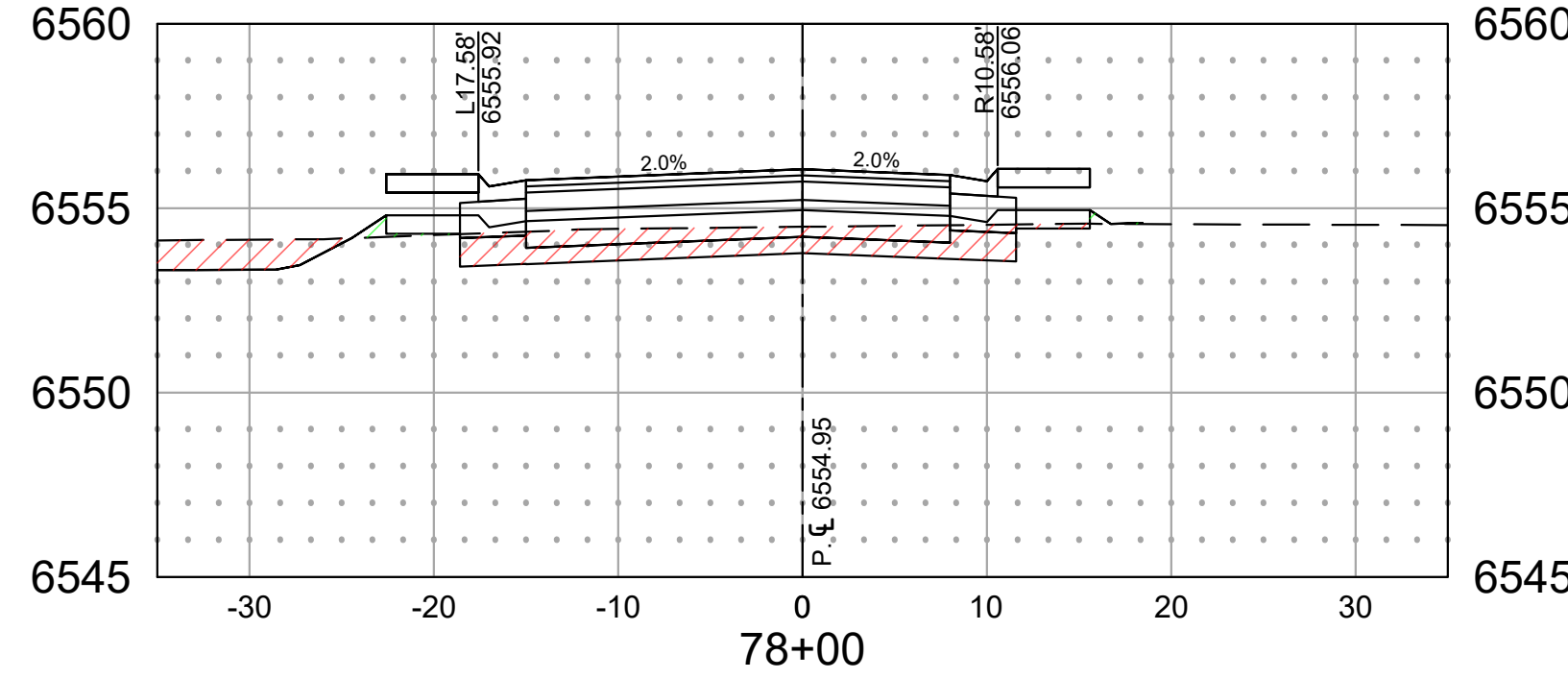
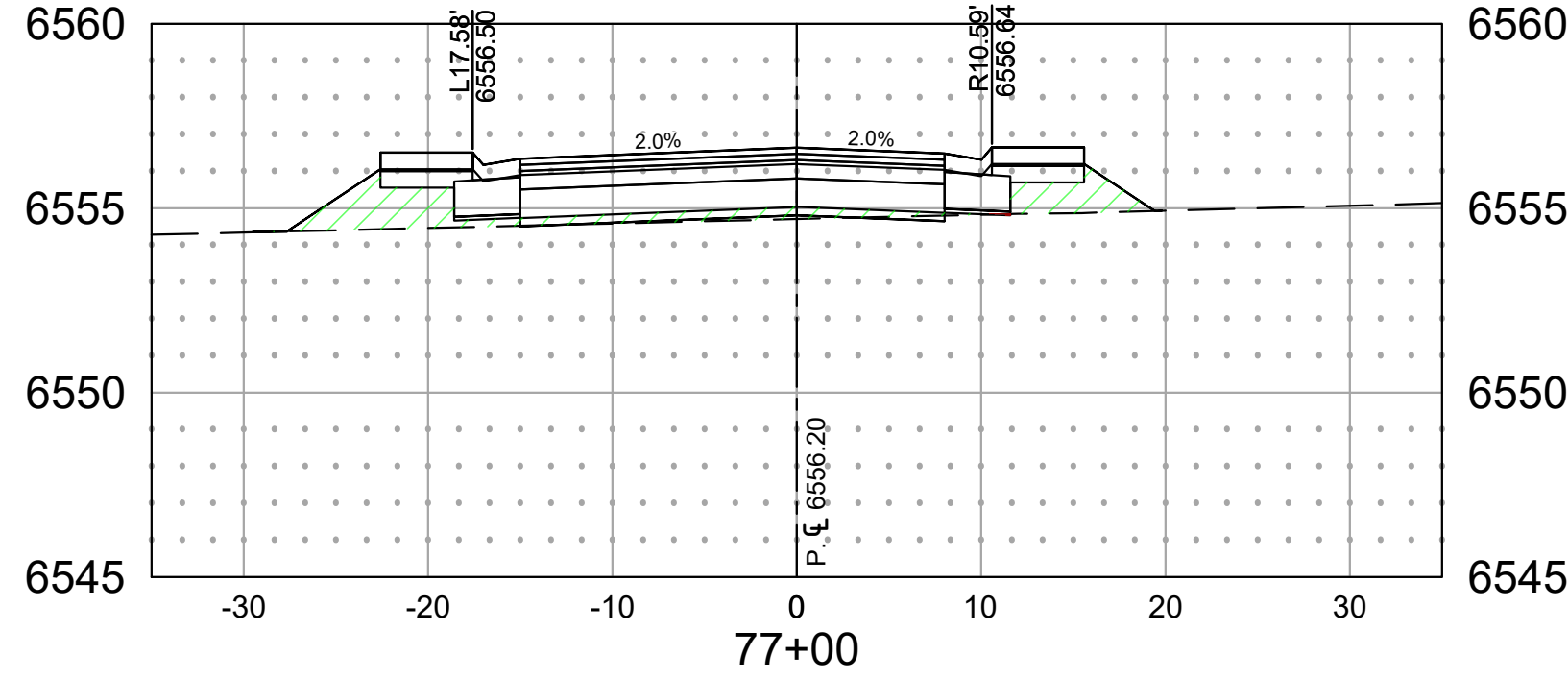
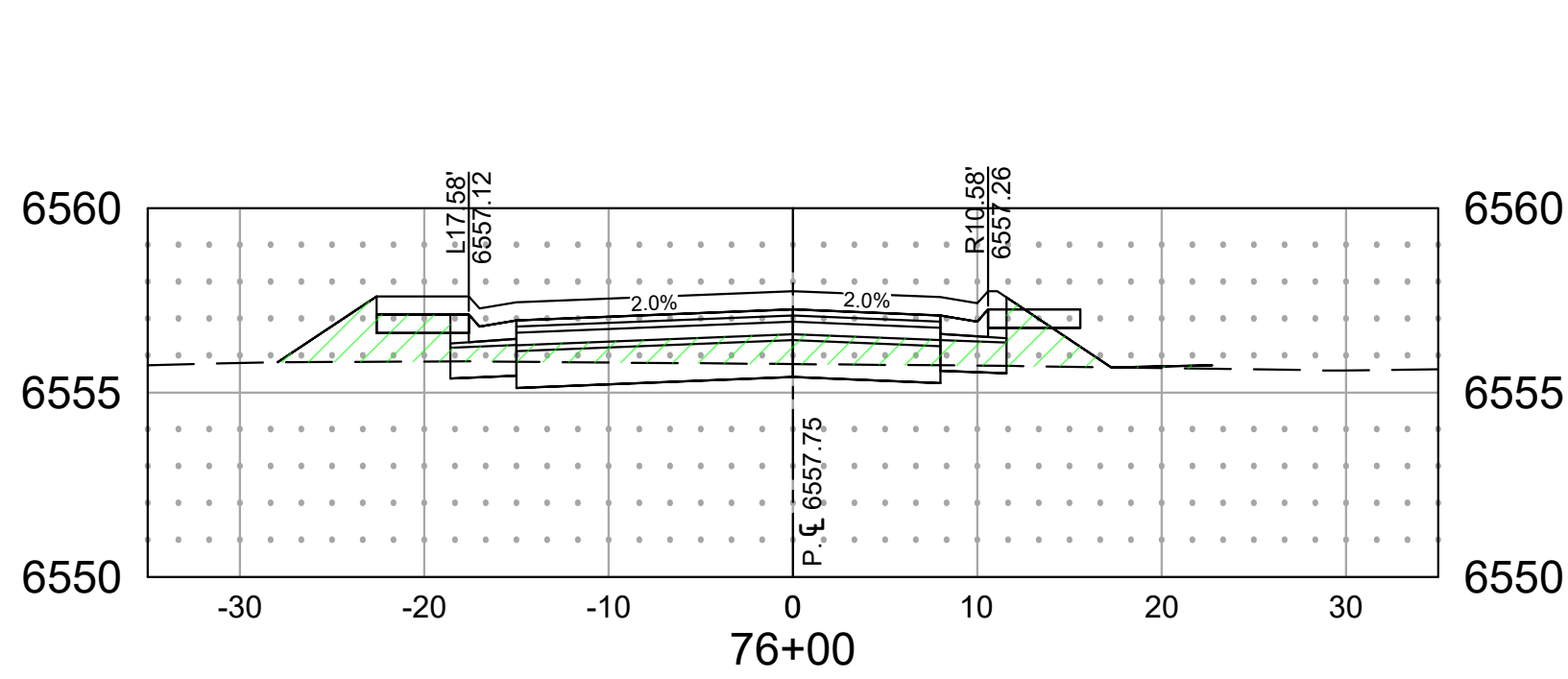
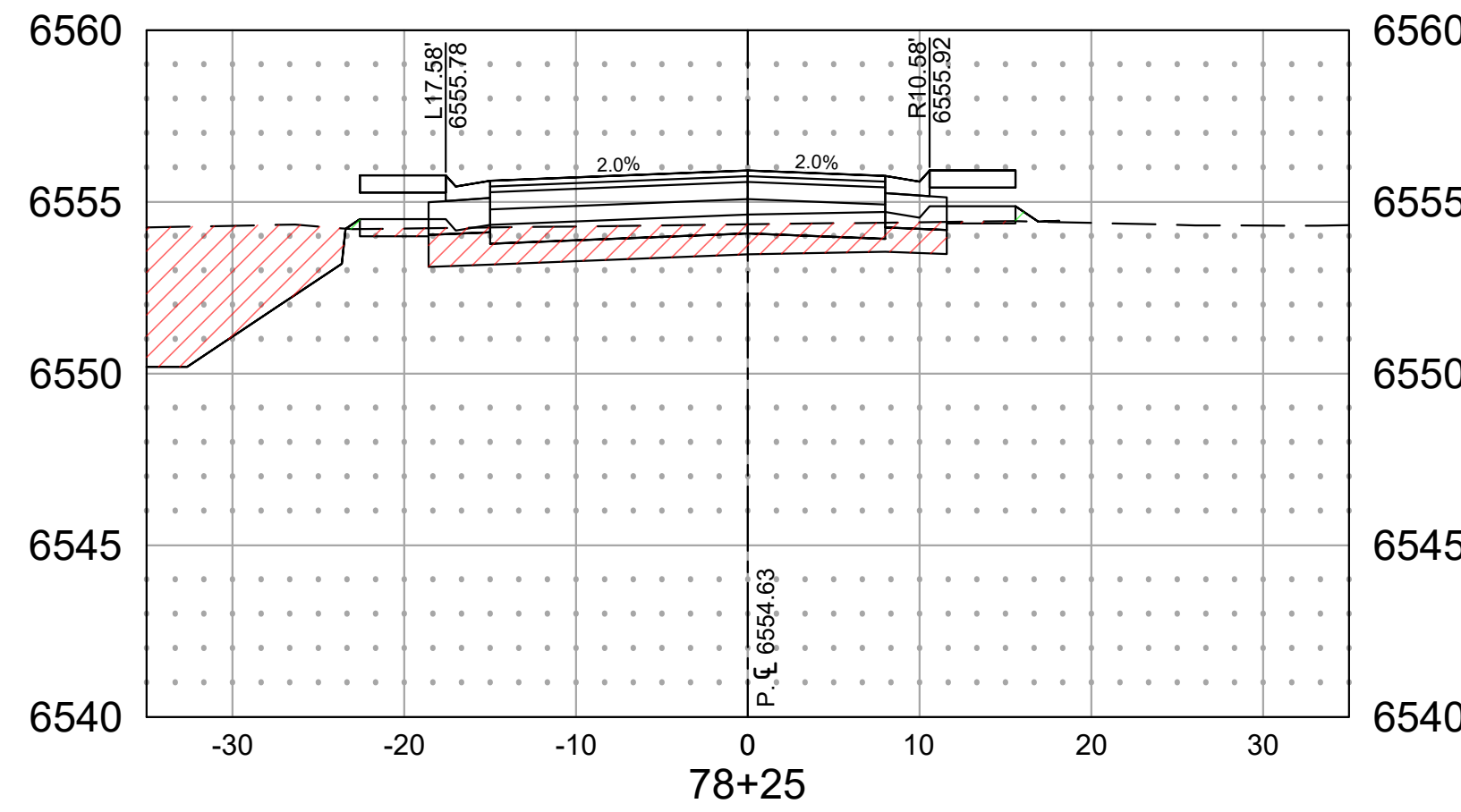
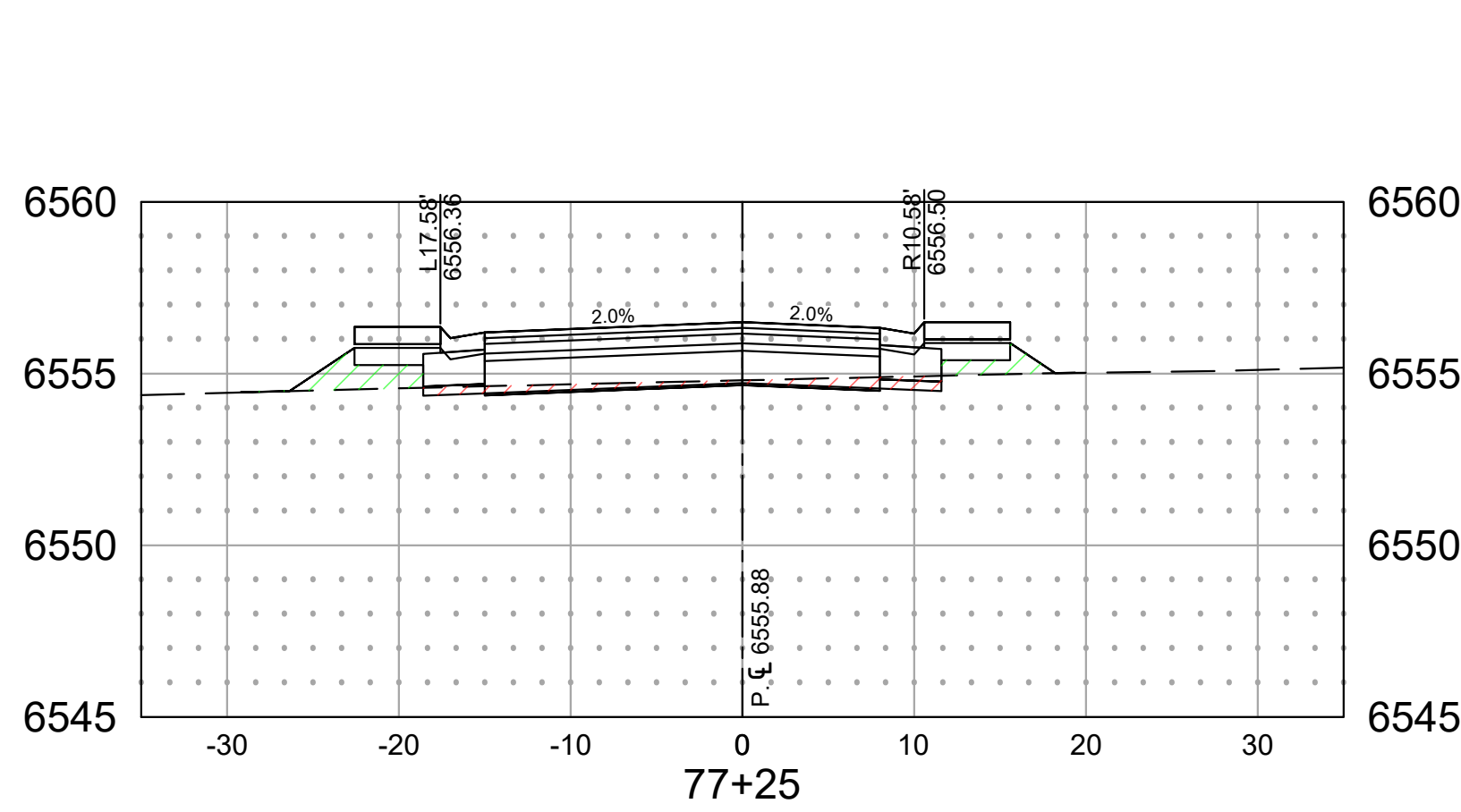
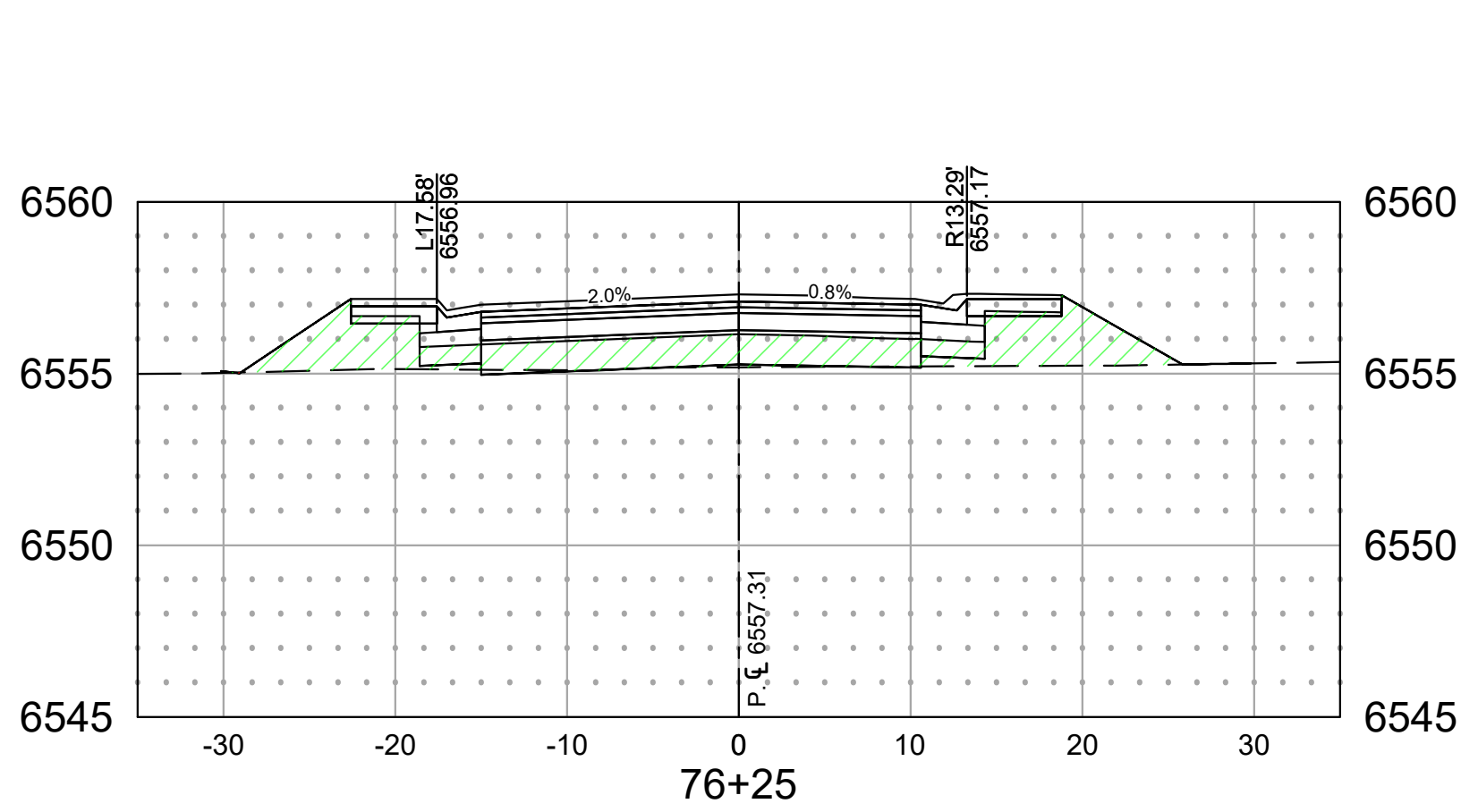
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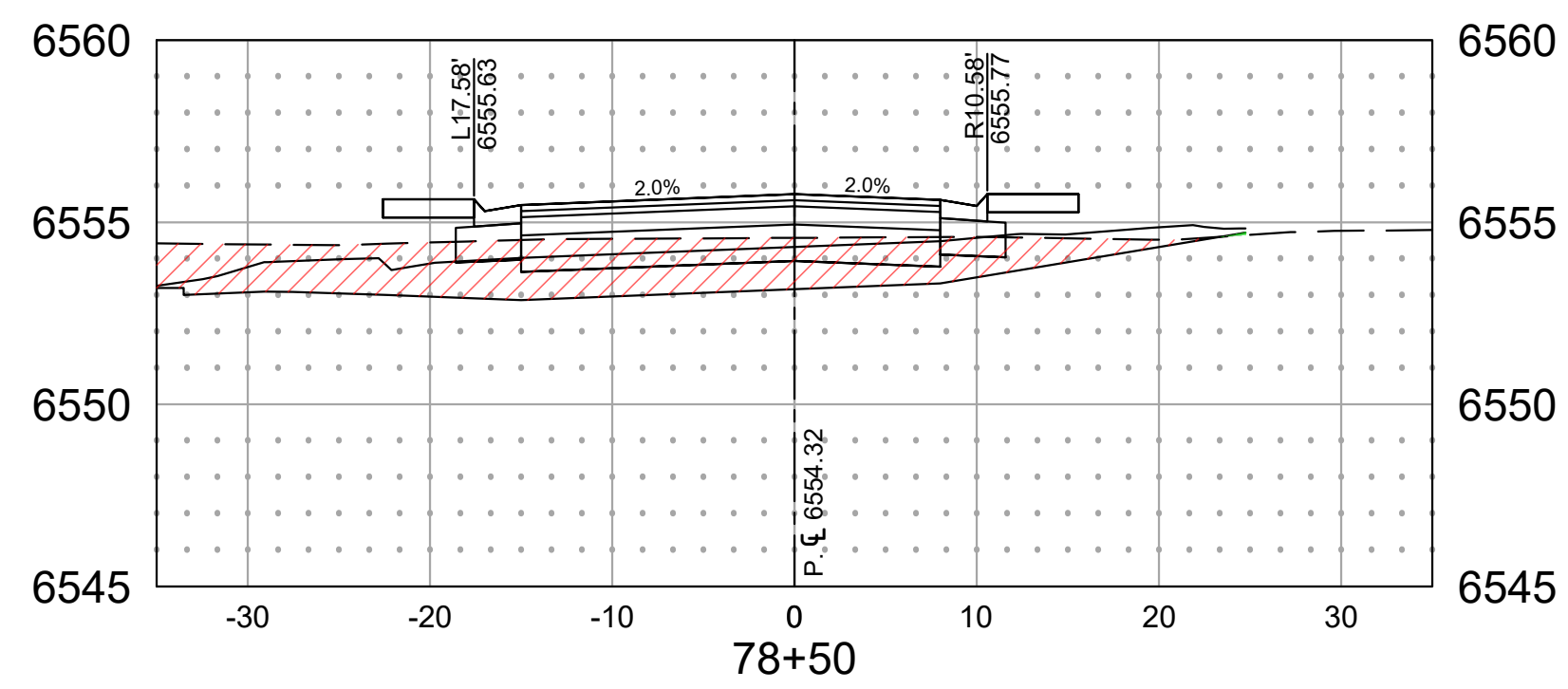
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Ignacio Police Department
July – 2023

KP

In March, 2023, we applied for and just received a Colorado POST In-Service Grant for online training. This pays for all officers to have access to The Law Enforcement based "Virtual Academy". The grant is for \$800.

In August, I will be coming before you to review the Model Traffic Code. Currently, we are utilizing the 2015 version. I would like to update the Town of Ignacio's use to the latest version, which is the 2020 version. This will need to be passed by Ordinance. Prior to bringing this to you, I will discuss this need with Mr. Garcia and our Attorney, Mr. Lieberman.

We are still not sure if the San Ignacio Fiesta Parade can/or will happen on July 29th. We will meet with Selina and Jeremy in the next couple of weeks to determine if it can proceed. One option would be to not cancel, just postpone it. All determined by the condition and schedule of the road construction.

I will not be at the regular Board meeting (07/10/23) as I will be at the New Fire Chief's swearing-in ceremony held at the same time. Josh Lorenzen will be the new Los Pinos Fire Chief and Jim Owens will be the new Deputy Fire Chief.

And as always, if you have questions, please stop by the office or call me at 563-4206, ext. 3001. Thanks.



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Public works Department Staff Report

6/29/2023

Compliance

This month's code enforcement,

110 Navajo Street – Trash and clothes in alley way. Almost all cleaned up needs a few more bags to be cleaned up.

610 Browning Ave – New owner is trying to get cleared to clean weeds and trees. The Property is still on hold due to investigation.

From previous month

930 Goddard Ave – weeds and trees have been cleaned up.

860 and 870 Goddard Ave – Weeds and trees have been cleaned up.

575 Goddard – Weeds have been cleaned up around property

615 Goddard – Weeds and trash have been cleaned around property

Lionel Flores
Town of Ignacio

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

Meter hub has been switched to the B side

System maintenance and repair

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





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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
As of 6/29/2023 we have 4 services to replace

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

Irrigation System

System maintenance and repair
Monitor irrigation pond level

Parks

Lawn slingers has begun mowing operations on Town Parks and the baseball field
Repair two levies on the river inlet for Town Park

Roadways and Alleys

Drainage maintenance and repair
Street sweeping





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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
Order and replace the dump cylinder on the 310 John Deere back hoe

Building code enforcement

Subject:

6/29/2023

**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) 6/29/23 No change.
Inquire from



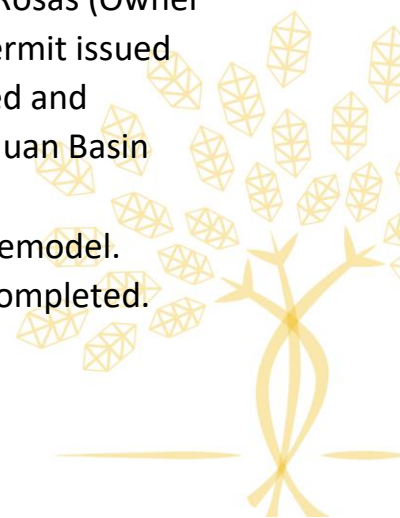


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- New Residence for Rokfur, LLC. Lot 4 Walker First Add. 150 County Road 320A. Building permit issued on 3/24/22. Build plans on hold per per-Jeff Seales (Owner- Contractor) New inquiry on building 2/7/23. Owner wants to revise initial build process. 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. Framing inspected on 6/29/23
- 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. Status has not changed 6/29/23
- 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. Status has not changed 6/29/23
- 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. Roof inspected on 5/4/23. Framing inspected on 5/9/23. Rough in plumbing has been inspected on 6/5/23 Sheet rock inspected on 6/22/23
- 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. Interior remodel near completion. San Juan Basin Health is scheduled mid-June for inspection.
- 455 Shoshone Margret and Butch Gomez (Owner) Residence remodel. Building Permit Issued on 1/26/23. Contractor Gary Hansen. Completed.





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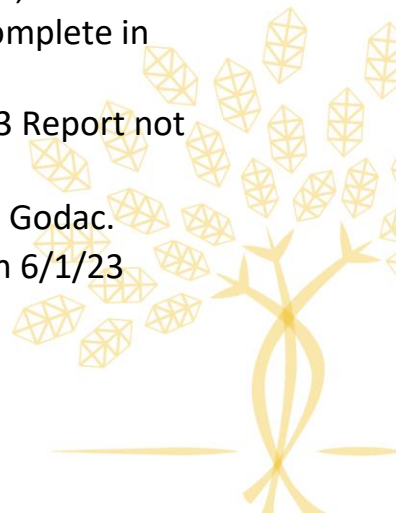
COO issued on 2/28/2023. As of 5/01/23 Remodel in process. No status changes. 6/29/23

- 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. Insulation inspected on 6/2/23. Sheetrock inspected on 6/22/23
- 465 Goddard Dancing Spirit. Build plans are final and approved as of 6/01/20/23 Excavation permit issued on 5/24/23. Building permit issued on 6/1/23 Concrete footing inspected on 6/27/23 Stem wall form inspected on 6/28/23
- 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. Near completion. San Juan Basin Health inspection passed on 6/2/23. Fire Marshall inspection scheduled for 6/7/23. Final Building inspection scheduled on 6/7/23 Project complete. C.O.O Issued on 6/8/23

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. No status change on 6/7/23

- 107 Piedra Ave New backyard shed construction owner Craton Godac. Excavation permit issued on 5/25/23. Building permit issued on 6/1/23 Inspected floor footing on 6/8/23





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- Farmers Fresh 535 Goddard. Addition of Tortilla cooking site. Owner Ezra and Brook Lee. Building Permit issued on 6/27/23

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.

All assemblies that are not in compliance have been recognized and the owners have been notified. 14 Assemblies of 14 not tested in 2022 have been tested. 6 business remain non-compliant. A date has been established. All business owners that are non-compliant have 30 days (March 31) for compliance. (Ray Sanchez)

Note: Testing compliance ratio has been achieved (90 %). Acceptable per CDPHE Requirements, goal is to achieve 100% compliance. (Ray Sanchez) 5/01/23)

Note: All information has been submitted to CDPHE on 6/2/23





Town Clerk / Treasurer Report

July 2023

Honorable Mayor and Trustees,

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

Clerk:

- The minutes from the June 12 meeting are on the drive for your review.

Treasurer:

- The Accounting Reports for June are included in the consent agenda.
- The Financials from Hinton Burdick are included in the packet. The Final Report will be made at this evening's meeting.

Utilities:

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

Events:

- July 13 – Joint Work Session with the La Plata Board of County Commissioners
- August 14 – Next Regular Board Meeting

Licenses:

- Animal: 51 current licenses
- Business: 70 current licenses
- Business Service Licenses: 70 current licenses
- Liquor Licenses: None this month

Human Resources:

- Work is continuing on the Policies and Procedures Manual.

Meetings Attended:

- CCI: Thank you for providing funding for Eva and myself to go to the CCI Summit. Each of the four of us that attended went to different break-out sessions and we all gathered a lot of valuable information and made some great connections with other artists and creative districts. We all returned inspired and energized.
- CML: Mayor Craig, Sharon Craig, Mayor Pro Tem Edward Box III and I attended this annual conference. As always, there were great general sessions, informative breakout sessions, and good connections and networking.

Miscellaneous:

- Attached to this memo is a report from Pine River Shares regarding the Substance Use Dialogue Sessions that were held earlier this year.

Please contact me with any questions. Thank you.

Tuggy



*When everyone shares,
no one goes without.*



FOR IMMEDIATE PUBLICATION

Media Contact: Jules Masterjohn (970) 759-9923

Findings from Substance Use Dialogue Sessions Held in La Plata County

Pine River Valley residents discussed the impacts of substance use on their lives, families, and communities.

BAYFIELD, COLO.: June 18, 2023: Pine River Shares (PRS) and Southern Colorado Community Action Agency (SoCoCAA) teamed up with Pine River Valley residents in the fall of 2022 to learn about their experiences with substance use and the supports and resources needed by their rural communities. The findings from the dialogue sessions were compiled in March 2023 and are presented below.

As background, substance use prevention and intervention efforts, oftentimes, do not reach people living in isolated communities like those of the Pine River Valley. The consequences can be harmful, sometimes deadly, leaving families and communities vulnerable. **The findings from these dialogue sessions may help individuals and communities create useful strategies that address the specific root causes of substance use.**

Recognizing the significance of these dialogue sessions and their findings, Lori Niewold, the Executive Director of SoCoCAA, thanks Rocky Mountain Health Plan for the grant funding to complete this project.

The Process

These findings were gathered during five initial and five follow-up sessions offered to residents in four locations that included Ignacio (two sessions offered: Native and non-Native American), Bayfield, the South Valley (Allison), and the North Valley (Vallecito).

Over 50 people, ranging in age from young adults to seniors, attended the community dialogue sessions facilitated by Pine River Shares staff. Participants attended a session nearest their residence to address their experiences with substance use. Thirty of the 50 participants, representing each of the dialogue sites, attended a follow-up session to review their community's data, identify key themes, and summarize the gathered information across all sites.

The Findings

Alcohol, tobacco, methamphetamine, and opioids tops the list of **substance uses most prevalent** in the above rural areas. Of these, residents named alcohol, meth and opioids as **the most problematic and destructive substances** used. The **people most impacted** by substance use are the users, their families, children/youth, followed by the entire community.

Rural residents identified the **most harmful impacts of substance use to individuals** are physical and mental health issues, followed by relationship issues, isolation, death, and suicide. **Friends and families** of substance users reported experiencing depression, suicide, death, financial impacts, and the destruction of families and relationships as the top impacts. According to attendees, theft and crime caused by substance use are two of the biggest **impacts on rural communities**, followed by destroying trust between community members, further isolation, and loss of community members.

Pine River Valley residents identified the **best ways to reduce the harm of substance use in rural areas** are to implement local peer support and resource groups and community level, peer-led interventions. Other ways identified to reduce harm

include offering positive, accessible, social activities; provide financial support for peer-led interventions; and with support systems and safety planning organized by community members.

Residents identified the **most effective preventions strategies** as co-creating culturally relevant social and group activities to help reduce isolation; provide love and support; offer validation for youth at home and in the community; provide early age prevention (3-5 y/o); and culturally generated prevention programs.

The **least helpful responses** to substance use in rural communities are jail time, criminalization, and fines, followed by the shame, negativity and stigma associated with use.

The **most helpful responses to substance use in Pine River Valley communities** include the Southern Ute Indian Tribe's Wellness Court; peer supported interventions; access to rehab services and counseling; and restorative justice programs.

When asked **why people in the Pine River Valley use substances**, the most common responses were due to isolation and loneliness followed by depression and low self-esteem.

Other reported factors include a family history of use, social/peer pressure, and socially accepted alcohol use.

Numerous respondents used substances for pain management, either physical or mental, to "numb," and "feel better," for "comfort," and to avoid "dealing with reality/problems."

A few responses related to recreational use of substances for fun and to relieve boredom.

The **outcomes sought** by the hosts of the dialogue sessions on substance use in the rural communities of the Pine River Valley are that the findings may be used to **develop and implement effective, culturally relevant intervention and prevention strategies that address the specific root causes of substance use and are informed by the needs and solutions identified by rural community members.**

The Hosts

Pine River Shares, centered in Bayfield, is a constituent-led social justice **leadership project, that brings together the knowledge, skills, and resources of people in the Pine River Valley to increase collective power and bring about positive social change resulting in healthy, thriving Pine River Valley communities.**

Located in Ignacio, Southern Colorado Community Action Agency's mission is to empower community members of all ages to recognize and reach their full potential by providing select programs and services in order to create better communities.

More information about Pine River Shares programs can be found at <https://www.pinerivershares.org>

More information about Southern Colorado Community Action Agency can be found at <https://sococaa.org>

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Town Managers Report

DATE: July 05, 2023

REPORT PERIOD: June 12, 2023 – July 05, 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. Hinton Burdick Final 2022 Audit Report: Hinton Burdick (HB) has completed the 2022 Town audit and a draft financial report was provided to you during the June meeting. The final financial report is to be presented by HB and documentation is enclosed in your packet. The report will illustrate a sound audit and another year of financial gains in Town funds. Please ask any questions you have during this presentation. Staff has worked hard on this audit and supporting the auditor during this process.
- B. Rock Creek Housing Project Planned Unit Development Preliminary Plan Review and Zoning Change: The current Rock Creek Housing Project Planned Unit Development (PUD) Preliminary Plan has been reviewed by the Planning Commission (PC) in accordance with the Town Land Use and Development Code (LUDC). The PC recommended approval of the Preliminary Plan. Additionally, this housing project requires a rezoning of the property from Community/Public to PUD and this change was also reviewed and recommended for approval by the PC. The Preliminary Plan and staff report is in your packet with information on the project and references to applicable LUDC code sections. All required LUDC notifications have been completed for both the PC and Town Board meetings. To date, no comments have been submitted on this project. We do need to assign street names to these new roads so please give this some thought and we can discuss this during our meeting. There is also site and construction details in your packet for your review. The staff report (prepared by SEH) has recommended motions for your consideration. Please contact me with any questions.
- C. Rock Creek Housing Project Multi-Family Residential Unit Negotiations with the SUGF: The Rock Creek Housing Project identifies five 5-plex multi-family residential unit sites, which the Southern Ute Growth Fund (SUGF) has expressed interest in acquiring and building. The SUGF has submitted a Congressionally Directed Spending (CDS) request for \$3M (revised down from \$7M) which would provide funding for this build. The \$3M CDS request is estimated to cover building costs for two (2) 5-plexes, however this funding will not be determined until later this year. SUGF is interested in building all five units. This is a unique partnership that will require some negotiations on a number of items. In an effort to keep this project moving forward we need to begin these discussions and negotiations. I will discuss this in more detail

during the meeting and work with you on the next steps in this process. Please contact me 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 and School Board have executed the previously approved Lease Purchase Agreement. However, there has been no closing on the property due to title work that is still ongoing. The school district is working on these matters and the final closing transaction will occur once these items have been resolved. All terms and conditions remain the same and the Lease Purchase Agreement defines terms and conditions that allows the Town to utilize the facility and property and that includes the ability to sublease. Accordingly, we can structure a Lease Agreement with ELHI nonprofit and we will have a work session immediately after the Town Board meeting to discuss the proposed ELHI lease with the ELHI board members. The current lease is in your packet. Please review the lease and be prepared to discuss any elements or concerns you have. Please contact me with any questions.

Ignacio Downtown Redevelopment Plan: We have received new information and work from the University of Colorado Technical Assistance (UCTA) team. It is a large document and we have uploaded it to the shared drive for your review. Please look this over and let me know if you have any questions.

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 by the end of July via BidNet. SEH is in the final phase of construction and design. The 80% Rock Creek Housing Project Plan set is in your packet. We should schedule a ground breaking on this project sometime in late July or early August. 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 7th. We are still waiting to hear on this funding request and hope to have information soon.

La Plata County Economic Development Alliance Catalyst Fund Grant Request: The Town has signed a contract for a \$50,000 grant from the Catalyst Fund for infrastructure design work that is underway with SEH. The Town also received 10 hours of technical assistance provided by Project Moxi for assistance with this project and other grant writing opportunities for the housing component. I will continue working through this process and keep you updated.

Town Activities: Town staff are busy with summer work and typical duties and services. Public work crews are nearing completion of the sewer service replacements (29 total), 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: Discussions with the Tribe indicate their project is still on track and will be extending a fiber network through Town. We don't have specific information on this but we continue to collaborate and will report what we learn and how we are involved. There continues to be work on regional broadband efforts and I am participating in these discussions. Please contact Mayor Craig or myself with any questions.

Raw Water Easement: The Town Attorney will be giving an update on his work with this matter during an executive session scheduled at the end of this 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.

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!