

CITY OF GUNNISON COUNCIL AGENDA
MEETING IS HELD AT CITY HALL, 201 W. VIRGINIA AVENUE
GUNNISON, CO, IN THE 2ND FLOOR COUNCIL CHAMBERS

TUESDAY

JULY 28, 2015

REGULAR SESSION

7:00 P.M.

- I. Call Meeting to Order:
- II. Consideration of Minutes:
 - A. Minutes of July, 14, 2015
- III. Pre-Scheduled Citizens:
- IV. Unfinished Business: None.
- V. New Business:
 - A. Action on Pioneer Museum Subdivision Final Plat
 - B. Action to Accept 2014 City Financial Audit
 - C. Action on Brokerage Services Agreement Resolution
 - D. 2nd Quarter 2015 City Financials Update (discussion item only)
- VI. Resolutions and Ordinances:
 - A. Ordinance No. 7, Series 2015; Re: City Criminal Code Marijuana Violations; 2nd Reading
 - B. Ordinance No. 8, Series 2015; Re: Amending Chapter 12, Utilities of GMC Re: Time of Use Rate, 1st Reading; and Set Public Hearing on Utility Ordinances No. 4 and 8 for September 8, 2015
 - C. Ordinance No. 9, Series 2015; Re: Amendment to Chapter 12 GMC Utilities, Re: Unpaid Utility Charges Lien Process, 1st Reading
- VII. City Attorney: Kathleen Fogo
- VIII. City Manager: Ken Coleman
Acting City Manager: PD Chief Keith Robinson – Departmental Report
City Clerk: Gail Davidson
- IX. Non-Scheduled Citizens: **At this agenda time, non-scheduled citizens may present issues of City concern to Council. Per Colorado Open Meetings Laws, NO action or Council discussion will be take place until a later date, unless an emergency situation is deemed to exist by the City Attorney. Speaker has a time limit of 3 minutes.**
- X. City Council Discussion, Meeting Reports, Items for Future Work Sessions:
- XI. Adjournment.

The City Council Meeting agenda is subject to change. The City Manager and City Attorney reports may include administrative items not listed. Regular Meetings and Special Meetings are recorded and action can be taken. Minutes are posted at City Hall and on the City website at www.cityofgunnison-co.gov. Work sessions are recorded, minutes are not produced and formal action cannot be taken. For further information, contact the City Clerk's office at 970-641-8140. **TO COMPLY WITH ADA REGULATIONS, PEOPLE WITH SPECIAL NEEDS ARE REQUESTED TO CONTACT THE CITY CLERK 24 HOURS BEFORE ALL MEETINGS AT 970-641-8140.**

JULY 14, 2015

**CITY OF GUNNISON COUNCIL
REGULAR SESSION MEETING MINUTES**

7:00 P.M.

The City Council Regular Session meeting was called to order at 7:01 P.M., by Mayor Hagan, with Councilors Ferguson, Drexel, Morrison, and Schwartz present along with City Attorney Fogo, City Manager Coleman, City Clerk Davidson, Acting City Manager/Police Chief Robinson, Finance Director Cowan, IT Administrator Lee, many citizens and the press. A Council quorum was present.

Consideration of Minutes of June 23, 2015, Regular Session Meeting. Councilor Schwartz mentioned a typographical error on page one and Councilor Drexel asked that his report on four of the minutes be amended to read that Region 10 assisted in facilitating a business loan between a local bank and the business in Paonia. It was not from the Region 10 Loan Fund. City Clerk Davidson indicated she would make the changes.

Councilor Ferguson moved and Councilor Drexel seconded the motion to approve the Regular Session Meeting Minutes of June 23, 2015, as amended.

Roll call vote, yes: Ferguson, Drexel, Hagan, Morrison, Schwartz. So carried.

Roll call vote, no: None.

Pre-Scheduled Citizens:

Chamber of Commerce Update and Discussion on Visitor Center Operations – Executive Director Tammy Scott and Board President. Ms. Scott and Chamber Board President Ryan Johnson came forward to address Council. City Manager Coleman informed Council that the City granted the Chamber \$13,500 in the 2015 Budget for the operations of the visitor center. Last year, in the Contract for Service signed by the Chamber, Council stipulated the Chamber to explore alternative funding sources for visitor center operations, to represent all city businesses equally to visitors at the center and to make a report on these issues to Council by July 1, 2015. He and Finance Director Cowan met with Chamber representatives several times this spring and discussed possible alternate funding sources.

Ryan Johnson, Chamber Board of Directors President reviewed the 2014 Visitor Center information. The center saw over 63,000 visitors last year. The Chamber made 115,000 business referrals by telephone or in person, and they assisted 17 groups visiting the Gunnison Valley, including Ride the Rockies tour and the Harley Owners motorcycle Group. The Chamber membership represents 5,600 jobs in the Valley, offers business support classes, operates the Gunnison Valley Leadership Program, organizes multiple community events and is run by one full time director and a less than half time assistant. The Visitors Center has stripped down operational costs significantly in the past few years. Only 18% of the Visitor Center operating costs come from governmental entities. The Chamber of Commerce membership is subsidizing the visitor center operations.

Mr. Johnson then gave Council the proposal to fund the Visitor Center. They are proposing for businesses that pay City sales tax, and currently keep 5% of their tax as a vendor fee, be reduced to a 4% vendor fee retainage and the other 1% be paid to the City and then remitted to the Chamber for operations of the Visitor Center. The City currently has one of the highest vendor fees allowed in the state and the City does not require a business license. The Chamber Board of Directors feels it is a win-win situation. Taxpaying businesses would get their business listed on the Chamber webpage. Chamber members would be displayed in bold and would have a link to their business website. The Chamber would like to start the program in September.

Council discussion ensued. Discussion items included: the staggered representation of businesses who are Chamber members vs those who are not; the number of businesses in Gunnison who are Chamber members (unknown at this meeting time); outreach to non-Chamber members; Chamber recruitment; benefits of Chamber membership; the re-location of the restroom in Legion Park to be connected to the Chamber building; the annual Chamber membership drive; the need for all businesses to be represented on the same level on the website and at the Visitor Center if they all share in a reduced vendor fee to support operations at the Visitor Center; and the need of more outreach to both Chamber and non-Chamber members about the proposal. Consensus was for the Chamber to conduct more outreach to non-Chamber members regarding the proposal and get the information back to Council.

If the proposal is agreed upon, a change to the Gunnison Municipal Code sales tax section will have to be done and this takes two ordinance readings. Council looks forward to receiving more information for them to base their decision upon.

Chamber Director Scott then reviewed the quarterly cost of living data included in Council's packets and reviewed the recent activities. Local businesses are reporting that business is up with some speculating that some increase is due to last year's fires in the southern part of the state that drove people into the Gunnison Valley. They enjoyed last year's visit so they returned this year. The Chamber is assisting with the motorcycle adventure riders group, with the Writing in the Rockies Conference, an economics of hunting workshop that will be taking place and a Colorado Workforce Development Conference. Director Scott then reviewed the Chamber membership flyer that was included in their packets. Council thanked the Chamber for their update and presentation of their proposal. The Chamber will be rescheduled for a visit to Council for a presentation of additional information from local businesses on the vendor fee Visitor Center funding proposal.

Draft 2014 City Financials Audit Presentation – Tyra Litzau, CPA of Anton, Collins, Mitchell, LLP and Finance Director Ben Cowan. Director Cowan and Ms. Litzau came forward and addressed Council. Ms. Litzau indicated there were two documents for them to peruse. One is the Audit Wrap-Up and then the audit financial review pages. The audit was conducted on a risk-based audit approach. Audit topics discussed included the following: the Management's Discussion and Analysis Report; the basic financial statements for the enterprise and general funds; current assets and current liabilities; long-term debt and debt maturities; the volunteer fire fighter's pension fund; and the audit is an unqualified audit. This means there are no reported problems or deficiencies with the 2014 financials. The City is in good financial shape and there are no known problems identified. Director Cowan thanked the Auditors for their professionalism and thoroughness. The standard report is now not a one page overview like in the past but the Audit Wrap-up as presented. He informed Council if they have any questions to let him know. City Manager Coleman stated the Auditors were very professional and that the Finance staff displayed a good team effort in getting the audit accomplished. The City has good financial checks and balances in place.

Unfinished Business: None.

New Business:

Regional Broadband Project Update - City IT Administrator Mike Lee (discussion item only). Mr. Lee stated he attended the Region 10 meeting where the Region 10 DOLA Grant was discussed. The grant is for a regional broadband project. Phase I of the project includes Delta and Montrose working with the DMEA. Phase I will hopefully be funded to a 10 million dollar level in August. Phase II includes extending the broadband base to Lake City, Gunnison, Naturita and points in between. They hope to use Tri-State Electric lines and the resulting project will increase redundancy. At the meeting today it was stated that using the WAPA/Tri-State lines is not a go at this time. Another option is to install a microwave system but there are problems with bandwidth. City Manager Coleman stated he spoke with County Community Development Director Russ Forest today who indicated the local stakeholders need more information before budget decisions and commitments can be made for 2016 funds for the matching Phase II grant funds. Discussion ensued from Council. The City's share could be \$250,000 for the grant match. It was agreed that more information is needed before pledging matching grant funds. Mayor Pro Tem Drexel explained the push from Region 10 for decisions stems from the fact that DOLA funds are currently available specifically for broadband projects but if Region 10 waits, DOLA funds will be available but will not be specific for broadband projects. Council thanked Mr. Lee for taking on the duty of following broadband projects in the Valley.

Ordinance and Resolutions:

Ordinance No. 7, Series 2015, Re: City Criminal Code Marijuana Violations; 1st Reading. Councilor Ferguson introduced Ordinance No. 7, Series 2015, and it was read by title only by the City Attorney.

Councilor Morrison asked about the definition of a secure area regarding personal cultivation of marijuana. Chief Robinson explained it means there is no available physical or visual access to the plants by anyone other than the grower.

Councilor Schwartz asked for clarification on Section 7 of the Ordinance regarding 5.10.187(C). employee's immunity and rendering aid. Following discussion the section was amended to clarify that it pertains to a licensee, employee or agent of a marijuana establishment working within the scope of their employment.

Councilor Morrison moved and Councilor Schwartz seconded the motion that Ordinance No, 5, Series 2015, **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, AMENDING TITLE 5 GENERAL OFFENSES, CHAPTER 5.10 GENERAL OFFENSES OF THE CITY OF GUNNISON MUNICIPAL CODE, RELATED TO MARIJUANA**, be introduced, read, passed and ordered published as amended by title only on first reading this 14th day of July, 2015.

Roll call vote, yes: Drexel, Hagan, Morrison, Schwartz, Ferguson. So carried.

Roll call vote, no: None.

City Attorney Kathleen Fogo: no report this evening.

City Manager: Ken Coleman reported on the following: progress is being made on the Senior Addition; the Gun Show will take place this weekend and there are approximately 30 tables purchased; discussion with CDOT continues on the Highway Corridor Project and we are moving up the "Chain of Command" in District three and will be working with the person in charge of bicycle transportation at that agency; staff hopes to have work start in August on the demonstration project; there will be an Airport Master Plan Open House at the Airport on July 22nd; the investment committee met and received good advice from a broker; work on capital improvements planning is starting; and slurry sealing should start in about 2 weeks.

Acting City Manager: PD Chief Keith Robinson: informed Council WSCU is hosting the Law Enforcement Explorer Scout Group this week through Friday.

City Clerk: Gail Davidson informed Council she continues to field calls regarding the application and licensing process for marijuana establishments in the City.

WSCU Liaison: Absent until fall semester.

Non-Scheduled Citizens: None.

City Council Discussion, Meeting Reports, Items for Work Session:

Councilor Morrison: reported she attended the RTA meeting last Friday morning. The RTA voted to bring a tax increase question to the ballot in November. The increase will be used for additional bus service and senior transportation. A county-wide RTA tax equalization question will also be on the ballot. Along with the Mayor, she attended the Trails Commission meeting yesterday. There is a lot of trails work taking place including student groups working on reconfiguration of trails at Hartman Rocks. She attended the Citizens for Safe Streets meeting and their goal is to educate people regarding bicycle and pedestrian safety. The group is ready to assist staff with the process. She sees it as a positive step and communication is the key.

Councilor Schwartz: reported he too attended the Safe Streets meeting. Education about the demonstration projects needs to be done to get everyone on board. City Manager Coleman stated this is just the beginning of the bigger plan. Councilor Schwartz reported the Planning Commission will be talking about the One Valley Prosperity Project tomorrow night. He attended the Investment Committee meeting and found it very interesting and informative. The City needs to have a better return on our investments rather than the low interest CDs.

Councilor Ferguson: suggested that Council hear a presentation on the Better Cities Project at a future Work Session meeting. The City Clerk stated that presentation will take place at the Council Work Session on August 11th.

Mayor Pro Tem Drexel: informed Council he spoke with Councilor Morrison about narrowing the streets. He has had comments from drivers about how difficult it already is for trucks to make turns at Main and Tomichi. If we make it more difficult we will force the larger vehicles to use the residential streets. Mayor Pro Tem Drexel then brought up the possibility of having a four way stop at the Main and Tomichi intersection. Lastly, he has received comments about allowing ATVs

on City streets. They are allowed on the streets in Pitkin. Councilor Ferguson stated they are also allowed in Lake City and there are many being used there.

Mayor Hagan: reported the ground has been broken for the Anthracite Place housing development in Crested Butte. He attended the Mayors/Managers meeting in Pitkin last week. It wasn't really well attended but there was an interesting discussion on the Vacation Rentals By Owners issue. Many communities are dealing with the issue. Mayor Hagan then asked about the timeline on the Comprehensive Plan. City Manager Coleman stated the Community Analysis is complete and the spring of 2016 is the target completion date at this time. Of course, that depends on additional assigned work projects.

Adjournment: Mayor Hagan called for any further discussion from Council, staff or the public, and hearing none, adjourned the meeting at 9:21 P.M.

Mayor

City Clerk

MEMORANDUM

TO: City Council
From: Community Development Staff
Date: July 23, 2015
RE: Minor Subdivision SB 15-1, Gunnison County Pioneer and Historical Society

At their meeting held on July 15, 2015, the Planning and Zoning Commission (P&Z) voted to recommend approval of application SB 15-1, Final Plat. The subdivision creates one parcel that is 8.16 acres (335,449.6 square feet) for the museum. The property was gifted to the Gunnison County Pioneer and Historical Society by Gunnison Valley Properties, LLC.

Based on the review standards for a subdivision and the Planning and Zoning Commission recommendation, staff recommends approval of this subdivision with the following findings of fact:

Findings of Fact:

1. The Planning and Zoning Commission finds that the record of this action includes the application contents on file with the City of Gunnison; all comments entered into the Public Hearing record; and provisions of the *City of Gunnison Land Development Code* and the *City of Gunnison Master Plan*.
2. The Planning and Zoning Commission finds that this application is for a Minor Subdivision creating a parcel approximately eight acres and located in the Gunnison Rising Annexation.
3. The Planning and Zoning Commission finds that the subdivision is located in the IM (Business and Research Park) PUD zone district within the Gunnison Rising Annexation.
4. The Planning and Zoning Commission finds that the subdivision of the subject property is compatible with the surrounding neighborhood.
5. The Planning and Zoning Commission finds that a 40 foot-wide easement for utilities and pedestrian access has been established on the Final Plat.
6. The Planning and Zoning Commission finds that the applicant desires, under a future application, to vacate a ditch easement recorded in 1902 and to create a new drainage ditch easement along the existing ditch line that will be established as a separate document from the Final Plat.
7. The Planning and Zoning Commission finds that a water line may be necessary to accommodate fire flow demands of new construction within the subdivision area and will be addressed in conjunction with building permit applications.
8. The Planning and Zoning Commission finds that the Drainage Report indicates there is ample room for detention storage to enhance water quality as construction occurs.
9. The Planning and Zoning Commission finds that the Gunnison Rising PUD did not contemplate a use similar to the museum and a Major Change to the *PUD Development Standards* will be required prior to making substantial changes on the newly deeded property.
10. The Planning and Zoning Commission finds that the Gunnison Rising Annexation was approved under the context of a Master Planned Community with completed road extensions, parks, open spaces, specific land uses, and natural resource conservation measures. This proposed subdivision is consistent with the intent of the *Gunnison Rising Mater Plan* directives.

11. The Planning and Zoning Commission finds that the recorded deed will limit property use exclusively for museum purposes and will prohibit further subdivision and title conveyance to a third party.
12. The Planning and Zoning Commission finds that the eight review standards for subdivisions have been or will be met and recommends that City Council approve the Final Plat.

The Council packet contains the staff report with the P&Z recommendation and the final plat application.

City Council has three options: 1) approve the final plat as proposed or with amendments; 2) deny the final plat; or 3) remand the application back to the Planning and Zoning Commission for further review.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

TO: Planning and Zoning Commission
FROM: Community Development Staff
DATE: July 10, 2015
RE: Minor Subdivision - Final Plat

CODE PROVISIONS

The City's *Land Development Code (LDC)* Section 12.3 defines the types of subdivision within the City. The applicant received a reclassification as a Minor Subdivision based on the provisions in Section 10.3 of the *LDC*, which allows for such change if the five review standards can be demonstrated. A Minor Subdivision is subject to an expedited subdivision two-step review process, wherein the Sketch Plan review by the Commission has been deleted. The applicable review steps are as follows:

1. Review of the preliminary plat by Planning Commission at a public hearing;
2. Review and recommendation of the final plat by Planning Commission (with no public hearing); and action on the final plat by City Council (with no public hearing).

The Planning and Zoning Commission reviewed and approved the Preliminary Plat at a public hearing on May 27, 2015 with the condition that the Final Plat application shall comply with all provisions of the City's *Land Development Code*.

The Planning and Zoning Commission reviews the Final Plat application and may recommend to City Council to approve, approve with conditions, remand the application for additional information, or deny the application.

APPLICANTS

The applicant, Gunnison County Pioneer and Historical Society, represented by CJ Miller is requesting a Minor Subdivision of a portion of the Gunnison Rising Annexation. The legal description of the property is a portion of land within the NE1/4, Section 1, T49N, R1W, NMPM, Tomichi Creek Corridor Annexation, reception number 597050, City and County of Gunnison, State of Colorado. The applicants' narrative states:

“This proposed subdivision is associated with a land gift from Gunnison Valley Properties to the Gunnison County Pioneer and Historical Society. The subdivision is sought in order to establish clear title for the general warranty deed that will be executed and recorded. The property will be deed restricted to ensure that uses are limited to museum related functions and the property cannot be transferred to a third party.

The subdivision parcel is within the Gunnison Rising Annexation. Terms and conditions for the use of the property are established in the *Gunnison Rising PUD Development Standards* (as amended) and the *Gunnison Rising Annexation Agreement* (as amended).”

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

SITE ASSESSMENT

The property is located in the IM (Business and Research Park) PUD zone district within the Gunnison Rising Annexation. The property was gifted to the Gunnison County Pioneer and Historical Society by Gunnison Valley Properties, LLC. A General Warranty Deed for the property has been given to the applicant; however, the document has not been recorded. Subdivision of the property is required before the deed can be recorded to ensure a clear title to the property.

The proposed subdivision creates one parcel that is 8.16 acres (335,449.6 square feet) for the museum. The gifted property is bordered by the Pioneer Museum to the north, a tail water ditch to the east, County Road 49 and the Gunnison-Crested Butte Regional Airport to the south and the City of Gunnison (Jorgensen Park and the future Dog Park) to the west.



No public streets or alley dedications are proposed for the subdivision. Access will be provided from the existing museum property and the proposed subdivided property fronting Adams Street. The intended use of the property is for the expansion of the Pioneer Museum that may include the display of historical structures and other large historical artifacts. Internal paths and sidewalks will be constructed as needed for safe access throughout the museum.

UTILITIES

The proposed subdivision will be served by private utility extensions. Future City owned utility extensions will be located only within a dedicated 40 foot-wide utility and pedestrian easement, (as part of the recorded plat) located on the southern portion of the proposed subdivision parcel.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

DRAINAGE DITCH

The subdivided parcel is encumbered by a 1902 easement benefiting the City for the purpose of a drainage ditch. The easement location does not follow the existing drainage ditch and will be considered for a vacation through a separate document following the recording of the Final Plat.

DEPARTMENTAL COMMENTS

Building Official: No issue.

Fire Marshal: No issue.

Parks and Recreation Department: No issue.

Police Department: No issue.

Public Works Director: No issue.

City Engineer: No issue.

Water and Sewer Superintendent: No issue.

Electric Superintendent: No issue.

STAFF OBSERVATIONS

1. The applicant is requesting a Minor Subdivision to subdivide approximately eight acres from a large tract of land within the Gunnison Rising Annexation.
2. The subdivision is located in the IM (Business and Research Park) PUD zone district within the Gunnison Rising Annexation.
3. The subdivision would allow the expansion of the Pioneer Museum.
4. A 40 foot-wide utility and pedestrian easement is proposed along the south portion of the proposed subdivision.
5. Under a future application, the property owner will propose to vacate the 1902 ditch easement and to create a new drainage ditch easement along the existing ditch line.
6. Site access is provided from the existing Pioneer Museum and the Adams Street right-of-way.
7. A water line may be necessary to accommodate fire flow demands of new construction within the subdivision area and will be addressed in conjunction with building permit applications.
8. The Drainage Report indicates there is ample room for detention storage to enhance water quality as construction occurs.
9. The Gunnison Rising PUD did not contemplate a use similar to the museum and a Major Change to the *PUD Development Standards* will be required prior to making substantial changes on the newly deeded property.
10. The Gunnison Rising Annexation was approved under the context of a Master Planned Community with completed road extensions, parks, open spaces, specific land uses, and natural resource conservation measures. This proposed subdivision is consistent with the intent of the *Gunnison Rising Mater Plan* directives.
11. The recorded deed will limit property use exclusively for museum purposes and will prohibit further subdivision and title conveyance to a third party.
12. The requested subdivision does not negatively affect the health, safety and welfare of the community.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

REVIEW STANDARDS

The *LDC* Section 12.8 contains eight specific standards that are used by the Planning and Zoning Commission and City Council to consider for all subdivision applications. Based on the *LDC* Section 6.8, **an application that fails to comply with any applicable review standard shall be denied.**

A. **Master Plan.** The proposed subdivision shall carry out the purpose and spirit of the Master Plan and conform to all of the Plan’s applicable intent statements, specific directions and recommended actions. It shall be designed to be compatible with surrounding land uses, to protect neighbors from undesirable noise, glare and shadows and shall not cause adverse effects on their privacy, solar access and views. The following excerpts from the Master Plan are applicable to this subdivision.

No Conflict.

Chapter 2, Community Character, Policy 3: New developments along the City’s edges will improve the entrances and complement the City’s community character and sense of place. Chapter 5, Land Use and Growth, Goal: Growth and development will preserve and enhance the quality of life which makes Gunnison unique and attractive. Edges of the community remain clearly defined.

B. **Zone District Standards.** The proposed subdivision shall comply with the use and dimensional standards of the underlying zone district and shall provide off-street parking as required for the use.

Possible Conflict. The property is located within the IM PUD zone district and modification to the land use table will be needed prior to expansion of the museum property.

C. **Improvements.** The proposed subdivision shall be provided with improvements which comply with Section 4 and 5.

No Conflict.

1. **Streets.** Existing and proposed streets shall be suitable and adequate to carry anticipated traffic within and in the vicinity of the proposed subdivision.

No Conflict: Public streets and alleys are not proposed within this subdivision.

2. **Utilities.** Existing and proposed utility services shall be suitable and adequate to meet the needs of the proposed subdivision. As a condition of obtaining water service, any water rights which run with the property shall be dedicated to the City.

No Conflict. Utilities exist to the site. A 40 foot-wide utility and pedestrian easement is located on the south portion of the subdivided property for the future extension of utilities to serve Gunnison Rising.

3. **Landscaping.** Landscaping, buffering and screening as required by Section 4.6 shall be achievable given the underlying lot widths and rights-of-way dimensions.

No Conflict: The site is already developed and has mature landscaping.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

4. **Phases.** If the subdivision is to be developed in phases, each phase shall contain the required parking spaces, landscape areas, utilities, and streets that are necessary for creating and sustaining a stable environment.

Not Applicable.

D. **Natural Features.** The layout of lots and blocks shall provide desirable settings for structures by making use of natural contours and maintaining existing views, affording privacy for residents and protecting them from adverse noise and vehicular traffic. The system of roadways and the lot layout shall be designed to take advantage of visual qualities of the areas. Natural features and native vegetation shall be preserved whenever possible.

Not Applicable.

E. **Floodplains.** Tracts of land or portions thereof lying within the one hundred year floodplain may only be subdivided for open space until the subdivider has shown that compliance with the requirements of the City's floodplain regulations can be met.

No Conflict. The property is not within a special flood hazard area.

F. **Future Streets.** When a tract is subdivided into lot(s) or parcel(s) which are intended for future re-subdivision, such lot(s) or parcel(s) shall be so arranged so as to permit the logical location and opening of future streets and appropriate re-subdivision, with provision for adequate utility easements and connectors for such re-subdivision.

No Conflict. The 40 foot-wide easement will include the right for non-motorized public access.

G. **Common Recreation Facilities.** Where a development is proposed to contain common recreation facilities, such facilities shall be so located within the development so as to be easily accessible to the residents and to least interfere with neighboring developments.

Not Applicable.

H. Lots and Blocks

1. **Pattern.** The size, shape and orientation of lots shall be appropriate to the design and location of the proposed subdivision and to the type of development contemplated. Where appropriate, lots shall be laid out to respect the existing City pattern. Blocks generally shall not be less than 300' nor more than 1,200' in length.

No Conflict. The proposed lot sizes, shapes and orientation are appropriate and consistent with the surrounding neighborhood and the *Gunnison Rising Roadway Master Plan*.

2. **Frontage.** Residential lots should front only on local streets; however, when necessary, lots designated to face a collector street shall provide adequate means for automobile turnaround within the lot.

Not Applicable.

3. **Right Angles.** Side lot lines shall be approximately at right angle or radial to street lines.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

No Conflict. Lot lines are appropriately angled.

4. Double Frontage Lots. Double frontage lots are prohibited, except where they are necessary to provide for the separation of residential development from collector or arterial streets or to overcome specific limitations of the topography or orientation. A planting and screening easement of at least 10” shall be provided along the portion of the lot which abuts such a Collector or Arterial street. There shall be no right of access across a planting and screening easement. The screening easement shall be maintained by the property owner.

No Conflict.

5 T Intersections. The building area of lots shall not face directly into the oncoming traffic of an intersecting street of a “T” intersection.

No Conflict.

6. Solar Energy. For the purposes of protecting and enhancing the potential for utilizing solar energy in the proposed subdivision, detached single family lots are encouraged to be laid out in such a manner that the houses will be oriented so that their long axis will run east/west and so that the houses will not block the solar access of adjacent houses.

Not Applicable.

ACTION

During the Planning and Zoning Commission meeting of July 15, 2015, Commissioner Tocke moved, Commissioner Niemeyer seconded and the Planning and Zoning Commission voted to recommend APPROVAL to the City Council, SB 15-1 Minor Subdivision Final Plat, Pioneer Museum Subdivision with the following findings of fact:

Findings of Fact:

1. The Planning and Zoning Commission finds that the record of this action includes the application contents on file with the City of Gunnison; all comments entered into the Public Hearing record; and provisions of the *City of Gunnison Land Development Code* and the *City of Gunnison Master Plan*.
2. The Planning and Zoning Commission finds that this application is for a Minor Subdivision creating a parcel approximately eight acres and located in the Gunnison Rising Annexation.
3. The Planning and Zoning Commission finds that the subdivision is located in the IM (Business and Research Park) PUD zone district within the Gunnison Rising Annexation.
4. The Planning and Zoning Commission finds that the subdivision of the subject property is compatible with the surrounding neighborhood.

STAFF REPORT
Minor Subdivision – Final Plat
Gunnison County Pioneer and Historical Society

5. The Planning and Zoning Commission finds that a 40 foot-wide easement for utilities and pedestrian access has been established on the Final Plat.
6. The Planning and Zoning Commission finds that the applicant desires, under a future application, to vacate a ditch easement recorded in 1902 and to create a new drainage ditch easement along the existing ditch line that will be established as a separate document from the Final Plat.
7. The Planning and Zoning Commission finds that a water line may be necessary to accommodate fire flow demands of new construction within the subdivision area and will be addressed in conjunction with building permit applications.
8. The Planning and Zoning Commission finds that the Drainage Report indicates there is ample room for detention storage to enhance water quality as construction occurs.
9. The Planning and Zoning Commission finds that the Gunnison Rising PUD did not contemplate a use similar to the museum and a Major Change to the *PUD Development Standards* will be required prior to making substantial changes on the newly deeded property.
10. The Planning and Zoning Commission finds that the Gunnison Rising Annexation was approved under the context of a Master Planned Community with completed road extensions, parks, open spaces, specific land uses, and natural resource conservation measures. This proposed subdivision is consistent with the intent of the *Gunnison Rising Mater Plan* directives.
11. The Planning and Zoning Commission finds that the recorded deed will limit property use exclusively for museum purposes and will prohibit further subdivision and title conveyance to a third party.
12. The Planning and Zoning Commission finds that the eight review standards for subdivisions have been or will be met and recommends that City Council approve the Final Plat.

Application Fact Sheet
City of Gunnison Land Development Code
Minimum Application Contents
In accordance with §6.5 C.

City of Gunnison
P.O. Box 239
Gunnison, CO 81230
(970)641-8090

Applicant Name(s): CJ Miller
Gunnison County Pioneer & Historical Society

Phone #: 596-4173 **Fax #:** _____ **E-Mail:** _____

Mailing Address: PO Box 824

City: Gunnison **State:** CO **Zip:** 81230

Legal Description

Site Address of Property: See plat Zoning IM
Block: _____ Lot(s): _____ Addition: Gunnison Rising

Disclosure of Ownership- Please provide one of the following:

- Assessor Parcel Info Mortgage Deed Judgments
 Liens Contract Easement Agreement Other Agreements

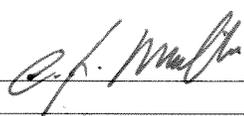
Summary of Request:

Minor Subdivision - Final Plat

Attachments: Vicinity Map (8.5"X11") Description of Proposal

- Names, Addresses and Map of Adjoining Property Owners (From Assessor's Office)
 Vested Property Rights Authorization of Agent (Power of Attorney from Owner, if not the applicant)
 Site Plan (11"x17") **to scale**, includes dimensions and location of all structures, parking spaces and access, snow storage, landscaping, live cover, utility lines, road/street names, land uses of adjacent properties, setbacks. Include a table for all dimensional requirements based on §2.6. (See attached sample)

YOU ARE REQUIRED TO SUBMIT FOUR (4) COMPLETE COPIES OF YOUR APPLICATION

Signature(s)  **Date** 7/16/15

- For Office Use Only**
- Conditional Use Variance Zoning Amendment
 Major Subdivision Minor Subdivision Subdivision Exemption
 Mobile Home/RV Park PUD Vacation
 Consolidated Application

I. Minimum Contents.

1. Minimum Application Content

A. Standard Application form (LDC Section 6.5.C)

- **Name, address, phone**

Gunnison County Pioneer and Historical Society
803 E. Tomichi Avenue
PO Box 824
Gunnison CO, 81230

- **Legal**

Within the NE1/4, Section 1, T49N, R1W, NMPM, Tomichi Creek Corridor Annexation,
Rec # 597050

- **Ownership Disclosure**

A copy of the Deed is attached. See Enclosure 1

- **Vicinity Map**

See Section II B, below

- **Written Description**

This proposed subdivision is associated with a land gift from Gunnison Valley Properties to the Gunnison County Pioneer and Historical Society. The subdivision is sought in order to establish clear title for the general warranty deed that will be executed and recorded. The property will be deed restricted to ensure that uses are limited to museum related functions and the property cannot be transferred to a third party.

The subdivision parcel is within the Gunnison Rising Annexation. Terms and conditions for the use of the property are established in the *Gunnison Rising PUD Development Standards* (as amended) and the *Gunnison Rising Annexation Agreement* (as amended).

- **Adjoining Property Address List**

City of Gunnison (Jorgenson Park)
PO Box 239
Gunnison, CO 81230

Gunnison Valley Properties, LLC
864 W. South Boulder Road
Louisville, CO 800272410

- Gunnison County Airport

200 E. Virginia Avenue
Gunnison, CO 81230

II. Preliminary Application Contents (Section 12.6.B)

1. **Minimum Contents**

See Section I above

2. **Form**

All data provided in this application are clearly depicted and displayed in a clear format.

3. **Preliminary Plat**

See Enclosure 2

4. Vicinity Map.



5. **Existing Conditions Map** 11" x 17" See Enclosure 3
6. **Location of Public Facilities**

No public streets, alleys or other dedications are proposed for the subdivision. Access will be provided from the existing museum property fronting Adams Street. The existing museum property also fronts US Highway 50. The eastern and south fringes of the proposed subdivision are adjacent to a tail water ditch from the Gunnison Rising development area. Dedication of a 40 foot-wide easement, adjacent to County Road 49 (Airport perimeter road), is proposed to accommodate utilities, public trail connectivity and maintenance of the existing ditch.
7. **Sidewalks**

Public sidewalks will not be constructed as part of the site improvements.
8. **Land Dedications**

The 40 foot-wide easement adjacent to County Road 49 will be dedicated as part of the recorded plat.
9. **Lot Square footage and Gross Acreage**

The proposed subdivision is approximately 355,449.6 square feet or 8.16 acres.
10. **Limits of Disturbance**

The intended use of the property is to place and display historical structures and other large historical artifacts donated to the museum. Pad sites will be constructed as needed for the placement of structures. Paths and sidewalks will be constructed as needed to provide safe access for museum visitors to view the historical features.
11. **Drainage Report.** See Drainage Report Letter from Williams Engineering, LLC
12. **Utilities**

The proposed subdivision will be served by private utility extensions. The only City owned utility extensions will be located within a 40 foot-wide utility and pedestrian easement located on the southern fringe of the subdivision parcel. At this point in time, electrical service lines and ground transformers are being contemplated.

The major consideration will be any water line extensions necessary to accommodate fire flow demand. Fire flow demand is based on building construction type and building occupancy. Existing fire hydrants are located on the perimeter of the site, and based on size and use of existing buildings in the museum the fire flow demand will be relatively minimal. The extension of water mains to accommodate fire protection mandates will be addressed in conjunction with building permits associated with future improvements.
13. **Commitment Letters**

Natural gas, phone and other private utilities will not be extended into the subdivision site.
14. **Preliminary Drawings**

This application requirement has been waived by the Community Development Director because city owned utilities will not be extended into the site.
15. **Road Plans**

This application requirement has been waived by the Community Development Director because public rights of way and roads will not be extended into the site.

16. Grading Plan

This application requirement has been waived by the Community Development Director because city the nature of the future property use will not warrant extensive over-lot grading.

17. Hazard Mitigation Plan

The subdivision site is outside of any Special Flood Hazard Area. No identified hazard areas exist on the proposed subdivision site, based on documents provided in the Gunnison Rising Annexation.

18. Slopes Greater than 10 Percent

The site is on terrain with gradual slope and the average grade across the site is less than 10 percent.

19. Anticipated Development Phasing. The museum board anticipates that this site will build out within 40 to 60 years. Improvements will be made as donations are given to the museum. The capital improvement budget is generally between \$15,000 and \$18,000 annually. In the last five years a total of nine buildings (3,168 square feet) were constructed.

20. Title Insurance See attached.

21. Site Development Tabulation.

PUD Requirements	Proposed
Minimum lot size 10,000 SF	355,449 SF
Maximum lot coverage 80%	284,359 SF Max
Landscaping 10% + Perimeter buffers	35,545 SF Min. plus buffers
Side Setback 15'	15'
Rear Setback 15'	15'
Front Setback 25'	25' front all public roads
Maximum Bldg Ht. 35'	35'
Zoning District buffer 30'	southern and west boundary
Highway 50 buffer 50'	

22. Development Report

a. **Site Characteristics.** As noted on the existing conditions map (Section 5, above) the proposed subdivision is outside of the Special Flood Hazard Area. Based on a written determination by the Army Corps of Engineers (2009), jurisdictional wetlands are not present on the site. However, the ACOE determination has expired and future development may be subject to site inventory mapping and verification that wetlands are not present.

The subdivision parcel in low lying area and high ground water conditions are likely. The high ground water conditions may affect foundation designs.

- b. **Soils.** Three soils types are found on the subdivision site, based on the Natural Resource Conservation Service, Web-Soils Survey. The upland area is covered with the Bosler Sandy Loam, which forms on slopes of 1-5 percent. The Irim Loam encompasses the low-land fringes on the southern part of the subdivision site and it is a typical soil found in floodplains of the basin. The Dewville Loam is mapped in the northeast corner of the site.

Based on the *Master Drainage Study for Gunnison Rising* (2013) the site soils are classified in Hydrologic Soil Groups B, C, D. In general, these soils groups are moderate- to poorly drained. Soils found on the subdivision site have low shrink/swell potential. Soil characteristics should not present any significant constraint for foundation design.

- c. **Geology.** The proposed subdivision site is located on a river terrace formed by Tomichi Creek. Site materials consist of alluvial deposits. The meandering channel of Tomichi Creek form Oxbow features within the floodplain of the valley, and they are typically deep silt and clay deposits. An engineered foundation design is warranted if significant clay/silt materials are found during excavation.



- d. **Water Supply and Sewage Disposal.** The property is to be deed restricted to limit use to the purposes of the museum. While structures may be located on the property they will not be occupied, rather visitors will tour the facilities. Private electrical service extensions are anticipated for any new facility exhibits located on the new subdivision tract. At this point in time the museum officials do not anticipate the need for sewer and water services on the subdivision site – public restrooms are available in the existing Museum Center. Museum officials are aware of the fact that the placement of new exhibits may be subject to adopted building codes and fire codes, and the extension of water lines to meet fire demands may be necessary in the future.
- i. Availability to Serve. The only utility extensions proposed for the site are private service lines. If a water line extension is required to fulfill fire flow demand it will be a private line sized to accommodate fire flow demands as set forth in the International Fire Code.
- ii. Water Rights. There are no water rights associated with this subdivision.
- e. **Costs of Improvements, Phases & Covenants.** No public improvements are anticipated for the subdivision, but a 40 foot-wide utility and trail easement is included on the plat in order to facilitate utility extensions that will serve future development in the Gunnison Rising Annexation. This land gift will more than double the land area of the museum and will accommodate property needs well into the future – no phasing development plans have been contemplated

This proposed subdivision is associated with a land gift from Gunnison Valley Properties to the Gunnison County Pioneer and Historical Society. The subdivision is sought in order to establish clear title for the general warranty deed that will be executed and record. The property will be deed restricted to ensure that uses are limited to museum related functions and the property cannot be transferred to a third party.

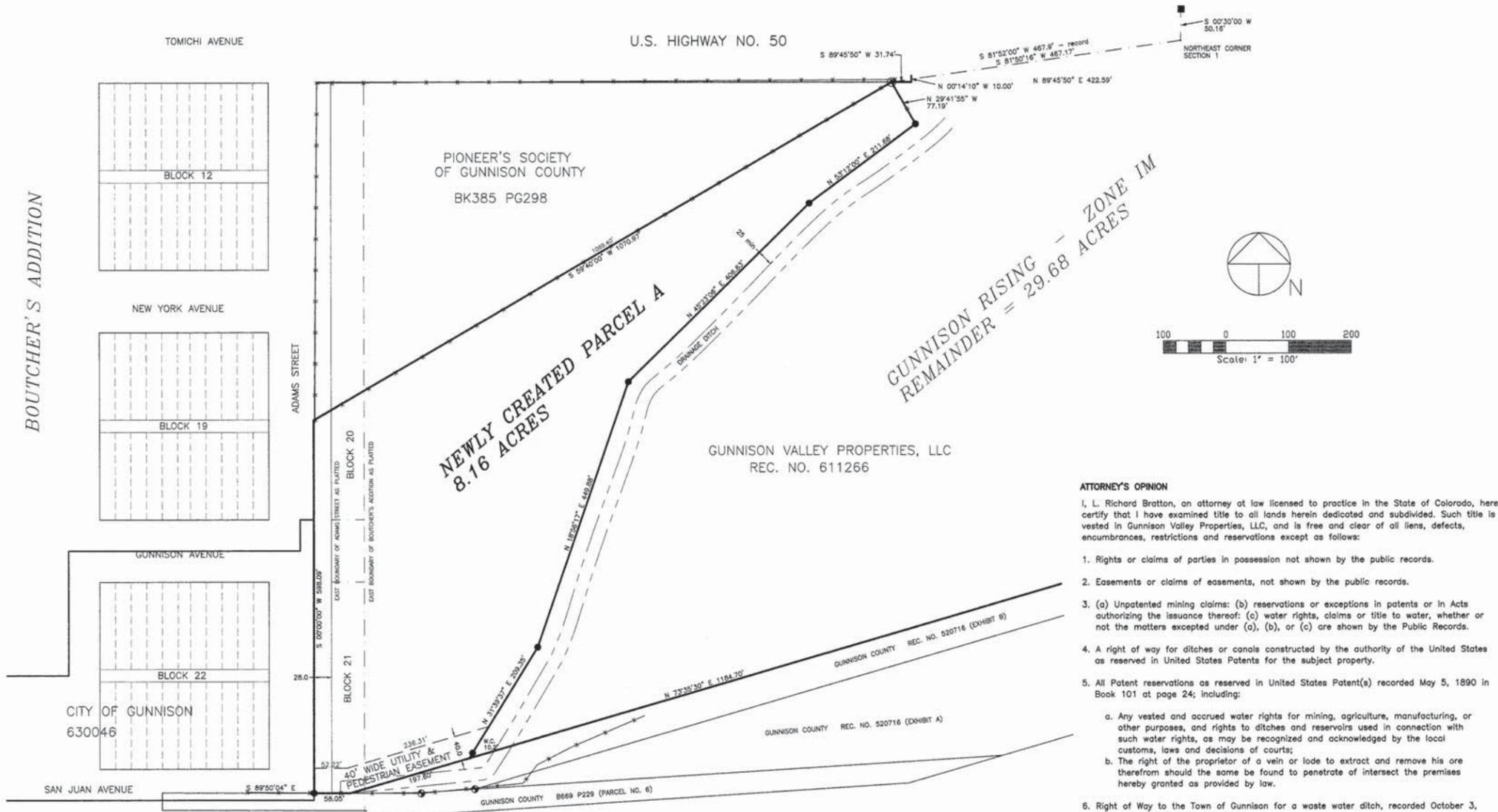
- f. **Solar Energy.** The subdivision site has an excellent southern orientated aspect and solar alternatives could easily be established for the site.
- g. **Floodplain.** No Special Flood Hazards are located on the subdivision site.
- h. **Wetlands.** A letter from the Army Corps of Engineers (ACOE) to Gunnison Valley Partners (June 13, 2008), which was associated with the annexation, verified that no jurisdictional wetlands were located on the site. However, this ACOE letter of verification was only valid for a five year period. The museum officials may be required to obtain additional determinations in the future if potential wetlands may be impacted.
- i. **Traffic Analysis.** Future traffic demands from the museum are not anticipated to be substantial. Access to the museum is from Adam Street. The Highway 50 Access Control Plan (2013) established Adams Street as a full-movement intersection. Anticipated future peak traffic movements are anticipated to be relatively minimal.

Based on the Institute of Transportation Engineers, Trip Generation (6th Edition) this type of land use will generate 5.37 vehicle trips per acre per day. Based on this published trip multiplier, approximately 43 additional trips per day for the museum use can be expected in the future.

- j. **Irrigation Ditch System.** As previously stated a large tail-water ditch is located on the south and east perimeter for the subdivision site and it encumbers only a small portion of the museum site. A small lateral ditch drains into this area in the common corner of the museum and the City's future dog park site. A culvert has been placed on an existing access point that crosses this small irrigation and no other improvements are anticipated. Improvements will be very minimal.
- k. **Landscape Plan.** The proposed 40 foot easement on the southern border of the subdivision will provide for adequate street buffering which is required by the PUD. There is no highway frontage on the proposed subdivision which precludes the need for a landscape buffer. The PUD landscape requirements will be accomplished as museum improvements expand into this area.
- l. **Final Plan Application Content Modification Request.** No modification requests are proposed by this application.

ENCLOSURE 1: Plat Map

PIONEER SUBDIVISION
 within
THE NE1/4 OF SECTION 1, T49N, R1W, N.M.P.M.
 also within
TOMICHI CREEK CORRIDOR ANNEXATION, REC. NO. 597050
CITY OF GUNNISON, GUNNISON COUNTY, COLORADO



BOUTCHER'S ADDITION

PIONEER'S SOCIETY OF GUNNISON COUNTY
 BK385 PG298

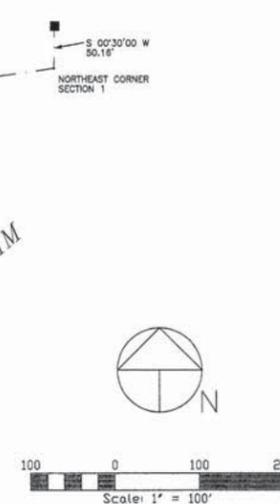
NEWLY CREATED PARCEL A
 8.16 ACRES

GUNNISON RISING - ZONE IM
 REMAINDER = 29.68 ACRES

GUNNISON VALLEY PROPERTIES, LLC
 REC. NO. 611266

GUNNISON COUNTY REC. NO. 520716 (EXHIBIT B)
 GUNNISON COUNTY REC. NO. 520716 (EXHIBIT A)

GUNNISON COUNTY B669 P229 (PARCEL NO. 6)



- LEGEND**
- Found USGLO Brass Cap
 - ⊕ Found rebar with aluminum cap stamped "LS 1776"
 - ⊙ Found rebar with aluminum cap stamped "LS 25644"
 - Set rebar with plastic cap stamped "LS 34979"
 - Fence

CERTIFICATE OF STREET AND UTILITY MAINTENANCE
 Public notice is hereby given that neither the dedicated roads nor the public utilities shown on this plat will be maintained by the City of Gunnison until and unless the subdivider constructs the streets and roads and utilities in accordance with the subdivision agreement, if any, and the subdivision regulations in effect at the date of the recording of this plat and approval of the City has been issued to that effect. When the City approves a street or utility for maintenance, the street or utility shall become public in all senses of the word and the subdivider has no further obligations in regards to that particular street or utility.

SURVEYOR'S CERTIFICATE
 I, Timothy E. Pearson, a registered land surveyor in the State of Colorado, certify that this plat and the survey referred to herein were made under my direction and control and that both are true and correct to the best of my knowledge.
 Dated this ____ day of _____, 2015.

Timothy E. Pearson
 Colorado L.S. No. 34979

- ATTORNEY'S OPINION**
 I, L. Richard Bratton, an attorney at law licensed to practice in the State of Colorado, hereby certify that I have examined title to all lands herein dedicated and subdivided. Such title is vested in Gunnison Valley Properties, LLC, and is free and clear of all liens, defects, encumbrances, restrictions and reservations except as follows:
- Rights or claims of parties in possession not shown by the public records.
 - Easements or claims of easements, not shown by the public records.
 - (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the Public Records.
 - A right of way for ditches or canals constructed by the authority of the United States as reserved in United States Patents for the subject property.
 - All Patent reservations as reserved in United States Patent(s) recorded May 5, 1890 in Book 101 at page 24; including:
 - Any vested and accrued water rights for mining, agriculture, manufacturing, or other purposes, and rights to ditches and reservoirs used in connection with such water rights, as may be recognized and acknowledged by the local customs, laws and decisions of courts;
 - The right of the proprietor of a vein or lode to extract and remove his ore therefrom should the same be found to penetrate or intersect the premises hereby granted as provided by law.
 - Right of Way to the Town of Gunnison for a waste water ditch, recorded October 3, 1902 in Book 155 at page 253.
 - Terms, conditions, stipulations and obligations as set forth in the Gunnison Rising Annexation Agreement recorded February 24, 2010 as Reception No. 597048 and Ordinance approving said annexation recorded February 24, 2010 as Reception No. 597049, the Real Estate Transfer Assessment Declaration recorded February 24, 2010 as Reception No. 597051, Supplement to Annexation Agreement recorded October 7, 2010 as Reception No. 601235 and second Supplement to Annexation Agreement recorded August 18, 2011 as Reception No. 607478.
 - Those items as indicated on the Tomichi Corridor Annexation Plat recorded February 24, 2010 as Reception No. 597050.
 - Aviation Easement and Right of Way granted to the City of Gunnison by Gunnison Valley Partners, LLC, a Colorado limited liability company as set forth in the instrument recorded on February 24, 2010 as Reception No. 597056.
 - Notice of Transfer Fee filed by the City of Gunnison as set forth in the instrument recorded September 30, 2011 as Reception No. 608623.
 - Access and Utility Easement for the benefit of The State of Colorado, by and through the Colorado division of Wildlife as set forth in the instrument recorded on November 30, 2009 as Reception No. 595416.
- Dated as of the 1st day of May, 2015 at 8:00 A.M.

L. Richard Bratton

- DEDICATION**
 Gunnison Valley Properties, LLC, a Colorado limited liability company, being the owner of the property described as follows:
 A parcel of land within the NE1/4 of Section 1, Township 49 North, Range 1 West, New Mexico Principal Meridian, Gunnison County, Colorado, more particularly described as follows:
 Commencing at the northeast corner of said Section 1, as marked by a USGLO brass cap Witness Corner which bears North 00°30'00" East 50.16 feet from the true corner, thence South 81°50'16" West to the northeast corner of that property described by deed recorded in Book 385 at page 298 in the 298 in the records of Gunnison County, Colorado, as marked by a 5/8 inch rebar with a one inch aluminum cap stamped "LS 1776" (this tie being previously recorded as South 81°52' West 467.9 feet), the POINT OF BEGINNING of the herein described parcel, thence the following courses:
 1. South 59°40'00" West 1070.97 feet along the southerly boundary of said property, and its extension, to the west boundary of the east 28 feet of Adams Street, as platted of the Map of Boutcher's Addition to Gunnison (said boundary also being 22 feet east of the platted centerline of said Adams Street);
 2. South 00°00'00" West 598.09 feet along said boundary, (also parallel to and 22 feet east of said centerline), to the south boundary of that property described by deed recorded at Reception No. 611266 in said records;
 3. South 89°50'04" East 58.05 feet along said boundary;
 4. North 73°35'30" East 197.60 feet along said boundary;
 5. North 31°39'37" East 209.35 feet;
 6. North 18°56'17" East 449.88 feet;
 7. North 45°23'06" East 406.83 feet;
 8. North 53°12'00" East 211.88 feet;
 9. North 29°41'55" West 77.19 feet to the POINT OF BEGINNING.

has laid out and platted the same as shown on this plat and does hereby grant and dedicate to the City of Gunnison, a Colorado home rule city and municipal corporation, a 40 foot wide perpetual non-exclusive easement, (the "Permanent Easement", for the City of Gunnison, a Colorado home rule city and municipal corporation ["the City"]), to enter, occupy and use said property for pedestrian use over and across the surface of the Property and to construct, reconstruct, use, operate, maintain, repair, patrol, replace, enlarge or remove one or more pipelines, conduits, poles, vaults, meters, regulator stations, switches, transformers, valves, hydrants, manholes, or any other utility structures (including, but not limited to communication facilities), and all necessary underground or aboveground cables, wires and appurtenances thereto, including, but not limited to, electric or other control systems, cables, wires, connections and surface appurtenances (the "Improvements") in, on, over, under and across the Property.

Executed this ____ day of July, 2015.
 Gunnison Valley Properties, LLC
 By: L. Richard Bratton, Manager

STATE OF COLORADO)
) ss.
 COUNTY OF GUNNISON)

The foregoing instrument was acknowledged before me this ____ day of July, 2015, by L. Richard Bratton, Manager, Gunnison Valley Properties, LLC.

Witness my hand and official seal.
 My commission expires _____
 Notary Public

PLANNING AND ZONING COMMISSION APPROVAL
 This plat is approved by the City of Gunnison Planning and Zoning Commission this ____ day of _____, 2015.
 Chairman

CITY COUNCIL APPROVAL
 This plat is approved for filing and the City hereby accepts the dedication of the streets and roads shown hereon subject to the provisions in "Street Maintenance" set forth above, and further accepts the dedication of the easements shown hereon.
 Signed this ____ day of _____, 2015.
 CITY OF GUNNISON
 BY: _____
 Mayor

RECORDER'S CERTIFICATE
 This plat was filed for record in the office of the County Clerk and Recorder of Gunnison County at ____ M on the ____ day of _____, 2015. Reception No. _____
 County Clerk and Recorder
 BY: _____
 Deputy

PEARSON SURVEYING P.O. BOX 652 GUNNISON, CO 81230 970-641-2910 PROJECT # 15-1-1	DATE : 4/16/15
	LATEST REVISION DATE : 7/8/15
SHEET 1 OF 1	

NOTES:
 1. Property was located by field measurements from city monument at the intersection of Main Street with Tomichi Avenue. Basis of bearings is NORTH between said monument and a similar monument at the intersection of Main Street with Denver Avenue.



Memorandum

To: City Council
From: Ben Cowan
Date: 7/23/2015
Re: Acceptance of 2014 Financial Statements

Following up on the presentation from Tyra Litzau, Audit Director for Anton Collins Mitchell, LLP., of the audited 2014 Financial Statements on July 14, 2015, we would like to ask that Council approve the audited 2014 Financial Statements. I have not received any feedback or questions concerning the statements since the presentation. Should Council approve the statements, a final document will be prepared by the auditors, including a signed final opinion. We will then send a final copy to the State of Colorado Office of the State Auditor and other users of the bank statements including Dun & Bradstreet, banks, creditors, etc. The draft statements are attached for your reference.

Please let me know if you have any questions

ACTION REQUESTED: A motion to approve the City of Gunnison's audited 2014 Financial Statements as presented July 14, 2015.

City of Gunnison, Colorado

**Financial Statements and Supplementary
Information**

For the Year Ended December 31, 2014

City of Gunnison, Colorado

Contents

Introductory Section

City Council, Boards, Commissions and Management	1 - 2
--	-------

Financial Section

Independent Auditor's Report	3 - 4
------------------------------	-------

Management's Discussion and Analysis	5 - 14
--------------------------------------	--------

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	15
---------------------------	----

Statement of Activities	16 - 17
-------------------------	---------

Fund Financial Statements

Balance Sheet - Governmental Funds	18
------------------------------------	----

Reconciliation of the Governmental Funds Balance Sheet with the Government-wide Statement of Net Position	19
--	----

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	20
--	----

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances with the Government-wide Statement of Activities	21
--	----

Statement of Net Position - Proprietary Funds	22
---	----

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	23
--	----

Statement of Cash Flows - Proprietary Funds	24 - 25
---	---------

Notes to Financial Statements	26 - 45
-------------------------------	---------

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual) - General Fund	46
--	----

Schedule of Funding Progress - Volunteer Firefighters' Pension Fund	47
---	----

City of Gunnison, Colorado

Contents

Other Supplementary Information

Combining and Individual Fund Statements and Schedules

Combining Balance Sheet - Nonmajor Governmental Funds 48

Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Nonmajor Governmental Funds 49

Schedules of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual) - Nonmajor Governmental Funds

Conservation Trust Fund 50

Ditch Fund 51

Combining Enterprise Fund Departments Statements and Schedules

Combining Statement of Net Position - Departments of the
Enterprise Fund 52 - 53

Combining Statement of Revenues, Expenses and Changes
In Net Position - Departments of the Enterprise Fund 54 - 55

Schedules of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Basis) - Departments of the Enterprise Fund

Electric Department 56

Water Department 57

Sewer Department 58

Refuse Department 59

Communications Department 60

Recreation Department 61

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Basis) - Internal Service Fund

Fleet Management Fund 62

State Compliance Section

Local Highway Finance Report 63 - 64

Introductory Section

DRAFT

Financial Section

DRAFT



Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Gunnison, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gunnison, Colorado (the "City"), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gunnison as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, the budgetary comparison on page 46, and the schedule of funding progress on page 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and state compliance section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and state compliance section are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Greeley, CO
July 14, 2015

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

As management of the City of Gunnison ("City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with the additional information furnished in our basic financial statements to better understand the financial position of the City of Gunnison.

Background Information

The City was incorporated in 1880. The predominant fund approach for the City is comprised of six basic funds: the General Fund, two Special Revenue Funds, one Enterprise Fund, and one Internal Service Fund.

Financial Highlights

The assets of the City exceeded its liabilities at the close of the fiscal year ended December 31, 2014 by \$32,195,438 (net position). Of this amount, \$10,920,633 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies as more fully described below. The City's total net position increased \$585,720.

At the close of the fiscal year ended December 31, 2014, the City's governmental funds reported combined ending fund balance of \$4,784,007, an increase of \$121,742 in comparison with the prior year. Approximately 87% of the ending fund balance, \$4,178,161, is available for use within the City's policies (unassigned fund balance).

The unassigned fund balance for the general fund was \$4,178,161 or 61% of the total general fund expenditures and other financing uses. This represents a \$199,474 increase from the prior fiscal year. The City's fund balance policy is to maintain a fund balance equal to at least 33% of the governmental fund operating appropriations, but no more than 40% on a budgetary basis.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether financial position is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused compensated absences).

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues, *governmental activities*, from other functions that are intended to recover all or a significant portion of their costs through user fees and charges, *business type activities*. The governmental activities of the City include general government, public safety, public works, parks and recreation, grants and contributions, capital outlay, conservation trust, and ditches. The business type activities of the City include electric, water, sewer, refuse, communications, recreation (pool, rink, trails, and other recreation improvements), and internal service funds.

The government-wide financial statements can be found on pages 15 - 17 of this report.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The governmental funds are separated into the following major and non-major funds: general fund (major), conservation trust fund (non-major), and ditch fund (non-major).

In accordance with the Charter of the City of Gunnison, an annual appropriated budget is adopted for all governmental funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 18 - 21 of this report.

Proprietary Funds: There are two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government wide financial statements, only in more detail. The City uses the enterprise fund to account for electric, water, sewer, refuse, communications, and recreation (pool, rink, trail, and other recreation improvements) operations. The City uses an internal service fund to account for fleet services provided to departments on a cost reimbursement basis. The proprietary fund statements provide separate information for the enterprise fund and the internal service fund. The Enterprise Fund is considered to be a major fund, and the Fleet Service Fund is a non-major fund.

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

The basic proprietary fund financial statements can be found on pages 22 - 25 of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 26-45 of this report.

Other information

The combining statements referred to earlier in connection with non-major governmental funds and budgetary comparisons for other funds are presented following the required supplementary information on pensions. Combining and individual statements and schedules can be found on pages 48 - 61 of this report.

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Table 1
Major Features of the Government-wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Fund
Scope	Entire City (except fiduciary funds)	The activities of the City that are not proprietary or fiduciary	Activities the City operates similar to private businesses: electric, water, sewer, trash, communications, recreation (pool, rink, trails)
Required Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses and Changes in Net Position Statement of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of asset/liability	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year, regardless of when cash is received or paid

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Government-Wide Financial Analysis

As noted earlier, over time, net position may serve as a useful indicator of a government's financial position. In the case of the City of Gunnison, assets exceeded liabilities and deferred inflows of resources by \$32,195,438 at December 31, 2014, which is an increase of \$585,720 during the year. The City is able to report positive balances in all categories of net position, for the government as a whole.

Condensed Net Position

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	5,901,609	5,787,728	7,735,835	7,139,300	13,637,444	12,927,028
Capital Assets - Net	10,879,603	10,682,917	16,399,862	17,172,813	27,279,465	27,855,730
Total Assets	16,781,212	16,470,645	24,135,697	24,312,113	40,916,909	40,782,758
Current Liabilities	430,951	446,251	773,965	1,054,411	1,204,916	1,500,662
Long-term Liabilities	223,983	122,034	7,024,655	7,283,842	7,248,638	7,405,876
Total Liabilities	654,934	568,285	7,798,620	8,338,253	8,453,554	8,906,538
Deferred inflows of resources	267,917	266,502	-	-	267,917	266,502
Net Position:						
Net investment in capital assets	10,879,603	10,682,917	9,595,542	10,121,683	20,475,145	20,804,600
Restricted	251,356	243,974	548,304	547,787	799,660	791,761
Unrestricted	4,727,402	4,708,967	6,193,231	5,304,390	10,920,633	10,013,357
Total Net Position	15,858,361	15,635,858	16,337,077	15,973,860	32,195,438	31,609,718

The largest portion of the City's net position, \$20,475,145 or 64%, reflects its investments in capital assets (e.g., land, buildings, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. A small portion of the City's net position, \$799,660, or approximately 2%, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$10,920,633 or 34%, may be used to meet the government's ongoing obligations.

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

City of Gunnison's Change in Net Position

	2014		2013	
	Governmental Activities	Business-Type Activities	Total	Total
Revenues				
Program revenues:				
Charges for services	377,079	8,060,781	8,437,860	8,327,755
Operating grants and contributions	858,767	11,684	870,451	1,116,770
Capital grants and contributions	61,231	123,155	184,386	235,352
General revenues:				
Property taxes	259,786	-	259,786	296,649
Specific Ownership Taxes	16,049	-	16,049	15,870
Sales and Use Taxes	4,781,635	1,392,400	6,174,035	5,895,408
Franchise Taxes	492,758	-	492,758	473,445
Other Taxes	242,279	-	242,279	204,453
Other Revenues	98,034	80,318	178,352	165,405
Gain on Sale of Capital Assets	12,182	-	12,182	-
Earnings on Investments	26,893	32,046	58,939	17,522
Transfers	(93,510)	93,510	-	-
Total Revenues	7,133,183	9,793,894	16,927,077	16,748,629
Expenses				
General Government	1,033,525	-	1,033,525	823,669
Public Safety	2,045,998	-	2,045,998	1,795,392
Public Works	2,393,406	-	2,393,406	2,153,357
Culture and Recreation	1,205,251	-	1,205,251	1,082,382
Grants and Contributions	232,500	-	232,500	122,802
Interest on Long-Term Debt	-	-	-	526
Electric	-	5,115,727	5,115,727	5,426,759
Water	-	677,987	677,987	709,891
Sewer	-	1,091,934	1,091,934	1,195,522
Refuse	-	502,188	502,188	483,350
Communications	-	607,514	607,514	639,846
Recreation	-	1,435,327	1,435,327	1,405,451
Total Expenses	6,910,680	9,430,677	16,341,357	15,838,947
Subtotal	222,503	363,217	585,720	909,682
Change in Net Position	222,503	363,217	585,720	909,682
Net Position Beginning of Year	15,635,858	15,973,860	31,609,718	30,700,036
Net Position End of Year	15,858,361	16,337,077	32,195,437	31,609,718

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Governmental Activities: Governmental activities increased the City's total net position by \$222,503. Total governmental activities revenues decreased by \$189,236. The most significant changes in revenues include a decrease in operating grants and contributions of \$248,172, an increase in taxes of \$232,264, and a decrease of incoming transfers of \$272,660 since there was a large transfer in 2013 from Communications to the General Fund for the dispatch share of the Public Safety Center. In total, governmental activities revenues decreased \$189,236. Expenses associated with governmental activities increased by \$932,551.

Business-type Activities: Business-type activities increased the City's total net position by \$363,217. Total business-type activities operating revenues increased by \$71,943.

Financial Analysis of the City's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance related legal requirements.

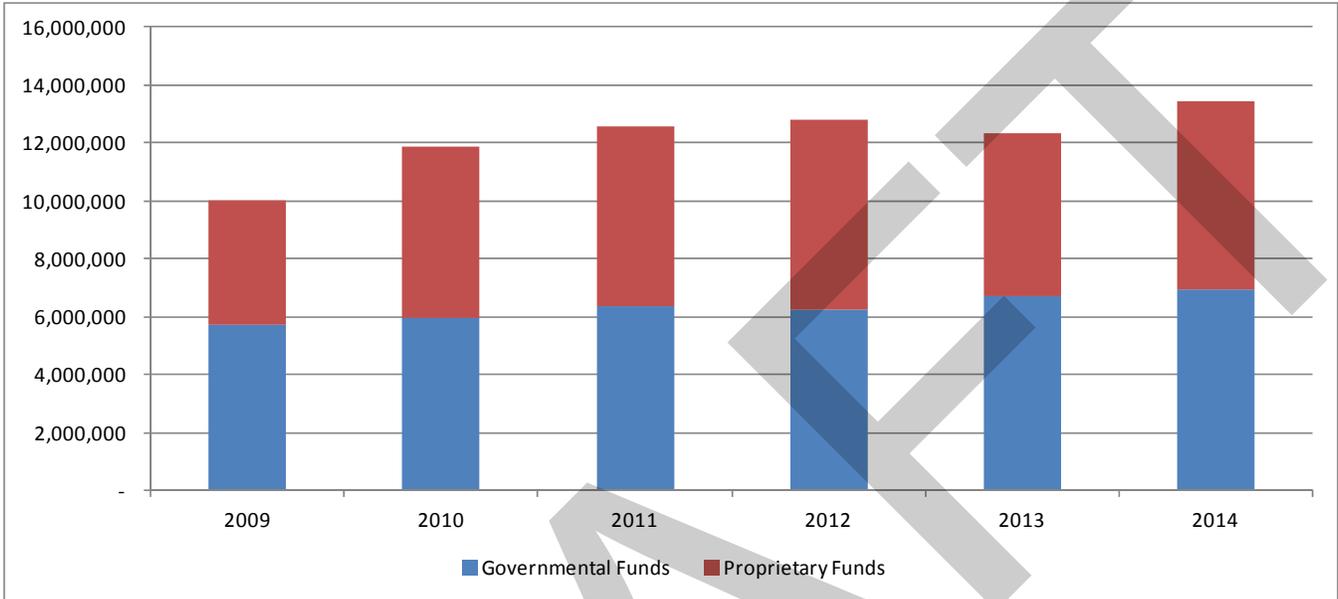
Available resources is defined as current assets minus current liabilities. Such information is useful in assessing the City's financing requirements by focusing on near term inflows, outflows, and balances of spendable resources. In particular, unreserved available resources (or fund balance in governmental funds) may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The City's available resources for 2014 is charted below:

	Beginning Available Resources	Increase (Decrease)	Ending Available Resources	2014 Expenditures	% of EAR to Expenditures
Governmental Funds					
General Fund	4,288,286	199,757	4,488,043	6,924,944	65%
Conservation Trust Fund	28,760	5,109	33,869	39,230	86%
Ditch Fund	345,219	(83,123)	262,096	146,418	179%
Firemen's Pension Fund	2,022,388	105,983	2,128,371	137,522	1548%
Business Type Funds:					
Enterprise Fund					
Electric Division	1,576,609	110,509	1,687,118	4,945,185	34%
Water Division	935,156	(63,197)	871,959	624,854	140%
Waste Water Division	1,428,958	141,711	1,570,669	1,008,195	156%
Refuse Division	624,132	144,969	769,101	411,196	187%
Communications Division	64,675	60,612	125,287	589,219	21%
Recreation Division	635,469	467,443	1,102,912	1,353,196	82%
Internal Service Fund:					
Fleet Management	397,360	7,539	404,899	362,454	112%
	12,347,012	1,097,311	13,444,323	16,542,414	81%

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

The following chart represents the City's available resources for the past several years.



Governmental Funds: The focus of government funds is to provide information on near term inflows, outflows and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of 2014, the City's governmental funds reported combined ending fund balance of \$4,784,007, an increase of \$121,742 in comparison with the prior year. Expenditures for capital equipment and capital projects were \$2,183,108 and are reflected in the General, Conservation Trust, and Ditch funds. Of the \$4,784,007 ending fund balance, 87%, or \$4,178,161, constitutes unreserved fund balance, which is available for appropriation at the City's discretion. The remainder of the fund balance is non-spendable, restricted or assigned to indicate that it is not available for new spending because it is already committed to meet a state constitution mandated emergency reserve, \$217,487, restricted for parks and recreation, \$33,869, and other assigned purposes, \$262,052.

The City has one major governmental fund, the General Fund. The City has two non-major governmental funds, the Conservation Trust and Ditch Funds.

The General Fund is the primary operating fund for the City. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to the total fund operating expenditures. Unassigned fund balance represents 60% of the total 2014 expenditures. The fund balance of the City's General Fund increased by \$199,757 during 2014.

The Conservation Trust Fund had total fund equity at the end of 2014 of \$33,869. This fund accounts for State of Colorado lottery funds and is to be used for parks and recreation services and capital investment. There was an increase of \$5,109 in the Conservation Trust Fund equity from the prior year.

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

The Ditch Fund had total fund equity at the end of 2014 of \$262,095. This fund receives its funding source through State of Colorado Mineral Leasing funds, which are then utilized to provide maintenance of and capital improvements to the ditch system. There was a decrease of \$83,124 in the Ditch Fund equity from the prior year, due to significant main ditch repairs.

Proprietary Funds: The City of Gunnison's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

The City has one enterprise fund consisting of the following departments: the Electric Department, Water Department, Sewer Department, Refuse (Solid Waste) Department; Communications Department; and the Recreation Department. Unrestricted net position of the enterprise fund, at the end of 2014, amounted to \$6,193,231. A breakdown of the unrestricted net position by department is: Electric Department, \$1,597,151; Water Department, \$852,892; Sewer Department, \$1,526,626; Refuse Department, \$760,404; Communications Department, \$100,383; and Recreation Department, \$1,355,775. The City also has one internal service fund to account for fleet management activities. Unrestricted net position for the Fleet Management Fund was \$404,899. The City's proprietary funds increased unrestricted net position for proprietary funds by \$918,483 in comparison with the prior year.

Budgetary Highlights:

General Fund: Differences between original budget and the final amended budget for General Fund activities resulted in an overall increase in appropriations of \$726,670. This increase was a result of the establishment of a new law enforcement victim advocate program which is supplemented by grant funds and governmental contributions, additional street improvements, city hall remodel costs, and fire gear.

Proprietary Funds: Differences between original budget and the final amended budget for Proprietary Fund activities resulted in an overall increase in appropriations of \$187,454. This increase was primarily a result of additional funds appropriated out of fund balances for expenses related to additional purchase of electrical power as well as repair of vehicles and the pool's dehumidification system.

Capital Asset and Debt Administration

Capital Assets: The City's investment in capital assets for its governmental and business type activities as of December 31, 2014, amounts to \$27,279,465, a decrease of \$576,265 from the prior year. As required by GASB 34, the investment in capital assets includes land, buildings, building improvements, equipment and infrastructure.

Long - Term Debt: At the end of 2014, long term debt outstanding was \$7,243,638. This debt represents bonds secured solely by specific revenue sources (i.e., revenue bonds), obligations according to a settlement related to a Service Schedule Power Contract, and accrued compensated absences. At the end of 2014, the only outstanding bonded debt was secured by a one-percent sales tax revenue dedicated to the City's recreation department for the purpose of constructing the City's pool facility and the Jorgensen Event Center, amounting to \$6,765,000.

City of Gunnison, Colorado
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2014

Economic Factors and Next Year's Budget and Rates

- The City continues to maintain a healthy financial position, with reserves above the 30% target amount. The 2015 budget contemplates significant use of fund balance for a variety of capital projects in order to meet the 40% fund balance ceiling established by the City's new fund balance policy.
- Sales tax revenues are estimated to increase by 1.9% from fiscal year 2014.
- Street improvement expenses have been increased by \$104,594 or 12.5%. Other improvements slated for one-time use of General Fund resources include:
 - Fire truck
 - City Hall remodel
 - Senior addition to the Community Center
 - Taylor Mountain Park and Legion Park restrooms
 - Old city shop demolition
- Electric and water rates were increased by 5% and sewer rates were increased by 3%. Refuse customers saw a 5% rate decrease.

Request for Information

This financial report is designed to provide a general overview of the City's finances for those interested. Questions concerning any of the information provided in the report or requests for additional financial information should be addressed to:

Finance Director
City of Gunnison
201 West Virginia Avenue
Gunnison, CO 81230

Basic Financial Statements

DRAFT

City of Gunnison, Colorado
Statement of Net Position
December 31, 2014

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in pooled cash and investments	\$ 4,665,742	\$ 5,473,629	\$ 10,139,371
Accounts and taxes receivable	1,142,854	836,911	1,979,765
Inventories	-	871,396	871,396
Prepaid items	93,013	5,595	98,608
Restricted pooled cash and investments	-	548,304	548,304
Capital assets:			
Non depreciable	2,030,279	560,253	2,590,532
Depreciable, net of accumulated depreciation	8,849,324	15,839,609	24,688,933
Total assets	16,781,212	24,135,697	40,916,909
Liabilities			
Accounts payable	257,461	627,637	885,098
Customer deposits	-	55,350	55,350
Accrued expenses	112,860	67,473	180,333
Accrued interest payable	-	23,505	23,505
Unearned revenue	60,630	-	60,630
Noncurrent liabilities:			
Compensated absences payable	223,983	131,347	355,330
Pollution remediation obligation	-	5,000	5,000
Due within one year	-	286,520	286,520
Due in more than one year	-	6,601,788	6,601,788
Total liabilities	654,934	7,798,620	8,453,554
Deferred inflows of resources			
Unearned revenue - property taxes	267,917	-	267,917
Total deferred inflows of resources	267,917	-	267,917
Net Position			
Net investment in capital assets	10,879,603	9,595,542	20,475,145
Restricted	251,356	548,304	799,660
Unrestricted	4,727,402	6,193,231	10,920,633
Total net position	\$ 15,858,361	\$ 16,337,077	\$ 32,195,438

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

City of Gunnison, Colorado
Statement of Activities
Year Ended December 31, 2014

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 1,033,525	\$ -	\$ 169,658	\$ -
Public safety	2,045,998	377,079	29,610	-
Public works	2,393,405	-	547,813	61,231
Culture and recreation	1,205,251	-	111,686	-
Grants and contributions	232,499	-	-	-
Total governmental activities	6,910,679	377,079	858,767	61,231
Business-type activities:				
Electric	5,115,727	4,996,963	-	33,860
Water	677,987	530,845	-	21,053
Sewer	1,091,934	1,053,445	-	68,242
Refuse	502,188	502,934	11,684	-
Communications	607,514	649,010	-	-
Recreation	1,435,327	327,584	-	-
Total business-type activities	9,430,677	8,060,781	11,684	123,155
Total primary government	\$ 16,341,356	\$ 8,437,860	\$ 870,451	\$ 184,386
General revenues				
Property taxes				
Specific ownership taxes				
Sales and use taxes				
Franchise taxes				
Other taxes				
Other revenues				
Gain on sale of capital assets				
Earnings on investments				
Total general revenues				
Transfers in (out)				
Total general revenues and transfers				
Change in net position				
Net position at beginning of year				
Net position at end of year				

Net (Expense) Revenue and Change in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (863,867)	\$ -	\$ (863,867)
(1,639,309)	-	(1,639,309)
(1,784,361)	-	(1,784,361)
(1,093,565)	-	(1,093,565)
(232,499)	-	(232,499)
<u>(5,613,602)</u>	-	<u>(5,613,602)</u>
-	(84,904)	(84,904)
-	(126,089)	(126,089)
-	29,753	29,753
-	12,430	12,430
-	41,496	41,496
-	(1,107,743)	(1,107,743)
-	<u>(1,235,057)</u>	<u>(1,235,057)</u>
<u>(5,613,602)</u>	<u>(1,235,057)</u>	<u>(6,848,659)</u>
259,786	-	259,786
16,049	-	16,049
4,781,635	1,392,400	6,174,035
492,758	-	492,758
242,279	-	242,279
98,034	80,318	178,352
12,182	-	12,182
26,893	32,046	58,939
<u>5,929,616</u>	<u>1,504,764</u>	<u>7,434,380</u>
(93,510)	93,510	-
<u>5,836,106</u>	<u>1,598,274</u>	<u>7,434,380</u>
222,504	363,217	585,721
<u>15,635,858</u>	<u>15,973,860</u>	<u>31,609,718</u>
<u>\$ 15,858,362</u>	<u>\$ 16,337,077</u>	<u>\$ 32,195,439</u>

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

City of Gunnison, Colorado
Balance Sheet
Governmental Funds
December 31, 2014

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Equity in pooled cash and investments	\$ 3,919,921	\$ 297,261	\$ 4,217,182
Accounts receivable	874,799	31	874,830
Property tax receivable	267,917	-	267,917
Prepaid items	92,395	43	92,438
Totals assets	\$ 5,155,032	\$ 297,335	\$ 5,452,367
Liabilities, deferred inflows of resources and fund balances			
Liabilities			
Accounts payable	231,696	1,371	233,067
Accrued expenses	106,746	-	106,746
Unearned revenue	60,630	-	60,630
Total liabilities	399,072	1,371	400,443
Deferred inflows of resources			
Unearned revenue - property taxes	267,917	-	267,917
Total deferred inflows of resources	267,917	-	267,917
Fund balances			
Nonspendable	92,395	43	92,438
Restricted	217,487	33,869	251,356
Assigned	-	262,052	262,052
Unassigned	4,178,161	-	4,178,161
Total fund balances	4,488,043	295,964	4,784,007
Total liabilities, deferred inflows of resources and fund balances	\$ 5,155,032	\$ 297,335	\$ 5,452,367

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

City of Gunnison, Colorado
Reconciliation of the Governmental Funds Balance Sheet
with the Government-wide Statement of Net Position
Year Ended December 31, 2014

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

Fund balances of governmental funds		\$ 4,784,007
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the fund financial statements.		
Capital assets	\$ 23,087,863	
Less: accumulated depreciation	<u>(12,364,592)</u>	10,723,271
Internal service funds are used by management to charge the cost of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
		561,231
Long-term liabilities are not due and payable from current financial resources, and therefore, are not reported as liabilities on the fund financial statements. Long-term liabilities at year-end consist of:		
Compensated absences payable	\$ (210,148)	(210,148)
Total net position of governmental activities		\$ 15,858,361

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

City of Gunnison, Colorado
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2014

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes and fees	\$ 5,792,507	\$ -	\$ 5,792,507
Licenses and permits	105,015	-	105,015
Charges for services	240,887	-	240,887
Fines and forfeitures	31,177	-	31,177
Intergovernmental	814,532	105,466	919,998
Earnings on investments	22,088	2,167	24,255
Rents and miscellaneous	98,034	-	98,034
Total revenues	7,104,240	107,633	7,211,873
Expenditures			
Current:			
General government	807,218	-	807,218
Public safety	1,972,016	-	1,972,016
Public works	728,225	25,850	754,075
Culture and recreation	1,068,166	-	1,068,166
Grants and contributions	232,499	-	232,499
Capital outlay	2,043,200	139,908	2,183,108
Total expenditures	6,851,324	165,758	7,017,082
Excess (deficiency) of revenues over expenditures	252,916	(58,125)	194,791
Other financing sources (uses)			
Proceeds from sale of capital assets	20,461	-	20,461
Transfers out	(73,620)	(19,890)	(93,510)
Total other financing sources (uses)	(53,159)	(19,890)	(73,049)
Net changes in fund balances	199,757	(78,015)	121,742
Fund balances at beginning of year	4,288,286	373,979	4,662,265
Fund balances at end of year	\$ 4,488,043	\$ 295,964	\$ 4,784,007

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

City of Gunnison, Colorado
Reconciliation of the Governmental Funds Statement of
Revenues, Expenditures and Changes in Fund Balances
with the Government-wide Statement of Activities
Year Ended December 31, 2014

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

Total net change in fund balance - governmental funds.	\$	121,742
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Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.

Cost of capital assets	\$	870,207	
Depreciation expense		(658,860)	
Net book value of assets disposed		(8,279)	203,068

Internal service funds are used by management to charge the cost of services to individual funds. The net revenue of the internal service funds are included in governmental activities in the statement of activities.			1,157
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Increase in accrued compensated absences liability reflected as an expense on the statement of activities and not reflected as an expense on the governmental fund statement of revenues, expenditures and changes in fund balances.			(103,464)
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Change in net position of governmental activities	\$	222,503
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The accompanying notes are an integral part of these financial statements.

City of Gunnison, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2014

	Enterprise Fund	Governmental Activities - Internal Service Fund
Assets		
Current assets		
Equity in pooled cash and investments	\$ 5,473,629	\$ 448,560
Accounts and taxes receivable	836,911	107
Inventories	871,396	-
Prepaid items	5,595	575
Total current assets	7,187,531	449,242
Noncurrent assets		
Restricted pooled cash and investments	548,304	-
Capital assets		
Nondepreciable	560,253	-
Depreciable, net of accumulated depreciation	15,839,609	156,332
Total noncurrent assets	16,948,166	156,332
Total assets	24,135,697	605,574
Liabilities and net position		
Current liabilities		
Accounts payable	627,637	24,394
Accrued expenses	67,473	6,114
Customer deposits	55,350	-
Accrued interest payable	23,505	-
Current portion of long-term debt	286,520	-
Total current liabilities	1,060,485	30,508
Noncurrent liabilities		
Pollution remediation obligation	5,000	-
Compensated absences payable	131,347	13,835
MEAN payable	83,988	-
Bonds payable	6,517,800	-
Total noncurrent liabilities	6,738,135	13,835
Total liabilities	7,798,620	44,343
Net position		
Net investment in capital assets	9,595,542	156,332
Restricted for debt service	548,304	-
Unrestricted	6,193,231	404,899
Total net position	\$ 16,337,077	\$ 561,231

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

City of Gunnison, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended December 31, 2014

	Enterprise Fund	Governmental Activities - Internal Service Fund
Operating revenues		
Electricity sales	\$ 4,996,963	\$ -
Water sales	530,845	-
Sanitary sewer charges	1,053,445	-
Trash collection fees	502,934	-
Communication services	649,010	-
Recreation department charges	327,584	-
Miscellaneous revenues	80,318	15,065
Fleet rental revenues	-	352,291
Total operating revenues	8,141,099	367,356
Operating expenses		
Cost of sales and services	3,682,761	-
Operations, maintenance and repair	3,301,701	-
Administration and general	961,535	-
Depreciation	796,459	6,383
Small equipment	398,656	-
Fleet expenses	-	362,454
Total operating expenses	9,141,112	368,837
Operating income (loss)	(1,000,013)	(1,481)
Nonoperating revenues (expenses)		
Sales and use tax	1,392,400	-
Intergovernmental	11,684	-
Earnings on investments	32,046	2,638
Interest expense	(289,565)	-
Total nonoperating revenues (expenses)	1,146,565	2,638
Income (loss) before contributions and transfers	146,552	1,157
Capital contributions	85,900	-
Hook-up services	37,255	-
Transfers in	93,510	-
Transfers out	-	-
Change in net position	363,217	1,157
Net position at beginning of year	15,973,860	560,074
Net position at end of year	\$ 16,337,077	\$ 561,231

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

City of Gunnison, Colorado
Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2014

	Enterprise Fund	Governmental Activities - Internal Service Fund
Cash flows from operating activities		
Cash received from customers	\$ 8,140,515	\$ 367,294
Cash payments to suppliers	(7,027,887)	(181,662)
Cash payments to employees	(1,728,546)	(169,153)
Net cash flows from operating activities	(615,918)	16,479
Cash flows from non-capital financing activities		
Sales and use tax	1,392,400	-
Operating grants and contributions	11,684	-
Transfers in	93,510	-
Transfers out	-	-
Net cash flows from non-capital financing activities	1,497,594	-
Cash flows from capital and related financing activities		
Capital grants and contributions	123,156	-
Acquisitions of capital assets	(23,505)	-
Change in restricted pooled cash and investments	(517)	-
Principal paid on long-term debt	(250,000)	-
Interest paid on long-term debt	(291,575)	-
Net cash flows from capital and related financing activities	(442,441)	-
Cash flows from investing activities		
Proceeds from sale or maturity of investments	427,385	11,531
Earnings on investments	32,046	2,638
Net cash flows from investing activities	459,431	14,169
Net change in cash and cash equivalents	898,666	30,648
Cash and cash equivalents at beginning of year	244,264	7,607
Cash and cash equivalents at end of year	1,142,930	38,255
Investments at end of year	4,330,699	410,305
Cash and investments at end of year	\$ 5,473,629	\$ 448,560

Continued

City of Gunnison, Colorado
Statement of Cash Flows
Proprietary Funds
(Continued)

	Enterprise Fund	Governmental Activities - Internal Service Fund
Reconciliation of operating income (loss) to net cash flows from operating activities		
Operating income (loss)	\$ (1,000,013)	\$ (1,481)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:		
Depreciation	796,459	6,383
(Increase) decrease in :		
Accounts receivable	10,921	(62)
Prepaid expenses	(5,418)	(575)
Inventories	(112,922)	-
Increase (decrease) in:		
Accounts payable	(290,266)	12,717
Accrued expenses	11,428	-
General Fund advances	(17,320)	-
MEAN Payable	(22,102)	-
Customer deposits	(830)	-
Compensated absences payable	14,145	(503)
Net cash flows from operating activities	\$ (615,918)	\$ 16,479

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

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

1. Summary of Significant Accounting Policies

The financial statements of the City of Gunnison, Colorado (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

Reporting Entity

The City was incorporated in 1880 and adopted its Home Rule Charter during 1962. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire); highways and streets; sanitation; health and social services; culture - recreation; education; public improvements; planning and zoning; and general administrative services. The City's basic financial statements include the accounts of all City operations. As required by GAAP, these financial statements present the activities of the City, which is legally separate and financially independent of other state and local governments.

As defined by GAAP established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's governing board, and either, a) the ability to impose its will by the primary government, or b) there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government; or
- 2) Fiscal dependency on the primary government and there is a potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board.

Based on the application of these criteria, there are no component units included in the City's reporting entity.

Joint Venture

The City participates in a joint venture created for special purposes, which are not part of the City's reporting entity. Additional information regarding the City's participation in the joint venture is provided in Note 10. The following is a description of the joint venture in which the City participates:

Gunnison/Hinsdale Combined Emergency Telephone Service Authority - The City is one of 10 local governments which are members of the Gunnison/Hinsdale Combined Emergency Telephone Service Authority (the "Gunnison/Hinsdale Authority"). The Gunnison/Hinsdale Authority is an organization created by intergovernmental agreement in 1998 solely to provide for the operation of the emergency telephone service programs. Gunnison/Hinsdale Authority is governed by a seven (7) member board selected as defined in Article III of the agreement. The governing board is autonomous as to budgeting and fiscal matters.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

The investment in the joint venture was recorded as an expenditure at the time the investment was made.

Complete financial statements of the joint venture can be obtained from:

Gunnison/Hinsdale Combined Emergency
Telephone Service Authority
P.O. Box 239
Gunnison, Colorado 81230

Fund Accounting

The City uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental and proprietary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked funds (special revenue funds), and the capital projects fund. The following are the City's major and non-major governmental funds:

General Fund - The General Fund (a major fund) is the City's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, sales tax, franchise tax and other intergovernmental revenues. Expenditures include all costs associated with the daily operations of general government, public safety, public works, parks and recreation and community development.

The other governmental funds (non-major funds) are Special Revenue Funds (Conservation Trust and Ditch) and are established to account for revenues derived from state lottery revenues or other earmarked revenue sources which finance specific activities as required by law or administrative action.

Proprietary funds focus on the determination of the changes in net position, financial position and cash flows and are classified as enterprise funds or internal service funds. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The City has one major enterprise fund, which is used to account for the activities of the following departments: Electric, Water, Sewer, Refuse, Communications, and Recreation. The internal service fund accounts for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The City has one internal service fund, the Fleet Management Fund, a nonmajor fund.

Basis of Presentation

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include reconciliations, with a brief explanation, to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the City.

Due to the implementation of GASB Statement No. 67, *Financial Reporting for Pension Plans* - an amendment of GASB Statement No. 25, the City no longer reports the Volunteer Firefighters' Pension Fund within its financial statements as a fiduciary fund.

Fund Financial Statements

Fund financial statements report detailed information about the City. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Cigarette taxes, sales taxes, auto use taxes, taxpayer-assessed taxes, earnings on investments and charges for services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operations of the fund are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds use the accrual basis of accounting.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Revenues - Exchange and Non-exchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the City, available means expected to be received within sixty days of fiscal year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, intergovernmental revenues and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenues from grants, intergovernmental revenues and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: sales taxes and other intergovernmental revenues.

Unearned Revenue

Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to meeting eligibility requirements. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Accounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. The principal operating revenues of the government's enterprise and internal service funds are charges to customers for sales and services. Operating expenses for enterprise and internal service 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 non-operating revenues and expenses.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Budgets and Budgetary Accounting

An annual budget and appropriation ordinance is adopted by the City Council in accordance with the City Charter. The budget is prepared on a basis consistent with GAAP for all governmental and proprietary funds, except that for proprietary funds, principal payments of long-term liabilities and purchases of capital assets are budgeted as expenditures, and the issuance of long-term liabilities are budgeted as other financing sources.

On, or about October 15, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Also, public hearings are conducted at a special meeting and at regular City Council meetings to obtain taxpayer comments. Prior to December 15, the budget is legally adopted by the City Council.

Colorado law requires that all funds have legally adopted budgets and total expenditures for each fund cannot exceed the amount appropriated. The fund level of classification is the level of classification at which expenditures may not legally exceed appropriations.

All appropriations lapse at the end of each fiscal year. Appropriations for a fund may be increased provided they are offset by unanticipated resources.

Budgeted amounts reported in the accompanying financial statements are as originally adopted and as amended by the City Council throughout the year. The following is a summary of the original budget, total revisions and revised budget for those funds with amended budgets for the year ended December 31, 2014:

	Original Budget	Total Revisions	Revised Budget
Governmental funds:			
General fund	\$ 6,655,403	\$ 726,670	\$ 7,382,073
Special revenue funds:			
Conservation trust fund	34,000	7,390	41,390
Ditch fund	194,609	-	194,609
Internal service fund:			
Fleet management fund	360,285	8,919	369,204
Enterprise fund (departments):			
Electric department	5,424,035	117,899	5,541,934
Water department	661,289	-	661,289
Sewer department	1,254,552	-	1,254,552
Refuse department	470,371	15,283	485,654
Communications department	661,403	-	661,403
Recreation department	1,613,266	45,353	1,658,619
Total funds	\$ 17,329,213	\$ 921,514	\$ 18,250,727

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Cash, Cash Equivalents and Temporary Investments

Cash, cash equivalents and temporary investments include cash on hand, demand deposits, certificates of deposit and participation in local government investment pools. All cash equivalents have an original maturity date of less than three months. Cash balances from different funds are combined and invested to the extent possible in local government investment pools.

To improve cash management, cash received by the City is pooled and invested. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the City's records. Interest in the pool is presented as "Equity in pooled cash and investments" on the financial statements. Investments of the City's cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Property Taxes

Property taxes are levied prior to December 31 and attach as an enforceable lien on property on January 1. Taxes are payable in full on April 30 or in two installments on the last day of February and June 15. The County Treasurer's office collects property taxes and remits to the City on a monthly basis. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflows of resources is recorded at December 31. As the tax is collected in the succeeding year, the deferred outflow of resources is recognized as revenue and the receivable is reduced.

Short-Term Inter-fund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as internal balances on the government-wide statement of net position and classified as due from other funds or due to other funds on the balance sheet.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Because these assets do not represent current financial resources, there is a corresponding nonspendable fund balance.

Capital Assets

Capital assets, which include land, buildings and other improvements, infrastructure, machinery and equipment, and vehicles, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements, and in the proprietary fund financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 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 assets lives are not capitalized.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

Description	Governmental	Business-Type
Land improvements	15 - 25 Years	15 - 25 Years
Buildings and other improvements	15 - 50 Years	15 - 50 Years
Infrastructure	15 - 65 Years	33 - 65 Years
Machinery and equipment	5 - 30 Years	5 - 30 Years
Licensed vehicles	5 - 8 Years	5 - 8 Years

Compensated Absences Payable

In accordance with the provisions of the GASB Statement No. 16, *Accounting for Compensated Absences*, vested or accumulated vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation pay that are not expected to be liquidated with expendable available financial resources are reported on the government-wide financial statements. Compensated absences are reported in governmental funds only if they have matured.

Accrued Liabilities and Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental or business-type activities. Bond premiums are deferred and amortized over the life of the bonds using the effective interest rate method as principal is paid. Bonds payable are reported net of the applicable bond premium or discount. Debt issuance costs are recognized as an expenditure/expense during the period of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and bond issuance costs during the period of issuance. The face amount of debt issued is reported as other financing sources. Premiums on the debt issuance are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service.

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. Payments made within sixty days after year-end are considered to have been made with current available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Fund Balance and Net Position

In the government-wide and proprietary fund financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This category represents the net position of the City, which is not restricted for any project or other purpose. A deficit will require future funding.

In the governmental fund financial statements, fund balances are classified in five separate categories. The categories, and their general meanings, are as follows:

Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the City Council. The City Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through resolutions approved by City Council.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The City Council has authority to assign amounts for specific purposes.

Unassigned - all other spendable amounts.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

As of December 31, 2014, fund balances are composed of the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 92,395	\$ 43	\$ 92,438
Restricted:			
Emergency reserve	217,487	-	217,487
Parks and recreation (conservation trust fund)	-	33,869	33,869
Assigned:			
Special revenue funds	-	262,052	262,052
Unassigned	4,178,161	-	4,178,161
Total	\$ 4,488,043	\$ 295,964	\$ 4,784,007

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the City's policy to use restricted resources first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City has provided otherwise in its commitment or assignment actions.

Contribution of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources to be used for capital acquisition and construction.

Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other inter-fund transactions are reported as transfers.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Council, and that are either unusual in nature or infrequent in occurrence. There were no extraordinary or special items during 2014.

General Litigation

At times, the City may be subject to various claims and legal proceeding covering a wide range of matters that arise in the ordinary course of business. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the City.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash, Cash Equivalents and Investments

The composition of the City's cash, cash equivalents and investments including restricted cash on December 31, 2014 was as follows:

	S & P Rating	Fair Value	Concentration of Credit Risk
Cash on hand	N/A	\$ 1,425	N/A
Cash in financial institutions	N/A	1,234,630	N/A
Certificates of deposit	N/A	5,538,131	58.6%
COLOTRUST	AAAm	836,183	8.8%
CSAFE	AAAm	677,763	7.2%
FNMA	NR to AA+	1,902,136	20.1%
FFCB	AA+	497,407	5.3%
Total		\$10,687,675	

Cash and investments per statement of net position:

Government-wide Financial Statements:	
Equity in pooled cash and investments	\$ 10,139,371
Restricted pooled cash and investments	548,304
Total	\$ 10,687,675

Custodial Credit Risk - Deposits

This is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits. The City's deposit policy is in accordance with Colorado Revised Statutes ("CRS") 11-10.5-101, the Colorado Public Deposit Protection Act ("PDPA"), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance limits must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is maintained by another institution, or held in trust for all of the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools. At December 31, 2014, the City had deposits with financial institutions and certificates of deposits with carrying amounts of \$6,772,761. The bank balances with the financial institutions were

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

\$6,987,339, of which \$500,000 was covered by federal depository insurance. The remaining balance of \$6,487,339 was collateralized with securities held by the financial institutions' agents but not in the City's name.

Custodial Credit Risk - Investments

For investments, custodial credit risk is the risk that in the event of a failure of a counter party, the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a specific policy for custodial credit risk. As of December 31, 2014, the City had no investments exposed to custodial credit risk outside of its investment in the Colorado Secure Assets Fund ("CSAFE") and COLOTRUST discussed below.

Credit Risk - Investments

State statutes and the City's investment policies authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of the State of Colorado or of any county, school, authority, and certain towns and cities therein, notes or bonds secured by insured mortgages or trust deeds, obligations of national mortgage associations, and certain repurchase agreements.

Local Government Investment Pools

At December 31, 2014, the City had invested \$1,513,946 in CSAFE and COLOTRUST, local government investment pools established in Colorado to pool surplus funds for investment purposes. These funds operate similarly to a money market fund and each share is equal in value to \$1.00. The designated custodial bank of the pooled investments provides safekeeping and depository services in connection with the direct investment and withdrawal functions of the pooled investments. All securities owned by pooled investments are held by the Federal Reserve Bank in the account maintained for the custodial banks. Investments of pooled investments consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury Notes. The final maturity of any and all securities purchased by pooled investments may not exceed one year. The investment policy of CSAFE and COLOTRUST does not include investing in derivatives.

Interest Rate Risk

Colorado Revised Statutes and the City's investment policies limit investment maturities to five years or less from the date of purchase. This limit on investment maturities is a means of limiting exposure to fair value fluctuations arising from changing interest rates.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

3. Interfund Transactions

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Contributed capital between the governmental funds and proprietary funds is shown within the transfer line for financial statement presentation.

The following table summarizes interfund transfers for the year ended December 31, 2014:

Transfers Out:	Transfers In			Totals
	General Fund	Enterprise Fund		
Governmental Funds:				
General Fund	\$ -	\$ 73,620		\$ 73,620
Nonmajor funds	-	19,890		19,890
Total all funds	\$ -	\$ 93,510		\$ 93,510

4. Receivables

Receivables at December 31, 2014, consist of the following:

	General Fund	Enterprise Fund	Internal Service Fund	Total
Taxes	\$ 901,611	\$ 165,595	\$ -	\$ 1,067,206
Trade accounts	-	564,663	-	564,663
Intergovernmental	219,936	42,455	-	262,391
Other	21,200	64,198	107	85,505
Total	\$ 1,142,747	\$ 836,911	\$ 107	\$ 1,979,765

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

5. Capital Assets

Governmental capital asset activity for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 1,940,997	\$ 89,282	\$ -	\$ 2,030,279
Capital assets being depreciated:				
Land improvements	1,647,552	43,947	-	1,691,499
Buildings and improvements	6,603,061	490,669	-	7,093,730
Infrastructure	6,683,260	-	-	6,683,260
Machinery and equipment	3,638,689	122,436	(123,339)	3,637,786
Licensed vehicles	2,931,296	123,873	(101,728)	2,953,441
	21,503,858	780,925	(225,067)	22,059,716
Less accumulated depreciation:				
Land improvements	(760,504)	(89,351)	-	(849,855)
Buildings and improvements	(1,818,475)	(167,188)	-	(1,985,663)
Infrastructure	(5,050,064)	(61,335)	-	(5,111,399)
Machinery and equipment	(2,574,164)	(214,442)	115,060	(2,673,546)
Licensed vehicles	(2,558,731)	(132,926)	101,728	(2,589,929)
	(12,761,938)	(665,242)	216,788	(13,210,392)
Capital assets being depreciated, net	8,741,920	115,683	(8,279)	8,849,324
Total governmental activities capital assets	\$ 10,682,917	\$ 204,965	\$ (8,279)	\$10,879,603

Depreciation for governmental activities has been allocated to various activities as follows:

General government	\$ 41,312
Public safety	24,880
Public works	552,949
Culture and recreation	46,101
Total	\$ 665,242

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Business-type capital asset activity for the year ended December 31, 2014, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 560,253	\$ -	\$ -	\$ 560,253
Capital assets being depreciated:				
Land improvements	1,665,153	-	-	1,665,153
Building and improvements	15,675,913	-	-	15,675,913
Infrastructure	6,494,866	11,035	-	6,505,901
Machinery and equipment	8,688,524	12,470	-	8,700,994
Licensed vehicles	2,270,390	-	(74,785)	2,195,605
	34,794,846	23,505	(74,785)	34,743,566
Less accumulated depreciation:				
Land improvements	(675,236)	(89,097)	-	(764,333)
Building and improvements	(4,748,525)	(282,436)	-	(5,030,961)
Infrastructure	(3,717,241)	(81,312)	-	(3,798,553)
Machinery and equipment	(7,305,832)	(192,117)	-	(7,497,949)
Licensed vehicles	(1,735,449)	(151,497)	74,785	(1,812,161)
	(18,182,283)	(796,459)	74,785	(18,903,957)
Capital assets being depreciated, net	16,612,563	(772,954)	-	15,839,609
Total business-type activities capital assets	\$ 17,172,816	\$ (772,954)	\$ -	\$16,399,862

Depreciation for business type activities has been allocated to various activities as follows:

Electric	\$ 190,173
Water	60,642
Sewer	79,030
Refuse	90,815
Communications	20,269
Recreation	355,530
Total	\$ 796,459

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

6. Long Term Debt

Business-Type Activities

Sales and Use Tax Revenue Bonds, Series 2007

These bonds are due serially on December 1, with interest from 3.75% to 4.35% payable semiannually. XL Capital Assurance Inc., a New York stock insurance company (the "Surety"), in consideration for the payment of a premium and subject to the terms of the insurance policy, has unconditionally and irrevocably agreed to pay the trustee or the paying agent for the benefit of the owners of the bonds that portion of the principal and interest on the bonds that shall become due for payment but shall be unpaid by reason of nonpayment by the City. Bonds maturing after December 1, 2018 are callable prior to maturity. The principal balance due as of December 31, 2014 is \$6,765,000.

Municipal Energy Agency of Nebraska Regulatory ISO Transmission Adjustment (MEAN Payable)

During 2013, the City was notified of a settlement between the Municipal Energy Agency of Nebraska ("MEAN") and a third party. The City has a Service Schedule Power Contract with MEAN and each service schedule participant is required to pay for its allocation of the settlement. The City's allocation of the settlement was determined to be \$132,610 and amounts will be paid monthly at \$2,210 starting in April 2014 through April 2019. Interest is not accrued on this allocation and imputed interest is not considered material.

A summary of changes in long-term debt for the year ended December 31, 2014, follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Compensated absences	122,034	376,252	(274,303)	223,983	-
Total	\$ 122,034	\$ 376,252	\$ (274,303)	\$ 223,983	\$ -
Business-type activities					
Bonds:					
2007 sales and use tax bonds	\$7,015,000	\$ -	\$ (250,000)	\$ 6,765,000	\$ 260,000
Premiums:					
2007 sales and use tax bonds	14,030	-	(1,230)	12,800	-
MEAN Payable	132,610	-	(22,102)	110,508	26,520
Compensated absences	117,202	110,645	(96,500)	131,347	-
Total	\$7,278,842	\$ 110,645	\$ (369,832)	\$ 7,019,655	\$ 286,520

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

The annual requirements to amortize all outstanding debts are as follows:

Year	Business-Type Activities	
	Principal	Interest
2015	\$ 286,520	\$ 282,053
2016	301,520	271,653
2017	311,520	260,653
2018	321,520	249,252
2019	309,428	237,453
2020-2024	1,730,000	992,263
2025-2029	2,115,000	604,150
2030-2034	1,500,000	132,240
Total	\$ 6,875,508	\$ 3,029,717

Bond Covenant

As required by the Series 2007 bond agreement, the City is required to establish, in a separate bank account, a debt service reserve to fund the subsequent year's debt service requirements. The City has restricted investments of \$548,304 for this purpose, which are presented as restricted pooled cash and investments in the accompanying statement of net position.

7. Pollution Remediation Obligation

State and federal laws and regulations require the City to place a final cover on all its land-fill sites when they stop accepting waste, and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Although closure and postclosure care costs will be paid only near, or after, the date the landfill stops accepting waste, the City is required to report a portion of these closure and postclosure care costs as an expense in the government-wide financial statements. This expense is based on landfill capacity used at the reporting date. The current year expenditures of the landfills are reported in the Refuse Department of the enterprise fund, business-type activities. The long term liability and expense are reported in the statement of net position and the statement of activities.

During 2012, the City determined that the City has fulfilled its remediation of the landfill, with the exception of additional testing that may be required before the remediation is closed out. In 2014, the City maintained the liability of \$5,000. Actual costs may be higher due to inflation, changes in technology or changes in regulations. Closure and care financial requirements are expected to be met by the operations of the enterprise fund.

8. Pension Plans

New Policemen Pension Plan

The City contributes to a defined contribution agent multiple-employer public employee retirement system on behalf of all full-time police officers employed. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The City and the employees each contribute 11.2% of the employee's base salary. This contribution rate and other provisions are established and may be amended by City Council. Employees vest in City contributions and interest earnings thereon immediately. During the year ended December 31, 2014, employees and the City made the required contributions to the plan of \$94,605 and \$94,605, respectively.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

All of the New Police Pension Plan investments at December 31, 2014 of \$2,479,750 are managed by the Colorado County Officials and Employees Retirement Association ("CCOERA"). Separately issued financial statements for the plan may be obtained from CCOERA at 4949 South Syracuse St., Suite 400, Denver, Colorado 80237.

Volunteer Firefighters' Pension Plan

The City has a single employer-defined benefit pension plan for volunteer firefighters as authorized by State of Colorado statutes. The Volunteer Firefighters' Pension Plan (the "Plan") receives contributions from the City (in an amount not to exceed one-half mill of property tax revenue) and from the State of Colorado. The contributions are not actuarially determined.

An actuary is used to determine the adequacy of contributions. The study indicates that the current contributions to the Plan are adequate to support, on an actuarially sound basis, the prospective benefits for the present plan. In 2014, the City contributed \$32,700 to the Plan, the Fire Protection District contributed \$32,700, and the State contributed \$64,773. None of the City payroll is covered by the pension plan because the firefighters are volunteers.

Any firefighter who has attained the age of fifty and has also completed twenty years of active service shall be eligible for a monthly pension. A firefighter who is disabled in the line of duty and whose disability is considered permanent shall be compensated in an amount determined by the Pension Board to be reasonable and proper considering the financial condition of the Fund. The Plan also provides for a 50% spousal benefit upon the death of a retired firefighter, or a payment to be determined by the Pension Board if the death occurs prior to retirement.

The amount shown below as "Net Pension Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected benefit increases, estimated to be payable in the future as a result of volunteer firefighter service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess: (1) the Plan's funding status on a going concern basis; and (2) progress made in accumulating sufficient assets to pay benefits when due.

An actuarial study was performed for the Plan at January 1, 2013. Significant actuarial assumptions at January 1, 2013 are detailed below:

Mortality - 1994 Group Annuity Mortality Table, Sex-distinct rate - Modified
Investment Yield - 6.0% per annum, compounded annually
Retirement Age - Age 50 and 20 years of service
Asset Valuation Method - Market value
Actuarial Cost Method - Entry-age actuarial cost method

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

Based on an amortization period of 20 years using the level dollar method on an open basis, the Plan's expected contributions are sufficient to eliminate the unfunded actuarial accrued liability. Trend information of the Plan follows:

Fiscal Year Funding	Annual Required Contributions	Percentage or ARC Contribution	Net Pension Obligation
2012	\$ 32,700	100%	\$ -
2013	\$ 32,700	100%	\$ -
2014	\$ 32,700	100%	\$ -

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

General Employee Pension Plan

The City contributes to a defined contribution multiple-employer public employee retirement system on behalf of all full-time permanent employees with one or more service years. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employee participation is mandatory. The City and the employees each contribute 5% of the employee's base salary. This contribution rate and other provisions are established and may be amended by City Council. Employees vest in City contributions and interest earnings thereon immediately. During the year ended December 31, 2014, employees and the City made the required contributions to the plan of \$158,174 and \$158,174, respectively.

All of the General Employee Pension Plan investments at December 31, 2014 of \$4,334,453 were managed by the CCOERA. Separately issued financial statements for the fund may be obtained from CCOERA.

9. Deferred Compensation Plan

The City offers to employees two different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The non-police employee plan is administered by the International City Managers Association Retirement Corporation ("ICMA") and the police employee plan is administered by CCOERA. The Plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets are held in trust for the benefit of the employee and therefore not reflected on the financial statements of the City. The City's contributions to the plans for the year ended December 31, 2014, were \$16,006 to the ICMA 457 plan and \$38,730 to the CCOERA 457 plan.

10. Joint Ventures

Gunnison/Hinsdale Combined Emergency Telephone Service Authority Board

At December 31, 2014 (date of latest available information), Gunnison/Hinsdale Authority had assets of \$251,235, liabilities of \$40,317 and \$210,918 in net position. Total revenues for 2014 were \$215,032 and total expenses were \$281,808 resulting in a net change in fund balance of \$(66,776). The amount of the City's share of these amounts is based upon the percentage of the county wide telephone accesses to be served.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

11. Risk Management

The City 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. The City carries commercial insurance to mitigate these risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there have been no significant reductions in insurance coverage from coverage in the prior year.

12. Contingencies

Grants and Contributions

The City participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of December 31, 2014, grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

13. Compliance

In November 1992, Colorado voters passed an amendment (the "Amendment" or "TABOR") to the State Constitution (Article X, Section 20) which limits the revenue raising and spending abilities of state and local governments. The limits on property taxes, revenue, and "fiscal year spending" include allowable annual increases tied to inflation and local growth in construction valuation. Fiscal year spending, as defined by the Amendment, excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves (balances). The Amendment requires voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue earned in excess of the "spending limit" must be refunded or approved to be retained by the City under specified voting requirements by the entire electorate.

On May 9, 1995, the City's electorate approved Proposition No. 2. As a result, the City is authorized to collect and increase fiscal year spending such that the full revenues generated during 1994 and each subsequent year thereafter by its existing taxes and from all other sources other than municipal taxes, may be expended without limitation under Article X, Section 20, of the Colorado Constitution. Tax rates may be increased only if approved by a majority of voters.

The Amendment also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by the Amendment, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending (excluding bonded debt service). At December 31, 2014 the City has restricted \$217,487 in the General Fund for emergencies as defined under Article X, Section 20 of the Colorado Constitution.

The City believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions will require judicial interpretation.

City of Gunnison, Colorado
Notes to Financial Statements
December 31, 2014

14. Subsequent Events

The City evaluated subsequent events through July 14, 2015, the date these financial statements were available to be issued. In April 2015, the City committed to purchase real property in the amount of approximately \$1,050,000, pending clearance of title, for the use of the City. No other transactions or events that would require adjustment to the financial statements or note disclosures were identified.

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Required Supplementary Information

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City of Gunnison, Colorado
Schedule of Revenues, Expenditures and
Changes in Fund Balance (Budget and Actual)
General Fund
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and fees	\$ 5,351,075	\$ 5,351,075	\$ 5,792,507	\$ 441,432
Licenses and permits	25,025	25,025	105,015	79,990
Charges for services	241,692	241,692	240,887	(805)
Fines and forfeitures	27,600	27,600	31,177	3,577
Intergovernmental	255,003	279,397	814,532	535,135
Earnings on investments	15,000	15,000	22,088	7,088
Rents and miscellaneous	54,200	69,952	98,034	28,082
Total revenues	5,969,595	6,009,741	7,104,240	1,094,499
Expenditures				
Current:				
General government	855,217	864,538	807,218	57,320
Public safety	1,971,148	2,009,327	1,972,016	37,311
Public works	730,102	743,501	728,225	15,276
Culture and recreation	962,947	983,463	1,068,166	(84,703)
Grants and contributions	339,714	363,137	232,499	130,638
Capital outlay	1,722,655	2,344,487	2,043,200	301,287
Total expenditures	6,581,783	7,308,453	6,851,324	457,129
Excess (deficiency) of revenues over expenditures	(612,188)	(1,298,712)	252,916	1,551,628
Other financing sources (uses)				
Proceeds from sale of capital assets	-	-	20,461	20,461
Transfers in	17,321	17,321	-	(17,321)
Transfers out	(73,620)	(73,620)	(73,620)	-
Total other financing sources (uses)	(56,299)	(56,299)	(53,159)	3,140
Net change in fund balance	\$ (668,487)	\$ (1,355,011)	199,757	\$ 1,554,768
Fund balance at beginning of year			4,288,286	
Fund balance at end of year			\$ 4,488,043	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Funding Progress
Volunteer Firefighters' Pension Fund

Analysis of Funding Progress

Year	Actuarial Value of Assets	Actuarial Accrued Liability	Excess (Deficiency) of Assets Over AAL	Percent Funded	Annual Covered Payroll
2009	\$ 1,065,012	\$ 1,353,533	\$ (288,521)	79%	N/A
2011	\$ 1,520,739	\$ 1,516,769	\$ 3,970	100%	N/A
2013*	\$ 1,775,654	\$ 2,054,607	\$ (278,953)	86%	N/A

* Date of latest actuarial study was January 1, 2013.

Revenues by Source

Year	City Contributions	District Contributions	State Contributions	Investment Income (Loss)	Total
2012	\$ 32,700	\$ 32,700	\$ 65,430	\$ 198,385	\$ 329,215
2013	\$ 32,700	\$ 32,700	\$ 65,430	\$ 250,613	\$ 381,443
2014	\$ 32,700	\$ 32,700	\$ 64,773	\$ 113,332	\$ 243,505

Expenses by Source

Year	Benefits	Administrative Expenses	Total
2012	\$ 98,993	\$ 3,873	\$ 102,866
2013	\$ 118,275	\$ 16,434	\$ 134,709
2014	\$ 125,100	\$ 12,422	\$ 137,522

See accompanying Independent Auditor's Report.

Other Supplementary Information

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City of Gunnison, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Conservation Trust Fund	Ditch Fund	Total Nonmajor Governmental Funds
Assets			
Equity in pooled cash and investments	\$ 35,176	\$ 262,085	\$ 297,261
Receivables	-	31	31
Prepaid items	-	43	43
Total assets	\$ 35,176	\$ 262,159	\$ 297,335
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 1,307	\$ 64	\$ 1,371
Total liabilities	1,307	64	1,371
Fund balances			
Nonspendable	-	43	43
Restricted	33,869	-	33,869
Assigned	-	262,052	262,052
Total fund balances	33,869	262,095	295,964
Total liabilities and fund balances	\$ 35,176	\$ 262,159	\$ 297,335

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2014

	Conservation Trust Fund	Ditch Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	\$ 44,235	\$ 61,231	\$ 105,466
Earnings on investments	104	2,063	2,167
Total revenues	44,339	63,294	107,633
Expenditures			
Current:			
Public works	-	25,850	25,850
Capital outlay	19,340	120,568	139,908
Total expenditures	19,340	146,418	165,758
Excess (Deficiency) of revenues over expenditures	24,999	(83,124)	(58,125)
Other financing uses			
Transfers out	(19,890)	-	(19,890)
Net change in fund balances	5,109	(83,124)	(78,015)
Fund balances at beginning of year	28,760	345,219	373,979
Fund balances at end of year	\$ 33,869	\$ 262,095	\$ 295,964

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenditures and
Changes in Fund Balance (Budget and Actual)
Conservation Trust Fund
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 37,500	\$ 37,500	\$ 44,235	\$ 6,735
Earnings on investments	75	75	104	29
Total revenues	37,575	37,575	44,339	6,764
Expenditures				
Capital outlay	21,500	21,500	19,340	2,160
Total expenditures	21,500	21,500	19,340	2,160
Excess of revenues over expenditures	16,075	16,075	24,999	8,924
Other financing uses				
Transfers out	(12,500)	(19,890)	(19,890)	-
Net change in fund balance	\$ 3,575	\$ (3,815)	5,109	\$ 8,924
Fund balance at beginning of year			28,760	
Fund balance at end of year			<u>\$ 33,869</u>	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenditures and
Changes in Fund Balance (Budget and Actual)
Ditch Fund

Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 42,900	\$ 42,900	\$ 61,231	\$ 18,331
Earnings on investments	1,251	1,251	2,063	812
Total revenues	44,151	44,151	63,294	19,143
Expenditures				
Current				
Public works	33,609	33,609	25,850	7,759
Capital outlay	161,000	161,000	120,568	40,432
Total expenditures	194,609	194,609	146,418	48,191
Net change in fund balance	\$ (150,458)	\$ (150,458)	(83,124)	\$ 67,334
Fund balance at beginning of year			345,219	
Fund balance at end of year			<u>\$ 262,095</u>	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Combining Statement of Net Position
Departments of the Enterprise Fund
December 31, 2014

	Electric Department	Water Department	Sewer Department
Assets			
Current assets			
Equity in pooled cash and investments	\$ 1,449,673	\$ 754,896	\$ 1,393,402
Accounts and taxes receivable	440,423	30,340	83,682
Inventories	473,100	103,734	110,404
Prepaid items	744	486	1,250
Total current assets	2,363,940	889,456	1,588,738
Non-current assets			
Restricted pooled cash and investments	-	-	-
Capital assets			
Nondepreciable	8,843	50,000	501,410
Depreciable, net of accumulated depreciation	2,130,220	710,295	1,682,234
Total non-current assets	2,139,063	760,295	2,183,644
Total assets	4,503,003	1,649,751	3,772,382
Liabilities and net position			
Current liabilities			
Accounts payable	576,448	11,959	5,266
Accrued expenses	18,504	5,538	12,803
Customer deposits	55,350	-	-
Accrued interest payable	-	-	-
Current portion of long-term debt	26,520	-	-
Total current liabilities	676,822	17,497	18,069
Non-current liabilities			
Pollution remediation obligation	-	-	-
Compensated absences payable	32,499	19,067	44,043
MEAN payable	83,988	-	-
Revenue bonds payable	-	-	-
Total non-current liabilities	116,487	19,067	44,043
Total liabilities	793,309	36,564	62,112
Net position			
Net investment in capital assets	2,112,543	760,295	2,183,644
Restricted for debt service	-	-	-
Unrestricted	1,597,151	852,892	1,526,626
Total net position	\$ 3,709,694	\$ 1,613,187	\$ 3,710,270

Refuse Department	Communication Department	Recreation Department	Total
\$ 668,977	\$ 116,197	\$ 1,090,484	\$ 5,473,629
41,466	27,168	213,832	836,911
74,245	-	109,913	871,396
778	1,501	836	5,595
<u>785,466</u>	<u>144,866</u>	<u>1,415,065</u>	<u>7,187,531</u>
-	-	548,304	548,304
-	-	-	560,253
277,999	70,868	10,967,993	15,839,609
<u>277,999</u>	<u>70,868</u>	<u>11,516,297</u>	<u>16,948,166</u>
1,063,465	215,734	12,931,362	24,135,697
13,034	1,924	19,006	627,637
3,331	17,655	9,642	67,473
-	-	-	55,350
-	-	23,505	23,505
-	-	260,000	286,520
<u>16,365</u>	<u>19,579</u>	<u>312,153</u>	<u>1,060,485</u>
5,000	-	-	5,000
3,697	24,904	7,137	131,347
-	-	-	83,988
-	-	6,517,800	6,517,800
<u>8,697</u>	<u>24,904</u>	<u>6,524,937</u>	<u>6,738,135</u>
25,062	44,483	6,837,090	7,798,620
277,999	70,868	4,190,193	9,595,542
-	-	548,304	548,304
760,404	100,383	1,355,775	6,193,231
<u>\$ 1,038,403</u>	<u>\$ 171,251</u>	<u>\$ 6,094,272</u>	<u>\$ 16,337,077</u>

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Combining Statement of Revenues, Expenses and Changes in Net Position
Departments of the Enterprise Fund
Year Ended December 31, 2014

	Electric Department	Water Department	Sewer Department
Operating revenues			
Electricity sales	\$ 4,996,963	\$ -	\$ -
Water sales	-	530,845	-
Sanitary sewer charges	-	-	1,053,445
Trash collection fees	-	-	-
Communication services	-	-	-
Recreation department charges	-	-	-
Miscellaneous operating revenues	16,063	5,215	20,395
Total operating revenues	5,013,026	536,060	1,073,840
Operating expenses			
Cost of sales and services	3,682,761	-	-
Operations, maintenance and repair	454,857	363,326	842,042
Administration and general	623,950	136,361	105,164
Depreciation	190,173	60,642	79,030
Small equipment	163,986	117,658	65,698
Total operating expenses	5,115,727	677,987	1,091,934
Operating income (loss)	(102,701)	(141,927)	(18,094)
Nonoperating revenues (expenses)			
Sales and use tax	-	-	-
Intergovernmental	-	-	-
Earnings on investments	8,808	4,545	7,824
Interest expense	-	-	-
Total other revenues (expenses)	8,808	4,545	7,824
Income (loss) before contributions and transfers	(93,893)	(137,382)	(10,270)
Capital contributions	-	19,500	66,400
Hook-up services	33,860	1,553	1,842
Transfers in	-	-	-
Change in net position	(60,033)	(116,329)	57,972
Net position at beginning of year	3,769,727	1,729,516	3,652,298
Net position at end of year	\$ 3,709,694	\$ 1,613,187	\$ 3,710,270

Refuse Department	Communications Department	Recreation Department	Total
\$ -	\$ -	\$ -	\$ 4,996,963
-	-	-	530,845
-	-	-	1,053,445
502,934	-	-	502,934
-	649,010	-	649,010
-	-	327,584	327,584
38,022	-	623	80,318
540,956	649,010	328,207	8,141,099
-	-	-	3,682,761
301,188	587,245	753,043	3,301,701
96,060	-	-	961,535
90,815	20,269	355,530	796,459
14,125	-	37,189	398,656
502,188	607,514	1,145,762	9,141,112
38,768	41,496	(817,555)	(1,000,013)
-	-	1,392,400	1,392,400
11,684	-	-	11,684
3,526	821	6,522	32,046
-	-	(289,565)	(289,565)
15,210	821	1,109,357	1,146,565
53,978	42,317	291,802	146,552
-	-	-	85,900
-	-	-	37,255
-	-	93,510	93,510
53,978	42,317	385,312	363,217
984,425	128,934	5,708,960	15,973,860
\$ 1,038,403	\$ 171,251	\$ 6,094,272	\$ 16,337,077

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Electric Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Electricity sales	\$ 5,207,500	\$ 5,207,500	\$ 4,996,963	\$ (210,537)
Miscellaneous operating revenues	13,000	13,000	16,063	3,063
Total operating revenues	5,220,500	5,220,500	5,013,026	(207,474)
Expenditures				
Purchased power	3,900,000	3,900,000	3,682,761	217,239
Operations, maintenance and repair	514,222	646,322	454,857	191,465
Administration and general	630,313	766,612	623,950	142,662
Small equipment	379,500	229,000	163,986	65,014
Total expenditures	5,424,035	5,541,934	4,925,554	616,380
Excess (deficiency) of operating revenues over expenditures	(203,535)	(321,434)	87,472	408,906
Other revenues				
Earnings on investments	4,600	4,600	8,808	4,208
Hook-up services	20,000	20,000	33,860	13,860
Total other revenues	24,600	24,600	42,668	18,068
Change in net position - budgetary basis	\$ (178,935)	\$ (296,834)	130,140	\$ 426,974
Reconciliation to GAAP basis				
Depreciation			(190,173)	
Change in net position - GAAP basis			(60,033)	
Net position at beginning of year			3,769,727	
Net position at end of year			\$ 3,709,694	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Water Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Water sales	\$ 549,367	\$ 549,367	\$ 530,845	\$ (18,522)
Miscellaneous operating revenues	1,250	1,250	5,215	3,965
Total operating revenues	550,617	550,617	536,060	(14,557)
Expenditures				
Operations, maintenance and repair	383,213	383,213	363,326	19,887
Administration and general	143,576	143,576	136,361	7,215
Small equipment	134,500	134,500	117,658	16,842
Capital outlay	-	-	11,036	(11,036)
Total expenditures	661,289	661,289	628,381	32,908
Deficiency of operating revenues over expenditures	(110,672)	(110,672)	(92,321)	18,351
Other revenues				
Earnings on investments	2,500	2,500	4,545	2,045
Hook-up services	750	750	1,553	803
Tap fees	7,500	7,500	19,500	12,000
Total other revenues	10,750	10,750	25,598	14,848
Change in net position - budgetary basis	\$ (99,922)	\$ (99,922)	(66,723)	\$ 33,199
Reconciliation to GAAP basis				
Capital outlay			11,036	
Depreciation			(60,642)	
Change in net position - GAAP basis			(116,329)	
Net position at beginning of year			1,729,516	
Net position at end of year			\$ 1,613,187	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Sewer Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Sanitary sewer charges	\$ 1,013,172	\$ 1,013,172	\$ 1,053,445	\$ 40,273
Miscellaneous operating revenues	15,000	15,000	20,395	5,395
Total operating revenues	1,028,172	1,028,172	1,073,840	45,668
Expenditures				
Operations, maintenance and repair	848,234	878,234	842,042	36,192
Administration and general	104,818	104,818	105,164	(346)
Small equipment	301,500	271,500	65,698	205,802
Total expenditures	1,254,552	1,254,552	1,012,904	241,648
Deficiency of operating revenues over expenditures	(226,380)	(226,380)	60,936	287,316
Other revenues				
Earnings on investments	3,600	3,600	7,824	4,224
Hook-up services	-	-	1,842	1,842
Tap fees	24,000	24,000	66,400	42,400
Total other revenues	27,600	27,600	76,066	48,466
Change in net position - budgetary basis	\$ (198,780)	\$ (198,780)	137,002	\$ 335,782
Reconciliation to GAAP basis				
Depreciation			(79,030)	
Change in net position - GAAP basis			57,972	
Net position at beginning of year			3,652,298	
Net position at end of year			\$ 3,710,270	

See accompanying Independent Auditors' Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Refuse Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Trash collections fees	\$ 508,000	\$ 508,000	\$ 502,934	\$ (5,066)
Miscellaneous operating revenues	23,850	23,850	38,022	14,172
Total operating revenues	531,850	531,850	540,956	9,106
Expenditures				
Operations, maintenance and repair	313,074	313,074	301,188	11,886
Administration and general	102,297	117,580	96,060	21,520
Landfill closure expenses	10,000	10,000	-	10,000
Small equipment	45,000	45,000	14,125	30,875
Total expenditures	470,371	485,654	411,373	74,281
Excess (deficiency) of operating revenues over expenditures	61,479	46,196	129,583	83,387
Nonoperating revenues				
Intergovernmental revenues	5,000	5,000	11,684	6,684
Earnings on investments	2,000	2,000	3,526	1,526
Total other revenues	7,000	7,000	15,210	8,210
Change in net position - budgetary basis	\$ 68,479	\$ 53,196	144,793	\$ 91,597
Reconciliation to GAAP basis				
Depreciation			(90,815)	
Change in net position - GAAP basis			53,978	
Net position at beginning of year			984,425	
Net position at end of year			\$ 1,038,403	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Communications Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Communication services	\$ 663,017	\$ 663,017	\$ 649,010	\$ (14,007)
Total operating revenues	663,017	663,017	649,010	(14,007)
Expenditures				
Operations, maintenance and repair	646,403	646,403	587,245	59,158
Capital outlay	15,000	15,000	-	15,000
Total expenditures	661,403	661,403	587,245	74,158
Excess (deficiency) of operating revenues over expenditures	1,614	1,614	61,765	60,151
Other revenues				
Earnings on investments	368	368	821	453
Intergovernmental revenue	15,000	15,000	-	(15,000)
Total other revenues	15,368	15,368	821	(14,547)
Change in net position - budgetary basis	\$ 16,982	\$ 16,982	62,586	\$ 45,604
Reconciliation to GAAP basis				
Depreciation			(20,269)	
Change in net position - GAAP basis			42,317	
Net position at beginning of year			128,934	
Net position at end of year			\$ 171,251	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Communications Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Communication services	\$ 663,017	\$ 663,017	\$ 649,010	\$ (14,007)
Total operating revenues	663,017	663,017	649,010	(14,007)
Expenditures				
Operations, maintenance and repair	646,403	646,403	587,245	59,158
Capital outlay	15,000	15,000	-	15,000
Total expenditures	661,403	661,403	587,245	74,158
Excess (deficiency) of operating revenues over expenditures	1,614	1,614	61,765	60,151
Other revenues				
Earnings on investments	368	368	821	453
Intergovernmental revenue	15,000	15,000	-	(15,000)
Total other revenues	15,368	15,368	821	(14,547)
Change in net position - budgetary basis	\$ 16,982	\$ 16,982	62,586	\$ 45,604
Reconciliation to GAAP basis				
Depreciation			(20,269)	
Change in net position - GAAP basis			42,317	
Net position at beginning of year			128,934	
Net position at end of year			\$ 171,251	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Recreation Department
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Recreation department charges	\$ 349,000	\$ 349,000	\$ 327,584	\$ (21,416)
Miscellaneous operating revenues	1,560	1,560	623	(937)
Total operating revenues	350,560	350,560	328,207	(22,353)
Expenditures				
Operations, maintenance and repair	759,668	801,019	753,043	47,976
Small equipment	35,700	30,874	37,189	(6,315)
Capital outlay	259,000	267,828	12,470	255,358
Total expenditures	1,054,368	1,099,721	802,702	297,019
Excess (deficiency) of operating revenues over expenditures	(703,808)	(749,161)	(474,495)	274,666
Other revenues (expenses)				
Sales tax	1,246,580	1,246,580	1,339,960	93,380
Use tax	40,329	40,329	52,440	12,111
Earnings on investments	3,189	3,189	6,522	3,333
Interest expense	(291,577)	(291,577)	(289,565)	2,012
Principal paid	(250,000)	(250,000)	(250,000)	-
Total other revenues (expenses)	748,521	748,521	859,357	110,836
Net income before transfers	44,713	(640)	384,862	385,502
Transfers in	86,120	93,510	93,510	-
Transfers out	(17,321)	(17,321)	-	17,321
Change in net position - budgetary basis	\$ 113,512	\$ 75,549	478,372	\$ 402,823
Reconciliation to GAAP basis				
Depreciation			(355,530)	
Capital outlay			12,470	
Principal paid			250,000	
Change in net position - GAAP basis			385,312	
Net position at beginning of year			5,708,960	
Net position at end of year			\$ 6,094,272	

See accompanying Independent Auditor's Report.

City of Gunnison, Colorado
Schedule of Revenues, Expenses and Changes in Net Position
Budget and Actual (Non-GAAP Basis)
Internal Service - Fleet Management Fund
Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating revenues				
Monthly repair revenue	\$ 108,643	\$ 108,643	\$ 108,643	\$ -
Fleet rental revenue	243,648	243,648	243,648	-
Miscellaneous operating revenues	7,600	7,600	15,065	7,465
Total operating revenues	359,891	359,891	367,356	7,465
Expenditures				
Fleet expenses	360,285	369,204	362,454	6,750
Excess of revenues over expenditures	(394)	(9,313)	4,902	14,215
Other revenues				
Earnings on investments	1,586	1,586	2,638	1,052
Change in net position - budgetary basis	\$ 1,192	\$ (7,727)	7,540	\$ 15,267
Reconciliation to GAAP basis				
Depreciation			(6,383)	
Change in net position - GAAP basis			1,157	
Net position at beginning of year			560,074	
Net position at end of year			\$ 561,231	

See accompanying Independent Auditor's Report.

State Compliance Section

DRAFT

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

LOCAL HIGHWAY FINANCE REPORT

City or County:
City of Gunnison
YEAR ENDING :
December 2014

This Information From The Records Of City Of Gunnison: Prepared By: Ben Cowan, Finance Director
Phone: 970-641-8162

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

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

II. RECEIPTS FOR ROAD AND STREET PURPOSES

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT	ITEM	AMOUNT
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	838,906
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	491,525
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	0
2. General fund appropriations	400,942	b. Snow and ice removal	25,717
3. Other local imposts (from page 2)	1,244,696	c. Other	0
4. Miscellaneous local receipts (from page 2)	14,535	d. Total (a. through c.)	25,717
5. Transfers from toll facilities	0	4. General administration & miscellaneous	148,362
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	327,059
a. Bonds - Original Issues	0	6. Total (1 through 5)	1,831,569
b. Bonds - Refunding Issues	0	B. Debt service on local obligations:	
c. Notes	0	1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	1,660,173	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government		2. Notes:	
(from page 2)	171,396	a. Interest	
D. Receipts from Federal Government		b. Redemption	
(from page 2)	0	c. Total (a. + b.)	0
E. Total receipts (A.7 + B + C + D)	1,831,569	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)	1,831,569

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	0	1,831,569	1,831,569	0	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE:
Colorado
YEAR ENDING (mm/yy):
December 2014

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	0	a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalties	14,535
1. Sales Taxes	1,244,696	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	0
4. Licenses	0	f. Charges for Services	0
5. Specific Ownership &/or Other	0	g. Other Misc. Receipts	0
6. Total (1. through 5.)	1,244,696	h. Other	0
c. Total (a. + b.)	1,244,696	i. Total (a. through h.)	14,535
	(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	153,210	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	18,186	d. Federal Transit Admin	
d. Other (Specify)	0	e. U.S. Corps of Engineers	
e. Other (Specify)	0	f. Other Federal	
f. Total (a. through e.)	18,186	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	171,396	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		794,970	794,970
(4). System Enhancement & Operation		43,936	43,936
(5). Total Construction (1) + (2) + (3) + (4)	0	838,906	838,906
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	838,906	838,906
			(Carry forward to page 1)

Notes and Comments:



Memorandum

To: City Council
From: Ben Cowan
Date: 7/15/2015
Re: Brokerage Agreement Resolution

During the July 8, 2015 Investment Advisory Board Meeting, a decision was made to enter into a brokerage arrangement with Peaks Investment Management to purchase United States Government Agency bonds to help the City of Gunnison reach our investment goals. Although Peaks works with over 60 different dealers of financial instruments, the assets are held by National Financial Services LLC., which is a member of SIPC, or "Securities Investor Protection Corporation", which is kind of like FDIC for securities. We are covered for up to \$500,000 in the account of which \$250,000 can be cash. In addition to SIPC, there is additional aggregate insurance of \$1 Billion, there is no per-account dollar limit on coverage of securities, but there is a per-account limit of \$1.9 Million in cash. The cost of safekeeping is free to the City. When the City purchases a bond, the transaction costs are absorbed through the underwriters fee rather than paying a commission.

The attached resolution authorizes me as Finance Director and Gail Davidson as City Clerk to serve as authorized signors on behalf of the City of Gunnison. This is the typical setup we have on all safekeeping agreements that the City has in effect with various financial institutions. Our driver's license information and other particulars will be added upon approval.

Action Requested: A motion to adopt the attached Corporate and Unincorporated Organization Resolution to authorize an account to be opened in the name of the City of Gunnison with National Financial Services LLC ("NFS") and authorize Mayor Hagan's signature on the same.

Account Number

Corporate and Unincorporated Organization Resolution

Use this form to authorize an account to be opened in the name of the Corporation or Unincorporated Organization ("Company") with National Financial Services LLC ("NFS"), and identify those officers or individuals authorized by Resolution to transact business on the account. Complete all sections. Type on screen or fill in using CAPITAL letters and black ink. If you need more room for information or signatures, use a copy of the relevant page.

1. Account Information

Entity Name		
Taxpayer ID Number	Country of Tax Residence	Country of Organization
Entity ID Document	State/Country of ID Issuance	Trust Date <i>required for Trusts</i> MM DD YYYY

Legal Address

Provide the residential address. Cannot be a P.O. Box or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Mailing Address

Complete if different from Legal Address.

Address			
City	State/Province	Zip/Postal Code	Country

Type of Organization

- Check one. Corporation A corporate seal or articles of incorporation must be provided with this form.
 Unincorporated Organization A Notary is required in Section 5.

2. Certification

Provide name of President, Secretary, or other Authorized Individual.

Complete this section to authorize that an account be opened in the name of the Company with National Financial Services, LLC.

Name	Title

I hereby certify the following:

A. that the Company identified above is duly organized and exists under the laws of the state of and has the power to take the action called for by the resolutions on this form.

B. that the Company is one of the following entities:

- Check one. Publicly traded company
 Privately held company

C. that the resolutions on this form were duly adopted by the Board of Directors or Governing Body of said Company at a meeting held on:

Date MM DD YYYY

at which a quorum of said Board of Directors was present and acting throughout; that no action has been taken to rescind or amend said resolutions; and, that the same are now in full force and effect and do not conflict with the by-laws of said Company as stated in

Name of Document under which Organization is Operating

continued on next page



2. Certification *continued*

D. that each of the following, named individuals, has been duly elected (if applicable), is now legally holding the office set under his/her name, and that any one of them acting individually, is authorized to establish the following account(s):

Check all that apply.

- Cash
 Margin
 Option

in the name of the Company with National Financial Services ("NFS"). Each individual is also authorized to purchase, trade, sell (including short sales in margin accounts), assign, withdraw, transfer and/or deliver any and all stocks, bonds, options, or any other assets or securities, listed or unlisted and to establish check-writing and other account-related services in the designated accounts. Also, any officer of this Company (other than those listed here) is hereby authorized to certify this resolution to NFS. This authorization shall continue in force until revoked by the above-named Company by a written notice, addressed and delivered to NFS, at its main office.

E. that the resolutions are not contrary to any provision in the charter or by-laws of this Company, and that I have been authorized to make this certification to NFS on behalf of this Company.

F. that any information given on this account agreement is subject to verification and authorizes my Broker/Dealer and/or NFS to obtain a credit or other financial responsibility report with respect to the registered account owner as well as any individual authorized to transact business on behalf of the registered account owner. The undersigned is authorized to express the consent of such authorized individuals to obtain a report, and that such individuals have been notified of the possibility thereof. Upon written request, my Broker/Dealer will provide the name and address of the credit reporting agency used.

3. Authorized Individual Information

Complete this section for each person authorized to transact on the account.

First Authorized Individual

Check if applicable. Sole Officer

First Name		M.I.	Last Name	
Social Security Number		Date of Birth MM DD YYYY		Phone
Email				
Country of Citizenship			Country of Tax Residence	
Type of Government-Issued ID	ID Number		State/Country of ID Issuance	
ID Issuance Date MM DD YYYY	ID Expiration Date MM DD YYYY			

Legal Address

Provide the residential address.
 Cannot be a P.O. Box or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Mailing Address

Complete if different from Legal Address.

Address			
City	State/Province	Zip/Postal Code	Country

continued on next page

3. Authorized Individual Information *continued*

Employment Information

Check one and provide information.

- Employed
 Retired
 Not Employed

Occupation		Income Source <i>if retired or not employed</i>	
Employer Name			
Address			
City	State/Province	Zip/Postal Code	Country

Affiliations and Corporate Control Status

Check all that apply and provide information.

- You are, or an immediate family/household member is, a senior foreign political figure.
 You are a control person or affiliate or an immediate family/household member of a control person or associate of a publicly traded company under SEC Rule 144. *This would include, but is not limited to, a director, 10% shareholder, policy-making officer, and members of the board of directors.*

Company Name	CUSIP or Symbol
--------------	-----------------

- You are affiliated with, or employed by, a stock exchange, or a member firm of an exchange or Financial Industry Regulatory Authority (FINRA), or a municipal securities dealer.
 Same as employer above. *If different, provide the information below.*

Entity Name			
Address			
City	State/Province	Zip/Postal Code	Country

Second Authorized Individual

First Name	M.I.	Last Name	
Social Security Number	Date of Birth <i>MM DD YYYY</i>	Phone	
Email			
Country of Citizenship		Country of Tax Residence	
Type of Government-Issued ID	ID Number	State/Country of ID Issuance	
ID Issuance Date <i>MM DD YYYY</i>	ID Expiration Date <i>MM DD YYYY</i>		

Legal Address

Provide the residential address.
Cannot be a P.O. Box or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Mailing Address

Complete if different from Legal Address.

Address			
City	State/Province	Zip/Postal Code	Country



3. Authorized Individual Information *continued*

Employment Information

Check one and provide information.

<input type="checkbox"/> Employed <input type="checkbox"/> Retired <input type="checkbox"/> Not Employed			
Occupation		Income Source <i>if retired or not employed</i>	
Employer Name			
Address			
City	State/Province	Zip/Postal Code	Country

Affiliations and Corporate Control Status

Check all that apply and provide information.

You are, or an immediate family/household member is, a senior foreign political figure.
 You are a control person or affiliate or an immediate family/household member of a control person or associate of a publicly traded company under SEC Rule 144. *This would include, but is not limited to, a director, 10% shareholder, policy-making officer, and members of the board of directors.*

Company Name	CUSIP or Symbol
--------------	-----------------

You are affiliated with, or employed by, a stock exchange, or a member firm of an exchange or Financial Industry Regulatory Authority (FINRA), or a municipal securities dealer.
 Same as employer above. *If different, provide the information below.*

Entity Name			
Address			
City	State/Province	Zip/Postal Code	Country

4. Authorized Entity *if any*

Provide information on any entity that is authorized on the account. If completing this section, you will be required to submit additional documentation. Ask your investment representative what documentation is needed.

Entity Information

Entity Name		
Taxpayer ID Number	Country of Tax Residence	Country of Organization
Entity ID Document	State/Country of ID Issuance	Trust Date <i>for Trusts only MM DD YYYY</i>

Legal Address

Provide the residential address.
Cannot be a P.O. Box or Mail Drop.

Address			
City	State/Province	Zip/Postal Code	Country

Mailing Address

Complete if different from Legal Address.

Address			
City	State/Province	Zip/Postal Code	Country

5. Resolutions

Certified copy of certain resolutions adopted by the board of directors or governing body or the members whereby the establishment and maintenance of trading accounts has been authorized. Resolved:

First: That the individuals listed in Section 3 of this form are, and each of them hereby is, authorized on behalf of this Company to establish and maintain one or more accounts which may be margin accounts with the Broker/Dealer and National Financial Services "NFS." The account(s) will be used for the purpose of purchasing, investing in, or otherwise acquiring, selling (including short sales in margin accounts), possessing, transferring, exchanging, or otherwise disposing of, or turning to account of, or realizing upon, and generally dealing in and with any and all forms of securities including, but not limited to, shares, stocks, bonds, debentures, notes, scrip, participation certificates, rights to subscribe, certificates of deposit, mortgages, evidences of indebtedness, commercial paper, certificates of indebtedness and certificates of interest of any and every kind and nature whatsoever, secured or unsecured, whether represented by trust, participating and/or other certificates or otherwise.

The fullest authority at all times with respect to any such commitment or transaction, deemed by any of the officers and/or agents to be proper in connection with, is hereby conferred, including authority (without limiting the generality of the foregoing) to give written or oral instructions to NFS with respect to transactions.

The "authorized individuals" named in Section 3 are authorized to borrow money and securities and to borrow such money and securities from or through NFS and to secure repayment thereof with the property of the Company.

The authorized individuals may bind and obligate the Company to and for the carrying out of any contract, arrangement, or transaction, which is entered into by any officer and/or agent for and on behalf of the Company with or through NFS. The authorized individuals may pay by checks, and/or drafts drawn on the funds of the Company such sums as may be necessary in connection with any of the said accounts.

The authorized individuals may deliver securities and contracts to NFS and deliver securities to and deposit funds with NFS.

The authorized individuals may order the transfer or delivery of securities to any other person whatsoever, and/or to order the transfer of record of any securities, to any name selected by any of the said officers or agents, affix the corporate seal to any documents or securities to any name selected by any of the said officers or agents and affix the corporate seal to any documents or agreements, or otherwise to endorse any securities and/or contracts in order to pass title.

The authorized individuals may direct the sale or exercise any rights with respect to any securities and sign for the Company all releases, powers of attorney, trading authorizations, Margin Agreements, Options Contracts and/or other documents in connection with any such account, and to agree to any terms or conditions to control any account.

The authorized individuals may direct NFS to surrender any securities to the proper agent or party for the purpose of effecting any exchange or conversion, or for the purpose of deposit with any protective or similar committee.

The authorized individuals may accept delivery of any securities and appoint any other person or persons to do any and all things which any of the said officers and/or agents is hereby empowered to do.

Second: That NFS may deal with all of the persons directly or indirectly by the foregoing resolution empowered, as though they were dealing with the Company directly.

Third: That the Secretary of the Company is hereby authorized, empowered and directed to certify, under the seal of the Company, or otherwise, to NFS:

- A. A true copy of these resolutions
- B. Specimen signatures of each and every person by these resolutions empowered
- C. A certificate (which, if required by NFS, shall be supported by an opinion of the general counsel of the Company, or other counsel satisfactory to NFS) that the Company exists, that its charter empowers it to transact the business by these resolutions, and that no limitation has been imposed upon such powers by the by-laws or otherwise.

Fourth: That NFS may rely upon any certification within these resolutions, NFS receives written notice of a change in or rescission of authority, no other form of notice is acceptable, nor shall the fact that any individual previously authorized ceases to be an officer of the Company or becomes an officer under some other title, in any way affect the powers hereby conferred. The failure to supply NFS with written notification of changes does not invalidate any transaction if the transaction is in accordance with authority actually granted.

Fifth: That in the event of any change in the office or powers of persons empowered, the Secretary shall notify changes to NFS in writing. When received, NFS will terminate the powers of the persons previously authorized, and to empower the persons taking the place of the previous persons.

Sixth: That the foregoing resolutions and the certificates furnished to NFS by the Secretary of the Company are made irrevocable until written notice of the revocation has been received by NFS.

Seventh: That the Company and its officers indemnify and hold NFS harmless from any claim, loss, expense or other liability for effecting any transactions and acting upon any instructions given by the officers or Secretary of the Company.

Signature for Corporation

This certification must be signed by the President, Secretary or other authorized individual. A Corporation must include a Corporate Seal or Articles of Incorporation.

Print Authorized Individual Name <i>First, M.I., Last</i>	
Authorized Individual Signature	Date <i>MM - DD - YYYY</i>
SIGN ▶	▶



continued on next page



5. Resolutions *continued*

Signature for Unincorporated Organization

This certification must be signed by the President, Secretary or other authorized individual. An Unincorporated Organization must also have the authorized individual's signature notarized.

Print Authorized Individual Name <i>First, M.I., Last</i>	
Authorized Individual Signature	Date <i>MM - DD - YYYY</i>
SIGN ▶	▶

Statement of Notary Public *In this section, "You" and "you" refer to the Notary Public.*

You certify that the individual signing above appeared before you on the date indicated below, that they are known to you to be the individuals they claim to be, and that they represented to you that they made the certifications above their signature of their own free will.

State	County	Identification
Print Notary Name <i>First, M.I., Last</i>		Commission Expires <i>MM DD YYYY</i>
Notary Signature		Date <i>MM - DD - YYYY</i>
SIGN ▶		▶

▼ NOTARY SEAL / STAMP ▼



Memorandum

To: City Council
From: Ben Cowan
Date: 7/22/2015
Re: Second Quarter 2015 Financial Report

Please find the 2nd Quarter 2015 Financial Report for the City of Gunnison which includes the following:

1) Departures from the Budget Plan:

The City adopts an annual budget that represents the spending plan for 2015. While the Finance Department has many routine processes in place to balance cash, ensure appropriateness of expenses, and properly record various financial transactions, I want you to feel comfortable that you have information demonstrating the availability of funds that includes the effect of decisions made after the adoption of the budget.

The original budget included the following expenditures and estimated ending fund balances:

FUND	Budgeted Expenditures	Ending Fund Balance @ 12/31/15	Expenditures % of Fund Balance
1 GENERAL FUND	8,248,837	3,275,639	40%
2 CONSERVATION TRUST FUND	59,750	16,995	28%
4 FLEET MANAGEMENT FUND	765,560	25,023	3%
5 FIREMEN'S PENSION FUND	144,000	2,246,432	1560%
20 ELECTRIC DIVISION	5,560,145	1,078,920	19%
25 WATER DIVISION	578,559	759,885	131%
28 DITCH FUND	469,069	148,223	32%
30 WASTE WATER DIVISION	1,434,478	990,581	69%
35 REFUSE DIVISION	479,994	703,043	146%
40 COMMUNICATIONS	646,460	124,936	19%
51 POOL - PARK & REC FUND	1,005,819	464,983	46%
52 RINK - PARK & REC FUND	433,425	107,306	25%
53 TRAILS - PARK & REC FUND	236,065	54,543	23%
54 OTHER IMPROVEMENTS - PARK & REC FUND	0	1,305,121	0%

However, the following budget amendments have been approved thus far:

- a) Adjustment due to bids for replacement of the street sweeper and bulldozer – approved *February 24, 2015*.

Increase Expenditures by \$24,500 (increases General Fund reserve requirement by \$8,085)

Increase Revenues by \$24,500 due to trade in of old units

July 22, 2015

- b) Purchase of a chlorine control system for \$10,600 in the Community Center/Pool Fund – *approved March 24, 2015.*
- c) Purchase of an energy monitoring system for \$10,500 in Other P&R Fund – *approved March 24, 2015.*
- d) Bond arbitrage compliance transfer in the General Fund. This has no effect on fund balances – *approved April 14, 2015.*
- e) Potential purchase of the Lazy K property in the General Fund – *approved April 28, 2015.* This purchase requires the reservation of an additional \$346,500 (\$1,050,000 X 33%) to support the fund balance policy. As outlined in Ken Coleman's April 23 memo, proposed funding is sourced from:

General Fund	\$450,000
Other P&R	\$450,000
Wastewater	\$100,000
Water	<u>\$50,000</u>
TOTAL	\$1,050,000

- f) Rink compressor rebuild for \$10,500 in the Other Recreation Improvements Fund – *approved May 26, 2015.*

In addition to these amendments, the results of 2014 year-end adjustments and actual revenues expenditures affect the ending fund balances. The audited year-end available resources has been adjusted in the below numbers as well.

As you can see, the General Fund drops below the lower threshold of 32% in this scenario, or short by \$55,889. However, since sales taxes continue with a strong showing and the fact that much of the reserve calculation is based on the existence of over \$2,000,000 of capital expenditures, that balance is not concerning, but we will continue to monitor compliance with the policy.

The other area of interest includes the negative balances in both the pool and rink funds. The 2015 budget included cash reserves that are restricted for a debt service reserve. Since that cash may not be used to pay current obligations, I have removed that from the calculation of available resources. In other words, although the cash balance is technically positive, much of the cash held is in a non-spendable form. We will need to address this problem during the 2016 budget development process, especially if the debt service reserve is released in 2017 to call the bonds and save the City in interest payments until 2032.

FUND	Amended Budgeted Expenditures	Ending Fund Balance @ 12/31/15	Expenditures % of Fund Balance
1 GENERAL FUND	9,323,334	3,020,811	32%
2 CONSERVATION TRUST FUND	59,750	18,033	30%
4 FLEET MANAGEMENT FUND	765,560	15,242	2%
5 FIREMEN'S PENSION FUND	144,000	2,240,611	1556%
20 ELECTRIC DIVISION	5,560,145	1,729,797	31%
25 WATER DIVISION	628,559	835,031	133%
28 DITCH FUND	469,069	198,778	42%
30 WASTE WATER DIVISION	1,534,477	1,125,522	73%
35 REFUSE DIVISION	479,994	795,774	166%
40 COMMUNICATIONS	646,460	118,918	18%
51 POOL - PARK & REC FUND	1,016,420	-94,795	-9%
52 RINK - PARK & REC FUND	433,426	-32,725	-8%
53 TRAILS - PARK & REC FUND	236,065	114,902	49%
54 OTHER IMPROVEMENTS - PARK & REC FUND	471,000	849,204	180%

2) Investment Report: (attached)

The Investment Advisory Board met in June to help guide future investment decisions. The Board elected to take five poorly performing certificates of deposit (see right) and reinvest them in U.S. Government Agency bonds to help meet our investment

Financial Institution	Description	Acct #	Rate	Date Opened	Maturity	Beginning Balance
BotW	CD	004-628172	0.25%	08/28/14	08/28/16	512,981.49
BotW	CD	004-628313	0.25%	08/28/14	08/28/16	554,019.96
BotW	CD	014-876748	0.25%	11/09/14	11/09/16	514,441.47
BotW	CD	018-592626	0.25%	03/08/14	03/08/16	302,383.72
GS&L	CD	01-196434-21	0.30%	02/14/14	08/14/15	100,000.00
TOTAL UNRESTRICTED INVESTMENTS						1,983,826.64

goals. This approach will be evaluated after considering the early withdrawal penalties. We will continue with a laddered approach to diversify funds and provide a continuous income that avoids speculating on economic changes. The investment report includes a new section that graphically represents the amounts maturing in each year. Any newly invested funds will focus on the purchase of agency bonds maturing in the 2019 and 2020 range as the belly of our ladder has already been put in place. Currently, the two year treasury rate is 0.71%, and the current portfolio's weighted average yield is only 0.53%, so it is underperforming by 18 basis points. As interest rates continue to increase slightly, our portfolio will lag behind until we can renew investments at higher rates.

Currently, 15% of the City's money is held in cash in anticipation of the purchase of the Lazy K property.

3) Check Register: (attached)

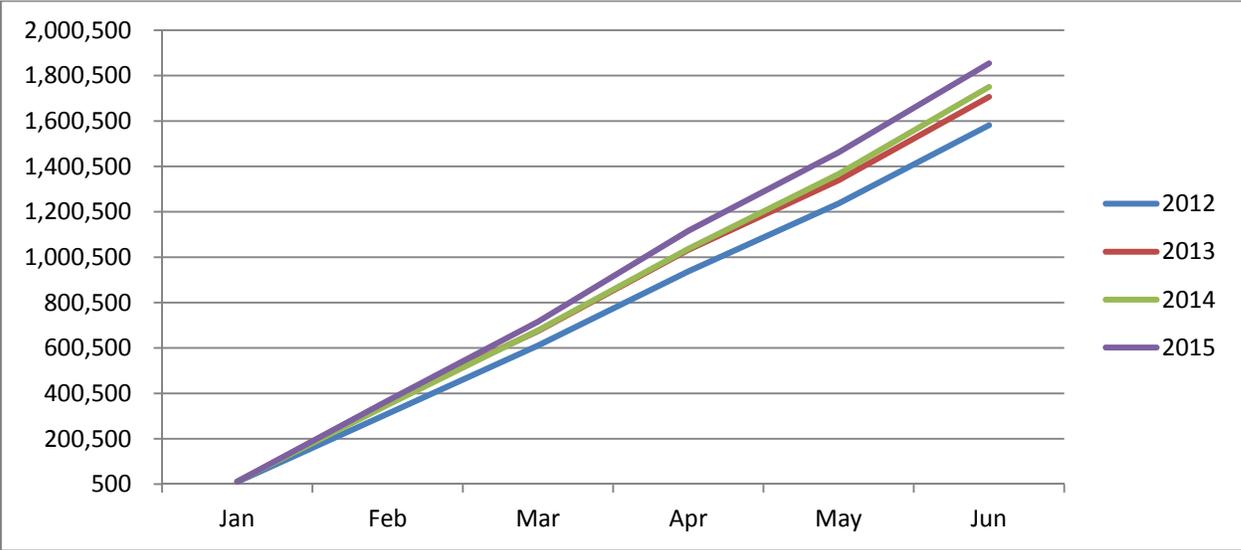
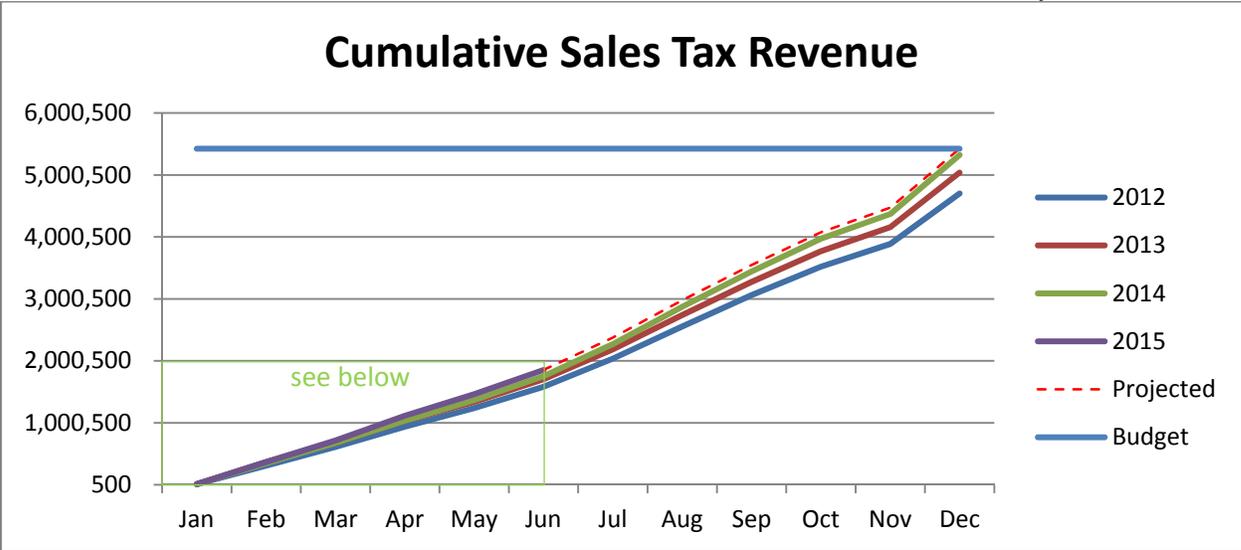
This is a list of payments made during the second quarter of 2015. Please let me know if you would like me to discuss any specifics related to these payments prior to the meeting and I will bring the backup documentation.

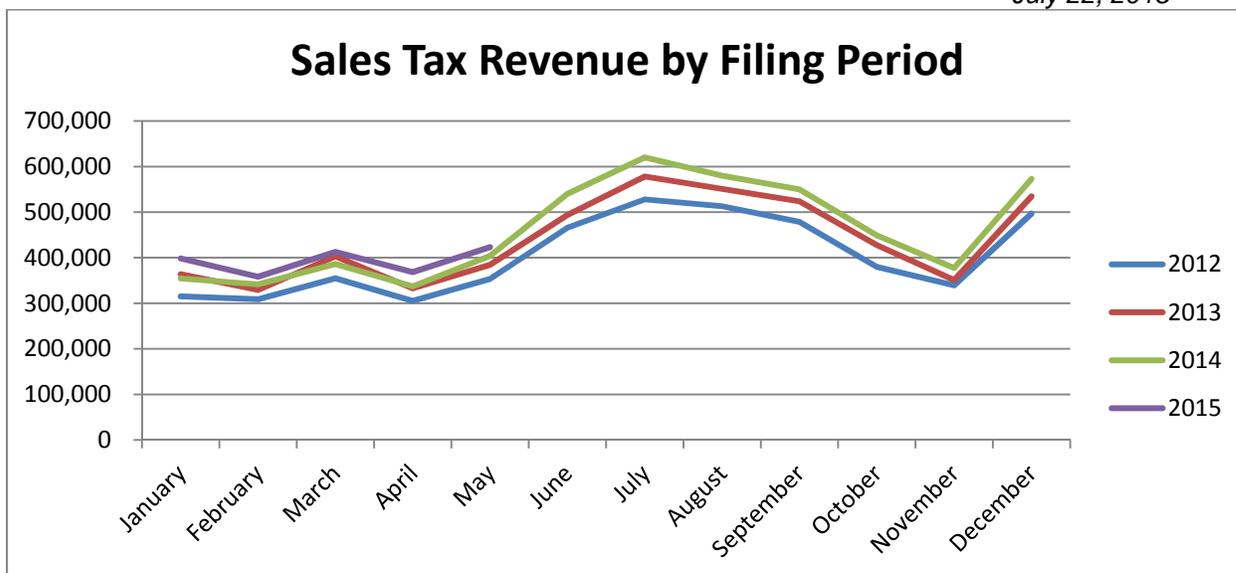
4) Purchasing Card Report: (attached)

This report is generated from our new purchasing card system. April and May transactions were imported from the legacy system and do not contain detailed descriptions of the purchase. As we train employees in its use, you can see the greater detail of descriptions that begin to appear in the June report. Some vendors are "red-flagged" due to the merchant category code they are registered under and a monthly report is prepared to ensure appropriateness of expenditures.

5) Sales Tax Trend:

Since Sales Taxes encompass 34% of the City's total revenue and nearly 60% of General Fund revenues, it is important to ensure this revenue stream continues to support the costs of the City's various services. The 2015 budget contemplated a 2.5% increase, but the trend through May indicates revenues are closer to 5.6% over the prior year. Grocery sales, which represent 31% of the total tax revenue, are showing strong growth of nearly 8%. The below charts depict cumulative sales tax receipts through June (please note this is based on cash remitted by vendors and does not correlate to the filing period in which the sale took place).





6) Revenue and Expenditure Reports: (attached)

The detailed revenue and expenditure reports are included. Through June, a rule of thumb is that expenditures are 50% of budget. This is not always the case for a variety of reasons such as front loaded costs like memberships and seasonality. Finance monitors these trends to determine whether budget amendments need to be prepared or spending needs to be curtailed. At this point in time, there are no significant areas that require attention.

There are a variety of line items that are over budget such as:

- 1) CARA gymnastics, pickleball and scholarships, but those will need to be amended near year-end because they represent the use of restricted donations that have been received during the year.
- 2) Miscellaneous expense at the rink, which is a result of two thefts that totaled \$2,590.75.
- 3) Information Technology, since this department was not budgeted at the beginning of the year. We are working to compile a departmental budget from the existing General Services, computer study and computer equipment budgets. There is no anticipated increase this year from what was originally budgeted.
- 4) Property and liability costs in the Police Department and Street and Alley Administration because the departments do not budget for the costs of workers' compensation claims and vehicle accidents. I will work with Keith and Tex to determine whether an amendment is necessary. I also would like to explore options that include charging departments a set premium to a Risk Management Fund to be used to pay the costs of claims and deductibles.
- 5) There are a few minor overages that likely will be absorbed by savings in other line items.

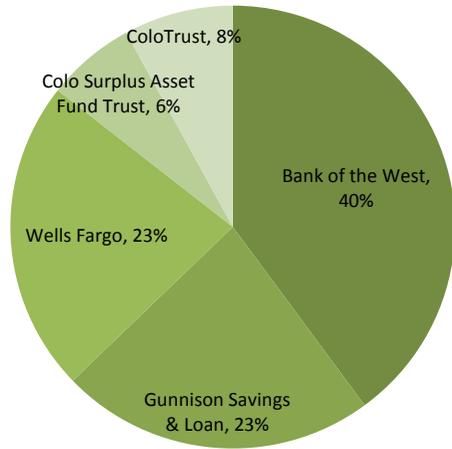


CITY OF GUNNISON
 TRUST & AGENCY FUND CASH AND INVESTMENT SCHEDULE
 UNRESTRICTED PORTFOLIO
 12/31/2015

Financial Institution	Description	Acct #	Rate	Interest Received	Date Opened	Maturity	Beginning Balance	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD INT	Ending Balance	
BotW	Checking	912-001591	0.05%	Adds	N/A	Bus-Cking	1,428,740.52	53.24	64.11	77.33	61.04	60.67	69.84	0.00	0.00	0.00	0.00	0.00	0.00	386.23	1,610,442.06	
BotW	Chck-Clearing	912-003381	0.00%			Bus-Cking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CHECKING							1,428,740.52	53.24	64.11	77.33	61.04	60.67	69.84	0.00	386.23	1,610,442.06						
BotW	CD	004-628172	0.25%	Adds	08/28/14	08/28/16	512,981.49	110.43	110.46	99.79	110.50	106.96	110.55	0.00	0.00	0.00	0.00	0.00	0.00	648.69	513,630.18	
BotW	CD	004-628313	0.25%	Adds	08/28/14	08/28/16	554,019.96	119.27	119.29	107.77	119.34	115.52	119.39	0.00	0.00	0.00	0.00	0.00	0.00	700.58	554,720.54	
BotW	CD	014-876748	0.25%	Adds	11/09/14	11/09/16	514,441.47	110.75	110.77	100.07	110.82	107.27	110.86	0.00	0.00	0.00	0.00	0.00	0.00	650.54	515,092.01	
BotW	CD	016-365742	0.70%	Check	02/24/15	02/24/18	700,000.00	150.69	150.69	381.11	421.94	408.33	421.94	0.00	0.00	0.00	0.00	0.00	0.00	1,934.70	700,000.00	
BotW	CD	018-592626	0.25%	Adds	03/08/14	03/08/16	302,383.72	65.10	65.11	58.82	65.14	63.05	65.16	0.00	0.00	0.00	0.00	0.00	0.00	382.38	302,766.10	
Csafe	MM	84-6000673-01	0.16%	Adds	12/01/06	N/A	677,762.80	72.41	67.66	78.19	75.58	86.19	91.90	0.00	0.00	0.00	0.00	0.00	0.00	471.93	678,234.73	
ColoTrust	MM	CO-01-0584-8001	0.15%	Adds	09/01/08	N/A	836,182.76	81.91	79.94	95.83	92.74	100.06	104.76	0.00	0.00	0.00	0.00	0.00	0.00	555.24	836,738.00	
GS&L	CD	01-195111-20	0.85%	Check	03/02/15	03/01/18	300,000.00	229.32	207.12	209.59	209.59	216.58	209.59	0.00	0.00	0.00	0.00	0.00	0.00	1,281.79	300,000.00	
GS&L	CD	01-195138-20	0.40%	Check	03/11/15	03/11/17	250,000.00	95.55	86.30	88.35	82.19	84.93	82.19	0.00	0.00	0.00	0.00	0.00	0.00	519.51	250,000.00	
GS&L	CD	01-195165-14	0.75%	Check	09/22/14	09/22/17	300,000.00	191.10	172.60	191.10	184.93	191.10	184.93	0.00	0.00	0.00	0.00	0.00	0.00	1,115.76	300,000.00	
GS&L	CD	01-195328-19	0.45%	Check	05/15/15	05/15/17	500,000.00	191.10	172.60	191.10	184.93	191.09	184.93	0.00	0.00	0.00	0.00	0.00	0.00	1,115.75	500,000.00	
GS&L	CD	01-195840-20	0.85%	Check	01/09/15	01/07/18	200,000.00	120.27	130.41	144.38	139.73	144.38	139.73	0.00	0.00	0.00	0.00	0.00	0.00	818.90	200,000.00	
GS&L	CD	01-195923-14	0.75%	Check	12/07/13	12/04/16	400,000.00	254.79	230.14	254.79	246.58	254.79	246.58	0.00	0.00	0.00	0.00	0.00	0.00	1,487.67	400,000.00	
GS&L	CD	01-196433-12	0.85%	Check	02/09/15	02/09/18	56,000.00	19.03	31.00	40.44	39.14	40.44	39.14	0.00	0.00	0.00	0.00	0.00	0.00	209.19	56,000.00	
GS&L	CD	01-196434-21	0.30%	Check	02/14/14	08/14/15	100,000.00	25.48	23.01	25.48	24.66	25.48	24.66	0.00	0.00	0.00	0.00	0.00	0.00	148.77	100,000.00	
GS&L	CD	01-196435-19	0.35%	Check	02/14/15	02/14/17	200,000.00	67.95	57.26	59.45	57.53	59.45	57.53	0.00	0.00	0.00	0.00	0.00	0.00	359.17	200,000.00	
GS&L	CD	01-196436-17	0.85%	Check	08/14/13	08/14/16	100,000.00	72.19	65.21	72.19	69.86	72.19	69.86	0.00	0.00	0.00	0.00	0.00	0.00	421.50	100,000.00	
WF	B	CUSIP:3133EAX29	0.98%	Check	09/14/12	09/18/17	497,406.50	0.00	0.00	2,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,450.00	497,406.50	
WF	B	CUSIP:3135G0WA7	1.13%	Check	10/18/13	03/28/18	990,001.00	0.00	0.00	5,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,625.00	990,001.00	
WF	B	CUSIP:3136G1KS7	0.50%	Check	06/17/13	08/15/16	912,135.14	0.00	2,287.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,287.50	912,135.14	
TOTAL UNRESTRICTED INVESTMENTS							8,903,314.84	1,977.34	4,167.07	10,273.45	2,235.20	2,267.81	2,263.70	0.00	23,184.57	8,906,724.20						
GRAND TOTAL							10,332,055.36	2,030.58	4,231.18	10,350.78	2,296.24	2,328.48	2,333.54	0.00	23,570.80	10,517,166.26						

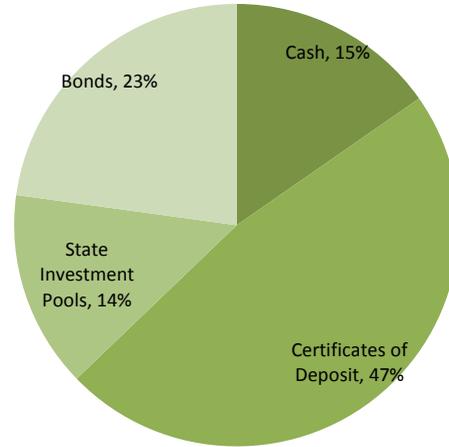
Restatement by Institution

BotW	Bank of the West	40%	4,196,650.89
GS&L	Gunnison Savings & Loan	23%	2,406,000.00
WF	Wells Fargo	23%	2,399,542.64
Csafe	Colo Surplus Asset Fund Trust	6%	678,234.73
ColoTrust	ColoTrust	8%	836,738.00
			10,517,166.26



Restatement by Investment

Cash	Cash	15%	1,610,442.06
CD	Certificates of Deposit	47%	4,992,208.83
MM	State Investment Pools	14%	1,514,972.73
B	Bonds	23%	2,399,542.64
			10,517,166.26



Restatement by Account

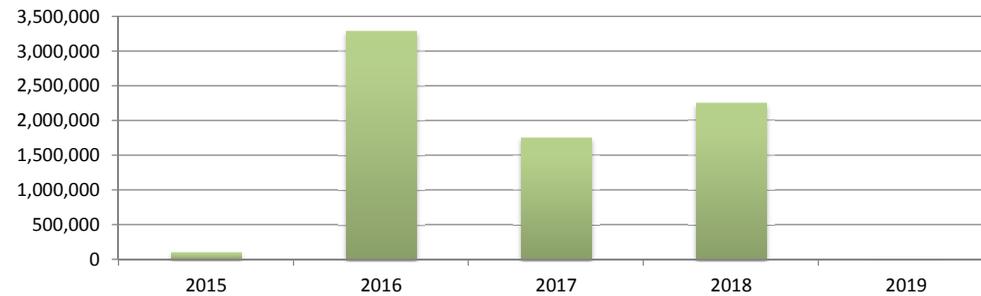
1010	Cash	1,610,442.06
1015	Checking	0.00
1040	Investments	6,507,181.56
1036	Wells Fargo Equity Securities	2,399,542.64
		10,517,166.26

Benchmarking

Weighted Average Yield (Unrestricted):	0.53%
Weighted Average Maturity (Unrestricted):	2.45 years
Benchmark: 2yr Treasury Yield	0.71%
Overperformance (Underperformance)	-0.18%

Laddering

Year Maturing	Total
2015	100,000
2016	3,298,344
2017	1,747,407
2018	2,246,001
2019	0
7,391,751	



Budget Analysis

2015 Budgeted Investment Interest	\$53,697
YTD Investment Interest	\$23,571
Budget Remaining	\$30,126
Percentage	44%

CHECK REGISTER

CHECK	VENDOR	AMOUNT	DATE
28522	50648 32 DEGREES	304.80	05/20/15
28739	15197 AAH N UPHOLSTER LLC	377.50	06/17/15
28118	911 ACCUTEST MOUNTAIN STATES INC	620.00	04/01/15
28713	911 ACCUTEST MOUNTAIN STATES INC	170.00	06/17/15
28149	119 ACTIVE NETWORK LLC	206.80	04/08/15
28150	130 ACZ LABORATORIES INC.	229.00	04/08/15
28321	130 ACZ LABORATORIES INC.	579.00	04/29/15
28357	130 ACZ LABORATORIES INC.	229.00	05/06/15
28475	130 ACZ LABORATORIES INC.	222.00	05/20/15
28653	130 ACZ LABORATORIES INC.	222.00	06/10/15
28709	130 ACZ LABORATORIES INC.	229.00	06/17/15
28657	191 ADAMSON POLICE PRODUCTS	21.00	06/10/15
28402	15104 ADRIANA RAMOS	13.48	05/06/15
28203	15080 ALBERTO ALVAREZ	46.28	04/08/15
28413	15115 ALEXANDER MERRILL	73.28	05/06/15
28619	15158 ALEXANDRA MCLELLAND	70.43	06/03/15
28394	15075 ALL SEASONS RENTAL	105.00	05/06/15
28617	15156 ALLISON LUNA	8.61	06/03/15
28747	51492 ALPENGARDENER	136.77	06/17/15
28525	51273 ALPHA MECHANICAL SOLUTIONS	35,268.21	05/20/15
28148	60 ALTA FUELS LLC	828.85	04/08/15
28355	60 ALTA FUELS LLC	440.30	05/06/15
28543	60 ALTA FUELS LLC	1,541.65	06/03/15
28422	51887 ALTERNATIVE ELEVATIONS LLC	200.00	05/06/15
28153	185 AMERICAN LINEN	411.52	04/08/15
28426	185 AMERICAN LINEN	248.46	05/13/15
28478	185 AMERICAN LINEN	146.30	05/20/15
28656	185 AMERICAN LINEN	210.26	06/10/15
28710	185 AMERICAN LINEN	141.20	06/17/15
28424	137 AMERICAN PLANNING ASSOCIATION	508.00	05/13/15
28206	15083 ANDREW BRINK	59.71	04/08/15
28400	15102 ANDREW HADLEY	90.00	05/06/15
28704	15192 ANDY EFLIN	25.00	06/10/15
28280	50933 ANDY TOCKE	50.00	04/15/15
28348	50933 ANDY TOCKE	100.00	04/29/15
28647	50933 ANDY TOCKE	100.00	06/03/15
28605	15144 ANGELO GOUTOS	18.17	06/03/15
28586	14085 ANTHONY APODACA	65.00	06/03/15
28591	15128 ANTHONY BALL	23.20	06/03/15
28705	15193 ANTHONY POPONI	155.02	06/10/15
28477	160 ANTON COLLINS MITCHELL LLP	12,000.00	05/20/15
28210	50620 APPLIED TRADING LIMITED	232.50	04/08/15
28745	50620 APPLIED TRADING LIMITED	232.50	06/17/15
28113	126 AQUA BEN CORPORATION	2,211.14	04/01/15
28545	126 AQUA BEN CORPORATION	2,211.14	06/03/15
28115	157 AQUA-TOX INC	750.00	04/01/15
28508	4903 ARENA PRODUCTS & SERVICES LLC	683.00	05/20/15
28401	15103 ARTURO CORTEZ	64.53	05/06/15
28544	123 ASSOCIATED SUPPLY COMPANY	9,727.28	06/03/15
28152	174 ATCO	102.50	04/08/15

CHECK	VENDOR	AMOUNT	DATE
28293	1300 ATMOS ENERGY	8,081.10	04/22/15
28367	1300 ATMOS ENERGY	336.68	05/06/15
28489	1300 ATMOS ENERGY	5,525.05	05/20/15
28662	1300 ATMOS ENERGY	4,095.94	06/10/15
28750	1300 ATMOS ENERGY	154.90	06/17/15
28602	15140 AUSTIN ELLIS	39.64	06/03/15
28427	302 B & B PRINTERS GUNNISON INC	441.50	05/13/15
28199	15076 BD ELECTRIC	70.00	04/08/15
28155	370 BEAN	31.00	04/08/15
28360	370 BEAN	31.00	05/06/15
28273	15090 BEN BRACK	46.00	04/15/15
28467	15061 BEN COWAN	186.30	05/13/15
28640	15180 BERYL SANDRIDGE	20.60	06/03/15
28785	15214 BEVERLY CANNON	39.00	06/24/15
28277	50513 BLACKJACK GARAGE DOOR	480.00	04/15/15
28516	15125 BLAKE KNOBLOCH	100.00	05/20/15
28428	306 BLUE MESA LUMBER	230.63	05/13/15
28211	51291 BLUE TARP FINANCIAL	26.10	04/08/15
28217	316 BOB BEDA	100.00	04/15/15
28324	316 BOB BEDA	50.00	04/29/15
28547	316 BOB BEDA	100.00	06/03/15
28226	1338 BOB GYDESEN	52.00	04/15/15
28777	15206 BRACKEN KERSWILL	25.00	06/24/15
28471	50506 BRADY'S WEST	1,696.00	05/13/15
28782	15211 BRANDI QUINTANA	20.00	06/24/15
28143	15071 BREN CORN	100.00	04/01/15
28603	15142 BRIANNA MARIE FAISON	72.97	06/03/15
28621	15160 BRUCE MULLIN	132.64	06/03/15
28207	15084 BRUCE SHIPMAN	90.22	04/08/15
28271	15087 BRYAN WICKENHAUSER	49.00	04/15/15
28623	15162 BRYCE MOLTANE	55.46	06/03/15
28116	301 BSN SPORTS	241.89	04/01/15
28323	301 BSN SPORTS	57.38	04/29/15
28359	301 BSN SPORTS	39.36	05/06/15
28773	14084 BUENA VISTA BASEBALL ASSN	380.00	06/24/15
28742	15200 CADE WASSER	150.00	06/17/15
28775	15200 CADE WASSER	15.00	06/24/15
28404	15106 CAILINA FAISON	31.96	05/06/15
28627	15167 CALEB PAZZIE	77.44	06/03/15
28479	379 CAMCA	60.00	05/20/15
28784	15213 CARA FAULDS	211.50	06/24/15
28286	425 CARD SERVICES	11,184.74	04/16/15
28480	425 CARD SERVICES	8,196.22	05/20/15
28548	425 CARD SERVICES	8,342.05	06/03/15
28612	15151 CARMEN ISIDRO	45.26	06/03/15
28701	15189 CARTER WASSER	45.00	06/10/15
28774	15189 CARTER WASSER	15.00	06/24/15
28278	50671 CASEY BIZELLI	113.50	04/15/15
28159	578 CATTLEMENS DAYS INC.	7,500.00	04/08/15
28526	51346 CDHS BIU RECORDS & REPORTS	30.00	05/20/15
28114	143 CED, INC.	41.31	04/01/15
28151	143 CED, INC.	284.50	04/08/15

CHECK	VENDOR	AMOUNT	DATE
28322	143 CED, INC.	51.36	04/29/15
28425	143 CED, INC.	585.12	05/13/15
28476	143 CED, INC.	61.91	05/20/15
28530	143 CED, INC.	82.39	05/27/15
28546	143 CED, INC.	38.36	06/03/15
28654	143 CED, INC.	447.68	06/10/15
28752	143 CED, INC.	262.77	06/24/15
28483	566 CENTURY EQUIPMENT COMPANY	1,566.65	05/20/15
28314	50661 CENTURY LINK 84222580	23.71	04/22/15
28523	50661 CENTURY LINK 84222580	21.87	05/20/15
28786	50661 CENTURY LINK 84222580	21.27	06/24/15
28363	528 CENTURYLINK K9701112617406M	1,275.88	05/06/15
28429	528 CENTURYLINK K9701112617406M	1,276.08	05/13/15
28754	528 CENTURYLINK K9701112617406M	1,276.08	06/24/15
28549	496 CERTIFIED LABORATORIES	526.36	06/03/15
28325	338 CHALLENGER TEAMWEAR	1,056.55	04/29/15
28205	15082 CHARLES CRAWFORD	31.49	04/08/15
28279	50674 CHARLES DOBIE	83.50	04/15/15
28231	1543 CHARLES HAUS	36.00	04/15/15
28620	15159 CHARLES MILLER	100.00	06/03/15
28700	15188 CHASE CLINE	120.00	06/10/15
28735	15188 CHASE CLINE	38.00	06/17/15
28631	15171 CHASE RYAN	112.97	06/03/15
28364	567 CHEMATOX LABS	20.00	05/06/15
28484	567 CHEMATOX LABS	20.00	05/20/15
28551	567 CHEMATOX LABS	245.00	06/03/15
28204	15081 CHRISTIAN BOWNE	24.60	04/08/15
28145	15073 CHRISTINA DAMM	80.00	04/01/15
28215	50 CITY OF GUNNISON	12.94	04/15/15
28320	50 CITY OF GUNNISON	700.00	04/29/15
28354	50 CITY OF GUNNISON	9.09	05/06/15
28529	50 CITY OF GUNNISON	300.00	05/21/15
28708	50 CITY OF GUNNISON	6,020.00	06/17/15
28780	15209 CITY OF MONTROSE	150.00	06/24/15
28140	15068 COAL RIDGE BOYS BASKETBALL	600.00	04/01/15
28486	573 CODE PUBLISHING, INC.	350.00	05/20/15
28485	572 COLORADO DEPT HEALTH	261.36	05/20/15
28756	572 COLORADO DEPT HEALTH	2,853.00	06/24/15
28494	1373 COLORADO DEPT OF LABOR	30.00	05/20/15
28521	50246 COLORADO DEPT PUBLIC HEALTH & ENVIRONMEN	1,000.00	05/20/15
28658	518 COLORADO MUNICIPAL CLERKS ASSN	75.00	06/10/15
28290	593 COLORADO WEST	151.53	04/22/15
28702	15190 COMLOGIC	150.00	06/10/15
28736	15190 COMLOGIC	225.00	06/17/15
28652	15135 COMMUNITY BANKS	33.75	06/03/15
28528	15124 CONNOR KNOBLOCH	100.00	05/21/15
28137	4722 CORY VANDERVEEN	25.00	04/01/15
28262	4722 CORY VANDERVEEN	37.50	04/15/15
28624	15163 CRAIG MERGALMAN	43.77	06/03/15
28644	15184 CRAIG WEIFENBACH	38.53	06/03/15
28595	15133 CROSSFIT GUNNISON	159.63	06/03/15
28157	524 CRYSTAL MAINTENANCE & SUPPLY INC	100.25	04/08/15

CHECK	VENDOR	AMOUNT	DATE
28405	15107 CYNTHIA BENNETT	125.00	05/06/15
28229	1396 DALE MCDERMOTT	42.50	04/15/15
28583	4505 DAN WHITE	120.00	06/03/15
28725	4505 DAN WHITE	116.00	06/17/15
28590	15127 DANIEL ALVORD	22.19	06/03/15
28411	15113 DAVID COWHERD	86.25	05/06/15
28449	2597 DAVID MCGUIRE	100.00	05/13/15
28253	3752 DEBORAH FERCHAU	55.00	04/15/15
28202	15079 DEENIE PARNELL	52.72	04/08/15
28470	15119 DELTA PANTHERS	175.00	05/13/15
28630	15170 DEVON REYES	97.08	06/03/15
28643	15183 DOMINIQUE WRIGHT	75.56	06/03/15
28221	726 DOVE GRAPHICS INC	679.72	04/15/15
28327	726 DOVE GRAPHICS INC	879.96	04/29/15
28365	726 DOVE GRAPHICS INC	398.00	05/06/15
28659	726 DOVE GRAPHICS INC	693.56	06/10/15
28593	15130 DREW BROWN	400.00	06/03/15
28160	750 DRUG TESTING INC OF GUNNISON	169.00	04/08/15
28660	750 DRUG TESTING INC OF GUNNISON	169.00	06/10/15
28634	15174 DUANE SCHRODER	47.92	06/03/15
28645	15185 DUFT ELECTRICAL	65.00	06/03/15
28396	15098 DUSTIN SIEGIEL	85.00	05/06/15
28738	15196 ELLIE BROOKS	210.00	06/17/15
28119	912 EMBROIDERED SPORTSWEAR CO	187.00	04/01/15
28291	912 EMBROIDERED SPORTSWEAR CO	17.00	04/22/15
28431	912 EMBROIDERED SPORTSWEAR CO	17.00	05/13/15
28161	926 ENGLAND FENCE CO	11,775.00	04/08/15
28632	15172 ERIC RUDAT	26.33	06/03/15
28222	1104 ERICH FERCHAU	100.00	04/15/15
28328	1104 ERICH FERCHAU	100.00	04/29/15
28553	1104 ERICH FERCHAU	100.00	06/03/15
28281	50947 ERIK NIEMEYER	50.00	04/15/15
28349	50947 ERIK NIEMEYER	100.00	04/29/15
28648	50947 ERIK NIEMEYER	100.00	06/03/15
28626	15166 ERIN PETERSON	82.56	06/03/15
28200	15077 ERNEST BURROWS	100.00	04/08/15
28263	4723 ERNEST W. YOUNG III	20.00	04/15/15
28457	4508 ERVIN WYATT	284.80	05/13/15
28366	902 ESRI	1,700.00	05/06/15
28464	14273 ETHAN SCOTT	100.00	05/13/15
28509	14273 ETHAN SCOTT	22.00	05/20/15
28600	15138 EVA DE LA CRUZ AGUILAR	23.32	06/03/15
28138	15053 FAITH SALTMARSH	25.00	04/01/15
28779	15208 FAMILY DOLLAR	473.76	06/24/15
28212	51489 FARIS MACHINERY	4,108.38	04/08/15
28316	51804 FAST TRACK COMMUNICATIONS INC	570.55	04/22/15
28420	51804 FAST TRACK COMMUNICATIONS INC	579.62	05/06/15
28707	51804 FAST TRACK COMMUNICATIONS INC	594.71	06/10/15
28285	51737 FASTENAL COMPANY	42.39	04/15/15
28552	1100 FEDERAL EXPRESS CORP.	16.76	06/03/15
28746	51155 FOX TUTTLE TRANSPORTATION GROUP LLC	9,911.02	06/17/15
28292	1107 FULLMER'S HARDWARE	1,672.73	04/22/15

CHECK	VENDOR	AMOUNT	DATE
28488	1107 FULLMER'S HARDWARE	4,770.56	05/20/15
28757	1107 FULLMER'S HARDWARE	2,975.48	06/24/15
28706	15194 GABLE GREBSBACH	70.00	06/10/15
28751	15194 GABLE GREBSBACH	120.00	06/18/15
28298	1332 GALL'S INC.	221.59	04/22/15
28331	1332 GALL'S INC.	1,524.75	04/29/15
28178	1907 GCR	2,381.74	04/08/15
28445	1907 GCR	1,481.16	05/13/15
28673	1907 GCR	2,551.68	06/10/15
28435	1313 GENE TAYLORS SPORTING GOODS	159.99	05/13/15
28555	1313 GENE TAYLORS SPORTING GOODS	291.86	06/03/15
28663	1313 GENE TAYLORS SPORTING GOODS	249.96	06/10/15
28329	1260 GEORGE T SANDERS COMPANY	538.67	04/29/15
28432	1260 GEORGE T SANDERS COMPANY	24.24	05/13/15
28661	1260 GEORGE T SANDERS COMPANY	291.71	06/10/15
28415	50957 GIBSON	51.82	05/06/15
28124	1341 GL COMPUTER SERVICE INC	403.98	04/01/15
28167	1341 GL COMPUTER SERVICE INC	2,640.00	04/08/15
28439	1341 GL COMPUTER SERVICE INC	306.00	05/13/15
28665	1341 GL COMPUTER SERVICE INC	1,154.00	06/10/15
28309	15011 GOLDEN EAGLE TRASH	110.00	04/22/15
28510	15011 GOLDEN EAGLE TRASH	110.00	05/20/15
28732	15011 GOLDEN EAGLE TRASH	137.50	06/17/15
28121	1316 GRAND JUNCTION PIPE & SUPPLY	906.70	04/01/15
28225	1316 GRAND JUNCTION PIPE & SUPPLY	692.70	04/15/15
28297	1316 GRAND JUNCTION PIPE & SUPPLY	507.16	04/22/15
28330	1316 GRAND JUNCTION PIPE & SUPPLY	3,290.09	04/29/15
28436	1316 GRAND JUNCTION PIPE & SUPPLY	63.90	05/13/15
28556	1316 GRAND JUNCTION PIPE & SUPPLY	940.85	06/03/15
28313	15096 GRAND VALLEY LACROSSE	900.00	04/22/15
28370	1310 GRAPHIC CONTROLS	727.31	05/06/15
28714	1309 GREENHOUSE C/O PAULA SWENSON	90.00	06/17/15
28758	1309 GREENHOUSE C/O PAULA SWENSON	60.00	06/24/15
28236	2316 GREG LARSON	100.00	04/15/15
28352	2316 GREG LARSON	100.00	04/29/15
28674	2316 GREG LARSON	100.00	06/10/15
28524	50855 GREGG MORIN	525.00	05/20/15
28171	1381 GUNNISON CAR CLUB	500.00	04/08/15
28166	1329 GUNNISON CONST & SEPTIC INC	116.00	04/08/15
28373	1329 GUNNISON CONST & SEPTIC INC	100.00	05/06/15
28438	1329 GUNNISON CONST & SEPTIC INC	250.00	05/13/15
28531	1329 GUNNISON CONST & SEPTIC INC	350.00	05/27/15
28558	1329 GUNNISON CONST & SEPTIC INC	920.00	06/03/15
28154	315 GUNNISON COUNTRY CHAMBER OF COMMERCE	2,000.00	04/08/15
28216	315 GUNNISON COUNTRY CHAMBER OF COMMERCE	180.00	04/15/15
28120	1308 GUNNISON COUNTRY PUBLICATIONS	185.23	04/01/15
28164	1308 GUNNISON COUNTRY PUBLICATIONS	218.57	04/08/15
28224	1308 GUNNISON COUNTRY PUBLICATIONS	79.97	04/15/15
28295	1308 GUNNISON COUNTRY PUBLICATIONS	48.30	04/22/15
28369	1308 GUNNISON COUNTRY PUBLICATIONS	511.78	05/06/15
28434	1308 GUNNISON COUNTRY PUBLICATIONS	525.83	05/13/15
28491	1308 GUNNISON COUNTRY PUBLICATIONS	834.56	05/20/15

CHECK	VENDOR	AMOUNT	DATE
28554	1308 GUNNISON COUNTRY PUBLICATIONS	1,849.94	06/03/15
28228	1351 GUNNISON COUNTRY SHOPPER INC	106.00	04/15/15
28493	1351 GUNNISON COUNTRY SHOPPER INC	738.50	05/20/15
28560	1351 GUNNISON COUNTRY SHOPPER INC	12.00	06/03/15
28308	14265 GUNNISON COUNTY ABSTRACT COMPANY	5,000.00	04/22/15
28332	1333 GUNNISON COUNTY CLERK & RECORD	377.61	04/29/15
28122	1318 GUNNISON COUNTY ELECTRIC ASSOC	386.99	04/01/15
28372	1318 GUNNISON COUNTY ELECTRIC ASSOC	145.00	05/06/15
28437	1318 GUNNISON COUNTY ELECTRIC ASSOC	127.83	05/13/15
28557	1318 GUNNISON COUNTY ELECTRIC ASSOC	205.38	06/03/15
28163	1306 GUNNISON COUNTY FINANCE DEPT	5,323.20	04/08/15
28294	1306 GUNNISON COUNTY FINANCE DEPT	7,214.80	04/22/15
28368	1306 GUNNISON COUNTY FINANCE DEPT	12,500.00	05/06/15
28433	1306 GUNNISON COUNTY FINANCE DEPT	1,811.09	05/13/15
28490	1306 GUNNISON COUNTY FINANCE DEPT	8,290.80	05/20/15
28333	1382 GUNNISON COUNTY FIRE PROTECTIO	3,547.21	04/29/15
28376	1355 GUNNISON MUFFLER & PIPE	51.38	05/06/15
28158	562 GUNNISON RIVER FESTIVAL	2,000.00	04/08/15
28168	1349 GUNNISON SHIPPING	20.69	04/08/15
28227	1349 GUNNISON SHIPPING	39.13	04/15/15
28299	1349 GUNNISON SHIPPING	118.13	04/22/15
28375	1349 GUNNISON SHIPPING	65.76	05/06/15
28440	1349 GUNNISON SHIPPING	90.10	05/13/15
28492	1349 GUNNISON SHIPPING	137.08	05/20/15
28559	1349 GUNNISON SHIPPING	45.74	06/03/15
28666	1349 GUNNISON SHIPPING	111.32	06/10/15
28165	1315 GUNNISON TIRE	150.00	04/08/15
28296	1315 GUNNISON TIRE	17.50	04/22/15
28371	1315 GUNNISON TIRE	120.00	05/06/15
28664	1315 GUNNISON TIRE	240.00	06/10/15
28170	1376 GUNNISON VALLEY ANIMAL WELFARE	200.00	04/08/15
28377	1376 GUNNISON VALLEY ANIMAL WELFARE	360.00	05/06/15
28759	1376 GUNNISON VALLEY ANIMAL WELFARE	1,080.00	06/24/15
28169	1371 GUNNISON VALLEY FAMILY PHYSICI	150.00	04/08/15
28441	1371 GUNNISON VALLEY FAMILY PHYSICI	300.00	05/13/15
28561	1371 GUNNISON VALLEY FAMILY PHYSICI	150.00	06/03/15
28667	1371 GUNNISON VALLEY FAMILY PHYSICI	150.00	06/10/15
28123	1330 GUNNISON VALLEY HOSPITAL	15.00	04/01/15
28587	14287 GUNNISON WATERSHED SCHOOL DISTRICT	67,450.81	06/03/15
28374	1345 GUNNISON/HINSDALE COMBINED ETSA	52.11	05/06/15
28638	15178 GUSTAVO SEGURA	44.18	06/03/15
28668	1501 H & H TOWING	848.00	06/10/15
28608	15147 HANNAH HICKS	24.28	06/03/15
28125	1516 HARRY'S CLEANING SERVICE	5,420.00	04/01/15
28334	1516 HARRY'S CLEANING SERVICE	4,900.00	04/29/15
28378	1516 HARRY'S CLEANING SERVICE	520.00	05/06/15
28563	1516 HARRY'S CLEANING SERVICE	4,900.00	06/03/15
28670	1516 HARRY'S CLEANING SERVICE	520.00	06/10/15
28335	1563 HART INTERCIVIC	3,971.00	04/29/15
28496	1563 HART INTERCIVIC	1,961.53	05/20/15
28564	1563 HART INTERCIVIC	99.55	06/03/15
28703	15191 HEARNE EXCAVATING INC	11,450.00	06/10/15

CHECK	VENDOR	AMOUNT	DATE
28249	3574 HEATH SMITH	7.50	04/15/15
28625	15165 HENRY OSBORNE	80.01	06/03/15
28562	1500 HENRY'S RADIO & TV	36.00	06/03/15
28233	1553 HI COUNTRY CARPET	38.59	04/15/15
28715	1553 HI COUNTRY CARPET	343.68	06/17/15
28609	15148 HIGH MOUNTAIN LIQUOR	37.87	06/03/15
28117	523 HIGH MOUNTAIN WATER	116.00	04/01/15
28264	4936 HOLLOWAY WELDING	280.00	04/15/15
28442	1508 HONNEN EQUIPMENT CO.	14.87	05/13/15
28669	1508 HONNEN EQUIPMENT CO.	40.77	06/10/15
28223	1106 HUGO FERCHAU	61.00	04/15/15
28618	15157 HUNTER LONCARICH	89.00	06/03/15
28532	1670 HVM INC SECURITY SYSTEMS	931.50	05/27/15
28126	1717 IDEXX LABORATORIES	3,033.46	04/01/15
28788	51256 IN THE SWIM	245.70	06/24/15
28173	1730 INTERMOUNTAIN SWEEPER CO.	294,889.46	04/08/15
28172	1701 INTERSTATE BATTERIES	200.90	04/08/15
28443	1701 INTERSTATE BATTERIES	191.90	05/13/15
28671	1701 INTERSTATE BATTERIES	180.90	06/10/15
28613	15152 IXII TRAINING	800.00	06/03/15
28318	81111 J REESER ARCHITECT LLC	308.75	04/22/15
28749	81111 J REESER ARCHITECT LLC	306.15	06/17/15
28300	1916 J&S CONTRACTORS SUPPLY	1,671.02	04/22/15
28398	15100 JADE MCINTOSH	60.00	05/06/15
28414	15116 JAMES HUNNICUTT	25.20	05/06/15
28345	15001 JAMESTREE CONSULTING	190.00	04/29/15
28312	15095 JAN NIXON	25.00	04/22/15
28142	15070 JASON BERV	42.00	04/01/15
28259	4543 JEFF WILLIAMSON	32.50	04/15/15
28209	15086 JEFFREY NEW	33.02	04/08/15
28311	15094 JENNIFER DORMAN	205.00	04/22/15
28465	14350 JEREMY ROBINSON	75.80	05/13/15
28408	15110 JESLYNN VILLANUEVA	63.04	05/06/15
28743	15201 JESSE MCCONNELL	189.00	06/17/15
28412	15114 JESSIE DODGE	58.92	05/06/15
28248	3559 JOEL RUEHLE	45.00	04/15/15
28127	1903 JOHN ROBERTS MOTOR WORKS CO.	34,300.00	04/01/15
28177	1903 JOHN ROBERTS MOTOR WORKS CO.	131.73	04/08/15
28380	1903 JOHN ROBERTS MOTOR WORKS CO.	153.01	05/06/15
28444	1903 JOHN ROBERTS MOTOR WORKS CO.	13.50	05/13/15
28176	1890 JOHN'S TOOL STORE	142.42	04/08/15
28513	15122 JONATHAN CROSSLEY	100.00	05/20/15
28772	14069 JORDAN WOODYARD	78.00	06/24/15
28247	3539 JOSEPH M RICKS	51.00	04/15/15
28274	15091 JOSEPH VAN NURDEN	37.50	04/15/15
28592	15129 JOSH BRADLEY	54.04	06/03/15
28519	50161 JUDY JUNKMAN	100.00	05/20/15
28179	2127 JUSTICE SYSTEMS	1,127.50	04/08/15
28565	2127 JUSTICE SYSTEMS	507.50	06/03/15
28598	15136 JUSTIN DOBBIE	58.04	06/03/15
28208	15085 JUSTIN HAMILL	55.73	04/08/15
28518	50160 KAREN JENSEN	100.00	05/20/15

CHECK	VENDOR	AMOUNT	DATE
28174	1751 KATHLEEN FOGO	3,709.40	04/08/15
28379	1751 KATHLEEN FOGO	5,581.10	05/06/15
28672	1751 KATHLEEN FOGO	4,176.90	06/10/15
28520	50166 KATHRYN SCHUPP	100.00	05/20/15
28533	2140 KD FLAGS	460.58	05/27/15
28384	3508 KEITH ROBINSON	12.00	05/06/15
28403	15105 KELSEY DAVIS	33.65	05/06/15
28607	15146 KELSY HEITKAMP	60.46	06/03/15
28711	322 KEN BRADFORD	1,184.95	06/17/15
28250	3590 KEVIN ROSS	75.00	04/15/15
28729	14072 KIM GREER PUCHEK	210.00	06/17/15
28182	2591 KIWANIS	750.00	04/08/15
28147	51701 KRIS TRAVIS	95.00	04/01/15
28730	14074 KRISTINA PHIBBS	210.00	06/17/15
28156	517 KROGER	17.44	04/08/15
28362	517 KROGER	8.99	05/06/15
28268	14301 KRYSTAL BROWN	83.50	04/15/15
28512	15121 KYLE TIMM	8.49	05/20/15
28356	61 LAUREN M ALKIRE	116.00	05/06/15
28423	61 LAUREN M ALKIRE	22.00	05/13/15
28474	61 LAUREN M ALKIRE	28.00	05/20/15
28198	14338 LBISAT LLC	99.00	04/08/15
28393	14338 LBISAT LLC	99.00	05/06/15
28588	14338 LBISAT LLC	99.00	06/03/15
28651	51779 LEACH AND COMPANY	315.00	06/03/15
28781	15210 LEAH HUIZENGA	60.00	06/24/15
28310	15093 LEXIPOL LLC	4,950.00	04/22/15
28418	51677 LIAM ELLIOTT	110.00	05/06/15
28472	51677 LIAM ELLIOTT	88.00	05/13/15
28527	51677 LIAM ELLIOTT	22.00	05/20/15
28344	14300 LIAM REILY	16.00	04/29/15
28594	15132 LINDSAY CLARK	100.00	06/03/15
28235	2144 LK SURVEY	51.50	04/15/15
28270	15023 LL JOHNSON	243.07	04/15/15
28409	15111 LOGAN LANE	56.67	05/06/15
28201	15078 LOREEN VANIWAARDEN	65.32	04/08/15
28622	15161 LUZ MACEDO	19.39	06/03/15
28267	14267 M I G MOORE, IACOFANO & GOLTSMAN INC	4,990.40	04/15/15
28392	14267 M I G MOORE, IACOFANO & GOLTSMAN INC	1,759.45	05/06/15
28463	14267 M I G MOORE, IACOFANO & GOLTSMAN INC	12,689.85	05/13/15
28731	14267 M I G MOORE, IACOFANO & GOLTSMAN INC	11,275.97	06/17/15
28678	2581 MACDONALD EQUIPMENT CP.	473.23	06/10/15
28737	15195 MACY PHARIS	210.00	06/17/15
28636	15176 MADISON STERN	29.26	06/03/15
28649	51266 MAINTENANCE ENGINEERING	1,030.06	06/03/15
28406	15108 MARIA MORALES	36.24	05/06/15
28495	1522 MARIAN HICKS	100.00	05/20/15
28421	51874 MARICEL MEDINA	105.00	05/06/15
28446	2507 MARIO'S PIZZA & PASTA	25.00	05/13/15
28676	2507 MARIO'S PIZZA & PASTA	195.75	06/10/15
28614	15153 MARK JONES	100.00	06/03/15
28497	2335 MARLA LARSON	100.00	05/20/15

CHECK	VENDOR	AMOUNT	DATE
28197	14289 MATCO TOOLS	258.20	04/08/15
28240	2593 MATHEW MESSNER	61.00	04/15/15
28787	50851 MATT BURT PHOTOGRAPHY	450.00	06/24/15
28407	15109 MATT QUINN	55.53	05/06/15
28639	15179 MAYLINN SMITH	13.26	06/03/15
28466	14364 MCCANDLESS TRUCK CENTER LLC	208.77	05/13/15
28616	15155 MEGAN LYNCH	57.45	06/03/15
28272	15088 MELISSA MASON	47.00	04/15/15
28251	3703 MELISSA ROGERS	37.50	04/15/15
28129	2731 MESA MECHANICAL LLC	387.50	04/01/15
28568	2731 MESA MECHANICAL LLC	387.50	06/03/15
28128	2575 METECH RECYCLING	988.21	04/01/15
28181	2575 METECH RECYCLING	2,941.10	04/08/15
28628	15168 MICAELA POE	41.08	06/03/15
28283	51676 MICHAEL REILY	33.00	04/15/15
28350	51676 MICHAEL REILY	38.00	04/29/15
28417	51676 MICHAEL REILY	22.00	05/06/15
28655	175 MICHELLE ARNETT	25.00	06/10/15
28778	15207 MIKE HUTCHISON	25.00	06/24/15
28681	2700 MIKE PETERSON	25.00	06/10/15
28762	2603 MISSOURI TURF PAINT	549.90	06/24/15
28675	2504 MISTY MTN DBA THE GREENHOUSE	360.00	06/10/15
28141	15069 MOBILITY MGMT WORLDWIDE	500.00	04/01/15
28213	51875 MONTROSE YOUTH GIRLS BASKETBALL	600.00	04/08/15
28238	2511 MONTY'S AUTO PARTS	1,100.64	04/15/15
28447	2511 MONTY'S AUTO PARTS	2,769.35	05/13/15
28677	2511 MONTY'S AUTO PARTS	821.56	06/10/15
28284	51694 MORGAN LOWE	7.50	04/15/15
28301	2596 MOSES, WITTEMYER, HARRISON, &	247.70	04/22/15
28448	2596 MOSES, WITTEMYER, HARRISON, &	626.00	05/13/15
28680	2596 MOSES, WITTEMYER, HARRISON, &	1,091.50	06/10/15
28679	2587 MOUNTAIN SURFACES INC	99.99	06/10/15
28567	2594 MOUNTAIN VALLEY DIST INC	798.00	06/03/15
28761	2594 MOUNTAIN VALLEY DIST INC	183.00	06/24/15
28175	1752 MOUNTAIN WEST INSURANCE & FIN SVCS LLC	41,390.00	04/08/15
28760	1752 MOUNTAIN WEST INSURANCE & FIN SVCS LLC	2,443.00	06/24/15
28569	3001 NADA USED CAR GUIDE	105.00	06/03/15
28241	2702 NAPA AUTO PARTS	390.38	04/15/15
28450	2702 NAPA AUTO PARTS	203.15	05/13/15
28183	2595 NASCO LLC	1,529.35	04/08/15
28629	15169 NATHAN RAUSCH	68.53	06/03/15
28243	2727 NATIONAL METER & AUTOMATION	3,254.44	04/15/15
28615	15154 NICHOLAS KLEIN	76.40	06/03/15
28282	51505 NICHOLAS RANDLETT	66.00	04/15/15
28242	2724 NMPP-MEAN	4,960.41	04/15/15
28336	2724 NMPP-MEAN	389,315.25	04/29/15
28451	2724 NMPP-MEAN	2,210.16	05/13/15
28682	2724 NMPP-MEAN	324,888.72	06/10/15
28763	2724 NMPP-MEAN	318,060.94	06/24/15
28642	15182 NOAH THOMPSON	45.00	06/03/15
28734	15182 NOAH THOMPSON	157.00	06/17/15
28740	15198 NONA PEACHEY	25.00	06/17/15

CHECK	VENDOR	AMOUNT	DATE
28469	15118 NTBSA	395.00	05/13/15
28337	3130 OFF CENTER DESIGNS LLC	1,559.00	04/29/15
28317	51879 OLATHE JR BASKETBALL	450.00	04/22/15
28275	15092 O'REILLY AUTO PARTS	56.87	04/15/15
28395	15092 O'REILLY AUTO PARTS	771.34	05/06/15
28184	3108 PAPER CLIP	1,170.07	04/08/15
28499	3108 PAPER CLIP	2,579.50	05/20/15
28571	3108 PAPER CLIP	2,586.06	06/03/15
28716	3108 PAPER CLIP	1,507.49	06/17/15
28244	3109 PARISH OIL COMPANY	202.50	04/15/15
28572	3109 PARISH OIL COMPANY	801.07	06/03/15
28237	2506 PATRICK A MACINTOSH	25.00	04/15/15
28288	502 PAT'S SCREEN PRINTING	147.65	04/22/15
28326	502 PAT'S SCREEN PRINTING	1,049.66	04/29/15
28361	502 PAT'S SCREEN PRINTING	806.01	05/06/15
28481	502 PAT'S SCREEN PRINTING	2,461.84	05/20/15
28753	502 PAT'S SCREEN PRINTING	284.10	06/24/15
28410	15112 PAUL LINNE	82.55	05/06/15
28535	3123 PEARSON SURVEYING LLC	875.00	05/27/15
28683	3123 PEARSON SURVEYING LLC	700.00	06/10/15
28289	542 PINNACOL ASSURANCE	17,319.44	04/22/15
28550	542 PINNACOL ASSURANCE	10,681.13	06/03/15
28755	542 PINNACOL ASSURANCE	15,740.44	06/24/15
28287	3112 POSTMASTER	1,265.32	04/22/15
28319	3112 POSTMASTER	1,326.75	04/23/15
28534	3112 POSTMASTER	1,309.52	05/27/15
28789	3112 POSTMASTER	1,355.19	06/24/15
28187	3516 POWER EQUIPMENT COMPANY	2,558.91	04/08/15
28382	3163 PRINT SHOP	1,449.00	05/06/15
28684	3163 PRINT SHOP	171.88	06/10/15
28185	3191 PRO COM	148.00	04/08/15
28570	3102 PRUDENTIAL INSURANCE CO OF AME	554.00	06/03/15
28764	3102 PRUDENTIAL INSURANCE CO OF AME	126.26	06/24/15
28698	14362 PSTC	1,352.00	06/10/15
28130	3106 PURCHASE POWER	2,525.00	04/01/15
28766	3562 R & M SALES COMPANY	987.22	06/24/15
28346	15097 RAIN BODINE	148.66	04/29/15
28717	3522 REGION 10 LEAGUE FOR ECONOMIC	1,077.00	06/17/15
28718	3542 REGULATORY COMPLIANCE SERVICES	395.00	06/17/15
28186	3507 RESPOND FIRST AID SYSTEMS	124.65	04/08/15
28383	3507 RESPOND FIRST AID SYSTEMS	11.95	05/06/15
28452	3507 RESPOND FIRST AID SYSTEMS	161.65	05/13/15
28573	3507 RESPOND FIRST AID SYSTEMS	26.90	06/03/15
28498	3002 RICH PLANKIS	100.00	05/20/15
28232	1546 ROB HUGHES	22.50	04/15/15
28419	51714 ROBERT FENSKE	200.00	05/06/15
28650	51714 ROBERT FENSKE	200.00	06/03/15
28776	15205 ROCKY MTN AERIAL SURVEYS	13,350.00	06/24/15
28385	3545 ROCKY MTN FRAMES & TROPHIES	160.00	05/06/15
28685	3557 ROCKY MTN TESTING SERVICE INC.	78.75	06/10/15
28765	3557 ROCKY MTN TESTING SERVICE INC.	83.29	06/24/15
28234	2135 ROGER N. KUNZE	97.00	04/15/15

CHECK	VENDOR	AMOUNT	DATE
28601	15139 RUTH DOLEZAL	62.00	06/03/15
28500	3764 SAFERIDE OF GUNNISON COUNTY	450.00	05/20/15
28575	3764 SAFERIDE OF GUNNISON COUNTY	700.00	06/03/15
28744	15202 SAMUEL FERRARA	91.00	06/17/15
28720	3717 SAN JUAN SWEEPING & STRIPING LLC	13,811.69	06/17/15
28453	3731 SCHMALZ CONSTRUCTION LTD	450.00	05/13/15
28721	3731 SCHMALZ CONSTRUCTION LTD	900.00	06/17/15
28635	15175 SEAN SUZUKI	72.66	06/03/15
28218	402 SHANE CALKINS	68.50	04/15/15
28246	3514 SHANE RIDER	55.00	04/15/15
28542	15126 SHARAN HESS	161.45	05/27/15
28276	50157 SHARON CAVE	100.00	04/15/15
28347	50157 SHARON CAVE	100.00	04/29/15
28517	50157 SHARON CAVE	100.00	05/20/15
28646	50157 SHARON CAVE	100.00	06/03/15
28139	15067 SHAY KRIER,M.D.	1,500.00	04/01/15
28131	3810 SHERWIN-WILLIAMS	447.08	04/01/15
28501	3810 SHERWIN-WILLIAMS	65.61	05/20/15
28768	3810 SHERWIN-WILLIAMS	266.76	06/24/15
28245	3128 SIGN GUYS & GAL! INC	24.00	04/15/15
28748	51507 SOUTHEASTERN SECURITY CONSULTANTS	55.50	06/17/15
28144	15072 SOUTHERN ALUMINUM	3,941.00	04/01/15
28416	51398 SPRING CREEK ELECTRIC	367.10	05/06/15
28188	3706 STATE OF COLORADO DEPT. OF REV	7,739.00	04/08/15
28252	3706 STATE OF COLORADO DEPT. OF REV	268.00	04/15/15
28386	3706 STATE OF COLORADO DEPT. OF REV	6,606.00	05/06/15
28686	3706 STATE OF COLORADO DEPT. OF REV	6,518.12	06/10/15
28610	15149 STEVE HUIZENGA	35.00	06/03/15
28733	15149 STEVE HUIZENGA	35.00	06/17/15
28727	4528 STEVE WESTBAY	105.80	06/17/15
28637	15177 STEVEN SUNDERLIN	11.82	06/03/15
28687	3826 STRIPE A LOT & SWEEPING INC	12,936.95	06/10/15
28133	3830 STUART IRBY CO	1,852.68	04/01/15
28254	3830 STUART IRBY CO	721.30	04/15/15
28339	3830 STUART IRBY CO	741.98	04/29/15
28454	3830 STUART IRBY CO	1,911.40	05/13/15
28502	3817 SUPERIOR ALARM & FIRE LLC	75.00	05/20/15
28769	3817 SUPERIOR ALARM & FIRE LLC	69.00	06/24/15
28265	14010 SWINGSET MALL.COM	436.00	04/15/15
28574	3704 SWIRE COCA-COLA	222.26	06/03/15
28719	3704 SWIRE COCA-COLA	53.92	06/17/15
28767	3704 SWIRE COCA-COLA	1,027.32	06/24/15
28132	3825 T & A ENTERPRISES INC	1,250.00	04/01/15
28189	3825 T & A ENTERPRISES INC	2,344.01	04/08/15
28338	3825 T & A ENTERPRISES INC	1,402.48	04/29/15
28387	3825 T & A ENTERPRISES INC	1,250.00	05/06/15
28576	3825 T & A ENTERPRISES INC	2,650.00	06/03/15
28343	14211 TETRA TECH INC	1,460.00	04/29/15
28599	15137 THOMAS DENNIS	32.27	06/03/15
28230	1403 THOMAS MCDONOUGH	98.50	04/15/15
28353	51163 TIMBER LINE ELECTRIC & CONTROL CORP	15,000.00	04/29/15
28641	15181 TOMICHI CYCLES	688.48	06/03/15

CHECK	VENDOR	AMOUNT	DATE
28266	14091 TRANGO	163.05	04/15/15
28190	3941 TRANSWEST FREIGHTLINER GRD JCT	182.52	04/08/15
28689	3941 TRANSWEST FREIGHTLINER GRD JCT	184.32	06/10/15
28577	3943 TRANSWORLD SYSTEMS	0.80	06/03/15
28578	3956 TRAVELERS	3,682.70	06/03/15
28690	3956 TRAVELERS	143.33	06/10/15
28134	3933 TREADS N THREADS	240.00	04/01/15
28503	3933 TREADS N THREADS	160.00	05/20/15
28220	673 TRUE VALUE	231.20	04/15/15
28487	673 TRUE VALUE	586.37	05/20/15
28712	673 TRUE VALUE	161.84	06/17/15
28388	3957 TUCK COMMUNICATION SVCS INC	190.00	05/06/15
28504	3957 TUCK COMMUNICATION SVCS INC	2,628.70	05/20/15
28770	3957 TUCK COMMUNICATION SVCS INC	47.50	06/24/15
28688	3908 TWO-WAY COMMUNICATIONS INC	181.00	06/10/15
28269	14302 TYLER BROWN	104.50	04/15/15
28191	4106 UNITED COMPANIES	1,022.45	04/08/15
28255	4106 UNITED COMPANIES	45.05	04/15/15
28579	4106 UNITED COMPANIES	1,789.97	06/03/15
28691	4106 UNITED COMPANIES	10.00	06/10/15
28722	4106 UNITED COMPANIES	663.72	06/17/15
28239	2535 US TRACTOR & HARVEST	583.00	04/15/15
28381	2535 US TRACTOR & HARVEST	112.61	05/06/15
28257	4109 USA BLUE BOOK	525.25	04/15/15
28397	15099 USDA APHIS - POCATELLO SUPPLY DEPOT	243.98	05/06/15
28135	4118 UTILITY NOTIFICATION CENTER OF	80.08	04/01/15
28536	4118 UTILITY NOTIFICATION CENTER OF	127.27	05/27/15
28692	4118 UTILITY NOTIFICATION CENTER OF	144.43	06/10/15
28580	4122 UTILITY TECHNICAL SERVICES INC	4,700.00	06/03/15
28256	4107 UV DOCTOR SYSTEMS	3,213.25	04/15/15
28399	15101 VAIL VALLEY LACROSSE CLUB	950.00	05/06/15
28136	4235 VERIZON WIRELESS	745.81	04/01/15
28192	4235 VERIZON WIRELESS	228.90	04/08/15
28302	4235 VERIZON WIRELESS	99.15	04/22/15
28340	4235 VERIZON WIRELESS	317.42	04/29/15
28389	4235 VERIZON WIRELESS	520.42	05/06/15
28455	4235 VERIZON WIRELESS	110.14	05/13/15
28537	4235 VERIZON WIRELESS	99.51	05/27/15
28581	4235 VERIZON WIRELESS	517.74	06/03/15
28693	4235 VERIZON WIRELESS	307.53	06/10/15
28723	4235 VERIZON WIRELESS	219.04	06/17/15
28771	4235 VERIZON WIRELESS	99.06	06/24/15
28604	15143 VICKI GALLEGOS	91.16	06/03/15
28633	15173 VICKI RYSTROM	1,359.85	06/03/15
28596	15134 VICTORIA CHANEY	70.80	06/03/15
28468	15117 VINCENT PIETRANTON	380.00	05/13/15
28194	4680 WAGNER EQUIP	145.14	04/08/15
28261	4680 WAGNER EQUIP	37.70	04/15/15
28460	4680 WAGNER EQUIP	712.10	05/13/15
28219	548 WALT CRANOR	66.00	04/15/15
28459	4569 WESCO DISTRIBUTION, INC.	344.50	05/13/15
28539	4569 WESCO DISTRIBUTION, INC.	56.64	05/27/15

CHECK	VENDOR	AMOUNT	DATE
28511	15120 WESTERN ENTERPRISES	15,000.00	05/20/15
28193	4507 WESTERN LUMBER INC.	32.31	04/08/15
28304	4507 WESTERN LUMBER INC.	263.93	04/22/15
28505	4507 WESTERN LUMBER INC.	429.09	05/20/15
28726	4507 WESTERN LUMBER INC.	105.63	06/17/15
28258	4504 WESTERN SLOPE CONNECTION	11.28	04/15/15
28303	4504 WESTERN SLOPE CONNECTION	56.25	04/22/15
28341	4504 WESTERN SLOPE CONNECTION	201.83	04/29/15
28456	4504 WESTERN SLOPE CONNECTION	219.59	05/13/15
28582	4504 WESTERN SLOPE CONNECTION	5.48	06/03/15
28694	4504 WESTERN SLOPE CONNECTION	30.07	06/10/15
28724	4504 WESTERN SLOPE CONNECTION	99.45	06/17/15
28260	4546 WESTERN SLOPE FIRE & SAFETY INC	1,516.23	04/15/15
28306	4546 WESTERN SLOPE FIRE & SAFETY INC	150.00	04/22/15
28390	4546 WESTERN SLOPE FIRE & SAFETY INC	626.50	05/06/15
28214	4522 WESTERN UNITED ELECTRIC SUPPLY	125,970.00	04/09/15
28342	4522 WESTERN UNITED ELECTRIC SUPPLY	3,047.46	04/29/15
28458	4522 WESTERN UNITED ELECTRIC SUPPLY	442.83	05/13/15
28538	4522 WESTERN UNITED ELECTRIC SUPPLY	1,479.36	05/27/15
28196	14078 WEX BANK	7,289.99	04/08/15
28391	14078 WEX BANK	5,895.16	05/06/15
28462	14078 WEX BANK	2,012.36	05/13/15
28585	14078 WEX BANK	1,792.24	06/03/15
28697	14078 WEX BANK	6,235.46	06/10/15
28315	51777 WHOLESALE DIST ALLIANCE	161.10	04/22/15
28611	15150 WILL HALLIGAN	90.00	06/03/15
28783	15212 WILLIAM WILD	25.00	06/24/15
28146	15074 WIN 911	395.00	04/01/15
28699	15039 WOODEN SPOOL	88.00	06/10/15
28305	4518 WSCU IT SERVICES	1,230.00	04/22/15
28506	4518 WSCU IT SERVICES	1,230.00	05/20/15
28195	4700 XEROX CORPORATION	378.25	04/08/15
28307	4700 XEROX CORPORATION	908.47	04/22/15
28461	4700 XEROX CORPORATION	216.60	05/13/15
28507	4700 XEROX CORPORATION	662.02	05/20/15
28540	4700 XEROX CORPORATION	259.63	05/27/15
28584	4700 XEROX CORPORATION	216.60	06/03/15
28696	4700 XEROX CORPORATION	531.05	06/10/15
28728	4700 XEROX CORPORATION	436.66	06/17/15
28606	15145 ZAC GRIGGS	135.00	06/03/15
		2,284,743.06	



Purchasing Card Report - by Employee



Supplier	Account	Amount	Merchant Category	Description	Date
Andrea	Ruggera				
Wal-Mart #1550		26.76	Discount Stores	Purchase Wal-Mart #1550	04/16/2015
		\$26.76			
Ben	Cowan				
Amazon.Com		91.73	Book Stores	Purchase Amazon.Com	03/25/2015
		\$91.73			
Bret	Spore				
Co Govt Services		190.66	Govt Serv - Default	Purchase Co Govt Services	04/16/2015
		\$190.66			
Chris	Wilson				
Heidi`s Brooklyn Deli Mon		45.15	Eating Places/Restaurants	Purchase Heidi`s Brooklyn Deli Mon	04/07/2015
		\$45.15			
Cory	Vanderveen				
Amazon.Com		46.00	Book Stores	Purchase Amazon.Com	04/02/2015
Marios Pizza & Pasta		40.00	Eating Places/Restaurants	Purchase Marios Pizza & Pasta	03/25/2015
Paypal		10.20	Advertising Services	Purchase Paypal	04/06/2015
Tractor Supply Co #1742		59.98	Misc Auto Dealers - Default	Purchase Tractor Supply Co #1742	03/30/2015

Supplier	Account	Amount	Merchant Category	Description	Date
		\$156.18			
Daniel	Vollendorf				
Epic Sports		221.34	Sporting Goods Stores	Purchase Epic Sports	03/31/2015
Sportstop.Com		459.98	Sporting Goods Stores	Purchase Sportstop.Com	03/31/2015
		\$681.32			
Dennis	Spritzer				
Usps 07408607730307813		7.40	Postage Stamps	Purchase Usps 07408607730307813	04/06/2015
Usps 07408607730307813		22.20	Postage Stamps	Purchase Usps 07408607730307813	03/27/2015
Wal-Mart #1550		10.79	Discount Stores	Purchase Wal-Mart #1550	04/15/2015
		\$40.39			
Faith	Saltmarsh				
City-Market #0419		20.83	Grocery Stores/Supermarkets	Purchase City-Market #0419	04/18/2015
		\$20.83			
Gail A	Davidson				
Paper Direct		37.70	Combination Catalog & Retail	Purchase Paper Direct	04/08/2015
		\$37.70			
James	Powers				
Wal-Mart #1550		-36.74	Discount Stores	Credit Voucher Wal-Mart #1550	04/11/2015
Wal-Mart #1550		36.74	Discount Stores	Purchase Wal-Mart #1550	04/11/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Wal-Mart #1550		33.94	Discount Stores	Purchase Wal-Mart #1550	04/11/2015
		\$33.94			
Jodie	Chinn				
Cdw Government		-189.99	Catalog Merchant	Credit Voucher Cdw Government	04/21/2015
Cdw Government		189.99	Catalog Merchant	Purchase Cdw Government	04/07/2015
Promotions Now		510.00	Business Services - Default	Purchase Promotions Now	04/15/2015
		\$510.00			
Keith	Robinson				
Comfort Suites Dtc		102.90	Comfort Inn	Purchase Comfort Suites Dtc	04/14/2015
Comfort Suites Dtc		98.10	Comfort Inn	Purchase Comfort Suites Dtc	04/14/2015
Wendys #15		17.10	Fast Food Restaurants	Purchase Wendys #15	03/31/2015
Wendys 4795		17.14	Fast Food Restaurants	Purchase Wendys 4795	04/08/2015
		\$235.24			
Kenneth	Bradford				
Amer Public Power Asso		1635.00	Charitable/Soc Service Orgs	Purchase Amer Public Power Asso	04/14/2015
Amer Public Power Asso		845.00	Charitable/Soc Service Orgs	Purchase Amer Public Power Asso	04/14/2015
		\$2,480.00			
Kyla	Leonard				
City-Market #0419		38.20	Grocery Stores/Supermarkets	Purchase City-Market #0419	04/13/2015
Colorado Parks And Recrea		35.00	Member Organizations - Def	Purchase Colorado Parks And Recrea	04/22/2015

Supplier	Account	Amount	Merchant Category	Description	Date
		\$50.42			
Meredith	McClurkan				
Chilis Black Canyon		51.13	Eating Places/Restaurants	Purchase Chilis Black Canyon	04/08/2015
		\$51.13			
Nathan	Chubbuck				
Chilis Canon City		32.04	Eating Places/Restaurants	Purchase Chilis Canon City	03/30/2015
		\$32.04			
Patricia	White				
Wal-Mart #1550		52.78	Discount Stores	Purchase Wal-Mart #1550	04/20/2015
Wal-Mart #1550		64.40	Discount Stores	Purchase Wal-Mart #1550	03/26/2015
		\$117.18			
Robert	Whiting				
All Sports Replay		68.82	Sporting Goods Stores	Purchase All Sports Replay	03/25/2015
Rock N Roll Sports Inc		58.29	Amusement/Rec Serv - Def	Purchase Rock N Roll Sports Inc	04/07/2015
Rock N Roll Sports Inc		930.00	Amusement/Rec Serv - Def	Purchase Rock N Roll Sports Inc	03/24/2015
Rock N Roll Sports Inc		930.00	Amusement/Rec Serv - Def	Purchase Rock N Roll Sports Inc	03/25/2015
Sign Guys		20.00	Quick Copy/Repro Services	Purchase Sign Guys	04/09/2015
Wal-Mart #1550		27.83	Discount Stores	Purchase Wal-Mart #1550	04/14/2015
		\$2,034.94			

Supplier	Account	Amount	Merchant Category	Description	Date
Sonja	Parmeter				
Hope And Glory		46.00	Florists	Purchase Hope And Glory	04/01/2015
		\$46.00			
Tara	Kindall				
Marios Pizza & Pasta		22.40	Eating Places/Restaurants	Purchase Marios Pizza & Pasta	04/21/2015
		\$22.40			
Theresa	Morrill				
Wal-Mart #1550		34.88	Discount Stores	Purchase Wal-Mart #1550	04/07/2015
Wal-Mart #1550		6.92	Discount Stores	Purchase Wal-Mart #1550	04/21/2015
		\$41.80			
Traci	Chandler				
Arc*services/training		243.00	Charitable/Soc Service Orgs	Purchase Arc*services/training	04/05/2015
Arc*services/training		35.00	Charitable/Soc Service Orgs	Purchase Arc*services/training	04/10/2015
Inyopools.Com		78.99	Swimming Pools/Sales/Serv	Purchase Inyopools.Com	04/01/2015
Wilderness Pursuits		100.00	Equip/Furn Rent/Lease Serv	Purchase Wilderness Pursuits	04/06/2015
World Waterpark As-Web		59.00	Member Organizations - Def	Purchase World Waterpark As-Web	04/10/2015
		\$515.99			
Virginia	Seckman				
Arc*services/training		35.00	Charitable/Soc Service Orgs	Purchase Arc*services/training	04/21/2015
Kully Supply		198.58	Plumbing/Heating Equipment	Purchase Kully Supply	04/15/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Sale Reversal		-690.96		Other Credits Sale Reversal	03/29/2015
Sale Reversal		-334.15		Other Credits Sale Reversal	03/29/2015
Security Adjustment (Sa)		326.11		Debit Adjustment Security Adjustment (Sa)	04/20/2015
Wal-Mart #1550		28.02	Discount Stores	Purchase Wal-Mart #1550	03/26/2015
Www.Cliphair.Co.Uk		334.15	Cosmetic Stores	Purchase (GBP 223.91) Www.Cliphair.Co.Uk	03/27/2015
Www.Cliphair.Co.Uk		-326.11		Credit Adjustment (GBP 326.11) Www.Cliphair.Co.Uk	04/13/2015
Www.Jackwills.Com		690.96	Men's/Women's Clothing Stores	Purchase (GBP 463.00) Www.Jackwills.Com	03/28/2015
		\$261.60			
TOTAL PURCHASING CARD ACTIVITY		\$8,196.22			



Purchasing Card Report - by Employee



Supplier	Account	Amount	Merchant Category	Description	Date
Andrea Ruggera					
City-Market #0419	01 4097 7004	116.76	Grocery Stores/Supermarkets	Purchase City-Market #0419 Food and water for Ana's Pledge Bicycle Rodeo.	05/01/2015
		\$116.76			
Chris Wilson					
Alta Convenience 3850	01 4020 4703	7.23	Service Stations	Purchase Alta Convenience 3850-ice for POST meeting	05/07/2015
		\$7.23			
Cody Sparks					
Bostons Gourmet Pizza	20 4201 4370	20.96	Eating Places/Restaurants	Purchase Bostons Gourmet Pizza	05/03/2015
Doubletree Hotel Grand Ju	20 4201 4370	475.00	Doubletree Hotel	Purchase Doubletree Hotel Grand Ju	05/09/2015
Golden Corral # 763	20 4201 4370	12.91	Eating Places/Restaurants	Purchase Golden Corral # 763	05/04/2015
Ihop 1837 00018374	20 4201 4370	15.17	Eating Places/Restaurants	Purchase Ihop 1837 00018374	05/07/2015
Outback 0621	20 4201 4370	38.12	Eating Places/Restaurants	Purchase Outback 0621	05/07/2015
Taco Bell 5011	20 4201 4370	6.45	Fast Food Restaurants	Purchase Taco Bell 5011	05/04/2015
Village Inn Rest 0021	20 4201 4370	13.93	Eating Places/Restaurants	Purchase Village Inn Rest 0021	05/08/2015
Wendys 5602	20 4201 4370	8.18	Fast Food Restaurants	Purchase Wendys 5602	05/05/2015
Wendys 5602	20 4201 4370	8.18	Fast Food Restaurants	Purchase Wendys 5602	05/07/2015
Wendys 5602	20 4201 4370	8.18	Fast Food Restaurants	Purchase Wendys 5602	05/04/2015

Supplier	Account	Amount	Merchant Category	Description	Date
		\$607.08			
Daniel	Ampietro				
Subway 00148320	02 4150 9501	252.00	Fast Food Restaurants	Purchase Subway 00148320 Hartman clean up lunch	04/26/2015
Daniel	Vollendorf				
Ad Starr	01 4050 4201	174.68	Sporting Goods Stores	Purchase Ad Starr	05/18/2015
City-Market #0419	01 4038 9536	54.67	Grocery Stores/Supermarkets	Purchase City-Market #0419	05/11/2015
Comfort Inn	01 4050 4370	218.00	Comfort Inn	Purchase Comfort Inn Lacrosse Tournament	04/26/2015
Comfort Inns Avon	01 4050 4370	185.50	Comfort Inn	Purchase Comfort Inns Avon	05/10/2015
Sportsmartcom	01 4050 4201	588.30	Misc Apparel/Access Shops	Purchase Sportsmartcom	05/07/2015
		\$1,473.15			
Dennis	Spritzer				
Safeway Store00006171	01 4022 4201	23.56	Grocery Stores/Supermarkets	Purchase Safeway Store00006171 Training meeting	04/30/2015
		\$23.56			
Faith	Saltmarsh				
Wal-Mart #1550	51 4401 4201	39.81	Discount Stores	Purchase Wal-Mart #1550	04/30/2015
		\$39.81			
James	Powers				
Wal-Mart #1550	01 4020 4201	10.97	Discount Stores	Headlight for vehicle #166, Operating/Vehicle Equipment	04/26/2015

Supplier	Account	Amount	Merchant Category	Description	Date
James	Yadauga				
O.C.P.O. /c.E.C.T.I.	30 4204 4310	85.00	Misc Personal Serv - Def	Purchase O.C.P.O. /c.E.C.T.I.	04/27/2015
		\$95.97			
Jodie	Chinn				
Jr Boutique	40 4203 4201	57.63	Gift/Card/Novelty And Souveni	Purchase Jr Boutique	05/04/2015
Wal-Mart #1550	40 4203 4201	35.57	Discount Stores	Purchase Wal-Mart #1550	05/01/2015
Www.911trainer.Com	40 4203 4310	15.00	Lab/Med/Hospital Equipment	Purchase Www.911trainer.Com	05/19/2015
		\$108.20			
Joseph	Engleman				
Pie Zans Pizza	01 4020 4370	46.32	Eating Places/Restaurants	Purchase Pie Zans Pizza for Lead Instructor's training	05/13/2015
		\$46.32			
Josh	Ashe				
Wal-Mart #1550	01 4020 4201	11.60	Discount Stores	Purchase Wal-Mart #1550-vehicle cleaning supplies	05/24/2015
		\$11.60			
Kenneth	Bradford				
Antlers Hilton Colorado	20 4201 4370	581.00	Hilton	Purchase Antlers Hilton Colorado	05/08/2015
Antlers Hilton Colorado	20 4201 4370	596.01	Hilton	Purchase Antlers Hilton Colorado	05/08/2015
Comfort Inn Limon	20 4201 4370	99.00	Comfort Inn	Purchase Comfort Inn Limon	05/20/2015
Hampton Inn	20 4201 4370	161.71	Hampton Inn	Purchase Hampton Inn	05/22/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Oscars Bar & Grill	20 4201 4370	22.14	Eating Places/Restaurants	Purchase Oscars Bar & Grill	05/21/2015
Oscars Bar & Grill	20 4201 4370	17.74	Eating Places/Restaurants	Purchase Oscars Bar & Grill	05/20/2015
Whiskey Creek Wood Fire G	20 4201 4370	31.73	Eating Places/Restaurants	Purchase Whiskey Creek Wood Fire G	05/20/2015
Kenneth Coleman					
Wal-Mart #1550	01 4039 9231	877.96	Discount Stores	Purchase Wal-Mart #1550 - tv and mount for City Hall downstairs conference room	05/21/2015
		<hr/>			
		\$2,387.29			
Kyla Leonard					
City-Market #0419	01 4050 4201	49.50	Grocery Stores/Supermarkets	Funducation	05/05/2015
The Home Depot 1513	01 4050 4201	229.00	Home Supply Warehouse Store	Tennis Shed	05/22/2015
Wal-Mart #1280	01 4050 4201	251.96	Grocery Stores/Supermarkets	Start Smart Baseball/Tennis Balls	05/22/2015
Wal-Mart #1550	01 4050 4201	9.73	Discount Stores	Programs	05/06/2015
Wm Supercenter #5099	01 4050 4201	11.76	Grocery Stores/Supermarkets	Start Smart Baseball	05/22/2015
		<hr/>			
		\$551.95			
Matt Simpson					
Buffalo Wild Wings 0378	20 4201 4370	17.30	Eating Places/Restaurants	Hotline school/grand junction	05/03/2015
Chilis Grand Junction	20 4201 4370	22.68	Eating Places/Restaurants	Hotline school/grand junction	05/04/2015
Doubletree Hotel Grand Ju	20 4201 4370	475.00	Doubletree Hotel	Hotline school/grand junction	05/09/2015
Ihop 1837 00018374	20 4201 4370	12.95	Eating Places/Restaurants	Hotline school/grand junction	05/07/2015
Outback 0621	20 4201 4370	44.01	Eating Places/Restaurants	Hotline school/grand junction	05/07/2015
Shell Oil 57444238406	20 4201 4370	4.21	Service Stations	Hotline school/grand junction	05/08/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Taco Bell 5011	20 4201 4370	5.37	Fast Food Restaurants	Hotline school/grand junction	05/04/2015
Wendys 5602	20 4201 4370	8.83	Fast Food Restaurants	Hotline school/grand junction	05/07/2015
Wendys 5602	20 4201 4370	8.83	Fast Food Restaurants	Hotline school/grand junction	05/04/2015
Wendys 5602	20 4201 4370	7.32	Fast Food Restaurants	Hotline school/grand junction	05/05/2015
Yogo Mojos	20 4201 4370	3.79	Fast Food Restaurants	Hotline school/grand junction	05/07/2015

\$610.29

Melissa **McLeod**

City-Market #0419	01 4005 4206	10.98	Grocery Stores/Supermarkets	Purchase City-Market #0419 Election Day Dinner	05/12/2015
City-Market #0419	01 4005 4201	18.91	Grocery Stores/Supermarkets	Purchase City-Market #0419 City Hall Lunch	05/19/2015
The Gunnisack	01 4005 4370	64.00	Eating Places/Restaurants	Purchase The Gunnisack City Hall Lunch	05/19/2015

\$93.89

Michelle **Arnett**

In *a Plus Business Forms	01 4006 4302	135.25	Misc Specialty Retail	Purchase In *a Plus Business Forms Receipt Books (5)	05/12/2015
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\$135.25

Michiel **Lee**

Fullmers Ace Hardware	01 4007 4201	7.99	Hardware Stores	Batteries	05/13/2015
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\$7.99

Patricia **White**

Supplier	Account	Amount	Merchant Category	Description	Date
City-Market #0419	01 4049 4201	165.95	Grocery Stores/Supermarkets	Jorgensen Concessions	05/19/2015
Wal-Mart #1550	01 4049 4201	128.30	Discount Stores	Jorgensen Concessions	05/19/2015

\$294.25

Richard Hagan

Colorado Municipal League	01 4001 4310	409.00	Govt Serv - Default	Purchase Colorado Municipal League-conference registration for CML conference June 16-19. R. Hagan reimbursed \$87 for his spouse's participation in the event.	05/15/2015
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Skiway Lodge Llc	01 4001 4370	273.70	Lodging/Hotels/Motels/Resorts	Purchase Skiway Lodge Llc-lodging for CML conference June 16-19	05/08/2015
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\$682.70

Robert Paulson

Arbys 6389	20 4201 4370	10.54	Fast Food Restaurants	Purchase Arbys 6389	05/15/2015
Doubletree Grnd Jcnctn Fb	20 4201 4370	14.00	Eating Places/Restaurants	Purchase Doubletree Grnd Jcnctn Fb	05/14/2015
Doubletree Grnd Jcnctn Fb	20 4201 4370	17.15	Eating Places/Restaurants	Purchase Doubletree Grnd Jcnctn Fb	05/11/2015
Doubletree Grnd Jcnctn Fb	20 4201 4370	10.77	Eating Places/Restaurants	Purchase Doubletree Grnd Jcnctn Fb	05/15/2015
Doubletree Hotel Grand Ju	20 4201 4370	475.00	Doubletree Hotel	Purchase Doubletree Hotel Grand Ju	05/16/2015

Robert Whiting

Double Shot Cyclery	01 4097 7004	21.85	Bicycle Shops/Sales/Service	Purchase Double Shot Cyclery - coffee for Ana's Pledge event, paid out of Community Development budget	04/30/2015
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\$549.31

Supplier	Account	Amount	Merchant Category	Description	Date
Sonja					
	Parmeter				
City-Market #0419	01 4020 4370	11.20	Grocery Stores/Supermarkets	Purchase City-Market #0419 - snacks for DA ediscovery training at GPD	05/21/2015
		\$11.20			
Tara					
	Kindall				
Apl*apple Online Store	01 4005 4201	19.55	Electronics Sales	Purchase Apl*apple Online Store - replacement charger cable and plugin for C. Riggs iPad.	05/15/2015
Apl*apple Online Store	01 4005 4201	19.55	Electronics Sales	Purchase Apl*apple Online Store - replacement charger cable and plugin for C. Riggs iPad	05/15/2015
City-Market #0419	01 4030 4201	45.44	Grocery Stores/Supermarkets	Purchase City-Market #0419 - City Hall coffee and sugar	05/20/2015
The Gunnisack	01 4005 4206	57.76	Eating Places/Restaurants	Purchase The Gunnisack Election Judges Dinner	05/12/2015
		\$142.30			
Traci					
	Chandler				
Arc*services/training	01 4050 4310	27.00	Charitable/Soc Service Orgs	Purchase Arc*services/training Ellen CPR Cert for Summer Camp	05/20/2015
Purvis Industries	51 4401 4340	51.00	Industrial Supplies - Def	Purchase Purvis Industries VFD Fan	05/18/2015
Wal-Mart #1550	51 4401 4208	12.26	Discount Stores	Purchase Wal-Mart #1550 Candy for Swim Programs	05/15/2015
		\$90.26			
Virginia					
	Seckman				

Supplier	Account	Amount	Merchant Category	Description	Date
Wal-Mart #1550	51 4401 4201	43.71	Discount Stores	Purchase Wal-Mart #1550 Misc. Office and Opp Supplies	04/23/2015
Walmart.Com 8009666546	51 4401 4201	32.48	Discount Stores	Purchase Walmart.Com 8009666546 Clocks for Pool Area Tax Refund via Cash	05/11/2015

\$76.19

William Dowis

Antlers Hilton Cs F&b	20 4201 4370	26.53	Eating Places/Restaurants	Purchase Antlers Hilton Cs F&b	05/06/2015
Antlers Hilton Cs F&b	20 4201 4370	34.06	Eating Places/Restaurants	Purchase Antlers Hilton Cs F&b	05/04/2015
Antlers Hilton Cs F&b	20 4201 4370	18.07	Eating Places/Restaurants	Purchase Antlers Hilton Cs F&b	05/05/2015
Antlers Hilton Cs F&b	20 4201 4370	25.53	Eating Places/Restaurants	Purchase Antlers Hilton Cs F&b	05/03/2015
Phantom Canyon Brewing C	20 4201 4370	20.72	Eating Places/Restaurants	Purchase Phantom Canyon Brewing C	05/05/2015
The Rabbit Hole	20 4201 4370	54.59	Eating Places/Restaurants	Purchase The Rabbit Hole	05/07/2015

\$179.50

TOTAL PURCHASING CARD ACTIVITY \$8,342.05



Purchasing Card Report - by Employee



Supplier	Account	Amount	Merchant Category	Description	Date
Andrea Ruggera					
Sos Registration Fee	01 4008 4310	10.00	Govt Serv - Default	Notary renewal	06/17/2015
		\$10.00			
Andrew Eflin					
Gunnison Shipping	01 4097 4301	2.99	Business Services - Default	Purchase Gunnison Shipping	06/09/2015
Wal-Mart #1550	01 4097 4650	9.92	Discount Stores	Water purchased for HOGS Rally	06/18/2015
		\$12.91			
Chris Wilson					
A&w/ljs 8476	01 4020 4370	7.37	Fast Food Restaurants	Meal / training on Body Cam / Grand Junction PD	06/02/2015
Holiday Inns Express	01 4020 4370	108.44	Holiday Inn	Lodging / training on Body Cam / Grand Junction	06/02/2015
		\$115.81			
Christopher Isham					
Buffalo Wild Wings 0277	01 4020 4370	55.88	Eating Places/Restaurants	Meals for 2 officers / transport	06/11/2015
		\$55.88			
Cody Sparks					
Sears	20 4202 4201	69.99	Department Stores	Purchase Sears	06/12/2015

Supplier	Account	Amount	Merchant Category	Description	Date
		\$69.99			
Dale	Picard				
Wal-Mart #1550	30 4205 4201	35.36	Discount Stores	Purchase Wal-Mart #1550	05/27/2015
		\$35.36			
Daniel	Vollendorf				
Ad Starr	01 4097 7009	318.65	Sporting Goods Stores	Purchase Ad Starr Fast Pitch Balls	06/04/2015
Ad Starr	01 4050 4201	435.46	Sporting Goods Stores	Purchase Ad Starr	05/26/2015
Ad Starr	01 4097 7009	174.38	Sporting Goods Stores	Purchase Ad Starr Softballs	06/01/2015
City-Market #0419	01 4050 4201	26.22	Grocery Stores/Supermarkets	Purchase City-Market #0419	05/26/2015
City-Market #0419	01 4097 7009	3.34	Grocery Stores/Supermarkets	Water for Diamonds Umpires	06/19/2015
City-Market #0419	01 4097 7010	121.25	Grocery Stores/Supermarkets	Purchase City-Market #0419	05/29/2015
City-Market #0419	01 4097 7009	18.65	Grocery Stores/Supermarkets	Water and Gatorade for Diamonds Umpires	06/20/2015
City-Market #0419	01 4097 7009	6.67	Grocery Stores/Supermarkets	Water for Diamonds Umpires	06/21/2015
Gene Taylors/gunnison	01 4050 4201	62.91	Sporting Goods Stores	Purchase Gene Taylors/gunnison	05/28/2015
Wal-Mart #1550	01 4097 7010	49.12	Discount Stores	Purchase Wal-Mart #1550	05/29/2015
		\$1,216.65			
Dennis	Spritzer				
Anejo Bistro & Bar	01 4022 4370	51.67	Eating Places/Restaurants	Purchase Anejo Bistro & Bar ICS training for 5	06/01/2015
Chef Jimmy Italian Bri	01 4022 4370	45.84	Fast Food Restaurants	Purchase Chef Jimmy Italian Bri Minnesota meeting	05/29/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Dia Parking Operations	01 4022 4370	14.00	Parking Lots, Meters, Garages	Purchase Dia Parking Operations Minnesota meeting	05/30/2015
Five Guys #co-1588	01 4022 4370	16.75	Fast Food Restaurants	Purchase Five Guys #co-1588 Minnesota Meeting	05/29/2015
Thai Mini Cafe	01 4022 4370	25.50	Eating Places/Restaurants	Inspect containers for taining facility	06/17/2015
Wendys #15	01 4022 4370	20.40	Fast Food Restaurants	Purchase Wendys #15 Minnesota meeting	05/28/2015

\$174.16

Doug

Spann

Wal-Mart #1550	01 4020 4201	69.76	Discount Stores	DVD-R 2x100pk for discovery / DA's office	05/28/2015
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\$69.76

Faith

Saltmarsh

City-Market #0419	51 4401 4208		Grocery Stores/Supermarkets	Purchase City-Market #0419	06/12/2015
City-Market #0419	51 4401 4201	25.35	Grocery Stores/Supermarkets	Purchase City-Market #0419	06/12/2015
Wal-Mart #1550	51 4401 4208	30.76	Discount Stores	Purchase Wal-Mart #1550	06/09/2015

\$56.11

Fred

Stewart

Beck Chrysler Dodge Jee	04 4170 4204	157.16	Automobile Dealers And Leasing	Purchase Beck Chrysler Dodge Jee dorene approved and coded 7/13/15 de	06/04/2015
Beck Chrysler Dodge Jee	04 4170 4204	322.96	Automobile Dealers And Leasing	Purchase Beck Chrysler Dodge Jee dorene coded 7/13/15	06/04/2015
Montrose Ford-Nissan Inc	04 4170 4204	-500.00	Automobile Dealers And Leasing	Credit Voucher Montrose Ford-Nissan Inc de coded	06/12/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Montrose Ford-Nissan Inc	04 4170 4204	707.01	Automobile Dealers And Leasing	Purchase Montrose Ford-Nissan Inc dorene coded 7/13/15	06/08/2015
Montrose Ford-Nissan Inc	04 4170 4204	-500.00	Automobile Dealers And Leasing	Credit Voucher Montrose Ford-Nissan Inc de coded call fred for story - charge of 707.01 should have only been 207.01 so that is the odd \$500 credit.... 7/17/15	06/12/2015
Montrose Ford-Nissan Inc	04 4170 4204	500.00	Automobile Dealers And Leasing	Purchase Montrose Ford-Nissan Inc de coded	06/11/2015

\$687.13

Gail A Davidson

Pie Zans Pizza	01 4001 4655	32.28	Eating Places/Restaurants	Purchase Pie Zans Pizza for YCC final meeting dinner	06/01/2015
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\$32.28

Jerad Besecker

Missouri Turf Paint	01 4051 4201	635.88	Misc Gen Merchandise - Def	Purchase Missouri Turf Paint	06/03/2015
Murdocs Ranch & Home# 7	01 4051 4340	593.98	Misc Specialty Retail	Purchase Murdocs Ranch & Home# 7	06/12/2015

\$1,229.86

Jodie Chinn

Cdw Government	40 4203 4201	189.99	Catalog Merchant	Purchase Cdw Government Printer Toner Cartridge	06/02/2015
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\$189.99

Joseph Engleman

Supplier	Account	Amount	Merchant Category	Description	Date
Alcopro Inc - E-Commerce	01 4020 4201	122.04	Drugs/Druggists Sundries	200 count Intox mouthpieces	06/16/2015
		\$122.04			
Kari	Morris				
Borriello Brothers Pizza	01 4024 4370	8.53	Eating Places/Restaurants	Meal - COVA Academy	06/01/2015
Clarion Hotels	01 4024 4370	445.00	Clarion Hotel	Lodging - COVA Academy Purchase Clarion Hotels	06/05/2015
Colorado Organization	01 4024 4310	275.00	Schools - Default	Tuition - COVA Academy	05/26/2015
Dennys #7472	01 4024 4370	16.65	Eating Places/Restaurants	Meal - COVA Academy	05/31/2015
Noodles & Co 140	01 4024 4370	6.23	Eating Places/Restaurants	Meal - COVA Academy	06/01/2015
Phantom Canyon Brewing C	01 4024 4370	16.60	Eating Places/Restaurants	Meal - COVA Academy	06/03/2015
Safeway Store00008359	01 4024 4370	11.48	Grocery Stores/Supermarkets	Meal - COVA Academy	06/01/2015
Sq *english Dockside West	01 4024 4370	24.91	Eating Places/Restaurants	Meal - COVA Academy	06/02/2015
		\$804.40			
Kenneth	Bradford				
Protecontrols.Com	01 4032 4340	1117.85	Detective/Protective Agen	Purchase Protecontrols.Com dorene coded	05/28/2015
Kenneth	Coleman				
Bestbuycom728347021414	01 4039 9231	86.59	Electronics Sales	Purchase Bestbuycom728347021414 Computer connection device for TV	05/27/2015
Crested Butte News	01 4004 4304	71.00	News Dealers/Newsstands	Purchase Crested Butte News Annual subscription	06/02/2015
		\$1,275.44			

Supplier	Account	Amount	Merchant Category	Description	Date
Kyla	Leonard				
Cbi Identification Unit	01 4050 4201	63.50	Govt Serv - Default	Summer Camp Counselors Finger Prints	06/15/2015
City-Market #0419	01 4050 4201	7.97	Grocery Stores/Supermarkets	Purchase City-Market #0419- Summer Camp	06/04/2015
Holiday Inns	01 4050 4370	92.00	Holiday Inn	Purchase Holiday Inns- Gymnastics Meet	05/30/2015
Quality Inn Denver Centra	01 4050 4370	110.73	Quality Inn	Purchase Quality Inn Denver Centra- Gymnastics Meet	06/06/2015
Target 00023432	01 4050 4201	29.97	Discount Stores	Purchase Target 00023432- Start Smart Baseball	06/09/2015
Team Express Internet	01 4050 4201	101.59	Misc Specialty Retail	Purchase Team Express Internet	05/28/2015
Wm Supercenter #1058	01 4050 4201	39.87	Grocery Stores/Supermarkets	Purchase Wm Supercenter #1058 - Start Smart Baseball	06/09/2015
		\$445.63			
Laurie	Sherman				
Lands End Bus Outfitters	40 4203 4202	152.98	Uniforms & Commercial Clothi	Uniform Shirts	06/23/2015
		\$152.98			
Matt	Schwartz				
Colorado Municipal League	01 4001 4310	325.00	Govt Serv - Default	Colorado Municipal League- conference registration 6/16-6/19/15	06/05/2015
Lli* Mountain Reservation	01 4001 4370	280.36	Real Estate Agents And Manag	Lodging at CML Conference	06/12/2015
Twist	01 4001 4370	28.82	Eating Places/Restaurants	Meal during CML conference	06/18/2015
		\$634.18			

Supplier	Account	Amount	Merchant Category	Description	Date
Melissa	McLeod				
City-Market #0419	01 4001 4370	39.72	Grocery Stores/Supermarkets	Purchase City-Market #0419 Mayors/Managers Meeting Lunch	06/04/2015
The Gunnisack	01 4001 4370	185.00	Eating Places/Restaurants	Purchase The Gunnisack Mayors/Managers Meeting Lunch	06/04/2015
		\$224.72			
Michiel	Lee				
Amazon.Com	01 4007 4304	37.28	Book Stores	SBS2011 Administrators Guide	06/03/2015
C N A 18005161262	01 4007 4201	216.10	Electronics Sales	tools	06/18/2015
Fullmers Ace Hardware	01 4007 4211	33.48	Hardware Stores	Hub for Internet - IP radio recording	06/05/2015
Idu*insight Public Sec	01 4039 9231	935.36	Computer Software Stores	Server operating system license	06/18/2015
		\$1,222.22			
Patricia	White				
City-Market #0419	01 4049 4201	23.94	Grocery Stores/Supermarkets	Jorgensen Concessions	06/20/2015
City-Market #0419	01 4049 4201	29.00	Grocery Stores/Supermarkets	Jorgensen Concessions	05/26/2015
City-Market #0419	01 4049 4201	43.67	Grocery Stores/Supermarkets	Jorgensen Concessions	06/12/2015
City-Market #0419	01 4049 4201	33.69	Grocery Stores/Supermarkets	Jorgensen Concessions	06/21/2015
City-Market #0419	01 4049 4201	56.56	Grocery Stores/Supermarkets	Jorgensen Concessions	06/20/2015
Safeway Store00006171	01 4049 4201	15.00	Grocery Stores/Supermarkets	Jorgensen Concessions	06/21/2015
Wal-Mart #1550	01 4049 4201	20.82	Discount Stores	Jorgensen Concessions	06/20/2015
Wal-Mart #1550	01 4049 4201	25.68	Discount Stores	Jorgensen Concessions	06/20/2015
Wal-Mart #1550	01 4049 4201	36.43	Discount Stores	Jorgensen Concessions	06/09/2015

Supplier	Account	Amount	Merchant Category	Description	Date
Wal-Mart #1550	01 4049 4201	60.90	Discount Stores	Jorgensen Concessions	06/19/2015
Wal-Mart #1550	01 4049 4201	36.48	Discount Stores	Jorgensen Concessions	06/04/2015
Wal-Mart #1550	01 4049 4201	34.64	Discount Stores	Jorgensen Concessions	06/21/2015
Wal-Mart #1550	01 4049 4201	43.36	Discount Stores	Jorgensen Concessions	06/12/2015
		\$460.17			

Recreation	Dept	Amount	Merchant Category	Description	Date
Rose Bowl	01 4050 4201	90.00	Bowling Alleys	Summer Camp	06/22/2015
Wal-Mart #1550	01 4050 4201	30.50	Discount Stores	Purchase Wal-Mart #1550- Summer Camp	06/01/2015
Wal-Mart #1550	01 4050 4201	193.81	Discount Stores	Purchase Wal-Mart #1550- Summer Camp	05/26/2015
		\$314.31			

Richard	Hagan	Amount	Merchant Category	Description	Date
Skiway Lodge Llc	01 4001 4370	-34.94	Lodging/Hotels/Motels/Resorts	Return of sales tax charged for CML lodging.	06/19/2015
Soupz On	01 4001 4370	6.25	Eating Places/Restaurants	Meal during CML conference	06/17/2015
		(\$28.69)			

Robert	Whiting	Amount	Merchant Category	Description	Date
Cenex Gunsmoke07074420	01 4020 4370	15.78	Service Stations	transport K. Butler 07-3340 meals	06/18/2015
Cenex Gunsmoke07074420	01 4020 4370	35.00	Automated Fuel Dispensers	Transport Butler 07-3340 fuel costs	06/18/2015
Double Shot Cyclery	01 4039 9327	199.95	Bicycle Shops/Sales/Service	Bike racks (2) purchased through bicycle grant	06/19/2015
Qdoba Mexican Grill-196	01 4020 4370	21.63	Fast Food Restaurants	transport 07-3340 Butler meals	06/18/2015

Supplier	Account	Amount	Merchant Category	Description	Date
R D J Specialties	01 4020 4701	509.58	Advertising Services	Mood pencils for DARE program + various school programs	06/19/2015
		\$781.94			
Tara	Kindall				
Act*regis University	01 4005 4310	1100.00	Business Services - Default	Clerk's Institute 2015	06/16/2015
City-Market #0419	01 4005 4201	13.80	Grocery Stores/Supermarkets	Coffee, water, cups, and stir sticks for 6/17 Liquor License Workshop by State Liquor	06/16/2015
		\$1,113.80			
Traci	Chandler				
Arc*services/training	51 4401 4310	70.00	Charitable/Soc Service Orgs	Purchase Arc*services/training Lifeguard Certification for Paitra & Lacy - Reimbursed in Participant fees collected from each	06/02/2015
Arc*services/training	01 4050 4310	-27.00	Charitable/Soc Service Orgs	Credit Voucher Arc*services/training	06/05/2015
Arc*services/training	01 4050 4310	27.00	Charitable/Soc Service Orgs	Purchase Arc*services/training Ellen CPR Cert for Summer Camp	06/09/2015
		\$70.00			
Virginia	Seckman				
Arc*services/training	51 4401 4310	35.00	Charitable/Soc Service Orgs	Hope Hicks Lifeguard Certification	06/19/2015
City-Market #0419	51 4401 4208	86.03	Grocery Stores/Supermarkets	Purchase City-Market #0419 Middle School Night Supplies	05/29/2015
Wal-Mart #1550	51 4401 4201	59.12	Discount Stores	Purchase Wal-Mart #1550 MIsc Opp. Supplies	06/11/2015
		\$180.15			

Supplier	Account	Amount	Merchant Category	Description	Date
William	Dowis				
Pln*hotel-Book-Online	20 4201 4370	533.46	Travel Agencies	Purchase Pln*hotel-Book-Online	06/13/2015
		<u>\$533.46</u>			
	TOTAL PURCHASING CARD ACTIVITY	<u>\$12,262.64</u>			

1 GENERAL FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3101	PROPERTY TAXES	25,923.78	187,769.42	261,478.00	-73,708.58	72
3102	SPECIFIC OWNERSHIP TAX	1,340.97	6,606.77	16,000.00	-9,393.23	41
3103	ADD'L MOTOR VEHICLE TAX	1,574.10	7,000.78	18,200.00	-11,199.22	38
3104	CITY SALES TAX	294,758.70	1,391,275.18	4,067,573.00	-2,676,297.82	34
3105	COUNTY SALES TAX	40,610.68	171,050.79	642,294.00	-471,243.21	27
3106	USE TAX	17,370.10	93,942.54	137,790.00	-43,847.46	68
3107	CIGARETTE TAX	1,215.65	7,071.31	15,000.00	-7,928.69	47
3108	OCCUPATION TAX - TELEPHONE	1,649.66	3,301.92	6,600.00	-3,298.08	50
3109	PEN/INT ON DELINQUENT TAX	118.80	162.69	1,400.00	-1,237.31	12
3110	CABLE TV FRANCHISE TAX		4,305.35	18,000.00	-13,694.65	24
3111	NAT'L GAS FRANCHISE TAX		63,454.27	131,500.00	-68,045.73	48
3112	ELECTRIC FRANCHISE	18,944.13	139,314.46	280,141.00	-140,826.54	50
3113	WATER FRANCHISE	2,656.48	12,730.49	29,581.00	-16,850.51	43
3114	SEWER FRANCHISE	5,704.02	25,499.69	54,467.00	-28,967.31	47
3115	PEN/INT ON DELINQUENT SALES TAX	120.06	1,094.39	500.00	594.39	219
3117	SEVERANCE TAX			86,500.00	-86,500.00	
3118	PUBLIC IMPROVEMENT FEE	2,873.52	9,056.01	26,010.00	-16,953.99	35
3204	LIQUOR LICENSE	1,476.25	5,132.50	8,900.00	-3,767.50	58
3205	SALES TAX LICENSE	58.00	7,844.50	9,100.00	-1,255.50	86
3206	ANIMAL CONTROL LICENSES	75.00	160.00	400.00	-240.00	40
3208	COMM DEV PERMIT/LICENSE	4,941.13	26,473.44	25,000.00	1,473.44	106
3212	TRANSIENT MERCHANT APP. FEE			100.00	-100.00	
3301	FEDERAL GRANTS		4,067.23	4,325.00	-257.77	94
3302	STATE GRANTS		19,843.39	195,628.00	-175,784.61	10
3303	LOCAL GRANTS		1,000.00	1,000.00		100
3304	MINERAL LEASING			47,885.00	-47,885.00	
3306	STATE MAINTENANCE AGREEMENT		13,946.27	32,540.00	-18,593.73	43
3307	H.U.T.F.	12,565.76	74,645.34	148,920.00	-74,274.66	50
3308	FIRE PROTECTION DISTRICT	565.53	4,412.80	6,700.00	-2,287.20	66
3310	HAZMAT REIMBURSEMENTS		346.60		346.60	
3320	GOCO GRANTS			38,000.00	-38,000.00	
3327	POST GRANT - POLICE	832.23	2,533.92	12,000.00	-9,466.08	21
3328	LAW ENFORCEMENT ADVOCATE		26,307.50	23,427.00	2,880.50	112
3401	COURT COSTS	212.13	1,272.13	3,000.00	-1,727.87	42
3402	COMM DEV DEPT REVENUE	184.25	254.25		254.25	
3403	POLICE DEPT REVENUE	2,581.08	8,360.40	16,500.00	-8,139.60	51
3404	CLERK REVENUE	2.50	2.50	50.00	-47.50	5
3405	ANIMAL CONTROL REVENUE	190.00	1,125.00	2,000.00	-875.00	56
3406	RECREATION PROGRAM REVENUE	20,059.00	89,093.33	144,530.00	-55,436.67	62
3408	FINANCE DEPT REVENUE	1,437.54	5,433.85	8,500.00	-3,066.15	64
3411	SALES TAX SERVICE FEE	622.20	4,536.91	7,800.00	-3,263.09	58
3412	DISPATCH ADMIN FEE	1,166.76	7,243.82	14,352.00	-7,108.18	50
3426	FIRE DEPT SERVICES			500.00	-500.00	
3440	CONCESSIONS	3,376.49	3,376.49	7,000.00	-3,623.51	48
3441	PARK REVENUES	3,131.00	5,526.00	7,000.00	-1,474.00	79
3442	EVENTS	7,350.00	12,651.00	46,025.00	-33,374.00	27
3444	SCHOLARSHIPS	42.93	840.84	3,000.00	-2,159.16	28

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
3501		TRAFFIC FINES	570.00	4,245.00	13,100.00	-8,855.00	32
3502		DOG/CAT FINES	680.00	1,920.00	3,000.00	-1,080.00	64
3504		MISC FINES & FORFEITURES	725.00	7,050.00	11,700.00	-4,650.00	60
3601		MISCELLANEOUS REVENUES	57.00	349.19	684.00	-334.81	51
3602		PRIOR YEAR REFUNDS			1,000.00	-1,000.00	
3603		COMPENSATION FOR LOSS	50.00	703.02	1,000.00	-296.98	70
3605		DARE/ CRIME PREVENION CONTRIB.		1,000.00	1,000.00		100
3606		LAW ENFORCEMENT SURCHARGE		270.00		270.00	
3608		VAN TUYL PROPERTY LEASE	1,300.00	15,300.00	30,600.00	-15,300.00	50
3612		SALE OF FIXED ASSETS	3,861.00	28,361.00	30,500.00	-2,139.00	93
3630		LIFT TICKETS, ETC.		6,446.56	6,000.00	446.56	107
3647		CARA CONTRIBUTIONS		1,204.85	1,700.00	-495.15	71
3648		PICKLE BALL TOURNAMENT		3,775.00		3,775.00	
3654		SENIOR ADDITION CONTRIBUTIONS		70,894.72	138,100.00	-67,205.28	51
3701		INVESTMENT INTEREST	666.03	7,898.01	15,500.00	-7,601.99	51
3999		TRANSFERS IN			995,000.00	-995,000.00	
							33
		Total Revenue	483,639.46	2,599,483.42	7,856,100.00	-5,256,616.58	33
Expenses							
4001		CITY COUNCIL					
4101		Wages	2,600.00	15,600.00	31,200.00	15,600.00	50
4103		FICA	161.20	967.20	1,934.00	966.80	50
4104		Medicare	37.70	226.23	452.00	225.77	50
4106		W/C, HLTH INS, ETC.	14.49	48.89	77.00	28.11	63
4201		Office/Operating Supplies	60.00	60.00	200.00	140.00	30
4202		Clothing/Uniforms			200.00	200.00	
4310		Dues/Meetings/Mbrshps/Tuition	325.00	9,700.82	12,000.00	2,299.18	81
4330		Professional Services			500.00	500.00	
4370		Travel/Mileage/Meals/Lodging	418.21	691.91	2,000.00	1,308.09	35
4650		Miscellaneous Expenses		884.26	1,000.00	115.74	88
4653		Employee Appreciation			4,500.00	4,500.00	
4655		Youth Council	32.28	32.28	550.00	517.72	6
4659		City Fest			3,500.00	3,500.00	
5000		CONTRA-Indirect Cost Allocation	-2,170.00	-16,910.00	-32,438.00	-15,528.00	52
		Total Account	1,478.88	11,301.59	25,675.00	14,373.41	44
4002		MUNICIPAL COURT					
4101		Wages	5,345.12	32,452.51	69,487.00	37,034.49	47
4103		FICA	308.15	2,022.22	4,308.00	2,285.78	47
4104		Medicare	72.06	472.94	1,008.00	535.06	47
4106		W/C, HLTH INS, ETC.	1,018.32	6,042.33	12,080.00	6,037.67	50
4108		Retirement	208.02	1,470.49	2,913.00	1,442.51	50
4201		Office/Operating Supplies	407.50	607.50	700.00	92.50	87
4310		Dues/Meetings/Mbrshps/Tuition		100.00	650.00	550.00	15
4330		Professional Services	100.00	100.00	150.00	50.00	67
4340		Repair/Maintenance Services			50.00	50.00	

1 GENERAL FUND

			----- Current Year -----				
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4350	Other Purchased Services		1,127.50	1,200.00	72.50	94
	4370	Travel/Mileage/Meals/Lodging			1,000.00	1,000.00	
		Total Account	7,459.17	44,395.49	93,546.00	49,150.51	47
4003		CITY ATTORNEY					
	4330	Professional Services	5,268.40	24,961.90	60,000.00	35,038.10	42
		Total Account	5,268.40	24,961.90	60,000.00	35,038.10	42
4004		CITY MANAGER					
	4101	Wages	11,267.38	68,855.52	159,656.00	90,800.48	43
	4103	FICA	724.08	4,742.05	9,899.00	5,156.95	48
	4104	Medicare	169.34	1,109.03	2,315.00	1,205.97	48
	4106	W/C, HLTH INS, ETC.	1,734.54	9,457.20	18,165.00	8,707.80	52
	4108	Retirement	1,384.66	9,000.29	19,678.00	10,677.71	46
	4201	Office/Operating Supplies		8.45	200.00	191.55	4
	4202	Clothing/Uniforms			100.00	100.00	
	4303	Advertising/Legal Notices			200.00	200.00	
	4304	Subscriptions/Literature/Films	71.00	71.00	50.00	-21.00	142
	4310	Dues/Meetings/Mbrshps/Tuition		195.00	2,000.00	1,805.00	10
	4320	Telephone/FAX Services	79.25	415.75	950.00	534.25	44
	4330	Professional Services		518.50	500.00	-18.50	104
	4370	Travel/Mileage/Meals/Lodging		332.79	1,000.00	667.21	33
	4650	Miscellaneous Expenses			200.00	200.00	
	5000	CONTRA-Indirect Cost Allocation	-9,258.00	-59,672.00	-118,690.00	-59,018.00	50
		Total Account	6,172.25	35,033.58	96,223.00	61,189.42	36
4005		CITY CLERK					
	4101	Wages	8,779.72	53,305.45	114,136.00	60,830.55	47
	4102	Overtime		195.26	100.00	-95.26	195
	4103	FICA	513.67	3,396.91	7,083.00	3,686.09	48
	4104	Medicare	120.14	794.44	1,656.00	861.56	48
	4106	W/C, HLTH INS, ETC.	1,530.98	9,983.49	18,154.00	8,170.51	55
	4108	Retirement	478.98	3,596.52	7,496.00	3,899.48	48
	4201	Office/Operating Supplies	13.80	438.44	1,300.00	861.56	34
	4206	Election Supplies	374.14	9,541.99	12,500.00	2,958.01	76
	4302	Printing/Duplication Svcs			200.00	200.00	
	4303	Advertising/Legal Notices	210.28	1,236.46	13,500.00	12,263.54	9
	4304	Subscriptions/Literature/Films		36.00	75.00	39.00	48
	4310	Dues/Meetings/Mbrshps/Tuition	1,175.00	1,450.00	1,750.00	300.00	83
	4330	Professional Services		863.25	7,575.00	6,711.75	11
	4340	Repair/Maintenance Services			100.00	100.00	
	4360	Contracted Services		350.00	1,000.00	650.00	35
	4370	Travel/Mileage/Meals/Lodging		64.00	1,250.00	1,186.00	5
	5000	CONTRA-Indirect Cost Allocation	-6,598.00	-44,507.00	-93,937.00	-49,430.00	47
		Total Account	6,598.71	40,745.21	93,938.00	53,192.79	43
4006		FINANCE DEPARTMENT					
	4101	Wages	21,312.94	138,582.42	293,593.00	155,010.58	47
	4102	Overtime		124.72	100.00	-24.72	125
	4103	FICA	1,221.16	8,644.03	18,457.00	9,812.97	47

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4104	Medicare	285.60	2,021.63	4,317.00	2,295.37	47
	4106	W/C, HLTH INS, ETC.	3,972.54	23,473.36	39,579.00	16,105.64	59
	4108	Retirement	1,065.66	7,593.92	17,747.00	10,153.08	43
	4201	Office/Operating Supplies	210.94	1,106.05	2,200.00	1,093.95	50
	4301	Postage/Freight Svcs	1,355.19	15,771.80	28,500.00	12,728.20	55
	4302	Printing/Duplication Svcs		4,301.12	9,000.00	4,698.88	48
	4303	Advertising/Legal Notices			180.00	180.00	
	4304	Subscriptions/Literature/Films		91.73	100.00	8.27	92
	4310	Dues/Meetings/Mbrshps/Tuition		285.00	1,500.00	1,215.00	19
	4330	Professional Services		12,000.00	15,500.00	3,500.00	77
	4340	Repair/Maintenance Services		127.12	200.00	72.88	64
	4360	Contracted Services	693.56	14,012.30	21,300.00	7,287.70	66
	4370	Travel/Mileage/Meals/Lodging		6.54	1,000.00	993.46	1
	4401	PropertyLiability Insurance	158.43	24,581.56	47,142.00	22,560.44	52
	4650	Miscellaneous Expenses		10.98	200.00	189.02	5
	5000	CONTRA-Indirect Cost Allocation	-15,138.00	-131,272.00	-252,307.00	-121,035.00	52
		Total Account	15,138.02	121,462.28	248,308.00	126,845.72	49
4007		INFORMATION TECHNOLOGY					
	4101	Wages	5,653.84	9,894.22		-9,894.22	
	4103	FICA	334.66	597.56		-597.56	
	4104	Medicare	78.26	139.75		-139.75	
	4106	W/C, HLTH INS, ETC.	468.38	468.38		-468.38	
	4108	Retirement	282.70	494.72		-494.72	
	4201	Office/Operating Supplies	254.59	262.58		-262.58	
	4211	Computer Equipment Under \$5000	33.48	33.48		-33.48	
	4304	Subscriptions/Literature/Films	37.28	37.28		-37.28	
	4330	Professional Services	1,499.50	1,499.50		-1,499.50	
	4350	Other Purchased Services		14,702.55	77,005.00	62,302.45	19
	5000	CONTRA-Indirect Cost Allocation	-4,321.00	-14,065.00	-38,503.00	-24,438.00	37
		Total Account	4,321.69	14,065.02	38,502.00	24,436.98	37
4008		COMMUNITY DEVELOPMENT					
	4101	Wages	16,377.54	84,522.92	207,458.00	122,935.08	41
	4102	Overtime			750.00	750.00	
	4103	FICA	950.78	5,253.96	12,909.00	7,655.04	41
	4104	Medicare	222.36	1,228.76	3,019.00	1,790.24	41
	4106	W/C, HLTH INS, ETC.	3,084.21	15,207.53	40,955.00	25,747.47	37
	4108	Retirement	950.16	5,322.29	10,373.00	5,050.71	51
	4201	Office/Operating Supplies	39.51	352.72	3,600.00	3,247.28	10
	4301	Postage/Freight Svcs		25.32	150.00	124.68	17
	4302	Printing/Duplication Svcs		73.53	1,500.00	1,426.47	5
	4303	Advertising/Legal Notices	54.56	576.50	1,200.00	623.50	48
	4304	Subscriptions/Literature/Films			300.00	300.00	
	4310	Dues/Meetings/Mbrshps/Tuition	10.00	618.00	2,300.00	1,682.00	27
	4330	Professional Services			300.00	300.00	
	4340	Repair/Maintenance Services			500.00	500.00	
	4360	Contracted Services		1,700.00	2,450.00	750.00	69
	4363	Commission/Board Fees	600.00	2,450.00	8,500.00	6,050.00	29
	4370	Travel/Mileage/Meals/Lodging	105.80	292.10	1,250.00	957.90	23

1 GENERAL FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
4650	Miscellaneous Expenses			300.00	300.00	
	Total Account	22,394.92	117,623.63	297,814.00	180,190.37	39
4020	POLICE DEPARTMENT					
4101	Wages	81,976.53	499,276.79	1,082,030.00	582,753.21	46
4102	Overtime	2,625.31	13,158.90	43,260.00	30,101.10	30
4103	FICA	749.87	4,947.41	11,344.00	6,396.59	44
4104	Medicare	1,162.32	7,621.79	16,317.00	8,695.21	47
4106	W/C, HLTH INS, ETC.	20,533.19	102,783.62	190,928.00	88,144.38	54
4108	Retirement	9,490.00	63,225.32	125,207.00	61,981.68	50
4201	Office/Operating Supplies	195.38	3,099.57	12,950.00	9,850.43	24
4202	Clothing/Uniforms	109.00	1,854.36	4,315.00	2,460.64	43
4203	Fuel-Lubricant Supplies	1,751.69	9,038.97	31,000.00	21,961.03	29
4301	Postage/Freight Svcs	16.76	101.81	300.00	198.19	34
4302	Printing/Duplication Svcs	37.23	1,826.78	3,500.00	1,673.22	52
4303	Advertising/Legal Notices		43.97	400.00	356.03	11
4304	Subscriptions/Literature/Films		36.00	666.00	630.00	5
4310	Dues/Meetings/Mbrshps/Tuition		1,432.64	2,200.00	767.36	65
4320	Telephone/FAX Services	268.35	1,456.45	3,600.00	2,143.55	40
4321	Utilities	616.79	4,798.46	12,200.00	7,401.54	39
4330	Professional Services	245.00	485.21	7,685.00	7,199.79	6
4340	Repair/Maintenance Services		5,147.86	7,230.00	2,082.14	71
4350	Other Purchased Services	848.00	914.61	3,400.00	2,485.39	27
4351	Dispatch Services-City	13,413.83	80,482.98	160,251.00	79,768.02	50
4360	Contracted Services	973.84	4,894.19	11,520.00	6,625.81	42
4370	Travel/Mileage/Meals/Lodging	244.10	903.72	2,500.00	1,596.28	36
4401	PropertyLiability Insurance	162.30	25,182.81	48,295.00	23,112.19	52
4402	Property/Liability Claim Pmnts	2,016.97	2,016.97		-2,016.97	
4420	Rental Services	234.36	1,174.82	2,820.00	1,645.18	42
4421	Fleet Services	897.33	5,383.98	10,768.00	5,384.02	50
4651	Code Compliance			550.00	550.00	
4701	DARE	509.58	2,104.59	1,650.00	-454.59	128
4703	POST Training Expenses		8,329.45	12,000.00	3,670.55	69
	Total Account	139,077.73	851,724.03	1,808,886.00	957,161.97	47
4021	BUILDING INSPECTION					
4101	Wages	6,119.46	37,153.86	79,553.00	42,399.14	47
4102	Overtime			500.00	500.00	
4103	FICA	353.38	2,309.98	4,963.00	2,653.02	47
4104	Medicare	82.64	540.21	1,161.00	620.79	47
4106	W/C, HLTH INS, ETC.	1,498.27	8,362.25	16,409.00	8,046.75	51
4108	Retirement	305.98	1,988.87	3,978.00	1,989.13	50
4201	Office/Operating Supplies	5.00	13.66	100.00	86.34	14
4203	Fuel-Lubricant Supplies		175.11	800.00	624.89	22
4301	Postage/Freight Svcs			25.00	25.00	
4302	Printing/Duplication Svcs	44.52	44.52	100.00	55.48	45
4303	Advertising/Legal Notices			100.00	100.00	
4304	Subscriptions/Literature/Films			100.00	100.00	
4310	Dues/Meetings/Mbrshps/Tuition		350.00	1,000.00	650.00	35
4320	Telephone/FAX Services	36.98	169.72	225.00	55.28	75

1 GENERAL FUND

			----- Current Year -----				
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4340	Repair/Maintenance Services			50.00	50.00	
	4363	Commission/Board Fees			250.00	250.00	
	4370	Travel/Mileage/Meals/Lodging		640.85	1,250.00	609.15	51
	4421	Fleet Services	43.75	262.50	525.00	262.50	50
	4650	Miscellaneous Expenses			100.00	100.00	
		Total Account	8,489.98	52,011.53	111,189.00	59,177.47	47
4022		FIRE DEPARTMENT					
	4101	Wages	6,772.26	41,406.72	87,048.00	45,641.28	48
	4102	Overtime			250.00	250.00	
	4103	FICA	418.59	2,717.56	5,412.00	2,694.44	50
	4104	Medicare	97.90	635.58	1,266.00	630.42	50
	4106	W/C, HLTH INS, ETC.	2,355.17	9,243.81	13,322.00	4,078.19	69
	4108	Retirement	433.56	2,818.14	6,724.00	3,905.86	42
	4201	Office/Operating Supplies		2,189.98	6,500.00	4,310.02	34
	4202	Clothing/Uniforms		1,214.09	11,500.00	10,285.91	11
	4203	Fuel-Lubricant Supplies	201.75	1,094.93	4,000.00	2,905.07	27
	4301	Postage/Freight Svcs		192.25	50.00	-142.25	385
	4302	Printing/Duplication Svcs	6.82	14.72	50.00	35.28	29
	4304	Subscriptions/Literature/Films		246.00	3,000.00	2,754.00	8
	4310	Dues/Meetings/Mbrshps/Tuition		1,765.00	4,000.00	2,235.00	44
	4320	Telephone/FAX Services	25.00	127.71	500.00	372.29	26
	4340	Repair/Maintenance Services		916.67	10,000.00	9,083.33	9
	4351	Dispatch Services-City	551.50	3,309.00	6,601.00	3,292.00	50
	4355	Firehouse Expenses	1,039.31	7,363.66	12,000.00	4,636.34	61
	4370	Travel/Mileage/Meals/Lodging	174.16	766.48	6,000.00	5,233.52	13
	4401	PropertyLiability Insurance	2.52	390.04	748.00	357.96	52
	4403	Life Insurance Premium	680.26	806.52	3,500.00	2,693.48	23
	4421	Fleet Services	315.33	1,891.98	3,784.00	1,892.02	50
	4652	Volunteer Reimbursement		1,563.00	10,000.00	8,437.00	16
	4656	Contributions			32,700.00	32,700.00	
		Total Account	13,074.13	80,673.84	228,955.00	148,281.16	35
4023		HAZARDOUS MATERIALS					
	4101	Wages			150.00	150.00	
	4102	Overtime	52.65	52.65	1,000.00	947.35	5
	4103	FICA	3.19	3.19	71.00	67.81	4
	4104	Medicare	0.75	0.75	17.00	16.25	4
	4201	Office/Operating Supplies		1,024.35	1,000.00	-24.35	102
	4203	Fuel-Lubricant Supplies			400.00	400.00	
	4350	Other Purchased Services			150.00	150.00	
	4351	Dispatch Services-City		1,811.09	1,753.00	-58.09	103
	4421	Fleet Services	34.50	207.00	414.00	207.00	50
	4650	Miscellaneous Expenses		338.79	1,000.00	661.21	34
		Total Account	91.09	3,437.82	5,955.00	2,517.18	58
4024		LAW ENFORCEMENT ADVOCATE					
	4101	Wages	2,933.01	16,257.14	34,165.00	17,907.86	48
	4102	Overtime			150.00	150.00	
	4103	FICA	173.09	1,000.09	2,127.00	1,126.91	47

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4104	Medicare	40.48	233.85	498.00	264.15	47
	4106	W/C, HLTH INS, ETC.	260.75	1,530.99	3,060.00	1,529.01	50
	4108	Retirement	95.37	593.48	1,126.00	532.52	53
	4201	Office/Operating Supplies		87.01	200.00	112.99	44
	4302	Printing/Duplication Svcs			200.00	200.00	
	4310	Dues/Meetings/Mbrshps/Tuition	275.00	275.00	500.00	225.00	55
	4320	Telephone/FAX Services	50.20	150.88	400.00	249.12	38
	4351	Dispatch Services-City	48.25	289.50	579.00	289.50	50
	4370	Travel/Mileage/Meals/Lodging	569.95	569.95	900.00	330.05	63
	4804	Indirect Expenses			70.00	70.00	
		Total Account	4,446.10	20,987.89	43,975.00	22,987.11	48
4030		CITY HALL					
	4201	Office/Operating Supplies	159.65	3,748.41	8,500.00	4,751.59	44
	4320	Telephone/FAX Services	99.19	3,125.49	6,850.00	3,724.51	46
	4321	Utilities	693.92	6,311.60	20,000.00	13,688.40	32
	4340	Repair/Maintenance Services	702.50	1,741.87	8,500.00	6,758.13	20
	4350	Other Purchased Services			250.00	250.00	
	4360	Contracted Services	1,400.00	8,525.35	28,500.00	19,974.65	30
	4420	Rental Services	216.60	1,612.64	6,400.00	4,787.36	25
	5000	CONTRA-Indirect Cost Allocation	-508.00	-3,883.00	-12,245.00	-8,362.00	32
		Total Account	2,763.86	21,182.36	66,755.00	45,572.64	32
4032		CITY SHOPS					
	4201	Office/Operating Supplies	118.45	1,766.88	3,500.00	1,733.12	50
	4202	Clothing/Uniforms			250.00	250.00	
	4302	Printing/Duplication Svcs		38.00	100.00	62.00	38
	4320	Telephone/FAX Services	351.25	1,951.38	6,500.00	4,548.62	30
	4321	Utilities	916.40	12,120.90	22,000.00	9,879.10	55
	4330	Professional Services	169.00	525.00	1,754.00	1,229.00	30
	4340	Repair/Maintenance Services	1,117.85	1,117.85	400.00	-717.85	279
	4351	Dispatch Services-City	252.67	1,516.02	3,032.00	1,515.98	50
	4360	Contracted Services	520.00	2,600.00	8,000.00	5,400.00	33
	4420	Rental Services	165.07	832.56	1,700.00	867.44	49
	4650	Miscellaneous Expenses		200.00	200.00		100
	5000	CONTRA-Indirect Cost Allocation	-3,610.69	-22,668.59	-47,436.00	-24,767.41	48
		Total Account					
4033		STREET & ALLEY ADMINISTRATION					
	4101	Wages	8,642.64	52,618.05	112,354.00	59,735.95	47
	4102	Overtime		54.34		-54.34	
	4103	FICA	511.40	3,359.05	6,966.00	3,606.95	48
	4104	Medicare	119.61	785.62	1,629.00	843.38	48
	4106	W/C, HLTH INS, ETC.	2,251.39	10,872.07	20,873.00	10,000.93	52
	4108	Retirement	637.82	4,125.77	8,481.00	4,355.23	49
	4202	Clothing/Uniforms		192.49	1,500.00	1,307.51	13
	4303	Advertising/Legal Notices			200.00	200.00	
	4320	Telephone/FAX Services	109.89	439.33	1,500.00	1,060.67	29
	4330	Professional Services	150.00	600.00	700.00	100.00	86
	4401	PropertyLiability Insurance	15.43	2,394.44	4,592.00	2,197.56	52

1 GENERAL FUND

		----- Current Year -----				
Account	Object Description	Current Month	Current YTD	Budget	Variance	%
	4402 Property/Liability Claim Pmnts	1,809.06	1,809.06		-1,809.06	
	4804 Indirect Expenses	601.79	3,778.14	7,906.00	4,127.86	48
	Total Account	14,849.03	81,028.36	166,701.00	85,672.64	49
4034	STREET & ALLEY MAINTENANCE					
	4101 Wages	14,195.22	86,210.84	184,538.00	98,327.16	47
	4102 Overtime		3,586.59	15,000.00	11,413.41	24
	4103 FICA	822.70	6,030.22	12,371.00	6,340.78	49
	4104 Medicare	192.40	1,410.27	2,893.00	1,482.73	49
	4106 W/C, HLTH INS, ETC.	5,197.43	24,555.16	41,099.00	16,543.84	60
	4108 Retirement	776.28	5,574.88	10,091.00	4,516.12	55
	4201 Office/Operating Supplies	77.25	2,156.55	9,500.00	7,343.45	23
	4203 Fuel-Lubricant Supplies	1,330.86	17,263.07	43,375.00	26,111.93	40
	4303 Advertising/Legal Notices			100.00	100.00	
	4340 Repair/Maintenance Services			1,500.00	1,500.00	
	4360 Contracted Services	450.00	970.00	7,500.00	6,530.00	13
	4421 Fleet Services	18,266.08	109,596.48	219,193.00	109,596.52	50
	Total Account	41,308.22	257,354.06	547,160.00	289,805.94	47
4035	STREET IMPROVEMENTS					
	9101 Tree Program		3,196.00	6,000.00	2,804.00	53
	9103 Material Crushing			18,500.00	18,500.00	
	9104 Paint Striping	15,238.22	15,238.22	25,000.00	9,761.78	61
	9105 Signs	34.33	44.69	7,000.00	6,955.31	1
	9106 Gravel		4,046.24	8,500.00	4,453.76	48
	9108 Concrete			23,500.00	23,500.00	
	9109 Slurry Seal			140,000.00	140,000.00	
	9110 Crack Seal			45,000.00	45,000.00	
	9111 Street Imprv/Overlay	10,611.02	11,487.39	670,000.00	658,512.61	2
	Total Account	25,883.57	34,012.54	943,500.00	909,487.46	4
4038	CAPITAL IMPROVEMENTS - FIXED ASSETS					
	9374 Unit #83-Replace 1984 Ford 9000 Firetruck		26.57	400,000.00	399,973.43	
	9427 Dog Park			25,000.00	25,000.00	
	9451 Fleet Replacement-PD Cars			75,500.00	75,500.00	
	9466 Unit #5-Replace 1992 Chev 3/4 4x4	50.00	36,379.04	40,000.00	3,620.96	91
	9467 Unit #72-Replacement 1997 TYMCO		312,434.09	312,435.00	0.91	100
	9468 Unit #72-Replacement 1997 TYMCO		98,844.00	107,065.00	8,221.00	92
	9536 Community Center Addition	969.87	3,231.70	323,100.00	319,868.30	1
	9537 Entry Sign Improvement			15,000.00	15,000.00	
	9542 West Entry Sign Irrigation			150,000.00	150,000.00	
	9543 Message Kiosk			25,000.00	25,000.00	
	9544 Taylor Mountain Park Restrooms		5.93	45,000.00	44,994.07	
	9860 Land Acquisition		5,000.00	1,050,000.00	1,045,000.00	
	9863 Police/Communications Landscaping		11,775.00	25,000.00	13,225.00	47
	9866 City Shop Demolition			100,000.00	100,000.00	
	Total Account	1,019.87	467,696.33	2,693,100.00	2,225,403.67	17
4039	CAPITAL IMPROVEMENTS - NON ASSETS					
	9201 95 Mosquito Assmnt			14,906.00	14,906.00	

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	9202	Computers Replace/Purchase		22,425.85	30,000.00	7,574.15	75
	9204	Computer Study			15,000.00	15,000.00	
	9231	City Hall Repairs/Replacements	4,827.01	59,468.64	117,307.00	57,838.36	51
	9235	City Hall HVAC Replacement		12,682.71		-12,682.71	
	9265	Bond Arbitrage Compliance Study			4,000.00	4,000.00	
	9283	Annexation-Gunnison Rising				-13,350.00	
	9284	Aerial Survey for Mapping CD	13,350.00	13,350.00	20,000.00	20,000.00	
	9304	Protective Equipment-PD			5,000.00	5,000.00	
	9326	Police Training Manuals			5,000.00	5,000.00	
	9327	Police Bikes (3)	199.95	4,315.81	4,325.00	9.19	100
	9328	Gas/Impact Multi Launcher			3,200.00	3,200.00	
	9329	Police Shotguns (4)			6,000.00	6,000.00	
	9369	Fire Hose			7,500.00	7,500.00	
	9405	Community Center Pond Liner			25,000.00	25,000.00	
	9542	West Entry Sign Irrigation		219.06	1,000.00	780.94	22
	9560	Fireworks		15,000.00	17,000.00	2,000.00	88
	9570	Master Plan Update		3,183.35	56,035.00	52,851.65	6
	9571	Parks Master Plan Update	11,339.97	45,059.18	39,000.00	-6,059.18	116
		Total Account	29,716.93	175,704.60	370,273.00	194,568.40	47
4045		CRANOR HILL					
	4101	Wages		7,525.39	14,352.00	6,826.61	52
	4102	Overtime			300.00	300.00	
	4103	FICA		584.96	908.00	323.04	64
	4104	Medicare		136.82	212.00	75.18	65
	4106	W/C, HLTH INS, ETC.			571.00	571.00	
	4201	Office/Operating Supplies	26.72	1,868.93	4,500.00	2,631.07	42
	4203	Fuel-Lubricant Supplies			1,000.00	1,000.00	
	4303	Advertising/Legal Notices		149.00	300.00	151.00	50
	4320	Telephone/FAX Services	59.55	342.94	550.00	207.06	62
	4321	Utilities	60.38	1,085.40	3,500.00	2,414.60	31
	4330	Professional Services			3,000.00	3,000.00	
		Total Account	146.65	11,693.44	29,193.00	17,499.56	40
4049		RECREATION ADMINISTRATION					
	4101	Wages	16,940.50	100,748.38	218,932.00	118,183.62	46
	4102	Overtime	1,308.72	3,413.01	7,350.00	3,936.99	46
	4103	FICA	1,063.32	6,543.36	14,029.00	7,485.64	47
	4104	Medicare	248.67	1,530.27	3,281.00	1,750.73	47
	4106	W/C, HLTH INS, ETC.	3,898.02	21,547.48	42,799.00	21,251.52	50
	4108	Retirement	1,071.34	7,108.17	13,773.00	6,664.83	52
	4201	Office/Operating Supplies	2,917.22	3,356.73	7,000.00	3,643.27	48
	4203	Fuel-Lubricant Supplies	40.06	209.35	500.00	290.65	42
	4210	CARA Parent Expenses		1,964.00		-1,964.00	
	4303	Advertising/Legal Notices		63.90	100.00	36.10	64
	4310	Dues/Meetings/Mbrshps/Tuition		120.00	700.00	580.00	17
	4320	Telephone/FAX Services	104.66	519.44	875.00	355.56	59
	4370	Travel/Mileage/Meals/Lodging			500.00	500.00	
	4420	Rental Services	180.22	901.10	2,190.00	1,288.90	41

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
		Total Account	27,772.73	148,025.19	312,029.00	164,003.81	47
4050		RECREATION					
	4101	Wages	8,776.69	29,259.09	73,000.00	43,740.91	40
	4102	Overtime	12.38	12.38		-12.38	
	4103	FICA	544.92	1,825.97	4,526.00	2,700.03	40
	4104	Medicare	127.45	427.10	1,059.00	631.90	40
	4106	W/C, HLTH INS, ETC.	602.26	2,117.17	2,844.00	726.83	74
	4201	Office/Operating Supplies	1,821.55	15,448.46	30,000.00	14,551.54	51
	4203	Fuel-Lubricant Supplies	164.60	356.33	3,500.00	3,143.67	10
	4302	Printing/Duplication Svcs	244.84	2,675.43	6,000.00	3,324.57	45
	4303	Advertising/Legal Notices	772.00	772.00	300.00	-472.00	257
	4310	Dues/Meetings/Mbrshps/Tuition	55.50	508.47	800.00	291.53	64
	4350	Other Purchased Services	1,733.00	4,503.00	12,000.00	7,497.00	38
	4360	Contracted Services	542.11	4,851.94	6,000.00	1,148.06	81
	4370	Travel/Mileage/Meals/Lodging	202.73	606.23	1,000.00	393.77	61
	4658	Scholarships	480.00	5,421.00	3,500.00	-1,921.00	155
		Total Account	16,080.03	68,784.57	144,529.00	75,744.43	48
4051		PARKS					
	4101	Wages	30,171.02	129,598.90	288,993.00	159,394.10	45
	4102	Overtime	1,273.51	1,371.05	3,000.00	1,628.95	46
	4103	FICA	1,906.50	8,365.69	18,104.00	9,738.31	46
	4104	Medicare	445.90	1,956.54	4,234.00	2,277.46	46
	4106	W/C, HLTH INS, ETC.	4,490.48	21,019.16	36,857.00	15,837.84	57
	4108	Retirement	1,056.69	6,907.43	13,604.00	6,696.57	51
	4201	Office/Operating Supplies	5,821.61	18,684.91	55,000.00	36,315.09	34
	4202	Clothing/Uniforms	284.10	487.93	1,500.00	1,012.07	33
	4203	Fuel-Lubricant Supplies	1,194.49	3,407.62	12,500.00	9,092.38	27
	4310	Dues/Meetings/Mbrshps/Tuition			1,000.00	1,000.00	
	4320	Telephone/FAX Services	119.29	570.04	1,600.00	1,029.96	36
	4321	Utilities	3,268.11	5,552.97	35,000.00	29,447.03	16
	4340	Repair/Maintenance Services	593.98	593.98	1,000.00	406.02	59
	4360	Contracted Services	13.78	429.17	210.00	-219.17	204
	4370	Travel/Mileage/Meals/Lodging			500.00	500.00	
	4401	PropertyLiability Insurance	5.41	839.52	1,610.00	770.48	52
	4421	Fleet Services	2,643.42	15,860.52	31,721.00	15,860.48	50
		Total Account	53,288.29	215,645.43	506,433.00	290,787.57	43
4052		VAN TUYL RANCH					
	4340	Repair/Maintenance Services			1,500.00	1,500.00	
	4342	Property Maintenance			29,100.00	29,100.00	
		Total Account			30,600.00	30,600.00	
4090		GRANTS					
	8101	Challenge Grants			3,000.00	3,000.00	
	8102	Youth Grants		375.00	1,000.00	625.00	38
	8201	Chamber Holidays		2,000.00	2,000.00		100
	8202	Cattlemen's Days		7,500.00	7,500.00		100
	8205	Car Show		500.00	500.00		100

1 GENERAL FUND

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	8207	Kiwanis Fishing Tournament		750.00	750.00		100
	8210	Gunnison River Festival		2,000.00	2,000.00		100
	8301	Additional Contracts			1,810.00	1,810.00	
	8302	Safe Ride		4,000.00	4,000.00		100
	8303	Arts Council		19,100.00	19,100.00		100
	8304	Spay/Neuter Services		1,000.00	1,000.00		100
	8305	Literacy Program		1,000.00	1,000.00		100
	8306	Pioneer Museum		3,600.00	3,600.00		100
	8307	Water Workshop		740.00	740.00		100
	8308	Jubilee House		1,000.00	1,000.00		100
	8309	Six Points Eval & Training		3,400.00	3,400.00		100
	8311	Gunnison Country Food Pantry		4,800.00	4,800.00		100
	8312	Gunnison Nordic Club		274.38	1,000.00	725.62	27
	8401	Chamber of Commerce		6,750.00	13,500.00	6,750.00	50
	8406	Art Innovation of the Rockies			1,800.00	1,800.00	
	8407	Community Builders Task Force		6,500.00	6,500.00		100
	8801	Economic Development		4,859.00	20,000.00	15,141.00	24
	8802	Gunn Housing Authority (IGA)		30,000.00	30,000.00		100
	8807	WSCU Marketing			10,000.00	10,000.00	
	8808	Senior Transportation		12,500.00	25,000.00	12,500.00	50
	8809	Gunnison County-Whitewater Park Repairs		15,000.00	15,000.00		100
		Total Account		127,648.38	180,000.00	52,351.62	71
4097		EVENTS					
	4101	Wages	1,380.97	12,324.43	32,411.00	20,086.57	38
	4103	FICA	74.17	749.43	2,009.00	1,259.57	37
	4104	Medicare	17.35	175.27	470.00	294.73	37
	4106	W/C, HLTH INS, ETC.	832.63	3,448.65	6,759.00	3,310.35	51
	4108	Retirement		449.88	1,100.00	650.12	41
	4201	Office/Operating Supplies		71.00	100.00	29.00	71
	4202	Clothing/Uniforms			150.00	150.00	
	4301	Postage/Freight Svcs	2.99	2.99	200.00	197.01	1
	4302	Printing/Duplication Svcs	72.95	305.53	700.00	394.47	44
	4303	Advertising/Legal Notices	770.00	1,320.37	5,000.00	3,679.63	26
	4320	Telephone/FAX Services	52.33	259.72	700.00	440.28	37
	4350	Other Purchased Services			150.00	150.00	
	4370	Travel/Mileage/Meals/Lodging			200.00	200.00	
	4401	PropertyLiability Insurance	4.99	773.82	1,484.00	710.18	52
	4650	Miscellaneous Expenses	9.92	9.92	250.00	240.08	4
	7002	Triathlon			4,000.00	4,000.00	
	7004	Anna's Pledge	688.48	3,808.42	23,125.00	19,316.58	16
	7005	Growler	920.00	920.00	1,900.00	980.00	48
	7007	Carvin Up Colorado			3,000.00	3,000.00	
	7008	Fourth of July	53.92	53.92	5,830.00	5,776.08	1
	7009	Diamonds in the Rockies	6,759.44	6,759.44	10,000.00	3,240.56	68
	7010	Fishing Derby	622.23	622.23	500.00	-122.23	124
	7011	Skills Challenges			300.00	300.00	
	7013	Hartmans' Cleanup			500.00	500.00	
	7014	Egg-Aquatics		307.77	430.00	122.23	72
	7015	Fright-Night			670.00	670.00	

1 GENERAL FUND

		----- Current Year -----					
Account Object	Description	Current Month	Current YTD	Budget	Variance	%	
7016	Rudolph Roundup			200.00	200.00		
7017	CARA Gymnastics Meet	840.00	865.41	840.00	-25.41	103	
7018	Gun Show and Expo		800.00	3,500.00	2,700.00	23	
7019	Pickle Ball Tournament		2,981.07		-2,981.07		
	Total Account	13,102.37	37,009.27	106,478.00	69,468.73	35	
	Total Expenses	459,942.62	3,064,208.34	9,249,717.00	6,185,508.66	33	
	Net Income from Operations	23,696.84	-464,724.92				
Other Expenses							
4999	TRANSFERS OUT						
4999	Transfers Out			73,620.00	73,620.00		
	Total Account			73,620.00	73,620.00		
	Total Other Expenses	0.00	0.00	73,620.00	73,620.00		
	Net Income	23,696.84	-464,724.92				

2 CONSERVATION TRUST FUND

Account Object	Description	----- Current Year -----				
		Current Month	Current YTD	Budget	Variance	%
Revenue						
3333	LOTTERY PROCEEDS		6,775.80	29,000.00	-22,224.20	23
3334	LOTTERY REDISTRIBUTION		14,166.75	14,750.00	-583.25	96
3701	INVESTMENT INTEREST		8.03	164.00	-155.97	5
						48
	Total Revenue	0.00	20,950.58	43,914.00	-22,963.42	48
Expenses						
4150	CONSERVATION TRUST					
9501	Hartman Rocks Improvements		1,735.50	1,500.00	-235.50	116
9504	Taylor Mtn Park Improvements		201.83	2,000.00	1,798.17	10
9525	Fertilizer			3,500.00	3,500.00	
9528	Dandelion Spraying			4,500.00	4,500.00	
9530	Painting and Staining	816.66	1,277.75	3,000.00	1,722.25	43
9531	Wood Chips			1,000.00	1,000.00	
9532	Backflow Repair			6,000.00	6,000.00	
	Total Account	816.66	3,215.08	21,500.00	18,284.92	15
4239	CAPITAL IMPROVEMENTS - NON ASSETS					
9503	Picnic Table/Trash Can Replace			6,500.00	6,500.00	
9545	Tree Trimming - Legion Park		11,135.94	15,000.00	3,864.06	74
9546	Cranor - Lift Hangers			2,000.00	2,000.00	
	Total Account		11,135.94	23,500.00	12,364.06	47
	Total Expenses	816.66	14,351.02	45,000.00	30,648.98	32
	Net Income from Operations	-816.66	6,599.56			
Other Expenses						
4999	TRANSFERS OUT					
4999	Transfers Out		14,166.75	14,750.00	583.25	96
	Total Account		14,166.75	14,750.00	583.25	96
	Total Other Expenses	0.00	14,166.75	14,750.00	583.25	96
	Net Income	-816.66	-7,567.19			

3 R.E.T.A.

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Revenue						
3701	INVESTMENT INTEREST		0.37		0.37	
	Total Revenue	0.00	0.37	0.00	0.37	
	Net Income from Operations		0.37			
	Net Income	0.00	0.37			

4 FLEET MANAGEMENT FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3409	FLEET REPAIR SERVICES	9,452.50	56,715.00	113,430.00	-56,715.00	50
3410	FLEET RENTAL SERVICES	21,217.75	127,306.50	254,613.00	-127,306.50	50
3601	MISCELLANEOUS REVENUES	645.50	3,873.00	7,745.00	-3,872.00	50
3701	INVESTMENT INTEREST	69.45	804.65	115.00	689.65	700
						50
	Total Revenue	31,385.20	188,699.15	375,903.00	-187,203.85	50
Expenses						
4170	FLEET MANAGEMENT					
4101	Wages	13,984.22	84,924.24	181,795.00	96,870.76	47
4102	Overtime		105.30	500.00	394.70	21
4103	FICA	815.85	5,348.80	11,302.00	5,953.20	47
4104	Medicare	190.81	1,251.02	2,643.00	1,391.98	47
4106	W/C, HLTH INS, ETC.	3,461.25	18,244.13	34,906.00	16,661.87	52
4108	Retirement	856.90	5,584.85	12,155.00	6,570.15	46
4201	Office/Operating Supplies	110.66	1,475.22	4,500.00	3,024.78	33
4202	Clothing/Uniforms			900.00	900.00	
4203	Fuel-Lubricant Supplies	2,119.53	4,844.57	11,106.00	6,261.43	44
4204	Repairs/Supplies	5,071.96	33,551.84	60,000.00	26,448.16	56
4205	Small Tools		1,665.26	3,650.00	1,984.74	46
4301	Postage/Freight Svcs		29.03	100.00	70.97	29
4302	Printing/Duplication Svcs			300.00	300.00	
4303	Advertising/Legal Notices		46.69	250.00	203.31	19
4304	Subscriptions/Literature/Films	105.00	105.00	360.00	255.00	29
4310	Dues/Meetings/Mbrshps/Tuition	150.00	945.00	900.00	-45.00	105
4321	Utilities	557.87	3,330.13	7,350.00	4,019.87	45
4340	Repair/Maintenance Services	291.66	7,572.45	8,500.00	927.55	89
4360	Contracted Services		544.98	2,500.00	1,955.02	22
4370	Travel/Mileage/Meals/Lodging			100.00	100.00	
4401	PropertyLiability Insurance	63.30	9,822.31	18,837.00	9,014.69	52
4804	Indirect Expenses	601.78	3,778.09	7,906.00	4,127.91	48
	Total Account	28,380.79	183,168.91	370,560.00	187,391.09	49
	Total Expenses	28,380.79	183,168.91	370,560.00	187,391.09	49
	Net Income from Operations	3,004.41	5,530.24			

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CITY OF GUNNISON
Income Statement
For the Accounting Period: 6 / 15

Page: 16 of 35
Report ID: LB170A

4 FLEET MANAGEMENT FUND

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Other Expenses						
4999	TRANSFERS OUT					
4999	Transfers Out			395,000.00	395,000.00	
	Total Account			395,000.00	395,000.00	
	Total Other Expenses	0.00	0.00	395,000.00	395,000.00	
	Net Income	3,004.41	5,530.24			

5 FIREMEN'S PENSION FUND

Account Object	Description	----- Current Year -----				
		Current Month	Current YTD	Budget	Variance	%
Revenue						
3309	PENSION FUND CONTRIBUTIONS			133,130.00	-133,130.00	
3701	INVESTMENT INTEREST	479.81	2,785.36	16,400.00	-13,614.64	17
3801	INVESTMENT REVENUE	-28,811.67	40,122.17	106,710.00	-66,587.83	38
						17
	Total Revenue	-28,331.86	42,907.53	256,240.00	-213,332.47	17
Expenses						
4101	FIREMEN'S PENSION					
4115	Benefit Payments		69,375.00	126,000.00	56,625.00	55
4650	Miscellaneous Expenses	-4.69	6,203.23	18,000.00	11,796.77	34
	Total Account	-4.69	75,578.23	144,000.00	68,421.77	52
	Total Expenses	-4.69	75,578.23	144,000.00	68,421.77	52
	Net Income from Operations	-28,327.17	-32,670.70			
	Net Income	-28,327.17	-32,670.70			

20 ELECTRIC DIVISION

		----- Current Year -----					
Account Object	Description	Current Month	Current YTD	Budget	Variance	%	
Revenue							
3415	ELECTRIC SALES	374,679.41	2,770,174.47	5,555,324.00	-2,785,149.53	50	
3510	LATE FEES	1,340.00	4,091.11	7,500.00	-3,408.89	55	
3601	MISCELLANEOUS REVENUES	1,324.81	7,225.92	14,000.00	-6,774.08	52	
3621	RECYCLED MATERIALS			1,000.00	-1,000.00		
3701	INVESTMENT INTEREST	154.88	2,035.76	5,000.00	-2,964.24	41	
3901	CONSTRUCTION CHGS-HOOKUP	1,383.50	2,761.82	20,000.00	-17,238.18	14	
						50	
	Total Revenue	378,882.60	2,786,289.08	5,602,824.00	-2,816,534.92	50	
Expenses							
4201	ENTERPRISE - ADMIN & GEN EXPENSES						
4101	Wages	6,374.46	38,845.89	82,868.00	44,022.11	47	
4103	FICA	410.31	2,670.19	5,677.00	3,006.81	47	
4104	Medicare	95.96	624.43	1,328.00	703.57	47	
4105	Standby	450.00	2,585.71	8,700.00	6,114.29	30	
4106	W/C, HLTH INS, ETC.	1,092.35	5,772.47	11,037.00	5,264.53	52	
4108	Retirement	472.21	3,043.63	6,214.00	3,170.37	49	
4201	Office/Operating Supplies	16.44	57.42	300.00	242.58	19	
4202	Clothing/Uniforms		4,029.46	5,200.00	1,170.54	77	
4301	Postage/Freight Svcs		74.96	300.00	225.04	25	
4303	Advertising/Legal Notices			300.00	300.00		
4310	Dues/Meetings/Mbrshps/Tuition		5,403.23	11,500.00	6,096.77	47	
4330	Professional Services	395.00	2,875.00	7,500.00	4,625.00	38	
4370	Travel/Mileage/Meals/Lodging	1,675.50	6,731.24	9,780.00	3,048.76	69	
4401	PropertyLiability Insurance	53.42	8,287.73	15,894.00	7,606.27	52	
4804	Indirect Expenses	16,374.78	115,995.09	235,455.00	119,459.91	49	
4810	Bad Debts	800.25	9,003.47	11,000.00	1,996.53	82	
6005	Overhead Allocation	18,944.13	139,314.46	280,141.00	140,826.54	50	
	Total Account	47,154.81	345,314.38	693,194.00	347,879.62	50	
4202	ENTERPRISE - DISTRIBUTION						
4101	Wages	22,110.26	132,736.73	283,430.00	150,693.27	47	
4102	Overtime	176.95	827.01	5,000.00	4,172.99	17	
4103	FICA	1,336.28	8,631.20	17,883.00	9,251.80	48	
4104	Medicare	312.52	2,018.58	4,182.00	2,163.42	48	
4106	W/C, HLTH INS, ETC.	3,148.72	16,044.31	37,049.00	21,004.69	43	
4108	Retirement	1,204.82	7,466.02	18,099.00	10,632.98	41	
4201	Office/Operating Supplies	251.30	960.35	2,500.00	1,539.65	38	
4203	Fuel-Lubricant Supplies	501.14	2,367.61	8,458.00	6,090.39	28	
4320	Telephone/FAX Services	99.06	594.78	1,500.00	905.22	40	
4321	Utilities	55.54	398.43	1,000.00	601.57	40	
4340	Repair/Maintenance Services	4.11	619.40	3,900.00	3,280.60	16	
4350	Other Purchased Services	144.43	368.94	4,500.00	4,131.06	8	
4421	Fleet Services	1,517.50	9,105.00	18,210.00	9,105.00	50	

20 ELECTRIC DIVISION

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4500	Purchased Power	640,739.50	2,224,724.36	4,139,240.00	1,914,515.64	54
	4580	Sub-Station Exp-Opns	100.37	1,467.20	12,000.00	10,532.80	12
	4584	Other Dist/Opns Expenses	162.04	254.70	2,500.00	2,245.30	10
	4591	St Lights/Signals-Maintenance	180.16	-211.92	7,500.00	7,711.92	-3
	4593	Line Expenses-Maintenance	987.22	3,667.12	15,000.00	11,332.88	24
	4650	Miscellaneous Expenses		150.00	2,000.00	1,850.00	8
	4902	Meters	25.98	91.24	15,000.00	14,908.76	1
	4904	Primary Underground		5,910.69	15,000.00	9,089.31	39
	4911	New Construction Materials			15,000.00	15,000.00	
	4912	Christmas Decorations			5,000.00	5,000.00	
	4913	Aged Pole Replacement			75,000.00	75,000.00	
	4914	Cable Replacement			40,000.00	40,000.00	
		Total Account	673,057.90	2,418,191.75	4,748,951.00	2,330,759.25	51
4239		CAPITAL IMPROVEMENTS - NON ASSETS					
	9550	Transformers			28,000.00	28,000.00	
	9552	Auto/Mtr Rd.		5,293.84	35,000.00	29,706.16	15
	9590	LED Street Lights			20,000.00	20,000.00	
	9597	Purchase Poles			15,000.00	15,000.00	
	9599	Power Transformer Relay Replacement			20,000.00	20,000.00	
		Total Account		5,293.84	118,000.00	112,706.16	4
		Total Expenses	720,212.71	2,768,799.97	5,560,145.00	2,791,345.03	50
		Net Income from Operations	-341,330.11	17,489.11			
		Net Income	-341,330.11	17,489.11			

25 WATER DIVISION

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3416	WATER SALES	43,907.44	217,831.58	570,010.00	-352,178.42	38
3510	LATE FEES	1,340.00	5,084.44	7,219.00	-2,134.56	70
3601	MISCELLANEOUS REVENUES	2,763.83	2,829.83	2,500.00	329.83	113
3602	PRIOR YEAR REFUNDS			400.00	-400.00	
3621	RECYCLED MATERIALS			750.00	-750.00	
3701	INVESTMENT INTEREST	118.29	1,363.72	2,500.00	-1,136.28	55
3901	CONSTRUCTION CHGS-HOOKUP			750.00	-750.00	
3902	CAPITAL INVESTMENT FEES	5,000.00	27,500.00	7,500.00	20,000.00	367
						43
	Total Revenue	53,129.56	254,609.57	591,629.00	-337,019.43	43
Expenses						
4201	ENTERPRISE - ADMIN & GEN EXPENSES					
4804	Indirect Expenses	8,444.78	59,583.09	121,061.00	61,477.91	49
4810	Bad Debts	89.50	356.17	2,000.00	1,643.83	18
6005	Overhead Allocation	2,656.48	12,730.49	29,581.00	16,850.51	43
	Total Account	11,190.76	72,669.75	152,642.00	79,972.25	48
4202	ENTERPRISE - DISTRIBUTION					
4101	Wages	12,324.20	74,945.35	160,214.00	85,268.65	47
4102	Overtime		761.95	4,000.00	3,238.05	19
4103	FICA	748.47	4,961.27	10,451.00	5,489.73	47
4104	Medicare	175.05	1,160.33	2,444.00	1,283.67	47
4105	Standby	337.50	1,950.00	4,350.00	2,400.00	45
4106	W/C, HLTH INS, ETC.	2,865.82	13,973.86	26,705.00	12,731.14	52
4108	Retirement	754.89	5,184.97	10,778.00	5,593.03	48
4201	Office/Operating Supplies	114.05	4,175.35	13,000.00	8,824.65	32
4202	Clothing/Uniforms		159.99	1,425.00	1,265.01	11
4203	Fuel-Lubricant Supplies	524.22	1,197.23	6,000.00	4,802.77	20
4301	Postage/Freight Svcs	45.74	66.43	250.00	183.57	27
4303	Advertising/Legal Notices			700.00	700.00	
4310	Dues/Meetings/Mbrshps/Tuition		495.00	1,000.00	505.00	50
4320	Telephone/FAX Services	88.10	264.40	635.00	370.60	42
4321	Utilities	3,770.12	23,465.31	60,000.00	36,534.69	39
4330	Professional Services	4,870.00	5,490.00	10,000.00	4,510.00	55
4340	Repair/Maintenance Services		3,704.36	5,000.00	1,295.64	74
4350	Other Purchased Services		1,494.21	6,750.00	5,255.79	22
4370	Travel/Mileage/Meals/Lodging			1,000.00	1,000.00	
4401	PropertyLiability Insurance	8.58	1,332.26	2,555.00	1,222.74	52
4420	Rental Services			800.00	800.00	
4421	Fleet Services	1,654.67	9,928.02	19,856.00	9,927.98	50
4503	City Service Line-Maint/Repair	489.42	776.52	9,000.00	8,223.48	9
4504	Main Line-Maintenance/Repair		525.25	8,000.00	7,474.75	7
4505	Meters-Maintenance/Repair			1,500.00	1,500.00	

25 WATER DIVISION

		----- Current Year -----					
Account	Object	Description	Current Month	Current YTD	Budget	Variance	%
	4506	Fire Hydrants			3,000.00	3,000.00	
	4806	State Admin Fees			680.00	680.00	
	4807	USGS Water Quality Test			6,324.00	6,324.00	
		Total Account	28,770.83	156,012.06	376,417.00	220,404.94	41
4239		CAPITAL IMPROVEMENTS - NON ASSETS					
	4501	Main/Service Line-New Construction			5,000.00	5,000.00	
	4502	Main/Service Line-Replacement	962.36	962.36	5,000.00	4,037.64	19
	9603	Well Rehab		24,999.25	25,000.00	0.75	100
	9604	Remote Water Meters		2,988.09	10,000.00	7,011.91	30
	9605	Small Tools			4,500.00	4,500.00	
		Total Account	962.36	28,949.70	49,500.00	20,550.30	58
		Total Expenses	40,923.95	257,631.51	578,559.00	320,927.49	45
		Net Income from Operations	12,205.61	-3,021.94			
		Other Expenses					
4999		TRANSFERS OUT					
	4999	Transfers Out			50,000.00	50,000.00	
		Total Account			50,000.00	50,000.00	
		Total Other Expenses	0.00	0.00	50,000.00	50,000.00	
		Net Income	12,205.61	-3,021.94			

28 DITCH FUND

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Revenue						
3302	STATE GRANTS			385,500.00	-385,500.00	
3304	MINERAL LEASING			19,000.00	-19,000.00	
3701	INVESTMENT INTEREST	40.58	488.44	1,251.00	-762.56	39
Total Revenue		40.58	488.44	405,751.00	-405,262.56	
Expenses						
4160	DITCHES-OPERATIONS					
4101	Wages	342.40	2,000.90	12,260.00	10,259.10	16
4103	FICA	21.23	124.06	760.00	635.94	16
4104	Medicare	4.96	29.01	178.00	148.99	16
4106	W/C, HLTH INS, ETC.	71.68	241.64	371.00	129.36	65
4508	Ditch-Maintenance/Repair	11,012.00	12,289.03	20,000.00	7,710.97	61
Total Account		11,452.27	14,684.64	33,569.00	18,884.36	44
4169	DITCHES-CAPITAL IMPROVEMENTS - NON-ASSETS					
9651	Van Tuyl			25,000.00	25,000.00	
9652	Main Street Ditch Replacement			25,000.00	25,000.00	
9654	River Restoration Project			385,500.00	385,500.00	
Total Account				435,500.00	435,500.00	
Total Expenses		11,452.27	14,684.64	469,069.00	454,384.36	3
Net Income from Operations		-11,411.69	-14,196.20			
Net Income		-11,411.69	-14,196.20			

30 WASTE WATER DIVISION

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3417	WASTEWATER COLLECTION SERVICES	63,990.48	367,655.07	777,582.00	-409,926.93	47
3418	DOS RIOS WASTEWATER PROCESS	8,263.46	22,786.87	74,675.00	-51,888.13	31
3419	WATER LAB SERVICES	4,525.00	17,442.00	45,000.00	-27,558.00	39
3420	COMMERCIAL DUMP STATION	16,524.65	18,423.43	71,109.00	-52,685.57	26
3421	NORTH VALLEY WW PROCESS	4,541.68	14,930.24	72,100.00	-57,169.76	21
3427	TOMICHI WW PROCESS	239.24	1,054.82	2,765.00	-1,710.18	38
3609	BLACK GOLD COMPOST	5,757.00	10,057.00	18,500.00	-8,443.00	54
3701	INVESTMENT INTEREST	238.82	2,644.52	3,600.00	-955.48	73
3902	CAPITAL INVESTMENT FEES	10,000.00	55,000.00	24,000.00	31,000.00	229
						47
	Total Revenue	114,080.33	509,993.95	1,089,331.00	-579,337.05	47
Expenses						
4201	ENTERPRISE - ADMIN & GEN EXPENSES					
4804	Indirect Expenses	3,625.78	25,293.09	51,536.00	26,242.91	49
4810	Bad Debts	150.39	659.70	2,000.00	1,340.30	33
6005	Overhead Allocation	5,704.02	25,499.69	54,467.00	28,967.31	47
	Total Account	9,480.19	51,452.48	108,003.00	56,550.52	48
4204	ENTERPRISE - WASTEWATER COLLECTION					
4101	Wages	14,551.81	88,565.92	188,784.00	100,218.08	47
4102	Overtime	68.38	776.24	5,000.00	4,223.76	16
4103	FICA	869.66	5,653.92	12,284.00	6,630.08	46
4104	Medicare	203.38	1,322.20	2,873.00	1,550.80	46
4105	Standby	337.50	1,950.00	4,350.00	2,400.00	45
4106	W/C, HLTH INS, ETC.	3,273.29	18,372.07	36,719.00	18,346.93	50
4108	Retirement	889.55	6,033.43	12,546.00	6,512.57	48
4201	Office/Operating Supplies	99.45	1,658.86	8,000.00	6,341.14	21
4203	Fuel-Lubricant Supplies	524.22	1,197.22	6,000.00	4,802.78	20
4310	Dues/Meetings/Mbrshps/Tuition		225.00	1,100.00	875.00	20
4320	Telephone/FAX Services		175.92	635.00	459.08	28
4340	Repair/Maintenance Services			3,000.00	3,000.00	
4350	Other Purchased Services		1,000.00	3,000.00	2,000.00	33
4370	Travel/Mileage/Meals/Lodging			500.00	500.00	
4401	PropertyLiability Insurance	10.57	1,639.41	3,144.00	1,504.59	52
4402	Property/Liability Claim Pmnts			1,000.00	1,000.00	
4420	Rental Services			1,000.00	1,000.00	
4421	Fleet Services	1,654.67	9,928.02	19,856.00	9,927.98	50
4503	City Service Line-Maint/Repair			4,000.00	4,000.00	
4504	Main Line-Maintenance/Repair	451.43	451.43	4,000.00	3,548.57	11
4507	Storm Drain-Maint/Repair			2,000.00	2,000.00	
4650	Miscellaneous Expenses			250.00	250.00	
	Total Account	22,933.91	138,949.64	320,041.00	181,091.36	43

30 WASTE WATER DIVISION

		----- Current Year -----				
Account	Object Description	Current Month	Current YTD	Budget	Variance	%
4205	ENTERPRISE - WWTP & LAB					
4101	Wages	14,796.32	89,834.87	192,352.00	102,517.13	47
4102	Overtime	580.36	580.36	1,000.00	419.64	58
4103	FICA	897.61	5,692.50	11,988.00	6,295.50	47
4104	Medicare	209.89	1,331.22	2,804.00	1,472.78	47
4106	W/C, HLTH INS, ETC.	3,898.01	20,392.69	38,758.00	18,365.31	53
4108	Retirement	1,066.73	7,131.22	13,451.00	6,319.78	53
4201	Office/Operating Supplies	1,363.50	15,902.51	25,000.00	9,097.49	64
4202	Clothing/Uniforms	72.85	72.85	900.00	827.15	8
4203	Fuel-Lubricant Supplies	941.06	3,975.67	10,000.00	6,024.33	40
4304	Subscriptions/Literature/Films		74.00	300.00	226.00	25
4310	Dues/Meetings/Mbrshps/Tuition		345.66	750.00	404.34	46
4320	Telephone/FAX Services	180.42	1,017.81	1,635.00	617.19	62
4321	Utilities	7,026.80	53,108.82	118,131.00	65,022.18	45
4330	Professional Services	451.00	3,900.00	9,000.00	5,100.00	43
4340	Repair/Maintenance Services		2,649.21	4,000.00	1,350.79	66
4350	Other Purchased Services		261.36	12,000.00	11,738.64	2
4370	Travel/Mileage/Meals/Lodging		449.32	800.00	350.68	56
4420	Rental Services	194.61	1,341.96	2,900.00	1,558.04	46
4421	Fleet Services	1,611.08	9,666.48	19,333.00	9,666.52	50
4657	Biosolids Mediation	2,211.14	6,942.94	41,500.00	34,557.06	17
4804	Indirect Expenses	4,537.00	32,276.00	65,446.00	33,170.00	49
4807	USGS Water Quality Test			2,886.00	2,886.00	
	Total Account	40,038.38	256,947.45	574,934.00	317,986.55	45
4241	WW COLLECTION CAPITAL IMPROVEMENTS - NON ASSETS					
4501	Main/Service Line-New Construction			2,500.00	2,500.00	
4502	Main/Service Line-Replacement	710.43	710.43	2,500.00	1,789.57	28
9605	Small Tools			1,500.00	1,500.00	
	Total Account	710.43	710.43	6,500.00	5,789.57	11
4243	WWTP CAPITAL IMPROVEMENTS - NON ASSETS					
9751	I/I Reduction			350,000.00	350,000.00	
9752	Compost Asphalt Repair			40,000.00	40,000.00	
9767	Manhole Rehabilitation			25,000.00	25,000.00	
9771	WWTP Regulations Engineering	2,853.00	4,313.00	10,000.00	5,687.00	43
	Total Account	2,853.00	4,313.00	425,000.00	420,687.00	1
	Total Expenses	76,015.91	452,373.00	1,434,478.00	982,105.00	32
	Net Income from Operations	38,064.42	57,620.95			

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CITY OF GUNNISON
Income Statement
For the Accounting Period: 6 / 15

Page: 25 of 35
Report ID: LB170A

30 WASTE WATER DIVISION

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Other Expenses						
4999	TRANSFERS OUT					
4999	Transfers Out			100,000.00	100,000.00	
	Total Account			100,000.00	100,000.00	
	Total Other Expenses	0.00	0.00	100,000.00	100,000.00	
	Net Income	38,064.42	57,620.95			

35 REFUSE DIVISION

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3423	REFUSE COLLECTION SERVICES	41,086.19	244,193.72	471,336.00	-227,142.28	52
3424	RECYCLING COLLECTION FEES	212.50	1,212.50	2,664.00	-1,451.50	46
3601	MISCELLANEOUS REVENUES	35.00	270.00		270.00	
3612	SALE OF FIXED ASSETS			7,500.00	-7,500.00	
3619	TREE DUMP FEES	2,831.00	4,415.00	8,000.00	-3,585.00	55
3621	RECYCLED MATERIALS	4,438.00	10,301.00	10,000.00	301.00	103
3656	HOUSEHOLD WASTE CLEANUP	25.00	25.00	5,000.00	-4,975.00	1
3701	INVESTMENT INTEREST	120.33	1,326.07	2,167.00	-840.93	61
						52
	Total Revenue	48,748.02	261,743.29	506,667.00	-244,923.71	52
Expenses						
4201	ENTERPRISE - ADMIN & GEN EXPENSES					
4804	Indirect Expenses	7,417.78	52,274.09	106,245.00	53,970.91	49
4810	Bad Debts	167.23	914.38	2,250.00	1,335.62	41
	Total Account	7,585.01	53,188.47	108,495.00	55,306.53	49
4203	ENTERPRISE - OPERATIONS					
4101	Wages	8,985.95	50,701.03	111,349.00	60,647.97	46
4102	Overtime			2,632.00	2,632.00	
4103	FICA	502.29	3,023.69	7,067.00	4,043.31	43
4104	Medicare	117.49	707.20	1,653.00	945.80	43
4106	W/C, HLTH INS, ETC.	3,914.88	19,955.71	31,986.00	12,030.29	62
4108	Retirement	404.28	2,689.77	5,353.00	2,663.23	50
4201	Office/Operating Supplies		373.32	4,500.00	4,126.68	8
4202	Clothing/Uniforms		160.00	600.00	440.00	27
4203	Fuel-Lubricant Supplies	1,227.67	6,362.97	22,000.00	15,637.03	29
4303	Advertising/Legal Notices		64.00	300.00	236.00	21
4320	Telephone/FAX Services	62.05	315.33	1,044.00	728.67	30
4340	Repair/Maintenance Services			2,000.00	2,000.00	
4350	Other Purchased Services		4,129.31	13,000.00	8,870.69	32
4352	Landfill Charges		27,075.60	110,000.00	82,924.40	25
4370	Travel/Mileage/Meals/Lodging			50.00	50.00	
4401	PropertyLiability Insurance	11.59	1,798.44	3,449.00	1,650.56	52
4421	Fleet Services	1,728.00	10,368.00	20,736.00	10,368.00	50
	Total Account	16,954.20	127,724.37	337,719.00	209,994.63	38
4239	CAPITAL IMPROVEMENTS - NON ASSETS					
9801	Landfill Closure Plan		1,000.00	5,000.00	4,000.00	20
9802	HHW Program			10,000.00	10,000.00	
9803	Auto Refuse Containers			3,500.00	3,500.00	
9807	Recycle Containers			7,780.00	7,780.00	
9808	Community Clean-Up			7,500.00	7,500.00	

35 REFUSE DIVISION

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
	Total Account		1,000.00	33,780.00	32,780.00	3
	Total Expenses	24,539.21	181,912.84	479,994.00	298,081.16	38
	Net Income from Operations	24,208.81	79,830.45			
	Net Income	24,208.81	79,830.45			

40 COMMUNICATIONS

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3430	DISPATCH SERVICES	14,266.25	412,110.01	639,290.00	-227,179.99	64
3601	MISCELLANEOUS REVENUES		165.00		165.00	
3701	INVESTMENT INTEREST	37.72	541.98	800.00	-258.02	68
						64
	Total Revenue	14,303.97	412,816.99	640,090.00	-227,273.01	64
Expenses						
4203	ENTERPRISE - OPERATIONS					
4101	Wages	32,285.91	193,900.17	413,334.00	219,433.83	47
4102	Overtime	4,070.94	15,549.78	33,000.00	17,450.22	47
4103	FICA	2,101.41	13,194.45	27,673.00	14,478.55	48
4104	Medicare	491.47	3,085.83	6,472.00	3,386.17	48
4106	W/C, HLTH INS, ETC.	6,176.55	36,625.47	70,026.00	33,400.53	52
4108	Retirement	1,544.29	9,741.90	23,586.00	13,844.10	41
4201	Office/Operating Supplies	189.99	2,366.50	3,500.00	1,133.50	68
4202	Clothing/Uniforms	152.98	152.98	1,100.00	947.02	14
4301	Postage/Freight Svcs			50.00	50.00	
4302	Printing/Duplication Svcs		281.55	200.00	-81.55	141
4303	Advertising/Legal Notices			100.00	100.00	
4310	Dues/Meetings/Mbrshps/Tuition	2,152.00	3,628.74	4,000.00	371.26	91
4320	Telephone/FAX Services	539.94	3,150.08	9,400.00	6,249.92	34
4321	Utilities	571.41	3,310.26	8,000.00	4,689.74	41
4340	Repair/Maintenance Services	36.25	6,587.25	10,000.00	3,412.75	66
4341	Repair/Maint-Mobile Command	109.81	648.04	5,000.00	4,351.96	13
4360	Contracted Services	457.37	3,797.56	8,000.00	4,202.44	47
4370	Travel/Mileage/Meals/Lodging		741.73	3,000.00	2,258.27	25
4401	PropertyLiability Insurance	5.79	899.47	1,725.00	825.53	52
4421	Fleet Services	78.50	471.00	942.00	471.00	50
4804	Indirect Expenses	1,166.76	7,243.82	14,352.00	7,108.18	50
	Total Account	52,131.37	305,376.58	643,460.00	338,083.42	47
4239	CAPITAL IMPROVEMENTS - NON ASSETS					
9870	Dispatch Chairs		2,306.55	3,000.00	693.45	77
	Total Account		2,306.55	3,000.00	693.45	77
	Total Expenses	52,131.37	307,683.13	646,460.00	338,776.87	48
	Net Income from Operations	-37,827.40	105,133.86			
	Net Income	-37,827.40	105,133.86			

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CITY OF GUNNISON
Income Statement
For the Accounting Period: 6 / 15

Page: 29 of 35
Report ID: LB170A

50 PARK & REC CLEARING FUND

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
Revenue						
3104	CITY SALES TAX	-3.72				
	Total Revenue	-3.72	0.00	0.00	0.00	
	Net Income from Operations	-3.72				
	Net Income	-3.72	0.00			

51 POOL - PARK & REC FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3104	CITY SALES TAX	63,778.35	301,025.45	650,850.00	-349,824.55	46
3407	SWIMMING PROGRAMS	7,625.21	23,443.92	37,000.00	-13,556.08	63
3411	SALES TAX SERVICE FEE	2.85	5.40	10.00	-4.60	54
3631	RECREATION MEMBERSHIPS	14,808.66	59,470.06	105,000.00	-45,529.94	57
3632	COMM CENTER RENTAL	391.25	4,270.75	8,000.00	-3,729.25	53
3638	RECREATION DAILY FEES	10,005.00	37,735.00	75,000.00	-37,265.00	50
3642	VENDING	436.29	2,684.06	5,000.00	-2,315.94	54
3650	OTHER CONTRIBUTIONS			1,500.00	-1,500.00	
3701	INVESTMENT INTEREST	107.74	787.63	1,600.00	-812.37	49
3999	TRANSFERS IN		14,166.75	71,540.00	-57,373.25	20
						46
	Total Revenue	97,155.35	443,589.02	955,500.00	-511,910.98	46
Expenses						
4401	OPERATIONS					
4101	Wages	21,766.40	119,556.74	259,865.00	140,308.26	46
4102	Overtime		45.00	1,500.00	1,455.00	3
4103	FICA	1,283.80	7,515.78	19,994.00	12,478.22	38
4104	Medicare	300.25	1,757.71	3,858.00	2,100.29	46
4106	W/C, HLTH INS, ETC.	2,929.63	15,648.07	32,299.00	16,650.93	48
4108	Retirement	1,276.06	5,315.58	5,045.00	-270.58	105
4201	Office/Operating Supplies	864.18	6,021.11	15,500.00	9,478.89	39
4202	Clothing/Uniforms		420.11	600.00	179.89	70
4207	Chemicals		913.92	14,000.00	13,086.08	7
4208	Rec Supplies	134.28	589.66	2,200.00	1,610.34	27
4301	Postage/Freight Svcs		276.02	1,000.00	723.98	28
4302	Printing/Duplication Svcs	116.05	347.60	500.00	152.40	70
4303	Advertising/Legal Notices			500.00	500.00	
4310	Dues/Meetings/Mbrshps/Tuition	105.00	653.00	1,500.00	847.00	44
4320	Telephone/FAX Services	347.62	2,150.98	5,490.00	3,339.02	39
4321	Utilities	8,390.93	61,918.00	113,000.00	51,082.00	55
4340	Repair/Maintenance Services	428.57	12,196.15	25,000.00	12,803.85	49
4360	Contracted Services	6,709.28	36,509.96	84,000.00	47,490.04	43
4370	Travel/Mileage/Meals/Lodging			1,000.00	1,000.00	
4401	PropertyLiability Insurance	27.95	4,337.31	8,318.00	3,980.69	52
4649	Late Fees		1.15		-1.15	
4650	Miscellaneous Expenses			500.00	500.00	
	Total Account	44,680.00	276,173.85	595,669.00	319,495.15	46
4439	CAPITAL IMPROVEMENTS - NON ASSETS					
9938	Tables and Chairs		3,941.00	4,300.00	359.00	92
9939	Maintenance on Hoops and Wall		4,501.50	5,000.00	498.50	90
9952	Equipment	9,727.28	9,727.28	10,600.00	872.72	92

51 POOL - PARK & REC FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
	Total Account	9,727.28	18,169.78	19,900.00	1,730.22	91
4480	DEBT SERVICE					
4410	Debt Service-Principal			192,218.00	192,218.00	
4411	Debt Service-Interest		104,260.71	208,521.00	104,260.29	50
4412	Debt Service-Fees			111.00	111.00	
	Total Account		104,260.71	400,850.00	296,589.29	26
	Total Expenses	54,407.28	398,604.34	1,016,419.00	617,814.66	39
	Net Income from Operations	42,748.07	44,984.68			
	Net Income	42,748.07	44,984.68			

52 RINK - PARK & REC FUND

		----- Current Year -----				
Account Object	Description	Current Month	Current YTD	Budget	Variance	%
Revenue						
3104	CITY SALES TAX	22,412.33	105,783.25	216,352.00	-110,568.75	49
3411	SALES TAX SERVICE FEE		20.97	50.00	-29.03	42
3612	SALE OF FIXED ASSETS			40,000.00	-40,000.00	
3631	RECREATION MEMBERSHIPS		330.00	4,000.00	-3,670.00	8
3634	CONCESSIONS/PARK RENTAL		7,217.29	25,000.00	-17,782.71	29
3636	RECREATION ADVERTISING			15,000.00	-15,000.00	
3638	RECREATION DAILY FEES		2,165.75	6,000.00	-3,834.25	36
3643	ICE RENTALS	245.00	24,705.00	64,000.00	-39,295.00	39
3701	INVESTMENT INTEREST	43.50	291.91	600.00	-308.09	49
3999	TRANSFERS IN			16,830.00	-16,830.00	
						36
	Total Revenue	22,700.83	140,514.17	387,832.00	-247,317.83	36
Expenses						
4402	RINK-OPERATIONS					
4101	Wages	2,410.76	31,566.31	81,814.00	50,247.69	39
4103	FICA	134.89	2,015.91	6,259.00	4,243.09	32
4104	Medicare	31.55	471.47	3,831.00	3,359.53	12
4106	W/C, HLTH INS, ETC.	1,394.35	5,517.27	6,695.00	1,177.73	82
4108	Retirement		572.63	1,399.00	826.37	41
4201	Office/Operating Supplies		2,745.31	6,000.00	3,254.69	46
4202	Clothing/Uniforms		177.95	450.00	272.05	40
4203	Fuel-Lubricant Supplies		721.33	3,800.00	3,078.67	19
4209	Concessions Supplies		7,690.36	13,000.00	5,309.64	59
4301	Postage/Freight Svcs		285.32	500.00	214.68	57
4302	Printing/Duplication Svcs			150.00	150.00	
4303	Advertising/Legal Notices			250.00	250.00	
4310	Dues/Meetings/Mbrshps/Tuition		113.99	2,000.00	1,886.01	6
4320	Telephone/FAX Services	158.36	810.37	1,425.00	614.63	57
4321	Utilities	715.65	26,924.17	50,000.00	23,075.83	54
4340	Repair/Maintenance Services	343.68	6,837.49	11,000.00	4,162.51	62
4360	Contracted Services		1,110.00	7,000.00	5,890.00	16
4370	Travel/Mileage/Meals/Lodging		40.00	1,500.00	1,460.00	3
4401	PropertyLiability Insurance	6.72	1,042.88	2,000.00	957.12	52
4650	Miscellaneous Expenses		2,590.75		-2,590.75	
	Total Account	5,195.96	91,233.51	199,073.00	107,839.49	46
4440	RINK - CAPITAL IMPROVEMENTS - FIXED ASSETS					
9953	Backup Zamboni			90,000.00	90,000.00	
	Total Account			90,000.00	90,000.00	
4441	RINK - CAPITAL IMPROVEMENTS - NON ASSETS					
9954	Building Upgrades			3,000.00	3,000.00	

52 RINK - PARK & REC FUND

Account Object	Description	----- Current Year -----				%
		Current Month	Current YTD	Budget	Variance	
	Total Account			3,000.00	3,000.00	
4480	DEBT SERVICE					
4410	Debt Service-Principal			67,782.00	67,782.00	
4411	Debt Service-Interest		36,765.54	73,531.00	36,765.46	50
4412	Debt Service-Fees			39.00	39.00	
	Total Account		36,765.54	141,352.00	104,586.46	26
	Total Expenses	5,195.96	127,999.05	433,425.00	305,425.95	30
	Net Income from Operations	17,504.87	12,515.12			
	Net Income	17,504.87	12,515.12			

53 TRAILS - PARK & REC FUND

Account Object	Description	----- Current Year -----				
		Current Month	Current YTD	Budget	Variance	%
Revenue						
3104	CITY SALES TAX		25,000.00	25,000.00		100
3650	OTHER CONTRIBUTIONS	500.00	500.00		500.00	
3701	INVESTMENT INTEREST	53.49	630.88	1,000.00	-369.12	63
						101
	Total Revenue	553.49	26,130.88	26,000.00	130.88	101
Expenses						
4401	OPERATIONS					
4201	Office/Operating Supplies		37.91		-37.91	
4203	Fuel-Lubricant Supplies			5,000.00	5,000.00	
4321	Utilities	6.95	39.64	100.00	60.36	40
4350	Other Purchased Services		748.00	1,264.00	516.00	59
4421	Fleet Services	870.92	5,225.52	10,451.00	5,225.48	50
	Total Account	877.87	6,051.07	16,815.00	10,763.93	36
4439	CAPITAL IMPROVEMENTS - NON ASSETS					
9952	Equipment		583.00	750.00	167.00	78
9980	Street/Trails Striping	11,510.42	11,510.42	17,000.00	5,489.58	68
9981	Trails Construction		6,179.75	200,000.00	193,820.25	3
9987	Van Tuyl Ranch Segment (aka Railroad Grade)			1,500.00	1,500.00	
	Total Account	11,510.42	18,273.17	219,250.00	200,976.83	8
	Total Expenses	12,388.29	24,324.24	236,065.00	211,740.76	10
	Net Income from Operations	-11,834.80	1,806.64			
	Net Income	-11,834.80	1,806.64			

54 OTHER IMPROVEMENTS - PARK & REC FUND

Account Object	Description	----- Current Year -----				
		Current Month	Current YTD	Budget	Variance	%
Revenue						
3104	CITY SALES TAX	12,065.90	31,949.48	463,656.00	-431,706.52	7
3106	USE TAX	5,790.03	31,314.15	45,930.00	-14,615.85	68
3118	PUBLIC IMPROVEMENT FEE	957.84	3,018.67	8,670.00	-5,651.33	35
3701	INVESTMENT INTEREST	141.88	1,540.15	3,000.00	-1,459.85	51
						13
	Total Revenue	18,955.65	67,822.45	521,256.00	-453,433.55	13
Expenses						
4444	Capital Outlay - Fixed Assets					
9952	Equipment			21,000.00	21,000.00	
	Total Account			21,000.00	21,000.00	
	Total Expenses	0.00	0.00	21,000.00	21,000.00	
	Net Income from Operations	18,955.65	67,822.45			
Other Expenses						
4999	TRANSFERS OUT					
4999	Transfers Out			450,000.00	450,000.00	
	Total Account			450,000.00	450,000.00	
	Total Other Expenses	0.00	0.00	450,000.00	450,000.00	
	Net Income	18,955.65	67,822.45			

**ORDINANCE NO. 7
SERIES 2015**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, AMENDING TITLE 5 GENERAL OFFENSES, CHAPTER 5.10 GENERAL OFFENSES OF THE CITY OF GUNNISON MUNICIPAL CODE, RELATED TO MARIJUANA.

WHEREAS, the Colorado Medical Marijuana Code is contained in 12-43.3-101, et seq., C.R.S.; and,

WHEREAS, the Colorado Retail Marijuana Code is contained 12-43.4-101, et. seq., C.R.S.; and,

WHEREAS, administrative regulations pertaining to both medical and retail establishments promulgated by the State Licensing Authority are contained in the Colorado Code of Regulations; and

WHEREAS, the City Council has approved Ordinance 5, Series 2015, relating to the licensing and regulation of medical and retail marijuana establishments within the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GUNNISON, COLORADO, ORDAINS THAT:

Section 1. Authority. The City Council hereby finds, determines, and declares that it has the power and authority to adopt this Article pursuant to:

- A. The Colorado Medical Marijuana Code, C.R.S., Title 12, Article 43.3;
- B. The Colorado Retail Marijuana Code, C.R.S. Title 12, Article 43.4;
- C. The authority granted to home rule municipalities by Article XX of the Colorado Constitution;
- D. The powers contained in the City of Gunnison Home Rule Charter;
- E. The Local Government Land Use Control Enabling Act, Article 20 of Title 29, C.R.S.;
- F. Part 3 of Article 23 of Title 31, C.R.S., (concerning municipal zoning powers);
- G. Section 31-15-103, C.R.S., (concerning municipal police powers);
- H. Section 31-15-401, C.R.S., (concerning municipal police powers); and,
- I. Section 31-15-501, C.R.S., (concerning municipal authority to regulate businesses).

Section 2. Definitions. Unless otherwise defined in this Ordinance, or as may be set forth in Chapter 3, 8 and 14 of the City of Gunnison Municipal Code (GMC), or the City of Gunnison Land Development Code (LDC), the City of Gunnison incorporates the definitions for the marijuana industry as set forth in the Colorado Medical Marijuana Code, the Colorado Retail Marijuana Code, and the regulations propounded by the State Licensing Authority.

Section 3. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, Section 5.10.180 Possession of marijuana is hereby repealed and reenacted to read as follows:

5.10.180 Possession of marijuana

- A. No person under the age of 21 who does not possess a medical marijuana card in compliance with the Colorado Revised Statutes shall possess marijuana or consume marijuana within the City.
- B. No person 21 years of age or older who does not possess a medical marijuana card in compliance with the Colorado Revised Statutes shall possess more than one ounce of marijuana, except as permitted pursuant to Colorado Constitution, Article XVIII, Section 16 (3)(b).
- C. No person who possess a medical marijuana card in compliance with Colorado Revised Statute shall possess more than two ounces of marijuana, except as permitted pursuant to Colorado Constitution, Article XVIII, Section 14 (4)(b).
- D. Licensed Persons engaged in the transportation or movement of marijuana, in the course of doing business for a licensed marijuana establishment, are exempt from this section 5.10.080.

- E. Possession of not more than one ounce of marijuana or consumption of marijuana by a person under the age of 21 is a petty offense.
- F. Possession of more than one ounce but less than two ounces of marijuana is a petty offense. Possession of two ounces but less than 6 ounces of marijuana is a misdemeanor.

Section 4. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, Section 5.10.182 Transfer, sale and purchase of marijuana, is hereby repealed and reenacted to read as follows:

5.10.182 Unlicensed transfer, sale or purchase of marijuana

- A. No person shall transfer, sell, trade, exchange, or give, with or without remuneration, any amount of marijuana to a person under the age of 21.
- B. No person under the age of 21 may obtain marijuana by any means, with or without remuneration.
- C. No person shall transfer, sell, trade, or exchange, with remuneration, any amount of marijuana to a person 21 years of age and older without a license.
- D. No person shall give, without remuneration, more than one ounce of marijuana to a person 21 years of age and older.
- E. No person 21 years of age or older may obtain more than one ounce of marijuana, with or without remuneration.
- F. Restrictions placed on transferring, exchanging or giving of marijuana does not apply to persons who are in compliance with the Colorado Revised Statutes pertaining to medical marijuana.
- G. The transfer, sale, trade, or exchange of marijuana in violation of this section is a misdemeanor. Obtaining marijuana in violation of this section is a petty offense.

Section 5. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, Section 5.10.183 Personal cultivation of marijuana, is hereby repealed and reenacted to read as follows:

5.10.183 Personal cultivation of marijuana

- A. No individual shall cultivate or allow cultivation on premises under their control of more than six marijuana plants, three of which are mature flowering plants, except as allowed pursuant to Colorado Constitution, Article XVIII, Section 14 (4)(b) or Article XVIII, Section 16. The marijuana produced by such cultivation, in excess of legal possession limits, shall be maintained on the premises where grown. Marijuana cultivated by an individual shall not be sold.
- B. Cultivation of more than six plants by a primary care giver, medical marijuana patient or by multiple individuals on a single property is prohibited;
 - 1. Within a single-family dwelling unit where the aggregate area used for the production and growing of marijuana plants exceeds a contiguous 25 square-foot secure area;
 - 2. Within the common area of a multi-family dwelling unit;
 - 3. Within any dwelling, apartment, duplex, residence, or location where individuals reside where the aggregate area used for the production and growing of marijuana plants exceeds 25 square-foot;
 - 4. If the property is not in compliance with the International Building Code as adopted by the City of Gunnison;

5. If the property is not in compliance, to the standard used for licensed marijuana establishments, as to odor provisions of the LDC, Section 3.15 (B)(10).
- C. No person shall openly or publicly cultivate marijuana. "Openly or publicly cultivated" means the plants, lights, sounds and odors associated with cultivation are clearly visible and identifiable from a public place or cause a public nuisance.
- D. No person shall cultivate marijuana except in a secure area as defined in the LDC.
- E. No person shall cultivate marijuana in a residence where a person under twenty-one years of age lives unless the cultivation area is in a secure area denying the underage person access.
- F. No person shall cultivate marijuana in a residence visited by persons under twenty-one years of age without ensuring that access to the cultivation site is reasonably restricted preventing access for the duration of the underage persons visit.
- G. Violation of any part of this section is a misdemeanor.

Section 6. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, is hereby amended to add a new Section 5.10.185, Unlawful acts related to licensed commercial marijuana establishments.

5.10.185, Unlawful acts related to licensed commercial marijuana establishments

- A. It is unlawful to allow an unauthorized person into a limited-access area.
- B. It is unlawful to allow a person licensed pursuant to state statute to be within a limited-access area without the person's license badge displayed as required by state statute, except as provided in section 12-43.3-701 and 12-43.4-701, C.R.S.
- C. It is unlawful to sell or permit the sale of marijuana or marijuana products to a person under twenty-one years of age who does not possess a medical marijuana card in compliance with the Colorado Revised Statutes.
- D. It is unlawful to sell or permit the sale of medical marijuana or medical marijuana products to a person not authorized to purchase medical marijuana pursuant to Colorado Statute.
- E. It is unlawful to present false, altered or fraudulent identification or documents when purchasing marijuana or marijuana products.
- F. It is unlawful for a person under twenty-one years of age to purchase marijuana, marijuana concentrate or marijuana products who does not possess a medical marijuana card in compliance with the Colorado Revised Statutes.
- G. It is unlawful for a person not authorized to purchase medical marijuana or medical marijuana products to purchase from a medical marijuana business.
- H. It is unlawful to sell more than a quarter of an ounce of retail marijuana and no more than a quarter of an ounce equivalent of a retail marijuana product during a single transaction to a nonresident of Colorado.
- I. It is unlawful to sell more than one ounce of retail marijuana and no more than an ounce equivalent of a retail marijuana product during a single transaction.
- J. It is unlawful to sell, serve, or distribute marijuana, marijuana concentrate or products containing marijuana except during the hours provided for in the City of Gunnison Land Development Code.
- K. It is unlawful for a person to consume marijuana or products containing marijuana or marijuana concentrate in a licensed marijuana establishment, and

it is unlawful for a marijuana licensee to allow marijuana or products containing marijuana or marijuana concentrate to be consumed upon its licensed premises.

- L. It is unlawful to have on any licensed premises any marijuana, marijuana products, or marijuana paraphernalia that shows evidence of marijuana usage or marijuana products having been consumed or partially consumed.
- M. It is unlawful for any person licensed to sell marijuana or marijuana products to:
 - (1) Display any signs that are inconsistent with the LDC;
 - (2) To use advertising material that is misleading, deceptive, or false, or that is designed to appeal to minors
- N. All sales, transfers and distribution of marijuana by a licensed marijuana establishment shall occur only upon licensed premises, and the licensee shall be strictly prohibited from delivery of marijuana to any person at any other location.
- O. The transfer, sale, trade, or exchange of marijuana in violation of this section is a misdemeanor. Obtaining marijuana in violation of this section is a petty offense.

Section 7. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, is hereby amended to add a new Section 5.10.187, Immunity for persons who suffer or report an emergency drug or alcohol overdose event.

5.10.187, Immunity for persons who suffer or report an emergency drug or alcohol overdose event.

- A. A person shall be immune from criminal prosecution for an offense under Sections 5.10.160, 5.10.180, 5.10.181, 5.10.182(A), (B) or (D), and 5.10.184 of this Chapter:
 - 1. The person reports in good faith an emergency drug or alcohol overdose event to a law enforcement officer, to the 911 system, or to a medical provider;
 - 2. The person remains at the scene of the event until a law enforcement officer or an emergency medical responder arrives or the person remains at the facilities of the medical provider until a law enforcement officer arrives;
 - 3. The person identifies himself or herself to, and cooperates with, the law enforcement officer, emergency medical responder, or medical provider; and
 - 4. The offense arises from the same course of events from which the emergency drug or alcohol overdose event arose.
- B. The immunity described in subsection 1 of this section also extends to the person who suffered the emergency drug or alcohol overdose event.
- C. The immunity described in subsection 1 of this section does not apply to a licensee or employee or agent of a marijuana establishment working within the scope of their employment.

Section 8. City of Gunnison Municipal Code, Title 5, General Offenses, Chapter 5.10, General Offenses, is hereby amended to add a new Section 5.10.188, Relationship to Colorado Retail Marijuana Code, Colorado Medical Marijuana Code and Colorado Code of Regulations.

5.10.188, Colorado Retail Marijuana Code, Colorado Medical Marijuana Code and Colorado Code of Regulations (CCR)

- A. Except as otherwise specifically provided the City of Gunnison Ordinances related to marijuana incorporates the requirements and procedures set forth in the Colorado Retail Marijuana Code, the Colorado Medical Marijuana Code and the Colorado Code of Regulations. In the event of any conflict between the provisions of this section and the provisions of the Colorado Retail Marijuana Code, Colorado Medical Marijuana Code and Colorado Code of Regulations or any other applicable state or local law, the more restrictive provision, article or section shall be used.

Section 9. If any section of this ordinance is, for any reason, held to be invalid or unconstitutional, such decision shall not affect the validity or the constitutionality of the remaining portions of the ordinance. The City Council of the City of Gunnison hereby declares that it would have passed this ordinance, and each section thereof, irrespective of the fact that any one or more sections be declared unconstitutional.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 14th day of June, 2015, on first reading, and introduced, read, and adopted on second and final reading this 28th day of July, 2015.

Mayor

(SEAL)

ATTEST:

City Clerk

Published by title only in the
Gunnison Country Times Newspaper
July 23, 2015

**ORDINANCE NO. 8
SERIES 2015**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON,
COLORADO AMENDING AN OPTIONAL RESIDENTIAL TIME-OF-DAY
ELECTRICAL RATE FOR THE CITY OF GUNNISON ELECTRICAL
DEPARTMENT**

WHEREAS, the City operates an electric utility which provides service to residents and commercial properties of the City and to customers in adjoining areas certificated to the City by the Public Utilities Commission; and

WHEREAS, the City does not own generation resources, but instead purchases its wholesale power requirements from the Western Area Power Administration and the Municipal Energy Agency of Nebraska; and

WHEREAS, retail time-of-day rates under which the price of power varies, depending upon the time of its use by City customers, can assist the City in managing its wholesale purchases in a cost-effective manner; and

WHEREAS, the City has developed a residential time-of-day rate tariff which will be available to residential customers, both within and outside the municipal limits, upon request of the customer; and

WHEREAS, the City wishes to extend the time-of-day rate option to commercial properties, both within and outside the municipal limits, upon request of the commercial customer.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF GUNNISON, COLORADO, THAT:**

Section 1. The City Council of the City of Gunnison hereby adopts and authorizes the City of Gunnison Electric Department to offer a commercial time-of-day rate schedule in addition to the current residential option.

Section 2. Until amended by further action of Council after proper notice, the time-of-day rate schedule currently applicable to residential customers shall be applied to commercial properties.

Section 2. The time-of-day rate tariff sheet shall be duly executed and included within the City of Gunnison tariffs, and as such, shall be held open for public inspection.

Section 3. The Residential or Commercial customer voluntarily signing up for the Time-Of-Day Rate must agree to participate for a period of twelve months before voluntarily returning to the standard published electric rates.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 28th day of July, 2015, on first reading, and introduced, read, and adopted on second and final reading this _____ day of _____, 2015.

Richard Hagan, Mayor

(SEAL)

ATTEST:

Gail Davidson, City Clerk

Published by title in the
Gunnison Country Times Newspaper
August 6, 2015



To: City Councilors
CC: City Manager Ken Coleman
From: City Clerk Gail Davidson
Date: July 22, 2015
Re: Set Public Hearing on Utility Changes

Councilors:

City Council passed Ordinance No. 4, Series 2015, on April 28, 2015. That Ordinance amends the City Code regarding residential and commercial electric customers who install photovoltaic or wind systems and establishes a rate for the electric energy consumed by those customers. This evening you passed Ordinance No. 8, Series 2015, which revises the Gunnison Municipal Code to allow for commercial utility customers to participate in the City's Time-of-Day Rate Program that is currently available to residential customers. Both of the ordinance deal with amendments to the City Utility Codes.

Colorado Revised Statutes Section 40-3.5-104, Change in rates – notice and public hearing outlines the process for amendments to utility rates. Hence, public notice must be made to affected utility customers and a public hearing must be held on the proposal prior to passage and implementation of the amendments. Therefore, in compliance with the Statute, a notice outlining the proposed changes will be mailed to customers with the end of July utility billing and the public hearing notice will be published prior to the required 30 days notice. The first available Regular Session meeting to accomplish the public hearing and possible 2nd reading of the ordinance is September 8, 2015. Please let me know if you have any questions. Thank you, Gail

Action Requested of Council: A motion, second and vote to set a public hearing to receive public input on Ordinance No. 4, Series 2015, re: photo-voltaic and wind power customer electric rates; and Ordinance No. 8, Series 2015, regarding adding commercial customers to the City's Time-of-Day Rate program, for 7:00 P.M., Tuesday, August 8, 2015, in the City Council Chambers of City Hall, 201 W. Virginia Avenue in Gunnison.

**ORDINANCE NO. 9
SERIES 2015**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GUNNISON,
COLORADO, AMENDING TITLE 12 UTILITIES, CHAPTER 12.40 UTILITY
SERVICE RATES AND FEES, RULES AND REGULATIONS, SECTION 12.40.030
RULES AND REGULATIONS, H. LIEN ON PREMISES AND CHAPTER 12.60
GARBAGE COLLECTION AND RECYCLING SYSTEM, SECTION 12.60.120
PAYMENT OF CHARGES – WHEN DUE – DELINQUENCIES - LIEN**

WHEREAS, Chapter 12.40 of Title 12 of the City of Gunnison Municipal Code (GMC) provides that all delinquent water, sewer and refuse charges shall become a lien upon the premises to which the services are delivered from the date charges become due and until paid; and

WHEREAS, If the delinquent charges are not paid, the City may enforce the liability or lien by court action, which may involve obtaining a judgment against the owner of the premises and the premises, and subsequently foreclosing on the premises; and

WHEREAS, obtaining a judgment and decree of foreclosure can be an expensive and time consuming process for the City; and

WHEREAS, Section 12.60.120 of Chapter 12.60 Garbage Collection and Recycling System of the GMC provides for certification of the delinquent charges to the county treasurer, which are collected and paid over by the county treasurer in the same manner as taxes are authorized to be collected and paid over by the county treasurer; and

WHEREAS, utilizing the county treasurer process to collect delinquent accounts is efficient both in time and cost to the City; and

WHEREAS, staff recommends amending Section 12.40.030 H. to allow for the county treasurer to collect and pay over delinquent accounts; and

WHEREAS, staff also recommends adding electric service to the list of utility services for which a lien attaches as it appears to be inadvertently missing; and

WHEREAS, staff also recommends deleting Section 12.60.120 Payment of Charges – When due – Delinquencies – Lien, under Chapter 12.60 Garbage Collection and Recycling System, to avoid duplication and inconsistencies within the GMC.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL
OF THE CITY OF GUNNISON, COLORADO, THAT:**

Section 1. Title 12 Utilities, Chapter 12.40 Utility Service Rates and Fees, Rules and Regulations, Section 12.40.030 Rules and Regulations, H. Lien On Premises, is hereby amended to read as follows:

H. Lien on Premises – Owner Liable. All delinquent water, sewer, refuse and electric charges shall become a lien upon the premises to which these services are delivered from the date same becomes due and until paid. The owner of the lot or building shall be liable for payment of all these charges levied against the property for these services used or taken upon the property and if delinquent charges are not paid within 30 days of the date of billing, the lien may be made effective by the city certifying the amount of the charges and the period covered by the charges and giving a legal description of the premises to the county treasurer, to be collected and paid over by the county treasurer in the same manner as taxes are authorized to be collected and paid over by the county treasurer. The City may add to the amount due the late payment penalty, and costs incurred by the City in attempting to collect the amount due, including attorney's fees.

An occupant or tenant's obligation to pay for these services under any occupancy or rental agreement shall not relieve the owner from such liability or lien when these service bills become delinquent.

No change of ownership or occupancy shall affect the application of this subsection and failure of any owner to learn that he purchased property against which a lien for these services exists shall in no way affect his liability for payment in full.

The lien under this Section shall be prior to any and all other liens and encumbrances filed subsequent to the certifying of the lien to the county treasurer, but shall be subject to all general taxes and all local improvement assessments, whether levied prior or subsequent thereto.

Section 2. Title 12 Utilities, Chapter 12.60 Garbage Collection and Recycling System, Section 12.60.120 Payment of Charges – When due – Delinquencies – Lien, is hereby deleted in its entirety.

Section 3. Severability. Should any section, clause, phrase, or provision of this ordinance be ruled invalid or unenforceable by any court of competent jurisdiction, it is hereby declared the intent of the City Council of the City of Gunnison, Colorado, that the remaining provisions of this ordinance shall be given full force and effect if it is possible to do so.

INTRODUCED, READ, PASSED, AND ORDERED PUBLISHED this 28th day July, 2015, on first reading, and introduced, read, and adopted on second and final reading this __ day of __, 2015.

Richard Hagan, Mayor

(SEAL)

(ATTEST)

Gail A. Davidson, City Clerk

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POLICE DEPARTMENT MID-YEAR REPORT

July 23, 2015

For the mid-year report I like to try and give council an idea of where police activity has been focused and things pending for the rest of the year.

For those activities which we normally report on everything appears consistent with prior years. The numbers for mid-year will not evenly reflect half of the previous year totals due to some predictable activities; property crimes trend higher in the spring and alcohol/disorderly type offense typically have two spikes once in the spring and again in the fall. Granted due to our relative low numbers one crime spree could drastically affect the curve. Overall we are busy but typically consistent.

You will notice a reduction in the parking tickets. This was addressed in the earlier monthly report that the parking position was unfilled from January till July of this year. Since the program was not consistent for several month we have been issuing warning to get everyone back into moving vehicles and parking properly. Tickets should be starting by the end of July.

Reports Taken	2013	2014	2015(Jan-Jun)
Alcohol violations	33	48	17
Assaults	44	69	30
Burglaries	25	10	15
Controlled Substances	32	20	15
Criminal Mischief	105	86	35
Public Disorder/Peace	175	186	80
DUI	30	61	36
FTA	22	79	56
Harassment	87	70	32
Thefts	191	168	86
Trespass	24	34	10
Animal - Complaints	342	350	157
Animal – Vicious	24	28	16
Bicycle, Warnings	111	51	18
Bicycle, Tickets	13	58	13
Moving Violations, Warnings	594	870	482
Moving Violations, Tickets	153	200	105
Parking Violations, Warnings	84	91	42
Parking Violations, Tickets	534	354	17

The other comparison on how the year is progressing is to compare year to date activities.

	Last Year	This Year
Reports	1193	1251
Arrests	211	276
Citations	1025	881

The Law Enforcement Advocate Program is continuing to develop and grow in 2015. The police department organized the current program in 2013 to meet statutory requirements that law enforcement has to work with and provide services to victims of domestic violence, sexual assault and other crimes against persons. January 2015 saw the addition of a part time person, Kari, who is on call to respond to scenes to meet with victims, conducts personal visits and works with other victim support groups in the county. The program still utilizes the records department for mail contact and consistent phone and walk-in contacts during business hours. Funding is received from VALE and the other three law enforcement agencies in the County. We entered into a written protocol agreement for domestic violence and sexual assault cases with the District Attorney and Project Hope this year. The VALE grant is due for 2016 by July 29, 2015 so work on projecting expenses 3 months before we even start our budget process has begun.

2015 Activity through June

	GPD	GSO	CBMO	MTCB
Domestic Related cases	18	5	4	8
Sex Offenses	4	5	1	2
Other Victim Crimes	14	5	2	3
Non-Criminal Cases	1	3	0	0

Training continues to be an ongoing process in the police department some of which I have been including in the monthly reports. The most significant changes affecting training for 2015 is in mandatory training. The state historically had a policy of encouraging 40 hours of annual training. Effective in 2015 the state has established a mandatory 20 hours of annual training consisting of 12 hours of perishable skills (arrest control, firearms, driving) and 8 hours of other. The training standard is set by the department and can be instructed locally but if not completed the department is prevented from obtaining POST funding until rectified. In addition several bills were passed this year requiring mandatory training for community relations, anti-bias, and situational de-escalation. POST was tasked with developing or identifying a training program by January 1, 2016 with all current officers being trained by July 1, 2016. The new classes also have a 1 year and two year renewal requirement and if not completed the officers certification will be suspended till completed. The amount and type of training is not a concern as the department requires 40 hours of training per year. If council has any questions on the amount and types of training offered or available to officers please contact me.

Reviewing and adopting the Lexipol policy program is continuing. Lexipol provides the research and basic policy frame work but it still has to be adjusted to our particular situation. Part of the review is also separating policy from procedure as our current manual combines both into one document. The good news for 2015 was that full funding was received through POST for Lexipol. I have been advised that funding in 2016 may not be available or will be at a reduced level. POST has been discussing options with Lexipol as several agencies in Colorado subscribe to Lexipol, so I hope to know more by budget time. The plan is to have enough policy updated in August to start the daily training module and get officers the value of daily policy review and application testing.

The summer has been busy as you probably noticed if you have spent any time driving downtown. There are still events happening that we will be planning for like the car show, art in the park, night of lights, return of WSCU and startup of the public schools in August. Now that marijuana ordinances are through the first round work can begin on nuisance codes and alcohol.

If, you have any questions, please contact me, my office phone is 641-8250.
Keith