



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

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

Friday, June 5, 2015

1:30 PM

Board Room

[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. Consent Agenda

1. May 2015 Minutes
2. April 2015 Financials

III. Audit Presentation

1. 2014 Audit Information

IV. Discussion Items

1. Informational Session on SB05-152 Ballot Measure

V. Decision Items

1. Update on Grant Matches
2. CIRSA Insurance Renewal
3. July 2015 Meeting Date

VI. Reports

1. Director's Report
2. Transportation Report
3. Community Updates

ITEM NO. (ID # 2531)

DATE: 06/5/2015

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 Minutes

SUBJECT: May 2015 Minutes

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- SWCCOG Board Meeting Minutes 5-1-2015 draft (DOCX)

Southwest Colorado Council of Governments
 May Board Meeting
 01 May 2015
 La Plata County Court House

Board in Attendance:

Andrea Phillips – Town of Mancos
 William Tookey – San Juan County
 Chris Tookey – Town of Silverton
 Greg Schulte – Town of Pagosa Springs
 Julie Westendorff – La Plata County
 John Egan – Town of Pagosa Springs
 Chris La May – Town of Bayfield
 Lana Hancock – Town of Dolores
 Michael Whiting – Archuleta County
 Ron LeBlanc – La Plata County
 Shane Hale – City of Cortez

Staff in Attendance:

Miriam Gillow-Wiles – Executive Director
 Sara Trujillo – Assistant/Accountant

I. Call to Order/Introductions

The meeting was called to order by Vice Chair Andrea Phillips sitting in for Chairman Dick White at 1:35pm; everyone introduced themselves.

II. Consent Agenda, April 2015 Minutes & March 2015 Financials

Motion to approve minutes and financials as presented: Michael Whiting, Second: John Egan. Passed by a unanimous voice vote.

III. Discussion Items:

SB 152 Update:

Miriam worked closely with CCI and CML to help develop what would have been a minor change to SB152. The change would have allowed public private partnerships without having to go to a vote. However, the bill was killed before it was introduced. Therefore, we will have another year with no changes to this legislation.

Our options regarding this issue include:

1. Run opt-out elections in all the participating local governments in the fall. CML has a basic ballot initiative we can use quite easily.
2. Create a non-profit and lease infrastructure and capacity to the nonprofit which then can be leased to the private providers. However, this is untested.
3. Do nothing, and maintain the status quo.

The board found the easiest route would most likely be to opt-out versus creating a non-profit entity. Discussion of this issue is to be continued.

Grant Match Standards:

Discussed at the April meeting was a need for a standardized formula that would apply to all grant match requests going forward in the future. A standardized formula will create

consistency and efficiency when COG staff needs to make calculations. In addition, a standardized formula will allow communities to know what to expect.

The standard formula was proposed as follows:

A base number will be applied to all communities at 25% of the total match amount then a number based on population will be added to the base. The board liked this formula and feels it is appropriate to apply to all future grant match calculations.

Questions were raised regarding communities not wanting to participate in a specific grant. In these cases, the formula would be recalculated to include only those communities that want to participate. If it is found that funding is not feasible, the grant will not be sought. It was noted that the by-laws state that no community can be forced to participate or give money for a grant match.

COG staff plan on reviewing options for 2016 grant requests in July and to work on grant match calculations in order to give those numbers to the Board, so members can get those figures into budgets. This will help prevent match requests mid-year that are difficult to fund after a budget has already been set for the year.

IV. **Decision Items:**

Letters of Support:

At the April meeting a letter of support policy was discussed to serve as a screening tool to ensure we are writing appropriate letters of support. Some updates were made to include changing the word “project” to “proposal” and an additional step 4 asking, “has the proponent consulted with SWCCOG members or other agencies that might have jurisdiction over decisions that could impact the implementation of the proposal?” was added.

The board’s largest concern with letters of support is that the COG is neither in the personnel business nor a political body. The board would like the policy to specifically state that the COG does not give job recommendation or political endorsements. In addition, the board does not feel it needs to see every support letter request. An appropriate set of actions when a support letter is requested is for the executive director to review the request. If the request passes all criteria in the support letter policy then the director will present the support letter request to the executive committee. Upon approval from the executive committee, a support letter will be signed with a brief overview of the letter being presented at the following board meeting.

Motion to approve the letter of support policy with the mentioned updates and set of actions to process a letter of support: Shane Hale, Second: Ron LeBlanc. Passed by a unanimous voice vote.

Telecom Equipment Fund:

During the Retreat in March there was ample discussion about the SCAN, maintenance, cost, equipment repair, and replacement funding. One issue discussed at the Retreat was to replace or change the name of the Fiber Repair Fund (RAMP Fund) with an Equipment Replacement Fund to update and replace the large routers located in Durango and Cortez. The RAMP Fund was supposed to be levied at \$900/year for each community and county that participated in the initial DoLA grant.

At the April meeting, the Board requested to see the equipment fund costs divided up by base plus population. The base for the Fiber Repair Fund was previously \$900, for two years (it is

unknown where the \$900/year fee came from). Just a flat \$900/year fee would only bring in \$10,800. The cost of the software upgrades are \$15,000. Having discussed with the IT Departments and the Cities and La Plata County, the consensus is that the software does not need to be updated on the routers unless something breaks. At that time we would need to pay for the software updates.

Motion to request staff apply the previously accepted standard formula for fee calculations and present the new figures to the board at the June meeting for a voting decision and approval: Julie Westendorff, Second: Michael Whiting. Passed by a unanimous voice vote.

Telecom Overages Match:

During the Retreat, staff presented on the Telecom budget, and highlighted a shortfall. The Board Members present indicated they would be interested in alleviating that shortfall, which will greatly help with the budget. As a result of this, staff put together a detailed estimated amount of what that short fall is projected to be by the end of the year.

Motion to request staff apply the previously accepted standard formula for fee calculations and present the new figures to the board at the June meeting for a voting decision and approval: Ron LeBlanc, Second: Shane Hale. Passed by a unanimous voice vote.

Broadband Planning Grant Match:

A broadband planning grant will help give us an operating plan for the SCAN network and create a plan of attack to fill in gaps to make better connectivity for communities. In addition, a planning grant will help us to know how to connect outside of the region for better redundancy. Match for this grant is in the amount of \$32,000 with the Alliance giving \$12,000, CDOT providing \$10,000, and COG members providing the final \$10,000. It was strongly noted that a planning grant must be complete prior to DoLA accepting any grant requests for infrastructure funding.

The board suggested going to Region 9 and requesting the \$10,000 as Region 9 is highly supportive of economic development, which the broadband planning grant heavily involves. It was noted that the next Region 9 meeting does not take place until July; therefore, there may be a bit of a waiting period for an answer. In addition, the board would like staff to use the standard formula for match calculations and present this information at the June board meeting.

Motion to have staff approach Region 9 regarding match funds and present recalculation of match formula at next meeting: Shane Hale, Second: William Tookey. Passed by a unanimous voice vote.

DoLA Downtown Assessment Grant:

Ken Charles had previously presented to some the idea of packaging an assessment grant with an implementation of recommendations funding. Many communities receive funds for a downtown assessment grant and receive great feedback for things to implement. However, when the grant funds run out, many smaller jurisdiction do not have the funds to actually implement the recommendations given from the assessment. Therefore, Ken would like to see funds made available for communities to hire a consultant and implement some of the recommendations.

The proposed communities for this endeavor include Ignacio, Silverton, Pagosa Springs, and Bayfield with the COG being the fiscal agent. These efforts would occur over the course of two years – two communities per year.

Motion that the COG be the fiscal agent for the DoLA Downtown Assessment Grant: Ron LeBlanc, Second: Michael Whiting. Passed by a unanimous voice vote.

CDOT Transit Grant:

CDOT Division of Transit and Rail just released their Notice of Funding Availability for administration, operations, and capital operating projects for a two year grant cycle, 5311 and 5310 funding. Miriam would like to apply for administration funding for State FY 16 and 17 to hire a 0.5 FTE to 0.75 FTE person to focus on developing the Transit Council goals/needs, and CDOT identified goals. The City of Durango as well as several other transit and senior centers will be applying to 5311 funding. The SWCCOG would be applying to 5310 funding, so the COG would not be competing with other agencies within the region for funding.

Pros:

- Would add staff dedicated to Transit
- Cover some of existing staff expenses
- Two year grant funding
- Not competing with other organizations for funding

Cons:

- Would add staff via grant funding, would need to plan on future funding for employee
- Office space restrictions
- Will need to find cash match for FY2017

Summary of Transportation Coordinator Job Description:

Position will lead the coordination and development of SWCCOG Regional Transit Coordinating Council. The qualified individual will help implement the Transit Council's goals and efforts in planning and coordinating transportation options for the Southwest Colorado Region. This position will also work towards finding ways to fill in gaps in traditional public transit services by coordinating human services transportation and public transportation operators, applying for funding, and working with Tribal transit development. The objective of the SWCCOG Transportation Coordinator position is to coordinate transportation services in order to improve the region's overall mobility.

There would not be a match required for this grant as the match comes from the DoLA grant. Many board members found much benefit and need to create this position. However, some board members were a bit uncomfortable with developing this position that will not have continual funding.

The board would like to see a more thorough job description and developed scope of what this person would be doing. In addition, the board feels there would need to be an employee agreement that recognizes the job is funded to a specific date. Ron LeBlanc asked that the City of Durango be left out of this endeavor.

Motion to move forward with the CDOT grant application for a Transportation Coordinator with Miriam presenting to board a more thorough scope of job duties: Shane Hale, Second: John Egan. All in favor with the exception of three opposed: Chris La May, Chris Tookey, and Lana Hancock.

V. Reports:Director's Report:

- Staff is working on RREO draft report. This should be complete in June.
- MURP capstone is almost finalized for transit.
- Miriam will have a couple meetings in Denver in May for broadband and one for AmeriCorp VISTA.
- Application for VISTA is almost complete, and VISTA should be here in August.
- Staff recently purchased a video conferencing system.
- WLC workshops have commenced and should give us different ideas to make our economy more resilient.
- Miriam has been working on the Broadband Planning Grant.
- The next transit meeting will be held June 11.

Adjourned at 3:20pm

ITEM NO. (ID # 2532)

DATE: 06/5/2015

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: April 2015 Financials

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- April Financials (PDF)

	100-General	125-SWIMMT	200-All Hazards	300-Fort Lyons	350 - WLC	400 - LCC	500 - RREO	600-TPR	700 - DOLA 7645	830-Telecom	900-SCAN	TOT
ASSETS												
Current Assets												
Checking/Savings												
1001 - 1st Southwest Bank	25,293.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,293.23
1002 - Alpine Bank Unrestricted	77,349.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,349.70
1010 - Petty Cash	10.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.07
Total Checking/Savings	102,653.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,653.00
Accounts Receivable												
1200 - Accounts Receivable	-302,089.88	551.35	284,630.04	8,829.84	10,000.00	1,391.07	41,424.53	17,971.10	0.00	0.00	29,587.48	92,295.43
Total Accounts Receivable	-302,089.88	551.35	284,630.04	8,829.84	10,000.00	1,391.07	41,424.53	17,971.10	0.00	0.00	29,587.48	92,295.43
Other Current Assets												
1090 - Due For Due From	328,680.17	3,329.94	-256,676.75	-5,652.34	-1,556.10	-3,328.01	-31,651.45	-3,006.34	-3,131.00	0.00	-27,008.12	0.00
Total Other Current Assets	328,680.17	3,329.94	-256,676.75	-5,652.34	-1,556.10	-3,328.01	-31,651.45	-3,006.34	-3,131.00	0.00	-27,008.12	0.00
Total Current Assets	129,243.19	3,881.29	27,953.29	3,177.50	8,443.90	-1,936.94	9,773.08	14,964.76	-3,131.00	0.00	2,579.36	194,948.43
TOTAL ASSETS	129,243.19	3,881.29	27,953.29	3,177.50	8,443.90	-1,936.94	9,773.08	14,964.76	-3,131.00	0.00	2,579.36	194,948.43
LIABILITIES & EQUITY												
Liabilities												
Current Liabilities												
Credit Cards												
1003 - Alpine Bank Credit Card-Miriam	-205.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-205.95
1004 - Alpine Bank Credit Card - Sara	-28.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-28.37
Total Credit Cards	-234.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-234.32
Other Current Liabilities												
1006 - Retirement Liabilities Due	519.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519.96
Total Other Current Liabilities	519.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	519.96
Total Current Liabilities	285.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285.64
Equity												
32000 - Retained Earnings	69,110.63	3,329.94	14,627.55	3,177.50	0.00	0.00	452.23	3,449.62	0.00	0.00	-9,416.31	84,731.16
Net Income	59,846.92	551.35	13,325.74	0.00	8,443.90	-1,936.94	9,320.85	11,515.14	-3,131.00	0.00	11,995.67	109,691.63
Total Equity	128,957.55	3,881.29	27,953.29	3,177.50	8,443.90	-1,936.94	9,773.08	14,964.76	-3,131.00	0.00	2,579.36	194,948.79
TOTAL LIABILITIES & EQUITY	129,243.19	3,881.29	27,953.29	3,177.50	8,443.90	-1,936.94	9,773.08	14,964.76	-3,131.00	0.00	2,579.36	194,948.43

	100-General	125-SWIMT	200-All Hazards	350 - WILC	400 - LCC	500 - RREO	600-TPR	700 - DOLA 7645	900-SCAN	TOTAL
Income										
3000 - Match - IT DOLA 7645	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,894.15	0.00	-1
3500 - WILC Grant	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10
4004 - SWIMT Rev	0.00	551.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,400.00
4005 - E-tics	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4006 - Dues Revenue	114,712.00	0.00	0.00	0.00	0.00	0.00	7,986.00	0.00	0.00	122,698.00
4007 - TPR	0.00	0.00	0.00	0.00	0.00	0.00	9,732.68	0.00	0.00	9,732.68
4008 - Telecom Services Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,960.00	3,960.00
4009 - Fiber Lease Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,750.00	6,750.00
4040 - Grant-Transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4041 - All Hazards Grant	0.00	0.00	144,555.67	0.00	0.00	0.00	0.00	0.00	0.00	144,555.67
4957 - RREO Grant	0.00	0.00	0.00	0.00	0.00	24,136.97	0.00	0.00	0.00	24,136.97
Total Income	114,712.00	551.35	144,555.67	10,000.00	1,391.07	24,136.97	17,718.68	-1,894.15	19,110.00	330,491.59
Gross Profit	114,712.00	551.35	144,555.67	10,000.00	1,391.07	24,136.97	17,718.68	-1,894.15	19,110.00	330,491.59
Expense										
5009 - Bookkeeper	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00
5200 - All Hazard Project	0.00	0.00	128,044.93	0.00	0.00	0.00	0.00	0.00	0.00	128,044.93
5401 - Software Maintenance (E-Tic)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	3,500.00
5410 - Rent	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
5510 - Travel Exp	257.07	0.00	1,120.40	0.00	0.00	0.00	3,027.72	0.00	0.00	5,687.10
5512 - Meeting Exp	1,091.41	0.00	0.00	0.00	0.00	1,116.53	81.25	0.00	0.00	2,478.56
5514 - Professional Fees,	33.44	0.00	0.00	0.00	0.00	546.64	0.00	0.00	0.00	33.44
5515 - Legal Fees	1,431.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,431.49
5517 - Data Back Up Exp	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
5520 - Advertising	27.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.66
5521 - Telephone/WebSite/Internet	645.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645.96
5523 - Payroll Processing Fees	601.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	601.88
5525 - Audit	1,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
5526 - Internet Connectivity (100 Mb)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5527 - Internet & software	20.00	0.00	44.50	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
5532 - Postage	46.34	0.00	0.00	19.69	0.00	0.00	89.00	0.00	0.00	198.00
5540 - Membership/Sub	825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	825.00
5545 - Equipment/Computers	227.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.03
5550 - Supplies	674.96	0.00	26.50	0.00	429.12	464.27	429.13	679.08	0.00	2,255.50
5555 - Liability Insurance	2,083.00	0.00	35.19	0.00	0.00	32.98	0.00	0.00	0.00	743.13
5558 - Insurance- Health	9,572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,083.00
5570 - Car Allowance/Mileage	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,572.00
5580 - Salary & Wages	389.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00
5586 - Retirement Exp	32,262.50	0.00	1,958.41	828.24	2,652.25	1,701.23	2,576.44	713.77	0.00	389.97
5580 - Salary & Wages - Other	32,652.47	0.00	1,958.41	828.24	2,652.25	1,701.23	2,576.44	713.77	0.00	42,692.84
Total 5580 - Salary & Wages	32,652.47	0.00	1,958.41	828.24	2,652.25	1,701.23	2,576.44	713.77	0.00	43,082.81
5587 - Worker's Compensation	1,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,594.00
5540 - Consulting	0.00	0.00	0.00	0.00	0.00	10,954.47	0.00	0.00	0.00	10,954.47
Total Expense	54,865.08	0.00	131,229.83	1,556.10	3,328.01	14,816.12	6,203.54	1,446.85	7,114.33	220,559.96
Net Income	59,846.92	551.35	13,325.74	8,443.90	-1,936.94	9,320.85	11,515.14	-3,131.00	11,995.67	109,931.63

	100-General				125-SWIMT			
	Jan - Apr 15	Budget	\$ Over Budget	% of Budget	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Income								
3000 - Match - IT DOLA 7645	0.00				0.00			
3600 - WLC Grant	0.00				0.00			
3700 - DOLA 7645	0.00				0.00			
4004 - SWIMT Rev	0.00				551.35	0.00	551.35	100.0%
4005 - E-tics	0.00				0.00			
4006 - Dues Revenue	114,712.00	74,773.00	39,939.00	153.4%	0.00			
4007 - TPR	0.00				0.00			
4008 - Telecom Services Revenue	0.00				0.00			
4009 - Fiber Lease Revenue	0.00				0.00			
4011 - AAA revenue	0.00				0.00			
4030 - Grant-CDOT	0.00				0.00			
4035 - Fiber Repair- Fund Revenue	0.00				0.00			
4040 - Grant-Transit	0.00				0.00			
4041 - All Hazards Grant	0.00				0.00			
4957 - RREO Grant	0.00				0.00			
Total Income	114,712.00	74,773.00	39,939.00	153.4%	551.35	0.00	551.35	100.0%
Gross Profit	114,712.00	74,773.00	39,939.00	153.4%	551.35	0.00	551.35	100.0%
Expense								
1008 - Alpine Credit Card	0.00	80.00	0.00	100.0%	0.00			
5009 - Bookkeeper	0.00				0.00			
5200 - All Hazard Project	0.00				0.00			
5401 - Software Maintenance (E-Tic)	0.00	1.00	0.00	100.0%	0.00			
5410 - Rent	1.00			0.0%	0.00			
5505 - Bank Fees	0.00	737.00	-479.93	34.9%	0.00			
5510 - Travel Exp	257.07				0.00			
5512 - Meeting Exp	1,091.41				0.00			
5514 - Professional Fees,	33.44	17.45	15.99	191.6%	0.00			
5515 - Legal Fees	1,431.49	2,000.00	-568.51	71.6%	0.00			
5517 - Data Back Up Exp	750.00	0.00	750.00	100.0%	0.00			
5520 - Advertising	27.66	36.00	-7.34	79.0%	0.00			
5521 - Telephone/Website/Internet	645.96	1,166.64	-520.68	55.4%	0.00			
5523 - Payroll Processing Fees	601.88	516.64	85.24	116.5%	0.00			
5525 - Audit	1,050.00	7,000.00	-5,950.00	15.0%	0.00			
5526 - Internet Connectivity (100 Mb)	0.00				0.00			
5527 - Internet & software	20.00				0.00			
5530 - Fiber Repair Fund	0.00				0.00			
5532 - Postage	46.34	65.43	-19.09	70.8%	0.00			
5535 - Printing/Reproduction	0.00	0.00	0.00	0.0%	0.00			
5540 - Membership/Sub	825.00	825.00	0.00	100.0%	0.00			
5545 - Equipment/Computers	227.40	0.00	227.40	100.0%	0.00			
5550 - Supplies	674.96	569.64	105.32	118.5%	0.00			
5555 - Liability Insurance	2,083.00	2,083.00	0.00	100.0%	0.00			
5558 - Insurance- Health	9,572.00	9,432.00	140.00	101.5%	0.00			
5565 - M&A COG 10%	0.00				0.00			
5566 - SWIMT Contract Reimb Exp	0.00	1,200.00	0.00	100.0%	0.00	0.00	0.00	0.0%
5570 - Car Allowance/Mileage	1,200.00				0.00			
5585 - Salary & Wages	0.00	3,458.36	-3,458.36	0.0%	0.00			
5586 - Payroll Tax Expense	389.97	1,063.36	-693.39	36.0%	0.00			
5580 - Retirement Exp	32,262.50	12,856.00	19,406.50	250.9%	0.00			
Total 5580 - Salary & Wages	32,652.47	17,398.72	15,252.75	187.7%	0.00	0.00	0.00	0.0%
5587 - Worker's Compensation	1,594.00	1,594.00	0.00	100.0%	0.00			
5640 - Consulting	0.00				0.00			
5644 - AmeriCorp Member	0.00				0.00			
5648 - Transit Study Expense	0.00				0.00			
5649 - IT Consultant Expense	0.00				0.00			
Total Expense	54,865.08	44,722.52	10,142.56	122.7%	0.00	0.00	0.00	0.0%
Net Income	59,846.92	30,050.48	29,796.44	199.2%	551.35	0.00	551.35	100.0%

Southwest Colorado Council of Governments
Attachment: April Financials (2532) April 2015 Financials

January through April 2015

	150 - RAMP				175 - AAA			
	Jan - Apr 15	Budget	\$ Over Budget	% of Budget	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Income								
3000 · Match - IT DOLA 7645	0.00				0.00			
3600 · WLC Grant	0.00				0.00			
3700 · DOLA 7645	0.00				0.00			
4004 · SWIMT Rev	0.00				0.00			
4005 · E-tics	0.00				0.00			
4006 · Dues Revenue	0.00				0.00			
4007 · TPR	0.00				0.00			
4008 · Telecom Services Revenue	0.00				0.00			
4009 · Fiber Lease Revenue	0.00				0.00			
4011 · AAA revenue	0.00				0.00			
4030 · Grant-CDOT	0.00				0.00			
4035 · Fiber Repair Fund Revenue	0.00	0.00		0.0%	0.00	0.00		0.0%
4040 · Grant-Transit	0.00				0.00			
4041 · All Hazards Grant	0.00				0.00			
4957 · RREO Grant	0.00				0.00			
Total Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Gross Profit	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Expense								
1008 · Alpine Credit Card	0.00				0.00			
5009 · Bookkeeper	0.00				0.00			
5200 · All Hazard Project	0.00				0.00			
5401 · Software Maintenance (E-Trc)	0.00				0.00			
5410 · Rent	0.00				0.00			
5505 · Bank Fees	0.00				0.00			
5510 · Travel Exp	0.00				0.00			
5512 · Meeting Exp	0.00				0.00			
5514 · Professional Fees.	0.00				0.00			
5515 · Legal Fees	0.00				0.00			
5517 · Data Back Up Exp	0.00				0.00			
5520 · Advertising	0.00				0.00			
5521 · Telephone/Website/Internet	0.00				0.00			
5523 · Payroll Processing Fees	0.00				0.00			
5525 · Audit	0.00				0.00			
5526 · Internet Connectivity (100 Mb)	0.00				0.00			
5527 · Internet & software	0.00				0.00			
5530 · Fiber Repair Fund	0.00	0.00		0.0%	0.00	0.00		0.0%
5532 · Postage	0.00				0.00			
5535 · Printing/Reproduction	0.00				0.00			
5540 · Membership/Sub	0.00				0.00			
5545 · Equipment/Computers	0.00				0.00			
5550 · Supplies	0.00				0.00			
5555 · Liability Insurance	0.00				0.00			
5558 · Insurance- Health	0.00				0.00			
5565 · M&A COG 10%	0.00				0.00			
5566 · SWIMT Contract Reimb Exp	0.00				0.00			
5570 · Car Allowance/Mileage	0.00				0.00			
5580 · Salary & Wages	0.00				0.00			
5585 · Payroll Tax Expense	0.00				0.00			
5586 · Retirement Exp	0.00				0.00			
5580 · Salary & Wages - Other	0.00				0.00			
Total 5580 · Salary & Wages	0.00				0.00	0.00	0.00	0.0%
5587 · Worker's Compensation	0.00				0.00			
5640 · Consulting	0.00				0.00			
5644 · AmeriCorp Member	0.00				0.00			
5648 · Transit Study Expense	0.00				0.00			
5649 · IT Consultant Expense	0.00				0.00			
Total Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

Southwest Colorado Council of Governments
Attachment: April 2015 Financials

January through April 2015

	200-All Hazards				350 - WLC			
	Jan - Apr 15	Budget	\$ Over Budget	% of Budget	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Income								
3000 · Match - IT DOLA 7645	0.00				0.00			
3600 · WLC Grant	0.00				10,000.00	10,000.00	0.00	100.0%
3700 · DOLA 7645	0.00				0.00			
4004 · SWIMT Rev	0.00				0.00			
4005 · E-tics	0.00				0.00			
4006 · Dues Revenue	0.00				0.00			
4007 · TPR	0.00				0.00			
4008 · Telecom Services Revenue	0.00				0.00			
4009 · Fiber Lease Revenue	0.00				0.00			
4011 · AAA revenue	0.00				0.00			
4030 · Grant-CDDT	0.00				0.00			
4035 · Fiber Repair- Fund Revenue	0.00				0.00			
4040 · Grant-Transit	0.00				0.00			
4041 · All Hazards Grant	144,555.67	80,596.00	63,959.67	179.4%	0.00			
4957 · RREO Grant	0.00				0.00			
Total Income	144,555.67	80,596.00	63,959.67	179.4%	10,000.00	10,000.00	0.00	100.0%
Gross Profit	144,555.67	80,596.00	63,959.67	179.4%	10,000.00	10,000.00	0.00	100.0%
Expense								
1008 · Alpine Credit Card	0.00				0.00			
5009 · Bookkeeper	0.00				0.00			
5200 · All Hazard Project	128,044.93	62,018.00	66,026.93	206.5%	0.00			
5401 · Software Maintenance (E-Tic)	0.00				0.00			
5410 · Rent	0.00				0.00			
5505 · Bank Fees	0.00				0.00			
5510 · Travel Exp	1,120.40	0.00	1,120.40	100.0%	0.00	160.00	-160.00	0.0%
5512 · Meeting Exp	0.00	0.00	0.00	0.0%	708.17	400.00	308.17	177.0%
5514 · Professional Fees.	0.00				0.00			
5515 · Legal Fees	0.00				0.00			
5517 · Data Back Up Exp	0.00				0.00			
5520 · Advertising	0.00				0.00			
5521 · Telephone/Website/Internet	0.00				0.00			
5523 · Payroll Processing Fees	0.00				0.00			
5525 · Audit	0.00				0.00			
5526 · Internet Connectivity (100 Mb)	0.00				0.00			
5527 · Internet & software	44.90				0.00			
5530 · Fiber Repair Fund	0.00				0.00			
5532 · Postage	0.00				0.00			
5535 · Printing/Reproduction	0.00				19.89			
5540 · MembershipSub	0.00				0.00			
5545 · Equipment/Computers	26.50				0.00			
5550 · Supplies	35.19				0.00			
5555 · Liability Insurance	0.00				0.00			
5558 · Insurance- Health	0.00				0.00			
5565 · M&A COG 10%	0.00				0.00			
5566 · SWIMT Contract Reimb Exp	0.00				0.00			
5570 · Car Allowance/Mileage	0.00				0.00			
5580 · Salary & Wages	0.00				0.00			
5585 · Payroll Tax Expense	0.00				0.00			
5586 · Retirement Exp	0.00				0.00			
5580 · Salary & Wages - Other	1,958.41	4,238.64	-2,280.23	46.2%	828.24	1,440.00	-611.76	57.5%
Total 5580 · Salary & Wages	1,958.41	4,238.64	-2,280.23	46.2%	828.24	1,440.00	-611.76	57.5%
5587 · Worker's Compensation	0.00				0.00			
5640 · Consulting	0.00	14,339.36	-14,339.36	0.0%	0.00			
5644 · AmeriCorp Member	0.00				0.00			
5648 · Transit Study Expense	0.00				0.00			
5649 · IT Consultant Expense	0.00				0.00			
Total Expense	131,229.93	80,596.00	50,633.93	162.8%	1,556.10	2,000.00	-443.90	77.8%
Net Income	13,325.74	0.00	13,325.74	100.0%	8,443.90	8,000.00	443.90	105.5%

	400 - LCC				500 - RREC			
	Jan - Apr 15	Budget	\$ Over Budget	% of Budget	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Income								
3000 - Match - IT DoLA 7645	0.00				0.00			
3800 - WLC Grant	0.00				0.00			
3700 - DoLA 7645	0.00				0.00			
4004 - SWIMT Rev	0.00				0.00			
4005 - E-tics	0.00				0.00			
4006 - Dues Revenue	0.00				0.00			
4007 - TPR	0.00				0.00			
4008 - Telecom Services Revenue	0.00				0.00			
4009 - Fiber Lease Revenue	0.00				0.00			
4011 - AAA revenue	0.00				0.00			
4030 - Grant-CDOT	0.00				0.00			
4035 - Fiber Repair Fund Revenue	0.00				0.00			
4040 - Grant-Transit	1,391.07	9,500.00	-8,108.93	14.6%	0.00			
4041 - All Hazards Grant	0.00				0.00			
4957 - RREC Grant	0.00				0.00			
Total Income	1,391.07	9,500.00	-8,108.93	14.6%	24,136.97	22,223.20	1,913.77	108.6%
Gross Profit	1,391.07	9,500.00	-8,108.93	14.6%	24,136.97	22,223.20	1,913.77	108.6%
Expense								
1008 - Alpine Credit Card	0.00				0.00			
5009 - Bookkeeper	0.00				0.00			
5200 - All Hazard Project	0.00				0.00			
5401 - Software Maintenance (E-Tic)	0.00				0.00			
5410 - Rent	0.00				0.00			
5505 - Bank Fees	0.00				0.00			
5510 - Travel Exp	165.38	0.00	165.38	100.0%	0.00			
5512 - Meeting Exp	36.76				1,116.53	791.20	325.33	141.1%
5514 - Professional Fees.	0.00				546.64			
5515 - Legal Fees	0.00				0.00			
5517 - Data Back Up Exp	0.00				0.00			
5520 - Advertising	0.00				0.00			
5521 - Telephone/Website/Internet	0.00				0.00			
5523 - Payroll Processing Fees	0.00				0.00			
5525 - Audit	0.00				0.00			
5526 - Internet Connectivity (100 Mb)	0.00				0.00			
5527 - Internet & software	44.90				0.00			
5530 - Fiber Repair Fund	0.00				0.00			
5532 - Postage	0.00				0.00			
5535 - Printing/Reproduction	0.00				0.00			
5540 - Membership/Sub	0.00				0.00			
5545 - Equipment/Computers	429.12	0.00	429.12	100.0%	464.27	632.80	-599.82	5.2%
5550 - Supplies	0.00				32.98			
5555 - Liability Insurance	0.00				0.00			
5558 - Insurance- Health	0.00				0.00			
5565 - M&A COG 10%	0.00				0.00			
5566 - SWIMT Contract Reimb Exp	0.00				0.00			
5570 - Car Allowance/Mileage	0.00				0.00			
5580 - Salary & Wages	0.00				0.00			
5585 - Payroll Tax Expense	0.00				0.00			
5586 - Retirement Exp	0.00				0.00			
5580 - Salary & Wages - Other	2,652.25	5,666.64	-3,014.39	46.8%	1,701.23	4,533.60	-2,832.37	37.5%
Total 5580 - Salary & Wages	2,652.25	5,666.64	-3,014.39	46.8%	1,701.23	4,533.60	-2,832.37	37.5%
5587 - Worker's Compensation	0.00				0.00			
5640 - Consulting	0.00				10,954.47	10,241.60	712.87	107.0%
5644 - AmeriCorp Member	0.00				0.00	7,530.00	-7,530.00	0.0%
5648 - Transit Study Expense	0.00				0.00			
5649 - IT Consultant Expense	0.00				0.00			
Total Expense	3,328.01	5,666.64	-2,338.63	58.7%	14,816.12	23,729.20	-8,913.08	62.4%
Net Income	-1,936.94	3,833.36	-5,770.30	-50.5%	9,320.85	-1,506.00	10,826.85	-618.9%

	600-TPR				700 - DOLA 7645			
	Jan - Apr 15	Budget	\$ Over Budget	% of Budget	Jan - Apr 15	Budget	\$ Over Budget	% of Budget
Income								
3000 - Match - IT DOLA 7645	0.00				-1,684.15			
3500 - WLC Grant	0.00				0.00			
3700 - DOLA 7645	0.00				0.00	9,888.88	-9,888.88	0.0%
4004 - SWIMT Rev	0.00				0.00			
4005 - E-tics	0.00				0.00			
4006 - Dues Revenue	7,986.00	7,993.00	293.00	103.8%	0.00			
4007 - TPR	9,732.68	10,550.00	-817.32	92.3%	0.00			
4008 - Telecom Services Revenue	0.00				0.00			
4009 - Fiber Lease Revenue	0.00				0.00			
4011 - AAA revenue	0.00				0.00			
4030 - Grant-CDOT	0.00	0.00	0.00	0.0%	0.00			
4035 - Fiber Repair Fund Revenue	0.00				0.00			
4040 - Grant-Transit	0.00				0.00			
4041 - All Hazards Grant	0.00				0.00			
4957 - RREO Grant	0.00				0.00			
Total Income	17,718.68	18,243.00	-524.32	97.1%	-1,684.15	9,888.88	-11,573.03	-17.0%
Gross Profit	17,718.68	18,243.00	-524.32	97.1%	-1,684.15	9,888.88	-11,573.03	-17.0%
Expense								
1008 - Alpine Credit Card	0.00				0.00			
5009 - Bookkeeper	0.00				0.00			
5200 - All Hazard Project	0.00				0.00			
5401 - Software Maintenance (E-Tic)	0.00				0.00			
5410 - Rent	0.00				0.00			
5505 - Bank Fees	0.00				0.00			
5510 - Travel Exp	3,027.72	4,000.00	-972.28	75.7%	0.00			
5512 - Meeting Exp	81.25				0.00			
5514 - Professional Fees.	0.00				0.00			
5515 - Legal Fees	0.00				0.00			
5517 - Data Back Up Exp	0.00				0.00			
5520 - Advertising	0.00				0.00			
5521 - Telephone/Website/Internet	0.00				35.00			
5523 - Payroll Processing Fees	0.00				0.00			
5525 - Audit	0.00				0.00			
5526 - Internet Connectivity (100 Mb)	0.00				0.00			
5527 - Internet & software	89.00				0.00			
5530 - Fiber Repair Fund	0.00				0.00			
5532 - Postage	0.00				0.00			
5535 - Printing/Reproduction	0.00				19.00			
5540 - Membership/Sub	0.00				0.00			
5545 - Equipment/Computers	429.13				0.00			
5550 - Supplies	0.00				679.08			
5555 - Liability Insurance	0.00				0.00			
5558 - Insurance- Health	0.00				0.00			
5565 - M&A COG 10%	0.00				0.00			
5566 - SWIMT Contract Reimb Exp	0.00				0.00			
5570 - Car Allowance/Mileage	0.00				0.00			
5580 - Salary & Wages	0.00				0.00			
5585 - Payroll Tax Expense	0.00				0.00			
5586 - Retirement Exp	0.00				0.00			
5580 - Salary & Wages - Other	2,576.44	5,700.00	-3,123.56	45.2%	713.77	944.48	-230.71	75.6%
Total 5580 - Salary & Wages	2,576.44	5,700.00	-3,123.56	45.2%	713.77	944.48	-230.71	75.6%
5587 - Worker's Compensation	0.00				0.00			
5640 - Consulting	0.00				0.00			
5644 - AmeriCorp Member	0.00				0.00	0.00	0.00	0.0%
5648 - Transit Study Expense	0.00				0.00	833.36	-833.36	0.0%
5649 - IT Consultant Expense	0.00				0.00	1,111.12	-1,111.12	0.0%
Total Expense	6,203.54	9,700.00	-3,496.46	64.0%	1,446.85	9,888.96	-8,442.11	14.6%
Net Income	11,515.14	8,543.00	2,972.14	134.8%	-3,131.00	-0.08	-3,130.92	3,913,750.0%

900-SCAN

TOTAL

Basis	Jan - Apr 15		Budget	\$ Over Budget	% of Budget	Jan - Apr 15		Budget	\$ Over Budget	% of Budget
Income										
3000 - Match - IT DoLA 7645	0.00					-1,694.15	0.00	-1,694.15	100.0%	
3600 - WLC Grant	0.00					10,000.00	0.00	9,898.88	100.0%	
3700 - DoLA 7645	0.00					0.00	9,898.88	-9,898.88	0.0%	
4004 - SWIMT Rev	0.00					551.35	0.00	551.35	100.0%	
4005 - E-tics	8,400.00		8,400.00	0.00	100.0%	8,400.00	0.00	8,400.00	100.0%	
4006 - Dues Revenue	0.00					122,698.00	0.00	40,232.00	148.8%	
4007 - TPR	0.00					9,732.68	0.00	-817.32	92.3%	
4008 - Telecom Services Revenue	3,960.00		3,000.00	960.00	132.0%	3,960.00	3,000.00	960.00	132.0%	
4009 - Fiber Lease Revenue	6,750.00		1,635.00	5,115.00	412.8%	6,750.00	1,635.00	5,115.00	412.8%	
4011 - AAA revenue	0.00					0.00	0.00	0.00	0.0%	
4030 - Grant-CDDT	0.00					0.00	0.00	0.00	0.0%	
4035 - Fiber Repair Fund Revenue	0.00					0.00	0.00	0.00	0.0%	
4040 - Grant-Transit	0.00					1,391.07	9,500.00	-8,108.93	14.6%	
4041 - All Hazards Grant	0.00					144,555.67	80,596.00	63,959.67	179.4%	
4957 - RREO Grant	0.00					24,136.97	22,223.20	1,913.77	108.6%	
Total Income	19,110.00		13,035.00	6,075.00	146.6%	330,491.59	238,259.08	92,232.51	138.7%	
Gross Profit	19,110.00		13,035.00	6,075.00	146.6%	330,491.59	238,259.08	92,232.51	138.7%	
Expense										
1008 - Alpine Credit Card	0.00					0.00	0.00	0.00	0.0%	
5009 - Bookkeeper	0.00					80.00	80.00	0.00	100.0%	
5200 - All Hazard Project	0.00					128,044.93	62,018.00	66,026.93	206.5%	
5401 - Software Maintenance (E-Tic)	3,500.00		8,400.00	-4,900.00	41.7%	3,500.00	8,400.00	-4,900.00	41.7%	
5410 - Rent	0.00					1.00	1.00	0.00	100.0%	
5505 - Bank Fees	0.00					0.00	0.00	0.00	0.0%	
5510 - Travel Exp	0.00					5,687.10	5,688.20	-1.10	100.0%	
5512 - Meeting Exp	14.33					2,478.56	400.00	2,078.56	619.6%	
5514 - Professional Fees,	0.00					33.44	17.45	15.99	191.6%	
5515 - Legal Fees	0.00					1,431.49	2,000.00	-568.51	71.6%	
5520 - Data Back Up Exp	0.00					750.00	0.00	750.00	100.0%	
5521 - Advertising	0.00					62.66	35.00	27.66	179.0%	
5521 - Telephone/Website/Internet	0.00					645.96	1,166.64	-520.68	55.4%	
5523 - Payroll Processing Fees	0.00					601.88	516.64	85.24	116.5%	
5525 - Audit	0.00					1,050.00	7,000.00	-5,950.00	15.0%	
5526 - Internet Connectivity (100 Mb)	3,600.00		4,000.00	-400.00	90.0%	3,600.00	4,000.00	-400.00	90.0%	
5527 - Internet & software	0.00					198.00	0.00	198.00	100.0%	
5530 - Fiber Repair Fund	0.00					0.00	0.00	0.00	0.0%	
5532 - Postage	0.00					85.03	65.43	19.60	130.0%	
5535 - Printing/Reproduction	0.00					0.00	0.00	0.00	0.0%	
5540 - Membership/Sub	0.00					825.00	825.00	0.00	100.0%	
5545 - Equipment/Computers	0.00					2,255.50	0.00	2,255.50	100.0%	
5550 - Supplies	0.00					743.13	1,202.44	-459.31	61.8%	
5555 - Liability Insurance	0.00					2,083.00	2,083.00	0.00	100.0%	
5558 - Insurance- Health	0.00					9,432.00	9,432.00	0.00	101.5%	
5565 - M&A COG 10%	0.00					0.00	0.00	0.00	0.0%	
5566 - SWIMT Contract Reimb Exp	0.00					0.00	0.00	0.00	0.0%	
5570 - Car Allowance/Mileage	0.00					1,200.00	0.00	1,200.00	100.0%	
5580 - Salary & Wages	0.00					0.00	3,458.36	-3,458.36	0.0%	
5585 - Payroll Tax Expense	0.00					389.97	1,093.36	-693.39	36.0%	
5586 - Retirement Exp	0.00					42,892.84	36,471.36	6,221.48	117.1%	
5580 - Salary & Wages - Other	0.00		1,090.00	-1,090.00	0.0%	0.00	41,013.08	2,069.73	105.0%	
Total 5580 - Salary & Wages	0.00		1,090.00	-1,090.00	0.0%	43,082.81	41,013.08	2,069.73	105.0%	
5587 - Worker's Compensation	0.00					1,594.00	1,594.00	0.00	100.0%	
5640 - Consulting	0.00					10,954.47	24,580.96	-13,626.49	44.6%	
5644 - AmeriCorp Member	0.00					0.00	8,363.36	-8,363.36	0.0%	
5648 - Transit Study Expense	0.00					0.00	1,111.12	-1,111.12	0.0%	
5649 - IT Consultant Expense	0.00					0.00	7,000.00	-7,000.00	0.0%	
Total Expense	7,114.33		13,490.00	-6,375.67	52.7%	220,559.96	189,793.32	30,766.64	116.2%	
Net Income	11,995.67		-455.00	12,450.67	-2,636.4%	109,931.63	48,465.76	61,465.87	226.8%	

ITEM NO. (ID # 2543)

DATE: 06/5/2015

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: 2014 Audit Information

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- 1 Communication to Governance (PDF)
- 2 Findings & Recommendations (PDF)
- 3 Other Matters letter (PDF)
- 4 2014 FINAL Financial Statement (PDF)

May 22, 2015

To the Board
Southwest Colorado Council of Governments
Durango, Colorado

We have audited the financial statements of the governmental activities and each major fund of Southwest Colorado Council of Governments for the year ended December 31, 2014. 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 November 14, 2014. 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 Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2014. 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 are not aware of any sensitive estimates that would have a significant effect on the financial statements.

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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

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 May 22, 2015.

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.

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.

Other Matters

We applied certain limited procedures to management's discussion and analysis and budget comparison schedule, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the 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.

Very truly yours,



HintonBurdick, PLLC

Communication of Significant Deficiency

To the Board
Southwest Colorado Council of Governments
Durango, Colorado

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Southwest Colorado Council of Governments (Council) as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiency:

2014-001 Segregation of Duties

The Council's internal control processes lack a complete segregation of duties. The same individual receives payments, prepares and makes the deposit, and records transactions in the accounting system. We realize that with limited staff it is difficult to properly separate all duties. Proper segregation of duties provides important safeguards and controls to ensure the proper accounting, deposit and disposition of the Council's funds.

Recommendation

The board and management should consider ways that segregation of duties can be improved within the accounting and administrative functions as the Council continues to grow and additional staff are considered necessary.

This communication is intended solely for the information and use of the Board, management, and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the Council this past year. We invite you to ask questions of us throughout the year as you feel necessary. We look forward to a continued pleasant, professional relationship.

Sincerely,



HintonBurdick, PLLC
May 22, 2015

**Other Items Communicated to Management
For the Year Ended December 31, 2014**

To Management
Southwest Colorado Council of Governments
Durango, Colorado

The following are findings and recommendations that have not been included with our other communications since they are only related to suggestions for improvements to accounting functions or they may be deemed to be less significant and/or management is aware of the findings and are working on resolutions.

2014-002 Check Signatures

The Council's policy is to have two signors on checks over \$5,000. We noted that check number 1512 paid to Hotchkiss Fire Department was signed by only one authorized signor. Dual signatures provide controls to ensure the Council's monies are spent only on authorized expenditures.

Recommendation

We recommend the Council follow its policy to have two signatures on all checks over \$5,000.

2014-003 Allocation of Payroll

We noted during our testwork that payroll expenditures were not being allocated among the various grants in the accounting system. Upon further review, we noted that management does have a process to allocate payroll to the grants, but the accounting entries for these allocations were not yet recorded in Quickbooks.

Recommendation

We recommend the Council allocate their payroll, based on their time spent on various grants, in the accounting system.

2014-004 Proper Period Reporting

We noted during our testwork that the Southwest Incident Management Team revenue and related expenses were recorded in 2014 even though these items were related to an event in 2013. There was no significant effect on the 2013 financial statements as a result of these items being recorded in 2014, therefore a prior period adjustment was not recorded; however, revenues and expenditures should be recognized and recorded in the period that the event occurred.

Recommendation

We recommend the Council watch for these types of items in the future to ensure proper period recognition.

Sincerely,



HintonBurdick, PLLC
May 22, 2015

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014
WITH REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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Attachment: 4 2014 FINAL Financial Statement (2543 : 2014 Audit Information)

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FINANCIAL SECTION

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Independent Auditors' Report

To Board of Directors
Southwest Colorado Council of Governments
Durango, Colorado

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Southwest Colorado Council of Governments (Council), as of and for the year ended December 31, 2014, 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.

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 each major fund of the Council as of December 31, 2014, and the respective changes in financial position for the year then ended in conformity 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 budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the 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.



HintonBurdick, PLLC
St. George, Utah
May 22, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Southwest Colorado Council of Governments (Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended December 31, 2014. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$95,817 at the close of the fiscal year.
- Total net position increased by \$39,137.
- Total revenue received in the General Fund was \$205,052 more than the final budget and expenditures were \$179,820 more than the final budget.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the Council as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Council's operations in more detail than the government-wide statements. (3) Notes to the financial statements.

Reporting on the Council as a Whole

The Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the Council's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the Council as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Council's net position and changes in them. Net position, the difference between assets and liabilities, are one way to measure the Council's financial health, or financial position. Over time, increases or decreases in net position are an indicator of whether the financial health is improving or deteriorating.

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the Council’s basic services are considered to be governmental activities. Grants, intergovernmental revenues and other non-exchange revenues finance most of these activities.

Reporting the Council’s Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Council as a whole. The Council’s major fund uses the accounting approaches as explained below.

- Governmental funds – All of the Council’s basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Council’s general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the Council’s programs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the Council’s financial position. The Council’s combined assets exceed liabilities by \$95,817 as of December 31, 2014 as shown on the following condensed statement of net position.

Statement of Net Position

	<u>12/31/2013</u>	<u>12/31/2014</u>
Current assets	\$ 327,823	\$ 99,817
Total assets	<u>327,823</u>	<u>99,817</u>
Current liabilities	<u>271,143</u>	<u>4,000</u>
Total liabilities	<u>271,143</u>	<u>4,000</u>
Net position		
Unrestricted	<u>56,680</u>	<u>95,817</u>
Total net position	<u><u>\$ 56,680</u></u>	<u><u>\$ 95,817</u></u>

Governmental Activities

The cost of all governmental activities this year was \$741,202. \$765,737 was subsidized by operating grants and contributions received from other governmental organizations. Charges for services totaled \$14,602.

The Council’s programs include: General Government and Grants passed through to member governments. Each programs’ net cost (total cost less revenues generated by the activities) is presented below. The net cost shows the extent to which the Council’s revenues support each of the Council’s programs.

Changes in Net Position

	<u>12/31/2013</u>	<u>12/31/2014</u>
Revenues:		
Program revenues:		
Charges for services	\$ 9,686	\$ 14,602
Operating grants and contributions	<u>1,545,621</u>	<u>765,737</u>
Total revenues	<u>1,555,307</u>	<u>780,339</u>
Expenses:		
General government	406,414	406,177
Grants passed through to member governments	<u>1,126,167</u>	<u>335,025</u>
Total expenses	<u>1,532,581</u>	<u>741,202</u>
Change in net position	<u>22,726</u>	<u>39,137</u>
Net position, beginning	<u>33,954</u>	<u>56,680</u>
Net position, ending	<u><u>\$ 56,680</u></u>	<u><u>\$ 95,817</u></u>

Total resources available during the year to finance governmental operations were \$837,019 consisting of net position at January 1, 2014 of \$56,680 and program revenues of \$780,339. The total cost of governmental activities during the year was \$741,202. Governmental net position increased by \$39,137 to \$95,817.

General Fund Budgetary Highlights

The final appropriations for the general fund at year-end were \$179,820 less than actual expenditures. Actual revenues were more than the final budget by \$205,052. No budget amendments were made during the year after the adoption of the original budget.

NEXT YEAR’S BUDGET AND ECONOMIC FACTORS

In considering the Council’s Budget for calendar year 2015, the Council’s Board and management estimated the budget for operating revenues and expenditures to be comparable to the year ended December 31, 2014.

CONTACTING THE COUNCIL’S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Council’s finances for all those with an interest in the government’s finances and to show the Council’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact Miriam Gillow-Wiles, Executive Director, at 707-794-4592 or director@swccog.org.

Attachment: 4 2014 FINAL Financial Statement (2543 : 2014 Audit Information)

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BASIC FINANCIAL STATEMENTS

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Statement of Net Position
December 31, 2014

Assets	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 78,716
Due from other governments	<u>21,101</u>
Total assets	<u>99,817</u>
Liabilities	
Unearned revenue	<u>4,000</u>
Total liabilities	<u>4,000</u>
Net Position	
Unrestricted	<u>95,817</u>
Total net position	<u><u>\$ 95,817</u></u>

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Statement of Activities
For the Year Ended December 31, 2014

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position of the Primary Government	
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Total
Governmental activities:					
General government	\$ 406,177	\$ 14,602	\$ 430,712	\$ 39,137	\$ 39,137
Grants passed through to member governments	335,025	-	335,025	-	-
Total governmental activities	<u>\$ 741,202</u>	<u>\$ 14,602</u>	<u>\$ 765,737</u>	<u>39,137</u>	<u>39,137</u>
	Change in net position			39,137	39,137
	Net position--beginning			<u>56,680</u>	<u>56,680</u>
	Net position--ending			<u>\$ 95,817</u>	<u>\$ 95,817</u>

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Balance Sheet
Governmental Fund
December 31, 2014

Assets	<u>General Fund</u>
Cash and cash equivalents	\$ 78,716
Due from other governments	<u>21,101</u>
Total assets	<u><u>\$ 99,817</u></u>
Liabilities	
Unearned revenue	<u>\$ 4,000</u>
Total liabilities	<u>4,000</u>
Fund Balance	
Unassigned	<u>95,817</u>
Total fund balance	<u>95,817</u>
Total liabilities and fund balance	<u><u>\$ 99,817</u></u>

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Statement of Revenues, Expenditures, and Changes in
Fund Balance – Governmental Fund
For the Year Ended December 31, 2014

	<u>General Fund</u>
REVENUES:	
Grant income	\$ 609,604
Charges for services	14,602
Contributions from member governments	<u>156,133</u>
Total revenues	<u>780,339</u>
EXPENDITURES:	
General government	406,177
Grants passed through to member governments	<u>335,025</u>
Total expenditures	<u>741,202</u>
Excess revenues over (under) expenditures	39,137
Fund balance--beginning	<u>56,680</u>
Fund balance--ending	<u><u>\$ 95,817</u></u>

Attachment: 4 2014 FINAL Financial Statement (2543 : 2014 Audit Information)

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 1. Summary of Significant Accounting Policies

Southwest Colorado Council of Governments (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 the means of responding more effectively to the local and regional problems of the member governments.

Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Reporting entity

Southwest Colorado Council of Governments (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 accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. 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.

Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 1. Summary of Significant Accounting Policies, Continued

Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. The Council currently has no enterprise funds or fiduciary funds.

The government reports the following major governmental funds:

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

Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 1. Summary of Significant Accounting Policies, Continued

General revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

Cash and Cash Equivalents

The Council's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables

Grants receivable and amounts due from other governments are shown net of estimated uncollectible amounts. All receivables at December 31, 2014 are considered collectible and, therefore, an allowance for uncollectible grants receivable and amounts due from other governments has not been recorded.

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The Council does not have any deferred outflows.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council does not have any deferred inflows.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 1. Summary of Significant Accounting Policies, Continued

Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The board may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 1. Summary of Significant Accounting Policies, Continued

Revenues and expenditures/expenses

Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. Stewardship, Compliance, and Accountability

Budgets and Budgetary Accounting

The Council's Board adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- In accordance with State statutes, prior to October 15, management submits to the Board of Directors a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years. The State statutes require more detailed line item budgets be submitted in summary form. In addition, more detailed line item budgets are included for administration control. The level of control for the detailed budgets is at the Fund level.
- Public hearings are conducted.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- The Executive Director is required to present a monthly report to the Board explaining any variance from the approved budget.
- Formal budgetary integration is employed as a management control device during the year for all funds of the Council.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2014

NOTE 2. Stewardship, Compliance, and Accountability, Continued

- Appropriations lapse at the end of each calendar year.
- The Board may authorize supplemental appropriations during the year.

Budget amounts included in the financial statements report both the original and final amended budget. There were no revisions made to the original budget during the year.

Budgets for governmental funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except for long-term receivables and advances and capital lease financing which are budgeted when liquidated rather than when the receivable/liability is incurred.

Expenditures over Appropriations

Per C.R.S. 29-1-108(2), appropriations are made by fund or spending agency (e.g. department) within a fund at the discretion of the Board. The Board has made appropriations at the fund level and thus, expenditures may not legally exceed budgeted appropriations at the fund level. The Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual report as listed in the table of contents report those funds that exceeded approved budget appropriations, if any.

TABOR Amendment

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments, excluding “enterprises.” The Amendment requires that an emergency reserve be maintained at three percent 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, 2014

NOTE 3. Deposits and Investments

Cash and investments of the Council as of December 31, 2014 consist of the following:

Cash on hand	\$	83
Cash in bank		78,633
Total cash and investments	\$	78,716

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The Council does not have a formal policy for custodial credit risk; however, the Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by PDPA. The PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. As of December 31, 2014, the bank balance of the Council's deposits was \$103,553 which is fully covered by the federal depository insurance of \$250,000.

NOTE 4. Concentrations

During 2014, the Council received most of its revenue from grants and from its member governments.

NOTE 5. 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
BUDGETARY COMPARISON SCHEDULE

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Grant income	\$ 403,254	\$ 403,254	\$ 609,604	\$ 206,350
Charges for services	26,700	26,700	14,602	(12,098)
Contributions from member governments	145,333	145,333	156,133	10,800
Total revenues	575,287	575,287	780,339	205,052
EXPENDITURES:				
General government				
Management	-	-	25,306	(25,306)
Consulting	-	-	17,776	(17,776)
Grant expenditures	280,421	280,421	159,820	120,601
Professional	10,000	10,000	16,021	(6,021)
Other	220,961	220,961	187,254	33,707
Total general government	511,382	511,382	406,177	105,205
Grants passed through to member governments	50,000	50,000	335,025	(285,025)
Total expenditures	561,382	561,382	741,202	(179,820)
Excess revenues over (under) expenditures	13,905	13,905	39,137	25,232
Fund balance at beginning of year	56,680	56,680	56,680	-
Fund balance at end of year	\$ 70,585	\$ 70,585	\$ 95,817	\$ -

Attachment: 4 2014 FINAL Financial Statement (2543 : 2014 Audit Information)

ITEM NO. (ID # 2533)

DATE: 06/5/2015

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: Informational Session on SB05-152 Ballot Measure

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- 152 Memo 1 June 2015 (DOC)

SB152 Information

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 6 June 2015

Comments: In May I attended a meeting with CCI, CML, and the majority of communities and counties that have opted out of SB05-152. CCI and CML have a lot of information regarding how other entities have opted out, legal opinions (there are quite a few), ballot language, and other general info on how to run a successful ballot measure. Both CCI and CML are willing and interested in coming down to participate in study session about running a ballot measure in upcoming elections. Other Western Slope communities and counties that have had successful elections include San Miguel County, Routt County, Rio Blanco County, Pitkin County, Grand Junction, Montrose, West Cliff, and several others. I would be happy to invite any of the representatives from these communities to discuss their elections as well.

When speaking with Eric and Geoff they seemed to be available at the end of June to come down. If this is something the Board would like to see, we will set this up.

ITEM NO. (ID # 2534)

DATE: 06/5/2015

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: Update on Grant Matches

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- Funding Match Memo 1 June 2015 (DOC)
- BB Planning Basic Financials v3 May 2015 (XLSX)
- SCAN Overage Financials Pop + Base v2 May 2015 (XLSX)
- Telecom Equipment Finances v3 May 28 2015 (XLSX)

Grant Match Updates

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 6 June 2015

Comments: As per the discussions about the newly adopted formula and funding match need, all the spreadsheets have been updated and are attached.

- 1) BB Planning Grant
- 2) SCAN Overages
- 3) Telecom Equipment Repair and Replacement Fund

DOLA Broadband Planning Grant
Broadband Grant Match
Alliance 12,000, COG 10,000

\$22,000	Population	% Population	Base	Amount Based % Pop	Match Amount Per Member
Archuleta	10436	13.3%	\$ 458	\$ 2,202	\$ 2,661
Bayfield	2493	3.2%	\$ 458	\$ 526	\$ 984
Cortez	8551	10.9%	\$ 458	\$ 1,804	\$ 2,263
Dolores County	1037	1.3%	\$ 458	\$ 219	\$ 677
Dolores (Town)	939	1.2%	\$ 458	\$ 198	\$ 656
Durango	17689	22.6%	\$ 458	\$ 3,733	\$ 4,191
Ignacio	711	0.9%	\$ 458	\$ 150	\$ 608
La Plata	32553	41.6%	\$ 458	\$ 6,870	\$ 7,328
Mancos	1361	1.7%	\$ 458	\$ 287	\$ 746
Pagosa	1732	2.2%	\$ 458	\$ 365	\$ 824
San Juan	61	0.1%	\$ 458	\$ 13	\$ 471
Silverton	626	0.8%	\$ 458	\$ 132	\$ 590
Total	78189	100.0%	\$ 5,500	\$ 16,500	\$ 22,000

La Plata County Entities

\$12,000	Population	% Population	Base	Amount Based % Pop	Match Amount from Alliance
Bayfield	2493	4.7%	\$ 750	\$ 419.81	\$ 1,170
Durango	17689	33.1%	\$ 750	\$ 2,978.73	\$ 3,729
Ignacio	711	1.3%	\$ 750	\$ 119.73	\$ 870
La Plata	32553	60.9%	\$ 750	\$ 5,481.74	\$ 6,232
Total	53446		\$ 3,000	\$ 9,000.00	\$ 12,000

Match Amout Per LPC Member	
\$	-
\$	462
\$	-
\$	1,096

SCAN Overage Financials

\$5,000	Population	% Population	Base	Amount based on % Pop	Amount Per Community
Archuleta	10436	13.2%	\$ 104.17	\$ 494	\$ 599
Bayfield	2493	3.1%	\$ 104.17	\$ 118	\$ 222
Cortez	8551	10.8%	\$ 104.17	\$ 405	\$ 509
Dolores County	2012	2.5%	\$ 104.17	\$ 95	\$ 199
Dolores (Town)	939	1.2%	\$ 104.17	\$ 44	\$ 149
Durango	17689	22.3%	\$ 104.17	\$ 838	\$ 942
Ignacio	711	0.9%	\$ 104.17	\$ 34	\$ 138
La Plata	32553	41.1%	\$ 104.17	\$ 1,542	\$ 1,646
Mancos	1361	1.7%	\$ 104.17	\$ 64	\$ 169
Pagosa	1732	2.2%	\$ 104.17	\$ 82	\$ 186
San Juan	61	0.1%	\$ 104.17	\$ 3	\$ 107
Silverton	626	0.8%	\$ 104.17	\$ 30	\$ 134
Total population	79164		\$ 1,250.00	\$ 3,750.00	\$ 5,000.00

SCAN Equipment Support 2015 and 2016

\$15,000	Population	% Population	25% of Match Base	Amount based on % Pop	Amount Per Community
Archuleta	10436	13.2%	\$ 312.50	\$ 1,483	\$ 1,796
Bayfield	2493	3.1%	\$ 312.50	\$ 354	\$ 667
Cortez	8551	10.8%	\$ 312.50	\$ 1,215	\$ 1,528
Dolores County	2012	2.5%	\$ 312.50	\$ 286	\$ 598
Dolores (Town)	939	1.2%	\$ 312.50	\$ 133	\$ 446
Durango	17689	22.3%	\$ 312.50	\$ 2,514	\$ 2,826
Ignacio	711	0.9%	\$ 312.50	\$ 101	\$ 414
La Plata	32553	41.1%	\$ 312.50	\$ 4,626	\$ 4,939
Mancos	1361	1.7%	\$ 312.50	\$ 193	\$ 506
Pagosa	1732	2.2%	\$ 312.50	\$ 246	\$ 559
San Juan	61	0.1%	\$ 312.50	\$ 9	\$ 321
Silverton	626	0.8%	\$ 312.50	\$ 89	\$ 401
Total population	79164		\$ 3,750.00	\$ 11,250.00	\$ 15,000.00

ITEM NO. (ID # 2536)

DATE: 06/5/2015

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: CIRSA Insurance Renewal

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- CIRSA Renewal Memo 1 June 2015 (DOC)
- CIRSA renewal packet (PDF)

CIRSA Renewal Packet

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 6 June 2015

Comments: Please find the CIRSA Renewal information for 2016. Signatures are required on pages 4 and 17. If and when we add employees, we will update CIRSA as necessary.

**MEMORANDUM**

TO: CIRSA Property/Casualty & Workers' Compensation Underwriting Contacts

FROM: Chris Krall, Executive Director

DATE: April 24, 2015 *ck*

SUBJECT: 2016 Property/Casualty Renewal Application
2016 Workers' Compensation Renewal Application

Enclosed are the 2016 Property/Casualty and Workers' Compensation Renewal Applications. Please complete all applicable sections of each application and return them to CIRSA by **Friday, June 5, 2015**. (Those who choose to complete the applications online, please be aware that the applications will not be available after 5:00 p.m. on Friday, June 5.) On the Property/Casualty General Information page and the Workers' Compensation Signature Page, CIRSA requires the signature of the Mayor, Manager, Clerk or equivalent (such as the President of a Special District) and they need to be returned with the completed applications.

Items contained in the renewal packet are:

- 2016 Property/Casualty Hard Copy Renewal Application

Your 2015 data is shown in the 2015 column for comparison purposes. The 2015 data includes all changes made via Application Amendment Requests received through April 23, 2015. Any Application Amendment Requests received after April 23, 2015 will be entered into the computer system as they are received. Those of you completing the application online will notice the updates.

- Application Error Guidelines

These guidelines address the consequences of errors made by the member on their renewal application. The CIRSA Board of Directors will address each case individually based on the type and extent of the error.

- 2016 Workers' Compensation Hard Copy Renewal Application

Please update the 2016 column. A hard-copy application is enclosed for all members, including those who requested access to the online application, so it can be used in preparation for entering the data into the online system.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

CIRSA Property/Casualty & Workers' Compensation Underwriting Contacts
2016 Property/Casualty Renewal Application
2016 Workers' Compensation Renewal Application
April 24, 2015
Page 2

- Supplemental Application

Enclosed is a supplemental application requiring information on the following:

- Information regarding employees (other than police officers) who carry firearms while on the job.
- Your entity's possible use of drones/unmanned aircraft.

We need this information for future underwriting use. If your entity does not have these exposures, please initial the appropriate section on the application and return it to CIRSA. If your entity allows or requires employees (other than police officers) to carry firearms, please complete the questions inside the application tables. If you would prefer an electronic copy to complete, please contact your underwriting representative.

- Flood Zone A Properties

Enclosed is the information we have on file concerning properties of your entity located in flood zone A. Please review the information carefully, make any additions, deletions, or other corrections, and return this information to us along with your completed application. For your information, we have enclosed an article describing the issue involved in property coverage for properties located in flood zone A.

- Additional Forms Included (if applicable)

For those members that joined either the Property/Casualty or Workers' Compensation Pool after January 1, 2012, we require you obtain updated loss information from your prior carriers for the applicable coverage. A memo explaining this requirement and form letters to help assist you in providing this information are enclosed.

In addition, for members currently participating in the Sports Accident Medical Plan Optional Coverage Program, a renewal application is included.

- Member Directory Form

This list of contact information guides CIRSA staff to contact the appropriate personnel at your entity. Please make any necessary changes to this form. If you have no updates to the Member Directory Form, please indicate "no changes" on the form. The form needs to be signed and returned with the completed renewal application.

CIRSA Property/Casualty & Workers' Compensation Underwriting Contacts
2016 Property/Casualty Renewal Application
2016 Workers' Compensation Renewal Application
April 24, 2015
Page 3

Items not included and available upon request are:

- Property/Casualty and Workers' Compensation Instruction Booklets

The information contained in the booklets can be downloaded as Adobe Acrobat PDF files from the Underwriting section of the CIRSA website once renewal is in progress. If you want copies mailed or emailed to you, please contact Amanda Rick, Administrative Assistant at amandar@cirsa.org.

The booklets contain the instructions for those members completing both the hard copy application and the online application.

Please return the necessary forms to:

Amanda Rick
Administrative Assistant
CIRSA
3665 Cherry Creek North Drive
Denver, CO 80209

If you have any questions regarding the renewal, please do not hesitate to contact your underwriting representative at (800) 228-7136 or (303) 757-5475.

2016 Property/Casualty Renewal Application

General Information

Completed By			
	2015 Renewal	2016 Renewal	Reason for Change
Name:	Sara Trujillo	Sara Trujillo	
Title:	Administrator	Administrator	
Phone:	(505)290-0015	(505)290-0015	
Email:	sara@swccog.org	sara@swccog.org	
Population:	No	No	
Coverage Effective Dates:	01/01/2015 to 01/01/2016	01/01/2016 to 01/01/2017	

Do you wish to participate in this coverage?

	2015 Renewal				2016 Renewal			
	Yes	No	X		Yes	No	X	
Uninsured/Underinsured Motorist			X				X	

Would you like to receive a quote for?

	2015 Renewal				2016 Renewal			
	Yes	No	X		Yes	No	X	
Equipment Breakdown			X				X	
Excess Crime			X				X	

Would you like additional information sent to you or continue coverage for?

	2015 Renewal				2016 Renewal			
	Yes	No	X		Yes	No	X	
Excess Cyber							X	
Occupational Accidental Death & Dismemberment			X				X	
Sports Accident Medical Plan			X				X	
Special Events			X				X	
Community Service Workers' Accident Medical Plan			X				X	
Volunteer Accident Medical Plan			X				X	

Governmental Immunity

	2015 Renewal				2016 Renewal			
	Yes	No	X		Yes	No	X	
Has your Governing Body adopted any resolutions that waive the immunity granted by Section 24-10-106 of the Governmental Immunity Act, or waive the maximum limits of recovery provided by Section 24-10-114?			X				X	

The undersigned is authorized by and acting on behalf of the named insured, has read and understands the application, and declares all statements set forth herein are, to the best of applicant's knowledge, true, complete and accurate. There has been no suppression or misstatement of material facts. The applicant understands that information provided herein will be used for evaluating coverages and will be used, in part, for establishing contributions to the Property/Casualty Pool. The applicant understands that the application does not define coverages provided through CIRSA.

The applicant further understands that failure to return this application does not constitute a withdrawal from the Property/Casualty Pool. Any such withdrawal must be in accordance with CIRSA Bylaws.

* Signature

Date

Print Name

Title

*Signature must be that of a Mayor, Manager, Clerk or Equivalent (such as President of a Special District)

This Application Does Not Define Coverages.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application Deductible Options

Please choose the deductible combination(s) from the list below for quotes that you would like to receive. DEDUCTIBLES APPLY TO ALL LINES OF COVERAGE ON A PER OCCURRENCE BASIS. Deductible options may not exceed one percent (1%) of your entity's total operating expenditures without prior approval from CIRSA's Board of Directors.

***A \$500 deductible is offered for Property, Auto Physical Damage, Auto Liability, and General Liability. However, Police Professional and Public Official's Errors and Omissions Deductibles cannot go below \$1,000.**

	Liability	Auto Liability	Auto Physical Damage	Property
2015	5,000	2,500	2,500	5,000
2016	Liability	Auto Liability	Auto Physical Damage	Property
Option 1	5,000	2,500	2,500	5,000
Option 2				
Option 3				
Option 4				
Option 5				

DEDUCTIBLE OPTIONS			
Liability	Auto Liability	Property	Auto Physical Damage
\$500/1,000*	\$500	\$500	\$500
\$1,000	\$1,000	\$1,000	\$1,000
\$2,500	\$2,500	\$2,500	\$2,500
\$5,000	\$5,000	\$5,000	\$5,000
\$10,000	\$10,000	\$10,000	\$10,000
\$25,000	\$25,000	\$25,000	\$25,000
\$50,000	\$50,000	\$50,000	\$50,000
\$100,000	\$100,000	\$100,000	\$100,000
\$150,000	\$150,000	\$150,000	\$150,000
\$200,000	\$200,000	\$200,000	\$200,000
\$250,000	\$250,000	\$250,000	\$250,000
\$300,000	\$300,000	\$300,000	\$300,000
\$350,000	\$350,000	\$350,000	\$350,000
\$400,000	\$400,000	\$400,000	\$400,000
\$500,000	\$500,000	\$500,000	\$500,000
\$600,000	\$600,000		

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

**2016 Property/Casualty Renewal Application
Property**

			2015 Value		2016 Value	
			(B) Bldg.	(B) Bldg.	(C) Contents	(C) Contents
CIRSA Code: 80300001	1188 E/ 2nd Ave - Durango Carnegie Building	Type: X	Use: Office Space			
Member Code:	Area: 15253	Masonry				
Site Code: 01-01	Leased: Yes	Flood Zone: 0	(B)	\$0.00	(B)	\$0.00
Yr. Built: 1907	>3 Stories? No	FPC: 6	(C)	\$4,000.00	(C)	\$4,000.00
Appraised Yr:	Builders' risk? No	Sprinkler? No				
Total			(B)	\$0.00	(B)	\$0.00
			(C)	\$4,000.00	(C)	\$4,000.00
Totals: (Excluding 'Excluded and Abandoned' and 'Deleted' Properties)			(B)	\$0.00	(B)	\$0.00
			(C)	\$4,000.00	(C)	\$4,000.00
				<u>\$4,000.00</u>		<u>\$4,000.00</u>

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application Other Property

	2015 Renewal	2016 Renewal	Reason For Change
Business Interruption Exposures			
Business Income	\$0	0	
Loss of Rents	\$0	0	
Extra Expense	\$0	0	
Other Exposures			
Valuable Papers	\$0	0	
Electronic Data Processing	\$7,000	7,000	
Accounts Receivable	\$0	0	
Fine Arts	\$0	0	
Mobile Equipment	\$0	0	
Employee-Owned Tools	\$0	0	
Law Enforcement Animals	\$0	0	
Do you own above-ground electrical distribution/transmission lines and poles	No	ND	
Electrical Lines/Poles *	\$0	0	
Miscellaneous Property	\$0	0	
TOTAL OTHER PROPERTY	\$7,000	7,000	

Miscellaneous Property Notes

* If you have electrical lines and poles, the automatic insurable value is \$500,000.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application

Vehicles

Vehicle Counts	2015	2016	Reason for Change
Cars - Passenger	0	0	
Cars/Trucks - Emergency Response	0	0	
All Trucks	0	0	
Fire Trucks	0	0	
Ambulances	0	0	
Street Sweepers	0	0	
Motorcycles	0	0	
School Buses	0	0	
Transportation Buses	0	0	
Trailers	0	0	
Total Vehicle Counts	0		

Vehicle Values	2015	2016	Reason for Change
Fire Trucks (Include HAZMAT vehicles)			
2015 ReplacementCost [X] Actual Cash Value []	\$0.00	0.00	
2016 ReplacementCost [] Actual Cash Value []			
Ambulances			
2015 ReplacementCost [X] Actual Cash Value []	\$0.00	0.00	
2016 ReplacementCost [] Actual Cash Value []			
Street Sweepers			
2015 ReplacementCost [X] Actual Cash Value []	\$0.00	0.00	
2016 ReplacementCost [] Actual Cash Value []			
Fire Trucks, Ambulances, Street Sweepers	\$0.00	0.00	
All Other Vehicles (Actual Cash Value)	\$0.00	0.00	
Total Vehicle Values	\$0.00	0.00	

Evidence of Insurance Cards	2015	2016	Reason for Change
Number of cards needed:	0	0	

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application

Vehicle Schedule

Vehicle #	Year	Make/Model	VIN #	2015	2016
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Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application Separately-Rated Exposures

	2015	2016	Reason For Change
Airport - Expenditures (Including Payroll)	\$0.00	0	
Day Care/Nurseries - Expenditures (Including Payroll)	\$0.00	0	
Fire Department - Number of EMTs	0	0	
Housing Authority - Total Area (square feet)	0	0	
Police Department - Full-Time Officers	0	0	
Police Department - Reserve/Part-Time Officers	0	0	
Jail/Holding Facilities - Area (square feet)	0	0	
Recreation Facilities - Area (square feet)	0	0	
Swimming Pools (Including number in recreation facilities.)	0	0	
Electric Distribution - Payroll	\$0.00	0	
Electric Generation - Payroll	\$0.00	0	
Gas - Payroll	\$0.00	0	
Water & Sewer - Payroll	\$0.00	0	

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

**2016 Property/Casualty Renewal Application
Operating Expenditures**

Category	2015 Renewal	2016 Renewal	Reason For Change
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Operating Expenditures

Total Operating Expenditures	\$500,000.00	500,000	
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Employee Payroll Information

Full Time Employees Count	1	2	Previous PT went to FT
Part Time Employees Count	1	0	
Part Time Unpaid Elected and/or Appointed Officials Count	14	12	2 entities no longer members
Unpaid Volunteer Fire Fighters and Reserve Police Officers Count	0	0	
Seasonal Employees Count	0	0	
Total Employees Count	16	14	
Total Payroll	\$79,400.00	130,606	Pay raises

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application
Officials and Boards

Town/City Board/Council Members	2015	2016	Reason For Change
	14	12	2 entities no longer members

Additional 2015 Boards

Additional 2016 Boards

Additional 2015 Entities

Additional 2016 Entities

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

**2016 Property/Casualty Renewal Application
Entity Events**

2015 Events

2016 Events

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application Supplemental Questions

Does your entity own, operate and/or lease property to another party for any of the following exposures?

	2015 Renewal	2016 Renewal
Raceways (motorcycle or car)	No	No
Amusement Parks	No	No
Operational railcars or engines	No	No
* Please attach a copy of the contract with the Lessee.		

Does your entity have a swimming pool?

	2015 Renewal	2016 Renewal
How many slides	00	0
How many diving boards?	00	0

Does your entity own or occupy any buildings that are NOT listed on the property schedule on your CIRSA application?

2015 Renewal		
Address	Use of the Building	Reason Not Listed

2016 Renewal		
Address	Use of the Building	Reason Not Listed

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

2016 Property/Casualty Renewal Application
Comments

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

APPLICATION ERROR GUIDELINES

The following are only guidelines and are not intended to preclude the use of other criteria as appropriate to evaluate application errors on a case-by-case basis. In addition, in any case where excess carriers may have a concern or interest, their decisions may be controlling.

1. If an error is made by a member which results in an under-priced contribution, such as undervaluing or non-reporting of property, the member will be provided coverage as though the error had not occurred (subject to the terms and conditions of the policy); however, the following will apply:
 - a. If the error is discovered and no loss has occurred, the member will be billed the amount of the under-pricing for the current policy year.
 - b. If the error is discovered due to the occurrence of a loss, the member will be billed retroactively for the amount of the under-pricing from the year of the loss forward.
2. If an error is made by the member that results in an over-priced contribution, such as over reporting property values, and the member requests a reduction, the following will apply:
 - a. If the error is discovered prior to distribution to the membership of the preliminary quotes, the correction will be made without a penalty.
 - b. If the error is discovered after the preliminary quotes are distributed, the correction will be made; however, there may be a penalty charged equal to 25% of the error.
3. If an error is made by CIRSA that results in an overpriced member contribution, CIRSA will recalculate the member contributions and make the appropriate reduction.

2016 WORKERS' COMPENSATION APPLICATION
SIGNATURE PAGE

Member Name: Southwest Colorado Council of Governments

Regular Governing Meeting Days and Times: 1st Friday of every month 1:30 - 5:30 pm.

Population: 0

Coverage Year: January 1, 2016 to January 1, 2017

Application Completed By: Sara Trujillo

Title: Administrator

Phone Number: (505) 290-0015

Email Address: sara@swccog.org

Would you like additional information sent to you or continue coverage for the following optional coverages?

- Community Service Workers Accident Medical Plan: Yes No
- Occupational Accidental Death & Dismemberment: Yes No
- Sports Accident Medical Plan: Yes No
- Volunteer Accident Medical Coverage: Yes No

Note: Actual coverages are determined by the Workers' Compensation Laws and by the terms of the applicable policy.

THE ENCLOSED INFORMATION IS ACCURATE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE*

TITLE

PRINT NAME

DATE

*SIGNATURE MUST BE THAT OF MAYOR, MANAGER, CLERK OR EQUIVALENT (SUCH AS PRESIDENT OF A SPECIAL DISTRICT).

COMPLETE AND FORWARD TO CIRSA BY FRIDAY, JUNE 5, 2015.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

DEDUCTIBLE/SPECIAL CONTRIBUTION PLAN OPTIONS

You will automatically receive a quote reflecting your entity's 2015 Deductible/SCP selection. If you would like an additional quotation for any of the following options, please indicate below:

<u>Deductibles</u>	<u>Special Contribution Plan</u>	
\$ 0	\$ 10,000	\$ 200,000
500	25,000	250,000
1,000	50,000	300,000
2,500	100,000	350,000
5,000	150,000	400,000

The options for which you desire a quote are:

- 1) _____
- 2) _____
- 3) _____
- 4) _____
- 5) _____
- 6) _____
- 7) _____

See page 10 of the hard copy instructions for more information.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)



**Workers' Compensation Pool
2016 Renewal Payroll and Employee Data
Southwest Colorado Council of Governments**

Description	Class Code	2015 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees	2016 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees
Landscape and Gardening - New Installations	0042								
Asphalt Works Including Drivers	1463								
Photography	4361								
Parking Meter, Vending and Voting Machine Repair	5192								
Carpentry	5437								
Streets, Roads Construction and Repair	5506								
Excavation	6217								
Street Light and Traffic Signal Repair	6325								
Marina - Boat Sales/Repairs, Operation of Dock	6826								
Ambulance Driver - Paid	7370								
Drivers N.O.C., Meter Readers, Library Bookmobile	7380								
Transportation - All Transit Workers Inc. Drivers	7382								
Aircraft or Helicopter Operations-Ground Crew	7403								
Gas Utilities - All Employees inc. Meter Readers	7502								
Water - All Employees inc. Installation & Repair	7520								
Electric - All Employees	7539								
Sewage - All Employees Inc. Installation & Repair	7580								
Garbage Works inc. Land Fill (drivers under 9403)	7590								
Firefighters & Chief	7710								
Firefighters - Paid and Unpaid Volunteers	7711								
Volunteer Search & Rescue or Amb. Teams	7719								
Police & Chief, Traffic Controllers	7720								
Officers - Paid Volunteers	7720a								
Officers - Unpaid Volunteers	7720b								
Defense Storage Warehouse	8292								
Police - Automobile or Equipment Maintenance	8380								
Engineers & Surveyors	8601								
Police & Social									



Workers' Compensation Pool 2016 Renewal Payroll and Employee Data Southwest Colorado Council of Governments

Description	Class Code	2015 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees	2016 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees
All Clerical, Attorneys, Judges, Library or Museum	8810	130,606 \$79,400	2	1					
Elected Council/Trustees, Officials - Paid	8810a								
Appointed Officials, Boards & Comm. - Paid	8810b								
Elected Council/Trustees, Officials - Unpaid Do You Opt to Cover? Yes <input type="checkbox"/> No* <input checked="" type="checkbox"/> *Number must still be listed. See page of instructions for additional information.	8811								
Appointed Officials, Boards & Commissions - Unpaid Do You Opt to Cover? Yes <input type="checkbox"/> No* <input checked="" type="checkbox"/> *Number must still be listed. See page of instructions for additional information.	8811a			12					
Animal Control	8831								
Daycare Nurseries - Professional and Clerical	8868								
Building Maintenance, Unarmed Guards	9015								
Ice Rink Employees; Amusement Park, Fairgrounds	9016								
Hotel - All Employees	9052								
Golf Courses - All Employees	9060								
Restaurant & Food Service	9082								
Parks & Recreation, inc. Swimming Pool Employees	9102								
Theatre - All Except Actors	9154								
Theatre - Musicians, Actors and Entertainers	9156								
Ski Trail Maintenance, Ski Lift Operators	9180								
Cemetery	9220								
Street Cleaning and Snow Removal	9402								
Street Cleaning & Garbage Collection including Drivers	9403								
Police and Office, Bldg Inspectors, Engineers	9410								
Please Describe:									
LS		130,606 \$79,400	2	1					



Workers' Compensation Pool 2016 Renewal Affiliated Legal Entities Payroll

Southwest Colorado Council of Governments

This section does not apply

Description	Class Code	2015 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees	2016 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees
Carpentry	5437								
Volunteer Search & Rescue or Amb. Teams	7719								
Police & Chief, Traffic Controllers	7720								
Police Volunteers - Paid	7720a								
Garage - Automobile or Equipment Maintenance	8380								
Field Engineers & Surveyors	8601								
Case & Social Workers; Claim Adjusters	8742								
All Clerical, Attorneys, Judges, Library or Museum	8810								
Appointed Officials, Boards & Commissions - Unpaid									
Do You Opt to Cover? Yes ___ No* ___									
*Number must still be listed. See page of instructions for additional information.	8811a								
Animal Control	8831								
Daycare Nurseries - Professional and Clerical	8868								
Building Maintenance, Unarmed Guards	9015								
Ice Rink Employees; Amusement Park, Fairgrounds	9016								
Golf Courses - All Employees	9060								
Restaurant & Food Service	9082								
Parks & Recreation, inc. Swimming Pool Employees	9102								
Ski Trail Maintenance, Ski Lift Operators	9180								
Cemetery	9220								
Street Cleaning and Snow Removal	9402								
Refuse & Garbage Collection including Drivers	9403								
Field and Office, Bldg Inspectors, Engineers	9410								
TOTALS									



Workers' Compensation Pool 2016 Renewal Contractor Payroll

Southwest Colorado Council of Governments

This section does not apply

Description	Class Code	2015 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees	2016 Reported Payroll	Number of Reported Full Time Employees	Number of Reported Part Time Employees	Number of Reported Seasonal Employees
Carpentry	5437								
Volunteer Search & Rescue or Amb. Teams	7719								
Police & Chief, Traffic Controllers	7720								
Police Volunteers - Paid	7720a								
Garage - Automobile or Equipment Maintenance	8380								
Field Engineers & Surveyors	8601								
Case & Social Workers; Claim Adjusters	8742								
All Clerical, Attorneys, Judges, Library or Museum	8810								
Appointed Officials, Boards & Commissions - Unpaid									
Do You Opt to Cover? Yes ___ No* ___									
*Number must still be listed. See page of instructions for additional information.	8811a								
Animal Control	8831								
Daycare Nurseries - Professional and Clerical	8868								
Building Maintenance, Unarmed Guards	9015								
Ice Rink Employees; Amusement Park, Fairgrounds	9016								
Golf Courses - All Employees	9060								
Restaurant & Food Service	9082								
Parks & Recreation, inc. Swimming Pool Employees	9102								
Ski Trail Maintenance, Ski Lift Operators	9180								
Cemetery	9220								
Street Cleaning and Snow Removal	9402								
Refuse & Garbage Collection including Drivers	9403								
Field and Office, Bldg Inspectors, Engineers	9410								
TOTALS									

**ADDITIONAL INFORMATION FOR PAID ELECTED AND APPOINTED OFFICIALS,
BOARDS AND COMMISSIONS**

Class Code	Additional Information for Codes 8810a and 8810b																				
8810a	<p>Paid Elected Council, Trustees, and Officials</p> <p>Do salaries differ by position? If yes, please list the salaries by position:</p> <table border="0"><thead><tr><th data-bbox="363 609 1043 644"><u>Position Name</u></th><th data-bbox="1150 609 1458 644"><u>Payroll</u></th></tr></thead><tbody><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr></tbody></table> <p style="text-align: center;"><i>N/A</i></p>	<u>Position Name</u>	<u>Payroll</u>	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
<u>Position Name</u>	<u>Payroll</u>																				
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8810b	<p>Paid Appointed Boards, and Commissions</p> <p>Do salaries differ by position? If yes, please list the salaries by position:</p> <table border="0"><thead><tr><th data-bbox="363 1239 1043 1274"><u>Position Name</u></th><th data-bbox="1150 1239 1458 1274"><u>Payroll</u></th></tr></thead><tbody><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr><tr><td>_____</td><td>_____</td></tr></tbody></table>	<u>Position Name</u>	<u>Payroll</u>	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
<u>Position Name</u>	<u>Payroll</u>																				
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Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

SUPPLEMENTAL QUESTIONS

Enter any watercraft your entity owns and/or operates.

Use/Department	Crew Capacity	Passenger Capacity	Length
<i>N/A</i>			

For each of your locations that have more than 25 employees located in the building at any time, please provide the following:

Location	Zip Code	Total Number of Employees for Location	Maximum Employee Count During the Busiest Shift
<i>N/A</i>			

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

CIRSA
2016 Property/Casualty
Supplemental Application

Member Name: Southwest Colorado Council of Governments

Please complete and return the questions below to CIRSA no later than Friday, **June 5, 2015**. If you would prefer an electronic copy of this form to complete, please contact your underwriting representative.

Employees (other than police officers) carrying firearms

My entity does not allow or require employees (other than police officers) to carry a firearm while working. _____ (Initial);

or

Complete the following questions regarding your employees' (other than police officers) use of firearms while on the job:

What position do they hold?	Does this employee "open carry"?	Does this employee "concealed carry"?	The carrying of a firearm is a job requirement or something that you allow? (circle as appropriate)	
1)			required	allowed
2)			required	allowed
3)			required	allowed
4)			required	allowed

If your entity has a policy allowing or requiring employees (other than police officers) to carry firearms while working, please attach a copy of your policy to this form.

Drones/Unmanned Aircraft

Does your entity use or is your entity considering using drones/unmanned aircraft? Please indicate below which is appropriate:

_____ **We currently own and/or use drones/unmanned aircraft**

_____ **We do not currently own and/or use drones/unmanned aircraft, but are considering doing so.**

We do not currently own and/or use drones/unmanned aircraft, and are not presently considering doing so.

Please note coverage for drones/unmanned aircraft is not automatic. Pre-approval is required by our carrier.

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

Member Name	CIRSA Code	Location	Use	Building Value	Contents Value	Historical Value	Indication from Member of Flood Zone A	Indication from Appraisal that Location could be in Flood Zone A
Southwest Colorado Council of Governments								

CIRSA has not received any indication from either you or the appraisal company that your entity has locations in Flood Zone A.

Flood Zone A Coverage

What is Flood Zone "A" and why you should care

Flood Zone “A” Coverage

What is Flood Zone “A” and why you should care

By Mike Wagner, Property Claims Supervisor

Flood zones are geographic areas defined by FEMA which are categorized by the potential risk for flooding at a particular location. There are several different types of flood zones. However, the zone that we are concerned with in this article is Flood Zone A, or any zone which starts with the letter A. Many CIRSA members have buildings located in this flood zone, and the purpose of this article is to point out how flood coverage is altered for certain of your buildings located in this zone.

Flood Zone A is an area determined by FEMA to have a 1 percent annual chance of flooding in any given year. Generally, but not always, these areas are located fairly close to rivers and other drainages. The CIRSA Property & Crime Coverage Policy provides coverage for buildings damaged from floods. However, for any location in Flood Zone A with values (building & contents) in excess of \$1,000,000, the amount of coverage is reduced, as these locations are subject to an additional deductible above the normal member-selected property damage deductible.

The amount of this additional deductible is based on the maximum amount of coverage (buildings and contents) that can be purchased through the National Flood Insurance Program (NFIP). For a building with a value greater than \$1,000,000, the amount of NFIP coverage available is \$500,000. If a loss only involves building damage, the additional deductible would be \$500,000, since this is the maximum amount of insurance that could be purchased. However, if the loss involved both building and contents damage, the additional deductible would be based on the total amount of insurance that could have been purchased through NFIP for both the building and its contents. So the deductible would be \$500,000 for the building coverage loss and an additional amount based on contents coverage that could have been purchased through NFIP for that location. For contents, this amount could be up to \$500,000, since this is the maximum contents coverage available through NFIP. So the total additional deductible for a loss that involves both building and contents damage could be as much as \$1,000,000.

General Condition O located in the CIRSA Property & Crime Coverage Document states as follows:

O. Deductible

1. A “Member” selected deductible will apply separately to each “occurrence”;
and

2. An additional deductible will apply separately to each location that is in a National Flood Insurance Program (NFIP) zone A, where total values are in excess of \$1,000,000. The additional deductible shall apply as follows:

For any location eligible for NFIP insurance, coverage afforded under this policy is excess of the maximum limit of coverage which could have been purchased through NFIP, whether it was purchased or not.

Condition O was imposed on CIRSA and its members starting in 2006 by CIRSA's excess carrier. Although Condition O is actually less restrictive than other similar conditions found in the marketplace, we realize that it can create impacts for members with the above described locations in Flood Zone A. With advance planning, we hope that members can be prepared to handle those impacts.

So if your entity has a flood loss to a building that is located in Flood Zone A, and the building and contents are determined, at the time of loss, to have a value in excess of \$1,000,000, the loss for this location will be subject to the separate deductible discussed above. This is in addition to your entity's normal property damage deductible which it has selected. It is important for your entity to plan for this additional deductible before you experience a flood loss, either by purchasing NFIP insurance, or by being otherwise prepared to cover the additional financial outlay that this deductible will entail for your entity.

As noted, this separate deductible applies only to flood loss, to locations with values over \$1,000,000, and to each location with values over \$1,000,000. So it is possible for this deductible to apply multiple times depending on the number of locations you have in Flood Zone A that have sustained damage. Flood coverage for locations with a value of \$1,000,000 or less are subject only to the normal property deductible your entity has selected.

Below are a few examples of how Condition O would apply in an actual claim scenario:

Member X has a location (recreation center) located in Flood Zone A damaged from spring runoff flooding. This location has a pre-loss building and contents value of \$5,000,000. The member's regular property deductible is \$1,000. The total amount of flood damage sustained to the building is \$700,000. In this scenario Member X would be owed only \$199,000, since it would be subject to the \$500,000 additional deductible listed in Condition O, and it would also be subject to its regular member selected deductible of \$1,000.

Member Y has a location (nature center) located in Flood Zone A damaged from flooding from a significant rain event. This location has a pre-loss building and contents value of \$600,000. The member has a regular \$25,000 deductible which it selected. The building sustained 250,000 in damage from the flood. Since the location has a value that is less than \$1,000,000, Member Y is subject only to the \$25,000 property deductible which it selected. Member Y would recover \$225,000.

Member Z has a location (City Hall) located in Flood Zone A damaged from flooding. Member Z has a \$50,000 deductible. The City Hall has a pre-loss replacement cost value of \$2,000,000 and the contents has a pre-loss replacement cost value of \$200,000. In this scenario, the building sustained \$1,000,000 in damage, and there was an additional \$75,000 in contents damage. The maximum amount of NFIP coverage that could have been purchased on the building is \$500,000, and the maximum amount of contents coverage available through NFIP is \$200,000. In this scenario Member Z would not make any recovery under the CIRSA Policy for its contents loss, since the amount of damage (\$75,000) does not exceed the amount of coverage that could have been purchased through NFIP. For the building loss, Member Z would recover \$450,000 under the CIRSA policy (building loss of \$1,000,000 less the \$500,000 available through NFIP less Member Z's regular \$50,000 property deductible).

Obviously the above is quite complex and concerning. To add to the concern, consider the three scenarios outlined above, and then change the set of facts. Now assume all of the above damage was sustained by the same member. With the exception of the regular selected member deductible which would be deducted, the loss payments made at each location would be the same. General Condition O additional deductible applies at *each* loss location.

As you can see, it is very important to know what flood zones your buildings are located in, and to purchase NFIP coverage where appropriate. The coverage provided by the NFIP policy will help in covering the gap created by the application of the additional deductible outlined in Condition O. However, since the NFIP policy is coverage based on the actual cash value of repair and not the full replacement cost value, it is possible that the coverage provided through NFIP will not be sufficient to completely alleviate the full additional deductible on a particular loss. Thus, if you have buildings subject to Condition O it is critical to pre-plan for the financial consequences of a flood loss.

**MEMORANDUM**

TO: CIRSA Workers' Compensation Underwriting Contact

FROM: Meg Cody, Underwriting Representative *MC*

DATE: April 24, 2015

SUBJECT: 2016 CIRSA Workers' Compensation Renewal Loss History Information

In preparation for the 2016 Workers' Compensation Renewal, CIRSA needs updated loss information for your entity. The Southwest Colorado Council of Governments became a member of the CIRSA Workers' Compensation pool effective February 10, 2014. Therefore, we need updated loss information prior to this date. This would include loss information for the period of January 1, 2012 to February 10, 2014.

To assist you in obtaining the requested information from your prior carrier(s), a sample letter of authorization to release this information is enclosed. The carrier name, address and policy number(s) shown on the sample are your entity's specific information as indicated on your CIRSA New Member Application at the time it was completed. Please verify that this information is still correct. Type the letter on your entity letterhead and forward it to your prior carrier(s)*. **Please send a copy of the request letter to CIRSA.** The loss runs are due to CIRSA on or before **Friday, June 5, 2015.**

*Note if your prior carrier is Pinnacol Assurance, it is recommended that you fax your request letter to them at (303)-361-5000, or call them at (303) 361-4000 to request the loss information. Also, Pinnacol will not release information directly to CIRSA, therefore, once you receive the current loss information from Pinnacol, you will need to forward it to CIRSA.

If you have any questions or need additional information, please contact me at (800) 228-7136 or (303) 757-5475.

enclosure

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

SAMPLE ONLY**[LETTER OF AUTHORIZATION]****[NOTE: TO BE TYPED ON YOUR ENTITY LETTERHEAD]**

[Today's Date]

SUBJECT: Southwest Colorado Council of Governments
Policy No:

To Whom It May Concern:

Please e-mail a copy of our loss history from January 1, 2012 to present to me at (INSERT YOUR CURRENT E-MAIL ADDRESS HERE) **on or before Friday, June 5, 2015.**

Sincerely,

[Your Name]
[Your Title]

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)



3665 Cherry Creek N. Drive
 Denver, CO 80209
 P: (800) 228-7136
 F: (800) 850-8950
 www.cirsa.org

Member Directory

Entity Name: Southwest Colorado Council of Governments

Mailing Address

PO Box 963

Durango, CO 81302

Main Phone: 970-779-4592

Web Site: www.swccog.org

Physical Address

Southwest Colorado Council of Governments

1188 E 2nd St.

Durango, CO 81301

Main Fax: 970-779-4592

General Email:

Manager/Administrator

Name: Sara Trujillo

Phone: (505) 290-0015

Title: Assistant / Accountant

E-mail Address: sara@swccog.org

Primary Contact (Receives general correspondence for distribution and CIRSA Member Directory forms.)

Name: Miriam Gillow-Wiles

Phone: 970-779-4592

Title: Executive Director

E-mail Address: director@swccog.org

Voting Member (Receives notices concerning new members seeking membership in CIRSA (unless the entity waived the notice); receives proposed Bylaw amendments; receives notice of CIRSA General Membership Meetings; attends and votes at General Membership Meetings. The Voting Member must be an officer or employee of the entity.)

Name: Richard White
~~Michael Whiting~~

Phone: 970-946-2422 (970) 382-0049

Title: Chairman

E-mail Address: mwhiting@archuletacounty.org

dick.white@durangogov.org

Alternate Voting Member (Votes at General Membership Meetings in the absence of the Voting Member. The Alternate Voting Member must be an officer or employee of the entity.)

Name: Miriam Gillow-Wiles

Phone: 970-779-4592

Title: Executive Director

E-mail Address: director@swccog.org

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

Loss Control Contact (Receives loss control materials such as videos, manuals, memos, seminar notices, etc. Interacts with CIRSA on loss control visits and other loss control activities.)

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Underwriting Contact (Receives annual renewal application and documents; interacts with CIRSA on application and underwriting questions; receives updates to CIRSA Pool Manual.)

Property/Casualty Underwriting Contact

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Workers' Compensation Underwriting Contact

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Claims Contact (Receives correspondence from CIRSA Claims department and CIRSA-assigned defense counsel on claims against your entity; gives input on behalf your entity on claims settlement and defense decisions; has the ability to file claims and access entity claim reports online.)

Property/Casualty Claims Contact

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Workers' Compensation Claims Contact

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Accounts Payable Contact (Receives all invoices and correspondence from the CIRSA Finance department. Leave blank to receive normal invoice distribution.)

Name: Miriam Gillow-Wiles

Title: Executive Director

Phone: 970-779-4592

E-mail Address: director@swccog.org

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

Elected Officials *(Municipal Members Only)*

Mayor

Name: _____

Phone: _____

Title: _____

E-mail Address: _____

Name: _____

Phone: _____

Title: _____

E-mail Address: _____

Name: _____

Phone: _____

Title: _____

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Title: _____

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Authorization:

Signature of Mayor, Manager, Clerk or equivalent such as Special District President

Date

Attachment: CIRSA renewal packet (2536 : CIRSA Insurance Renewal)

ITEM NO. (ID # 2535)

DATE: 06/5/2015

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: July 2015 Meeting Date

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- July 2015 Meeting Memo(DOC)

July 2015 Meeting

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 5 June 2015

Comments: The July SWCCOG meeting falls on July 3, 2015. Options are below:

1. Move meeting to following Friday, July 10th.
2. Move meeting to the 3rd Friday, July 17th. Only 2 weeks from August meeting and I will be taking PTO that day.
3. Pick a different day of the week to have the July's meeting
4. Not have a meeting in July.

Attachment: July 2015 Meeting Memo (2535 : July 2015 Meeting Date)

ITEM NO. (ID # 2537)

DATE: 06/5/2015

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 Report 5 June 2015 (DOCX)
- Phoenix Recycle RREO Grant approval (PDF)
- SW_CO_index_letter_FINAL (PDF)
- 2008 SW Colorado Index_SPONSORinsert_FINAL (PDF)

Director Report

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 5 June 2015

Comments: We did a lot in the month of May (and first week of June). We submitted the DOLA Downtown grant and the CDOT Grant for a Transit Coordinator, for almost \$200,000. The DOLA Broadband Planning Grant is being reviewed and will be submitted next week.

We also have the Transit Council meeting scheduled on June 11th at 1:30pm. At that meeting Sam Starr, MURP Intern for the SWCCOG, will be presenting a brief overview of the work he did on condensing /focusing existing studies, as well as the literature review and best practices for developing rural transit. The Board is more than welcome to attend. I will send this out to anybody interested, it is large and I didn't want to take the space in the Board Packet.

I have included a thank you letter from Phoenix Recycling, which was awarded their RREO grant. I have also included information on the SW Community Index, a partnership with Region 9, Community Foundation, and United Way. This will identify key data for all of the communities throughout the region, and will be beneficial for grant writing and focusing on needs across the region. The SWCCOG is not donating any money, but time of our VISTA and encouraging officials (you) to attend meetings across the region.



May 21, 2015

Richard E. White
Southwest Colorado Council of Governments
P.O. Box 963
Durango, CO 81302

It is with great pleasure that we announce the receipt of a Recycling Resources Economic Opportunity Fund Grant. We are beyond thrilled and want to thank you for your Letter of Support to the Grant Review Committee. We are on target with the facility plans and working with the county for all needed permits for the new Southwest Regional Recycling Facility. Barring any unforeseen circumstances the new facility is still set to start accepting commodities for processing in the summer of 2016. We very much look forward to working with you in the future.

Mark Thompson
Owner and Manager
Phoenix Recycling LLC

Attachment: Phoenix Recycle RREO Grant approval (2537 : Director's Report)



SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS

6 February 2015

RREO Grant Review Committee
C/O Eric Heyboer
Colorado Department of Public Health and Environment
4300 Cherry Creek Drive South
Denver, CO 80246-1530

RE: FY 2015-2016 RREO Phoenix Recycling Grant Proposal

Dear Grant Review Committee,

The Southwest Colorado Council of Governments (SWCCOG) supports the Phoenix Recycling request for funding through the Recycling Resources Economic Opportunity (RREO) grant program.

The request from Phoenix Recycling is directly linked to the SWCCOG's successful grant application for a regional approach to recycling. The data from the 2014-2015 SWCCOG RREO grant illustrates a lack of access to recycling, having a regional facility will help reduce the barriers to both commercial and residential recycling. Currently, the region lacks a viable local market for recycled materials. As a result, the existing recycling facilities must send the commodities outside the region, increasing both transportation fees and carbon footprint. Establishing a regional materials recovery facility will help reduce costs for the existing municipal and commercial recycling programs while creating opportunities for employment in the region. Phoenix Recycling's proposal provides an opportunity to address the region's long term recycling needs.

A regional approach to recycling and waste management will engage commercial haulers as well as local governments in a more robust and comprehensive approach to resource recovery. This grant request will provide the next logical step both in expanding capacity and in improving economics for recycling throughout the region. The SWCCOG backs Phoenix Recycling's grant application and encourages the Committee to fund the request.

Sincerely,

Richard E. White
Board Chair
Southwest Colorado Council of Governments
PO Box 963
Durango, CO 81302

Attachment: Phoenix Recycle RREO Grant approval (2537 : Director's Report)



Date (Format: MONTH DAY, YEAR)

Recipient NAME
ORGANIZATION
ADDRESS
CITY, STATE ZIP

Dear NAME,

We would like to invite you to help sponsor the 2015 Southwest Colorado Index update project. We have developed three levels of sponsorship: Bronze, Silver, and Gold (see enclosed).

The Southwest Colorado Index takes a comprehensive look at environmental, social and economic trends. Realizing the value of the SW Colorado Index as a source of localized data and recognizing the importance of up-to-date information, Region 9 (who has administered the report since 2006) came together with the SW Colorado Council of Governments, the Community Foundation serving SW Colorado and United Way of SW Colorado to provide support for updating the full report for the first time since 2008.

Our sponsors will be recognized in a number of ways depending on the level of sponsorship. Your sponsorship will help support convening community meetings, the research to update the report indicators, and publicity for the completed report. We plan to update sections of the report one at a time and release them on a staggered basis to allow for a focused publicity campaign around each topic area.

The indicators selected have historically evolved to reflect the concerns of our region. We plan to continue updating the indicators included and will be convening community organizations throughout the region in order to solicit feedback on the types of information that would be most useful to include. We also welcome input from you and allow the opportunity to support a particular topic if you have a specific interest.

We hope you will join us in supporting the update of this valuable report for Southwest Colorado.

Sincerely,

Laura Lewis Marchino
Assistant Director
Region 9 Economic
Development District

Miriam Gillow-Wiles
Executive Director
SW Colorado Council
of Governments

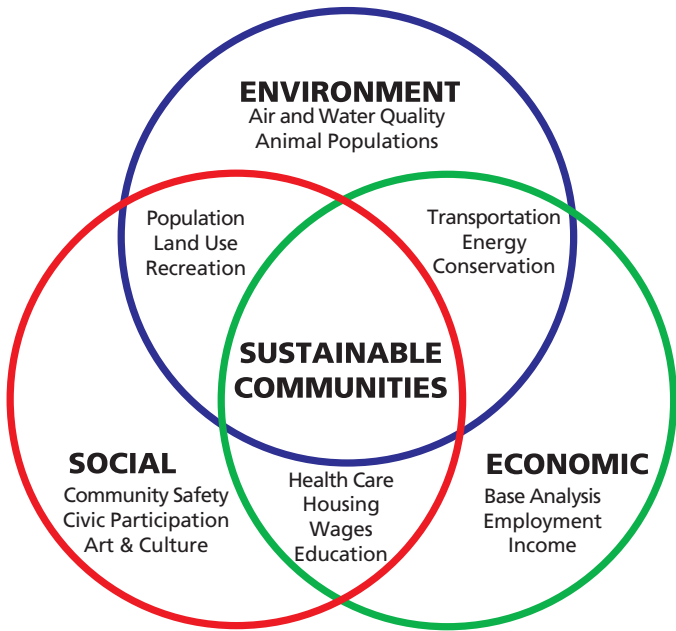
Briggen Wrinkle
Executive Director
The Community Foundation
Serving SW Colorado

Lynn Urban
President & CEO
United Way of SW Colorado

Attachment: SW_CO_index_letter_FINAL (2537 : Director's Report)

SAMPLE Report Summary (2008)

Previously published by Operation Healthy Communities, Inc. (OHC), the document was called *Pathways to Healthier Communities Indicator Report*. The initial effort began before regional information was readily available on the Internet, and there was a tremendous need for a single source of localized data designed to evaluate community trends. Since then, over 100 indicators (measurements) have been developed to track changes over time in five Southwest Colorado counties. Though OHC closed its doors at the end of 2006, this project continues to be administered by the Region 9 Economic Development District.



The **Index** takes a comprehensive look at environmental, social, and economic trends. All aspects of a community are linked to each other, so positive (or negative) changes in one area affect changes in other areas over time.

Each indicator in the **Index** is chosen based on research considerations such as validity, reliability, availability, timeliness and responsiveness, and the document is always evolving to reflect the concerns of our region. New indicators are included as appropriate and others are dropped if information is no longer collected or meets no research considerations.

The Southwest Colorado Index provides data and trends for Archuleta, Dolores, La Plata, Montezuma and San Juan Counties; and includes information on:

- Art & Culture
- Civic Participation
- Community Safety
- Economic Health & Diversity
- Education
- Energy & Conservation
- Environment
- Demographics
- Healthcare
- Housing
- Livable Wages
- Transportation

A healthy community is one in which families and individuals of all income levels live in adequate and affordable housing.

Jurisdiction	Purchase Price 6.5% Interest 10% Down 30 Yr Loan Term	Qualifying Annual Income	2007 Median Family Income by County	% of Families with less than Qualifying Income
Archuleta County-all	\$ 227,500	\$ 56,500	\$ 51,500	55%
Pagosa Springs	\$ 110,000	\$ 27,300	\$ 51,500	27%
Rural Dolores Co	\$ 126,800	\$ 31,500	\$ 44,000	36%
Dove Creek	\$ 50,000	\$ 12,500	\$ 44,000	14%
Rico	\$ 275,000	\$ 68,300	\$ 44,000	78%
Rural La Plata Co.	\$ 330,000	\$ 82,000	\$ 60,600	68%
Bayfield	\$ 265,500	\$ 65,900	\$ 60,600	54%
Durango	\$ 350,000	\$ 86,900	\$ 60,600	72%
Ignacio	\$ 173,000	\$ 43,000	\$ 60,600	35%
Rural Montezuma Co.	\$ 275,000	\$ 68,300	\$ 45,000	76%
Cortez	\$ 155,800	\$ 38,700	\$ 45,000	43%
Dolores	\$ 190,500	\$ 47,300	\$ 45,000	53%
Mancos	\$ 217,000	\$ 53,900	\$ 45,000	60%
San Juan County	\$ 300,000	\$ 74,500	\$ 47,200	79%
Silverton	\$ 282,025	\$ 70,000	\$ 47,200	74%

High rents and home prices, coupled with relatively low wages, make affordable housing a prime concern in many of our towns and rural areas. In order to obtain affordable housing many people are forced to commute long distances to their workplaces, which increases transportation costs, adds to traffic congestion and air pollution, and takes more time away from their families. In this section we look at the cost of rental units, as well as for sale home prices in each of the communities in Southwest Colorado.

The cost of housing continues to rise in communities in Southwest Colorado. In our region Dove Creek (Dolores County) and Pagosa Springs (Archuleta County) were the least expensive places to buy a home in 2007, while Durango and rural La Plata County were the most expensive places to buy homes.

A healthy community has a diverse and sustainable economy that pays livable wages and offers meaningful work.

What level of income is necessary to support a given size and type of household? A livable wage addresses the essential financial needs for basic living tools such as shelter, healthcare, childcare, and nutrition. When one earns less than a livable wage, he or she is forced to make undesirable choices such as working two or more jobs, working longer hours, making longer commutes, sharing a residence, or giving up basic items such as a telephone or insurance.

The cost of living continues to rise in communities in Southwest Colorado. In our region Cortez (Montezuma County) is the least expensive place for a family to live, while Rico (Dolores County) is the most expensive place to live.

2007 Livable Hourly Wages in Southwest Colorado			
Area	Single Person renting 1 bdrm	1 Parent, 1 child renting 2 bdrm	*Family of renting 3 bdrms
Archuleta - Pagosa Springs	\$ 10.92	\$ 23.30	\$ 32.00
Dolores - Dove Creek	\$ 11.45	\$ 21.81	\$ 32.00
Dolores - Rico	\$ 11.48	\$ 28.62	\$ 38.00
La Plata - Rural	\$ 11.39	\$ 23.88	\$ 33.00
La Plata - Bayfield	\$ 10.78	\$ 24.17	\$ 34.00
La Plata - Durango	\$ 11.18	\$ 22.82	\$ 33.00
La Plata - Ignacio	\$ 11.39	\$ 22.15	\$ 33.00
Montezuma - Rural	\$ 11.39	\$ 23.61	\$ 34.00
Montezuma - Cortez	\$ 10.06	\$ 22.72	\$ 32.00
Montezuma - Dolores	\$ 11.21	\$ 23.16	\$ 33.00
Montezuma - Mancos	\$ 11.39	\$ 22.43	\$ 34.00
San Juan - All	\$ 11.59	\$ 23.35	\$ 33.00

* assumes 2 children requiring full time day care

Attachment: 2008 SW Colorado Index_SPONSORinsert_FINAL (2537 : Director's Report)

The *Index* uses a number of tools to evaluate the economy of each county, including economic base analysis, employment and income by job sector, total personal income, per capita income, and unemployment rates. 2006 is the latest data available for analysis, except for unemployment rates.

Region-wide the service sector provided 37% of jobs in the region. These jobs include highly paid professionals as well as lower paying unskilled labor. Trade is also important in the regional economy, providing 13% of jobs. These figures reflect the dependency, and benefits, of tourism as a primary economic force.

Jobs by Sector 2006							
Job Sector	Archuleta	Dolores	La Plata	Montezuma	San Juan	Region 9	% of Total
Agriculture	260	233	710	814	1	2,018	4%
Mining & Utilities	79	21	835	208	1	1,144	2%
Construction	1,181	109	4,156	1,243	34	6,723	12%
Manufacturing	109	14	728	519	6	1,376	3%
Transportation & Warehousing	43	13	762	235	1	1,054	2%
Wholesale & Retail Trade	917	93	4,429	1,772	50	7,261	13%
Information	67	19	538	119	0	743	1%
Finance, Insurance & Real Estate	735	3	2,281	684	14	3,717	7%
Services	2,446	155	13,173	4,061	225	20,060	37%
Government	668	201	5,513	3,260	74	9,716	18%
Total	6,505	861	33,125	12,915	406	53,812	100%

Per Capita Income 2006		
	PCI 2006	% of USA
USA	\$ 36,714	100%
Colorado	\$ 39,491	108%
Archuleta	\$ 25,145	68%
Dolores	\$ 25,347	69%
La Plata	\$ 36,493	99%
Montezuma	\$ 28,547	78%
San Juan	\$ 30,096	82%

A comparison of per capita income lets us compare the average income of individuals in our region to state and national incomes. All of the counties in our region had per capita incomes below state and national levels in 2006 (latest year available).

Population Growth • Work to preserve small-town rural lifestyles.

Most of our region is experiencing steady population growth, particularly Archuleta and La Plata Counties. Some people move here for economic reasons, such as the availability of jobs. Others cite quality of life issues, such as clean air and water, and outdoor recreation opportunities. Growth isn't going to stop, although predictions are that it will eventually slow down. As a community we must find ways to plan for and manage growth. The challenge is to align economic growth and development in ways that will enhance the quality of our lives and protect our natural environment.

Population Forecasts by County 2000 – 2035 and Annual Average Percent Change								
	2000	2005	2010	2015	2020	2025	2030	2035
Archuleta	9,898	11,716	14,131	16,653	19,552	22,878	26,797	30,527
		3.2%	3.8%	3.3%	3.3%	3.2%	3.2%	2.6%
Dolores	1,844	1,846	2,076	2,229	2,390	2,552	2,732	2,889
		0.0%	2.4%	1.4%	1.4%	1.3%	1.4%	1.1%
La Plata	43,941	48,019	53,282	60,246	68,561	75,079	81,080	86,548
		1.5%	2.1%	2.5%	2.6%	1.8%	1.5%	1.3%
Montezum	23,830	24,862	27,523	30,554	33,673	36,726	39,538	41,971
		0.8%	2.1%	2.1%	2.0%	1.8%	1.5%	1.2%
San Juan	558	576	608	640	662	664	668	691
		0.6%	1.1%	1.0%	0.7%	0.1%	0.1%	0.7%
Region 9	80,071	87,019	97,620	110,322	124,838	137,899	150,815	162,626

Population Estimates 2006	
ARCHULETA COUNTY	12,208
Pagosa Springs	1,696
Unincorp. Area	10,512
DOLORES COUNTY	1,946
Dove Creek	719
Rico	256
Unincorp. Area	971
LA PLATA COUNTY	48,752
Bayfield	1,833
Durango	16,068
Ignacio	737
Unincorp. Area	30,114
MONTEZUMA COUNTY	25,343
Cortez	8,757
Dolores	932
Mancos	1,267
Unincorp. Area	14,387
SAN JUAN COUNTY	589
Silverton	560
Unincorp. Area	29
REGION 9	88,838

ITEM NO. (ID # 2538)

DATE: 06/5/2015

AGENDA REQUEST

*

MEETING GROUP: Southwest Colorado Council of Governments

STAFF RESOURCE: Miriam Gillow-Wiles, Director

REQUESTING DEPT: Southwest Colorado Council of
Governments

TYPE: SWCCOG Resolution

SUBJECT: Transportation Report

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION:

ATTACHMENTS:

- TPR-transit update June board meeting (DOCX)

TPR/Transit Update

SWTPR

The next SWTPR meeting will take place June 5 at the CDOT Maintenance Building, Durango. The SWCCOG has purchased a video conferencing system; therefore, future meetings will be held at the Carnegie Building as space availability allows.

The next meeting will be held August 7 from 9am – 12pm.

Transit

The next transit meeting is scheduled for June 11 at the Carnegie Building. The video conferencing system will be operational by then for those who cannot make the travel. This meeting will basically mimic the April meeting with human service agencies helping to identify transit needs where action items can then be created by the transit providers.

ITEM NO. (ID # 2539)

DATE: 06/5/2015

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: Community Updates

BACKGROUND:

FISCAL IMPACT:

RECOMMENDED ACTION: