

**TOWN OF MORRISON, COLORADO
BOARD OF TRUSTEES MEETING
NOTICE AND AGENDA
6:00 PM, AUGUST 18, 2020**

TO BE CONDUCTED ELECTRONICALLY AS PERMITTED

By CRS 24-6-402(1)(b)

PUBLIC ATTENDANCE AT THIS MEETING WILL BE ELECTRONIC ONLY

**THE MEMBERS OF THE BOARD OF TRUSTEES AND STAFF WILL MEET
ELECTRONICALLY AND THE TOWN HALL WILL NOT BE OPEN TO THE PUBLIC**

You can dial in using your phone: (669) 900 6833

Meeting ID: 864 1631 4520

Passcode: 508626

To Access Meeting Via Video: [CLICK HERE](#)

- 1. Call To Order**
- 2. Roll Call:** Town Clerk to call the roll of Board Members. Upon the advice of the Town Attorney, Board Members may attend by telephone.

Mayor: Sean Forey
Trustees: Debora Jerome
Mike DeJonge
Katie Gill
Matt Schweich
Jen Singer
Paul Sutton
- 3. AMENDMENTS TO THE AGENDA**
- 4. PUBLIC TO ADDRESS THE BOARD**
- 5. PRESENTATIONS AND HEARINGS**
 - a. 2019 Audit Presentation- Hinkle & Company, PC
- 6. GENERAL BUSINESS**
- 7. DEPARTMENTAL REPORTS**
 - a. Court
 - b. Accounting
 - c. Building Department
 - d. Town Manager
 - e. Town Attorney
- 8. CONSENT AGENDA**
 - a. Minutes
 - i. August 4, 2020 Regular Meeting
 - ii. August 11, 2020 Special Meeting
 - b. Payroll

c. Vouchers

9. BOARD COMMENTS

a. Hogback Article

10. EXECUTIVE SESSION

For a conference under Charter Section 3.4 and Section 24-6-402(4)(b) and (e), C.R.S. with the Town Attorney, Town Manager, and appropriate staff to receive legal advice and instruct negotiators concerning water treatment plant expansion Mt. Falcon Feasibility Analysis, revisions to existing Mt. Falcon parking, and municipal center location options.

11. ADJOURNMENT

Reasonable accommodation will be provided upon requests for persons with disabilities. If you require any special accommodation in order to attend a Town Board of Trustees meeting, please call the Town Clerk at 303-697-8749. Next Board of Trustees meeting, Tuesday September 1, 2020, at 6:00 P.M.

TOWN OF MORRISON
BOARD OF TRUSTEE REGULAR MEETING
AUGUST 4, 2020
BOARD ACTION FORM

SUBJECT: 2019 Audit Presentation- Hinkle & Company, PC

PROCEDURE: Approval of Financial Statements

TOWN ATTORNEY REVIEW: Yes No

TOWN MANAGER REVIEW: Yes No

MOTION: Motion to accept the 2019 Audit as presented by Hinkle & Company with, or without, changes.

Town of Morrison, Colorado

Financial Statements
with Independent Auditors' Report

December 31, 2019



**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

Town of Morrison, Colorado

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**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

Independent Auditors' Report

Honorable Mayor and Members of the Board of Trustees
Town of Morrison
Morrison, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Morrison, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of governmental activities, the business-type activities, and each major fund of the Town of Morrison as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Morrison's basic financial statements. The supplementary information and the local highway finance report listed in the table of contents 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 the 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hick & Company, PC

Greenwood Village, Colorado
July 31, 2020





TOWN OF MORRISON

Management's Discussion and Analysis

As Management of the Town of Morrison, 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, 2019.

Financial Highlights

- The Town's assets as of December 31, 2019 exceeded its liabilities and deferred inflows of resources by \$17,371,639 (net position).
- The Town's net position is comprised of the following:
 - (1) Net investment in capital assets, \$13,091,759, includes property and equipment net of accumulated depreciation, and reduced for outstanding debt related to the purchase of the capital assets.
 - (2) Restricted net position, \$355,743, includes resources constrained by obligations imposed by the State of Colorado (TABOR) laws and regulations, and other restricted revenues for parks and open space.
 - (3) Unrestricted net position, \$3,924,137, represents amounts available to maintain the Town's continuing obligations to residents, businesses, and creditors.
- The Town's governmental fund, the General Fund, had a fund balance of \$3,936,105 at December 31, 2019. This compares to the prior year ending fund balance of \$4,336,768, a decrease of \$400,663 during the year.
- At the end of 2019, the unrestricted fund balance for the General Fund was \$3,575,939 or 1.21 times total General Fund expenditures.
- Overall, the Town continues to maintain a strong financial position.

The above financial highlights are explained in more detail in the "Financial Analysis" sections of this report.

Overview of the Financial Statements

This Management Discussion and Analysis report introduces the Town's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Town includes additional information to supplement the basic financial statements. These schedules include budgetary comparison information.

Government-wide Financial Statements

The Town's financial statements include two government-wide statements, which are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private-sector business.

The first government-wide statement is the *Statement of Net Position*. This statement presents information that includes all of the Town's assets and liabilities and deferred inflows of resources, with the difference reported as

net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the Town as a whole is improving or deteriorating. Evaluation of the overall health of the Town would extend to other non-financial factors such as diversification of the taxpayer base or the condition of Town infrastructure, in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Town's net position changed during the most recent fiscal year. All revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Town's distinct activities/functions on revenues provided by the Town's taxpayers.

Both government-wide financial statements distinguish activities of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are generally intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Governmental activities include general government, planning and zoning, public safety, highways and streets, and culture and recreation. Business-type activities include the water and sewer systems.

The government-wide financial statements are presented on pages 3 & 4 of this report.

Fund Financial Statements

A fund is a group of related accounts used to maintain control over resources segregated for specific activities or objectives. The Town of Morrison, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Town has two funds that fall into two fund types. The Town's General Fund is a governmental fund, and its Utility Fund is a proprietary fund.

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. The focus of the governmental fund financial statements, however, is very different. They report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They show the reader whether there are more or fewer financial resources available at the end of a fiscal year that can be spent in the near future to finance government programs and objectives.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 5 through 7 of this report.

The proprietary fund is reported in the fund financial statements and generally reports water and sewer services for which the Town charges customers a fee. The Town's proprietary fund is classified as an enterprise fund. This enterprise fund essentially encompasses the same functions reported as business-type activities in the government-wide statements.

The basic enterprise fund financial statements are presented on pages 8 through 10 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 11 of this report.

Required Supplementary Information

In addition to the basic financial statements including the accompanying notes, this report also presents certain required supplementary information concerning the Town's budget. The budget and actual comparison schedule is included as "required supplementary information" for the General Fund. This schedule demonstrates compliance with the Town's adopted and final revised budget. The budget comparison schedule is presented on page 21.

Supplementary Information

The Utility Fund budgetary comparison schedule is presented on page 23.

Government-wide Financial Analysis

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to evaluate the changing financial position of the Town as a whole. The following table provides a summary of the Town's net position over the past two years:

Condensed Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 4,183,113	\$ 4,559,752	\$ 602,218	\$ 618,733	\$ 4,785,331	\$ 5,178,485
Capital assets, net	4,362,040	4,107,835	8,729,719	8,520,173	13,091,759	12,628,008
Total assets	\$ 8,545,153	\$ 8,667,587	\$ 9,331,937	\$ 9,138,906	\$ 17,877,090	\$ 17,806,493
Deferred outflows of resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current liabilities	\$ 144,307	\$ 182,425	\$ 163,711	\$ 185,088	\$ 308,018	\$ 367,513
Noncurrent Liabilities	64,923	73,476	29,809	20,823	94,732	94,299
Total liabilities	\$ 209,230	\$ 255,901	\$ 193,520	\$ 205,911	\$ 402,750	\$ 461,812
Deferred inflows of resources	\$ 102,701	\$ 40,559	\$ -	\$ 40,559	\$ 102,701	\$ 81,118
Net position:						
Net investment in capital assets	\$ 4,362,040	\$ 4,092,036	\$ 8,729,719	\$ 8,520,173	\$ 13,091,759	\$ 12,612,209
Restricted	295,243	154,126	60,500	44,842	355,743	198,968
Unrestricted	3,575,939	4,124,965	348,198	327,421	3,924,137	4,452,386
Total net position	\$ 8,233,222	\$ 8,371,127	\$ 9,138,417	\$ 8,892,436	\$ 17,371,639	\$ 17,263,563

The Town continues to maintain a high "current ratio." The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The Town's ratios are strong. The Town reported positive balances in net position for both governmental and business-type activities. During 2019, net position decreased \$137,905 for governmental activities and increased \$245,981 for business-type activities. The Town's overall net position increased from 2018 by \$108,076.

Note that approximately 53.0% of the governmental activities' net position is "tied up" in capital assets. The Town uses these capital assets to provide services to its citizens. In the business-type activities, the Town has approximately 95.5% of its net position invested in capital assets. Capital assets in the business-type activities enable the provision of utility services and generate revenues for this fund. Approximately 75.4% of the Town's total net position was invested in capital assets at December 31, 2019.

The following table provides a summary of the Town's changes in net position:

Condensed Statement of Activities

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program revenues:						
Charges for services	\$ 1,354,632	\$ 1,518,267	\$ 1,332,772	\$ 542,235	\$ 2,687,404	\$ 2,060,502
Operating grants & contributions	77,340	70,298	209,061	-	286,401	70,298
Capital grants & contributions	-	-	164,877	491,720	164,877	491,720
General revenues:						
Property taxes	85,941	50,255	-	34,756	85,941	85,011
Sales & use taxes	1,161,957	744,446	284,836	173,209	1,446,793	917,655
Other taxes	73,896	58,583	-	-	73,896	58,583
Investment income	84,362	52,887	4,128	3,495	88,490	56,382
Gain (loss) on sale of capital assets	-	2,676	-	-	-	2,676
Other general revenues	10,283	120,527	1,290	72,131	11,573	192,658
Total revenues	\$ 2,848,411	\$ 2,617,939	\$ 1,996,964	\$ 1,317,546	\$ 4,845,375	\$ 3,935,485
Program expenses:						
General government	\$ 624,011	\$ 648,226	\$ -	\$ -	\$ 624,011	\$ 648,226
Community Development	89,880	188,751	-	-	89,880	188,751
Public safety	1,522,781	1,301,185	-	-	1,522,781	1,301,185
Public works	422,105	428,018	-	-	422,105	428,018
Culture and Recreation	327,539	281,246	-	-	327,539	281,246
Water and Sewer utility	-	-	1,750,983	1,274,778	1,750,983	1,274,778
Total expenses	\$ 2,986,316	\$ 2,847,426	\$ 1,750,983	\$ 1,274,778	\$ 4,737,299	\$ 4,122,204
Increase/(decrease)in net position	\$ (137,905)	\$ (229,487)	\$ 245,981	\$ 42,768	\$ 108,076	\$ (186,719)
Net Position, Beginning	8,371,127	8,600,614	8,892,436	8,849,668	17,263,563	17,450,282
Net Position, Ending	\$ 8,233,222	\$ 8,371,127	\$ 9,138,417	\$ 8,892,436	\$17,371,639	\$17,263,563

Governmental Activities

The Town relies substantially on sales and use taxes to support governmental operations and capital assets. Taxes provided 46.4% of the Town's total governmental revenues. Revenues from fines and forfeitures and service charges make up the balance of program revenues. The Town also receives grants and miscellaneous fees as revenues. Note that because program revenues do not cover governmental operating expenses, the general economy and vitality of the Town's businesses have a major impact on the Town's revenue streams due to the taxes they generate.

Business-type Activities

Business-type activities increased the Town's net position by \$245,981 during 2019. As with the Governmental Activities, it is noteworthy that program revenues do not cover the business-type operating expenses. Certain sales and/or property taxes also help to support the Utility Fund from year to year.

Financial Analysis of the Town's Funds

Governmental Fund: General Fund

As discussed above, governmental funds are reported in the fund statements with a short-term, inflow/outflow focus on spendable resources. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The Town's governmental fund, the General Fund, is the chief operating fund of the Town. It accounts for all of the general services provided by the Town. The General Fund reported an ending fund balance of \$3,936,105 at the end of 2019, as compared to \$4,336,768 at the end of 2018. Of the 2019 year-end total, \$3,575,939 is unrestricted, indicating availability for continuing the Town's service requirements. Legally restricted fund balances are reported for shared Open Space sales taxes received from Jefferson County, shared Colorado Lottery proceeds received from the State, and amounts restricted for emergencies by the Colorado Taxpayers Bill of Rights (TABOR).

General fund revenues increased by approximately 8.9% (\$233,148) over the prior year while expenditures increased by approximately 16.5% (\$460,520). These expenses included the Jones property purchase, a police vehicle, a car charging station, computer upgrades, a walkway/trail, and various planning costs for future improvements.

Proprietary Fund: Utility Fund

The Town's proprietary fund is the Utility Fund that provides water and sewer services. There are separate treatment plants/facilities and customers that are billed on a monthly basis for these services. The results of operations during 2019 were positive in that overall net position increased by \$245,981 (2.8%) to \$9,138,417. Nevertheless, the water and sewer enterprise had a net operating loss of \$-968,188 in 2019. Sales taxes of \$284,836 and capital contributions of \$760,328 from the City and County of Denver for its share of system improvements at Red Rocks Amphitheater covered the operating losses. In addition, the Town received a grant of \$164,877 from the State of Colorado Department of Local Affairs for improvements to the Town's Low Zone Water Tank.

The Town is a party to an Intergovernmental Agreement with the City and County of Denver to provide water and sewer services to Red Rocks Amphitheatre. The Town completed engineering for certain wastewater improvements during 2019. Revenues from the City and County of Denver will entirely offset the costs of the improvements. During 2019 the Town also completed remote operational software improvements (SCADA) and odor mitigation improvements for its wastewater treatment operations totaling \$124,863.

Capital Assets and Debt Administration

Capital Assets

Capital assets include items such as infrastructure, parks, buildings, vehicles and equipment, and land. Infrastructure includes streets, curb, gutter and sidewalks, traffic signals, storm water structures and trails. The Town uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Town Management is aware that replacing capital assets will need to be continually reviewed and

included in future budgets. Additional information on the Town’s assets can be found in Note 3 to the Financial Statements.

The following table provides a summary of capital assets at December 31, 2019 and the prior year:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Capital assets not being depreciated						
Land	\$ 425,013	\$ -	\$ 45,535	\$ 45,535	\$ 470,548	\$ 45,535
Water Rights	-	-	85,243	85,243	85,243	85,243
Construction in Progress	15,799	15,799	-	27,887	15,799	43,686
Total capital assets not being depreciated	\$ 440,812	\$ 15,799	\$ 130,778	\$ 158,665	\$ 571,590	\$ 174,464
Capital assets being depreciated						
Parks	\$ 3,491,461	\$ 3,491,461	\$ -	\$ -	\$ 3,491,461	\$ 3,491,461
Buildings	1,411,105	1,387,307	-	-	1,411,105	1,387,307
Water Treatment Plant	-	-	8,046,903	7,673,817	8,046,903	7,673,817
Sewer Treatment Plant	-	-	5,112,537	4,987,674	5,112,537	4,987,674
Vehicles and Equipment	972,605	938,600	373,255	280,698	1,345,860	1,219,298
Infrastructure	1,682,085	1,669,890	-	-	1,682,085	1,669,890
Total capital assets being depreciated	\$ 7,557,256	\$ 7,487,258	\$ 13,532,695	\$ 12,942,189	\$ 21,089,951	\$ 20,429,447
Less Accumulated Depreciation	\$ (3,636,028)	\$ (3,395,222)	\$ (4,933,754)	\$ (4,580,681)	\$ (8,569,782)	\$ (7,975,903)
Net capital assets	\$ 4,362,040	\$ 4,107,835	\$ 8,729,719	\$ 8,520,173	\$ 13,091,759	\$ 12,628,008

Long-term Debt

The Town had no long-term debt during 2019 other than accrued compensated absences (untaken leave benefits) estimated to total \$94,732 at December 31, 2019.

Economic Factors & Next Year’s Budget

The 2020 Budget estimated stable revenues and reduced expenses for General Fund capital outlays compared to 2019. Beginning in March 2020, the State of Colorado imposed lengthy restrictions on businesses, recreation, and places of worship with the stated purpose of slowing the spread of the Coronavirus so that hospital facilities would not be overwhelmed with patients. The City has been economically impacted by these restrictions, and the full economic impact has yet to be determined.

Requests for Information

This financial report was designed to provide the Town of Morrison’s residents, taxpayers, customers, potential investors, and creditors with a general overview of the Town’s finances, to comply with finance-related laws and regulations, and to demonstrate the Town’s accountability for the funds it receives and assets it maintains. If you have questions about this report, or should you desire additional financial information, contact the Town of Morrison at 321 Colorado Highway 8, Morrison, CO 80465-3001 or call the Town Offices at (303) 697-8749.

Basic Financial Statements

Town of Morrison, Colorado
Statement of Net Position
For the Year Ended December 31, 2019

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Investments	\$ 3,851,971	\$ 453,732	\$ 4,305,703
Accounts Receivable	237,441	148,486	385,927
Property Taxes Receivable	93,701	-	93,701
Capital Assets, Not Being Depreciated	440,812	130,778	571,590
Capital Assets, Net of Accumulated Depreciation	3,921,228	8,598,941	12,520,169
 Total Assets	 8,545,153	 9,331,937	 17,877,090
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	82,674	55,042	137,716
Deposits on Developments	26,620	475	27,095
Accrued Liabilities	35,013	8,194	43,207
Deferred Revenue	-	100,000	100,000
<i>Total Current Liabilities</i>	144,307	163,711	308,018
<i>Non-Current Liabilities</i>			
Due Within One Year	6,492	2,981	9,473
Due In More Than One Year	58,431	26,828	85,259
<i>Total Non-Current Liabilities</i>	64,923	29,809	94,732
 Total Liabilities	 209,230	 193,520	 402,750
Deferred Inflows of Resources			
Other Deferred Revenue	9,000	-	9,000
Property Taxes	93,701	-	93,701
<i>Total Deferred Inflows of Resources</i>	102,701	-	102,701
Net Position			
Net Investment in Capital Assets	4,362,040	8,729,719	13,091,759
Restricted for:			
Parks and Open Space	197,743	-	197,743
Emergencies	97,500	60,500	158,000
Unrestricted	3,575,939	348,198	3,924,137
 Total Net Position	 \$ 8,233,222	 \$ 9,138,417	 \$ 17,371,639

Town of Morrison, Colorado
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government							
Governmental Activities							
General Government	\$ 624,011	\$ 9,346	\$ -	\$ -	\$ (614,665)	\$ -	\$ (614,665)
Community Development	89,880	36,522	-	-	(53,358)	-	(53,358)
Public Safety	1,522,781	1,164,397	2,564	-	(355,820)	-	(355,820)
Public Works	422,105	-	14,270	-	(407,835)	-	(407,835)
Culture and Recreation	327,539	144,367	60,506	-	(122,666)	-	(122,666)
Total Governmental Activities	<u>2,986,316</u>	<u>1,354,632</u>	<u>77,340</u>	<u>-</u>	<u>(1,554,344)</u>	<u>-</u>	<u>(1,554,344)</u>
Business-Type Activities							
Water and Sewer	<u>1,750,983</u>	<u>1,332,772</u>	<u>209,061</u>	<u>164,877</u>	<u>-</u>	<u>(44,273)</u>	<u>(44,273)</u>
Total Business-Type Activities	<u>1,750,983</u>	<u>1,332,772</u>	<u>209,061</u>	<u>164,877</u>	<u>-</u>	<u>(44,273)</u>	<u>(44,273)</u>
Total Primary Government	<u>\$ 4,737,299</u>	<u>\$ 2,687,404</u>	<u>\$ 286,401</u>	<u>\$ 164,877</u>	<u>(1,554,344)</u>	<u>(44,273)</u>	<u>(1,598,617)</u>
General Revenues							
Property Taxes					80,130	-	80,130
Specific Ownership Taxes					5,811	-	5,811
Sales and Use Taxes					1,161,957	284,836	1,446,793
Franchise Taxes					38,912	-	38,912
Motor Vehicle Use Taxes					34,984	-	34,984
Intergovernmental Revenues Not Restricted to Specific Programs					4,777	-	4,777
Investment Income					84,362	4,128	88,490
Miscellaneous Income					5,506	1,290	6,796
Total General Revenues					<u>1,416,439</u>	<u>290,254</u>	<u>1,706,693</u>
Change in Net Position					(137,905)	245,981	108,076
Net Position, Beginning of year					<u>8,371,127</u>	<u>8,892,436</u>	<u>17,263,563</u>
Net Position, End of year					<u>\$ 8,233,222</u>	<u>\$ 9,138,417</u>	<u>\$ 17,371,639</u>

Town of Morrison, Colorado
Balance Sheet
Governmental Funds
For the Year Ended December 31, 2019

	General
Assets	
Cash and Investments	\$ 3,851,971
Accounts Receivable	16,515
Sales & Use Tax Receivable	220,926
Property Taxes Receivable	93,701
 Total Assets	 \$ 4,183,113
Liabilities	
Accounts Payable	\$ 82,674
Deposits Payable	26,620
Accrued Liabilities	35,013
 Total Liabilities	 144,307
Deferred Inflows of Resources	
Other Deferred Revenue	9,000
Property Taxes	93,701
 Total Deferred Inflows of Resources	 102,701
Fund Balance	
Restricted for:	
Parks and Open Space	197,743
Emergencies	97,500
Unrestricted, Unassigned	3,640,862
 Total Fund Balance	 3,936,105
 Total Liabilities, Deferred Inflows of Resources and Fund Balance	 \$ 4,183,113

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Total Fund Balance of Governmental Funds	3,936,105
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in governmental funds.	
Capital Assets	4,362,040
The long-term liabilities are not due and payable in the current year and, therefore, are not reported in governmental funds:	
Compensated Absences	(64,923)
 Total Net Position of Governmental Activities	 \$ 8,233,222

Town of Morrison, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General
Revenues	
Taxes	\$ 1,321,794
Licenses and Permits	24,470
Charges for Services	388,752
Fines and Forfeitures	939,814
Intergovernmental	83,179
Investment Income	84,362
Miscellaneous	6,040
Total Revenues	2,848,411
Expenditures	
Current	
General Government	562,028
Community Development	89,880
Public Safety	1,438,419
Public Works	346,167
Culture and Recreation	246,243
Capital Outlay	566,337
Total Expenditures	3,249,074
Net Change in Fund Balance	(400,663)
Fund Balance, Beginning of year	4,336,768
Fund Balance, End of year	\$ 3,936,105

Town of Morrison, Colorado
 Reconciliation of the Statement of Revenues, Expenditures and Changes in
 Fund Balances of Governmental Funds to the Statement of Activities
 Governmental Funds
 For the Year Ended December 31, 2019

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balance of Governmental Funds	\$	(400,663)
<p>Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.</p>		
Capital Outlay		518,682
Depreciation Expense		(264,477)
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in Accrued Compensated Absences		<u>8,553</u>
Change in Net Position of Governmental Activities	\$	<u><u>(137,905)</u></u>

Town of Morrison, Colorado
Statement of Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Utility
Assets	
Current Assets	
Cash and Investments	\$ 453,732
Accounts Receivable	98,647
Sales Tax Receivable	49,839
Total Current Assets	602,218
Non-Current Assets	
Capital Assets, <i>Not being depreciated</i>	130,778
Capital Assets, <i>Net of accumulated depreciation</i>	8,598,941
Total Noncurrent Assets	8,729,719
 Total Assets	 \$ 9,331,937
Liabilities	
Current Liabilities	
Accounts Payable	\$ 55,042
Deposits on Developments	475
Accrued Liabilities	8,194
Deferred Revenue	100,000
Compensated Absences, <i>Current Portion</i>	2,981
Total Current Liabilities	166,692
Non-Current Liabilities	
Compensated Absences	26,828
 Total Liabilities	 193,520
Net Position	
Investment in Capital Assets	8,729,719
Restricted for:	
Emergencies	60,500
Unrestricted	348,198
 Total Net Position	 \$ 9,138,417

Town of Morrison, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2019

	Utility
Operating Revenues	
Charges for Services	\$ 573,734
Mount Carbon Metropolitan District Subsidy	209,061
Total Operating Revenues	782,795
Operating Expenses	
Operations and Maintenance	1,397,911
Depreciation	353,072
Total Operating Expenses	1,750,983
Net Operating Loss	(968,188)
Nonoperating Revenues (Expenses)	
Sales Taxes	284,836
Investment Income	4,128
Total Nonoperating Revenues (Expenses)	288,964
Net Loss Before Capital Contributions	(679,224)
Capital Contributions	
Capital Contributions	760,328
Grants	164,877
	925,205
Change in Net Position	245,981
Net Position, <i>Beginning of year</i>	8,892,436
Net Position, <i>End of year</i>	\$ 9,138,417

Town of Morrison, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Utility
Cash Flows From Operating Activities	
Cash Received from Customers	\$ 837,786
Cash Paid to Employees	(289,068)
Cash Paid to Suppliers	(1,171,234)
Net Cash Provided by Operating Activities	(622,516)
Cash Flows From Investing Activities	
Interest Received	4,128
Cash Flows From Capital and Related Financing Activities	
Acquisition of Capital Assets	(562,618)
Tap Fees Received	50,000
Capital Contributions	760,328
Capital Grants Received	164,877
Net Cash Used in Capital and Related Financing Activities	412,587
Cash Flows From Noncapital Financing Activities	
Sales Taxes Received	262,746
Net Cash Provided by Noncapital Financing Activities	262,746
Net Change in Cash and Cash Equivalents	56,945
Cash and Cash Equivalents, <i>Beginning of year</i>	396,787
Cash and Cash Equivalents, <i>End of year</i>	\$ 453,732
Reconciliation of Net Operating Income to Net Cash Provided by Operating Activities	
Net Operating Loss	\$ (968,188)
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities	
Depreciation	353,072
Changes in Assets and Liabilities Related to Operations	
Accounts Receivable	54,991
Accounts Payable	(71,429)
Accrued Salaries and Benefits	52
Compensated Absences Payable	8,986
Net Cash Used by Operating Activities	\$ (622,516)

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 1: Summary of Significant Accounting Policies

The Town of Morrison (the Town) was organized in 1906. In September, 2000, citizens voted to become a home rule municipality, as authorized by State statutes. The Town is governed by a Mayor and six-member Board of Trustees.

The accounting policies of the Town conform to generally accepted accounting principles as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Following is a summary of the more significant policies.

Reporting Entity

The financial reporting entity consists of the Town, organizations for which the Town is financially accountable, and organizations that raise and hold economic resources for the direct benefit of the Town. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the Town. Legally separate organizations for which the Town is financially accountable are considered part of the reporting entity. Financial accountability exists if the Town appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the Town.

Based on the application of these criteria, the Town does not include additional organizations within its reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges for interfund services that are reasonably equivalent to the services provided. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

Government-wide and Fund Financial Statements (Continued)

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the 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.

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 collected within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current year.

Taxes, intergovernmental revenues, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the Town.

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, are recorded only when payment is due.

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 fund's principal ongoing operations. 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.

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

In the fund financial statements, the Town reports the following major governmental fund:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those accounted for in the enterprise fund.

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

(Continued)

Additionally, the Town reports the following major proprietary fund:

The *Utility Fund* is an enterprise fund that accounts for the financial activities associated with the provision of water and sewer services.

Assets, Liabilities and Net Position/Fund Balance

Receivables – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Interfund Receivables and Payables – During the course of operations, certain transactions occur between individual funds. The resulting receivables and payables are classified on the balance sheet as *interfund receivables* and *interfund payables*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

Capital Assets – Capital assets, which include land, water rights, water and sewer systems, infrastructure, parks, buildings, vehicles and equipment are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary fund in the fund financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value on the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives.

Water Treatment Plant and Systems	10 – 40 years
Sewer Treatment Plant and Systems	40 years
Infrastructure	10 – 50 years
Parks	50 years
Vehicles and Equipment	5 – 20 years

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 1: Summary of Significant Accounting Policies (Continued)

Assets, Liabilities and Net Position/Fund Balance (Continued)

Compensated Absences – Employees of the Town are allowed to accumulate up to 120 hours of unused vacation time and up to 240 hours of unused sick time. Upon termination of employment from the Town, an employee will be compensated for all accrued vacation time, and one-half of any accrued sick time. Compensated absences are accrued when earned in the government-wide and proprietary fund financial statements. A liability is recorded in the governmental fund financial statements only when payment is due.

Deferred Inflows of Resources – Deferred inflows of resources include property taxes earned but levied for a subsequent year.

Net Position/Fund Balances – In the government-wide and fund financial statements, net position and fund balances are restricted when constraints placed on the use of resources are externally imposed. Committed fund balance represents amounts constrained by the Board of Trustees, which is the highest level of decision-making authority, by formal action (resolution). The policy approved by the Board of Trustees established the Town's ideal target reserves at 40% of the current operating budget of the General Fund. The reserves should not be allowed to fall below 20% of the current operating budget, including the emergency reserves required by the TABOR Amendment (See Note 8). The Board of Trustees has authorized the Town Administrator or her designee to assign fund balances for specific purposes consistent with the adopted budget. If both restricted and unrestricted fund balances are available, the Town uses restricted fund balance first, followed by committed, assigned and unassigned.

As of December 31, 2019, the Town reported the following restrictions in the statement of net position: 1) \$197,743 restricted for parks and open space and \$84,000 restricted for emergencies (see Note 8) reported under governmental activities; and 2) \$44,842 restricted for operations and maintenance in emergency situations is reported under business-type activities. Restricted net position is a result of externally imposed restrictions.

Property Taxes

Property taxes attach as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent calendar year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the Town on a monthly basis.

Subsequent Events

The Town has evaluated subsequent events through July 31, 2020, the date the financial statements were available to be issued.

Town of Morrison, Colorado
Notes to Financial Statements
December 31, 2019

Note 2: Cash and Investments

At December 31, 2019, cash consisted of the following:

Petty Cash		\$	500
Cash Deposits			1,201,899
Investments			3,103,304
 Total		 \$	 4,305,703

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to deposit cash in eligible public depositories. Eligibility is determined by State regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2019, the Town had bank deposits of \$970,495 collateralized with securities held by the financial institutions' agents but not in their name.

Investments

The Town is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which the Town may invest, which include the following. State statutes do not address custodial risk.

- Obligations of the United States and certain U.S. 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
- Guaranteed investment contracts

Interest Rate Risk – State statutes generally limit investments to an original maturity of five years unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk – State statutes limit certain investments to those with specified ratings established by nationally recognized statistical rating organizations, depending on the type of investment.

Concentration of Credit Risk – State statutes do not limit the amount the Towns may invest in a single issuer of investment securities, except for corporate securities.

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 2: Cash and Investments (Continued)

Investments (Continued)

Local Government Investment Pool – At December 31, 2019, the Town had \$3,103,304 invested in the Colorado Local Government Liquid Asset Trust (ColoTrust).

ColoTrust – ColoTrust is not a 2a7-like external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool’s share price multiplied by the number of shares held. The government-investor does not “look through” the pool to report a pro rata share of the pool’s investments, receivables, and payables. This investment is valued using the NAV per share (or its equivalent) of the investments.

ColoTrust is an investment vehicle established by state statute for local entities in Colorado to pool surplus funds for investment purposes and are registered with the State Securities Commissioner. The pools operate similarly to money market funds and each share is equal in value to \$1.00. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions of each pooled investment. Securities owned by the pools are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian’s internal records identify the investments owned by the participating governments. Investments of the pools consist of US Treasury bills, notes, and note strips, commercial paper allowed by state statute and repurchase agreements collateralized by US Treasury securities and or US Instrumentalities. ColoTrust is rated AAAM by Standard and Poor’s. Information regarding ColoTrust’s financial statements is available at their website www.colotrust.com.

Note 3: Capital Assets

Capital asset activity for the year ended December 31, 2019, is summarized below:

Governmental Activities	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
<i>Capital Assets, Not Being Depreciated</i>				
Construction in Progress	\$ 15,799	\$ -	\$ -	\$ 15,799
Land	-	425,013	-	425,013
Total Capital Assets, Not Being Depreciated	15,799	425,013	-	440,812
<i>Capital Assets, Being Depreciated</i>				
Infrastructure	1,669,890	12,195	-	1,682,085
Parks	3,491,461	-	-	3,491,461
Buildings	1,387,307	23,798	-	1,411,105
Vehicles and Equipment	938,600	57,676	(23,671)	972,605
Total Capital Assets, Being Depreciated	7,487,258	93,669	(23,671)	7,557,256

Town of Morrison, Colorado
Notes to Financial Statements
December 31, 2019

Note 3: Capital Assets (Continued)

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
Governmental Activities (Continued)				
Capital Assets, <i>Not Being Depreciated</i> (Continued)				
Less Accumulated Depreciation				
Infrastructure	(1,096,359)	(64,928)	-	(1,161,287)
Parks	(927,643)	(72,341)	-	(999,984)
Buildings	(653,313)	(34,138)	-	(687,451)
Vehicles and Equipment	(717,907)	(93,070)	23,671	(787,306)
Total Accumulated Depreciation	(3,395,222)	(264,477)	23,671	(3,636,028)
Total Capital Assets, Being Depreciated	4,092,036	(170,808)	-	3,921,228
Governmental Activities Capital Assets, Net	\$ 4,107,835	\$ 254,205	\$ -	\$ 4,362,040
Business-Type Activities	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
Capital Assets, <i>Not Being Depreciated</i>				
Land	\$ 45,535	\$ -	\$ -	\$ 45,535
Water Rights	85,243	-	-	85,243
Construction in Progress	27,887	-	(27,887)	-
Total Capital Assets, <i>Not Being Depreciated</i>	158,665	-	(27,887)	130,778
Capital Assets, <i>Being Depreciated</i>				
Water Treatment Plant and System	7,673,817	373,086	-	8,046,903
Sewer Treatment Plant and System	4,987,674	124,863	-	5,112,537
Vehicles and Equipment	280,698	92,557	-	373,255
Total Capital Assets, <i>Being Depreciated</i>	12,942,189	590,506	-	13,532,695
Less Accumulated Depreciation				
Water Treatment Plant and System	(3,441,587)	(207,859)	-	(3,649,446)
Sewer Treatment Plant and System	(897,861)	(126,292)	-	(1,024,153)
Vehicles and Equipment	(241,233)	(18,922)	-	(260,155)
Total Accumulated Depreciation	(4,580,681)	(353,073)	-	(4,933,754)
Total Capital Assets, <i>Being Depreciated, net</i>	8,361,508	237,433	-	8,598,941
Business-Type Activities Capital Assets, <i>net</i>	\$ 8,520,173	\$ 237,433	\$ (27,887)	\$ 8,729,719

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

General Government	\$ 22,881
Public Safety	84,362
Public Works	75,938
Culture and Recreation	81,296
 Total	 \$ 264,477

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 4: Long-Term Debt

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2019:

	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2019</u>	<u>Due Within One Year</u>
Governmental Activities					
Compensated Absences	\$ 73,476	\$ 90,370	\$ (98,923)	\$ 64,923	\$ 6,492

Compensated absences are expected to be liquidated with revenues of the General Fund.

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2019:

	<u>Balance 12/31/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2019</u>	<u>Due Within One Year</u>
Business-Type Activities					
Compensated Absences	\$ 20,823	\$ 11,068	\$ (2,082)	\$ 29,809	\$ 2,981

Note 5: Retirement Commitments

Employees' Pension Plan

The Town contributes to a multiple-employer defined contribution retirement plan on behalf of its employees. All regular full-time employees are eligible to participate in the plan. The plan provisions and contribution requirements are established and may be amended by the Board of Trustees. The Town is required to contribute 3% of each participating employee's compensation, and each participating employee must contribute a matching amount. Employees may make additional voluntary contributions not to exceed 10% of their compensation. Employees fully vest in the Town's contributions at a rate of 33.3% for each full year of participation. During the year ended December 31, 2019, the Town contributed \$39,914 to the plan, equal to the required contributions. The Plan is administered by the Colorado County Officials and Employees Retirement Association (CCOERA).

Note 6: 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.

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 6: Risk Management (Continued)

Public Entity Risk Pool

For property, liability and workers compensation risks, the Town is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes, and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability, property, and workers compensation coverages and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

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 stated liability of 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 coverages at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members. CIRSA is a separate legal entity and the Town does not approve budgets nor does it have ability to significantly affect the operations of CIRSA.

Note 7: Commitments and Contingencies

Litigation

The Town has pending or threatened litigation. Management believes the outcome of any litigation will not have a significant impact on the Town's financial position.

TABOR Amendment

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. On April 2, 1996, voters authorized the Town to collect, retain, use or expend all revenues, including any reduction in debt service, and to spend such revenues for municipal operations, capital projects, reserve increases, and debt service, beginning January 1, 1996, and each subsequent year without limitation by the restrictions of the Amendment. The Amendment is complex and subject to interpretation. However, the Town's management believes it is in compliance with the provisions of the Amendment.

The Town has established emergency reserves, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2019, the Town reported emergency reserves of \$97,500 as restricted fund balance in the General Fund and \$60,500 as restricted net assets in the Utility Fund.

Town of Morrison, Colorado

Notes to Financial Statements

December 31, 2019

Note 7: Commitments and Contingencies (Continued)

Mount Carbon Metropolitan District

Pursuant to the 2008 intergovernmental agreement between the Town and the Mount Carbon Metropolitan District (the District), the District agreed to design and construct, with Town oversight and review, a wastewater treatment facility to replace the Town's existing facility. The District financed construction of the facility and the Town agreed to waive future system development fees for the District's sewer tap purchases as more fully set forth in the agreement. In addition, the District agreed to subsidize the operation of the wastewater treatment facility until 500 sewer taps have been purchased.

During the year ended December 31, 2019, the Town received \$209,061 under this agreement, which is reported as operating revenue in the Utility Fund. As of December 31, 2019, 102 taps have been purchased.

Note 8: Subsequent Event

Subsequent to year-end, the United States of America and the State of Colorado have declared an emergency associated with the Coronavirus pandemic. The Town has been economically impacted by the event, however the full economic effect has yet to be determined.

Required Supplementary Information

Town of Morrison, Colorado
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Sales	\$ 600,000	\$ 600,000	\$ 1,139,347	\$ 539,347
Use	38,000	38,000	57,594	19,594
Property	81,118	81,118	80,130	(988)
Specific Ownership	5,000	5,000	5,811	811
Franchise	33,000	33,000	38,912	5,912
Licenses and Permits	20,000	20,000	24,470	4,470
Charges for Services	276,900	276,900	388,752	111,852
Fines and Forfeitures	1,303,000	1,303,000	939,814	(363,186)
Intergovernmental	73,289	73,289	83,179	9,890
Investment Income	20,000	20,000	84,362	64,362
Miscellaneous	-	-	6,040	6,040
Total Revenues	<u>2,450,307</u>	<u>2,450,307</u>	<u>2,848,411</u>	<u>398,104</u>
Expenditures				
Current				
General Government	617,600	617,600	562,028	55,572
Community Development	70,750	70,750	89,880	(19,130)
Public Safety	1,321,500	1,321,500	1,438,419	(116,919)
Public Works	323,800	323,800	346,167	(22,367)
Culture & Recreation	193,060	193,060	246,243	(53,183)
Capital Outlay	340,000	765,000	566,337	198,663
Total Expenditures	<u>2,866,710</u>	<u>3,291,710</u>	<u>3,249,074</u>	<u>42,636</u>
Net Change in Fund Balance	(416,403)	(841,403)	(400,663)	440,740
Fund Balance, Beginning of year	<u>4,409,148</u>	<u>4,409,148</u>	<u>4,336,768</u>	<u>(72,380)</u>
Fund Balance, End of year	<u>\$ 3,992,745</u>	<u>\$ 3,567,745</u>	<u>\$ 3,936,105</u>	<u>\$ 368,360</u>

Town of Morrison, Colorado
Notes to Required Supplementary Information
December 31, 2019

Note 1: Stewardship, Compliance, and Accountability

Budgets

Budgets are legally adopted for all funds of the Town. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons for the Utility Fund are presented on a non-GAAP budgetary basis. Capital outlay and debt principal are budgeted as expenditures, and depreciation is not budgeted.

The Town follows these procedures in establishing the budgetary information reflected in the financial statements:

- Management submits to the Board of Trustees a proposed budget for the fiscal year commencing the following January 1. The budget includes proposed expenditures and the means of financing them
- Public hearings are conducted to obtain taxpayer comments
- Prior to December 31, the budget is legally enacted through passage of an ordinance
- Management is authorized to transfer budgeted amounts within any fund. However, any revisions that alter the total expenditures of any fund must be approved by the Board of Trustees
- All appropriations lapse at year end.

Supplementary Information

Town of Morrison, Colorado
 Budgetary Comparison Schedule
 Utility Fund
 For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Water Charges	\$ 342,000	\$ 260,000	\$ 285,370	\$ 25,370
Sewer Charges	208,000	930,000	231,735	(698,265)
Mount Carbon Metropolitan District Subsidy	120,000	120,000	209,061	89,061
Property Taxes	-	-	-	-
Sales Taxes	120,000	120,000	284,836	164,836
Investment Income	4,000	4,000	4,128	128
Tap Fees	18,400	18,400	-	(18,400)
Grants	164,877	164,877	164,877	-
City of Denver	-	-	760,328	760,328
Miscellaneous	4,000	4,000	56,629	52,629
	<u>981,277</u>	<u>1,621,277</u>	<u>1,996,964</u>	<u>375,687</u>
Total Revenues				
Expenditures				
Operations and Maintenance	753,800	753,800	798,612	(44,812)
Capital Outlay	590,754	1,312,754	1,161,918	150,836
	<u>1,344,554</u>	<u>2,066,554</u>	<u>1,960,530</u>	<u>106,024</u>
Total Expenditures				
Change in Net Position, Budgetary Basis	(363,277)	(445,277)	36,434	481,711
Reconciliation to GAAP Basis				
Capital Outlay - Capitalized			562,619	
Depreciation			(353,072)	
Change in Net Position, GAAP Basis			<u>\$ 245,981</u>	

State Compliance

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

LOCAL HIGHWAY FINANCE REPORT

City or County:
Town of Morrison
YEAR ENDING :
December 31, 2019

This Information From The Records Of (example - City of _ or County of _) Prepared By: Lorraine Trotter, Professional Mgmt Solutions
Town of Morrison, Colorado Phone: 303-910-9197

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

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)	0
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	125,747
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	6,922
2. General fund appropriations	330,784	b. Snow and ice removal	13,972
3. Other local imposts (from page 2)	40,795	c. Other	0
4. Miscellaneous local receipts (from page 2)	937,507	d. Total (a. through c.)	20,894
5. Transfers from toll facilities		4. General administration & miscellaneous	27,710
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	1,149,929
a. Bonds - Original Issues		6. Total (1 through 5)	1,324,280
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)	1,309,086	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	15,194	2. Notes:	
D. Receipts from Federal Government (from page 2)	0	a. Interest	
E. Total receipts (A.7 + B + C + D)	1,324,280	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)	1,324,280

IV. LOCAL HIGHWAY DEBT STATUS
(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	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	D. Ending Balance	E. Reconciliation
	0	1,324,280	1,324,280		0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): December 31, 2019	
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	935,934
1. Sales Taxes	0	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	901
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	40,795	g. Other Mis County Road & Bridge Tax	672
6. Total (1. through 5.)	40,795	h. Other General Sales Taxes	0
c. Total (a. + b.)	40,795	i. Total (a. through h.)	937,507
	(Carry forward to page 1)		(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	13,598	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	1,596	d. Federal Transit Admin	
d. Other (Specify)		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	1,596	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	15,194	3. Total (1. + 2.g)	
			(Carry forward to page 1)
		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
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)		0	0
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)		0	0
			(Carry forward to page 1)
Notes and Comments:			

Year 2018- Court Revenue Received

Month	Citations			Fee Summary
January		570		\$98,944.25
February		367		\$75,191.25
March		404		\$68,657.25
April		502		\$66,561.92
May		536		\$62,195.25
June		615		\$79,507.05
July		549		\$83,341.00
August		746		\$99,598.75
September		654		\$94,420.37
October		650		\$101,302.00
November		439		\$76,819.50
December		495		\$83,317.50
		6527		\$989,856.09

Year 2019- Court Revenue Received

Month	Citations			Fee Summary
January		387		\$62,042.50
February		365		\$63,880.00
March		372		\$60,022.50
April		467		\$62,855.00
May		904		\$90,052.00
June		652		\$104,821.25
July		461		\$98,375.75
August		534		\$86,885.50
September		441		\$85,843.25
October		360		\$70,180.00
November		539		\$66,322.60
December		879		\$89,415.75
		6361		\$940,696.10

Year 2020- Court Revenue Received

Month	Citations			Fee Summary
January		776		\$114,644.75
February		548		\$103,812.50
March		440		\$92,548.75
April		172		\$49,878.75
May		372		\$67,710.00
June		429		\$68,764.25
July		245		\$60,721.25
August				
September				
October				
November				
December				
		2982		\$558,080.25

TOWN OF MORRISON
 COMBINED CASH INVESTMENT
 JULY 31, 2020

COMBINED CASH ACCOUNTS

01-10230	PETTY CASH	500.00
01-10250	CHECKING ACCOUNT	78,929.17
01-10270	MONEY MARKET	1,126,032.35
01-10290	COLOTRUST	3,123,422.74
01-10780	UTILITY CLEARING	927.00
01-10790	A/R CLEARING	(189.99)
01-10800	XPRESS BILL PAY ACCOUNT	39,429.93
01-10801	XPRESS BILL PAY CLEARING ACCOU	25,369.39
		<hr/>
	TOTAL COMBINED CASH	4,394,420.59
01-10100	CASH ALLOCATED TO OTHER FUNDS	(4,394,420.59)
		<hr/>
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,844,402.37
20	ALLOCATION TO UTILITY FUND	550,018.22
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,394,420.59
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(4,394,420.59)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF MORRISON
BALANCE SHEET
JULY 31, 2020

GENERAL FUND

ASSETS

10-10100	CASH-COMBINED FUND	3,844,402.37	
10-10500	PAY PAL ACCOUNT	15,213.28	
10-12000	ACCOUNTS RECEIVABLE	24,688.06	
10-12001	ACCOUNTS RECEIVABLE - COURT	(135.00)	
10-12040	A/R - GENERAL REVENUES	273,936.01	
10-12450	A/R PROPERTY TAXES	93,701.00	
10-13200	COURT CLEARING	1,184.79	
	TOTAL ASSETS		4,252,990.51

LIABILITIES AND EQUITY

LIABILITIES

10-20000	ACCOUNTS PAYABLE	23,492.86	
10-20270	ACCRUED INTEREST PAYABLE	(152.79)	
10-22000	SALES TAX PAYABLE	(627.65)	
10-22050	DEFERRED TAXES	93,701.00	
10-22060	DEPOSITS ON DEVELOPMENT	26,620.00	
10-25310	FEDERAL PAYROLL TAXES	(267.20)	
10-25330	STATE UNEMPLOYMENT	468.47	
10-25350	AFLAC	(376.74)	
10-25360	401(K) PENSION	(113.20)	
10-25370	INSURANCE PAYABLE	15,297.76	
	TOTAL LIABILITIES		158,042.51

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29100	FUND BALANCE--UNRESTRICTED	3,781,979.54	
10-29200	FUND BALANCE--RES'D FOR EMERG	84,000.00	
10-29300	FUND BALANCE--RESTR'D FOR O.S.	70,126.00	
	REVENUE OVER EXPENDITURES - YTD	158,842.46	
	BALANCE - CURRENT DATE	4,094,948.00	
	TOTAL FUND EQUITY		4,094,948.00
	TOTAL LIABILITIES AND EQUITY		4,252,990.51

TOWN OF MORRISON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
10-31-100 CIGARETTE TAXES	1,842.72	282.53	2,005.45	3,100.00	1,094.55	64.7
10-31-105 FRANCHISE TAX	23,949.96	2,566.39	18,608.91	33,000.00	14,391.09	56.4
10-31-110 PROPERTY TAXES	75,616.58	30,598.31	86,097.15	93,701.00	7,603.85	91.9
10-31-115 HIGHWAY USERS TAX	6,245.19	740.23	5,500.66	10,000.00	4,499.34	55.0
10-31-120 MOTOR VEHICLE USE TAX	25,901.67	883.68	10,895.63	25,000.00	14,104.37	43.6
10-31-125 OPEN SPACE SALES TAX	8,128.39	1,313.41	8,918.70	12,000.00	3,081.30	74.3
10-31-130 SALES TAX - MORRISON	458,198.00	117,644.65	819,423.55	800,000.00	19,423.55-	102.4
10-31-135 MOTOR VEHICLE OWNERSHIP TAX	3,377.74	703.63	3,859.40	5,000.00	1,140.60	77.2
10-31-140 CONSTRUCTION USE TAX	2,421.27	.00	915.45	50,000.00	49,084.55	1.8
10-31-150 GENERAL USE TAX	5,519.13	1,086.42	11,011.49	10,000.00	1,011.49-	110.1
TOTAL TAXES	611,200.65	155,819.25	967,236.39	1,041,801.00	74,564.61	92.8
<u>LICENSES & PERMITS</u>						
10-32-200 BUILDING PERMITS	7,565.88	638.18	4,234.95	10,000.00	5,765.05	42.4
10-32-205 BUSINESS LICENSES	1,985.59	200.00	2,760.00	3,000.00	240.00	92.0
10-32-210 LIQUOR LICENSES	860.00	270.00	662.50	2,500.00	1,837.50	26.5
10-32-215 MISCELLANEOUS LICENSES	1,368.70	.00	750.00	1,500.00	750.00	50.0
10-32-220 MISCELLANEOUS PERMITS	1,675.00	.00	50.00	1,000.00	950.00	5.0
10-32-225 SIGN PERMITS	1,800.00	.00	25.00	500.00	475.00	5.0
10-32-230 LAND DEVELOPMENT PERMIT	950.00	.00	.00	1,000.00	1,000.00	.0
TOTAL LICENSES & PERMITS	16,205.17	1,108.18	8,482.45	19,500.00	11,017.55	43.5
<u>INTERGOVERNMENTAL</u>						
10-33-400 CONSERVATION TRUST/LOTTERY	2,849.67	.00	2,153.67	4,000.00	1,846.33	53.8
10-33-405 GRANTS	1,035.50	.00	9,000.00	40,500.00	31,500.00	22.2
10-33-410 ROAD AND BRIDGE	331.37	3,845.51	6,431.50	4,000.00	2,431.50-	160.8
10-33-420 OTHER INTERGOVERNMENT REVENUE	1,128.47	1,050.00	2,558.03	1,000.00	1,558.03-	255.8
10-33-425 CARES ACT REVENUES	.00	.00	17,157.00	.00	17,157.00-	.0
TOTAL INTERGOVERNMENTAL	5,345.01	4,895.51	37,300.20	49,500.00	12,199.80	75.4
<u>CHARGES FOR SERVICES</u>						
10-34-505 MOTOR VEHICLE REGISTRATION FEE	634.33	152.00	719.49	1,400.00	680.51	51.4
10-34-510 PLAN CHECK FEES	671.34	.00	.00	3,000.00	3,000.00	.0
10-34-515 PLANNING AND ZONING FEES	300.00	.00	.00	1,000.00	1,000.00	.0
10-34-520 POLICE TICKET SURCHARGE	1,552.22	135.00	765.00	.00	765.00-	.0
10-34-525 TRAFFIC CONTROL FEES	81,505.00	10,285.00	11,165.00	120,000.00	108,835.00	9.3
10-34-530 VIN VERIFICATION FEES	.00	5,900.00	35,620.00	.00	35,620.00-	.0
TOTAL CHARGES FOR SERVICES	84,662.89	16,472.00	48,269.49	125,400.00	77,130.51	38.5

TOWN OF MORRISON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>						
10-35-600 COURT FINES	539,196.78	60,586.25	536,910.75	1,300,000.00	763,089.25	41.3
10-35-610 MISCELLANEOUS COURT REVENUE	1,339.88	386.72	1,469.88	1,000.00	469.88-	147.0
10-35-615 PARKING TICKET REVENUE	550.75	25.00	45.00	2,000.00	1,955.00	2.3
TOTAL FINES & FORFEITURES	541,087.41	60,997.97	538,425.63	1,303,000.00	764,574.37	41.3
<u>OTHER REVENUE</u>						
10-36-700 MNHM TICKET SALES	95,594.77	11,644.64	42,971.40	143,000.00	100,028.60	30.1
10-36-701 MNHM GIFT SHOP	1,322.00	.00	1,546.00	1,400.00	146.00-	110.4
10-36-705 MISCELLANEOUS SERVICE REVENUE	1,971.63	100.00	3,862.90	3,000.00	862.90-	128.8
10-36-710 MISCELLANEOUS REVENUE	86.00	100.00	278.45	.00	278.45-	.0
10-36-805 DEPOSITS ON DEV.	12,475.80	646.00	893.00	5,000.00	4,107.00	17.9
10-36-815 EARNINGS ON DEPOSITS	55,055.53	1,077.66	20,770.80	75,000.00	54,229.20	27.7
10-36-816 EARNINGS ON CTF DEPOSITS	358.76	.00	.00	3,000.00	3,000.00	.0
10-36-825 POLICE DONATION	534.00	.00	.00	.00	.00	.0
10-36-880 SALES OF ASSETS	.00	.00	1,350.00	.00	1,350.00-	.0
TOTAL OTHER REVENUE	167,398.49	13,568.30	71,672.55	230,400.00	158,727.45	31.1
TOTAL FUND REVENUE	1,425,899.62	252,861.21	1,671,386.71	2,769,601.00	1,098,214.29	60.4

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>CAPITAL PROJECTS - GF</u>						
10-40-901 JONES PROPERTY PURCHASE	3,345.81	.00	.00	.00	.00	.0
10-40-903 SOUTH WALKWAY/HIGHWAY 8	12,195.00	.00	.00	.00	.00	.0
10-40-904 DOWNTOWN IMPROVEMENT/URBAN DES	.00	.00	.00	5,000.00	5,000.00	.0
10-40-905 POLICE VEHICLE	(385.00)	.00	.00	.00	.00	.0
10-40-907 ROONEY VALLEY MASTERPLAN	501.12	.00	4,522.00	.00	4,522.00-	.0
10-40-908 UTILITY UNDERGROUNDING	568.07	.00	.00	.00	.00	.0
10-40-910 STREETS, GROUNDS & BUILDINGS	.00	.00	.00	20,000.00	20,000.00	.0
10-40-911 COMPUTER UPGRADES	42,444.02	.00	27,730.95	62,000.00	34,269.05	44.7
10-40-912 MUNICIPAL BUILDING PLANNING	12,412.52	260.00	3,474.65	25,000.00	21,525.35	13.9
10-40-914 BUILDING SECURITY KEYS	.00	.00	23,550.96	.00	23,550.96-	.0
10-40-915 COVID RESPONSE EXPENSES	.00	9,914.05	23,927.80	.00	23,927.80-	.0
TOTAL CAPITAL PROJECTS - GF	71,081.54	10,174.05	83,206.36	112,000.00	28,793.64	74.3
<u>ADMIN</u>						
10-50-100 SALARIES & WAGES	97,934.42	13,834.48	102,546.25	180,000.00	77,453.75	57.0
10-50-105 PAYROLL TAXES	7,344.59	1,036.75	7,563.99	15,000.00	7,436.01	50.4
10-50-110 EMPLOYEE BENEFITS	12,404.85	1,608.08	11,603.58	25,000.00	13,396.42	46.4
10-50-115 WORKER'S COMPENSATION INS-CIRS	206.00	149.00	1,014.72	500.00	514.72-	202.9
10-50-200 OUTSIDE SERVICES	4,345.75	587.15	5,109.49	10,000.00	4,890.51	51.1
10-50-205 POSTAGE	570.00	89.25	373.00	1,500.00	1,127.00	24.9
10-50-210 PRINTING AND DUPLICATION	438.21	.00	294.45	2,500.00	2,205.55	11.8
10-50-215 TELEPHONE/INTERNET	3,104.26	521.35	3,485.57	6,000.00	2,514.43	58.1
10-50-225 TRAVEL AND MEETINGS	745.63	.00	84.44	1,500.00	1,415.56	5.6
10-50-300 ACCOUNTING/AUDIT SERVICES	37,218.75	5,840.00	26,703.75	42,000.00	15,296.25	63.6
10-50-305 BANK FEES	882.43	101.30	752.38	1,500.00	747.62	50.2
10-50-340 DUES/MEMBERSHIP	1,039.00	.00	590.00	3,500.00	2,910.00	16.9
10-50-345 EDUCATION AND TRAINING	2,454.64	20.00	3,338.00	7,500.00	4,162.00	44.5
10-50-350 EQUIPMENT RENTAL	.00	.00	.00	500.00	500.00	.0
10-50-370 REPAIR AND MAINTENANCE	.00	.00	.00	1,000.00	1,000.00	.0
10-50-375 UTILITIES	488.18	102.23	770.64	2,000.00	1,229.36	38.5
10-50-380 LEGAL SERVICES	14,681.13	4,610.91	20,923.26	26,000.00	5,076.74	80.5
10-50-385 MARKETING/EVENT CONTRIBUTIONS	2,737.70	.00	1,265.41	6,000.00	4,734.59	21.1
10-50-386 WEBSITE	3,986.92	.00	4,186.27	7,000.00	2,813.73	59.8
10-50-387 PUBLICATION	906.32	175.26	1,698.50	3,500.00	1,801.50	48.5
10-50-395 OFFICE SUPPLIES	758.07	.00	541.70	3,500.00	2,958.30	15.5
10-50-397 OPERATING SUPPLIES	1,838.44	74.94	2,954.49	3,500.00	545.51	84.4
10-50-900 EQUIPMENT PURCHASE	.00	.00	1,289.66	3,500.00	2,210.34	36.9
TOTAL ADMIN	194,085.29	28,750.70	197,089.55	353,000.00	155,910.45	55.8

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>BOARD OF TRUSTEES</u>						
10-55-115 WORKER'S COMPENSATION INS-CIRS	217.00	.00	256.00	300.00	44.00	85.3
10-55-200 OUTSIDE SERVICES	230.00	.00	1,050.00	2,500.00	1,450.00	42.0
10-55-210 PRINTING AND DUPLICATION	.00	.00	.00	200.00	200.00	.0
10-55-215 TELEPHONE	1,516.09	240.06	1,960.34	4,000.00	2,039.66	49.0
10-55-225 TRAVEL AND MEETINGS	1,116.35	.00	.00	2,000.00	2,000.00	.0
10-55-310 CONTRIBUTIONS TO ORGANIZATIONS	1,100.00	.00	.00	1,000.00	1,000.00	.0
10-55-340 DUES/MEMBERSHIP	1,511.96	.00	1,527.35	1,500.00	27.35-	101.8
10-55-345 EDUCATION AND TRAINING	.00	.00	.00	5,000.00	5,000.00	.0
10-55-355 INSURANCE CIRSA	7,760.44	.00	7,285.70	8,000.00	714.30	91.1
10-55-380 LEGAL SERVICES	8,882.50	2,042.50	8,733.25	20,000.00	11,266.75	43.7
10-55-385 MARKETING/EVENT CONTRIBUTIONS	9,650.00	100.00	8,780.00	15,500.00	6,720.00	56.7
10-55-397 OPERATING SUPPLIES	181.29	.00	11.99	1,000.00	988.01	1.2
10-55-400 CITIZEN SURVEY	5,124.00	.00	.00	.00	.00	.0
10-55-900 EQUIPMENT PURCHASE	664.00	.00	259.99	500.00	240.01	52.0
TOTAL BOARD OF TRUSTEES	37,953.63	2,382.56	29,864.62	61,500.00	31,635.38	48.6
<u>BUILDING INSPECTION</u>						
10-60-200 OUTSIDE SERVICES	6,173.29	.00	124.21	10,000.00	9,875.79	1.2
10-60-210 PRINTING AND DUPLICATION	81.67	.00	.00	500.00	500.00	.0
10-60-380 LEGAL SERVICES	1,871.50	.00	.00	3,000.00	3,000.00	.0
TOTAL BUILDING INSPECTION	8,126.46	.00	124.21	13,500.00	13,375.79	.9
<u>ELECTION</u>						
10-65-200 OUTSIDE SERVICES	.00	.00	.00	1,000.00	1,000.00	.0
10-65-210 PRINTING AND DUPLICATION	.00	.00	.00	1,000.00	1,000.00	.0
10-65-380 LEGAL SERVICES	.00	.00	266.00	2,000.00	1,734.00	13.3
10-65-395 OFFICE SUPPLIES	284.76	.00	.00	500.00	500.00	.0
TOTAL ELECTION	284.76	.00	266.00	4,500.00	4,234.00	5.9

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>COURT</u>						
10-70-100 SALARIES & WAGES	61,471.31	6,092.80	59,488.95	117,000.00	57,511.05	50.9
10-70-101 SPECIAL OFFICER WAGES	719.19	.00	.00	1,000.00	1,000.00	.0
10-70-102 MUNICIPAL JUDGE SALARY	.00	2,367.58	2,367.58	.00	2,367.58-	.0
10-70-105 PAYROLL TAXES	4,731.92	464.28	4,527.03	10,000.00	5,472.97	45.3
10-70-110 EMPLOYEE BENEFITS	12,224.72	1,390.86	10,324.96	23,000.00	12,675.04	44.9
10-70-115 WORKER'S COMPENSATION INS-CIRS	205.00	.00	256.00	500.00	244.00	51.2
10-70-200 OUTSIDE SERVICES	8,315.43	937.65	6,307.97	15,000.00	8,692.03	42.1
10-70-205 POSTAGE	505.31	.00	48.30	1,200.00	1,151.70	4.0
10-70-210 PRINTING AND DUPLICATION	438.25	.00	294.45	800.00	505.55	36.8
10-70-215 TELEPHONE/INTERNET	1,787.25	239.52	1,643.75	3,000.00	1,356.25	54.8
10-70-225 TRAVEL AND MEETINGS	117.06	.00	.00	1,000.00	1,000.00	.0
10-70-305 BANK FEES	8,345.14	975.98	8,553.47	14,000.00	5,446.53	61.1
10-70-340 DUES/MEMBERSHIP	.00	.00	.00	200.00	200.00	.0
10-70-345 EDUCATION AND TRAINING	448.00	.00	.00	500.00	500.00	.0
10-70-375 UTILITIES	488.17	102.23	655.96	1,500.00	844.04	43.7
10-70-380 LEGAL SERVICES	9,243.00	2,894.00	10,373.00	14,000.00	3,627.00	74.1
10-70-395 OFFICE SUPPLIES	178.84	.00	303.86	2,500.00	2,196.14	12.2
10-70-397 OPERATING SUPPLIES	532.87	28.64	125.99	2,000.00	1,874.01	6.3
10-70-900 EQUIPMENT PURCHASE	.00	.00	165.00	2,000.00	1,835.00	8.3
TOTAL COURT	109,751.46	15,493.54	105,436.27	209,200.00	103,763.73	50.4
<u>PLANNING</u>						
10-75-200 OUTSIDE SERVICES	500.00	.00	2,500.00	4,000.00	1,500.00	62.5
10-75-214 DEVELOPER RETAINAGE EXPENSES	11,596.33	2,707.50	7,584.50	5,000.00	2,584.50-	151.7
10-75-216 RED ROCKS CENTRE	915.55	.00	.00	1,000.00	1,000.00	.0
10-75-217 SMALL CELL DESIGN GUIDELINES	.00	.00	919.00	.00	919.00-	.0
10-75-218 ROONEY VALLEY COMMISSION/IGA	.00	3,112.50	25,331.50	.00	25,331.50-	.0
10-75-219 CODE ENFORCEMENT	3,183.25	.00	944.00	6,000.00	5,056.00	15.7
10-75-225 TRAVEL AND MEETINGS	249.70	.00	.00	500.00	500.00	.0
10-75-345 EDUCATION AND TRAINING	.00	.00	.00	500.00	500.00	.0
10-75-380 LEGAL SERVICES	484.50	.00	1,301.50	5,000.00	3,698.50	26.0
10-75-410 ENGINEERING SERVICES	3,538.81	915.00	4,963.08	5,000.00	36.92	99.3
10-75-415 PLANNING AND ZONING SERVICES	13,489.75	2,000.00	8,190.00	25,000.00	16,810.00	32.8
10-75-420 COMPREHENSIVE PLAN	4,498.25	.00	4,446.50	.00	4,446.50-	.0
TOTAL PLANNING	38,456.14	8,735.00	56,180.08	52,000.00	4,180.08-	108.0

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>POLICE</u>						
10-80-100 SALARIES & WAGES	434,388.59	57,258.24	440,786.95	550,578.00	109,791.05	80.1
10-80-101 SPECIAL OFFICER WAGES	116,174.82	3,737.50	8,937.50	110,000.00	101,062.50	8.1
10-80-102 PARKING ENFORCEMENT WAGES	2,955.00	930.00	1,170.00	.00	1,170.00-	.0
10-80-105 PAYROLL TAXES	42,054.29	4,709.84	34,193.76	55,300.00	21,106.24	61.8
10-80-110 EMPLOYEE BENEFITS	52,688.84	8,440.46	61,929.16	60,000.00	1,929.16-	103.2
10-80-115 WORKER'S COMPENSATION INS-CIRS	32,548.12	11,898.00	45,869.45	35,000.00	10,869.45-	131.1
10-80-118 UNIFORM EXPENSE	4,514.70	114.99	1,272.99	.00	1,272.99-	.0
10-80-200 OUTSIDE SERVICES	10,744.41	586.57	7,161.24	7,000.00	161.24-	102.3
10-80-205 POSTAGE	295.25	.00	93.42	300.00	206.58	31.1
10-80-210 PRINTING AND DUPLICATION	3,421.57	520.00	1,886.85	6,000.00	4,113.15	31.5
10-80-215 TELEPHONE/INTERNET	5,999.93	1,114.21	7,387.97	6,500.00	887.97-	113.7
10-80-340 DUES/MEMBERSHIP	5,596.69	.00	3,165.73	1,000.00	2,165.73-	316.6
10-80-345 EDU., TRAINING & EQUIP. SURCHAR	13,214.40	1,421.00-	5,958.99	.00	5,958.99-	.0
10-80-355 INSURANCE CIRSA	59,055.62	.00	53,282.67	60,000.00	6,717.33	88.8
10-80-360 GAS, OIL, AND VEHICLE REPAIR	20,013.56	694.97	18,179.97	25,000.00	6,820.03	72.7
10-80-370 REPAIR AND MAINTENANCE	3,124.65	56.00	251.88	4,000.00	3,748.12	6.3
10-80-375 UTILITIES	961.15	204.49	1,243.12	2,200.00	956.88	56.5
10-80-380 LEGAL SERVICES	8,426.24	95.00	1,343.85	3,000.00	1,656.15	44.8
10-80-391 PARKING TICKET EXPENSE	.00	840.00	840.00	1,000.00	160.00	84.0
10-80-395 OFFICE SUPPLIES	2,302.89	173.37	1,790.71	5,000.00	3,209.29	35.8
10-80-397 OPERATING SUPPLIES	6,782.78	181.80	506.01	9,000.00	8,493.99	5.6
10-80-605 ORDINANCE, FIREARMS SUPPLIES	4,916.30	.00	2,813.13	3,900.00	1,086.87	72.1
10-80-610 HAZARDOUS WASTE AUTHORITY	229.85	.00	.00	200.00	200.00	.0
10-80-615 ANIMAL CONTROL	116.00	.00	.00	.00	.00	.0
10-80-700 JEFFCO INTERNET	48,014.25	.00	36,585.50	55,000.00	18,414.50	66.5
10-80-900 EQUIPMENT PURCHASE	12,757.96	1,000.00-	2,789.05-	.00	2,789.05	.0
TOTAL POLICE	891,297.86	89,134.44	733,861.80	999,978.00	266,116.20	73.4

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>PUBLIC WORKS</u>						
10-85-100 SALARIES & WAGES	81,210.80	6,424.58	76,390.43	153,000.00	76,609.57	49.9
10-85-105 PAYROLL TAXES	6,107.04	491.98	5,697.55	13,000.00	7,302.45	43.8
10-85-110 EMPLOYEE BENEFITS	12,491.46	912.09	12,696.06	21,000.00	8,303.94	60.5
10-85-115 WORKER'S COMPENSATION INS-CIRS	4,835.00	4,561.00	13,244.00	8,500.00	4,744.00-	155.8
10-85-200 OUTSIDE SERVICES	9,364.91	1,960.15	10,502.38	15,000.00	4,497.62	70.0
10-85-215 TELEPHONE/INTERNET	2,789.21	269.41	2,123.34	5,000.00	2,876.66	42.5
10-85-220 TRASH REMOVAL - SG&B	15,832.30	1,777.61	18,042.91	23,000.00	4,957.09	78.5
10-85-340 DUES/MEMBERSHIP	45.00	.00	.00	300.00	300.00	.0
10-85-350 EQUIPMENT RENTAL	86.28	.00	.00	2,000.00	2,000.00	.0
10-85-355 INSURANCE CIRSA	11,522.31	.00	28,475.87	13,000.00	15,475.87-	219.1
10-85-360 GAS, OIL, AND VEHICLE REPAIR	4,302.50	81.77	1,863.18	7,500.00	5,636.82	24.8
10-85-365 BUILDING AND REPAIR MATERIALS	118.42	1,545.74	2,464.19	10,000.00	7,535.81	24.6
10-85-370 REPAIR AND MAINTENANCE	2,389.17	.00	1,812.78	8,000.00	6,187.22	22.7
10-85-373 TREE MAINTENANCE & PLANTING	5,148.16	.00	.00	5,000.00	5,000.00	.0
10-85-375 UTILITIES	25,249.59	314.85	2,177.16	10,000.00	7,822.84	21.8
10-85-380 LEGAL SERVICES	2,245.50	1,339.50	10,075.14	5,000.00	5,075.14-	201.5
10-85-395 OFFICE SUPPLIES	106.05	.00	192.43	.00	192.43-	.0
10-85-397 OPERATING SUPPLIES	5,734.63	1,577.52	8,624.26	15,000.00	6,375.74	57.5
10-85-410 ENGINEERING SERVICES	.00	.00	.00	7,000.00	7,000.00	.0
10-85-702 STREETS, REPAIRS & MAINTENANCE	16,883.46	127.80	3,475.11	20,000.00	16,524.89	17.4
10-85-900 EQUIPMENT PURCHASE	1,532.57	.00	.00	2,000.00	2,000.00	.0
TOTAL PUBLIC WORKS	207,994.36	21,384.00	197,856.79	343,300.00	145,443.21	57.6

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>HISTORY MUSEUM</u>						
10-90-100 SALARIES & WAGES	76,107.24	9,466.51	73,756.42	135,000.00	61,243.58	54.6
10-90-105 PAYROLL TAXES	5,809.49	722.95	5,626.11	12,000.00	6,373.89	46.9
10-90-110 EMPLOYEE BENEFITS	6,000.23	896.84	6,401.04	11,550.00	5,148.96	55.4
10-90-115 WORKER'S COMPENSATION INS-CIRS	205.00	.00	255.00	250.00	5.00	102.0
10-90-200 OUTSIDE SERVICES	4,232.28	606.57	3,619.92	7,000.00	3,380.08	51.7
10-90-205 POSTAGE	108.30	.00	114.00	200.00	86.00	57.0
10-90-210 PRINTING AND DUPLICATION	.00	.00	91.90	1,000.00	908.10	9.2
10-90-215 TELEPHONE	728.75	151.21	906.30	1,500.00	593.70	60.4
10-90-225 TRAVEL AND MEETINGS	37.70	.00	59.65	100.00	40.35	59.7
10-90-305 BANK FEES	3,052.23	273.57	2,614.10	5,000.00	2,385.90	52.3
10-90-340 DUES/MEMBERSHIP	.00	.00	195.00	200.00	5.00	97.5
10-90-345 EDUCATION AND TRAINING	50.00	.00	51.00	200.00	149.00	25.5
10-90-358 INVENTORY - EXPENSE	12,274.48	.00	4,575.22	20,000.00	15,424.78	22.9
10-90-365 BUILDING AND REPAIR MATERIALS	97.39	.00	600.86	500.00	100.86	120.2
10-90-370 REPAIR AND MAINTENANCE	989.00	.00	.00	500.00	500.00	.0
10-90-375 UTILITIES	1,301.97	166.35	1,155.39	3,000.00	1,844.61	38.5
10-90-380 LEGAL SERVICES	.00	190.00	190.00	500.00	310.00	38.0
10-90-386 WEBSITE	228.00	.00	620.44	4,800.00	4,179.56	12.9
10-90-387 ADVERTISING	13,790.80	.00	5,547.52	8,200.00	2,652.48	67.7
10-90-395 OFFICE SUPPLIES	2,216.46	.00	761.15	2,500.00	1,738.85	30.5
10-90-397 OPERATING SUPPLIES	2,757.00	156.21	1,517.55	3,600.00	2,082.45	42.2
10-90-805 SALES TAX - EXPENSE	772.64	.00	.00	2,000.00	2,000.00	.0
10-90-806 DIG EXPENSE	642.86	.00	.00	11,160.00	11,160.00	.0
TOTAL HISTORY MUSEUM	131,401.82	12,630.21	108,658.57	230,760.00	122,101.43	47.1
TOTAL FUND EXPENDITURES	1,690,433.32	188,684.50	1,512,544.25	2,379,738.00	867,193.75	63.6
NET REVENUE OVER EXPENDITURES	(264,533.70)	64,176.71	158,842.46	389,863.00	231,020.54	40.7

TOWN OF MORRISON
BALANCE SHEET
JULY 31, 2020

UTILITY FUND

ASSETS

20-10100	CASH-COMBINED FUND	550,018.22	
20-12000	ACCOUNTS RECEIVABLE	64,723.27	
20-12040	A/R - GENERAL REVENUES	65,341.70	
20-12600	A/R UTILITIES	79,796.25	
20-17000	LAND	45,535.00	
20-17050	WATER RIGHTS	85,243.00	
20-17100	WATER TREATMENT PLANT	8,046,902.74	
20-17150	SEWER TREATMENT PLANT	5,112,537.00	
20-17250	TRANS.,EQUIP.,TOOLS., ETC.	236,105.89	
20-17270	VEHICLES, EQUIPMENT & TOOLS	137,149.26	
20-17980	ACCUMULATED DEPRECIATION	(4,933,753.18)	
	TOTAL ASSETS		<u>9,489,599.15</u>

LIABILITIES AND EQUITY

LIABILITIES

20-20000	ACCOUNTS PAYABLE	(1,276.77)	
20-22010	DEFERRED REVENUE	100,000.00	
20-22060	DEPOSITS ON DEVELOPMENT	475.00	
20-25330	STATE UNEMPLOYMENT	104.13	
20-25370	INSURANCE PAYABLE	(1,447.04)	
20-25390	ACCRUED VACATION/SICK LEAVE LT	26,828.24	
20-25391	ACCRUED VACATION/SICK LEAVE CU	2,980.92	
	TOTAL LIABILITIES		127,664.48

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

20-29100	NET ASSETS	573,402.87	
20-29200	EMERGENCY RESERVE FUND	44,842.00	
20-29500	INVEST CAP ASSETS - NET OF DEB	8,520,173.00	
	REVENUE OVER EXPENDITURES - YTD	223,516.80	
	BALANCE - CURRENT DATE		<u>9,361,934.67</u>
	TOTAL FUND EQUITY		<u>9,361,934.67</u>
	TOTAL LIABILITIES AND EQUITY		<u>9,489,599.15</u>

TOWN OF MORRISON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

UTILITY FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
20-31-130 SALES TAX - CAPITAL PROJECTS	114,549.49	29,411.16	204,855.87	150,000.00	54,855.87-	136.6
TOTAL TAXES	114,549.49	29,411.16	204,855.87	150,000.00	54,855.87-	136.6
<u>INTERGOVERNMENTAL</u>						
20-33-405 GRANTS	164,877.00	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL	164,877.00	.00	.00	.00	.00	.0
<u>OTHER REVENUE</u>						
20-36-710 MISCELLANEOUS REVENUE	1,289.79	.00	.00	.00	.00	.0
20-36-805 DEPOSITS ON DEV.	.00	.00	3,741.45	2,500.00	1,241.45-	149.7
20-36-815 EARNINGS ON DEPOSITS	1,835.93	.00	1,676.75	4,000.00	2,323.25	41.9
TOTAL OTHER REVENUE	3,125.72	.00	5,418.20	6,500.00	1,081.80	83.4
<u>OPERATING REVENUE</u>						
20-37-905 SEWER CONTRACTS - RED ROCKS AM	91,411.95	.00	93,760.00	85,000.00	8,760.00-	110.3
20-37-910 SEWER REVENUE - FLAT FEES	69,807.31	9,945.25	63,795.67	120,000.00	56,204.33	53.2
20-37-915 TAP AND RESOURCE FEES	.00	.00	.00	18,400.00	18,400.00	.0
20-37-930 WATER USE REVENUE	159,384.43	45,239.56	186,431.53	215,000.00	28,568.47	86.7
20-37-935 MISCELLANEOUS WATER/SEWER REVE	3,794.74	95.00	3,482.00	3,000.00	482.00-	116.1
20-37-937 MOUNT CARBON CONST. WATER	.00	.00	.00	100,000.00	100,000.00	.0
20-37-938 MOUNT CARBON LOCATING SERVICES	2,000.00	.00	.00	5,000.00	5,000.00	.0
20-37-939 MOUNT CARBON ENGINEERING REIMB	4,853.89	.00	3,025.34	5,000.00	1,974.66	60.5
20-37-940 MT CARBON OPERATING COST REVEN	125,216.46	38,981.73	75,373.95	120,000.00	44,626.05	62.8
20-37-942 RED ROCKS WW ENGINEERING REVEN	384,605.51	.00	100,188.01	.00	100,188.01-	.0
20-37-943 RED ROCKS WATER EMPLOYEE REV	21,220.30	4,147.20	20,736.00	43,000.00	22,264.00	48.2
TOTAL OPERATING REVENUE	862,294.59	98,408.74	546,792.50	714,400.00	167,607.50	76.5
TOTAL FUND REVENUE	1,144,846.80	127,819.90	757,066.57	870,900.00	113,833.43	86.9

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

UTILITY FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>SEWER EXPENDITURES</u>						
20-40-100 SALARIES & WAGES	82,777.15	11,634.70	86,117.31	143,000.00	56,882.69	60.2
20-40-105 PAYROLL TAXES	6,345.21	890.95	6,599.66	13,000.00	6,400.34	50.8
20-40-110 EMPLOYEE BENEFITS	12,806.99	1,974.26	13,974.11	23,100.00	9,125.89	60.5
20-40-115 WORKER'S COMPENSATION INS-CIRSA	8,793.63	1,159.00	5,630.00	9,000.00	3,370.00	62.6
20-40-200 OUTSIDE SERVICES	4,214.55	587.15	4,122.10	6,500.00	2,377.90	63.4
20-40-205 POSTAGE	505.31	.00	48.30	900.00	851.70	5.4
20-40-215 TELEPHONE/INTERNET	5,528.34	704.77	4,631.20	8,000.00	3,368.80	57.9
20-40-225 TRAVEL AND MEETINGS	.00	.00	.00	400.00	400.00	.0
20-40-340 DUES/MEMBERSHIP	3,130.00	.00	.00	4,100.00	4,100.00	.0
20-40-345 EDUCATION AND TRAINING	425.00	.00	.00	3,000.00	3,000.00	.0
20-40-355 INSURANCE CIRSA	11,502.32	.00	6,414.00	13,000.00	6,586.00	49.3
20-40-360 GAS, OIL, AND VEHICLE REPAIR	1,638.15	27.24	570.22	2,500.00	1,929.78	22.8
20-40-370 REPAIR AND MAINTENANCE	.00	151.33	299.86	.00	299.86-	.0
20-40-375 UTILITIES	11,214.80	678.60	13,093.17	22,000.00	8,906.83	59.5
20-40-380 LEGAL SERVICES	3,877.00	.00	1,738.50	7,000.00	5,261.50	24.8
20-40-395 OFFICE SUPPLIES	436.84	.00	98.69	1,000.00	901.31	9.9
20-40-397 OPERATING SUPPLIES	4,224.60	425.15	1,309.15	10,000.00	8,690.85	13.1
20-40-401 SCADA	.00	.00	2,725.80	5,000.00	2,274.20	54.5
20-40-402 LAB EQUIP./SUPPLIES	568.84	.00	943.98	2,500.00	1,556.02	37.8
20-40-410 ENGINEERING SERVICES	1,569.21	.00	1,140.00	8,000.00	6,860.00	14.3
20-40-411 MT. CARBON ENGINEERING	2,628.44	452.50	3,130.69	2,000.00	1,130.69-	156.5
20-40-500 CHEMICALS	7,882.72	3,551.78	9,558.08	10,000.00	441.92	95.6
20-40-505 DISCHARGE PERMIT	.00	.00	.00	2,500.00	2,500.00	.0
20-40-508 SLUDGE HAULING	.00	.00	.00	6,500.00	6,500.00	.0
20-40-510 LAB FEES	1,851.06	169.00	3,480.48	8,000.00	4,519.52	43.5
20-40-511 RED ROCKS AMP. LAB FEES	.00	459.00	1,013.00	.00	1,013.00-	.0
20-40-705 LINE REPAIR AND MAINTENANCE	.00	.00	.00	5,000.00	5,000.00	.0
20-40-708 PLANT REPAIR AND MAINTENANCE	202.48	.00	3,715.00	8,000.00	4,285.00	46.4
20-40-709 CONTINGENCY FUND	.00	.00	.00	15,500.00	15,500.00	.0
20-40-803 MOBILE DEWATERING UNIT EXPENSE	1,274.40	.00	.00	5,000.00	5,000.00	.0
20-40-900 EQUIPMENT PURCHASE	4,276.00	.00	902.97	10,000.00	9,097.03	9.0
TOTAL SEWER EXPENDITURES	177,673.04	22,865.43	171,256.27	354,500.00	183,243.73	48.3
<u>CAPITAL PROJECTS - UF</u>						
20-42-901 GIS	7,140.00	.00	.00	.00	.00	.0
20-42-902 LOW ZONE RECOATING/MIXER	362,456.19	.00	.00	.00	.00	.0
20-42-906 MEMBRANE MODULES FOR WTP	.00	.00	.00	48,000.00	48,000.00	.0
20-42-909 RED ROCKS AMP. WW ENGINEERING	390,334.69	4,390.62	102,593.63	.00	102,593.63-	.0
TOTAL CAPITAL PROJECTS - UF	759,930.88	4,390.62	102,593.63	48,000.00	54,593.63-	213.7

TOWN OF MORRISON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

UTILITY FUND

	PY ACTUAL	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>WATER EXPENDITURES</u>						
20-45-100 SALARIES & WAGES	83,323.42	11,709.76	86,680.26	143,000.00	56,319.74	60.6
20-45-105 PAYROLL TAXES	6,386.47	896.68	6,642.55	13,000.00	6,357.45	51.1
20-45-110 EMPLOYEE BENEFITS	12,858.39	1,981.93	14,028.99	23,100.00	9,071.01	60.7
20-45-115 WORKER'S COMPENSATION INS-CIRS	4,599.37	2,434.00	9,797.00	7,500.00	2,297.00-	130.6
20-45-200 OUTSIDE SERVICES	4,214.55	587.19	4,122.21	7,000.00	2,877.79	58.9
20-45-205 POSTAGE	505.31	.00	56.30	1,000.00	943.70	5.6
20-45-215 TELEPHONE/INTERNET	4,883.19	588.75	4,073.14	8,000.00	3,926.86	50.9
20-45-225 TRAVEL AND MEETINGS	.00	.00	.00	400.00	400.00	.0
20-45-340 DUES/MEMBERSHIP	3,130.00	.00	4,160.00	4,000.00	160.00-	104.0
20-45-345 EDUCATION AND TRAINING	270.00	.00	.00	3,000.00	3,000.00	.0
20-45-355 INSURANCE CIRSA	11,502.31	.00	6,413.97	13,000.00	6,586.03	49.3
20-45-360 GAS, OIL, AND VEHICLE REPAIR	1,344.39	27.25	303.78	2,700.00	2,396.22	11.3
20-45-375 UTILITIES	25,895.50	3,307.30	18,597.86	45,000.00	26,402.14	41.3
20-45-380 LEGAL SERVICES	9,105.80	1,060.00	21,749.40	10,000.00	11,749.40-	217.5
20-45-381 MOUNT CARBON	582.25	2,356.00	6,564.50	600.00	5,964.50-	1094.1
20-45-395 OFFICE SUPPLIES	173.66	.00	249.40	500.00	250.60	49.9
20-45-397 OPERATING SUPPLIES	2,856.96	52.60	3,580.18	6,000.00	2,419.82	59.7
20-45-398 METERS	1,263.00	.00	.00	3,000.00	3,000.00	.0
20-45-401 SCADA	7,598.20	.00	419.00	13,000.00	12,581.00	3.2
20-45-402 LAB EQUIP./SUPPLIES	.00	.00	.00	4,000.00	4,000.00	.0
20-45-410 ENGINEERING SERVICES	53,971.10	13,535.00	43,248.05	20,000.00	23,248.05-	216.2
20-45-411 MT. CARBON ENGINEERING	3,687.94	1,300.00	8,194.99	4,000.00	4,194.99-	204.9
20-45-500 CHEMICALS	8,620.64	1,953.68	6,687.84	10,000.00	3,312.16	66.9
20-45-510 LAB FEES	1,934.00	252.00	5,834.87	3,500.00	2,334.87-	166.7
20-45-700 DITCH ASSESSMENTS	1,271.88	3,440.63	3,440.63	4,000.00	559.37	86.0
20-45-703 RAW WATER SUPPLY COSTS	765.60	.00	.00	12,000.00	12,000.00	.0
20-45-705 LINE REPAIR AND MAINTENANCE	1,174.36	872.64	1,222.64	15,000.00	13,777.36	8.2
20-45-708 PLANT REPAIR AND MAINTENANCE	2,780.30	846.25	2,659.16	10,000.00	7,340.84	26.6
20-45-709 CONTINGENCY FUND	.00	.00	.00	15,000.00	15,000.00	.0
20-45-710 WATER STORAGE ASSESSMENT	.00	.00	.00	5,600.00	5,600.00	.0
20-45-900 EQUIPMENT PURCHASE	7,521.33	.00	973.15	13,500.00	12,526.85	7.2
20-45-912 RESERVOIR SITE II	.00	.00	.00	5,000.00	5,000.00	.0
TOTAL WATER EXPENDITURES	262,219.92	47,201.66	259,699.87	425,400.00	165,700.13	61.1
TOTAL FUND EXPENDITURES	1,199,823.84	74,457.71	533,549.77	827,900.00	294,350.23	64.5
NET REVENUE OVER EXPENDITURES	(54,977.04)	53,362.19	223,516.80	43,000.00	180,516.80-	519.8

TOWN OF MORRISON
BOARD OF TRUSTEES MEETING
AUGUST 11, 2020
BOARD ACTION FORM

SUBJECT: Approval of Consent Agenda

PROCEDURE: Approve the Consent Agenda

RECOMMENDATION: Approve the Consent Agenda.

TOWN ATTORNEY REVIEW: YES NO

TOWN MANAGER REVUEW: YES NO

MOTION: Motion to approve the consent agenda for August 11, 2020

**TOWN OF MORRISON BOARD OF TRUSTEES
MORRISON TOWN HALL, 110 STONE STREET
REGULAR MEETING OF THE BOARD OF
TRUSTEES TUESDAY, AUGUST 4, 2020
6:00 P.M.**

Call to Order. Mayor Sean Forey called the regular Town Board Meeting to order at 6:02 P.M.

Roll Call. Mayor Sean Forey, Mayor Pro Tem Debora Jerome, Trustees Katie Gill, Matt Schweich, Jennifer Singer and Paul Sutton were present. Trustee Michael DeJonge was absent. A quorum was established. It is to be noted this meeting was held electronically as permitted by CRS 24-6- 402(1)(b) and the public was able to participate by calling the provided phone number and access code found on the posted Agenda. Also, an audio recording of this meeting was made and is available at request.

Staff Present. Gerald Dahl (Town Attorney) and Lyndsey Paavilainen (Town Clerk).

Amendments to the Agenda. The Executive Session was removed from the Agenda.

Public to Address the Board. None.

Presentations and Hearings. None.

General Business.

Ordinance 497- Municipal Judge Compensation. Jerome made a motion to adopt Ordinance 497- An Ordinance Amending Section 1-8-5 Of the Municipal Code Concerning Compensation of the Municipal Court Judge. Singer seconded the motion. All present voted in favor of the motion.

Jefferson County CARES Act. Mayor Forey stated the Board will be updated with any changes once Congress passes a bill.

The Board Directed Winters to send a letter to CML encouraging support of federal action to supplement CARES Act funding.

Department Reports.

Public Works. Schweich thanked Fouts for the detailed monthly reports.

Police Department. The Board was pleased to see the Department had purchased a decibel reader.

Museum. The Board had questions regarding the Museum's social media advertisement spending.

Town Manager. No questions. No comments.

Attorney. No questions. No comments.

Consent Agenda. Gill made a motion to approve the Consent Agenda for August 4, 2020. Schweich seconded the motion. All present voted in favor of the motion.

Board Comments. Schweich stated there has been a bear seen around Town but has noticed the trash seems to be contained.

Gill inquired how a resident should go about reporting a dog at large. Dahl advised for residents to make a report to the police after each altercation.

Mayor Forey thanked the Board for participating in the recently long meetings. Forey continued there are important decisions being made that are in the best interest of the Town. Forey concluded there will be a special meeting on August 11, 2020.

Adjournment. The Regular Board Meeting was adjourned at 6:30 P.M.

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TOWN OF MORRISON

Sean Forey, Mayor

ATTEST:

Lyndsey Paavilainen, Town Clerk

**TOWN OF MORRISON BOARD OF TRUSTEES
SPECIAL MEETING OF THE BOARD OF TRUSTEES
TUESDAY, AUGUST 11, 2020
6:00 P.M.**

Call to Order. Mayor Pro Tem Debora Jerome called the Special Board Meeting to order at 6:02 P.M.

Roll Call. Mayor Pro Tem Debora Jerome, Trustees Katie Gill, Matt Schweich, Jennifer Singer, and Paul Sutton were present. Trustee Michael DeJonge was absent. A quorum was established. Mayor Forey entered the meeting at 6:30 P.M. It is to be noted this meeting was held electronically for the public as permitted by CRS 24-6- 402(1)(b) and the public was able to participate by calling the provided phone number and access code found on the posted Agenda.

Staff Present. Kara Winters (Town Manager), Carrie McCool (Town Planner), Bruce Roscoe (Engineer), and Lyndsey Paavilainen (Town Clerk).

Amendments to the Agenda. The Executive Session was removed from the Agenda.

CDOT/DRCOG Safer Main Streets Initiative Grant Application. McCool reviewed the draft concept plan for transformative improvements to Bear Creek Avenue. This draft entailed a phased project with: improvements to crosswalks; streetscape; removal of the liquor store street light, and geometric traffic calming designs, that increase traffic and pedestrian safety in the Town.

McCool stated the cost estimates exceed the \$250,000 grant minimum funding allocation. McCool reviewed the individual cost estimates for tasks included only in phase 1: Eastern Crosswalk Upgrade; Highway 8 and Stone Street Intersection Upgrade; Mt. Vernon Creek Bridge Crossing Upgrade; Analysis, Removal and Reinstallation of compact parallel parking; and landscaping. The total estimate for phase 1 is \$437,000 with the Town matching 20% per grant requirements.

The Board discussed what parts of the two phases to prioritize and decided to remove parallel parking reinstallation and add the liquor store light to phase 1 of the project. Winters stated she has been working with CDOT regarding the removal of the liquor store light for some time.

Design concepts were also discussed and it was noted the designs are conceptual at this moment and can be modified.

Sutton made a motion to approve CDOT/DRCOG Safer Main Streets Grant Application with the following Phase 1 project components: Eastern crosswalk upgrade, Highway 8 and Stone Street Intersection upgrade, Mt. Vernon Creek Bridge Crossing upgrade, trees planters and landscape installation, and the liquor store crosswalk upgrades. Schweich seconded the motion. All present voted in favor of the motion.

Adjournment. The special meeting was adjourned at 7:08 P.M.

TOWN OF MORRISON

Sean Forey, Mayor

ATTEST:

Lyndsey Paavilainen, Town Clerk

Date	Payee	Employee Number	Reference Number	Check Number	M	Gross	Expense	*	FICA	FWT	SWT	Deduct	Net	D	Info	F/T
08/07/2020																
PC																
Total PC:		7594	30	30		53,899.11	.00		4,072.63-	4,662.00-	2,063.00-	3,833.30-	39,268.18-		88.25	

PC Hours/Units/Types Summary

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
1-00	Regular Pay	1,659.75	.00	Direct Deposit Net	39,268.18-	D	Informational	.00
2-00	Overtime Pay	3.50	.00	Net	.00		Info Tips Reported	.00
3-00	Vacation Pay	157.00	.00				Fringe Benefit	88.25
4-01	Sick Leave Pay	24.00	.00					
5-01	PD Parking Enforcement W	20.50	.00					
5-05	PD Misc Wages	14.00	.00					
7-02	Holiday - Floating	50.00	.00					
9-01	Comp Time Earned	12.00	.00					
9-02	Comp Time Used	1.25	.00					
Grand Totals:		1,942.00	.00		39,268.18-			88.25

Total 08/07/2020:		7594	30	30		53,899.11	.00		4,072.63-	4,662.00-	2,063.00-	3,833.30-	39,268.18-		88.25	
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Date	Payee	Employee Number	Reference Number	Check Number	M	Gross	Expense	*	FICA	FWT	SWT	Deduct	Net	D	Info	F/T
08/07/2020 Hours/Units/Types Summary																
PC	Title	Hours	Units	Net Type		Amount	D		Info Type	Amount						
1-00	Regular Pay	1,659.75	.00	Direct Deposit Net		39,268.18-	D		Informational	.00						
2-00	Overtime Pay	3.50	.00	Net		.00			Info Tips Reported	.00						
3-00	Vacation Pay	157.00	.00						Fringe Benefit	88.25						
4-01	Sick Leave Pay	24.00	.00													
5-01	PD Parking Enforcement W	20.50	.00													
5-05	PD Misc Wages	14.00	.00													
7-02	Holiday - Floating	50.00	.00													
9-01	Comp Time Earned	12.00	.00													
9-02	Comp Time Used	1.25	.00													
Grand Totals:		1,942.00	.00			39,268.18-				88.25						
Grand Totals:		7594	30	30		53,899.11	.00		4,072.63-	4,662.00-	2,063.00-	3,833.30-	39,268.18-		88.25	

Grand Totals Hours/Units/Types Summary

PC	Title	Hours	Units	Net Type		Amount	D		Info Type	Amount						
1-00	Regular Pay	1,659.75	.00	Direct Deposit Net		39,268.18-	D		Informational	.00						
2-00	Overtime Pay	3.50	.00	Net		.00			Info Tips Reported	.00						
3-00	Vacation Pay	157.00	.00						Fringe Benefit	88.25						
4-01	Sick Leave Pay	24.00	.00													
5-01	PD Parking Enforcement W	20.50	.00													
5-05	PD Misc Wages	14.00	.00													
7-02	Holiday - Floating	50.00	.00													
9-01	Comp Time Earned	12.00	.00													
9-02	Comp Time Used	1.25	.00													

Report Criteria:

Invoices with totals above \$0.00 included.
Only paid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
GENERAL FUND							
10-32-200 Building Permits							
200	Safebuilt Inc	0070892-IN	Bldg Permits	07/31/2020	255.72	255.72	08/18/2020
10-36-710 Miscellaneous Revenue							
904	Promote Morrison	07302020	Advertising	07/30/2020	50.00	50.00	08/18/2020
Total :					305.72	305.72	
CAPITAL PROJECTS - GF							
10-40-911 Computer Upgrades							
1057	Axiom Group LLC	3311	Court Firewall and Wireless	08/03/2020	4,828.80	4,828.80	08/18/2020
10-40-912 Municipal Building Planning							
361	IMEG CORP	19000106.03 -	Morrison Municipal Building Supp	07/26/2020	1,355.00	1,355.00	08/18/2020
10-40-915 COVID Response Expenses							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	59.94	59.94	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	42.48	42.48	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	46.17	46.17	08/18/2020
2	1st Bank - Lakewood	07262020	Zoom	07/26/2020	216.40	216.40	08/18/2020
1256	Colorado Sanitizing Solutions	4516	MPD Cruiser	07/22/2020	200.00	200.00	08/18/2020
Total CAPITAL PROJECTS - GF:					6,748.79	6,748.79	
ADMIN							
10-50-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
752	Kelley Design	2482	Envelopes	08/01/2020	162.00	162.00	08/18/2020
200	Safebuilt Inc	0070892-IN	Business License	07/31/2020	17.40	17.40	08/18/2020
10-50-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.52	117.52	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
990	Lyndsey Paavilainen	08112020	Employee Reimbursement Phone	08/11/2020	50.00	50.00	08/18/2020
355	Verizon Wireless	9859245762	Service for Admin	07/22/2020	227.91	227.91	08/18/2020
355	Verizon Wireless	9859245762	Service for Admin	07/22/2020	133.61	133.61	08/18/2020
10-50-300 Accounting/Audit Services							
1161	Professional Management System	84453	Accounting Services	08/01/2020	776.25	776.25	08/18/2020
1161	Professional Management System	84453	Accounting Services	08/01/2020	840.00	840.00	08/18/2020
10-50-340 Dues/Membership							
1125	ICMA Membership Renewals	639539	Membership renewal for Kara Win	07/28/2020	792.49	792.49	08/18/2020
10-50-345 Education and Training							
2	1st Bank - Lakewood	07262020	CMCA	07/26/2020	20.00	20.00	08/18/2020
2	1st Bank - Lakewood	07262020	CMCA	07/26/2020	20.00	20.00	08/18/2020
2	1st Bank - Lakewood	07262020	CMCA	07/26/2020	20.00	20.00	08/18/2020
990	Lyndsey Paavilainen	08112020	Employee Reimbursement Tuition	08/11/2020	2,469.00	2,469.00	08/18/2020
10-50-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30117935	06/25/2020	125.88	125.88	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30117935	07/23/2020	92.00	92.00	08/18/2020
10-50-387 Publication							
85	Evergreen Newspapers	000YSWK-202	Ordinance	08/18/2020	24.20	24.20	08/18/2020
10-50-395 Office Supplies							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	36.06	36.06	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	13.98	13.98	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	71.96	71.96	08/18/2020

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-50-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Supplies	07/26/2020	52.55	52.55	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	31.00	31.00	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	37.56	37.56	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	22.88	22.88	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	21.27	21.27	08/18/2020
2	1st Bank - Lakewood	07262020	Adobe	07/26/2020	67.96	67.96	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	39.05	39.05	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	11.99	11.99	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	10.99	10.99	08/18/2020
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
Total ADMIN:					6,949.42	6,949.42	
BOARD OF TRUSTEES							
10-55-215 Telephone							
355	Verizon Wireless	9859245762	Service for Board	07/22/2020	240.06	240.06	08/18/2020
10-55-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	14.95	14.95	08/18/2020
10-55-900 Equipment Purchase							
355	Verizon Wireless	9859245762	iPads	07/22/2020	80.02	80.02	08/18/2020
Total BOARD OF TRUSTEES:					335.03	335.03	
BUILDING INSPECTION							
10-60-200 Outside Services							
200	Safebuilt Inc	0070892-IN	plan review services	07/31/2020	123.01	123.01	08/18/2020
Total BUILDING INSPECTION:					123.01	123.01	
COURT							
10-70-102 Municipal Judge Salary							
1272	David J. Thrower	MOR2020-1	Legal Services - Judge	08/03/2020	2,367.57	2,367.57	08/18/2020
10-70-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
59	Colorado Dept Of Revenue - Dmv	08182020	Clearances	08/18/2020	75.00	75.00	08/18/2020
752	Kelley Design	2482	letterhead	08/01/2020	131.15	131.15	08/18/2020
752	Kelley Design	2482	Ink	08/01/2020	35.00	35.00	08/18/2020
10-70-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.52	117.52	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
355	Verizon Wireless	9859245762	cbryant cell phone	07/22/2020	53.59	53.59	08/18/2020
10-70-345 Education and Training							
2	1st Bank - Lakewood	07262020	CaMCA	07/26/2020	22.00	22.00	08/18/2020
10-70-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30117935	06/25/2020	125.88	125.88	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30117935	07/23/2020	92.00	92.00	08/18/2020
251	Xcel Energy	693897605	321 Hwy 8 unit Park	07/24/2020	44.82	44.82	08/18/2020
10-70-395 Office Supplies							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	36.06	36.06	08/18/2020
10-70-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	31.00	31.00	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	22.88	22.88	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	39.05	39.05	08/18/2020
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
Total COURT:					3,837.43	3,837.43	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
PLANNING							
10-75-219 Code Enforcement							
200	Safebuilt Inc	0070913-IN	Code Enforcement Services	07/31/2020	472.00	472.00	08/18/2020
Total PLANNING:					472.00	472.00	
POLICE							
10-80-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
694	Mountain Alarm	2151187	Alarm & Monitoring Police Dept	08/01/2020	103.00	103.00	08/18/2020
10-80-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.52	117.52	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
355	Verizon Wireless	9859245762	Parking Enforcement	07/22/2020	80.96	80.96	08/18/2020
355	Verizon Wireless	9859245762	Service for Morrison Police Dept	07/22/2020	854.53	854.53	08/18/2020
10-80-225 Travel and Meetings							
2	1st Bank - Lakewood	07262020	Blue Cow	07/26/2020	123.58	123.58	08/18/2020
10-80-360 Gas, Oil, and Vehicle Repair							
2	1st Bank - Lakewood	07262020	Car Wash	07/26/2020	11.00	11.00	08/18/2020
2	1st Bank - Lakewood	07262020	Home Depot	07/26/2020	24.69	24.69	08/18/2020
2	1st Bank - Lakewood	07262020	Discount Tire	07/26/2020	982.33	982.33	08/18/2020
2	1st Bank - Lakewood	07262020	Car Wash	07/26/2020	11.00	11.00	08/18/2020
461	Jefferson County Sheriff's Office	74779	MPD Fuel	11/16/2018	115.97	115.97	08/18/2020
461	Jefferson County Sheriff's Office	78016	MPD Fuel	08/06/2019	169.70	169.70	08/18/2020
461	Jefferson County Sheriff's Office	82140	Bulk Fuel	07/17/2020	1,514.16	1,514.16	08/18/2020
711	Voyager Fleet Systems Inc	08082020	fleet fuel Police	08/08/2020	94.73	94.73	08/18/2020
242	Walmart	07242020	MPD Office Supplies	07/24/2020	34.79	34.79	08/18/2020
10-80-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30117935	06/25/2020	251.78	251.78	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30117935	07/23/2020	184.02	184.02	08/18/2020
10-80-395 Office Supplies							
343	Staples Advantage	1630191217	MPD office supplies	07/25/2020	110.66	110.66	08/18/2020
242	Walmart	07242020	MPD Office Supplies	07/24/2020	194.18	194.18	08/18/2020
242	Walmart	07242020	MPD Office Supplies	07/24/2020	71.02	71.02	08/18/2020
10-80-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Operational Supplies	07/26/2020	13.98	13.98	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	31.98	31.98	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	153.96	153.96	08/18/2020
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
113	Home Depot Credit Services	072020	6625260 MPD Supplies	07/20/2020	65.88	65.88	08/18/2020
343	Staples Advantage	7310996948-0-	MPD operating supplies	08/05/2020	32.77	32.77	08/18/2020
Total POLICE:					5,992.10	5,992.10	
PUBLIC WORKS							
10-85-200 Outside Services							
2	1st Bank - Lakewood	07262020	Indeed	07/26/2020	155.17	155.17	08/18/2020
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
1165	Denver Janitorial Company Inc	2553	Janitorial Service	08/01/2020	600.00	600.00	08/18/2020
694	Mountain Alarm	2151187	Alarm & Monitoring Town Offices	08/01/2020	53.00	53.00	08/18/2020
10-85-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.52	117.52	08/18/2020
2	1st Bank - Lakewood	07262020	Apple	07/26/2020	.99	.99	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
355	Verizon Wireless	9859245762	Service for Public Works	07/22/2020	55.61	55.61	08/18/2020
10-85-365 Building and Repair Materials							
2	1st Bank - Lakewood	07262020	Pioneer	07/26/2020	99.35	99.35	08/18/2020
1127	EnviroPro Services Inc	20-039	Building and Repair Materials	06/22/2020	7,248.21	7,248.21	08/18/2020

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
113	Home Depot Credit Services	072020	Supplie	07/20/2020	857.32	857.32	08/18/2020
10-85-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30085989	06/25/2020	61.86	61.86	08/18/2020
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30432245	06/25/2020	32.76	32.76	08/18/2020
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30160279	06/25/2020	60.14	60.14	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30085989	07/23/2020	45.21	45.21	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30432245	07/23/2020	23.94	23.94	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30160279	07/23/2020	43.95	43.95	08/18/2020
251	Xcel Energy	694004429	99 Bear Creek Ave	07/24/2020	87.85	87.85	08/18/2020
251	Xcel Energy	694236290	110 Mill Street Unit Lighting	08/13/2020	10.72	10.72	08/18/2020
10-85-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	31.00	31.00	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	22.99	22.99	08/18/2020
2	1st Bank - Lakewood	07262020	Blue Sky	07/26/2020	483.25	483.25	08/18/2020
2	1st Bank - Lakewood	07262020	Amazon	07/26/2020	39.05	39.05	08/18/2020
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
113	Home Depot Credit Services	072020	Supplies	07/20/2020	121.64	121.64	08/18/2020
113	Home Depot Credit Services	072020	Supplies	07/20/2020	8.72	8.72	08/18/2020
113	Home Depot Credit Services	072020	Supplies	07/20/2020	103.88	103.88	08/18/2020
Total PUBLIC WORKS:					11,008.04	11,008.04	
HISTORY MUSEUM							
10-90-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
713	Sprague Pest Solutions	4217443	Pest Control - MNHM	07/21/2020	66.07	66.07	08/18/2020
10-90-215 Telephone							
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
355	Verizon Wireless	9859245762	Service for MNHM	07/22/2020	40.01	40.01	08/18/2020
10-90-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 301611128	06/25/2020	192.78	192.78	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 301611128	07/23/2020	140.90	140.90	08/18/2020
10-90-386 Website							
2	1st Bank - Lakewood	07262020	Google	07/26/2020	1.99	1.99	08/18/2020
10-90-395 Office Supplies							
2	1st Bank - Lakewood	07262020	Petsmart	07/26/2020	100.20	100.20	08/18/2020
2	1st Bank - Lakewood	07262020	MailChimp	07/26/2020	29.99	29.99	08/18/2020
2	1st Bank - Lakewood	07262020	Name Tags	07/26/2020	16.40	16.40	08/18/2020
10-90-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Home Depot	07/26/2020	64.97	64.97	08/18/2020
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.91	18.91	08/18/2020
10-90-806 Dig Expense							
2	1st Bank - Lakewood	07262020	Kum & Go	07/26/2020	70.21	70.21	08/18/2020
2	1st Bank - Lakewood	07262020	Shell	07/26/2020	68.11	68.11	08/18/2020
2	1st Bank - Lakewood	07262020	Higgins	07/26/2020	240.00	240.00	08/18/2020
2	1st Bank - Lakewood	07262020	Higgins	07/26/2020	437.40	437.40	08/18/2020
2	1st Bank - Lakewood	07262020	Kum & Go	07/26/2020	72.79	72.79	08/18/2020
2	1st Bank - Lakewood	07262020	Glenrock	07/26/2020	71.26	71.26	08/18/2020
2	1st Bank - Lakewood	07262020	Higgins	07/26/2020	972.00	972.00	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	7.98	7.98	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	66.80	66.80	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	3.99	3.99	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	7.98	7.98	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	47.74	47.74	08/18/2020
2	1st Bank - Lakewood	07262020	GlenRock	07/26/2020	45.31	45.31	08/18/2020
2	1st Bank - Lakewood	07262020	Kum & Go	07/26/2020	74.45	74.45	08/18/2020

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total HISTORY MUSEUM:					3,483.28	3,483.28	
Total GENERAL FUND:					39,254.82	39,254.82	
UTILITY FUND							
SEWER EXPENDITURES							
20-40-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.57	513.57	08/18/2020
20-40-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.52	117.52	08/18/2020
2	1st Bank - Lakewood	07262020	Rise Broadband	07/26/2020	187.38	187.38	08/18/2020
185	CENTURYLINK	08132020	3036973001230M Water trtmnt w	08/13/2020	121.48	121.48	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.48	111.48	08/18/2020
355	Verizon Wireless	9859245762	Service for Sewer Dept	07/22/2020	89.81	89.81	08/18/2020
20-40-370 Repair and Maintenance							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30459109	06/25/2020	345.28	345.28	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30459109	07/23/2020	252.36	252.36	08/18/2020
20-40-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30437072	06/25/2020	2,359.46	2,359.46	08/18/2020
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30189072	06/25/2020	753.43	753.43	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30189072	07/23/2020	1,861.58	1,861.58	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30189072	07/23/2020	550.66	550.66	08/18/2020
20-40-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
238	Usa Blue Book	304367	Supplies	07/22/2020	505.28	505.28	08/18/2020
20-40-410 Engineering Services							
361	IMEG CORP	19000106.01 -	Morrison Review Services	07/27/2020	715.00	715.00	08/18/2020
Total SEWER EXPENDITURES:					8,503.16	8,503.16	
CAPITAL PROJECTS - UF							
20-42-909 Red Rocks Amp. WW Engineering							
361	IMEG CORP	01390200.00-3	Red Rocks Sewer Outfall	07/27/2020	300.00	300.00	08/18/2020
Total CAPITAL PROJECTS - UF:					300.00	300.00	
WATER EXPENDITURES							
20-45-200 Outside Services							
1057	Axiom Group LLC	3298	Agreement 2020 Full Service Me	08/02/2020	513.58	513.58	08/18/2020
20-45-215 Telephone/Internet							
2	1st Bank - Lakewood	07262020	Vonage	07/26/2020	117.53	117.53	08/18/2020
2	1st Bank - Lakewood	07262020	Rise Broadband	07/26/2020	163.38	163.38	08/18/2020
185	CENTURYLINK	08092020	3036974857295B DSL Line water	08/09/2020	65.00	65.00	08/18/2020
66	Comcast	07192020	telephone/internet	08/18/2020	111.47	111.47	08/18/2020
355	Verizon Wireless	9859245762	Service for Water Dept	07/22/2020	160.77	160.77	08/18/2020
20-45-340 Dues/Membership							
1273	Colorado Department of Public He	FGD20200426	Annual Billing	07/29/2020	865.00	865.00	08/18/2020
20-45-345 Education and Training							
1010	George Kochenour	04062020	Employee Reimbursement for class	08/18/2020	192.50	192.50	08/18/2020
20-45-375 Utilities							
1212	Colorado CSG II LLC	14C8F638	Solar Premise Number 30069444	06/25/2020	549.99	549.99	08/18/2020
1212	Colorado CSG II LLC	FF1CCC10	Solar Premise Number 30069444	07/23/2020	401.97	401.97	08/18/2020
20-45-380 Legal Services							
14	Alperstein & Covell PC	847	Aggregate Industries PUD Amend	07/31/2020	300.00	300.00	08/18/2020
14	Alperstein & Covell PC	847	A1 Diligence	07/31/2020	20.00	20.00	08/18/2020
14	Alperstein & Covell PC	847	Cragmont	07/31/2020	740.00	740.00	08/18/2020
14	Alperstein & Covell PC	847	Evans Ranch	07/31/2020	40.00	40.00	08/18/2020

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
14	Alperstein & Covell PC	847	Evergreen Metro	07/31/2020	20.00	20.00	08/18/2020
14	Alperstein & Covell PC	847	MMRC 19CW33154	07/31/2020	560.00	560.00	08/18/2020
14	Alperstein & Covell PC	847	Strain Gulch Diligence 19CW3258	07/31/2020	240.00	240.00	08/18/2020
14	Alperstein & Covell PC	847	Upper Bear Creek	07/31/2020	40.00	40.00	08/18/2020
14	Alperstein & Covell PC	847	Water Treatment Plant	07/31/2020	400.00	400.00	08/18/2020
14	Alperstein & Covell PC	847	Williams Development & MMRC	07/31/2020	20.00	20.00	08/18/2020
20-45-397 Operating Supplies							
2	1st Bank - Lakewood	07262020	Fee	07/26/2020	18.87	18.87	08/18/2020
20-45-401 SCADA							
965	Timber Line Electric & Control	4841	Field Service Computer Techs	07/22/2020	213.00	213.00	08/18/2020
20-45-410 Engineering Services							
929	JVA Inc	82792	BCWA Representation	01/31/2020	591.05	591.05	08/18/2020
929	JVA Inc	83236	BCWA Representation	02/29/2020	560.00	560.00	08/18/2020
929	JVA Inc	85027	BCWA Representation	05/31/2020	350.00	350.00	08/18/2020
929	JVA Inc	85686	BCWA Representation	06/01/2020	420.00	420.00	08/18/2020
20-45-411 Mt. Carbon Engineering							
361	IMEG CORP	18003036 04 -	Mt Carbon infrastructure review s	07/27/2020	1,755.00	1,755.00	08/18/2020
20-45-500 Chemicals							
872	Treatment Technology	182824	water supplies	07/28/2020	3,154.31	3,154.31	08/18/2020
872	Treatment Technology	TT29339	water supplies	07/28/2020	4,123.00	4,123.00	08/18/2020
20-45-510 Lab Fees							
286	Colorado Analytical Lab	200723054	Drinking Water	07/31/2020	489.00	489.00	08/18/2020
286	Colorado Analytical Lab	200729040	Drinking Water	08/06/2020	22.00	22.00	08/18/2020
286	Colorado Analytical Lab	200729041	Drinking Water	08/05/2020	555.00	555.00	08/18/2020
286	Colorado Analytical Lab	200804094	Chemicals	08/11/2020	489.00	489.00	08/18/2020
286	Colorado Analytical Lab	200804095	Drinking Water	08/06/2020	115.00	115.00	08/18/2020
Total WATER EXPENDITURES:					18,376.42	18,376.42	
Total UTILITY FUND:					27,179.58	27,179.58	
Grand Totals:					66,434.40	66,434.40	

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
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Report Criteria:

Invoices with totals above \$0.00 included

Only paid invoices included.
