



~ Agenda ~  
For a Regular Meeting of the  
**SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS**

PO Box 963  
Durango, CO 81302  
<http://co.laplata.co.us>

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**Friday, August 1, 2014**

**1:30 PM**

**Board Room**

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[The Board reserves the right to hold Executive Session per CRS 24-6-402(4)]  
[To participate via teleconference, please call 661-673-8600 and enter participant code 850589#]

**I. Introductions**

**II. 2013 Audit Presentation**

**III. Consent Agenda**

1. June 2014 Minutes
2. May and June 2014 Financials

**IV. Discussion Items**

**V. Decision Items**

1. Accept 2013 Audit
2. Resolution for Additional Signer of All Hazards Grants
3. MOU Template for Connectivity through SWCCOG
4. Waste Audit Contract Selection

**VI. Reports**

1. Director's Report
2. AAA Report
3. Housing Report
4. Transportation Report

ITEM NO. (ID # 2011)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** June 2014 Minutes

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- 6 June 2014 Board Meeting Minutes (DOCX)

Southwest Colorado Council of Governments  
June Board Meeting  
6 June 2014  
La Plata County Court House

Board in Attendance:

Michael Whiting – Archuleta County  
Bentley Henderson – Archuleta County  
Ernie Williams – Dolores County  
Bobby Lieb – La Plata County  
Dick White – City of Durango  
Ron LeBlanc – City of Durango  
Michelle Nelson – Town of Bayfield  
Andrea Phillips – Town of Mancos  
Lana Hancock – Town of Dolores  
Shane Hale – City of Cortez

Staff in Attendance:

Miriam Gillow-Wiles – Executive Director  
Sara Trujillo – Assistant/Accountant  
Antony Casale – Housing Coordinator

Guests in Attendance:

Darlene Marcus – Representative Scott Tipton’s Office  
Ken Charles – DoLA  
Christina Knowell - AAA

**I. Call to Order**

The meeting was called to order at 1:37pm

**II. Consent Agenda: Minutes & Financials**

**Motion to Approve the Minutes as Written: Ernie Williams, Second: Bobby Lieb. Passed by a unanimous voice vote.**

April Financials:

**Inquiry:** P & L Budge vs Actual 2014, 830-Telecom, expense - lists a code 5200 for All Hazards Project with an amount of \$22,079.00.

**Explanation:** This is most likely an incorrectly coded amount; staff will research.

**Inquiry:** P&L Budget vs Actual 2014 - Reason for negative net income under 830-Telecom; this account should be close to close out.

**Explanation:** Checks are written for Telecom expenses prior to and held until the final drawn down check is received. This final drawn down check was received June 6, 2014 and will be deposited June 9, 2014. Therefore, pending checks can be mailed and the net income amount adjusted accordingly. These accounts will always show a negative balance until the final check from the state is deposited.

**Inquiry:** P&L Budget vs Actual 2014, regarding 125-SWIMT- SWIMT budget amount under contract wages is \$41,700, but then there is no actual expenses listed to date. In addition, SWIMT contract reimbursement expense of \$33,299.39 is listed but no budget amount.

**Explanation:** Staff to research and report back to board.

**Inquiry:** Combined Balance Sheet by Class, 100-General, Total Accounts Receivable: is showing an amount of \$22,025.95. What all is included in this amount?

**Explanation:** This could be in part the DoLA grant. It could be other items lumped into accounts receivable. Staff will research items included in the \$22,025.95 and report back to board.

The board would like to see a breakdown of all line items that create the total accounts receivable in future reports. In addition, an aging report would like to be seen on occasion. Staff to ensure this information is given.

TPR/SWCCOG meetings:

Ernie Williams requested future TPR meetings be scheduled in conjunction with the SWCCOG meetings for travelers' convenience with the TPR meeting in the morning and SWCCOG meeting in the afternoon. Staff will to put this on June 27, 2014 TPR agenda for discussion.

Resignation Announcement:

Michael Whiting announced that David Mitchem with the Town of Pagosa Springs has resigned and Don Volger, the new mayor, will be sitting in on COG dealings while John Egan, Pagosa Spring's Transportation Coordinator, will be sitting in on TPR dealings. Miriam to add the new mayor to mailing lists for the SWCCOG.

Fast Track:

Bobby Lieb inquired as to the continued need for Fast Track services. Staff had already been in contact with Fast Track representative John Monday regarding the need for services who then referred the question to Dr. Rick or Charlie Powell. Per email correspondence with Dr. Rick, disconnecting service is not recommended at this time. Staff is in the process of contacting Charlie Powell for an additional opinion and information.

**Motion to accept financials with staff investigation into inquiries and explanation given during next meeting date along with a list of accounts receivable and adjusted reports given: Ernie Williams, Second: Bobby Lieb. Passed by a unanimous voice vote.**

**III. Discussion Items:**

There were no Discussion Items on the Agenda.

**IV. Decision Items:**

July Board Meeting:

Board did not find there to be enough discussion to hold a July meeting. Shane Hale requested information regarding P&L financials previously discussed be sent electronically to board members prior to August meeting. **Motion to cancel July board meeting: Michelle Nelson, Second: Shane Hale. Passed by a unanimous voice vote.**

TPR:

The contract renewal for CDOT is July 1, 2014. Miriam will receive the scope of work today or early next week. When received, it will be put out to the appropriate organizations. This will go on the TPR agenda for June 27, 2014. This program is still under Region 9 control but will transition to the SWCCOG as of July 1, 2014. Because there is currently no contract to approve and July's board meeting cancelled. **Motion to approve the TPR contract for 2014-2015 subject to the June 27, 2014 TPR meeting approval with signature authority to the chair: Bobby Lieb, Second: Ernie Williams. Passed by a unanimous voice vote.**

Fort Lyon:

Questions were raised as to how the Fort Lyon grant will be maintained. Currently, there are approximately ten individuals at Fort Lyon counting on this grant to assist with outreach education and case management upon their return from the Fort Lyon program. Ensuring the continued support to these individuals is essential. Being that the SWCCOG is not a direct service agency, the best position for the COG is to act as the funding mechanism and allow an appropriate entity, such as Axis Health System or other non-profit organization, to take over the current purchase order. If an entity will take over this purchase order, staff is to request a grant renewal. If no entity is willing to accept this Fort Lyon effort by the end of summer, staff is to send a letter to the state refunding monies and requesting a non-renewal. Staff was tasked to research and find solution by August Board Meeting. No motion needed until research is complete and staff reports back to board at next meeting.

**V. Reports:**Director's Report:AAA:

Miriam went to the AAA meeting in May where she presented an overview of the SWCCOG; the meeting went well. Christina's AAA budget was reviewed to find savings for both AAA and the SWCCOG. Savings were found in the audit with a \$4,000 savings for the SWCCOG and \$7,000 for AAA. Research will continue for additional savings opportunities.

Other talk encompassed Miriam and Christina finding savings opportunities that they then could share with the communities to show benefit of the program to gain support and make program progress.

Christina mentioned the possibility of the AAA office moving to Durango.

Montezuma County:

Miriam met with Melissa with Montezuma County on Friday, May 30. Melissa conveyed interest in transportation and support of housing, two items the SWCCOG is involved in. Future meetings will be scheduled to continue communication and provide education of benefits with joining efforts.

Depth of Involvement:

Ernie Williams mentioned having a phone conversation with the Town of Rico in an attempted effort to get them involved. The town of Rico has had some difficult financial times and prior to paying more into efforts, they would like to see the value they would get in exchange for money spent. Michael Whiting stated that in his experience the extent to which we benefit from DoLA, Region 9, and SWCCOG is directly related to involvement in

those organizations. The Town of Rico and the Town of Dove Creek are encouraged to attend meetings to understand benefits and have the ability to incorporate those benefits into their communities.

Shane Hale questioned the outcome of a previous federal grant for video conferencing and equipment that was requested specifically for law enforcement endeavors. The result of this grant could show a good benefit to the Town of Rico if they were to be in need of something this grant could pay for, i.e. law enforcement vehicles being staffed with digital radios. Miriam will get in touch with Lori Johnson regarding All Hazards grants and report back on the happenings with this grant.

Solar:

The solar grant is a research and plan grant for participants, potentially Empire and LPEA, to do a review of electrical grids and create a plan for those grids to allow for solar capacity to run backwards. The SWCCOG would execute the planning side for communities, be those plans municipal solar farms or roof top efforts, depending on each community.

Housing:

The Community Foundation decided to wait and see what possible funding could come from RPD prior to moving forward with housing funding stream efforts. Firm funds on an annual basis are sought. A Community Services Block Grant may be uncovered funds per Ken Charles with DoLA. Michael Whiting suggested himself, Briggen Wrinkle (of the Community Foundation), Miriam, Jenn Lopez (of the State Department of Housing), Mike from Chair of the Community Foundation, Dick, and Andrea convene prior to the SWCCOG applying for funds.

**VI. Adjourned at 3:14pm**

ITEM NO. (ID # 2012)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of Governments

**TYPE:** SWCCOG Item

**SUBJECT:** May and June 2014 Financials

**BACKGROUND:****FISCAL IMPACT:****RECOMMENDED ACTION:****ATTACHMENTS:**

- Combined Balance Sheet by Class May 2014 (JPG)
- Combined Balance Sheet by Class June 2014 (JPG)
- AR Aging Summary as of July 25, 2014 (JPG)
- Profit and Loss by Class January through July 2014 (JPG)
- P&L Budget vs Actual 2014 pg 1 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 2 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 3 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 4 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 5 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 6 of 7 (JPG)
- P&L Budget vs Actual 2014 pg 7 of 7 (JPG)

### Southwest Colorado Council of Governments Combined Balance Sheet by Class

May 2014

	100-General	125-SWIMT	200-All Hazards	830-Telecom	900-SCAN	TOTAL
<b>ASSETS</b>						
Current Assets						
Checking/Savings						
1001 - 1st Southwest Bank	-2,710.45	0.00	0.00	0.00	0.00	-2,710.45
1002 - Alpine Bank Unrestricted	2,235.00	0.00	0.00	0.00	0.00	2,235.00
1010 - Petty Cash	151.39	0.00	0.00	0.00	0.00	151.39
Total Checking/Savings	-324.06	0.00	0.00	0.00	0.00	-324.06
Accounts Receivable						
1200 - Accounts Receivable	19,790.95	3,445.98	0.00	-4,744.04	3,825.11	22,318.00
Total Accounts Receivable	19,790.95	3,445.98	0.00	-4,744.04	3,825.11	22,318.00
Other Current Assets						
1090 - Due To/ Due From	91,062.29	8,843.49	-2,283.67	-98,946.65	1,324.54	0.00
Total Other Current Assets	91,062.29	8,843.49	-2,283.67	-98,946.65	1,324.54	0.00
Total Current Assets	110,529.18	12,289.47	-2,283.67	-103,690.69	5,149.65	21,993.94
<b>TOTAL ASSETS</b>	<b>110,529.18</b>	<b>12,289.47</b>	<b>-2,283.67</b>	<b>-103,690.69</b>	<b>5,149.65</b>	<b>21,993.94</b>
<b>LIABILITIES &amp; EQUITY</b>						
Liabilities						
Current Liabilities						
Credit Cards						
1003 - Alpine Bank Credit Card-Miriam	711.85	0.00	0.00	0.00	0.00	711.85
Total Credit Cards	711.85	0.00	0.00	0.00	0.00	711.85
Total Current Liabilities	711.85	0.00	0.00	0.00	0.00	711.85
Total Liabilities	711.85	0.00	0.00	0.00	0.00	711.85
Equity						
32000 - Retained Earnings	49,245.32	0.00	-2,443.05	4,228.96	5,649.05	56,680.28
Net Income	60,572.01	12,289.47	159.38	-107,919.65	-499.40	-35,398.19
Total Equity	109,817.33	12,289.47	-2,283.67	-103,690.69	5,149.65	21,282.09
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>110,529.18</b>	<b>12,289.47</b>	<b>-2,283.67</b>	<b>-103,690.69</b>	<b>5,149.65</b>	<b>21,993.94</b>



### Southwest Colorado Council of Governments Combined Balance Sheet by Class

June 2014

	100-General	125-SWIMT	200-All Hazards	830-Telecom	900-SCAN	TOTAL
<b>ASSETS</b>						
Current Assets						
Checking/Savings						
1001 - 1st Southwest Bank	111,220.18	0.00	0.00	0.00	0.00	111,220.18
1002 - Alpine Bank Unrestricted	3,605.00	0.00	0.00	0.00	0.00	3,605.00
1010 - Petty Cash	151.39	0.00	0.00	0.00	0.00	151.39
Total Checking/Savings	114,976.57	0.00	0.00	0.00	0.00	114,976.57
Accounts Receivable	21,690.95	3,445.98	0.00	-4,744.04	2,955.11	23,348.00
1200 - Accounts Receivable						
Total Accounts Receivable	21,690.95	3,445.98	0.00	-4,744.04	2,955.11	23,348.00
Other Current Assets						
1090 - Due To/ Due From	-33,082.96	8,843.49	-4,307.87	27,602.80	944.54	0.00
Total Other Current Assets	-33,082.96	8,843.49	-4,307.87	27,602.80	944.54	0.00
Total Current Assets	103,584.56	12,289.47	-4,307.87	22,858.76	3,899.65	138,324.57
<b>TOTAL ASSETS</b>	<b>103,584.56</b>	<b>12,289.47</b>	<b>-4,307.87</b>	<b>22,858.76</b>	<b>3,899.65</b>	<b>138,324.57</b>
<b>LIABILITIES &amp; EQUITY</b>						
Liabilities						
Current Liabilities						
Credit Cards	3,502.96	0.00	0.00	0.00	0.00	3,502.96
1003 - Alpine Bank Credit Card-Miriam	450.43	0.00	0.00	0.00	0.00	450.43
1004 - Alpine Bank Credit Card - Sara						
Total Credit Cards	3,953.39	0.00	0.00	0.00	0.00	3,953.39
Total Current Liabilities	3,953.39	0.00	0.00	0.00	0.00	3,953.39
Total Liabilities	3,953.39	0.00	0.00	0.00	0.00	3,953.39
Equity						
32000 - Retained Earnings	49,245.32	0.00	-2,443.05	4,228.96	5,649.05	56,680.28
Net Income	50,385.85	12,289.47	-1,864.82	18,629.80	-1,749.40	77,690.90
Total Equity	99,631.17	12,289.47	-4,307.87	22,858.76	3,899.65	134,371.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>103,584.56</b>	<b>12,289.47</b>	<b>-4,307.87</b>	<b>22,858.76</b>	<b>3,899.65</b>	<b>138,324.57</b>

**AR Aging Summary**  
As of July 25, 2014

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	
Archuleta County	0.00	0.00	0.00	0.00	-2,022.44	-2,022.44	Telecom
BrainStorm	0.00	960.00	0.00	0.00	0.00	960.00	Awaiting payment
Cedar Networks	0.00	1,275.00	0.00	0.00	0.00	1,275.00	Awaiting payment
City of Cortez	0.00	0.00	0.00	0.00	870.11	870.11	Awaiting payment
City of Durango	0.00	0.00	0.00	0.00	-183.78	-183.78	Telecom
Colorado Dept. of Transportation	0.00	0.00	1,900.00	0.00	0.00	1,900.00	Awaiting payment
Contingency- Telecom	0.00	0.00	0.00	0.00	0.00	0.00	
DOLA	0.00	0.00	0.00	0.00	13,036.95	13,036.95	Awaiting payment
Dolores County	0.00	0.00	0.00	0.00	341.42	341.42	Telecom
Fast Track Communications	0.00	0.00	0.00	0.00	0.00	0.00	
Ignacio	0.00	0.00	0.00	0.00	170.81	170.81	Telecom
La Plata County	0.00	0.00	0.00	0.00	0.00	0.00	
La Plata Homes Fund (RHA)	0.00	0.00	0.00	0.00	0.00	0.00	
Region 9 EDD	0.00	0.00	0.00	0.00	0.00	0.00	
San Juan County	0.00	0.00	0.00	0.00	-661.19	-661.19	Telecom
State of Colorado	0.00	0.00	0.00	0.00	1,629.47	1,629.47	Awaiting payment
Town of Bayfield	0.00	0.00	0.00	0.00	0.00	0.00	
Town of Dolores	0.00	0.00	0.00	0.00	-0.01	-0.01	Telecom
Town of Dove Creek	0.00	0.00	0.00	0.00	2,920.00	2,920.00	Awaiting payment
Town of Mancos	0.00	0.00	0.00	0.00	3,656.00	3,656.00	Awaiting payment
Town of Pagosa Springs	0.00	0.00	0.00	0.00	-2,743.44	-2,743.44	Telecom
Town of Rico	0.00	0.00	0.00	0.00	-0.01	-0.01	Telecom
Town of Silverton	0.00	0.00	0.00	0.00	2,617.60	2,617.60	Awaiting payment
Transit	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL</b>	<b>0.00</b>	<b>2,235.00</b>	<b>1,900.00</b>	<b>0.00</b>	<b>19,631.49</b>	<b>23,766.49</b>	

	100-General	125-SWIMT	200-All Hazards	600-TPR	830-Telecom	900-SCAN	Unclassified	TOTAL
<b>Income</b>								
4004 · SWIMT Rev	0.00	45,588.86	0.00	0.00	0.00	0.00	0.00	45,588.86
4005 · E-tics	0.00	0.00	0.00	0.00	0.00	8,400.00	0.00	8,400.00
4006 · Dues Revenue	117,632.01	0.00	0.00	4,000.00	0.00	0.00	0.00	121,632.01
4009 · Fiber Lease Revenue	0.00	0.00	0.00	0.00	0.00	9,315.00	0.00	9,315.00
4010 · Grant-DOLA Admin	13,036.95	0.00	0.00	0.00	23,707.84	0.00	0.00	36,744.79
4020 · Grant DOLA-Construction	0.00	0.00	0.00	0.00	169,081.93	0.00	0.00	169,081.93
4040 · Grant-Transit	7,850.00	0.00	0.00	0.00	0.00	0.00	0.00	7,850.00
4041 · All Hazards Grant	0.00	0.00	31,230.27	0.00	0.00	0.00	40,114.47	71,344.74
4950 · Match-GOV Admin	0.00	0.00	0.00	0.00	29,630.50	0.00	0.00	29,630.50
4951 · Match-GOV Admin	0.00	0.00	0.00	0.00	118,847.08	0.00	0.00	118,847.08
4952 · Region 9-Matching Funds	0.00	0.00	0.00	0.00	2,034.54	0.00	0.00	2,034.54
4955 · In Kind Project Match- Constr	0.00	0.00	0.00	0.00	95,399.21	0.00	0.00	95,399.21
4956 · In Kind Project Match- Admin	0.00	0.00	0.00	0.00	1,847.31	0.00	0.00	1,847.31
<b>Total Income</b>	138,518.96	45,588.86	31,230.27	4,000.00	440,548.41	17,715.00	40,114.47	717,715.97
<b>Gross Profit</b>	138,518.96	45,588.86	31,230.27	4,000.00	440,548.41	17,715.00	40,114.47	717,715.97
<b>Expense</b>								
1008 · Alpine Credit Card	1,899.48	0.00	0.00	0.00	0.00	0.00	0.00	1,899.48
5009 · Bookkeeper	65.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00
5200 · All Hazard Project	0.00	0.00	45,997.12	0.00	0.00	0.00	0.00	45,997.12
5401 · Software Maintenance (E-Tic)	0.00	0.00	0.00	0.00	0.00	4,200.00	0.00	4,200.00
5410 · Rent	40.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00
5505 · Bank Fees	5.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
5510 · Travel Exp	4,194.81	0.00	0.00	0.00	0.00	0.00	0.00	4,194.81
5512 · Meeting Exp	1,191.37	0.00	0.00	0.00	0.00	0.00	0.00	1,191.37
5514 · Professional Fees	80.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
5515 · Legal Fees	3,542.40	0.00	0.00	0.00	619.20	0.00	0.00	4,161.60
5520 · Advertising	25.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
5521 · Telephone/Website/Internet	2,430.55	0.00	0.00	0.00	0.00	0.00	0.00	2,430.55
5523 · Payroll Processing Fees	732.85	0.00	0.00	0.00	0.00	0.00	0.00	732.85
5525 · Audit	5,625.00	0.00	0.00	0.00	0.00	0.00	0.00	5,625.00
5526 · Internet Connectivity (100 Mb)	0.00	0.00	0.00	0.00	0.00	8,750.00	0.00	8,750.00
5527 · Internet & software	30.88	0.00	0.00	0.00	0.00	0.00	0.00	30.88
5532 · Postage	51.13	0.00	0.00	0.00	0.00	0.00	0.00	51.13
5535 · Printing/Reproduction	103.25	0.00	0.00	0.00	0.00	0.00	0.00	103.25
5540 · Membership/Sub	350.00	0.00	0.00	0.00	0.00	0.00	0.00	350.00
5545 · Equipment/Computers	1,282.91	0.00	-5,016.00	0.00	0.00	0.00	0.00	-3,733.09
5550 · Supplies	2,820.35	0.00	37.84	0.00	0.00	0.00	0.00	2,858.19
5555 · Liability Insurance	2,212.00	0.00	0.00	0.00	0.00	0.00	0.00	2,212.00
5558 · Insurance - Health	5,154.36	0.00	0.00	0.00	0.00	0.00	0.00	5,154.36
5566 · SWIMT Contract Reimb Exp	0.00	33,299.39	0.00	0.00	0.00	0.00	0.00	33,299.39
5570 · Car Allowance/Mileage	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
5580 · Salary & Wages	3,024.25	0.00	0.00	0.00	0.00	0.00	0.00	3,024.25
5585 · Payroll Tax Expense	31,991.90	0.00	0.00	0.00	5,250.00	0.00	0.00	37,241.90
5590 · Salary & Wages - Other	35,016.15	0.00	0.00	0.00	5,250.00	0.00	0.00	40,266.15
<b>Total 5580 · Salary &amp; Wages</b>	1,450.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450.00
5636 · Admin Project Expense	0.00	0.00	0.00	0.00	5,541.94	0.00	0.00	5,541.94
5637 · SCAN GM	0.00	0.00	0.00	0.00	0.00	5,359.40	0.00	5,359.40
5638 · Region 9 EDD	1,628.00	0.00	0.00	0.00	8,811.87	0.00	0.00	10,429.87
5639 · Infor Services-Project Mgmt	0.00	0.00	0.00	0.00	4,940.00	0.00	0.00	4,940.00
5640 · Consulting	0.00	0.00	2,098.25	0.00	3,670.80	0.00	0.00	5,769.05
5641 · Regional Project Mgmt	0.00	0.00	0.00	0.00	7,476.50	0.00	0.00	7,476.50
5642 · Project Engineering & Mgmt	0.00	0.00	0.00	0.00	2,164.10	0.00	0.00	2,164.10
5643 · Transit	7,850.00	0.00	0.00	0.00	0.00	0.00	0.00	7,850.00
5645 · Project Construction	0.00	0.00	0.00	0.00	266,197.68	0.00	0.00	266,197.68
5650 · Conference/Seminars/Training	225.00	0.00	0.00	0.00	0.00	0.00	0.00	225.00
5660 · Contract Services	125.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
5662 · Contract - Other	20,677.34	0.00	0.00	0.00	0.00	0.00	0.00	20,677.34
5663 · Contract - Housing	1,950.00	0.00	0.00	0.00	0.00	0.00	0.00	1,950.00
<b>Total 5660 · Contract Services - Other</b>	22,752.34	0.00	0.00	0.00	0.00	0.00	0.00	22,752.34
5955 · In Kind Project Expense- Constr	0.00	0.00	0.00	0.00	95,399.21	0.00	0.00	95,399.21
5956 · In Kind Project Exp - Admin	0.00	0.00	0.00	0.00	1,847.31	0.00	0.00	1,847.31
<b>Total Expense</b>	102,847.63	33,299.39	43,117.21	4,000.00	421,918.61	18,309.40	40,114.47	619,492.24
<b>Net Income</b>	35,671.33	12,289.47	-11,886.94	4,000.00	18,629.80	-594.40	40,114.47	98,223.73

Southwest Colorado Council of Governments

P&L Budget vs. Actual 2014

January through December 2014

	100-General			
	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 · Fiber Access (ramp) fee	0.00			
4002 · Internet Usage	0.00			
4004 · SWIMT Rev	0.00			
4005 · E-tics	0.00			
4006 · Dues Revenue	117,632.01	120,000.00	-2,367.99	98.0%
4007 · TPR	0.00	10,500.00	-10,500.00	0.0%
4009 · Fiber Lease Revenue	0.00			
4010 · Grant-DOLA Admin	13,036.95	14,000.00	-963.05	93.1%
4020 · Grant DOLA-Construction	0.00			
4040 · Grant-Transit	7,850.00	7,800.00	50.00	100.6%
4041 · All Hazards Grant	0.00			
4950 · Match-GOV Admin	0.00			
4951 · Match-GOV Construction	0.00			
4952 · Region 9-Matching Funds	0.00			
4953 · Housing Matching Funds	0.00	6,700.00	-6,700.00	0.0%
4955 · In Kind Project Match- Construc	0.00			
4956 · In Kind Project Match- Admin	0.00			
<b>Total Income</b>	<b>138,518.96</b>	<b>159,000.00</b>	<b>-20,481.04</b>	<b>87.1%</b>
<b>Gross Profit</b>	<b>138,518.96</b>	<b>159,000.00</b>	<b>-20,481.04</b>	<b>87.1%</b>
<b>Expense</b>				
1008 · Alpine Credit Card	1,889.48			
5009 · Bookkeeper	65.00			
5200 · All Hazard Project	0.00			
5401 · Software Maintenance (E-Tic)	0.00			
5403 · Fiber Leasing Expe.	0.00			
5410 · Rent	40.00	12.00	28.00	333.3%
5505 · Bank Fees	5.00			
5510 · Travel Exp	4,194.81	4,500.00	-305.19	93.2%
5512 · Meeting Exp	1,191.37	500.00	691.37	238.3%
5514 · Professional Fees.	80.00			
5515 · Legal Fees	3,542.40	2,500.00	1,042.40	141.7%
5517 · Data Back Up Exp	0.00	325.00	-325.00	0.0%
5520 · Advertising	25.00	250.00	-225.00	10.0%
5521 · Telephone/Website/Internet	2,430.55	2,240.00	190.55	108.5%
5523 · Payroll Processing Fees	732.65	1,800.00	-1,067.35	40.7%
5525 · Audit	5,625.00	7,500.00	-1,875.00	75.0%
5526 · Internet Connectivity (100 Mb)	0.00			
5527 · Internet & software	30.88			
5530 · RAMP Fees	0.00			
5532 · Postage	51.13	125.00	-73.87	40.9%
5535 · Printing/Reproduction	103.25	500.00	-396.75	20.7%
5540 · Membership/Sub	350.00	400.00	-50.00	87.5%
5545 · Equipment/Computers	1,282.91			
5550 · Supplies	2,820.35	1,212.00	1,608.35	232.7%
5555 · Liability Insurance	2,212.00	2,203.00	9.00	100.4%
5558 · Insurance- Health	5,154.36	8,220.00	-3,065.64	62.7%
5565 · M&A COG 10%	0.00			
5566 · SWIMT Contract Reimb Exp	0.00			
5568 · SWIMT Team Exp.	0.00			
5570 · Car Allowance/Mileage	2,100.00	6,100.00	-4,000.00	34.4%
5580 · Salary & Wages	35,016.15	67,500.00	-32,483.85	51.9%
5587 · Worker's Compensation	1,450.00			
5636 · Admin Project Expense	0.00			
5637 · SCAN GM	0.00			
5638 · Region 9 EDD	1,628.00			
5639 · Infor Services-Project Mgmt	0.00			
5640 · Consulting	0.00			
5641 · Regional Project Mgmt	0.00			
5642 · Project Engineering & Mgmt	0.00			
5643 · Transit	7,850.00	7,800.00	50.00	100.6%
5645 · Project Construction	0.00			
5650 · Conference/Seminars/Training	225.00	1,000.00	-775.00	22.5%
5660 · Contract Services	22,752.34	6,700.00	16,052.34	339.6%
5955 · In Kind Project expense- Constr	0.00			
5956 · In Kind project Exp.- Admin	0.00			
<b>Total Expense</b>	<b>102,847.63</b>	<b>121,387.00</b>	<b>-18,539.37</b>	<b>84.7%</b>
<b>Net Income</b>	<b>35,671.33</b>	<b>37,613.00</b>	<b>-1,941.67</b>	<b>94.8%</b>

Attachment: P&L Budget vs Actual 2014 pg 1 of 7 (2012 : May and June 2014 Financials)

Southwest Colorado Council of Governments

P&L Budget vs. Actual 2014

January through December 2014

125-SWIMT

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 - Fiber Access (ramp) fee	0.00			
4002 - Internet Usage	0.00			
4004 - SWIMT Rev	45,588.86	45,650.00	-61.14	99.9%
4005 - E-tics	0.00			
4006 - Dues Revenue	0.00			
4007 - TPR	0.00			
4009 - Fiber Lease Revenue	0.00			
4010 - Grant-DOLA Admin	0.00			
4020 - Grant DOLA-Construction	0.00			
4040 - Grant-Transit	0.00			
4041 - All Hazards Grant	0.00			
4950 - Match-GOV Admin	0.00			
4951 - Match-GOV Construction	0.00			
4952 - Region 9-Matching Funds	0.00			
4953 - Housing Matching Funds	0.00			
4955 - In Kind Project Match- Construc	0.00			
4956 - In Kind Project Match- Admin	0.00			
<b>Total Income</b>	<b>45,588.86</b>	<b>45,650.00</b>	<b>-61.14</b>	<b>99.9%</b>
<b>Gross Profit</b>				
	45,588.86	45,650.00	-61.14	99.9%
<b>Expense</b>				
1008 - Alpine Credit Card	0.00			
5009 - Bookkeeper	0.00			
5200 - All Hazard Project	0.00			
5401 - Software Maintenance (E-Tic)	0.00			
5403 - Fiber Leasing Expe.	0.00			
5410 - Rent	0.00			
5505 - Bank Fees	0.00			
5510 - Travel Exp	0.00			
5512 - Meeting Exp	0.00			
5514 - Professional Fees.	0.00			
5515 - Legal Fees	0.00			
5517 - Data Back Up Exp	0.00			
5520 - Advertising	0.00			
5521 - Telephone/Website/Internet	0.00			
5523 - Payroll Processing Fees	0.00			
5525 - Audit	0.00			
5526 - Internet Connectivity (100 Mb)	0.00			
5527 - Internet & software	0.00			
5530 - RAMP Fees	0.00			
5532 - Postage	0.00			
5535 - Printing/Reproduction	0.00			
5540 - Membership/Sub	0.00			
5545 - Equipment/Computers	0.00			
5550 - Supplies	0.00			
5555 - Liability Insurance	0.00			
5558 - Insurance- Health	0.00			
5565 - M&A COG 10%	0.00	4,150.00	-4,150.00	0.0%
5566 - SWIMT Contract Reimb Exp	33,299.39	41,500.00	-8,200.61	80.2%
5568 - SWIMT Team Exp.	0.00	0.00	0.00	0.0%
5570 - Car Allowance/Mileage	0.00			
5580 - Salary & Wages	0.00			
5587 - Worker's Compensation	0.00			
5636 - Admin Project Expense	0.00			
5637 - SCAN GM	0.00			
5638 - Region 9 EDD	0.00			
5639 - Infor Services-Project Mgmt	0.00			
5640 - Consulting	0.00			
5641 - Regional Project Mgmt	0.00			
5642 - Project Engineering & Mgmt	0.00			
5643 - Transit	0.00			
5645 - Project Construction	0.00			
5650 - Conference/Seminars/Training	0.00			
5660 - Contract Services	0.00			
5955 - In Kind Project expense- Constr	0.00			
5956 - In Kind project Exp.- Admin	0.00			
<b>Total Expense</b>	<b>33,299.39</b>	<b>45,650.00</b>	<b>-12,350.61</b>	<b>72.9%</b>
<b>Net Income</b>	<b>12,289.47</b>	<b>0.00</b>	<b>12,289.47</b>	<b>100.0%</b>

Attachment: P&L Budget vs Actual 2014 pg 2 of 7 (2012 : May and June 2014 Financials)

Southwest Colorado Council of Governments

P&L Budget vs. Actual 2014

January through December 2014

200-All Hazards

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 · Fiber Access (ramp) fee	0.00			
4002 · Internet Usage	0.00			
4004 · SWIMT Rev	0.00			
4005 · E-tics	0.00			
4006 · Dues Revenue	0.00			
4007 · TPR	0.00			
4009 · Fiber Lease Revenue	0.00			
4010 · Grant-DOLA Admin	0.00			
4020 · Grant DOLA-Construction	0.00			
4040 · Grant-Transit	0.00			
4041 · All Hazards Grant	31,230.27	244,800.00	-213,569.73	12.8%
4950 · Match-GOV Admin	0.00			
4951 · Match-GOV Construction	0.00			
4952 · Region 9-Matching Funds	0.00			
4953 · Housing Matching Funds	0.00			
4955 · In Kind Project Match- Construc	0.00			
4956 · In Kind Project Match- Admin	0.00			
<b>Total Income</b>	<b>31,230.27</b>	<b>244,800.00</b>	<b>-213,569.73</b>	<b>12.8%</b>
<b>Gross Profit</b>	<b>31,230.27</b>	<b>244,800.00</b>	<b>-213,569.73</b>	<b>12.8%</b>
<b>Expense</b>				
1008 · Alpine Credit Card	0.00			
5009 · Bookkeeper	0.00			
5200 · All Hazard Project	45,997.12	224,448.00	-178,450.88	20.5%
5401 · Software Maintenance (E-Tic)	0.00			
5403 · Fiber Leasing Expe.	0.00			
5410 · Rent	0.00			
5505 · Bank Fees	0.00			
5510 · Travel Exp	0.00	566.00	-566.00	0.0%
5512 · Meeting Exp	0.00			
5514 · Professional Fees.	0.00			
5515 · Legal Fees	0.00			
5517 · Data Back Up Exp	0.00			
5520 · Advertising	0.00			
5521 · Telephone/Website/Internet	0.00			
5523 · Payroll Processing Fees	0.00			
5525 · Audit	0.00			
5526 · Internet Connectivity (100 Mb)	0.00			
5527 · Internet & software	0.00			
5530 · RAMP Fees	0.00			
5532 · Postage	0.00	0.00	0.00	0.0%
5535 · Printing/Reproduction	0.00			
5540 · Membership/Sub	0.00			
5545 · Equipment/Computers	-5,016.00			
5550 · Supplies	37.84	1,288.00	-1,250.16	2.9%
5555 · Liability Insurance	0.00			
5558 · Insurance- Health	0.00			
5565 · M&A COG 10%	0.00			
5566 · SWIMT Contract Reimb Exp	0.00			
5568 · SWIMT Team Exp.	0.00			
5570 · Car Allowance/Mileage	0.00			
5580 · Salary & Wages	0.00	15,762.00	-15,762.00	0.0%
5587 · Worker's Compensation	0.00			
5636 · Admin Project Expense	0.00			
5637 · SCAN GM	0.00			
5638 · Region 9 EDD	0.00			
5639 · Infor Services-Project Mgmt	0.00			
5640 · Consulting	2,098.25	2,100.00	-1.75	99.9%
5641 · Regional Project Mgmt	0.00			
5642 · Project Engineering & Mgmt	0.00			
5643 · Transit	0.00			
5645 · Project Construction	0.00			
5650 · Conference/Seminars/Training	0.00			
5660 · Contract Services	0.00			
5955 · In Kind Project expense- Constr	0.00			
5956 · In Kind project Exp.- Admin	0.00			
<b>Total Expense</b>	<b>43,117.21</b>	<b>244,164.00</b>	<b>-201,046.79</b>	<b>17.7%</b>
<b>Net Income</b>	<b>-11,886.94</b>	<b>636.00</b>	<b>-12,522.94</b>	<b>-1,869.0%</b>

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Southwest Colorado Council of Governments

P&L Budget vs. Actual 2014

January through December 2014

	600-TPR			
	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 - Fiber Access (ramp) fee	0.00			
4002 - Internet Usage	0.00			
4004 - SWIMT Rev	0.00			
4005 - E-tics	0.00			
4006 - Dues Revenue	4,000.00	4,000.02	-0.02	100.0%
4007 - TPR	0.00			
4009 - Fiber Lease Revenue	0.00			
4010 - Grant-DOLA Admin	0.00			
4020 - Grant DOLA-Construction	0.00			
4040 - Grant-Transit	0.00			
4041 - All Hazards Grant	0.00			
4950 - Match-GOV Admin	0.00			
4951 - Match-GOV Construction	0.00			
4952 - Region 9-Matching Funds	0.00			
4953 - Housing Matching Funds	0.00			
4955 - In Kind Project Match- Construc	0.00			
4956 - In Kind Project Match- Admin	0.00			
<b>Total Income</b>	<b>4,000.00</b>	<b>4,000.02</b>	<b>-0.02</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>4,000.00</b>	<b>4,000.02</b>	<b>-0.02</b>	<b>100.0%</b>
<b>Expense</b>				
1008 - Alpine Credit Card	0.00			
5009 - Bookkeeper	0.00			
5200 - All Hazard Project	0.00			
5401 - Software Maintenance (E-Tic)	0.00			
5403 - Fiber Leasing Expe.	0.00			
5410 - Rent	0.00			
5505 - Bank Fees	0.00			
5510 - Travel Exp	0.00			
5512 - Meeting Exp	0.00			
5514 - Professional Fees.	0.00			
5515 - Legal Fees	0.00			
5517 - Data Back Up Exp	0.00			
5520 - Advertising	0.00			
5521 - Telephone/Website/Internet	0.00			
5523 - Payroll Processing Fees	0.00			
5525 - Audit	0.00			
5526 - Internet Connectivity (100 Mb)	0.00			
5527 - Internet & software	0.00			
5530 - RAMP Fees	0.00			
5532 - Postage	0.00			
5535 - Printing/Reproduction	0.00			
5540 - Membership/Sub	0.00			
5545 - Equipment/Computers	0.00			
5550 - Supplies	0.00			
5555 - Liability Insurance	0.00			
5558 - Insurance- Health	0.00			
5565 - M&A COG 10%	0.00			
5566 - SWIMT Contract Reimb Exp	0.00			
5568 - SWIMT Team Exp.	0.00			
5570 - Car Allowance/Mileage	0.00			
5580 - Salary & Wages	0.00			
5587 - Worker's Compensation	0.00			
5636 - Admin Project Expense	0.00			
5637 - SCAN GM	0.00			
5638 - Region 9 EDD	0.00			
5639 - Infor Services-Project Mgmt	0.00			
5640 - Consulting	0.00			
5641 - Regional Project Mgmt	0.00			
5642 - Project Engineering & Mgmt	0.00			
5643 - Transit	0.00			
5645 - Project Construction	0.00			
5650 - Conference/Seminars/Training	0.00			
5660 - Contract Services	0.00			
5955 - In Kind Project expense- Constr	0.00			
5956 - In Kind project Exp.- Admin	0.00			
<b>Total Expense</b>	<b>0.00</b>			
<b>Net Income</b>	<b>4,000.00</b>	<b>4,000.02</b>	<b>-0.02</b>	<b>100.0%</b>

Attachment: P&L Budget vs Actual 2014 pg 4 of 7 (2012 : May and June 2014 Financials)

## Southwest Colorado Council of Governments

## P&amp;L Budget vs. Actual 2014

January through December 2014

## 830-Telecom

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 - Fiber Access (ramp) fee	0.00			
4002 - Internet Usage	0.00			
4004 - SWIMT Rev	0.00			
4005 - E-tics	0.00			
4006 - Dues Revenue	0.00			
4007 - TPR	0.00			
4009 - Fiber Lease Revenue	0.00			
4010 - Grant-DOLA Admin	23,707.84			
4020 - Grant DOLA-Construction	169,081.93			
4040 - Grant-Transit	0.00			
4041 - All Hazards Grant	0.00			
4950 - Match-GOV Admin	29,630.50			
4951 - Match-GOV Construction	118,847.08			
4952 - Region 9-Matching Funds	2,034.54			
4953 - Housing Matching Funds	0.00			
4955 - In Kind Project Match- Construc	95,399.21			
4956 - In Kind Project Match- Admin	1,847.31			
<b>Total Income</b>	<b>440,548.41</b>			
<b>Gross Profit</b>				
	440,548.41			
<b>Expense</b>				
1008 - Alpine Credit Card	0.00			
5009 - Bookkeeper	0.00			
5200 - All Hazard Project	0.00			
5401 - Software Maintenance (E-Tic)	0.00			
5403 - Fiber Leasing Expe.	0.00			
5410 - Rent	0.00			
5505 - Bank Fees	0.00			
5510 - Travel Exp	0.00			
5512 - Meeting Exp	0.00			
5514 - Professional Fees.	0.00			
5515 - Legal Fees	619.20			
5517 - Data Back Up Exp	0.00			
5520 - Advertising	0.00			
5521 - Telephone/Website/Internet	0.00			
5523 - Payroll Processing Fees	0.00			
5525 - Audit	0.00			
5526 - Internet Connectivity (100 Mb)	0.00			
5527 - Internet & software	0.00			
5530 - RAMP Fees	0.00			
5532 - Postage	0.00			
5535 - Printing/Reproduction	0.00			
5540 - Membership/Sub	0.00			
5545 - Equipment/Computers	0.00			
5550 - Supplies	0.00			
5555 - Liability Insurance	0.00			
5558 - Insurance- Health	0.00			
5565 - M&A COG 10%	0.00			
5566 - SWIMT Contract Reimb Exp	0.00			
5568 - SWIMT Team Exp.	0.00			
5570 - Car Allowance/Mileage	0.00			
5580 - Salary & Wages	5,250.00			
5587 - Worker's Compensation	0.00			
5636 - Admin Project Expense	5,541.94			
5637 - SCAN GM	0.00			
5638 - Region 9 EDD	8,811.87			
5639 - Infor Services-Project Mgmt	4,940.00			
5640 - Consulting	3,670.80			
5641 - Regional Project Mgmt	7,476.50			
5642 - Project Engineering & Mgmt	2,164.10			
5643 - Transit	0.00			
5645 - Project Construction	286,197.68			
5650 - Conference/Seminars/Training	0.00			
5660 - Contract Services	0.00			
5955 - In Kind Project expense- Constr	95,399.21			
5956 - In Kind project Exp.- Admin	1,847.31			
<b>Total Expense</b>	<b>421,918.61</b>			
<b>Net Income</b>	<b>18,629.80</b>			



**Southwest Colorado Council of Governments  
P&L Budget vs. Actual 2014  
January through December 2014**

900-SCAN

	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 - Fiber Access (ramp) fee	0.00	12,600.00	-12,600.00	0.0%
4002 - Internet Usage	0.00	15,000.00	-15,000.00	0.0%
4004 - SWIMT Rev	0.00			
4005 - E-tics	8,400.00	8,400.00	0.00	100.0%
4006 - Dues Revenue	0.00			
4007 - TPR	0.00			
4009 - Fiber Lease Revenue	9,315.00	11,700.00	-2,385.00	79.6%
4010 - Grant-DOLA Admin	0.00	10,200.00	-10,200.00	0.0%
4020 - Grant DOLA-Construction	0.00			
4040 - Grant-Transit	0.00			
4041 - All Hazards Grant	0.00			
4950 - Match-GOV Admin	0.00			
4951 - Match-GOV Construction	0.00			
4952 - Region 9-Matching Funds	0.00			
4953 - Housing Matching Funds	0.00			
4955 - In Kind Project Match- Construc	0.00			
4956 - In Kind Project Match- Admin	0.00			
<b>Total Income</b>	<b>17,715.00</b>	<b>57,900.00</b>	<b>-40,185.00</b>	<b>30.6%</b>
<b>Gross Profit</b>	<b>17,715.00</b>	<b>57,900.00</b>	<b>-40,185.00</b>	<b>30.6%</b>
<b>Expense</b>				
1008 - Alpine Credit Card	0.00			
5009 - Bookkeeper	0.00			
5200 - All Hazard Project	0.00			
5401 - Software Maintenance (E-Tic)	4,200.00	8,400.00	-4,200.00	50.0%
5403 - Fiber Leasing Expe.	0.00	11,115.00	-11,115.00	0.0%
5410 - Rent	0.00			
5505 - Bank Fees	0.00			
5510 - Travel Exp	0.00			
5512 - Meeting Exp	0.00			
5514 - Professional Fees.	0.00			
5515 - Legal Fees	0.00			
5517 - Data Back Up Exp	0.00			
5520 - Advertising	0.00			
5521 - Telephone/Website/Internet	0.00			
5523 - Payroll Processing Fees	0.00			
5525 - Audit	0.00			
5526 - Internet Connectivity (100 Mb)	8,750.00	15,000.00	-6,250.00	58.3%
5527 - Internet & software	0.00			
5530 - RAMP Fees	0.00	12,600.00	-12,600.00	0.0%
5532 - Postage	0.00			
5535 - Printing/Reproduction	0.00			
5540 - Membership/Sub	0.00			
5545 - Equipment/Computers	0.00			
5550 - Supplies	0.00			
5555 - Liability Insurance	0.00			
5558 - Insurance- Health	0.00			
5565 - M&A COG 10%	0.00			
5566 - SWIMT Contract Reimb Exp	0.00			
5568 - SWIMT Team Exp.	0.00			
5570 - Car Allowance/Mileage	0.00			
5580 - Salary & Wages	0.00			
5587 - Worker's Compensation	0.00			
5636 - Admin Project Expense	0.00			
5637 - SCAN GM	5,359.40	10,200.00	-4,840.60	52.5%
5638 - Region 9 EDD	0.00			
5639 - Infor Services-Project Mgmt	0.00			
5640 - Consulting	0.00			
5641 - Regional Project Mgmt	0.00			
5642 - Project Engineering & Mgmt	0.00			
5643 - Transit	0.00			
5645 - Project Construction	0.00			
5650 - Conference/Seminars/Training	0.00			
5660 - Contract Services	0.00			
5955 - In Kind Project expense- Constr	0.00			
5956 - In Kind project Exp.- Admin	0.00			
<b>Total Expense</b>	<b>18,309.40</b>	<b>57,315.00</b>	<b>-39,005.60</b>	<b>31.9%</b>
<b>Net Income</b>	<b>-594.40</b>	<b>585.00</b>	<b>-1,179.40</b>	<b>-101.6%</b>

Attachment: P&L Budget vs Actual 2014 pg 6 of 7 (2012 : May and June 2014 Financials)

**Southwest Colorado Council of Governments  
P&L Budget vs. Actual 2014  
January through December 2014**

	TOTAL			
	Jan - Dec 14	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4001 · Fiber Access (ramp) fee	0.00	12,600.00	-12,600.00	0.0%
4002 · Internet Usage	0.00	15,000.00	-15,000.00	0.0%
4004 · SWIMT Rev	45,588.86	45,650.00	-61.14	99.9%
4005 · E-tics	8,400.00	8,400.00	0.00	100.0%
4006 · Dues Revenue	121,632.01	124,000.02	-2,368.01	98.1%
4007 · TPR	0.00	10,500.00	-10,500.00	0.0%
4009 · Fiber Lease Revenue	9,315.00	11,700.00	-2,385.00	79.6%
4010 · Grant-DOLA Admin	36,744.79	24,200.00	12,544.79	151.8%
4020 · Grant DOLA-Construction	169,081.93	0.00	169,081.93	100.0%
4040 · Grant-Transit	7,850.00	7,800.00	50.00	100.6%
4041 · All Hazards Grant	31,230.27	244,800.00	-213,569.73	12.8%
4950 · Match-GOV Admin	29,630.50	0.00	29,630.50	100.0%
4951 · Match-GOV Construction	118,847.08	0.00	118,847.08	100.0%
4952 · Region 9-Matching Funds	2,034.54	0.00	2,034.54	100.0%
4953 · Housing Matching Funds	0.00	6,700.00	-6,700.00	0.0%
4955 · In Kind Project Match- Construc	95,399.21	0.00	95,399.21	100.0%
4956 · In Kind Project Match- Admin	1,847.31	0.00	1,847.31	100.0%
<b>Total Income</b>	<b>677,601.50</b>	<b>511,350.02</b>	<b>166,251.48</b>	<b>132.5%</b>
<b>Gross Profit</b>	<b>677,601.50</b>	<b>511,350.02</b>	<b>166,251.48</b>	<b>132.5%</b>
<b>Expense</b>				
1008 · Alpine Credit Card	1,889.48	0.00	1,889.48	100.0%
5009 · Bookkeeper	65.00	0.00	65.00	100.0%
5200 · All Hazard Project	45,997.12	224,448.00	-178,450.88	20.5%
5401 · Software Maintenance (E-Tic)	4,200.00	8,400.00	-4,200.00	50.0%
5403 · Fiber Leasing Expe.	0.00	11,115.00	-11,115.00	0.0%
5410 · Rent	40.00	12.00	28.00	333.3%
5505 · Bank Fees	5.00	0.00	5.00	100.0%
5510 · Travel Exp	4,194.81	5,066.00	-871.19	82.8%
5512 · Meeting Exp	1,191.37	500.00	691.37	238.3%
5514 · Professional Fees.	80.00	0.00	80.00	100.0%
5515 · Legal Fees	4,161.60	2,500.00	1,661.60	166.5%
5517 · Data Back Up Exp	0.00	325.00	-325.00	0.0%
5520 · Advertising	25.00	250.00	-225.00	10.0%
5521 · Telephone/Website/Internet	2,430.55	2,240.00	190.55	108.5%
5523 · Payroll Processing Fees	732.65	1,800.00	-1,067.35	40.7%
5525 · Audit	5,625.00	7,500.00	-1,875.00	75.0%
5526 · Internet Connectivity (100 Mb)	8,750.00	15,000.00	-6,250.00	58.3%
5527 · Internet & software	30.88	0.00	30.88	100.0%
5530 · RAMP Fees	0.00	12,600.00	-12,600.00	0.0%
5532 · Postage	51.13	125.00	-73.87	40.9%
5535 · Printing/Reproduction	103.25	500.00	-396.75	20.7%
5540 · Membership/Sub	350.00	400.00	-50.00	87.5%
5545 · Equipment/Computers	-3,733.09	0.00	-3,733.09	100.0%
5550 · Supplies	2,858.19	2,500.00	358.19	114.3%
5555 · Liability Insurance	2,212.00	2,203.00	9.00	100.4%
5558 · Insurance- Health	5,154.36	8,220.00	-3,065.64	62.7%
5565 · M&A COG 10%	0.00	4,150.00	-4,150.00	0.0%
5566 · SWIMT Contract Reimb Exp	33,299.39	41,500.00	-8,200.61	80.2%
5568 · SWIMT Team Exp.	0.00	0.00	0.00	0.0%
5570 · Car Allowance/Mileage	2,100.00	6,100.00	-4,000.00	34.4%
5580 · Salary & Wages	40,266.15	83,262.00	-42,995.85	48.4%
5587 · Worker's Compensation	1,450.00	0.00	1,450.00	100.0%
5636 · Admin Project Expense	5,541.94	0.00	5,541.94	100.0%
5637 · SCAN GM	5,359.40	10,200.00	-4,840.60	52.5%
5638 · Region 9 EDD	10,439.87	0.00	10,439.87	100.0%
5639 · Infor Services-Project Mgmt	4,940.00	0.00	4,940.00	100.0%
5640 · Consulting	5,769.05	2,100.00	3,669.05	274.7%
5641 · Regional Project Mgmt	7,476.50	0.00	7,476.50	100.0%
5642 · Project Engineering & Mgmt	2,164.10	0.00	2,164.10	100.0%
5643 · Transit	7,850.00	7,800.00	50.00	100.6%
5645 · Project Construction	286,197.68	0.00	286,197.68	100.0%
5650 · Conference/Seminars/Training	225.00	1,000.00	-775.00	22.5%
5660 · Contract Services	22,752.34	6,700.00	16,052.34	339.6%
5955 · In Kind Project expense- Constr	95,399.21	0.00	95,399.21	100.0%
5956 · In Kind project Exp.- Admin	1,847.31	0.00	1,847.31	100.0%
<b>Total Expense</b>	<b>619,492.24</b>	<b>468,516.00</b>	<b>150,976.24</b>	<b>132.2%</b>
<b>Net Income</b>	<b>58,109.26</b>	<b>42,834.02</b>	<b>15,275.24</b>	<b>135.7%</b>

Attachment: P&L Budget vs Actual 2014 pg 7 of 7 (2012 : May and June 2014 Financials)

ITEM NO. (ID # 2015)

DATE: 08/1/2014

## AGENDA REQUEST

\*

**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** 2013 Audit Presentation

**BACKGROUND:****FISCAL IMPACT:****RECOMMENDED ACTION:****ATTACHMENTS:**

- SWCCOG 2013 Required Communications (PDF)
- 2014 Management Discussion and Analysis (DOCX)
- SWCCOG 2013 Management Rep Ltr (DOC)
- SWCCOG 2013 Draft Audited FS (PDF)
- SWCCOG 2013 AJEs (PDF)
- SWCCOG 2013 Trial Balance (PDF)

June 17, 2014

To the Board of Directors  
 Southwest Colorado Council of Governments

We have audited the financial statements of the governmental activities and the major fund of Southwest Colorado Council of Governments for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 17, 2013. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Southwest Colorado Council of Governments are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no estimates that are particularly sensitive.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We have attached a listing of adjustments proposed by us and accepted by management during the course of our audit.

##### *Disagreements with Management*

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

##### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 17, 2014.

##### *Management Consultations with Other Independent Accountants*

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

June 17, 2014  
Southwest Colorado Council of Governments  
Page 2

*Other Audit Findings or Issues*

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

This information is intended solely for the use of board and management of Southwest Colorado Council of Governments and is not intended to be, and should not be, used by anyone other than these specified parties.

**Southwest Colorado Council of Governments**  
**Management Discussion and Analysis**  
**For the Year ending Dec. 31, 2013**

As management of the Southwest Colorado Council of Governments (SWCCOG), we offer readers this narrative overview and analysis of the financial activities of the SWCCOG year ending Dec. 31, 2013.

**FINANCIAL HIGHLIGHTS**

The SWCCOG formed in April 2010 for the purpose of regional government cooperation and coordination. The SWCCOG received the majority of its revenue from a grant through the Colorado Department of Local Affairs for a regional telecommunications project. This project is reimbursed based on expenses minus a 25% match. Member governments contributed amounts during 2013 to meet the 25% matching requirement related to general project management expenses.

**Using the Basic Financial Statements**

This annual report consists of three parts – *management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two types of statements that present different views of the SWCCOG:

- *Government-wide financial statements* that provide both *long-term* and *short-term* information about the SWCCOG’s *overall* financial status.
- *Fund financial statements* that focus on *individual parts* of the SWCCOG government, reporting the SWCCOG’s operations *in more detail* than the government-wide statements.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements.

**Reporting on the SWCCOG as a Whole**

***Statement of Net Assets and Statement of Activities***

The Statement of Net Assets and Statement of Activities views the SWCCOG from the perspective of the organization as a whole and asks the question, “How did we do financially during the current fiscal year?”

These statements include all assets and liabilities using the full accrual basis of accounting. The accrual basis of accounting takes into account all of the current year’s revenues and expenses regardless of when cash was received or paid. The focus of the government-wide financial statements is on the overall financial position and activities of the SWCCOG; therefore, the Statement of Net Assets and the Statement of Activities are constructed around the concept of an overall primary reporting government, which includes all funds of the SWCCOG.

The Statement of Net Assets and the Statement of Activities report the SWCCOG’s *net assets* and changes in those assets. The SWCCOG’s net assets – the difference between assets and liabilities – are one way to measure the SWCCOG’s financial health, or *financial position*. Over time, *increases or*

*decreases* in the SWCCOG's net assets is one indicator of whether its *financial health* is improving or deteriorating. In the Statement of Net Assets and the Statement of Activities, the SWCCOGs operations are reported as a "Governmental Activity." Governmental activities are generally financed through grants, intergovernmental revenues and other non-exchange revenues. All of the SWCCOG's programs and services are currently reported here.

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the SWCCOG's *general fund* – not the SWCCOG as a whole. Unlike government-wide financial statements, the focus of the fund financial statements is directed to specific activities of the SWCCOG rather than the SWCCOG as a organization.

*Governmental funds* – The SWCCOG's activity is reported as a governmental fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. The funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the SWCCOG's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the SWCCOG's programs. The relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* is provided in reconciliations following the fund financial statements. During 2013 there were no differences; therefore, reconciliations are not presented. The SWCCOG maintains the following governmental fund:

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

## **FINANCIAL ANALYSIS**

A summary of the statement of net assets is included as Table A on the following page. The SWCCOG's net assets (the difference between assets and liabilities) are one way to measure the financial health of the organization.

TABLE A

## Statement of Net Position

	<u>FY2012</u>	<u>FY2013</u>
Cash	\$ 56,185	\$ 67,893
Grants receivable	51,677	258,426
Due from Region 9	-	1,204
Prepaid expenses	-	300
Total assets	<u>\$ 107,862</u>	<u>\$ 327,823</u>
Deferred grant revenue	\$ -	\$ -
Deferred member govt. contribution	46,369	28,852
Accounts payable	<u>27,539</u>	<u>242,291</u>
Total liabilities	<u>\$ 73,908</u>	<u>\$ 271,143</u>
Net assets:		
Unrestricted	\$ 33,954	\$ 56,680
Total Liabilities and Net Position	<u>\$ 107,862</u>	<u>\$ 327,823</u>

SWCCOG expenses for 2013 were less than revenue by \$22,726, an improvement over last year. Revenue was up due to reimbursements from the Colorado Department of Local Affairs (DoLA) and All Hazards grant funding. The SWCCOG anticipates operating contributions from member governments and DoLA during 2014 to offset expenditures not reimbursable by grants and related matching contributions from member governments for the telecommunications grant which will be ending on March 31, 2014.

Table B below presents changes in net position for 2013. The SWCCOG's statement of Activities shows the ending net position of \$56,680 for its 4<sup>th</sup> year of operation. This is an increase from the previous year.

TABLE B.

## Statement of Activities

December 31, 2013

	Expenses	Charges for Services	Operating Grants & Contributions	Net Expense (revenue)
Governmental Activities				
General government	\$ 406,414	\$ 9,686	\$ 419,454	\$ 22,7
Grants passed through to member governments	<u>\$ 1,126,167</u>	<u>-</u>	<u>\$ 1,126,167</u>	<u>-</u>
Totals	<u>\$ 1,532,581</u>	<u>\$ 9,686</u>	<u>\$ 1,545,621</u>	<u>\$ 22,7</u>
General Revenues			Total Net Rev/Expenses	<u>\$22,726</u>
Net Position, beginning of year				33,954
Net Position, end of year				<u>\$ 56,680</u>



Tables C and D present information about the general fund of the SWCCOG.

**TABLE C –Balance Sheet**

	<u>FY2012</u>	<u>FY2013</u>
Cash	\$ 56,185	\$ 67,893
Grants receivable	51,677	258,426
Due from Region 9	-	1,204
Prepaid Expenses	<u>-</u>	<u>300</u>
Total assets	<u>\$ 107,862</u>	<u>\$ 327,823</u>
Deferred grant revenue	\$ -	\$ -
unearned member govt. contribution	46,369	28,852
Accounts payable	<u>27,539</u>	<u>242,291</u>
Total liabilities	<u>\$ 73,908</u>	<u>\$ 271,143</u>
Fund Balance	\$ 33,954	\$ 56,380
Nonspendable		300
Unassigned	\$33,954	\$56,380
Total Fund Balance	<u>\$ 33,954</u>	<u>\$ 56,680</u>
Total Liabilities and Fund Balance	<u>\$ 107,862</u>	<u>\$ 327,823</u>

Table C shows a increase in assets and liabilities from 2012, and the total fund balance increased by \$22,726.

**TABLE D**

**Statement of Revenue, Expenses & Changes in Fund Balances**

	<u>FY 2012</u>	<u>FY 2013</u>
Total revenues	\$ 893,173	\$ 1,555,307
Total expenditures	<u>878,657</u>	<u>1,532,581</u>
Excess of revenues over (under) expenses	14,516	22,726
Fund balances, beginning of year	19,438	33,954
Fund balances, end of year	\$33,954	\$56,680

Table D shows an increase in both operating revenues and expenses with a growing fund balance at the end of 2013.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The SWCCOG's procedures in establishing budgetary data reflected in the financial statements are summarized in the notes to the financial statements. One amended budget was adopted by the SWCCOG during fiscal year 2013 that affected total authorized revenues or expenditures.

### ***General Fund Resources (Inflows)***

The SWCCOG's general fund final revenues in the amount of \$1,555,307 did not meet budget expectations of \$1,851,089. This was primarily due to grant-funded projects (specifically SCAN) not expending remaining funds as expected by year end.

### ***General Fund Charges to Appropriations (Outflows)***

The SWCCOG's general fund final expenditures of \$1,532,581 were \$299,007 less than the final appropriated balance of \$1,831,588. This was due to telecom construction projects not being completed during 2013 and continuing into the next year.

### ***General Fund Unappropriated Fund Balance***

The General Fund ending unappropriated budgetary fund balance carryover to fiscal year 2014 is \$56,680.

The Board of Directors and management strive to budget appropriate amounts for each line item. This year's budget variations are not expected to have a significant effect on future services or liquidity.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Board of Directors and the management of the SWCCOG considered many factors when they established the budget for FY2014. Stable funding is not yet a reality and the need to develop sustainable programs and income is recognized. Providing support for regional housing coordination efforts and hiring permanent staff were underway in 2013. 2014 will bring transportation efforts under the organization and possibly additional programs such as the AAA. Board members raised their member dues in 2014 in response. The SWCCOG's telecommunications (SCAN) project construction is expected to be completed in early 2014 so expenses will taper down as this project is completed.

## REQUESTS FOR INFORMATION

This financial report is designed to provide our board of directors, funding partners and other interested parties with the general overview of SWCCOG finances and demonstrates accountability for the money it receives. If you have any questions concerning this report or need additional information, please contact Miriam Gillow-Wiles, SWCCOG Director, at 970-779-4592 or [director@swccog.org](mailto:director@swccog.org).

June 17, 2014

Beckstead & Co., LLC  
566 S Asbury Ct  
Grand Junction, CO 81504

This representation letter is provided in connection with your audit of the financial statements of Southwest Colorado Council of Governments, which comprise the respective financial position of the governmental activities and the major fund as of September 30, 2013, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 17, 2014, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 17, 2013, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the Council is contingently liable, if any, have been properly recorded or disclosed.

#### **Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.

- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
  - 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    - a) Management,
    - b) Employees who have significant roles in internal control, or
    - c) Others where the fraud could have a material effect on the financial statements.
  - 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
  - 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
  - 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
  - 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

**Government—specific**

- 18) We have made available to you all financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Council has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 25) The Council has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 26) The Council has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 29) The financial statements properly classify all funds and activities.
- 30) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 32) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 35) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 36) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 37) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 38) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 39) We have appropriately disclosed the Council's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

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Miriam Gillow-Wiles, Executive Director

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Ed Morlan, Executive Director, Region 9 EDD and Responsible Administrator for SCAN Project

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Shirley Jones, Accountant, Region 9 EDD

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS

Financial Statements and  
Independent Auditor's Report

December 31, 2013

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Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

## INDEPENDENT AUDITOR'S REPORT

June 17, 2014

Board of Directors  
Southwest Colorado Council of Governments***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and the major fund of Southwest Colorado Council of Governments (the "Council"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Council'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.



June 17, 2014

Southwest Colorado Council of Governments

Page 2

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Southwest Colorado Council of Governments as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule – General Fund 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.

Southwest Colorado Council of Governments  
Statement of Net Position  
December 31, 2013

		Governmental Activities
<b>Assets</b>		
Current Assets		
Cash	\$	67,893
Prepaid expenses		300
Grants and member governments receivable		258,426
Due from Region 9 Economic Development District of Southwest Colorado		1,204
Total Current Assets		327,823
	Total Assets	\$ 327,823
<b>Liabilities</b>		
Current Liabilities		
Unearned member governments contributions	\$	28,852
Accounts payable		242,291
Total Current Liabilities		271,143
	Total Liabilities	271,143
<b>Net Position</b>		
Unrestricted		
		56,680
Total Net Position		56,680
Total Liabilities and Net Position	\$	327,823

Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

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

Southwest Colorado Council of Governments  
Statement of Activities  
For the year ended December 31, 2013

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net Revenue (Expense)</u>
Governmental Activities				
General government	\$ 406,414	\$ 9,686	\$ 419,454	\$ 22,726
Grants passed through to member governments	<u>1,126,167</u>	<u>-</u>	<u>1,126,167</u>	<u>-</u>
Totals	<u>\$ 1,532,581</u>	<u>\$ 9,686</u>	<u>\$ 1,545,621</u>	<u>\$ 22,726</u>
Net Position, beginning of year				<u>33,954</u>
Net Position, end of year				<u>\$ 56,680</u>

Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

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

Southwest Colorado Council of Governments  
Balance Sheet  
Governmental Fund  
December 31, 2013

	General Fund
<b>Assets</b>	
Cash	\$ 67,893
Prepaid expenses	300
Grants receivable	258,426
Due from Region 9 Economic Development District of Southwest Colorado	1,204
<b>Total Assets</b>	<b>\$ 327,823</b>
<b>Liabilities</b>	
Unearned member governments contributions	\$ 28,852
Accounts payable	242,291
<b>Total Liabilities</b>	<b>271,143</b>
<b>Fund Balance</b>	
Nonspendable	300
Unassigned	56,380
<b>Total Fund Balance</b>	<b>56,680</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 327,823</b>

Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

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

Southwest Colorado Council of Governments  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Fund  
For the year ended December 31, 2013

	General Fund
Revenues	
Grant revenue	\$ 1,443,116
Sales (net of costs of \$334)	9,686
Contributions from member governments	102,505
Total Revenues	1,555,307
Expenditures	
General government	406,414
Grants passed through to member governments	1,126,167
Total Expenditures	1,532,581
Excess of Revenues Over (Under) Expenditures	22,726
Fund balances, beginning of year	33,954
Fund balances, end of year	\$ 56,680

Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

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

Southwest Colorado Council of Governments  
Notes to Financial Statements  
December 31, 2013

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Southwest Colorado Council of Governments (the "Council") is an association of local governments formed through inter-governmental agreements. The Council was formed on April 2, 2010, pursuant to Colorado Revised Statutes, Sections 29-1-401 and 29-1-402. The Council was created for the purpose of promoting regional cooperation and coordination among local governments and between levels of government for the geographic area comprising the counties of Archuleta, Dolores, La Plata, Montezuma, and San Juan. The Council provides local public officials with the means of responding more effectively to the local and regional problems of the member governments.

### 1. Reporting Entity

The Council is governed by a board with representation appointed by its member governments. The board is responsible for setting policy, appointing administrative personnel and adopting an annual budget in accordance with the provisions of Colorado Revised Statutes.

The reporting entity consists of (a) the primary government; i.e., the Council, and (b) organizations for which the Council is financially accountable. The Council is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is potential for the organization to provide specific financial benefits, to, or to impose specific financial burdens on, the Council. Consideration is also given to other organizations which are fiscally dependent, i.e., unable to adopt a budget, levy taxes or issue debt without approval by the Council. Organizations for which the nature and significance of their relationship with the Council are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

Based on the criteria discussed above, the Council is not financially accountable for any other entity, nor is the Council a component unit of any other government.

### 2. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. There are no business-type activities for the Council.

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

Southwest Colorado Council of Governments  
Notes to Financial Statements  
December 31, 2013

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Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. There are no proprietary funds for the Council.

3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures are recorded only when payment is due.

Grant revenue is considered to be measurable and available only when eligibility requirements have been met by the Council. When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as they are needed.

The Council reports the following major governmental funds:

The *General Fund* is the Council's primary operating fund. It accounts for all financial resources of the Council, except those required to be accounted for in another fund.

Amounts reported as program revenues include operating grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues.

4. Receivables and Payables

Grants receivable and amounts due from other governments are shown net of estimated uncollectible amounts. All receivables at December 31, 2013 are considered collectible and, therefore, an allowance for uncollectible grants receivable and amounts due from other governments has not been recorded.

5. Capital Assets

The Council does not report any capital assets.

Southwest Colorado Council of Governments  
Notes to Financial Statements  
December 31, 2013

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6. Unearned Revenue

Unearned revenue has been reported for contributions received from member governments to fund expenditures that have not yet been incurred.

6. Long-term Obligations

The Council does not report any long-term obligations.

7. Restricted Assets and Classification of Fund Balance

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, grantors, laws of other governments, or imposed by enabling legislation. It is the Council's policy to use restricted assets first when an expense is incurred for which both restricted and unrestricted assets are available.

In the governmental fund financial statements fund balance is reported in five classifications.

**Nonspendable:** Prepaid expenses represent fund balance amounts that are not in spendable form. The Council has nonspendable fund balance related to prepaid expenses at year end.

**Restricted:** Restricted is that portion of fund balance that has been restricted by law, contract, or voter-approved action. The Council does not have any restricted fund balance at year end. It is the Council's policy to use restricted fund balance first when an expense is incurred for which both restricted and unrestricted fund balance are available.

**Committed:** Committed is that portion of fund balance that has been committed by the highest level of formal action of the District's Board of Directors and does not lapse at year-end. The Council does not have any committed fund balance at year end.

**Assigned:** Assignments of fund balance are designated by Council management. The Council does not have any assigned fund balance at year end.

**Unassigned:** Fund balance that has not been reported in any other classification is reported as unassigned.

## STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds, as required by Colorado Statutes.

In the fall of each year, the Council's Board of Directors formally adopts a budget with appropriations for the ensuing year pursuant to the Colorado Local budget law. The budget for the governmental funds is adopted on a basis consistent with generally accepted accounting principles ("GAAP").



Southwest Colorado Council of Governments  
Notes to Financial Statements  
December 31, 2013

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As required by Colorado Statutes, the Council follows this timetable in approving and enacting a budget for the ensuing year.

1. On or before October 15 of each year, management submits to the Council's Board of Directors a recommended budget that details the necessary property taxes needed along with other available revenues to meet the Council's operating requirements.
2. After a required publication of "Notice of Proposed Budget" and a public hearing, the Council adopts the proposed budget and an appropriating resolution, which legally appropriates expenditures for the upcoming year.
3. After adoption of the budget resolution, the Council may make the following changes: a.) it may transfer appropriated monies between funds or between spending agencies within a fund, as determined by the original appropriation level; b.) supplemental appropriations to the extent of revenues in excess of the estimate in the budget; c.) emergency appropriations; and d.) reduction of appropriations for which originally estimated revenues are insufficient.

The level of control in the budget at which expenditures exceed appropriations is at the fund level. All appropriations lapse at year-end.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is not utilized by the Council because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

#### TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights ("TABOR"). TABOR contains revenue, spending, tax, and debt limitations that apply to the State of Colorado and local governments. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that of the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

TABOR also requires local governments to establish emergency reserves to be used for declared emergency only. Emergencies, as defined by TABOR, 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).

The Council's management believes it is not subject to the provisions of TABOR because the Council has no authority to tax or to issue general obligation debt. However, TABOR is complex and subject to interpretation. Many of its provisions, including the applicability of TABOR to associations of governments formed through inter-governmental agreement, may require judicial interpretation.

Southwest Colorado Council of Governments  
Notes to Financial Statements  
December 31, 2013

## DEPOSITS

### Deposits

The Colorado Public Deposit Protection Act ("PDPA") requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by State regulators. Amounts on deposit in excess of Federal Depository Insurance Corporation ("FDIC") levels must be collateralized. The eligible collateral is determined by PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to the aggregate uninsured deposits.

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.

The Council's deposits are entirely covered by FDIC or by the collateral required by the PDPA. The FDIC insures the first \$250,000 of the Council's deposits at each financial institution. At December 31, 2013, the Council's cash deposits and investments had a carrying balance and a bank balance as follows:

<u>Type</u>	<u>Rating</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>	<u>Maturities of Less Than One Year</u>
Deposits				
Checking	N/A	<u>\$ 227,138</u>	<u>\$ 67,712</u>	<u>\$ 67,712</u>

## CONCENTRATIONS

During 2013 the Council received most of its revenue from grants and from its member governments.

## CONTINGENCIES

The Council administers projects through grants. These projects are subject to audit by granting agencies. A substantial amount of grant revenue has been awarded to subrecipients. These grants are subject to final review and approval as to allowability by the respective grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. However, the Council expects such amounts, if any, to be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

Southwest Colorado Council of Governments  
 Budgetary Comparison Schedule  
 General Fund  
 For the year ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>Revenues</b>				
Grant revenue	\$ 1,597,530	\$ 1,588,530	\$ 1,443,116	\$ (145,414)
Sales (net of costs of \$334)	101,142	97,115	9,686	(87,429)
Contributions from member governments	165,444	165,444	102,505	(62,939)
Total Revenues	<u>1,864,116</u>	<u>1,851,089</u>	<u>1,555,307</u>	<u>(295,782)</u>
<b>Expenditures</b>				
General government				
Management	93,471	93,471	57,743	(35,728)
Consulting	47,233	47,233	48,386	1,153
All-hazards grant expenditures	191,282	191,282	246,229	54,947
Professional	17,584	17,584	9,499	(8,085)
Other	123,859	123,859	44,557	(79,302)
Total General Government	<u>473,429</u>	<u>473,429</u>	<u>406,414</u>	<u>(67,015)</u>
Grants passed through to member governments	1,367,159	1,358,159	1,126,167	(231,992)
Total Grant Expenditures	<u>1,367,159</u>	<u>1,358,159</u>	<u>1,126,167</u>	<u>(231,992)</u>
Total Expenditures	<u>1,840,588</u>	<u>1,831,588</u>	<u>1,532,581</u>	<u>(299,007)</u>
Excess of Revenues Over (Under)				
Expenditures	23,528	19,501	22,726	3,225
Fund balances, beginning of year	(8,813)	(8,813)	33,954	42,767
Fund balances, end of year	<u>\$ 14,715</u>	<u>\$ 10,688</u>	<u>\$ 56,680</u>	<u>\$ 45,992</u>

Attachment: SWCCOG 2013 Draft Audited FS (2015 : 2013 Audit Presentation)

6/17/2014  
9:38 AM

Client: **Southwest Colorado Council of Governments**  
Engagement: **13 Southwest Colorado Council of Governments**  
Period Ending: **12/31/2013**  
Trial Balance: **1400 - Trial Balance**  
Workpaper: **1500 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>6008</b>		
To defer portion of member contributions not yet required based on expenditures.				
4950	Match-GOV Admin		28,852.00	
2210	Deferred Member Contributions			28,852.00
<b>Total</b>			<b>28,852.00</b>	<b>28,852.00</b>
<b>Adjusting Journal Entries JE # 2</b>		<b>PBC</b>		
PBC entry to record check #'s 1392, 1395, 1399, 1400, 1401, 1404, 1405, and 1406 that were dated December 2013 but were held until the grant funds were received in January 2014.				
1001	1st Southwest Bank		237,275.00	
20000	Accounts Payable			237,275.00
<b>Total</b>			<b>237,275.00</b>	<b>237,275.00</b>
<b>Adjusting Journal Entries JE # 3</b>		<b>PBC</b>		
To record activity related to the All Hazards Grant to reconcile revenues with expenditures.				
1210	Due from Region 9 Economic Development		1,204.00	
5545	Equipment/Computers		5,016.00	
20000	Accounts Payable			5,016.00
4041	All Hazards Grant			1,204.00
<b>Total</b>			<b>6,220.00</b>	<b>6,220.00</b>

Attachment: SWCCOG 2013 AJEs (2015 : 2013 Audit Presentation)

Client: Southwest Colorado Council of Governments  
 Engagement: 13 Southwest Colorado Council of Governments  
 Period Ending: 12/31/2013  
 Trial Balance: 1400 - Trial Balance

Account	Description	UNADJ 12/31/2013	JE Ref #	AJE	JE Ref #	RJE	FINAL 12/31/2013	1st PP-FINAL 12/31/2012	1st PP-Unadj 12/31/2012	Orig Bud 12/31/2013	Fin Bud 12/31/2013
1001	1st Southwest Bank	(169,563.00)		237,275.00			67,712.00	56,185.00	28,648.00	0.00	0.00
			AJE - 2	237,275.00							
1010	Petty Cash	181.00					181.00	0.00	0.00	0.00	0.00
1200	Accounts Receivable	258,426.00					258,426.00	26,866.00	26,866.00	0.00	0.00
1205	Due from Member Governments	0.00					0.00	0.00	0.00	0.00	0.00
1210	Due from Region 9 Economic Development District of SW Colorado	0.00		1,204.00			1,204.00	0.00	0.00	0.00	0.00
			AJE - 3	1,204.00							
1215	Grants receivable	0.00					0.00	24,811.00	0.00	0.00	0.00
1499	Undeposited Funds	0.00					0.00	0.00	0.00	0.00	0.00
1550	Prepaid expense	300.00					300.00	0.00	0.00	0.00	0.00
20000	Accounts Payable	0.00		(242,291.00)			(242,291.00)	(27,539.00)	0.00	0.00	0.00
			AJE - 2	(242,291.00)							
			AJE - 3	(5,016.00)							
2200	Deferred Revenue	0.00					0.00	0.00	0.00	0.00	0.00
2210	Deferred Member Contributions	0.00		(28,852.00)			(28,852.00)	(46,369.00)	0.00	0.00	0.00
			AJE - 1	(28,852.00)							
32000	Retained Earnings	(33,954.00)					(33,954.00)	(19,438.00)	(19,438.00)	0.00	0.00
4000	Sales	(10,020.00)					(10,020.00)	(8,310.00)	(8,310.00)	(8,055.00)	(8,055.00)
4001	Fiber Access (ramp) fee	0.00					0.00	0.00	0.00	(23,200.00)	(23,200.00)
4002	Internet Usage	0.00					0.00	0.00	0.00	(66,608.00)	(66,608.00)
4003	Internet Admin Fee	0.00					0.00	0.00	0.00	(5,293.00)	(5,293.00)
4005	E-tics	(8,400.00)					(8,400.00)	(9,270.00)	(9,270.00)	(8,400.00)	(8,400.00)
4010	Grant-DOLA Admin	(52,768.00)					(52,768.00)	(51,085.00)	(46,603.00)	(79,314.00)	(79,314.00)
4020	Grant DOLA-Construction	(1,123,620.00)					(1,123,620.00)	(563,054.00)	(542,725.00)	(1,260,840.00)	(1,260,840.00)
4030	CDOT	0.00					0.00	0.00	0.00	0.00	0.00
4040	Grant-Transit	(3,278.00)					(3,278.00)	(13,847.00)	(13,847.00)	(20,000.00)	(11,000.00)
4041	All Hazards Grant	(262,246.00)		(1,204.00)			(263,450.00)	(118,260.00)	(118,260.00)	(237,376.00)	(237,376.00)
			AJE - 3	(1,204.00)							
4950	Match-GOV Admin	(89,630.00)		28,852.00			(60,778.00)	(59,458.00)	(105,827.00)	(85,579.00)	(85,579.00)
			AJE - 1	28,852.00							
4951	Match-GOV Construction	(6,973.00)					(6,973.00)	(39,172.00)	(39,172.00)	(30,000.00)	(30,000.00)
4952	Region 9-Matching Funds	(19,655.00)					(19,655.00)	(32,461.00)	(32,461.00)	(21,465.00)	(21,465.00)
4953	Housing Matching Funds	(38,000.00)					(38,000.00)	0.00	0.00	0.00	(38,000.00)
4955	In Kind Project Match- Construc	(364,864.00)					(364,864.00)	(134,057.00)	(134,057.00)	(374,203.00)	(374,203.00)
4956	In Kind Project Match- Admin	(1,044.00)					(1,044.00)	0.00	0.00	(20,000.00)	(20,000.00)
5000	Cost of Goods Sold	334.00					334.00	1,744.00	1,744.00	2,014.00	6,041.00
5009	Bookkeeper	0.00					0.00	0.00	0.00	20,000.00	20,000.00
5200	All Hazard Project	246,229.00					246,229.00	118,260.00	118,260.00	191,282.00	191,282.00
5401	Software Maintenance (E-Tic)	8,400.00					8,400.00	0.00	0.00	8,400.00	8,400.00
5402	Hardware Maintenance (smart net)	0.00					0.00	0.00	0.00	36,200.00	36,200.00
5403	Fiber Leasing Expe.	7,515.00					7,515.00	0.00	0.00	0.00	0.00
5410	Rent	0.00					0.00	0.00	0.00	300.00	300.00
5510	Travel Exp	631.00					631.00	3,711.00	3,711.00	5,005.00	5,005.00
5512	Meeting Exp	85.00					85.00	620.00	620.00	2,548.00	2,548.00
5514	Professional Services	0.00					0.00	0.00	0.00	8,500.00	8,500.00
5515	Legal Fees	1,249.00					1,249.00	11,919.00	11,919.00	7,196.00	7,196.00
5520	Advertising	635.00					635.00	288.00	288.00	1,516.00	1,516.00
5521	Telephone/Website/Internet	250.00					250.00	120.00	120.00	930.00	930.00
5523	Payroll Processing Fees	256.00					256.00	0.00	0.00	0.00	0.00
5525	Audit	8,250.00					8,250.00	8,250.00	8,250.00	10,388.00	10,388.00
5526	Internet Connectivity (100 Mb)	3,417.00					3,417.00	0.00	0.00	15,000.00	15,000.00
5527	Internet & software	0.00					0.00	113.00	113.00	1,026.00	1,026.00
5528	Fiber Locates	0.00					0.00	0.00	0.00	15,000.00	15,000.00
5529	Inter-Regional Fiber Routes (leases)	0.00					0.00	0.00	0.00	23,250.00	23,250.00
5532	Postage	131.00					131.00	162.00	162.00	263.00	263.00
5535	Printing/Reproduction	0.00					0.00	458.00	458.00	607.00	607.00
5540	Membership/Sub	250.00					250.00	250.00	250.00	250.00	250.00
5545	Equipment/Computers	1,805.00		5,016.00			6,821.00	0.00	0.00	0.00	0.00
			AJE - 3	5,016.00							
5550	Supplies	1,280.00					1,280.00	193.00	193.00	300.00	300.00
5555	Liability Insurance	2,693.00					2,693.00	3,897.00	3,897.00	2,693.00	2,693.00
5558	Insurance- Health	634.00					634.00	0.00	0.00	0.00	0.00
5570	Car Allowance/Mileage	600.00					600.00	0.00	0.00	0.00	0.00
5580	Salary & Wages	7,212.00					7,212.00	0.00	0.00	0.00	0.00
5585	Payroll Tax Expense	615.00					615.00	0.00	0.00	0.00	0.00
5636	Admin Project Expense	3,132.00					3,132.00	0.00	0.00	0.00	0.00
5637	SCAN GM	12,949.00					12,949.00	61,750.00	61,750.00	25,000.00	25,000.00
5638	Region 9 EDD	39,310.00					39,310.00	53,112.00	53,112.00	30,861.00	30,861.00
5639	Infir Services-Project Mgmt	0.00					0.00	2,200.00	2,200.00	1,280.00	1,280.00
5640	Consulting	18,433.00					18,433.00	731.00	731.00	42,610.00	42,610.00
5641	Regional Project Mgmt	35,437.00					35,437.00	52,831.00	52,831.00	22,233.00	22,233.00
5642	Project Engineering & Mgmt	28,297.00					28,297.00	105,298.00	105,298.00	85,039.00	85,039.00
5643	Transit	3,278.00					3,278.00	13,183.00	13,183.00	20,000.00	11,000.00
5644	AmeriCorp Member	0.00					0.00	2,200.00	2,200.00	1,500.00	1,500.00
5645	Project Construction	1,094,592.00					1,094,592.00	429,721.00	429,721.00	1,260,840.00	1,260,840.00
5646	Housing Matching Fund Expense	31,301.00					31,301.00	0.00	0.00	0.00	38,000.00
5650	training/conf	0.00					0.00	120.00	120.00	571.00	571.00
5941	E-tics expense	0.00					0.00	9,270.00	9,270.00	0.00	0.00
5955	In Kind Project expense- Constr	364,864.00					364,864.00	134,057.00	134,057.00	374,203.00	374,203.00
5956	In Kind project Exp - Admin	1,044.00					1,044.00	0.00	0.00	0.00	0.00
5960	Contingency	0.00					0.00	0.00	0.00	0.00	0.00
5961	Board/Employee Appreciation	0.00					0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,528.00)</b>	<b>(19,501.00)</b>
<b>Net (Income) Loss</b>		<b>(55,390.00)</b>		<b>32,664.00</b>		<b>0.00</b>	<b>(22,726.00)</b>	<b>(14,816.00)</b>	<b>(36,074.00)</b>	<b>(23,528.00)</b>	<b>(19,501.00)</b>

Attachment: SWCCOG 2013 Trial Balance (2015 : 2013 Audit Presentation)

Client: Southwest Colorado Council of Governments  
 Engagement: 13 Southwest Colorado Council of Governments  
 Period Ending: 12/31/2013  
 Trial Balance: 1400 - Trial Balance

Account	Description	UNADJ 12/31/2013	AJE	RJE	FINAL 12/31/2013	1st PP-FINAL 12/31/2012	1st PP-Unadj 12/31/2012	Orig Bud 12/31/2013	Fin Bud 12/31/2013
2000	Cash	(169,382.00)	237,275.00		67,893.00	56,185.00	28,646.00	0.00	0.00
2300	Receivables	258,426.00	1,204.00		259,630.00	51,677.00	26,866.00	0.00	0.00
2600	Prepaid Expenses	300.00			300.00	0.00	0.00	0.00	0.00
4100	Accounts Payable	0.00	(242,291.00)		(242,291.00)	(27,539.00)	0.00	0.00	0.00
4600	Deferred Revenue	0.00	(28,852.00)		(28,852.00)	(46,369.00)	0.00	0.00	0.00
5400	Fund Balance	(33,954.00)			(33,954.00)	(19,438.00)	(19,438.00)	0.00	0.00
6000	Revenues	(1,583,289.00)	27,648.00		(1,555,641.00)	(894,917.00)	(916,475.00)	(1,866,130.00)	(1,857,130.00)
6100	Expenses	1,527,565.00	5,016.00		1,532,581.00	878,657.00	878,657.00	1,840,588.00	1,831,588.00
6200	Cost of Sales	334.00			334.00	1,744.00	1,744.00	2,014.00	6,041.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,528.00)</b>	<b>(19,501.00)</b>
	<b>Net (Income) Loss</b>	<b>(55,390.00)</b>	<b>32,664.00</b>	<b>0.00</b>	<b>(22,726.00)</b>	<b>(14,516.00)</b>	<b>(36,074.00)</b>	<b>(23,528.00)</b>	<b>(19,501.00)</b>

Client: Southwest Colorado Council of Governments  
Engagement: 13 Southwest Colorado Council of Governments  
Period Ending: 12/31/2013  
Trial Balance: 1400 - Trial Balance

Account	Description	UNADJ 12/31/2013	AJE	RJE	FINAL 12/31/2013	1st PP-FINAL 12/31/2012	1st PP-Unadj 12/31/2012	Orig Bud 12/31/2013	Fin Bud 12/31/2013
2300 2300.1	Grants Receivable	258,426.00			258,426.00	51,677.00	26,866.00	0.00	0.00
2300 2300.2	Receivables from Member Governments	0.00			0.00	0.00	0.00	0.00	0.00
2300 2300.3	Due From Region 9	0.00	1,204.00		1,204.00	0.00	0.00	0.00	0.00
4600 4600.1	Deferred Grant Revenue	0.00			0.00	0.00	0.00	0.00	0.00
4600 4600.2	Deferred Member Contributions	0.00	(28,852.00)		(28,852.00)	(46,369.00)	0.00	0.00	0.00
6000 6000.1	Grant Revenue	(1,441,912.00)	(1,204.00)		(1,443,116.00)	(746,246.00)	(721,435.00)	(1,597,530.00)	(1,588,530.00)
6000 6000.2	Contributions from Member Governments	(131,357.00)	28,852.00		(102,505.00)	(140,361.00)	(186,730.00)	(145,444.00)	(145,444.00)
6000 6000.3	Project Match	0.00			0.00	0.00	0.00	(20,000.00)	(20,000.00)
6000 6000.4	Sales	(10,020.00)			(10,020.00)	(8,310.00)	(8,310.00)	(103,156.00)	(103,156.00)
6100 6100.1	Management	57,743.00			57,743.00	53,843.00	53,843.00	93,471.00	93,471.00
6100 6100.2	Reimbursable Project Costs	1,126,167.00			1,126,167.00	550,402.00	550,402.00	1,367,159.00	1,358,159.00
6100 6100.3	Consulting Expenses	48,386.00			48,386.00	114,581.00	114,581.00	47,233.00	47,233.00
6100 6100.4	Professional Fees	9,499.00			9,499.00	20,169.00	20,169.00	17,584.00	17,584.00
6100 6100.5	All Hazards Grant Expenditures	246,229.00			246,229.00	118,260.00	118,260.00	191,282.00	191,282.00
6100 6100.9	Other Operating Expenses	39,541.00	5,016.00		44,557.00	21,402.00	21,402.00	123,859.00	123,859.00
<b>Total</b>		<b>202,702.00</b>	<b>5,016.00</b>	<b>0.00</b>	<b>207,718.00</b>	<b>(10,952.00)</b>	<b>(10,952.00)</b>	<b>(25,542.00)</b>	<b>(25,542.00)</b>
<b>Net (Income) Loss</b>		<b>(55,390.00)</b>	<b>32,664.00</b>	<b>0.00</b>	<b>(22,726.00)</b>	<b>(14,516.00)</b>	<b>(36,074.00)</b>	<b>(23,528.00)</b>	<b>(19,501.00)</b>

Attachment: SWCCOG 2013 Trial Balance (2015 : 2013 Audit Presentation)



ITEM NO. (ID # 2018)

DATE: 08/1/2014

## AGENDA REQUEST

\*

**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** Reslotion for Signer of All Hazards Grants

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- Resolution 2014-03 - All Hazards Secondary Signer (DOC)



**RESOLUTION #2014-03**

**Resolution Appointing a Secondary Signer for the All Hazards Grants**

**WHEREAS**, the Southwest Colorado Council of Governments (SWCCOG) is the fiscal agent of the All Hazards Grants;

**WHEREAS**, drawdown requests, grant reporting, extensions, and similar such documentation must be signed by the Fiscal Agent;

**WHEREAS**, the SWCCOG has determined that an additional signer is needed due to the time sensitive nature of documentation;

**THEREFORE, BE IT RESOLVED**, that the Board of Directors of the SWCCOG appoint Andrea Phillips, 2014 Treasurer for the SWCCOG as the secondary signer for the All Hazards Grant when the Executive Director is unavailable to sign necessary documentation.

Approved this **01 day of August 2014** by the Board of Directors of the Southwest Colorado Council of Governments.

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Michael Whiting, Chair

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Richard White, Vice Chair

ITEM NO. (ID # 2020)

DATE: 08/1/2014

## AGENDA REQUEST

\*

**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** MOU Template for Connectivity through SWCCOG

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- SCAN MOU 2014 Final Draft 25 July 2014 (DOC)

**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS AND (INSERT NAME  
HERE)**

This Memorandum of Understanding (MOU) is between the Southwest Colorado Council of Governments (“SWCCOG”), PO Box 963, Durango, CO 81302 and the (INSERT NAME AND ADDRESS HERE) (“Local Agency”)

**PREMISES**

1. The Local Agency is a member of the Southwest Colorado Council of Governments.
2. The SWCCOG recognized a need to improve telecommunication capabilities, capacity, reliability, and availability in the five county region in order to affect economic development, improve community anchor institutions efficiency and accessibility, and reduce telecommunication costs for community anchor institutions.
3. The SWCCOG initiated and recently completed the Southwest Colorado Access Network (SCAN) project to provide telecommunication connection in participating communities to a regional network through a variety of economically viable and sustainable models.
4. The SWCCOG by aggregating the demand for the entire region the cost per Mb is reduced allowing member and ancillary organizations to purchase more affordable or greater volumes of bandwidth.
5. The City of Cortez and City of Durango/La Plata County are the two regional aggregation hubs for connectivity.
6. La Plata County is the Aggregated Network Access Point for La Plata County and Archuleta County. The La Plata County aggregation hub (“Hub”) is located at 1099 Main Street, Durango, CO 81301.
7. The City of Cortez is the Aggregated Network Access Point for Montezuma County and Dolores County. The City of Cortez aggregation hub (“Hub”) is located at 110 West Progress Circle, Cortez, CO 81321.
8. The Local Agency desires to connect to the aggregation hub in (LOCATION) for data service connectivity, internet access and other telecommunications services.
9. This MOU outlines the responsibilities of the parties pertaining to the Local Agency’s connection to the Hub and the Local Agency’s Aggregated Network Access Point through the SCAN fiber network.

**IT IS HEREBY AGREED BY THE PARTIES THAT:**

**I. PURPOSE**

To define the business relationship between the Local Agency and the SWCCOG. Both parties recognize the need to cooperate and agree upon appropriate terms and conditions through which data service connectivity, internet access and other telecommunication services will be provided to the Local Agency using the Hub, the (INSERT NAME HERE) Network Access Point, and SCAN fiber network.

**II. STATEMENT OF RIGHTS AND OBLIGATIONS OF THE PARTIES**

1. The SWCCOG has the obligation to do the following which obligations shall be enforceable rights of the Local Agency. :
  - A. Manage and maintain SWCCOG supplied IP addressing scheme for the Local Agency and SWCCOG. IP addressing add/delete/changes will be coordinated with the SWCCOG designated technicians.
  - B. Maintain the desired bandwidth for the Local Agency as requested in the Service Order Summary, attached at **Exhibit C**. The amount of bandwidth is scalable and can be increased/decreased as requested with a 30 day written notice by the Local Agency. The bandwidth will be supplied at the Hub, the SWCCOG Aggregated Network Access Point and SWCCOG fiber network to provide data service connectivity, internet access and other telecommunication services.
  
2. The Local Agency has the obligation to do the following which obligations shall be enforceable rights of the SWCCOG:
  - A. Pay the SWCCOG a monthly per Megabit fee and monthly Transport fee as described in the attached **Exhibit A (together “Monthly Fee”)**. Each time, if and when rates are changed, up or down, the Local Agency will be provided 30 days prior written notice by the SWCCOG, and the Local Agency will then have an opportunity to opt out of this Memorandum of Understanding, by providing 30-days written after receipt of the new rate notice. The Local Agency shall pay the old Monthly Fee rates up to the opting out effective date. If the Local Agency does not so opt out, or otherwise terminate, it will then pay the Monthly Fee rates established by SWCCOG.
  - B. The Local Agency understands the monthly bandwidth amount ordered is aggregated at the Hub and is shared with other network traffic to the internet. However, it is not anticipated by the parties that this will affect the Local Agency. If there is a negative effect upon the Local Agency by aggregated bandwidth, or if services to the Local Agency are not adequately provided or are compromised, the Local Agency, in addition to other remedies, will have the option to opt out of this agreement by providing 30 days written notice to the SWCCOG.
  - C. Be responsible for all installation, maintenance and operation costs related to its on premises equipment.
  - D. The Local Agency agrees to follow the SWCCOG guidelines for IP addressing, attached as **Exhibit B**.
  - E. The Local Agency agrees to participate in SWCCOG network discussion and future applications at the discretion of the Local Agency.

### III. GENERAL PROVISIONS

1. This MOU shall become effective upon the date of the last signature by the authorized representative of both parties. Subject to annual appropriations, this MOU shall automatically renew unless either party opts out of the renewal at least 30 days prior to the anniversary date of this agreement, or unless an opt-out is chosen prior to said date by the Local Agency based upon changed rates or diminished service due to aggregation as provided above. Additionally, either party may terminate this memorandum of understanding at any time by providing the other party written notice 90 days prior to termination.
2. This MOU can be renewed or amended by mutual agreement of the parties. For any renewal term the parties shall determine whether to modify any of the terms of this MOU, which modifications must be in writing.
3. Each party is responsible for any damage caused as a result of the acts or omissions of that party's employees, agents, or representatives. The party's hereto do not waive their governmental immunity.
4. This MOU is intended as the complete integration of all understandings between the parties. No prior or contemporaneous additions, deletions, or amendments hereto shall have any force or affect whatsoever, unless embodied in writing and signed by authorized representatives of the parties.
5. The duties and obligations of the MOU shall not be assigned, delegated or subcontracted by the Local Agency or the SWCCOG without the express written consent of the other party. Notwithstanding, the Local Agency may resell the services provided hereunder to third-party end users to the extent allowed and in compliance with applicable law.
6. The Local Agency understands the SWCCOG may use private providers for SWCCOG backhaul/upstream services and the SWCCOG has the right to take action concerning such private providers including making changes to the upstream provider, so long as services to be provided hereunder are not compromised.
7. The Local Agency and SWCCOG agree to indemnify, save, and hold harmless the other, to the extent allowed by law, from any and all liability, claims, demands, actions, and attorney fees arising out of, claimed on account of, or in any manner predicated upon the improper acts or omissions of the indemnifying party's employees, contractors or agents. However, nothing herein is intended to constitute a waiver of that party's governmental immunity.
8. **Insurance Requirements:** The Local Agency and the SWCCOG shall, at their own expense, keep in full force and effect during the term of this MOU, and during the term of any extension of this MOU, liability insurance coverage through their insurance providers in amounts required by law. Each party shall name the other an additional insured on any policy obtained by the party pursuant to this MOU. Each party shall furnish the other with a certificate of insurance that indicates adequate insurance coverage has been obtained.
9. Any failure of either party to perform in accordance with the terms of this MOU shall constitute a breach of the MOU. Failure to cure the breach within thirty business days

after written notice to the address contained herein shall be grounds for the non-breaching party to terminate this MOU and exercise all legal remedies available. All obligations to pay damage or loss, and to indemnify and hold harmless shall survive termination. Any dispute concerning the performance or interpretation of the MOU which cannot be resolved by the designated points of contact or their immediate superiors shall be referred to the party's chief administrative officer (Town/City Manager or SWCCOG Executive Director). If the matter is not resolved within 45 days after referral, either party may file legal action. Any litigation will be filed in District Court of La Plata County or if federal law applies, in the applicable Colorado Federal District Court. The prevailing party in any litigation shall recover its reasonable costs and attorneys fees.

- 10. **No Special Damages.** Notwithstanding any other provision hereof, neither party shall be liable for any damages for loss of profits, loss of revenues, loss of goodwill, loss of anticipated savings, loss of data or cost of purchasing, replacement services, or any indirect, incidental, special, consequential, exemplary or punitive damages arising out of its performance or failure to perform under this Agreement.
- 11. **Force Majeure.** Neither party shall be liable for any failure of performance or equipment due to causes beyond such party's reasonable control ("force majeure event"). In the event that SWCCOG is unable to deliver service as a result of a force majeure event, the Local Agency shall not be obligated to pay SWCCOG for the affected service for so long as SWCCOG is unable to deliver the affected service.
- 12. **Third-Party Beneficiaries.** This memorandum of understanding shall be binding upon, inure solely to the benefit of and be enforceable by each party hereto and their respective successors and assigns hereto, and nothing herein, express or implied, is intended to or shall confer upon any thirty party any right, benefit or remedy of any nature whatsoever under or by reason of this memorandum of understanding.

(INSERT NAME HERE)  
Name, Title

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Southwest Colorado Council of Governments  
Miriam Gillow-Wiles, Executive Director

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**EXHIBIT A**  
**FEE SCHEDULE**

- \$10.00 per Mbps
- (INSERT NAME HERE) is purchasing X Mbps at \$10.00 per Mbps for a total of \$XX.00 per month.
- \$250.00/Month transport fee for 50 Mbps..
- Invoices will be sent quarterly to the (INSERT NAME HERE) and will be payable to the Southwest Colorado Council of Governments within 30 days of receiving the invoice.



**Exhibit B  
Network**

**SCAN IP Addressing**

	network	SCAN Entity	block size
50.30.31.0/24 - East Side	50.30.31.0/26	Durango	64
	50.30.31.64/26	LaPlata County	64
	50.30.31.128/28	Pagosa Springs	16
	50.30.31.144/28	Archuleta County	16
	50.30.31.160/28	Bayfield	16
	50.30.31.176/28	Ignacio	16
	50.30.31.192/28	Silverton	16
	50.30.31.208/28	San Juan County	16
	50.30.31.224/28	Unused	16
	50.30.31.240/28	Loopbacks	16
206.123.215.0/24 - West Side	206.123.215.0/26	Cortez	64

Attachment: SCAN MOU 2014 Final Draft 25 July 2014 (2020 : MOU Template for Connectivity through SWCCOG)

[Redacted]	206.123.215.64/26	Unused	64
	206.123.215.128/28	MCSO	16
	206.123.215.144/28	Dove Creek	16
	206.123.215.160/28	Mancos	16
	206.123.215.176/28	Dolores	16
	206.123.215.192/28	Unused	16
	206.123.215.208/28	Unused	16
	206.123.215.224/28	Unused	16
	206.123.215.240/28	Loopbacks	16

Attachment: SCAN MOU 2014 Final Draft 25 July 2014 (2020 : MOU Template for Connectivity through SWCCOG)

ITEM NO. (ID # 2026)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** Waste Audit Contract Selection

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- Waste Audit Contract Selection 1 August 2014 (DOC)

# Waste Audit Contract Selection

To: SWCCOG Board of Directors  
From: Miriam Gillow-Wiles  
Date: 1 August 2014

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Comments: We published an RFP for a contractor to conduct our waste audit in June. Unsurprisingly, we received a small amount of responses; one to be exact. Luckily, though, the single response was very high quality and met all the requirements of the RFP.

Some highlights include:

- An understanding of rural recycling (and the challenges)
- Create documents and a final report that are revisable in the future, and that can be shared (this is an RREO grant requirement)
- Total of 40+ years of solid waste planning, research, and conceptual design
- Tribal experience
- Donation of travel expenses, estimated at \$2,400
- Colorado based, female owned company

Staff Recommendation:

To accept the RFP Proposal from LBA Associates and approve Staff to sign the contract with LBA Associates.

ITEM NO. (ID # 2019)

DATE: 08/1/2014

## AGENDA REQUEST

\*

**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** Director's Report

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- Director's Report 1 August 2014 (DOC)

# Director's Report

To: SWCCOG Board of Directors  
From: Miriam Gillow-Wiles  
Date: 1 August 2014

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Comments: **Capital Conference:**

The Capital Conference with Senator Udall was fantastic. I learned a great deal about many issues, from both the Democratic and the Republican points of view. It was also invaluable time to spend with Senator Udall, his staffers, and some face to face meetings with Representative Tipton and Senator Bennet.

**Montezuma County:**

I have a meeting on July 28<sup>th</sup> with the Montezuma County Commissioners. I will give a verbal update at the meeting.

**Shared IT Services:**

I am working with the smaller communities to try to bring in solid IT support, an IT strategic plan (tailored for each community), and to fully utilize the SCAN project. This will be a December DOLA grant cycle, starting in 2015. Depending on match it will be either a one or two year project to then roll into an ongoing program.

**Other Items:**

- The Western Lands and Communities grant will get under way in August.
- The RREO grant started July 1, and the contractor selection is in the packet, so we can get moving forward on this as well this fall.
- I have been having difficulty obtaining the contractually required documents from Arona Enterprises, and have spoken with Legal regarding the next steps, as my requests have been ignored.
- As a result of Rural Philanthropy Days, I have been in communication with the Caring for Colorado Foundation about a region wide assessment and data collection regarding Ageing, Housing, and Transit. To continue looking towards the future in these three areas, we need data to understand what direction to move towards and to bring in more funding to do so.

ITEM NO. (ID # 2024)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** AAA Report

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- AAA Report 1 August 2014 (DOC)

# AAA Report

To: SWCCOG Board of Directors  
From: Miriam Gillow-Wiles  
Date: 1 August 2014

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Comments: I attended the July 2014 AAA Board Meeting, to continue to answer questions and to learn about the concerns of the Board and the service providers (who attend the Board meetings). The meeting was rather uneventful, and I gave a small report about what the COG is doing and answered questions. I spoke at length with the Montezuma and Dolores County service providers who have expressed their concerns regarding any joining of forces between the COG and the AAA. Some of their concerns are very real and I hope to learn about the needs of the providers to further make any type of transition beneficial.

Also in July, I visited Christina at her office and we had a good conversation about how and if to move forward. And what support she needs. Currently, there is not a good separation of duties in the AAA, as Christina does most of the financials, including payroll, herself. Christina came to the COG offices to look at the space and to meet Sara. This also went well, Sara feels she has the ability after the 1<sup>st</sup> of the year to take on a few of the AAA responsibilities. Christina is going to work with her Board and get formal approval to move forward with “dating” at the September AAA meeting.



ITEM NO. (ID # 2016)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** Housing Update

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- Housing Report 1 August 2014 (DOC)

# Housing Report

To: SWCCOG Board of Directors  
From: Miriam Gillow-Wiles  
Date: 1 August 2014

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- Comments: Currently, there is little to discuss regarding housing. Some highlights include:
- Axis Health is interested in Ft Lyon, I am trying to set up a conference call in the next couple of weeks with Pam Wise-Romero, Bern Heath, the Department of Housing, and myself to help answer any questions and concerns they have.
  - I will be attending a Housing meeting in mid August regarding discussion that came out of RPD, as well as what we need to do as a region. I will update the board on this meeting at the September meeting.
  - I had a meeting with Elizabeth Salkind of Housing Solutions for the Southwest about how we can more effectively work together and leverage more funding in the region. We are talking about writing a grant together so we can potentially have more match available.

ITEM NO. (ID # 2023)

DATE: 08/1/2014

## AGENDA REQUEST

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**MEETING GROUP:** Southwest Colorado Council of Governments

**STAFF RESOURCE:** Miriam Gillow-Wiles, Director

**REQUESTING DEPT:** Southwest Colorado Council of  
Governments

**TYPE:** SWCCOG Item

**SUBJECT:** Transportation Report

**BACKGROUND:**

**FISCAL IMPACT:**

**RECOMMENDED ACTION:**

**ATTACHMENTS:**

- Transportation Update 1 August 2014 (DOC)

## 1 August 2014 Transportation Report

### TPR update:

The TPR meeting was originally scheduled for August 1 to conform to the COG board meeting for member travel convenience; however, due to chair and CDOT staff unavailability on August 1, the meeting has been moved to August 8 at the Carnegie building (old library) conference room from 9 am – 12 pm.

A significant agenda item is an Implementation Action Plan. Mike King explains, “Implementation Actions are short-term, achievable activities that are not specifically related to a project, yet advance the goals and the vision of the TPR. *Implementation actions primarily reflect actions that TPRs can take between planning cycles to promote transportation planning locally and with CDOT.*” Mike has provided a menu of potential Implementation Actions that are included in the TPR board packets for member review.

The next STAC meeting will be held August 15, 2014. Mr. Class-Erickson has confirmed attendance.

### Transit update:

Sara sent an introduction email to the transit members and requested expectations and needs of the transit council to better understand meeting agenda items and wanted correspondences. Minimal feedback was given; however, Jason Ragsdell was very helpful with the following suggestions:

“I’d like to discuss inter-connectivity/cooperation between providers (any/all topics). We should discuss upcoming grant opportunities and ways to apply together to benefit all of the region’s transit providers. I’d like to brainstorm some Mobile-app options that cover all providers (real time schedules, planning tools & ride share coordination).”

Sara will set a transit meeting for the end of August and will compile essential information to meet council expectations. Participating members suggested bi-monthly or quarterly meetings. Unless there is an abundant amount of information to be shared, meetings will be held on a quarterly basis.