

REGULAR TOWN BOARD MEETING
MORRISON TOWN HALL
110 STONE STREET
TUESDAY, JULY 5, 2016
6:00 P.M.

(NOTE: ALL AGENDA ITEMS ARE ELIGIBLE FOR DISCUSSION AND POSSIBLE VOTE BY THE BOARD OF TRUSTEES. ADDITIONAL ITEMS MAY BE ADDED & VOTED UPON)

1. BOARD WORKSHOP - 5-6 PM – CIRSA ELECTED OFFICIALS TRAINING – Tami Tanoue
2. CALL TO ORDER
3. ROLL CALL
4. AMENDMENTS TO THE AGENDA
5. PUBLIC TO ADDRESS THE BOARD
6. PRESENTATIONS AND HEARINGS
 - a) Notice of a Special Use Review of the Board of Trustee of the Town of Morrison, Colorado to consider a Special Use Application for outdoor sales of food to be sold at 313 Bear Creek Avenue, Morrison, for Hotdog Stand
 - b) Public Hearing-Annexation & Zoning–Sean and Celeste Forey–Property Adjacent to 312 Spring St.
7. GENERAL BUSINESS
 - a) Ordinance 433, an ordinance extending a temporary moratorium on the acceptance, processing and approval of rooftop patios in the Commercial Transitional (CT) Zone District
 - b) Resolution 2016-10, a resolution of the Board of Trustee for the Town of Morrison Colorado giving notice of and calling a Special Town Election in connection with the Coordinated General Election on November 8, 2016
 - c) Approval of 2015 Audited Financial Statements
8. DEPARTMENTAL REPORTS
 - a. Police Department
 - b. Museum
 - c. Utility
 - d. Accounting
 - e. Town Administrator
 - f. Attorney
9. CONSENT AGENDA
 - a. Minutes
 - b. Payroll
 - c. Vouchers
10. BOARD COMMENTS
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 July 19, 2016, at 6:00 P.M.

TOWN OF MORRISON
BOARD OF TRUSTEES REGULAR MEETING
July 5, 2016
Board Action Form

SUBJECT:

To consider a Special Use Application for outdoor sales of food to be sold at 313 Bear Creek Avenue, Morrison, CO.

PROCEDURE:

Review the documentation for completeness.

The Board can ask questions of the applicant.

TOWN ATTORNEY REVIEW: YES NO

MOTION: Motion to approve the request for a Special Use Application for outdoor sales of food to be sold at 313 Bear Creek Avenue, Morrison, CO.

Motion to approve the request for a Special Use Application for outdoor sales of food to be sold at 313 Bear Creek Avenue, Morrison, CO with conditions.

Motion to deny the request for a Special Use Application for outdoor sales of food to be sold at 313 Bear Creek Avenue, Morrison, CO.

To the Morrison Town Board,

Clark Rogers and Jennifer Owings are asking the City of Morrison Council for a special review approval for a continuous "Outdoor Sales Permit".

We have gained permission from the current landlord Lila Horton for the use of commercial property located at 313 Bear Creek Ave. Morrison Colorado 80465 (Legally described as Lot 4, Block 3, Morrison) Written Permission enclosed.

We would like to erect a small structure on the existing concrete pad, in accordance with all building codes, flood plain and health code specifications. The location of the building will sit at the front of the existing pad 8 feet wide with a 4 foot walkway (already established) to the west. The structure will fill the total length of the existing pad 18 feet deep. We have 2 established parking spaces in the rear of the lot, and negotiations are in the works for an additional intermitant 10 minute food pick up space. All existing trees and landscaping will remain as is. All signs will comply with already existing Morrison codes.

Our scheduled time for development is As Soon As Possible. Working with Excell Energy, Building and Health Department Regulatory Agencies.

All supporting graphs, charts and maps are enclosed in our submitted package to the city of Morrison.

A. Size and Location of Site

313 Bear Creek Ave. Lot 4, Block 3, Morrison Colorado 80465
The size of the lot is 12 foot wide by 100 feet deep.

B. Internal traffic circulation and access to adjoining public streets

There is no internal street/s with a 12 foot frontage access and a 12 foot alley access.

C. Location and amount of off-street parking;

The majority of our traffic is foot traffic of f the exististing city sidewalk. Currently there are 2 parking spaces on the alley side of the lot. Negotiations are underway with an existing business owner for an additional intermitant parking space/s.

D. Building Bulk and location;

Temporary building of 8' x 18' on existing concrete pad, with a 4' walkway along the west side of the building, complying with Morrison Regulations in final completion of the structure.

E. Signs and lighting;

All signs and lighting will comply with already established Morrison City Regulations and Codes.

F. Noise, vibration, air pollution and other enviornmental influences;

Noise, vibration, air pollution and other enviornmental influences are Not Applicable.
Food will be cooked in similar manner to 7-11 Hot Dog Rollers with NO Fumes.

Site Plan

Enclosed

Business License

Submitted and to be purchased upon city approval, including State Sales Tax License

Insurance

General Liability as needed working with Progressive Commercial Division

Bathroom

Required bathroom and hand wash station via San-O-lets for Health Department compliance.

Trash

Dumpster zone to be shared at the end of the site, at the alley.
Will maintain already provided city street side trash can.

Electrical Power Connection

Excell Energy and qualified electrician for adequate power service

Sign Code Compliance

Plans to letter and sign canopy and building will be submitted for city approval.

Shed to start blank

Traffic

Sidewalk foot traffic, existing.

Negotiations for additional "Quick in and out, short term pick up order Parking" have begun with property owners.

Single or Double employee parking for 1-2 staff off alley.

Subject to improved arrangements with trash dumpster and use of alley access

Floodway

Shed to be secured on raised footings (stilts) built on the existing pad with 12 inch additional water flow through.

6"x6" with anchored bolts, removable to pad, so stand cannot float away in flood waters.

Addition Documents

Letter of Property Lease

Fellow Business "No Conflict" Letter

Photographs of existing and proposed site (3)

Street Elevation

Site Elevation

Foot Print

Examples of Permanent Food Stands

To Whom It May Concern:
From: Lila Lee Horton
Date: May 24, 2016
Subject: Business Property Lease

This memorandum is to verify that I have leased the property at 313 Bear Creek Avenue, legally described as Lot 4, Block 3, MORRISON, to business partners, Jennifer Owings and Clark S. Rogers.

The land lease does not include any improvements and began on May 1, 2016. It is renewable in one year increments starting April 30, 2017 as mutually agreed by me and the business tenants.



Lila Lee Horton

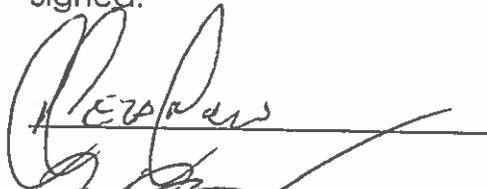
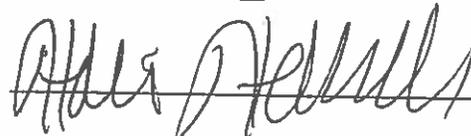
To Whom It May Concern:
May 24, 2016

As business license owners with food and beverage operations in the Town of Morrison, we have no objection to the permitting of a small food vendor along Bear Creek Avenue.

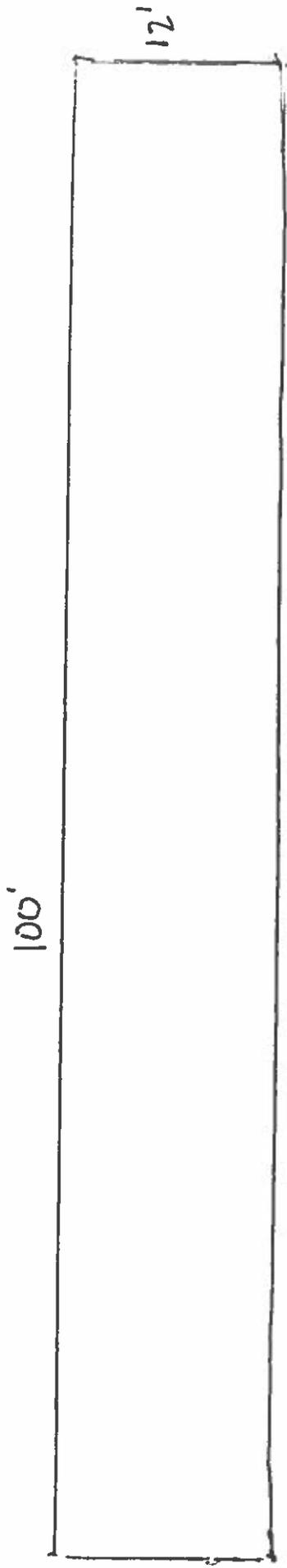
We endorse a "walk-up window" operation which will serve a segment of the visitor-tourist population that may not have time to be seated in a full-service restaurant due to concert timing or other events. This kind of quick turn-around food service will enhance the walkability of the downtown business district and promotes visibility of all of the food and beverage licenses as it activates a formerly vacant and underutilized property.

Signed:

Business name:

	Representing <u>TONY RICCARDI'S</u>
	Representing <u>BESIDE ARTE</u>
	Representing <u>MILL STREET</u>
	Representing <u>RED ROCKS GRILL</u>
	Representing <u>MORRISON INN</u>

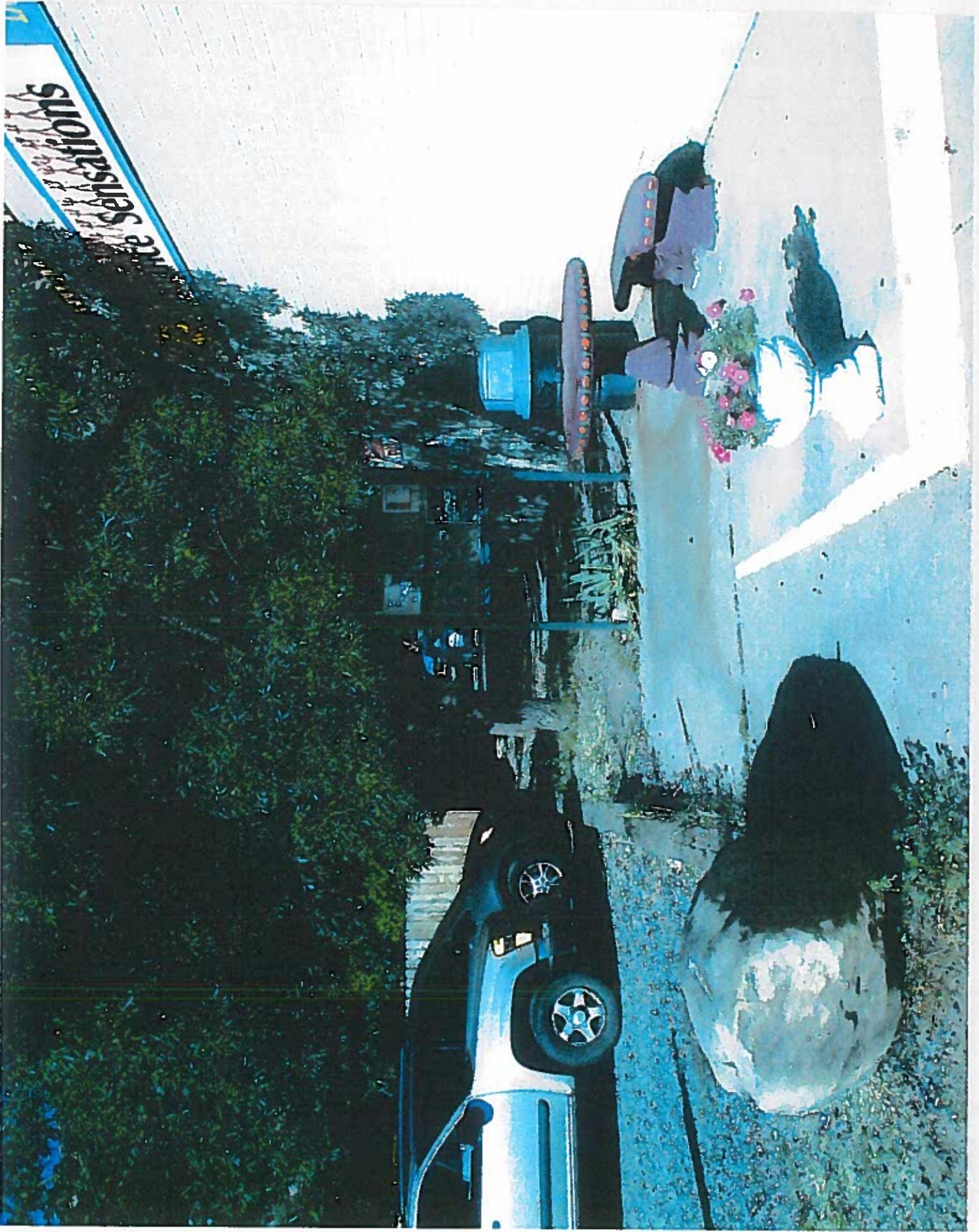
SITE SKETCH



313 Bear Creek Ave

Assessor PIN # 40-354-02-004

Lot 4 BIK 3 Morrison





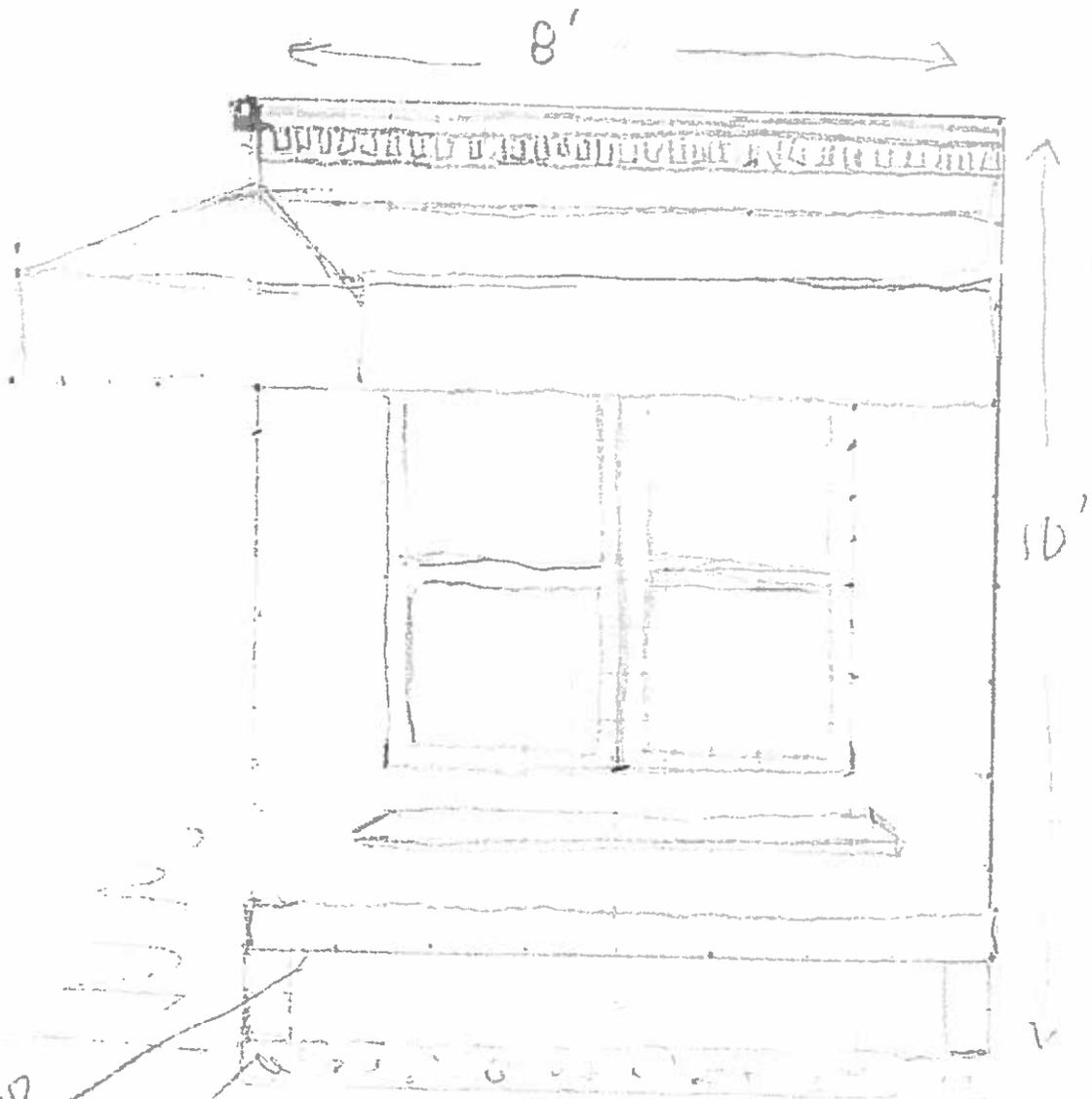
STREET ELEVATION

8'x10'

313

Bear Creek Ave

CANOPY to comply with
Sidewalk, Building and Sign Codes



ONE FOOT
WATER FLOOD
PASS THROUGH
CLEARANCE

PAD ABOVE SIDEWALK
APPROX 6'

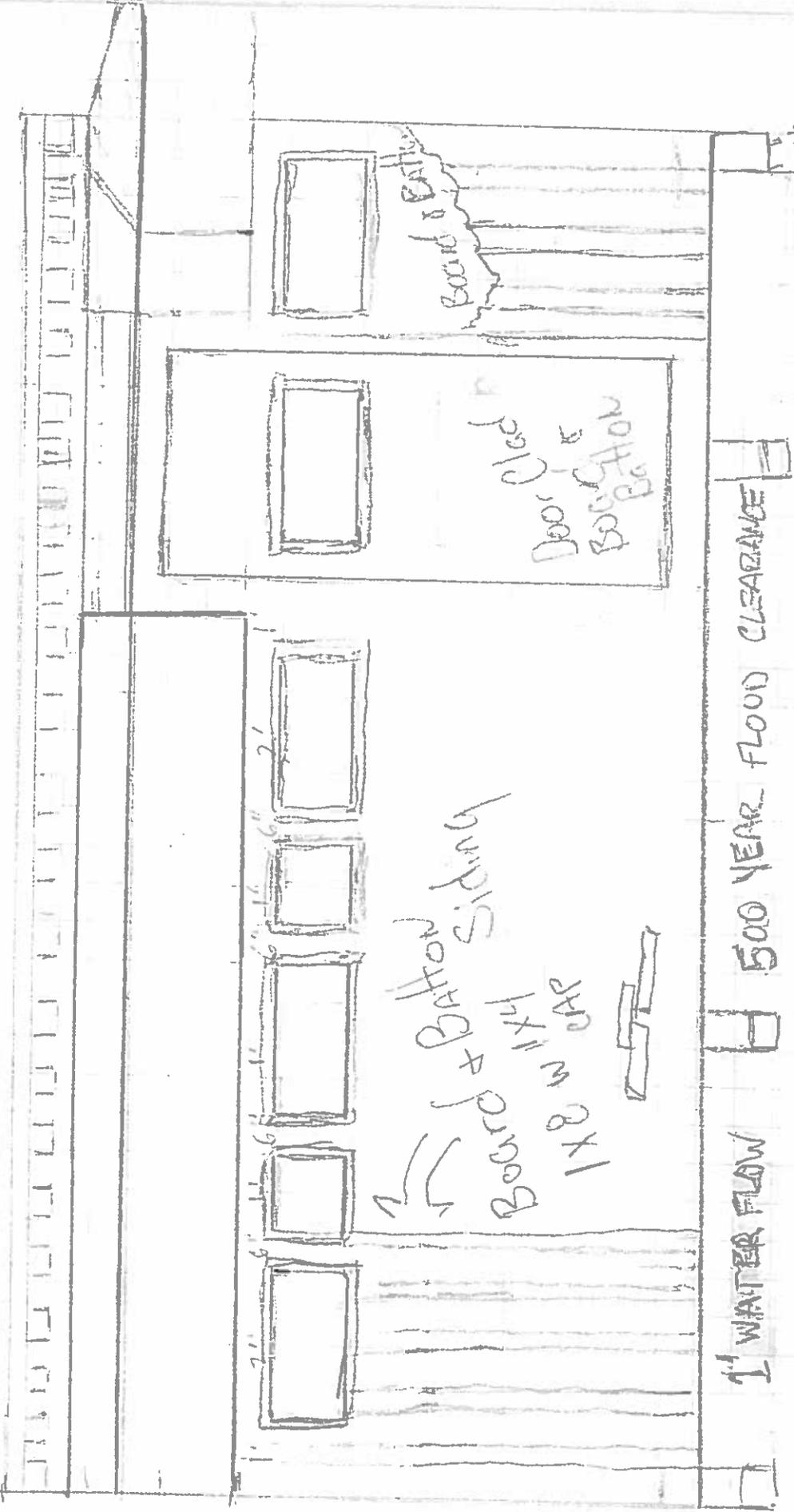
313

Bear Creek Ave

West Facing Elevation

10' TALL 18' x 8' SHED

Full Finished Interior



Board + Batten Siding
 Board 1 1/4" x 1 1/4"
 1 x 8 W/SP

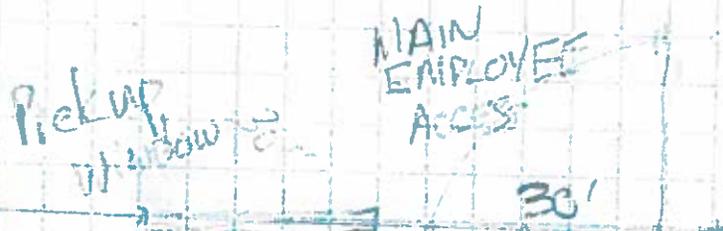
1" W/INTER FLOW

500 YEAR FLOOD CLEARANCE

4x4S SUPPORTS BOLTED BUILT TO FLOOR FRAME STEEL STAPS TO WALL FRAMING 3/4" ANCHOR BOLTS TO SLAB STEEL POST BUCKETS

BASIC
Footprint
for Permit
Shed Build
10' x 8'

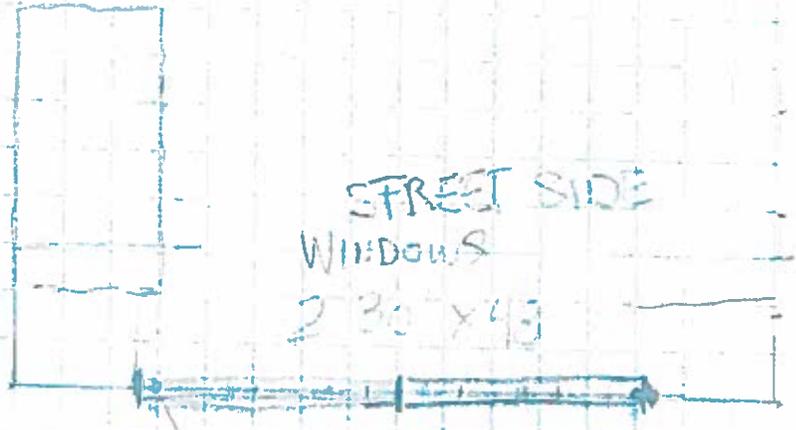
ON FLAT OF
EXISTING
SLAB



Interior to
include such
as
Roller Coaster
Electric Heat
Table Etc

OCCASIONAL
USE
FULL 36'
DOOR
FOR LOADING
EQUIPMENT MATERIAL
ETC

VARIOUS COUNTERS
EQUIPMENT SHELVES
TO BE DETERMINED
W/ BUILD & HEALTH
PERMITS



Polly's Sweet Shop, Grand Lake Colorado

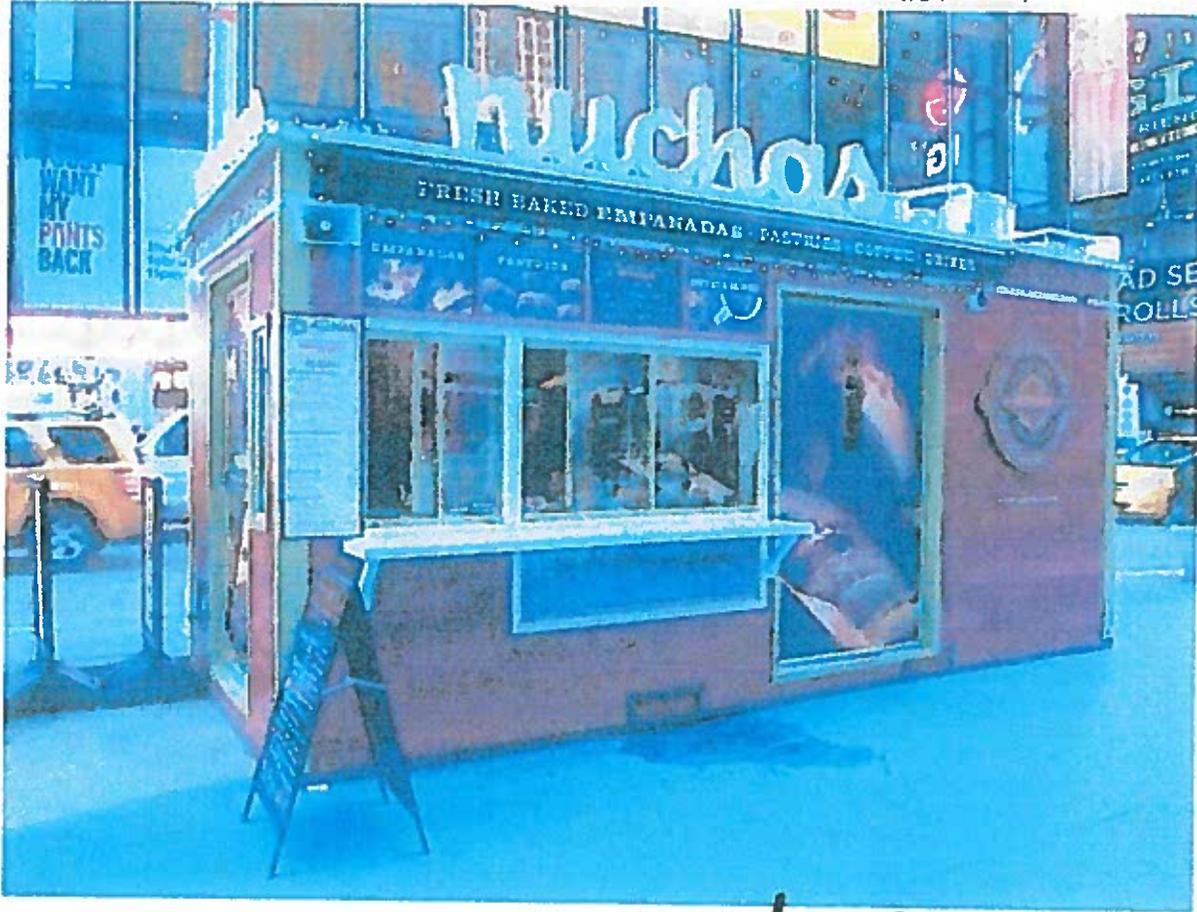
Come visit us and taste our new saltwater taffy.



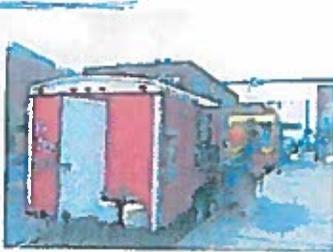
You are visitor # 51128. This website was last updated on 01/20/12.

Established in 1957.

Grand Lake's best ice cream,
saltwater taffy, and sweet treats.



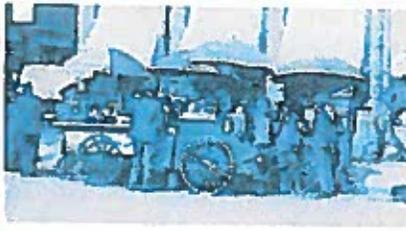
permanent food stand
(urban)

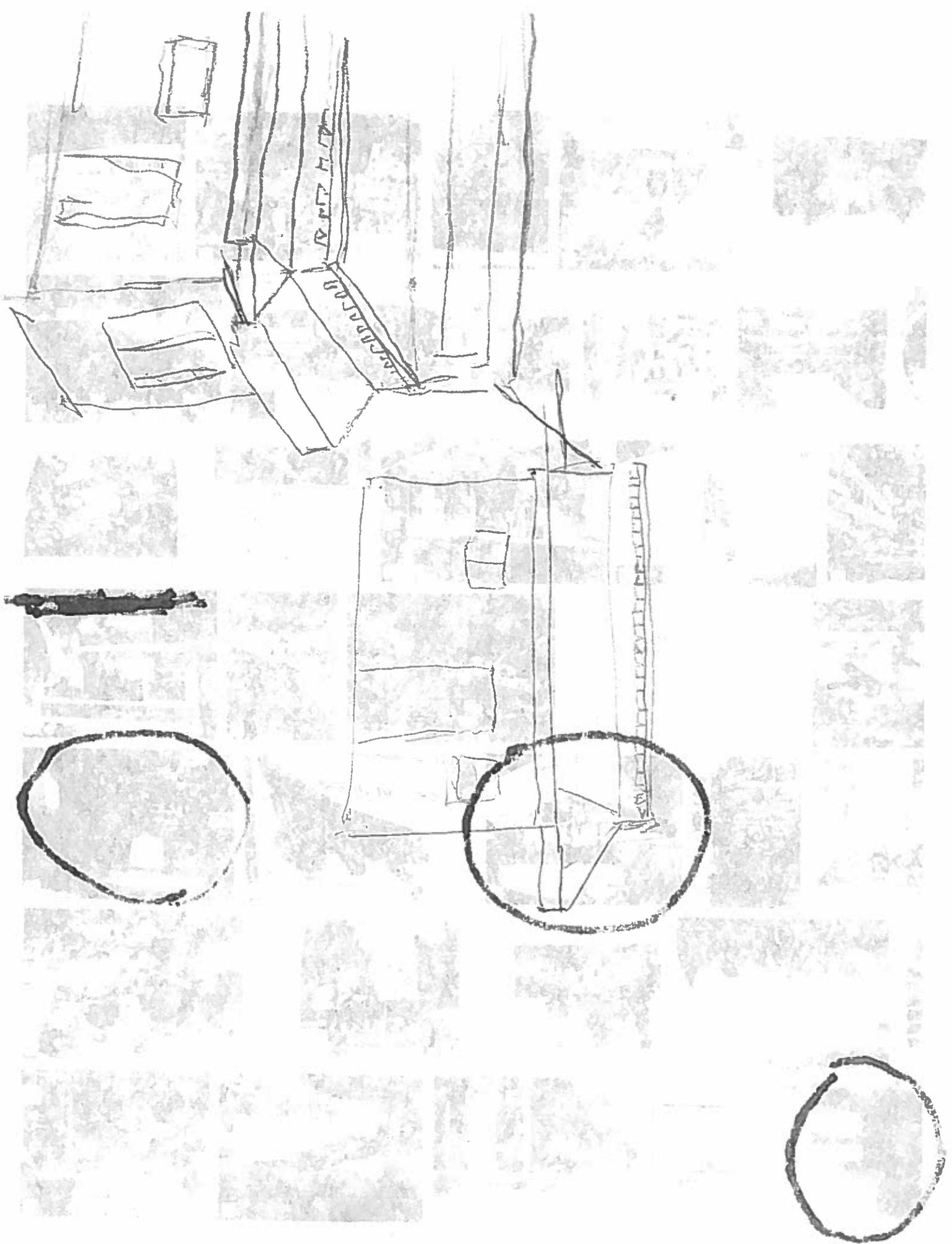



 Pncfn
 Permanent Nordic Committee on
 Food and Nutrition



Flour	5.00
Flour - Fresh	5.00
Flour - 12 1/2 lb bag	5.00
Flour - 5 lb bag	5.00
Flour - 25 lb bag	5.00
Flour - 50 lb bag	5.00
Flour - 100 lb bag	5.00
Flour - 200 lb bag	5.00
Flour - 400 lb bag	5.00
Flour - 800 lb bag	5.00
Flour - 1600 lb bag	5.00





**TOWN OF MORRISON, COLORADO
BOARD OF TRUSTEES**

ORDINANCE NO. 434

**AN ORDINANCE APPROVING THE ANNEXATION OF CERTAIN TERRITORY
TO THE TOWN OF MORRISON, COLORADO AND IN CONNECTION THEREWITH
APPROVING ZONING OF THE SAME**

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF MORRISON,
COLORADO:

Section 1.

That a Petition for Annexation, together with four (4) copies of the annexation map as required by law, was filed with the Board of Trustees on May 17, 2016, by the owners of over fifty percent (50%) of the area of the territory hereinafter described, exclusive of public streets and alleys, and comprising more than fifty percent (50%) of the landowners of the property to be annexed. The Board of Trustees, by Resolution at a properly noticed public hearing on July 5, 2016, accepted said Petition and found and determined that the applicable parts of the Municipal Annexation Act of 1965, as amended, and Section 30 of Article II of the Colorado Constitution have been met and further determined that an election was not required under the Act and that no additional terms and conditions were to be imposed upon said annexation.

Section 2. Annexation Approved.

That the annexation to the Town of the real property described on **Exhibit A** attached hereto is hereby approved.

Section 3. Property Zoned.

The real property described on **Exhibit A** attached hereto is hereby zoned to the R-1 Low Density Residential Zone District, pursuant to Section 10-1K-6.A of the Morrison Municipal Code.

Section 4. Effective Date.

This ordinance shall take effect thirty (30) days after adoption and publication as provided by Section 3.14 of the Home Rule Charter.

APPROVED, this 5th day of July, 2016 by a vote of:

FOR: _____

AGAINST: _____

ABSTAIN: _____

ATTEST:

TOWN OF MORRISON

Charla Bryant, Town Clerk

By: _____
Brewster Caesar, Mayor Pro Tem

[S E A L]

Published in the Denver Post on July ____, 2016.

EXHIBIT A

Legal description of the Property

ANNEXATION AREA

BOUNDARY DESCRIPTION:

A tract of land in the NE ¼ of Section 2, Township 5 South, Range 70 West of the 6th P.M., Beginning at the SE Corner of that parcel at Reception No. 201107774, dated Nov. 29, 2011, Jefferson County Records, from which the south line thereof bears S 89°15'23" W; thence N 50°44'23" E, along the southeasterly line thereof, 112.00' to the easternmost corner of said parcel and the southeast corner of the Spring Street, MORRISON. Right of way (ROW); thence S 73°52'21" E 73.72'; thence S 0°44'37" E 48.35'; thence S 89°15'20" W 158.18' to the Point of Beginning, containing 0.166 Acres (7222 SQ.FT.), County of Jefferson, State of Colorado

TOWN OF MORRISON, COLORADO

RESOLUTION NO. 2016-11

A RESOLUTION MAKING CERTAIN FINDINGS OF FACT REGARDING THE PROPOSED ANNEXATION OF A PARCEL OF LAND TO THE TOWN OF MORRISON, COLORADO

WHEREAS, the Board of Trustees of the Town of Morrison, Colorado, has found a petition for the annexation of the hereinafter described parcel of land to be in substantial compliance with the requirements of Section 31-12-107(1), Colorado Revised Statutes; and

WHEREAS, the Town Clerk has provided notice of public hearing on the proposed annexation by publication once per week for four successive weeks and by registered mail to the Clerk of the Board of County Commissioners, the County Attorney, the school district and to any special district having territory in the area to be annexed; and

WHEREAS, the Board of Trustees has completed a public hearing to determine if the proposed annexation complies with Article II, Section 30 of the Colorado Constitution and Sections 31-12-104 and 105, Colorado Revised Statutes, to establish eligibility for annexation.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF MORRISON:

That the Board of Trustees hereby finds and concludes with regard to the annexation of the territory described in Exhibit A attached hereto and incorporated herein, that not less than one-sixth of the perimeter of the area proposed to be annexed is contiguous with the existing boundaries of the Town; and therefore, because of such contiguity, a community of interest exists between the territory proposed to be annexed and the Town; the territory proposed to be annexed is urban or will be urbanized in the near future, and that the territory proposed to be annexed is integrated or is capable of being integrated with the Town; and

BE IT FURTHER RESOLVED:

That the Board of Trustees finds and determines that no land held in identical ownership has been divided or included without written consent of the owner thereof; that no annexation proceedings have been commenced by another municipality; that the annexation will not result in the detachment of area from a school district; that the annexation will not result in the extension of a municipal boundary more than three miles; that the Town has in place a plan for said three mile area; and that in establishing the boundaries of the area to be annexed the entire width of any street or alley is included within the area annexed.

BE IT FURTHER RESOLVED:

That an election is not required, and no additional terms or conditions are to be imposed upon the area to be annexed.

RESOLVED AND PASSED by the Board of Trustees this ___ day of _____, 2016.

For: _____

Against: _____

Abstain: _____

ATTEST:

TOWN OF MORRISON

Charla Bryant, Town Clerk

By: Brewster Caesar, Mayor Pro Tem

[S E A L]

EXHIBIT A

Legal Description of Proposed Annexation

ANNEXATION AREA

BOUNDARY DESCRIPTION:

A tract of land in the NE ¼ of Section 2, Township 5 South, Range 70 West of the 6th P.M., Beginning at the SE Corner of that parcel at Reception No. 201107774, dated Nov. 29, 2011, Jefferson County Records, from which the south line thereof bears S 89°15'23" W; thence N 50°44'23" E, along the southeasterly line thereof, 112.00' to the easternmost corner of said parcel and the southeast corner of the Spring Street, MORRISON. Right of way (ROW); thence S 73°52'21" E 73.72'; thence S 0°44'37" E 48.35'; thence S 89°15'20" W 158.18' to the Point of Beginning, containing 0.166 Acres (7222 SQ.FT.), County of Jefferson, State of Colorado

June 9th, 2016

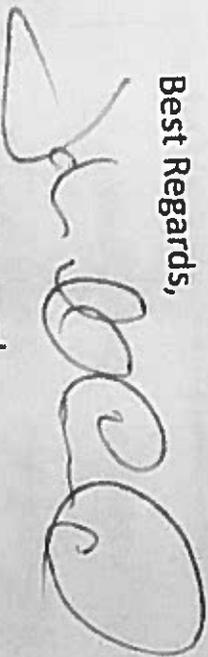
Mayor and Board of Trustees
321 Highway 8
Morrison, CO 80465

Dear Mayor and Trustees,

My name is John Leonard and my Family and I reside at 300 Spring Street. I've been notified that Mr. Sean Forey, who owns the property adjacent to my property, is pursuing approval to create five separate and distinct residential lots on his property. As the only adjacent neighbor, I assume my perspective will carry some input on the decision by the planning committee and the Board.

Mr. Forey has proven that the Town of Morrison, both the land and the Community, has his full commitment to make all efforts to preserve "the Nearest Faraway Place". With that stated, I'm in support of approving his application.

Best Regards,

A handwritten signature in black ink, appearing to read "John M. Leonard". The signature is stylized with a large initial "J" and a long, flowing tail.

John M. Leonard

TOWN OF MORRISON
BOARD OF TRUSTEES, REGULAR MEETING
JULY 5, 2016
BOARD ACTION FORM

SUBJECT: Ordinance extending moratorium on rooftop patios.

TOWN ATTORNEY REVIEW: YES NO

MOTION: Motion to adopt Ordinance 433, an ordinance extending a temporary moratorium on the acceptance, processing and approval of rooftop patios in the Commercial Transitional (CT) Zone District.

**TOWN OF MORRISON, COLORADO
BOARD OF TRUSTEES**

ORDINANCE NO. 433

**AN ORDINANCE EXTENDING A TEMPORARY MORATORIUM ON
THE ACCEPTANCE, PROCESSING AND APPROVAL OF ROOFTOP
PATIOS IN THE COMMERCIAL TRANSITIONAL (CT) ZONE
DISTRICT**

WHEREAS, the Town of Morrison is a Colorado home rule municipality operating under a Charter approved by the electorate pursuant to Article XX of the Colorado Constitution and governed by its elected Board of Trustees; and

WHEREAS, the Board of Trustees has authority pursuant to the Home Rule Charter and C.R.S. §31-16-101, et seq. to adopt and enforce all ordinances; and

WHEREAS, in the exercise of this authority, the Board has previously adopted Ordinance No. 430 imposing a moratorium on the acceptance, processing and approval of rooftop patios pending the development of appropriate regulations for this use, said moratorium to terminate on August 16, 2016; and

WHEREAS, the Board has referred a ballot question to the electors of the Town at the November 8, 2016 coordinated election concerning potential regulation of rooftop patios; and

WHEREAS, the Board finds it to be in the public interest to extend the moratorium in order to obtain guidance from the electorate and to act thereon.

NOW, THEREFORE, BE IT ORDAINED by the Board of Trustees of the Town of Morrison, Colorado, that:

SECTION 1. The moratorium on the acceptance, processing and approval of applications for rooftop patios in the Commercial Transition (CT) Zone District, adopted by Section 2 of Ordinance No. 430, is hereby extended to and including December 31, 2016.

SECTION 2. Severability. If any article, section, paragraph, sentence, clause or phrase of this ordinance, or the standards adopted herein is held to be unconstitutional or invalid for any reason, such decision will not affect the validity or constitutionality of the remaining portions of this ordinance. The Board of Trustees hereby declares that it would have passed this ordinance and each part hereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.

SECTION 3. Effective Date. This ordinance shall take effect thirty (30) days after adoption and publication as provided by Section 3.14 of the Home Rule Charter.

INTRODUCED, READ, PASSED AND ADOPTED this ____ day of _____, 2016, by
a vote of ____ ayes and ____ nays.

TOWN OF MORRISON:

Sean K. Forey, Mayor

ATTEST:

Charla Bryant, Town Clerk

TOWN OF MORRISON
BOARD OF TRUSTEES, REGULAR MEETING
JULY 5, 2016
BOARD ACTION FORM

SUBJECT: Resolution giving notice of Coordinated General Election.

TOWN ATTORNEY REVIEW: YES NO

MOTION: Motion to adopt Resolution No. 2016-10, a resolution of the Board of Trustees for the Town of Morrison Colorado giving notice of and calling a Special Town Election in connection with the Coordinated General Election on November 8, 2016.

**RESOLUTION NO. 2016-10
(Series of 2016)**

**A RESOLUTION OF THE BOARD OF TRUSTEES FOR THE TOWN OF MORRISON
COLORADO GIVING NOTICE OF AND CALLING A SPECIAL TOWN ELECTION IN
CONNECTION WITH THE COORDINATED GENERAL ELECTION ON
NOVEMBER 8, 2016**

WHEREAS, the Town of Morrison is a Colorado municipal corporation operating under a Home Rule Charter and governed pursuant thereto by its elected Board of Trustees; and

WHEREAS, the Board of Trustees is authorized to enter into intergovernmental agreements by Article XIV Section 18 of the Colorado Constitution and C.R.S., §29-1-203; and

WHEREAS, the Board of Trustees is authorized by the Home Rule Charter to call special elections and to refer questions to the electorate without receipt of any petition; and

WHEREAS, the Board of Trustees intends to approve an intergovernmental agreement with Jefferson County to participate in the coordinated election to be held on November 8, 2016; and

WHEREAS, the Board of Trustees wishes to give notice of and call a special Town election to be held in connection with said coordinated election for the purpose of referring a question to the electors of the Town pursuant to Section 5.3 of the Home Rule Charter.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Morrison, Colorado:

Section 1. Notice and Call of Election.

Notice and call is hereby given, pursuant to the Morrison Home Rule Charter Sections 4.2, 5.3 and C.R.S., §31-10-501, of a special Town election to be held in connection with a coordinated mail ballot election as follows:

- Date: November 8, 2016
- Qualifications of persons entitled to vote: 18 years of age, registered to vote, resident of the Town for at least thirty days prior to the election.
- Polling Place Location: Morrison Town Hall
110 Stone Street
Morrison, CO 80465

Ballot Title and Ballot Question

Which one of the following options do you support regarding rooftop patios in the Commercial Transition District in the Town of Morrison? (vote for only one):

___ An outright ban on future rooftop patios

___ Permit rooftop patios, but only by special review at a public hearing and under the following conditions at a minimum: (1) no amplified sound or live music, (2) no lighting above 4 feet from floor level, and in compliance with the Town Code on commercial lighting regulations, (3) parking plan required, (4) no more than 50 persons maximum occupancy, and (5) opening time no earlier than 8:00 AM; closing time no later than 9:00 PM Sunday-Thurseday and no later than 11:00 PM Friday and Saturday.

___ No opinion

Section 2. Effective Date.

This Resolution shall take effect immediately upon adoption by the Board of Trustees and signature by the Mayor.

INTRODUCED, READ AND ADOPTED, at a Regular Meeting of the Board of Trustees of the Town of Morrison, Colorado, held on the ___ day of July 2016, by a vote of ___ ayes and ___ nays.

TOWN OF MORRISON

Sean K. Forey, Mayor

ATTEST:

Charla Bryant, Town Clerk

Given and posted this _____ day of _____, 2016.

Office of the Town Clerk

By: _____
Charla Bryant, Town Clerk

Posted at the Morrison Town Hall: _____, 2016

Published in _____: _____, 2016

Mailed to the Jefferson County Clerk & Recorder: _____, 2016

TOWN OF MORRISON
BOARD OF TRUSTEES, REGULAR MEETING
JULY 5, 2016
BOARD ACTION FORM

SUBJECT: Submittal of final audited 2015 Financials for approval by the Board.

TOWN ATTORNEY REVIEW: [] YES [x] NO

MOTION: Motion to approve the audited financial statements for 2015.



June 7, 2016

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

We have audited the financial statements of the Town of Morrison (the "Town") as of and for the year ended December 31, 2015, and have issued our report thereon dated June 7, 2016. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements due to error or fraud may exist and not be detected by us, even though the audit is properly planned and performed. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or regulations that do not have a direct and material effect on the financial statements.

As part of our audit, we considered the Town's internal control over financial reporting and compliance as a basis for designing our audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the internal control or on compliance.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

With respect to the supplementary information accompanying the financial statements, we performed procedures to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing the information has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions the Town entered into during the year for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. A listing of uncorrected misstatements was provided to management, and management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

We identified misstatements as a result of our audit procedures which were corrected by management. In our opinion, these misstatements indicate a weakness in the Town's financial reporting process.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Difficulties Encountered in Performing the Audit

We encountered no difficulties dealing with management during the audit process. We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principle to the Town's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to contact us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

Internal Control Weaknesses

Segregation of Duties

As we have mentioned previously, at the current staffing level it is difficult for the Town to have complete segregation of duties over the accounting functions. To reduce the risk of error or fraud, the Town should implement compensating controls where possible. We recommend that a second person not involved in the accounting process perform periodic reviews of the bank reconciliations, and other balances and documents that appear unusual.

Payroll

Management of the Town identified errors in the accounting system related to payroll. These errors were corrected during the audit process. The errors appear to result from a lack of personnel experience and training with the payroll system and with payroll processing in general. We recommend that employees involved in the payroll process obtain the necessary training. In addition, oversight by a second person could have detected these errors in a timely manner, and we recommend that the Town's consultant be utilized on at least a quarterly basis to perform reviews of the accounting records.

Other Information

Utility Fund

The Utility Fund has borrowed \$546,863 from the General Fund to subsidize its operations. This loan has been reported in the Town's financial statements for several years. We recommend that the Town establish a formal repayment plan for the loan.

Capital Assets

The Town owns land that has not been reported in the financial statements. Because the Town is required by the accounting standards to report this land in its financial statements, we continue to recommend that all land owned by the Town be identified and listed as part of the Town's accounting records.

Conclusion

We would like to thank Kara Zabilansky and Jennifer Bennett for their assistance during the audit process. Everyone at the Town was very helpful and cooperative.

This report is intended solely for the information and use of the Board of Trustees and management of the Town of Morrison and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Swanhorst & Company LLC

TOWN OF MORRISON, COLORADO

FINANCIAL STATEMENTS

December 31, 2015

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

INDEPENDENT AUDITORS' REPORT

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, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Morrison, 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 Town of Morrison'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 Town of Morrison's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Morrison as of December 31, 2015, and the respective changes in financial position and the cash flows, where applicable, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters (Required Supplementary Information)

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and 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 Matters (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.



June 7, 2016



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 fiscal year ended December 31, 2015.

Financial Highlights

- The Town's assets as of December 31, 2015, exceeded its liabilities by \$15,801,096 (net position).
- Total net position are comprised of the following:
 - (1) Net investment in capital assets, \$11,679,387, includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of capital assets.
 - (2) Net position \$509,536 is restricted by outside constraints and represent obligations imposed by State of Colorado (TABOR) laws and regulations, and others.
 - (3) Unrestricted net position \$3,612,173 represent the portion available to maintain the Town's continuing obligations to citizens and creditors.
- The Town's governmental fund reported total ending fund balance of \$3,966,528 this year. This compares to the prior year ending fund balance of \$3,850,070 showing an increase of \$116,458 during the current year.
- At the end of the current calendar year, unrestricted fund balance for the General Fund was \$3,834,898, or 1.60 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" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document 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 also includes in this report additional information to supplement the basic financial statements. For this section, all applicable tables are presented with comparative data for calendar years 2014/2015.

Government-wide Financial Statements

The Town's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Town's overall financial status. Financial reporting at this level

uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first government-wide statement is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the Town's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator 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 current calendar year. All current year 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 governmental activities of the Town, which are principally supported by different types of taxes and intergovernmental revenues; and additionally, business-type activities that are generally intended to recover all or a significant portion of their costs through user fees and charges. 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 1 & 2 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Town uses the General Fund to ensure and demonstrate compliance with finance-related laws and regulations.

The Town Has Two Types of funds:

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Town's governmental funds. These statements 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 are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

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 3 through 5 of this report.

The *proprietary fund* is reported in the fund financial statements and generally report water and sewer service 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 6 through 8 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 9 of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town's budget presentations. 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 19.

Supplementary Information

The Utility Fund budgetary comparison schedule is presented on page 21.

Government-wide Financial Analysis

Over time, as year-to-year financial information are accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Town as a whole.

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

Governmental Activities			Business Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Assets:						
Current Assets	\$ 4,212,202	\$ 4,131,795	\$ 280,642	\$ 274,005	\$ 4,492,844	\$ 4,405,800
Capital Assets	3,978,556	3,767,941	7,970,568	7,898,797	11,949,124	11,666,738
Total Assets	\$ 8,190,758	\$ 7,899,736	\$ 8,251,210	\$ 8,172,802	\$ 16,441,968	\$ 16,072,538
Liabilities:						
Current Liabilities	\$ 209,114	\$ 246,369	\$ 51,813	\$ 163,773	\$ 260,927	\$ 410,142
Long-Term Liabilities	34,079	32,176	273,856	307,449	307,935	339,625
Total Liabilities	\$ 243,193	\$ 278,545	\$ 325,669	\$ 471,222	\$ 568,862	\$ 749,767
Deferred Inflows	\$ 36,560	\$ 35,356	\$ 35,450	\$ 34,283	\$ 72,010	\$ 69,639
Net Position:						
Net Investment in Capital Assets	\$ 3,978,556	\$ 3,767,941	\$ 7,700,831	\$ 7,597,133	\$ 11,679,387	\$ 11,365,074
Restricted	131,630	125,320	377,906	377,920	509,536	503,240
Unrestricted	3,800,819	3,692,574	(188,646)	(307,756)	3,612,173	3,384,818
Total Net Position	\$ 7,911,005	\$ 7,585,835	\$ 7,890,091	\$ 7,667,297	\$ 15,801,096	\$ 15,253,132

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. These ratios are strong.

The Town reported positive balances in net position for both governmental and business-type activities. Net position increased \$325,170 for governmental activities; and \$222,794 for business-type activities. The Town's overall net position increased from 2014 by \$547,964.

Note that approximately 50.3% of the governmental activities' net position is "tied up" in capital assets. The Town uses these capital assets to provide services to its citizens. However, with business type activities, the Town has approximately 97.6% of its net position invested in capital assets. Capital assets in the business-type activities also provide utility services, and generate revenues for this fund. Approximately 73.9% of the Town's total net position is invested in capital assets.

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

Governmental Activities			Business Type Activities		Totals	
	2014	2015	2014	2015	2014	2015
Revenues:						
Program Revenues	\$ 1,811,174	\$ 1,703,931	\$ 787,877	\$ 910,073	\$ 2,599,051	\$ 2,614,004
General:						
Taxes	\$ 688,948	\$ 800,488	\$ 175,043	\$ 186,357	\$ 863,991	\$ 986,845
Other	13,029	14,178	1,199	1,237	14,228	15,415
Total General Revenue	\$ 701,977	\$ 814,666	\$ 176,242	\$ 187,594	\$ 878,219	\$ 1,002,260
Total Revenues	\$ 2,513,151	\$ 2,518,597	\$ 964,119	\$ 1,097,667	\$ 3,477,270	\$ 3,616,264
Program Expenses:						
General Government	\$ 454,767	\$ 480,071	\$ -	\$ -	\$ 454,767	\$ 480,071
Planning/Zoning	70,653	94,737	-	-	70,653	94,737
Public Safety	996,840	1,125,550	-	-	996,840	1,125,550
Highway/Streets	254,565	260,982	-	-	254,565	260,982
Culture/Recreation	184,215	232,087	-	-	184,215	232,087
Utilities Water/Sewer Services	-	-	896,850	874,873	896,850	874,873
Total Expenses	\$ 1,961,040	\$ 2,193,427	\$ 896,850	\$ 874,873	\$ 3,080,729	\$ 3,068,300
Change in Net Position	\$ 552,111	\$ 325,170	\$ 67,269	\$ 222,794	\$ 619,380	\$ 547,964
Beginning Net Position	\$ 7,033,724	\$ 7,585,835	\$ 7,600,028	\$ 7,667,297	\$ 14,633,752	\$ 15,253,132
Ending Net Position	\$ 7,585,835	\$ 7,911,005	\$ 7,667,297	\$ 7,890,091	\$ 15,253,132	\$ 15,801,096

GOVERNMENTAL ACTIVITIES

The Town relies substantially on sales and use taxes to support governmental operations and capital assets. Taxes provided 31.8% of the Town's total governmental revenues. Revenues from Fines and Forfeitures and service charges make up the balance of programmed revenue. While the Town's cash positions are strong the investment banking industry has decreased the earnings rates, and as a result, the Town's investment earnings represent less than 1% of revenue. The Town additionally receives grants and miscellaneous fees for the balance of its revenues. Also, note that program revenues do not cover governmental operating expenses. As a result, the general economy and vitality of the Town's businesses have a major impact on the Town's revenue streams.

Financial Analysis of the Town's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow/outflow of spendable resources focus. 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 reported an ending fund balance of \$3,966,528 this year, as compared to \$3,850,070 at December 31, 2014. Of this year-end total, \$3,834,898 is unrestricted indicating availability for continuing Town's service requirements. Legally restricted fund balances (i.e., the restricted fund balances) are as those indicated by the TABOR restrictions; and, the Park and Open Space funds from the Conservation Trust Funds.

Major Governmental Expenditures

The Town completed the police garage and Town storage building in 2015. The Town applied for and received approval from Department of Local Affairs for two grants. The grants were for amendments to the Comprehensive Plan for the South Area and Rooney Valley Masterplan. The Town completed the South Area Plan in 2015. The Police Department purchased two vehicles for replacement in their fleet.

BUSINESS-TYPE ACTIVITIES

The Town's proprietary fund is the Utility Fund made up of water and wastewater services. There are separate treatment plants/facilities and customers which are billed on a monthly basis for services. The results for the current fiscal year were positive in that overall net position increased to an ending balance of \$7,890,091. The total increase in net position for business-type activities was \$222,794 from the prior fiscal year. Both activities without non-operating help are less than breakeven operations.

Budgetary Highlights

The Town had two amendments to the 2015 Budget for the completion of the police garage and Town storage building and expenses that were unexpected.

Capital Assets and Debt Administration

Capital Assets

Capital assets include items such as infrastructure, buildings, machinery 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.

The Town is aware replacing its assets will need to be reviewed and budgeted for in the future. Additional information on the Town's assets can be found in Note 4 to the Financial Statements.

The following table provides a summary of capital asset activity:

	Capital Assets					
	Governmental Activities		Business Type Activities		Total	
	2014	2015	2014	2015	2014	2015
Land	\$ -	\$ -	\$ 45,535	\$ 45,535	\$ 45,535	\$ 45,535
Water Rights	-	-	85,243	85,243	85,243	85,243
Construction in Process	377,159	-	114,890	-	492,049	-
Total	\$ 377,159	\$ -	\$ 245,668	\$ 130,778	\$ 622,827	\$ 130,778
Capital Assets Being Depreciated:						
Parks	\$ 3,436,804	\$ 3,455,246	\$ -	\$ -	\$ 3,436,804	\$ 3,455,246
Building	857,794	1,349,669	-	-	857,794	1,349,669
Water Treatment Plant	-	-	5,599,424	5,830,085	5,599,424	5,830,085
Sewer Treatment Plant	-	-	4,500,222	4,732,812	4,500,222	4,732,812
Vehicles and Equipment	608,299	834,031	203,250	205,795	811,549	1,039,826
Infrastructure	320,521	355,807	-	-	320,521	355,807
Total	\$ 5,223,418	\$ 5,994,753	\$ 10,302,896	\$ 10,768,692	\$ 15,526,314	\$ 16,763,445
Less Accumulated Depreciation	\$ (1,832,636)	\$ (2,016,197)	\$ (2,649,767)	\$ (2,928,902)	\$ (4,482,403)	\$ (4,945,099)
Book value-Depreciable Assets	\$ 3,390,782	\$ 3,978,556	\$ 7,653,129	\$ 7,839,790	\$ 11,043,911	\$ 11,818,346

Long-term Debt

In 2007, the Town entered into a lease/purchase agreement with Wells Fargo to fund the new water treatment facility. The 2015 outstanding balance is \$269,737 with an interest rate of 4.65%. The aforementioned obligations are all Utility Fund obligations.

Economic Factors and the 2016 Budget

In preparing the 2016 Budget, Morrison conservatively estimated revenues while presenting real expenditure estimates. The Town's 2016 Budget reflects Morrison's commitment to a continued level of services and maintenance. The Town will continually monitor their assets and liabilities to ensure budgetary compliance.

Contacting the Town's Financial Management

This financial report was designed to provide a general overview of the Town's finances, comply with finance-related laws and regulations, and demonstrate the Town's commitment to public accountability. Questions concerning any of the information provide in this report or requests for additional information should be addressed to: Town of Morrison, 321 Colorado Highway 9, Morrison, CO 80465-3001.

BASIC FINANCIAL STATEMENTS

TOWN OF MORRISON, COLORADO

STATEMENT OF NET POSITION

December 31, 2015

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTALS</u>
ASSETS			
Cash	\$ 3,504,257	\$ 486,868	\$ 3,991,125
Accounts Receivable	31,046	282,501	313,547
Sales Taxes Receivable	93,476	22,686	116,162
Property Taxes Receivable	36,560	35,450	72,010
Internal Balances	546,863	(546,863)	-
Capital Assets, Not Being Depreciated	-	130,778	130,778
Capital Assets, Net of Accumulated Depreciation	<u>3,978,556</u>	<u>7,839,790</u>	<u>11,818,346</u>
TOTAL ASSETS	<u>8,190,758</u>	<u>8,251,210</u>	<u>16,441,968</u>
LIABILITIES			
Accounts Payable	172,589	40,097	212,686
Accrued Salaries and Benefits	36,525	7,709	44,234
Accrued Interest Payable	-	4,007	4,007
Noncurrent Liabilities			
Due Within One Year	15,309	35,281	50,590
Due in More Than One Year	<u>18,770</u>	<u>238,575</u>	<u>257,345</u>
TOTAL LIABILITIES	<u>243,193</u>	<u>325,669</u>	<u>568,862</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	<u>36,560</u>	<u>35,450</u>	<u>72,010</u>
NET POSITION			
Net Investment in Capital Assets	3,978,556	7,700,831	11,679,387
Restricted for Parks and Open Space	55,630	-	55,630
Restricted for Capital Improvements	-	350,906	350,906
Restricted for Emergencies	76,000	27,000	103,000
Unrestricted	<u>3,800,819</u>	<u>(188,646)</u>	<u>3,612,173</u>
TOTAL NET POSITION	<u>\$ 7,911,005</u>	<u>\$ 7,890,091</u>	<u>\$ 15,801,096</u>

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

TOWN OF MORRISON, COLORADO

STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
PRIMARY GOVERNMENT				
Governmental Activities				
General Government	\$ 480,071	\$ 8,634	\$ 32,085	\$ -
Planning and Zoning	94,737	41,690	-	-
Public Safety	1,125,550	1,434,618	11,516	-
Highways and Streets	260,982	-	16,962	-
Culture and Recreation	232,087	116,674	41,752	-
Total Governmental Activities	2,193,427	1,601,616	102,315	-
Business-Type Activities				
Water and Sewer	874,873	708,404	-	201,669
Total Business-Type Activities	874,873	708,404	-	201,669
TOTAL PRIMARY GOVERNMENT	<u>\$ 3,068,300</u>	<u>\$ 2,310,020</u>	<u>\$ 102,315</u>	<u>\$ 201,669</u>

GENERAL REVENUES

Property Taxes
 Specific Ownership Taxes
 Sales and Use Taxes
 Franchise Taxes
 Motor Vehicle Use Taxes
 Intergovernmental Revenues not Restricted to Specific Programs
 Investment Income

TOTAL GENERAL REVENUES

CHANGE IN NET POSITION

NET POSITION, Beginning

NET POSITION, Ending

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

NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION

<u>GOVERNMENTAL</u> <u>ACTIVITIES</u>	<u>BUSINESS-TYPE</u> <u>ACTIVITIES</u>	<u>TOTALS</u>
\$ (439,352)	\$ -	\$ (439,352)
(53,047)	-	(53,047)
320,584	-	320,584
(244,020)	-	(244,020)
<u>(73,661)</u>	<u>-</u>	<u>(73,661)</u>
<u>(489,496)</u>	<u>-</u>	<u>(489,496)</u>
<u>-</u>	<u>35,200</u>	<u>35,200</u>
<u>-</u>	<u>35,200</u>	<u>35,200</u>
<u>(489,496)</u>	<u>35,200</u>	<u>(454,296)</u>
35,337	34,005	69,342
6,402	-	6,402
693,795	152,352	846,147
36,394	-	36,394
28,560	-	28,560
10,436	-	10,436
<u>3,742</u>	<u>1,237</u>	<u>4,979</u>
<u>814,666</u>	<u>187,594</u>	<u>1,002,260</u>
325,170	222,794	547,964
<u>7,585,835</u>	<u>7,667,297</u>	<u>15,253,132</u>
<u>\$ 7,911,005</u>	<u>\$ 7,890,091</u>	<u>\$ 15,801,096</u>

TOWN OF MORRISON, COLORADO

BALANCE SHEET
GOVERNMENTAL FUND
 December 31, 2015

	<u>GENERAL</u>
ASSETS	
Cash	\$ 3,504,257
Accounts Receivable	31,046
Sales Taxes Receivable	93,476
Property Taxes Receivable	36,560
Interfund Receivables	<u>546,863</u>
TOTAL ASSETS	\$ <u>4,212,202</u>
LIABILITIES	
Accounts Payable	\$ 172,589
Accrued Salaries and Benefits	<u>36,525</u>
TOTAL LIABILITIES	<u>209,114</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>36,560</u>
FUND BALANCE	
Restricted for Parks and Open Space	55,630
Restricted for Emergencies	76,000
Unrestricted, Unassigned	<u>3,834,898</u>
TOTAL FUND BALANCE	<u>3,966,528</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ <u>4,212,202</u>

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

Total Fund Balance of the Governmental Fund	\$ 3,966,528
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in governmental funds.	3,978,556
Long-term liabilities are not due and payable in the current year and, therefore, are not reported in governmental funds.	<u>(34,079)</u>
Total Net Position of Governmental Activities	\$ <u>7,911,005</u>

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

TOWN OF MORRISON, COLORADO
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
Year Ended December 31, 2015

	<u>GENERAL</u>
REVENUES	
Taxes	\$ 800,488
Licenses and Permits	12,393
Charges for Services	428,543
Fines and Forfeitures	1,160,680
Intergovernmental	102,751
Investment Income	3,742
Miscellaneous	<u>10,000</u>
TOTAL REVENUES	<u>2,518,597</u>
EXPENDITURES	
Current	
General Government	467,939
Planning and Zoning	94,737
Public Safety	1,030,048
Highways and Streets	281,973
Culture and Recreation	154,934
Capital Outlay	<u>372,508</u>
TOTAL EXPENDITURES	<u>2,402,139</u>
NET CHANGE IN FUND BALANCE	116,458
FUND BALANCE, Beginning	<u>3,850,070</u>
FUND BALANCE, Ending	<u>\$ 3,966,528</u>

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

TOWN OF MORRISON, COLORADO

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
Year Ended December 31, 2015

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

Net Change in Fund Balance of the Governmental Fund	\$	116,458
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. This is the amount by which capital outlay \$424,176 exceeded depreciation expense (\$213,561) in the current year.		210,615
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. This amount represents the change in accrued compensated absences.		<u>(1,903)</u>
Change in Net Position of Governmental Activities	\$	<u>325,170</u>

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

TOWN OF MORRISON, COLORADO

STATEMENT OF NET POSITION
PROPRIETARY FUND
 December 31, 2015

ASSETS	<u>UTILITY</u>
CURRENT ASSETS	
Cash	\$ 486,868
Accounts Receivable	282,501
Sales Taxes Receivable	22,686
Property Taxes Receivable	<u>35,450</u>
TOTAL CURRENT ASSETS	<u>827,505</u>
NONCURRENT ASSETS	
Capital Assets, Not Being Depreciated	130,778
Capital Assets, Net of Accumulated Depreciation	<u>7,839,790</u>
TOTAL NONCURRENT ASSETS	<u>7,970,568</u>
TOTAL ASSETS	<u>8,798,073</u>
CURRENT LIABILITIES	
Accounts Payable	40,097
Accrued Salaries and Benefits	7,709
Accrued Interest Payable	4,007
Interfund Payables	546,863
Compensated Absences Payable, Current Portion	1,853
Lease Payable, Current Portion	<u>33,428</u>
TOTAL CURRENT LIABILITIES	<u>633,957</u>
NONCURRENT LIABILITIES	
Compensated Absences Payable	2,266
Lease Payable	<u>236,309</u>
TOTAL NONCURRENT LIABILITIES	<u>238,575</u>
TOTAL LIABILITIES	<u>872,532</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>35,450</u>
NET POSITION	
Net Investment in Capital Assets	7,700,831
Restricted for Capital Improvements	350,906
Restricted for Emergencies	27,000
Unrestricted	<u>(188,646)</u>
TOTAL NET POSITION	<u>\$ 7,890,091</u>

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

TOWN OF MORRISON, COLORADO
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended December 31, 2015

	UTILITY
OPERATING REVENUES	
Charges for Services	\$ 495,877
Mount Carbon Metropolitan District Subsidy	212,527
TOTAL OPERATING REVENUES	708,404
OPERATING EXPENSES	
Operations and Maintenance	582,566
Depreciation	279,135
TOTAL OPERATING EXPENSES	861,701
NET OPERATING LOSS	(153,297)
NONOPERATING REVENUES (EXPENSES)	
Property Taxes	34,005
Sales Taxes	152,352
Investment Income	1,237
Interest Expense	(13,172)
TOTAL NONOPERATING REVENUES (EXPENSES)	174,422
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	21,125
CAPITAL CONTRIBUTIONS	
Grants	201,669
CHANGE IN NET POSITION	222,794
NET POSITION, Beginning	7,667,297
NET POSITION, Ending	\$ 7,890,091

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

TOWN OF MORRISON, COLORADO

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
 Increase (Decrease) in Cash
 Year Ended December 31, 2015

	UTILITY
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	\$ 437,304
Cash Received from Others	25,000
Cash Paid to Suppliers	(431,701)
Cash Paid to Employees	(165,539)
	(134,936)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property Taxes Received	34,005
	34,005
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Sales Taxes Received	152,064
Grants Received	201,669
Acquisition and Construction of Capital Assets	(449,370)
Debt Principal Payments	(31,927)
Debt Interest Payments	(13,660)
	(141,224)
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Income	1,237
	1,237
NET INCREASE IN CASH	(240,918)
CASH, Beginning	727,786
CASH, Ending	\$ 486,868
RECONCILIATION OF NET OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Net Operating Loss	\$ (153,297)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided (Used) by Operating Activities	
Depreciation Expense	279,135
Changes in Assets and Liabilities Related to Operations	
Accounts Receivable	(246,100)
Accounts Payable	(14,417)
Accrued Salaries and Benefits	1,409
Compensated Absences Payable	(1,666)
	(134,936)
Net Cash Provided (Used) by Operating Activities	\$ (134,936)

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

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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.

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.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position/Fund Balance

Cash and Investments - Investments are stated at fair value.

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, and 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. Infrastructure assets, including streets, sidewalks, and curbs and gutters, purchased or donated prior to January 1, 2004, are not reported in the financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$1,000 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 estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend 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 years
Parks	50 years
Buildings	40 years
Vehicles and Equipment	5 - 10 years

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.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Long-Term Debt - In the government-wide financial statements and the proprietary fund in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financial uses.

Issuance costs, whether or not withheld from the debt proceeds, are reported as current expenses or expenditures.

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. The Board of Trustees is authorized to establish a fund balance commitment through passage of an ordinance, and may assign fund balances to a specific purpose through an informal action.

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 Town has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the Town uses restricted fund balance first, followed by committed, assigned, and unassigned balances.

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.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 2: CASH AND INVESTMENTS

At December 31, 2015, cash consisted of the following:

Petty Cash	\$ 500
Cash Deposits	<u>3,990,625</u>
Total	<u>\$ 3,991,125</u>

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, 2015, the Town had bank deposits of \$3,285,499 collateralized with securities held by the financial institution's agent but not in the Town's name.

Investments

At December 31, 2015, the Town had no investments. However, the Town is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which local governments may invest, which include the following. State statutes do not address custodial risk. State statutes generally limit investments to an original maturity of five years unless the governing board authorizes the investment for an extended period of time.

- 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

NOTE 3: INTERFUND BALANCES

In past years, the General Fund provided loans to the Utility Fund for cash flow purposes. At December 31, 2015, the balance of the interfund loan was \$546,863.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, is summarized below:

	Balances 12/31/14	Additions	Deletions	Balances 12/31/15
Governmental Activities				
Capital Assets, Not Being Depreciated				
Construction in Progress	\$ 377,159	\$ 93,765	\$ 470,924	\$ -
Capital Assets, Being Depreciated				
Infrastructure	320,521	35,286	-	355,807
Parks	3,436,804	18,442	-	3,455,246
Buildings	857,794	491,875	-	1,349,669
Vehicles and Equipment	608,299	255,732	30,000	834,031
Total Capital Assets, Being Depreciated	5,223,418	801,335	30,000	5,994,753
Less Accumulated Depreciation				
Infrastructure	(184,246)	(30,040)	-	(214,286)
Parks	(640,245)	(70,375)	-	(710,620)
Buildings	(605,572)	(24,330)	-	(629,902)
Vehicles and Equipment	(402,573)	(88,816)	(30,000)	(461,389)
Total Accumulated Depreciation	(1,832,636)	(213,561)	(30,000)	(2,016,197)
Capital Assets, Being Depreciated, Net	3,390,782	587,774	-	3,978,556
Governmental Activities Capital Assets, Net	\$ 3,767,941	\$ 681,539	\$ 470,924	\$ 3,978,556
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 45,535	\$ -	\$ -	\$ 45,535
Water Rights	85,243	-	-	85,243
Construction in Progress	114,890	43,164	158,054	-
Total Capital Assets, Not Being Depreciated	245,668	43,164	158,054	130,778
Capital Assets, Being Depreciated				
Water Treatment Plant and Systems	5,599,424	230,661	-	5,830,085
Sewer Treatment Plant and Systems	4,500,222	232,590	-	4,732,812
Vehicles and Equipment	203,250	2,545	-	205,795
Total Capital Assets, Being Depreciated	10,302,896	465,796	-	10,768,692
Less Accumulated Depreciation				
Water Treatment Plant and Systems	(2,198,262)	(150,313)	-	(2,348,575)
Sewer Treatment Plant and Systems	(260,717)	(119,554)	-	(380,271)
Vehicles and Equipment	(190,788)	(9,268)	-	(200,056)
Total Accumulated Depreciation	(2,649,767)	(279,135)	-	(2,928,902)
Total Capital Assets, Being Depreciated, Net	7,653,129	186,661	-	7,839,790
Business-Type Activities Capital Assets, Net	\$ 7,898,797	\$ 229,825	\$ 158,054	\$ 7,970,568

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 4: CAPITAL ASSETS (Continued)

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

Governmental Activities	
General Government	\$ 10,229
Public Safety	95,502
Highways and Streets	30,677
Culture and Recreation	<u>77,153</u>
Total	<u>\$ 213,561</u>

NOTE 5: LONG-TERM DEBT

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2015:

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/15</u>	<u>Due Within</u> <u>One Year</u>
Governmental Activities					
Accrued Compensated Absences	<u>\$ 32,176</u>	<u>\$ 42,165</u>	<u>\$ 40,262</u>	<u>\$ 34,079</u>	<u>\$ 15,309</u>

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

Business-Type Activities

Following is a summary of long-term debt transactions of the business-type activities for the year ended December 31, 2015:

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/15</u>	<u>Due Within</u> <u>One Year</u>
Business-Type Activities					
Capital Lease	\$ 301,664	\$ -	\$ 31,927	\$ 269,737	\$ 33,428
Accrued Compensated Absences	<u>5,785</u>	<u>6,941</u>	<u>8,607</u>	<u>4,119</u>	<u>1,853</u>
Total	<u>\$ 307,449</u>	<u>\$ 6,941</u>	<u>\$ 40,534</u>	<u>\$ 273,856</u>	<u>\$ 35,281</u>

During 2007, The Town entered into a lease purchase agreement for \$488,400 with Wells Fargo Brokerage Services, LLC, to finance improvements to the Town's water treatment facilities. Principal and interest payments of \$22,794 are due semi-annually in March and September, through September, 2022. Interest accrues at 4.65% per annum.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 5: LONG-TERM DEBT (Continued)

Business-Type Activities (Continued)

Following is a schedule of the future minimum lease payments required under the capital lease obligation.

Year Ended December 31,

2016	\$	45,587
2017		45,587
2018		45,587
2019		45,587
2020		45,587
2021 - 2022		<u>91,174</u>
Total Minimum Lease Payments		319,109
Less: Interest Portion		<u>(49,372)</u>
Present Value of Future Minimum Lease Payments	\$	<u><u>269,737</u></u>

NOTE 6: 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, 2015, the Town contributed \$26,487 to the plan, equal to the required contributions. The Plan is administered by the Colorado County Officials and Employees Retirement Association (CCOERA).

NOTE 7: 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, 2015

NOTE 7: 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 8: COMMITMENTS AND CONTINGENCIES

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 the provisions of the Amendment.

The Town has established emergency reserves, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2015, emergency reserves of \$76,000 and \$27,000 were reported as restricted fund balance in the General Fund and restricted net position in the Utility Fund, respectively.

TOWN OF MORRISON, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

NOTE 8: COMMITMENTS AND CONTINGENCIES (Continued)

Red Rocks Centre

In 1985, the Town annexed 350 acres of land, known as Red Rocks Centre. The Town received \$500,000 from the developer in return for future credits on building permit fees in Red Rocks Centre. In 2000, the Town entered into an intergovernmental agreement with the City of Lakewood ("Lakewood"). Under the agreement, Lakewood is responsible for providing building permit and inspection services within Red Rocks Centre. In addition, the Town and Lakewood agreed to share certain revenues collected and the costs of specified municipal services within Red Rocks Centre. No development has occurred in Red Rocks Centre at December 31, 2015.

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, 2015, the Town received \$212,527 under this agreement, which is reported as operating revenue in the Utility Fund.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF MORRISON, COLORADO
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
Year Ended December 31, 2015

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE Positive (Negative)
REVENUES				
Taxes	\$ 618,219	\$ 618,219	\$ 800,488	\$ 182,269
Licenses and Permits	11,750	11,750	12,393	643
Charges for Services	345,500	345,500	428,543	83,043
Fines and Forfeitures	854,500	854,500	1,160,680	306,180
Intergovernmental	117,800	117,800	102,751	(15,049)
Investment Income	5,000	5,000	3,742	(1,258)
Miscellaneous	10,000	10,000	10,000	-
TOTAL REVENUES	<u>1,962,769</u>	<u>1,962,769</u>	<u>2,518,597</u>	<u>555,828</u>
EXPENDITURES				
Current				
General Government	491,700	501,700	467,939	33,761
Planning and Zoning	74,750	74,750	94,737	(19,987)
Public Safety	942,650	1,108,704	1,030,048	78,656
Highways and Streets	273,700	273,700	281,973	(8,273)
Culture and Recreation	119,750	119,750	154,934	(35,184)
Capital Outlay	365,000	365,000	372,508	(7,508)
TOTAL EXPENDITURES	<u>2,267,550</u>	<u>2,443,604</u>	<u>2,402,139</u>	<u>41,465</u>
NET CHANGE IN FUND BALANCE	(304,781)	(480,835)	116,458	597,293
FUND BALANCE, Beginning	<u>4,184,940</u>	<u>4,184,940</u>	<u>3,850,070</u>	<u>(334,870)</u>
FUND BALANCE, Ending	<u>\$ 3,880,159</u>	<u>\$ 3,704,105</u>	<u>\$ 3,966,528</u>	<u>\$ 262,423</u>

See the accompanying Independent Auditors' Report.

TOWN OF MORRISON, COLORADO

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

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
Year Ended December 31, 2015

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE Positive (Negative)
REVENUES			
Water Charges	\$ 227,000	\$ 258,013	\$ 31,013
Sewer Charges	261,000	237,864	(23,136)
Mount Carbon Metropolitan District Subsidy	-	212,527	212,527
Property Taxes	34,150	34,005	(145)
Sales Taxes	134,000	152,352	18,352
Investment Income	2,000	1,237	(763)
Tap Fees	18,400	-	(18,400)
Grants	<u>166,000</u>	<u>201,669</u>	<u>35,669</u>
TOTAL REVENUES	<u>842,550</u>	<u>1,097,667</u>	<u>255,117</u>
EXPENSES			
Operations and Maintenance	647,450	582,566	64,884
Capital Outlay	361,425	350,906	10,519
Debt Service			
Principal	32,415	31,927	488
Interest	<u>13,172</u>	<u>13,172</u>	<u>-</u>
TOTAL EXPENSES	<u>1,054,462</u>	<u>978,571</u>	<u>75,891</u>
CHANGE IN NET POSITION, Budgetary Basis	<u>\$ (211,912)</u>	119,096	<u>\$ 331,008</u>
RECONCILIATION TO GAAP BASIS			
Capital Outlay		350,906	
Depreciation		(279,135)	
Debt Principal		<u>31,927</u>	
CHANGE IN NET POSITION, GAAP Basis		<u>\$ 222,794</u>	

See the accompanying Independent Auditors' Report.

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 2015
This Information From The Records Of (example - City of _ or County of Town of Morrison)	Prepared By: Kara Zabilansky Phone: 303-697-8749

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	28,884
3. Other local imposts (from page 2)	40,300
4. Miscellaneous local receipts (from page 2)	1,160,680
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	1,229,864
B. Private Contributions	
C. Receipts from State government (from page 2)	13,139
D. Receipts from Federal Government (from page 2)	0
E. Total receipts (A.7 + B + C + D)	1,243,003

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	0
2. Maintenance:	281,974
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	
c. Other	
d. Total (a. through c.)	0
4. General administration & miscellaneous	
5. Highway law enforcement and safety	961,029
6. Total (1 through 5)	1,243,003
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	1,243,003

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
		1,243,003	1,243,003		0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2015

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	1,158,365
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	2,315
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	40,300	g. Other Misc. Receipts	
6. Total (1. through 5.)	40,300	h. Other	
c. Total (a. + b.)	40,300	i. Total (a. through h.)	1,160,680
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	11,624	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	1,515	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	1,515	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	13,139	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
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	0
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	0	0
			(Carry forward to page 1)

Notes and Comments:

Mayor and Board of Trustees:

The Morrison Police Department Report for June, 2016.

1. The Denver "Century Ride" bicycle event which featured a 100 mile ride and a 75 mile ride came through town this month without incident.
2. The MPD Community Resource Officer spoke to the summer daycare kids at Red Rocks Baptist Church. The seventeen children in attendance had many questions, which were answered. This was followed by the demonstration of police vehicles and equipment. All present were sworn in as junior police officers presenting them with sticky badges.
3. Crimes/calls for service handled by Morrison Police Officers in June, 2016.
 - **Eight Vehicle Accidents Investigated/Reported by Morrison Police Officers:** EB C470 @ Morrison Rd – Two vehicle injury accident (vehicle #1 rear-ended by vehicle #2, driver of vehicle #1 to St. Anthony's); WB C470 @ Morrison Rd – Single vehicle/deer non-injury accident (dead deer removed to shoulder); SB Hwy 285 @ mm247 – Single motorcycle injury accident (rider failed to negotiate curve and lost control sliding onto the shoulder, rider to Swedish with multiple injuries); Stone St @ Bear Creek Ave – Two vehicle non-injury accident (vehicle #2 turning right from Stone St was hit by vehicle #1 who was pulling out of a parking spot); 100 Blk Bear Creek Ave – Two vehicle non-injury accident (vehicle #1 backing up to leave a parking space struck vehicle #2 also parked, driver #1 arrested as a habitual traffic offender); WB C470 @ Morrison Rd – Single vehicle/deer non-injury accident (deer in middle of highway, driver swerved but still hit deer, deer ran off after impact); SB Hwy 285 @ mm248 – Hit & Run accident (rear end accident, #1 vehicle left scene); 101 Bear Creek Ave – Two vehicle injury accident (vehicle #1 eastbound crossed over center line striking vehicle #2 head on, both drivers to St Anthony's).
 - **No Stolen Vehicles in June:**
 - **Twenty Motorist Assists:** SB Hwy 285 @ mm247 – Assist disabled semi-truck (CO 033-WUP) blocking roadway (moved to shoulder to wait for mechanic); EB C470 Off-Ramp to Morrison Rd – Change flat tire for motorist (CO 405-RZT); WB C470 @ mm3 – Vehicle (CO JQZ-742) overheated (waiting for cool down); Bear Creek Ave @ Market St – Vehicle (CO 375-ZTK) with broken axle in middle of roadway (traffic control until tow arrived); Hwy 8 @ Bear Creek Ave – Motorist checking tire pressure (no assistance required); SB Hwy 285 @ mm247 – Traffic control for vehicle (CO 398795P) blocking #2 lane; SB Hwy 285 @ Parmalee Gulch – Vehicle (CO 350-KAS) out of gas (courtesy ride to Conoco); SB Hwy 285 @ mm247.5 – Change flat tire for motorist (CO 566574P); 16283 Morrison Rd (Conoco) – Change flat tire for elderly couple; WB C470 @ mm3 – Motorist (CO 681065P) with engine issues (AAA in route, no assistance required); SB Hwy 285 @ mm248 – Vehicle (CO 610-XKD) overheated (add water to radiator); 151 Summer St (Post Office) – Assist motorist locked out of vehicle); SB Hwy 285 @ mm247.5 – Vehicle (CO QPQ-584) overheated (tow in route); WB Morrison Rd @ C470 – Vehicle (CO RAM-178) – Out of gas (driver already at Conoco with gas can); SB Hwy 285 @ mm248 –

Vehicle (CO 044-XQT) fire due to smoking brakes (put out with fire extinguisher); 18000 Blk of Hwy 8 – Couple (CO 019-SJC) pulled over to converse with each other; SB Hwy 285 @ mm247.5 – Motorist (CO 364-JZK) pulled over due to overheated vehicle (no assistance required); SB Hwy 285 @ Parmalee Gulch – Motorist (CO 523-WRS) waiting for tow; SB Hwy 285 @ mm248 – Motorist (CO 887-RLT) waiting for overheated engine to cool; SB Hwy 285 @ mm247 – Change flat tire for motorist (CO 820-ZWW).

- **Three Welfare Checks in June:** 16283 Morrison Rd (Conoco) – Three young females trying to hitch a ride (courtesy ride to Hwy 93 & Hwy 58 for ride from sister coming from Boulder); Hwy 93 @ Red Rocks Gate #2 – Two young males lying on ground (waiting for ride to pick them up); Mt Falcon Park (East Parking Lot) – Hiker with heat exhaustion (refused medical attention).
- **Ten Citizen/Business Issues/Assistance:** 308 Bear Creek Ave (Bradley's Gas Station) – Report of two black males with weapons (UTL); 215 Bear Creek Ave (Roof Top Tavern) – Male/female disturbance behind bar (gone on arrival, UTL); 309 Bear Creek Ave (Sundance Sensations) – Business Alarm (employee error); 110 Stone St (Town Hall) – MPD found unsecured doors (building cleared); 316 Bear Creek Ave (The Cow) – Male disrupting patrons (asking to use their phones to check his Facebook, cleared and advised); 215 Bear Creek Ave (Tony Rigatoni's) – Disagreement between business owner and delivery truck driver (standby until delivery was complete); 209 Bear Creek Ave (Café Prague) – False alarm in dining room; 403 Bear Creek Ave (Holiday Bar) – Unwanted male in bar involved in fight with another patron and bartender (MPD settled by sending intoxicated male home in cab, suspect responded to police headquarters the next day, investigation continues); 316 Bear Creek Ave (The Cow) – Burglary in Progress (alert placed, 3 suspects located by Jeffco Deputies and Morrison Police Officers, Burglary and other charges filed on suspects); 181 Red Rocks Vista Lane – Burglary while resident sleeping (investigation continues).
- **Two Animal Issues in June:** 300 Blk Bear Creek Ave – Dog in vehicle (windows down, dog had water, checked OK); Spring St @ Park Ave – MPD removed rattlesnake in roadway, (taken away safely without harm).
- **Twenty One Assist Other Agencies: Colorado State Patrol (7):** WB C470 @ Morrison Rd – Single vehicle non-injury accident (CSP advised MPD to have them make on-line counter report); WB C470 @ Morrison Rd – Single vehicle/deer non-injury accident (deer ran off, CSP advised MPD to have them file on-line counter report); WB C470 @ Alameda Pkwy – Single vehicle injury rollover accident (4 occupants to St Anthony's); NB Hwy 285 @ mm247 – Call to motorist assist (UTL); NB Hwy 285 @ mm246 – Secured scene of semi-truck rollover injury accident (traffic control); Rooney Rd @ Morrison Rd – Cover CSP on a traffic stop; WB C470 @ mm3 – Secured scene & traffic control for two vehicle non-injury accident. **Jefferson County Sheriff's Office: (7):** 19192 Hwy 8 (The Fort) – Civil Standby for custody exchange; SB Hwy 285 @ Parmalee Gulch – Call on chicken in roadway (unable to catch it); NB Hwy 285 east of Hwy 8 – Female with dog on the shoulder of roadway (to St Anthony's with M-1 hold); NB Hwy 285 @ mm247 – Dispatched to two vehicles on side of roadway (citizen had made stop for DUI, Jeffco responded and arrested female for Inv. DUI); Bandimere Speedway – Shots fired (authorized by Bandimere officials); WB C470 from Bowles – Domestic Violence in progress

(reported by another motorist, stopped vehicle for Jeffco); Red Rocks Trail Rd – Motorcycle rider lost control on shoulder of roadway (transported to St Anthony's by WMF). **Lakewood Police Department (3):** C470 @ Morrison Rd – Motorist's (CO 270-ULR) back window blown out (referred to Lakewood PD for report); C470 @ Alameda Pkwy – Hit & Run accident (area check for suspect vehicle, UTL); Bear Creek Lake Park Entrance – U-Haul Truck off the road in a ditch (five occupants, tow in route to assist). **West Metro Fire (3):** 301 Bear Creek Ave (Morrison Inn) – Sick patron (WMF in route); SB Hwy 285 @ mm247 – Motorist (CO QIZ-591) feeling faint (transported to St Anthony's); Morrison Rd @ C470 – Vehicle (TX GFW-2541) stopped in roadway (WMF in route, passenger having stroke, transported to Swedish). **CDOT (1):** Hwy 8 on-ramp to NB Hwy 285 – Traffic control for street sweeper.

- **Three DUI/DWAI/Drunk/Detox:** 16283 Morrison Rd (Conoco) – REDDI report on a female driving all over the road and incredibly slow, located at Conoco with female slumped over steering wheel (female arrested for warrant out of Tennessee, driving under suspension and DUI); EB Hwy 74 @ mm18 – Motorist passed MPD officer speeding, reckless driving, all over the road (arrested after pulling into "The Cow" parking lot, revoked driver's license, habitual traffic offender and DUI); 200 Blk Bear Creek Ave – Dispatched to hit & run accident in parking lot across the street from Tony Rigatoni's (contacted driver in lot and arrested for Inv. DUI & hit and run).
- **One Abandoned Vehicle in June:** Mt Falcon Park – Truck with no visible plates (24 hour red tag).
- **Three Road Debris/Traffic Hazards:** SB Hwy 285 @ mm247 – Two officers removed large boulder in roadway to shoulder; EB C470 @ Alameda Pkwy – Shredded tire removed to shoulder; SB Hwy 285 @ Parmalee Gulch – Blue water container removed from roadway.
- **Three Suspicious Vehicles:** 14711 W Morrison Rd (Red Rocks Baptist Church) – Vehicle (NC CHC-6332) looked lived in with note left on windshield (cleared, checked OK); Soda Lakes @ Morrison Rd – Vehicle (CO 324-QZE) abandoned with door open (cleared, checked OK, secured vehicle and door); Mt Falcon Park – Female sleeping in vehicle (AZ 78N3534) advised of park hours).
- **Three Nursing Home Calls (150 Spring St):** Physical altercation between two at-risk residents (95 & 91 could not recall incident, no physical injuries apparent, both diagnosed with dementia); Two residents complain of missing money (both will be provided with locking nightstands, \$20 reimbursed to both, internal investigation will proceed); Physical altercation between two female residents, 93 & 82 (both with dementia, no visible injuries).
- **Twenty Three Miscellaneous Incidents:** SB Hwy 285 @ mm247.5 – Routine traffic stop for speeding results in summons issued for driving with a denied driver's license (unpaid tickets); SB Hwy 285 @ mm247.5 – Routine traffic stop for speeding results in summons issued for driving with a revoked driver's license (driving under suspension); EB Morrison Rd @ C470 – Traffic stop for red light violation results in summons issued for driving with a suspended driver's license, displaying fictitious plates, and no valid insurance; WB Hwy 74 @ mm18 – Routine traffic stop for speeding results in summons issued for driving with a revoked driver's

license (insurance suspension); Mt Vernon Ave & Stone St – Investigation of unattended vehicle in the middle of the street results in an arrest for an active warrant out of Aurora; WB Hwy 74 @ mm18 – Routine traffic stop for speeding results in summons issued for driving with a revoked driver's license (DUI per se); EB Morrison Rd @ C470 – Traffic stop for red light violation results in summons issued for driving with a revoked driver's license; SB Hwy 285 @ mm247 – Routine traffic stop for speeding results in summons issued for driving with a revoked driver's license (possession & consumption of alcohol); WB Hwy 74 @ mm18 – Routine traffic stop for speeding results in summons issued for driving with a suspended driver's license (DUI); EB C470 @ mm4 – Routine traffic stop for speeding results in summons issued for driving with a suspended driver's license out of Washington State; EB Hwy 74 @ Hwy 8 – Routine traffic stop for speeding results in summons issued for driving outside restrictions on a temporary instruction permit; SB Hwy 285 @ mm247.5 – Routine traffic stop for speeding results in summons issued for driving with a restricted driver's license (no interlock system on vehicle); EB Hwy 74 @ Hwy 8 – Routine traffic stop for speeding results in summons issued for driving without a valid driver's license (only had a Mexican Passport); SB Hwy 285 @ mm247.5 – Routine traffic stop for speeding results in driver allowed to go due to a call of two Black males with guns at the Bradley Gas Station (investigation revealed it was a false report call); SB Hwy 285 @ mm247 – Motorist drove past MPD officer without visible plates (pulled over and cited for driving a vehicle without license plates or insurance); WB Hwy 74 @ mm18 – Routine traffic stop for speeding results in summons issued for driving with a denied driver's license (unpaid tickets); WB C470 @ mm4 – Routine traffic stop for speeding results in summons issued for driving with expired tags (2/16); Hwy 8 @ Red Rocks Vista Drive – REDDI report on a white van swerving all over the road (MPD located vehicle speeding, driver had a protection order against him & protected party in his van, arrested and booked into Jefferson Co. Jail); 3000 Blk Rooney Rd (outside Bandimere Speedway) – Construction employee under the influence of drugs on the job (arrested for unlawful use & possession of drugs (heroin)); Mt Vernon Ave @ Bear Creek Ave – Stop sign violation (CO 556-WQS) results in driver running off and leaving vehicle (UTL); EB C470 @ Morrison Rd off-ramp – Motorist in vehicle with no visible license plates (temporary sticker in vehicle) summons issued for driving with a denied driver's license; WB Hwy 74 @ mm18 – Routine traffic stop for speeding results in summons issued for driving with a denied driver's license (unpaid tickets); WB Mt Vernon Ave @ Market St – Stop sign violation results in summons issued for driving with expired license plates and no insurance (Illinois 03/2010).

4. There were 19 dispatched calls in which Morrison Police Officers were unable to locate the subject of the call or the incident such as: Traffic hazard, REDDI Reports, injured deer, tools in roadway, wood in roadway, possible woman's body on highway, reckless driver, semi all over the road, mattress and box spring in roadway, car off roadway, male walking on shoulder of roadway, American flag on bridge, missing adult at Mt Falcon Park parking lot, wrong way driver and vehicle accident.
5. Jennifer answered 477 phone calls and assisted 57 walk-ins to the police building in June, 2016.
6. Morrison Police Officers issued 914 traffic citations, gave 69 warnings and 37 parking tickets in June, 2016.

Thank you all for your continued support,

Rudy Sandoval, Chief of Police
Morrison Police Department
(303) 697-4810
chief@police.town.morrison.co.us

To: Mayor and Board of Trustees

From: Matthew T. Mossbrucker, Director, MNHM

Subject: Monthly Report - May/June 2016

Date: June 30, 2016

Visitation & Revenue

Museum activity has increased. We are now in the busy season, which will peak in July and taper down in mid-August. The museum shop is well stocked, and the volunteers are all trained to handle the onslaught of museum-goers. About half of our summer visitors hail from outside of Colorado. We anticipate serving between 15,000 and 17,000 visitors this year.

Almost \$50,000 has been raised in tickets and gift shop sales to the end of June 2016. Just over \$13,000 was raised in June by month's end. Gift shop sales are just over \$15,100 (gross, after tax) year to date.

Don't forget to follow along with our media campaign on our Facebook (link on MNHM.org) and Twitter (@MorrisonMuseum) accounts.

Behind the Scenes

Staff has been heavily involved in promoting the Museum at Parker Days over the first weekend in June, and at Denver Comic Con in mid-June. At the latter event, staff participated in four panel discussions and spoke to about a thousand people.

Brochures were reordered for distribution by Certified Folder Display at some 300 hotels, restaurants and tourist sites in the Denver Metro Area.

A door-sized digital billboard is now advertising the Museum at Southwest Plaza Mall near Dick's Sporting Goods.

We will be placing a free ad in the pre-concert slideshow at Red Rocks Amphitheater and assisting in updating the Town's ad and possibly Ciderfest's ad as well.

We have been invited by the City of Golden's museums to participate in a regular publication that is intended to promote West Metro museums. It will be circulated by the Golden Transcript newspaper at no cost to us.

The Museum Foundation was awarded two grants, one from the Denver Area Gem and Mineral Council for fossil preparation tools (\$1,400) and the other in the amount of \$3,000 to assist in ticket and transportation subsidies to the museum thanks to the Rocky Mountain Association of Geologists.

We submitting technical papers for the Geological Society of America's annual meeting to be held in Denver this fall. In these reports we will communicate our work on local fossils.

The maintenance department is nearly finished with the split rail fence. The gravel donation has yet to take place. A.I. is coordinating directly with Jose of our Town maintenance department.

WATER

- The Operating Reservoir has been drained and suction pipe has been cleared of all silt and debris.

Clean Suction/Discharge Pipe**Drained Reservoir**

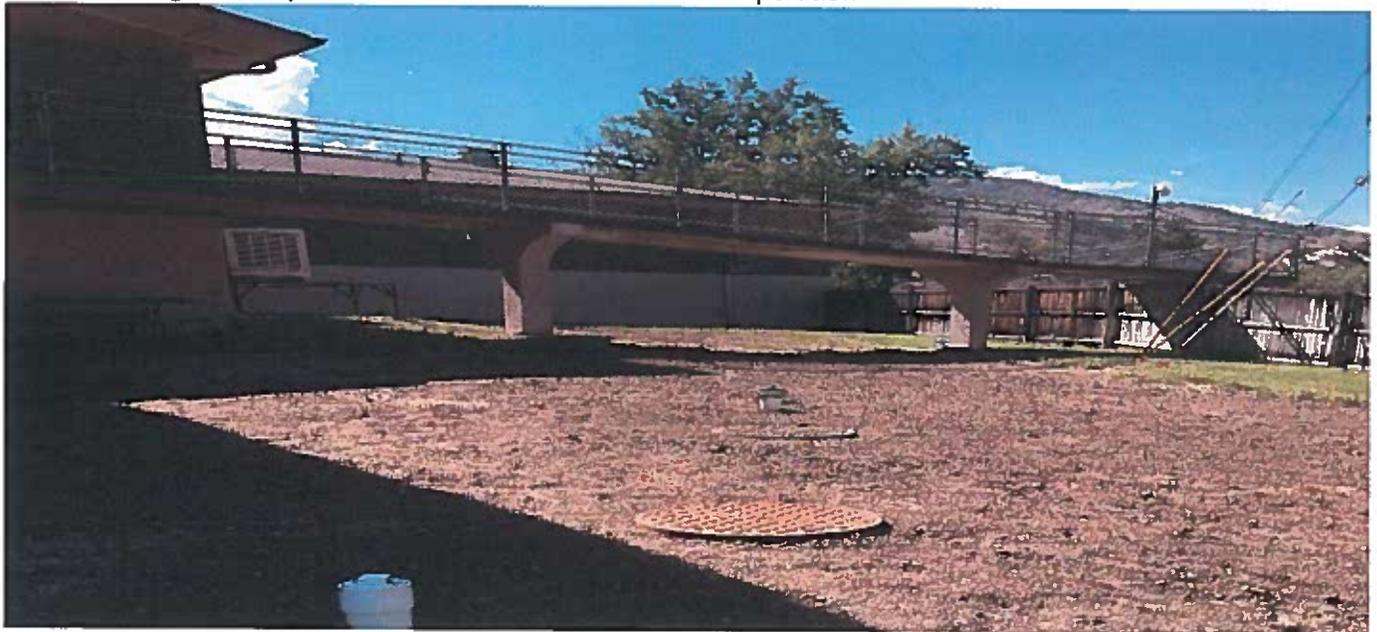
- We have collected our first two samples of our copper sampling program. Received a result for copper of 2.1 ug/l (micrograms per liter). The BCWA are looking for samples that exceed the standards for either chronic (7.01) or acute (10.27).
- On 6/23/16 at approximately 11:30 there was an interruption in the town's water service. We have been supplying Red Rocks with water from our WWTP fire hydrant. One of the truck drivers for McDonalds Farm (company who Red Rocks hired to truck in water from our fire hydrant to their tank) drove off without disconnecting the hose and assembly used to pull water from our hydrant and meter to their truck. This then ripped off the meter completely from the fire hydrant. So now the fire hydrant is flowing completely open at one of the highest PSI hydrants we have. This caused a huge surge in the distribution line causing sediment to be stirred up and brown water. The Utility department flushed 70,000 to 100,000 gal out of system to eliminate brown water. The brown water effect after a fire hydrant has been blown wide open isn't unique to the Town of Morrison. All distribution lines in most cities, towns and districts develop sediment in the lines that can be stirred up by big surges like the one we had. To keep the sediment down we do flush our fire hydrants on an annual basis. The last time the fire hydrants were flushed was August of 2015.
- During the Month of July we will be starting our annual fire hydrant flushing and valve operation program. This program is when we flush every hydrant and blow off in the system as well as operate their valves.

- C and L has laid the red rocks booster station transmission water line from the booster station location up the hill and across the parking lot and are currently behind the temp buildings.



WASTEWATER

- New grease trap at BCNH has been installed and is in operation



- Red Rocks will be introducing a bacteria to their EQ basin provided by Bio Lynceus. There has been abnormally high BOD concentration (800-900 mg/l) that have been hitting our plant this year on a more consistent basis. This bacteria consumes odors, BOD (biological oxygen demand) and fogs (fats oils and greases).
- Both WWTP SBR trains have been online for two months. This has helped substantially with accepting the high concentrations of BOD without negatively impacting our air profiles.

BCWA

- The Colorado Department of Public Health and Environment (CDPHE) provided the BCWA with a memo dated May 9th, 2016 that addressed some of the concerns brought up when CDPHE attended the December BCWA board meeting. Attached to the memo was a boundary map of the Bear Creek Watershed, it is also provided as an attachment to this memo.
- The board noted numerous inaccuracies in the boundary map. For instance numerous dischargers are labeled as 'major' implying that the design flow is greater than 1 MGD when in reality there are no dischargers in the watershed that currently have a design flow above 1 MGD. There are also inaccuracies in the service areas of various dischargers. The BCWA plans to send a response to CDPHE clarifying the inaccuracies in the boundary map. Once such inaccuracy that will need to be clarified is that Morrison is not a 'major' discharger.
- It is recommended that the Town of Morrison review the attach boundary map to determine the accuracy of the service area identified for the Morrison WWTF. Changes should be clarified with the BCWA so that area included in the memo and updated maps from the BCWA to CDPHE are accurate. It seemed that Chris Schauder of Evergreen Metro District was going to be leading the effort on creating more accurate maps and he would be the person to follow up with for edits to the Morrison service area (cschauder@evergreenmetrodistrict.com)
- There was discussion about the timing of discharge permits expiring and being renewed and how this ties into the TMDL and associated revisions to Regulation 74 concerning phosphorus allocations. The memo from CDPHE discussed permit renewals and identified that they are not dictated by the TMDL process and they are expected to stay on schedule with revisions happening every five years. Permits for the South Platte Basin are currently in review and then then will be revisited in 2021 and 2022. CDPHE expects that the results from the TMDL and the associated changes to Regulation 74 will be reflected in the permit renewals that occur in 2021 and 2022.
- JVA looked on the CDPHE records site to get a better understanding of when the discharge permit for the Morrison WWTF expires. Based on this brief records search, the permit for the Morrison WWTF expired on 10.31.14 and was then administratively extended. CDPHE provided formal documentation of the administrative extension to the Town on 9.1.16
- The BCWA received results of the first round of copper sampling on the main stem of Bear Creek in the Town of Morrison and along Mt. Vernon Creek. All samples were below the required levels and no issues with copper were observed. It was noted that the levels of hardness were marked higher for Mt. Vernon than for the samples collected in Bear Creek.
- There was discussion that Fritz Fouts of the Town will be conducting the copper sampling in the November to March timeframe. Fritz walked the sampling sites with some of the other BCWA members in May to become familiar with the process.
- There was discussion that Denver Water will be assisting the BCWA with the investigation into potential copper sources. The BCWA will be meeting with Denver Water over the coming months to determine specifics of how they can best collaborate and share data with Denver Water.

Thank you



Fritz Fouts
Utility Director

TOWN OF MORRISON SALES TAX REVENUES

	2009	2010	2011	2012	2013	2014	2015	2016
January	\$23,028.48	\$21,904.00	\$25,544.53	\$30,854.11	\$28,216.67	\$39,158.70	\$45,740.62	\$54,855.04
February	\$26,564.51	\$24,630.87	\$26,698.28	\$33,885.75	\$43,800.73	\$37,040.24	\$47,288.25	\$60,787.64
March	\$30,426.18	\$24,466.80	\$43,610.07	\$48,973.36	\$37,691.56	\$50,203.25	\$47,727.29	\$52,308.98
April	\$29,440.16	\$33,554.42	\$38,112.21	\$42,498.66	\$44,777.06	\$61,706.62	\$46,774.18	\$61,830.55
May	\$37,870.84	\$35,976.00	\$44,300.31	\$35,680.05	\$61,781.41	\$61,545.26	\$57,014.09	
June	\$41,167.38	\$44,051.00	\$62,165.57	\$65,059.98	\$74,675.87	\$82,292.34	\$66,549.55	
July	\$44,536.86	\$45,881.00	\$72,627.97	\$65,118.76	\$72,638.44	\$80,597.37	\$98,810.41	
August	\$41,769.08	\$60,605.04	\$63,607.49	\$59,925.78	\$58,618.90	\$76,198.47	\$92,191.59	
September	\$32,557.97	\$46,625.12	\$54,922.13	\$60,723.43	\$59,987.16	\$61,775.08	\$79,584.73	
October	\$28,200.00	\$42,230.39	\$54,715.24	\$44,457.88	\$50,287.24	\$53,101.38	\$66,638.82	
November	\$49,802.08	\$30,231.92	\$37,935.19	\$62,076.79	\$38,051.48	\$51,812.51	\$63,808.98	
December	\$21,121.00	\$33,929.18	\$35,627.96	\$53,040.74	\$60,970.14	\$60,179.62	\$49,619.70	
Total	\$406,484.54	\$444,085.74	\$559,866.95	\$602,295.29	\$631,496.66	\$715,610.84	\$761,748.21	\$229,782.21
Budget	\$473,000.00	\$382,590.00	\$383,000.00	\$480,000.00	\$480,000.00	\$620,000.00	\$644,000.00	\$630,000.00
Budget Variance	-\$66,515.46	\$61,495.74	\$176,866.95	\$122,295.29	\$151,496.66	\$95,610.84	\$117,748.21	(\$400,217.79)
% of Budget	85.94%	116.07%	146.18%	125.48%	131.56%	115.42%	118.28%	36.47%

MEMORANDUM

Date: 7/05/2016

To: Mayor and Board of Trustees

From: Kara Zabilansky

Subject: Town Administrator Report

Board Retreat: The Board retreat is scheduled from 9 am to 1 pm on July 9th at The Graham House located at 2345 Routt Street, Lakewood. There are only 9 parking spaces so please try to carpool. Clay Brown from the Department of Local Affairs will be guiding the Board on goals for the next year.

Clearwell: Fritz and I have been working with Denver Mountain Parks to make sure that we comply with the IGA regarding the Water Treatment Plant construction requirements. An amendment or addendum to the IGA will be necessary.

Nursing Home: Carrie McCool (Town Planner) and I will be meeting with the nursing home to discuss various issue with the property including the lighting, enclosing HVAC/trash receptacles, and the many dead trees on the property.

Wayfinding Signs: CDOT has approved the design of the two Wayfinding Signs and the permit application has been submitted. Upon approval of this Zuni Signs will begin constructing the signs.

Highway 8 Sidewalk from the Post Office to Museum: The revised plans for the sidewalk have been completed and we will be meeting with CDOT to get their thoughts on the plan.

Trail from Red Rocks Entrance 2 to Morrison: Jefferson County Open Space is evaluating potential alignments to connect Red Rocks Entrance # 2 with the Town of Morrison. I provided them with a copy of both of our trail plans.

Red Rocks Centre: We received the check for \$20,000 as a deposit for development review for Red Rocks Centre. I have not heard when they will be turning in their formal application.

CML Conference: I attended the CML Conference the 22nd-24th. Here are some of the classes that I took:

- Handling Citizen Conflict at Governing Body Meetings – Tammy Tanoue spoke at this class and confirmed that all of the changes that this Board has made regarding how the meeting is run are spot on.

- The New World of Municipal Sign Codes – Morrison has revised to comply with Reed v. Town of Gilbert
- Inside the Mind of a Developer – This was the redevelopment of Twin Peaks Mall in Longmont.
- The Sharing Economy and its Local Impact – This was about VRBO and AirBnB

Board of Adjustment: The Board of Adjustment approved the variance at 110 Wood Lane for minimum lot width with a condition that they grant dedication of the road to the Town on their property. We will try to work with the other property owners on Wood Lane to get the rest of the road dedicated so that there is permanent access for all homes.

TOWN OF MORRISON
BOARD OF TRUSTEE REGULAR MEETING
July 5, 2016
Board Action Form

SUBJECT: Approval of Consent Agenda

PROCEEDURE: Approve the minutes, vouchers and payroll

RECOMMENDATION: Approve the Consent Agenda

TOWN ATTORNEY REVIEW: YES NO

MOTION: Motion to approve the Consent Agenda.

**TOWN OF MORRISON BOARD OF TRUSTEES
MORRISON TOWN HALL, 110 STONE STREET
REGULAR MEETING OF THE BOARD OF TRUSTEES
TUESDAY, JUNE 21, 2016
6:00 P.M. – 9:00 P.M.**

Call to Order. Mayor Sean Forey called the regular Town Board Meeting to order at 6:00 P.M.

Roll Call. Mayor Sean Forey, Trustees Brewster Caesar, Venessa Angell (who arrived at 6:05 PM), Katie Gill, Debora Jerome and Allen Williams were present. Christopher Wolfe was absent. A quorum was established.

Staff Present. Gerald Dahl (Town Attorney), Kara Zabilansky (Town Administrator) and Charla Bryant (Town Clerk).

Amendments to the Agenda. Remove 5d, 5e, and 6a.

Public to Address the Board.

Loren Oswalt, 115 Spring Street, Morrison, CO 80465. Oswalt discussed Board attendance. Elected Board members need to do their duty and attend the Board meetings. Oswalt stated that there should be a set attendance number the Board member can miss, but cannot be exceeded. Board members need to represent the people. If a Board member cannot be at the meeting to represent the people, he should step down.

Clinton Scott, 415 Bear Creek Avenue, Morrison, CO 80465. Scott stated there was a meeting at Oswalt’s house. Rooftop Patios were discussed. The business owners discussed there would be no amplified music, music could be eliminated, lights could be turned off when patios close, and occupancy could be a percentage of the building. Scott stated businesses would have to have supporting bathrooms and stairways.

Brian Bogart, 211 Red Rocks Vista Drive, Morrison, CO 80465. Bogart said the meeting at Oswalt’s house was excellent. The Town residents and businesses need to work together to keep the businesses that are already in the Town. Most people that sign petitions do not know what they are signing.

Presentations and Hearings.

West Metro Fire Rescue Foundation – Presentation of a Donation for a New Fire Hydrant. Deena Hanna, President of the West Metro Fire Rescue Foundation stated that through history people have helped each other. A letter and a check in the amount of \$1000.00 was presented to the Town for a new fire hydrant.

Resolution 2016-09, a Resolution for the Morrison Board of Trustees Thanking the West Metro Fire District and the West Metro Fire Rescue foundation. Williams made a motion to adopt

Resolution 2016-09, a Resolution of the Morrison Board of Trustees thanking the West Metro Fire District and the West Metro Fire Rescue Foundation. Angell seconded the motion. All present voted in favor.

Rooftop Patios. Gill believes there are more residents who support rooftop patios than there are residents who oppose them. Gill would like to see a referral listing conditions. Gill appreciates that the businesses are willing to self-control. The businesses could close at 9:00 PM on weekdays and at 11:00 PM on weekends. Special Review allows neighbors to address issues such as privacy. Another condition could be a maximum seating of 50 seats on the patio. Gill believes the businesses should assist with parking for additional customers. Jerome asked if the language in the referral would lock the Town in to all aspects of the referral. Dahl stated referrals are non-binding. Jerome's concern is if the Town locks itself in to certain hours, or certain specifications, there could be no changes. In special circumstances, Jerome would like to have a Special Review. Depending on the impact and location, Jerome said some places could close later or earlier and this could be discussed in a Special Review. Dahl stated minimum requirements could be imposed in the ballot language. Jerome stated conditions can be listed, but should not be specific. Angell wants to respect people who do not want rooftop patios. Forey said the Board is trying to come up with a solution. It is Forey's belief that a lot of people want rooftop patios. Forey believes voters should know minimum guidelines. Dahl stated there would be no music, parking would be addressed and parking plans would be required, open/close times set and the maximum occupancy set. Angell stated businesses could contribute monetarily to the parking places. Caesar said this is an exercise in futility unless both parties remove their planned initiatives. Zabilansky stated both sides are in favor of a referral. Forey stated an IGA needs to be received from Jefferson County for a coordinated election. A Resolution triggering a coordinated election will be presented at the next meeting. Gill made a motion to approve a referred ballot question to be certified to the Jefferson County Clerk and Recorder for inclusion on the November 8, 2016 coordinated election ballot, such question to read:

Ballot Title and Ballot Question

Which one of the following options do you support regarding rooftop patios in the Commercial Transition District in the Town of Morrison? (vote for only one):

_____ An outright ban on future rooftop patios

_____ Permit rooftop patios, but only by special review at a public hearing and under the following conditions at a minimum: (1) no amplified sound or live music, (2) no lighting above 4 feet from floor level, and in compliance with the Town Code on commercial lighting regulations, (3) parking plan required, (4) no more than 50 persons maximum occupancy, and (5) opening time no earlier than 8:00 AM; closing time no later than 9:00 PM Sunday-Thursday and no later than 11:00 PM Friday and Saturday.

_____ No opinion

Williams seconded the motion. All present voted in favor.

Caesar made a motion to direct Dahl to bring an extension of the moratorium on rooftop patios before the next Board meeting. Jerome seconded the motion. All present voted in favor.

Mayor Pro Tem, Brewster Caesar, opened a public hearing

Williams made a motion to continue the public hearing until the next Board meeting. Gill seconded the motion. All present voted in favor, with the exception of Forey who recused himself.

Mayor Pro Tem, Brewster Caesar, closed the public hearing.

General Business.

TEV Edelweiss Property, Reservoir. The Town is not required to do a survey.

Contract with Rodriguez Construction. This bid is to repair the concrete wall from Tony Rigatoni's to the County Store, add a crosswalk, and build 3 parking places (across from Willy's Wings). There was a second bid received a few months ago. Dahl stated bonding is not required for a project of this size. Williams made a motion to approve entering into a contract with Rodriguez Construction upon resolution of any manhole covers in the amount of \$19,017.67. Caesar seconded the motion. Zabilansky is to check with merchants and schedule work during the week. All present voted in favor.

Planning Commission Appointment. Gill made a motion to appoint Paul Sutton to the Planning Commission as an alternative. Angell seconded the motion. All present voted in favor of the motion.

Flood Zone Coverage - Informational. There were no questions.

Departmental Reports.

Court. There were no comments or questions.

Accounting. There were no questions or comments.

Administrator. Williams said signs at Park Avenue & Highway 8 are low. Zabilansky will follow-up. Other signs are being approved by CDOT.

Attorney. There were no questions or comments.

Consent Agenda. Caesar made a motion to approve the Consent Agenda. Gill seconded the motion. All present voted in favor of the motion.

Board Comments. Zabilansky stated businesses in the Town are not allowed to have sandwich board signs. The Police Department will enforce this. Dahl stated that signs cannot be put on

public or private property. It would be a code violation. The Police Department can give a warning to property owners and then write tickets. There is a sewage smell near Red Rocks Elementary School. The Town is working with Denver to solve the problem. Gill stated there was amplified music at the bike event. Caesar stated that the announcer's iPod music came across the microphone. Gill felt it was a positive event for the Town. Caesar and Williams agreed and said it was great for the Town. Caesar said Red Rocks was loud on Friday. Forey has a meeting with Tad Bowman and Casey Tighe and will request the numbers to see if allowable sound levels were exceeded.

Adjournment. The Meeting was adjourned at 7:30 pm.

TOWN OF MORRISON

Sean Forey, Mayor

ATTEST:

Charla D. Bryant, Town Clerk

Date	Payee	Employee Number	Reference Number	Check Number	M	Gross	Expense	FICA	FWT	SWT	Deduct	Net	D	Info	F/T
06/17/2016															
Total PC:		7311	37	37		51,398.44	.00	3,846.99-	5,066.00-	1,731.00-	3,610.25-	37,144.20-			.00

PC Hours/Units/Types Summary

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
1-00	Regular Pay	1,810.50	.00	Direct Deposit Net	36,634.62-	D	Informational	.00
2-00	Overtime Pay	9.50	.00	Net	509.58-		Info Tips Reported	.00
3-00	Vacation Pay	16.00	.00				Fringe Benefit	.00
4-00	Sick Leave Pay	8.00	.00					
5-02	PD Special Officer Wages-	248.50	.00					
5-03	PD Special Officer Wages-	30.50	.00					
7-02	Holiday - Floating	16.00	.00					
Grand Totals:		2,139.00	.00		37,144.20-			.00

06/17/2016 Hours/Units/Types Summary

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
Total 06/17/2016:		7311	37	37	51,398.44	.00	3,846.99-	5,066.00-
							1,731.00-	3,610.25-
							37,144.20-	.00

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
1-00	Regular Pay	1,810.50	.00	Direct Deposit Net	36,634.62-	D	Informational	.00
2-00	Overtime Pay	9.50	.00	Net	509.58-		Info Tips Reported	.00
3-00	Vacation Pay	16.00	.00				Fringe Benefit	.00
4-00	Sick Leave Pay	8.00	.00					
5-02	PD Special Officer Wages-	248.50	.00					
5-03	PD Special Officer Wages-	30.50	.00					
7-02	Holiday - Floating	16.00	.00					

M=Manual Check D=Direct Deposit Net *-Includes EIC T=Tips Reported F=Fringe Benefits

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
	Grand Totals:	2,139.00	.00		37,144.20-			.00

Grand Totals:	7311	37	37	51,398.44	.00	3,846.99-	5,066.00-	1,731.00-	3,610.25-	37,144.20-	.00
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Grand Totals Hours/Units/Types Summary

PC	Title	Hours	Units	Net Type	Amount	D	Info Type	Amount
1-00	Regular Pay	1,810.50	.00		36,534.62-	D	Informational	.00
2-00	Overtime Pay	9.50	.00	Direct Deposit Net	509.58-		Info Tips Reported	.00
3-00	Vacation Pay	16.00	.00				Fringe Benefit	.00
4-00	Sick Leave Pay	8.00	.00					
5-02	PD Special Officer Wages-	248.50	.00					
5-03	PD Special Officer Wages-	30.50	.00					
7-02	Holiday - Floating	16.00	.00					
Grand Totals:		2,139.00	.00		37,144.20-			.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							
10-25370 Insurance Payable							
126	Kaiser Permanente	18708710	Employee Benefits	08/10/2016	9,711.98	9,711.98	07/05/2016
953	Principal Financial Group	0817	Employee Benefits	08/17/2016	986.31	986.31	07/05/2016
10-36-835 Alley Fest							
988	Peace Love & Snow LLC	0830	reimbursement	08/30/2016	100.00	100.00	07/05/2016
Total :					10,798.29	10,798.29	
CAPITAL PROJECTS - GF							
10-40-904 Downtown Improvement/Urban Des							
253	Zuni Sign Company	21802	Signs	08/24/2016	580.00	580.00	07/05/2016
253	Zuni Sign Company	21887	Signs	08/24/2016	180.00	180.00	07/05/2016
10-40-905 Police Vehicle							
315	L.A.W.S	11372	Vehicle Maintenance	08/20/2016	9,800.28	9,800.28	07/05/2016
Total CAPITAL PROJECTS - GF:					10,560.28	10,560.28	
ADMIN							
10-50-110 EMPLOYEE BENEFITS							
50	Cobrahelp	112855	Monthly COBRA Admin Fee	08/16/2016	15.00	15.00	07/05/2016
10-50-200 Outside Services							
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	85.00	85.00	07/05/2016
728	Allen Technology	11589	Core Coverage	07/01/2016	255.42	255.42	07/05/2016
10-50-215 Telephone/Internet							
2	1st Bank - Lakewood	0824	Vehicle	08/24/2016	101.18	101.18	07/05/2016
88	Comcast	0827	Internet Services	08/27/2016	81.04	81.04	07/05/2016
212	T-mobile	083018	Account 515485017	08/30/2016	74.62	74.62	07/05/2016
10-50-225 Travel and Meetings							
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	308.64	308.64	07/05/2016
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	220.00	220.00	07/05/2016
127	Kara Zabilansky	0827	employee reimbursement	08/27/2016	97.63	97.63	07/05/2016
10-50-300 Accounting Services							
828	Jennifer Bennett	083018	Finance Services	08/26/2016	728.21	728.21	07/05/2016
10-50-345 Education and Training							
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	103.50	103.50	07/05/2016
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	785.00	785.00	07/05/2016
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	37.92	37.92	07/05/2016
10-50-387 Publication							
209	Sterling Codifiers, Inc.	17968	Codification - Website	05/31/2016	569.00	569.00	07/05/2016
10-50-395 Office Supplies							
2	1st Bank - Lakewood	0824	Outside Svs	08/24/2016	83.84	83.84	07/05/2016
2	1st Bank - Lakewood	0824	Operating Supplies	08/24/2016	9.44	9.44	07/05/2016
343	Staples Advantage	3305904474	Office supplies	08/14/2016	29.73	29.73	07/05/2016
10-50-397 Operating Supplies							
33	Business Ink, Co.	213847	Public Notice Signs	08/21/2016	47.00	47.00	07/05/2016
Total ADMIN:					3,632.15	3,632.15	
COURT							
10-70-200 Outside Services							
728	Allen Technology	11589	Core Coverage	07/01/2016	255.42	255.42	07/05/2016
59	Colorado Dept Of Revenue - Dmv	0705	Default Clearances	07/05/2016	150.00	150.00	07/05/2016

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-70-215 Telephone/Internet							
2	1st Bank - Lakewood	0624	Vonage	06/24/2016	101.16	101.16	07/05/2016
68	Comcast	0627	Internet Services	06/27/2016	81.04	81.04	07/05/2016
10-70-345 Education and Training							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	538.00	538.00	07/05/2016
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	84.00	84.00	07/05/2016
10-70-395 Office Supplies							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	29.98	29.98	07/05/2016
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	22.87	22.87	07/05/2016
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	20.57	20.57	07/05/2016
752	Kelley Design	1624	Supplies	06/20/2016	147.00	147.00	07/05/2016
343	Staples Advantage	3305904474	Office supplies	06/14/2016	83.88	83.88	07/05/2016
10-70-900 Equipment Purchase							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	538.00	538.00	07/05/2016
Total COURT:					2,051.92	2,051.92	
PLANNING							
10-75-214 Developer Retainage Expenses							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	31.12	31.12	07/05/2016
Total PLANNING:					31.12	31.12	
POLICE							
10-80-200 Outside Services							
728	Allen Technology	11540	New User - Police	05/31/2016	50.00	50.00	07/05/2016
728	Allen Technology	11541	New User - Police	05/31/2016	25.00	25.00	07/05/2016
728	Allen Technology	11569	Core Coverage	07/01/2016	255.42	255.42	07/05/2016
694	Mountain Alarm Denver	1179700	Monthly Monitoring	07/01/2016	47.00	47.00	07/05/2016
10-80-210 Printing and Duplication							
17	American Solutions For Busines	2620922	State Summons Forms	06/16/2016	2,182.70	2,182.70	07/05/2016
10-80-215 Telephone/Internet							
2	1st Bank - Lakewood	0624	Vonage	06/24/2016	101.16	101.16	07/05/2016
68	Comcast	0627	Internet Services	06/27/2016	81.04	81.04	07/05/2016
10-80-345 Edu., Training & Equip. Surchar							
2	1st Bank - Lakewood	0624	Police Supplies	06/24/2016	52.51	52.51	07/05/2016
2	1st Bank - Lakewood	0624	Police Supplies	06/24/2016	16.69	16.69	07/05/2016
2	1st Bank - Lakewood	0624	Police Supplies	06/24/2016	159.60	159.60	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	306.88	306.88	07/05/2016
315	L.A.W.S	11390	police supplies	06/23/2016	1,295.00	1,295.00	07/05/2016
10-80-360 Gas, Oil, and Vehicle Repair							
869	E-470 PUBLIC HIGHWAY AUTH	2022846028	TOLL CHARGE	06/15/2016	1.50	1.50	07/05/2016
258	Jefferson County S. O.	0531	Unit 2	05/31/2016	555.88	555.88	07/05/2016
258	Jefferson County S. O.	0531	Unit 5	05/31/2016	126.50	126.50	07/05/2016
258	Jefferson County S. O.	0531	Unit 6	05/31/2016	35.30	35.30	07/05/2016
258	Jefferson County S. O.	0531	Unit 9	05/31/2016	35.30	35.30	07/05/2016
258	Jefferson County S. O.	0627	Unit 5	06/27/2016	172.33	172.33	07/05/2016
10-80-395 Office Supplies							
2	1st Bank - Lakewood	0624	Police Supplies	06/24/2016	134.96	134.96	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	11.28	11.28	07/05/2016
607	Kustom Signals, INC.	529295	Cable	06/23/2016	682.00	682.00	07/05/2016
343	Staples Advantage	3305904474	Office supplies	06/14/2016	33.99	33.99	07/05/2016
242	Walmart	0627	Supplies	06/27/2016	170.60	170.60	07/05/2016
242	Walmart	0627	Supplies	06/27/2016	99.34	99.34	07/05/2016
10-80-397 Operating Supplies							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	97.32	97.32	07/05/2016
2	1st Bank - Lakewood	0624	Police Supplies	06/24/2016	53.95	53.95	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	168.88	168.88	07/05/2016

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
242	Walmart	0627	Supplies	06/27/2016	184.14	184.14	07/05/2016
242	Walmart	0627	Supplies	06/27/2016	234.07	234.07	07/05/2016
10-80-615 Animal Control							
967	Jefferson County Sheriff's Office	64086	Animal Control	06/17/2016	232.00	232.00	07/05/2016
10-80-900 Equipment Purchase							
407	Laser Technology Inc	151111	Police Supplies	06/23/2016	2,105.00	2,105.00	07/05/2016
Total POLICE:					9,707.32	9,707.32	
PUBLIC WORKS							
10-85-200 Outside Services							
728	Allen Technology	11569	Core Coverage	07/01/2016	255.42	255.42	07/05/2016
694	Mountain Alarm Denver	1179700	Monthly Monitoring	07/01/2016	114.00	114.00	07/05/2016
694	Mountain Alarm Denver	1179700	Monthly Monitoring	07/01/2016	47.00	47.00	07/05/2016
196	Rooney Valley Maintenance	0616	Monthly Cleaning Service	06/30/2016	672.00	672.00	07/05/2016
713	Sprague Pest Solutions	2872453	Pest Control	06/07/2016	57.20	57.20	07/05/2016
10-85-215 Telephone/Internet							
2	1st Bank - Lakewood	0624	Vonage	06/24/2016	101.16	101.16	07/05/2016
66	Comcast	0627	Internet Services	06/27/2016	81.04	81.04	07/05/2016
10-85-220 Trash Removal - SG&B							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	60.00	60.00	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	139.07	139.07	07/05/2016
10-85-360 Gas, Oil, and Vehicle Repair							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	48.55	48.55	07/05/2016
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	44.56	44.56	07/05/2016
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	4.52	4.52	07/05/2016
258	Jefferson County S. O.	0531	Vehicle fuel	05/31/2016	228.19	228.19	07/05/2016
413	TBS Welding	0627	welding	06/27/2016	1,190.00	1,190.00	07/05/2016
10-85-365 Building and Repair Materials							
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	276.43	276.43	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	184.90	184.90	07/05/2016
10-85-370 Repair and Maintenance							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	240.00	240.00	07/05/2016
10-85-375 Utilities							
251	Xcel Energy	5069252361	Utilities	06/23/2016	39.34	39.34	07/05/2016
251	Xcel Energy	5069252361	Utilities	06/23/2016	61.32	61.32	07/05/2016
10-85-397 Operating Supplies							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	260.40	260.40	07/05/2016
966	General Air Service & Supply	4659288-1	Outside Services	06/16/2016	77.61	77.61	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	14.97	14.97	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	7.04	7.04	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	14.94	14.94	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	29.94	29.94	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	55.94	55.94	07/05/2016
10-85-900 Equipment Purchase							
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	499.00	499.00	07/05/2016
Total PUBLIC WORKS:					4,804.54	4,804.54	
HISTORY MUSEUM							
10-90-215 Telephone							
66	Comcast	0627	Internet Services	06/27/2016	81.04	81.04	07/05/2016
10-90-225 Travel and Meetings							
2	1st Bank - Lakewood	0624	Museum	06/24/2016	14.00	14.00	07/05/2016
10-90-358 Inventory - Expense							
2	1st Bank - Lakewood	0624	Museum	06/24/2016	169.12	169.12	07/05/2016
2	1st Bank - Lakewood	0624	Museum	06/24/2016	181.84	181.84	07/05/2016
2	1st Bank - Lakewood	0624	Museum	06/24/2016	168.48	168.48	07/05/2016

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
2	1st Bank - Lakewood	0624	Museum	06/24/2016	152.47	152.47	07/05/2016
823	Chenoa Ellinghaus - Paleoart \$ III	2016003-01	Museum Supplies	05/31/2016	229.90	229.90	07/05/2016
248	K&M International/WildRepublic	9572	museum inventory	05/05/2016	101.62	101.62	07/05/2016
867	Penguin Random House	1087353056	museum inventory	05/04/2016	553.70	553.70	07/05/2016
867	Penguin Random House	1087360286	museum inventory	05/04/2016	79.90	79.90	07/05/2016
897	WowToyz	39476	Museum Supplies	05/19/2016	129.83	129.83	07/05/2016
10-90-395 Office Supplies							
2	1st Bank - Lakewood	0624	Museum	06/24/2016	70.82	70.82	07/05/2016
2	1st Bank - Lakewood	0624	Museum	06/24/2016	64.00	64.00	07/05/2016
183	Quill	93065298	MNHM Supplies	06/23/2016	115.44	115.44	07/05/2016
866	Zack Neher	0620	Employee Reimbursement	06/20/2016	274.80	274.80	07/05/2016
10-90-397 Operating Supplies							
2	1st Bank - Lakewood	0624	Museum	06/24/2016	20.44	20.44	07/05/2016
2	1st Bank - Lakewood	0624	Museum	06/24/2016	154.00	154.00	07/05/2016
694	Mountain Alarm Denver	1179700	Monthly Monitoring	07/01/2016	72.00	72.00	07/05/2016
Total HISTORY MUSEUM:					2,633.40	2,633.40	
Total GENERAL FUND:					44,219.00	44,219.00	
UTILITY FUND							
20-25370 Insurance Payable							
126	Kaiser Permanente	18706710	Employee Benefits	06/10/2016	1,660.62	1,660.62	07/05/2016
953	Principal Financial Group	0617	Employee Benefits	06/17/2016	135.36	135.36	07/05/2016
Total :					1,795.98	1,795.98	
SEWER EXPENDITURES							
20-40-200 Outside Services							
728	Allen Technology	11569	Core Coverage	07/01/2016	255.42	255.42	07/05/2016
20-40-215 Telephone/Internet							
2	1st Bank - Lakewood	0624	Vonage	06/24/2016	101.16	101.16	07/05/2016
185	CENTURYLINK	0622	3036973001230M	06/22/2016	121.48	121.48	07/05/2016
66	Comcast	0627	Internet Services	06/27/2016	81.04	81.04	07/05/2016
212	T-mobile	063016	Acct 707087534	06/30/2016	70.31	70.31	07/05/2016
20-40-345 Education and Training							
928	Brandon Hinkhouse	0623	Employee Reimbursement	06/23/2016	150.00	150.00	07/05/2016
20-40-360 Gas, Oil, and Vehicle Repair							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	17.50	17.50	07/05/2016
258	Jefferson County S. O.	0531	Vehicle fuel	05/31/2016	24.72	24.72	07/05/2016
20-40-395 Office Supplies							
343	Staples Advantage	3305904474	Office supplies	06/14/2016	29.73	29.73	07/05/2016
20-40-397 Operating Supplies							
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	43.09	43.09	07/05/2016
20-40-510 Lab Fees							
286	Colorado Analytical Lab	160615080	wastewater	06/21/2016	169.00	169.00	07/05/2016
Total SEWER EXPENDITURES:					1,063.45	1,063.45	
CAPITAL PROJECTS - UF							
20-42-908 Red Rocks Amp. Water							
959	Canterbury Const Mgmt Services,	139-0147	Red Rocks-Booster Pump Station	06/30/2016	11,673.41	11,673.41	07/05/2016
957	Motor Controls Inc	1884	Red Rocks Pump Station	05/13/2016	58,914.40	58,914.40	07/05/2016
Total CAPITAL PROJECTS - UF:					70,587.81	70,587.81	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
WATER EXPENDITURES							
20-45-200 Outside Services							
728	Allen Technology	11589	Core Coverage	07/01/2016	255.40	255.40	07/05/2016
34	C & L Water Solutions	6390	Fire Hydrant replace	06/10/2016	2,778.20	2,778.20	07/05/2016
20-45-215 Telephone/Internet							
2	1st Bank - Lakewood	0624	Vonage	06/24/2016	101.15	101.15	07/05/2016
185	CENTURYLINK	0619	dsl line water trtmnt	06/19/2016	68.99	68.99	07/05/2016
66	Comcast	0627	Internet Services	06/27/2016	81.07	81.07	07/05/2016
20-45-340 Dues/Membership							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	17.50	17.50	07/05/2016
20-45-360 Gas, Oil, and Vehicle Repair							
258	Jefferson County S. O.	0531	Vehicle fuel	05/31/2016	24.71	24.71	07/05/2016
20-45-395 Office Supplies							
343	Staples Advantage	3305904474	Office supplies	06/14/2016	29.73	29.73	07/05/2016
20-45-397 Operating Supplies							
2	1st Bank - Lakewood	0624	Outside Svs	06/24/2016	283.00	283.00	07/05/2016
113	Home Depot Credit Services	8012960	Supplies	05/20/2016	33.41	33.41	07/05/2016
20-45-510 Lab Fees							
286	Colorado Analytical Lab	160613001	Drinking Water	06/20/2016	72.00	72.00	07/05/2016
Total WATER EXPENDITURES:					<u>3,745.16</u>	<u>3,745.16</u>	
Total UTILITY FUND:					<u>77,192.40</u>	<u>77,192.40</u>	
Grand Totals:					<u>121,411.40</u>	<u>121,411.40</u>	

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

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