



SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS

Regular Meeting Agenda

Thursday, 26 June 2017, 1:30pm-4:00pm

1188 E 2nd Ave., Durango CO

- I. Introductions
- II. 2016 Audit Presentation
- III. Introduction to Homes Fund new Executive Director, Lisa Bloomquist Palmer
- IV. Consent Agenda
 - a. 4 May 2017 SWCCOG Meeting Minutes
 - b. May 2017 Financials
- V. Reports (Staff will be available for questions on the written reports)
 - a. Director's Report (include approved letter regarding national monuments)
 - b. Broadband Report
 - c. Legislation Report
 - d. Transportation Report
 - e. VISTA Report
- VI. Discussion Items
- VII. Decision Items
 - a. 21 April 2017 Executive Committee Meeting Minutes
 - b. 2018 Dues
- VIII. Other Items
- IX. Community Updates

Audit Presentation

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016
WITH REPORT OF
INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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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, 2016, 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, 2016, 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
June 2, 2017

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, 2016. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$95,489 at the close of the fiscal year.
- Total net position increased by \$4,989.
- Total revenue received in the General Fund was \$192,300 less than the final budget and expenditures were \$177,241 less 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 \$95,489 as of December 31, 2016 as shown on the following condensed statement of net position.

Statement of Net Position

	<u>12/31/2015</u>	<u>12/31/2016</u>
Current assets	\$ 121,093	\$ 167,350
Total assets	<u>121,093</u>	<u>167,350</u>
Current liabilities	30,593	71,861
Total liabilities	<u>30,593</u>	<u>71,861</u>
Net position		
Restricted	-	9,754
Unrestricted	90,500	85,735
Total net position	<u>\$ 90,500</u>	<u>\$ 95,489</u>

Governmental Activities

The cost of all governmental activities this year was \$619,187. \$578,766 was subsidized by operating grants and contributions received from other governmental organizations. Charges for services totaled \$45,410.

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

	12/31/2015	12/31/2016
Revenues:		
Program revenues:		
Charges for services	\$ 28,282	\$ 45,410
Operating grants and contributions	490,393	578,766
Total revenues	518,675	624,176
Expenses:		
General government	523,992	603,336
Grants passed through to member governments	-	15,851
Total expenses	523,992	619,187
Change in net position	(5,317)	4,989
Net position, beginning	95,817	90,500
Net position, ending	\$ 90,500	\$ 95,489

Total resources available during the year to finance governmental operations were \$714,676 consisting of net position at January 1, 2016 of \$90,500 and program revenues of \$624,176. The total cost of governmental activities during the year was \$619,187. Governmental net position increased by \$4,989 to \$95,489.

General Fund Budgetary Highlights

The final appropriations for the general fund at year-end were \$177,241 more than actual expenditures. Actual revenues were less than the final budget by \$192,300. Budget amendments were made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the Council's Budget for calendar year 2017, the Council's Board and management estimated the budget for operating revenues and expenditures to be comparable to the year ended December 31, 2016.

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 970-779-4592 or director@swccog.org.

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BASIC FINANCIAL STATEMENTS

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Statement of Net Position
December 31, 2016

Assets	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 52,021
Due from other governments	93,581
Prepaid expenses	11,994
Restricted assets:	
Cash and cash equivalents	<u>9,754</u>
Total assets	<u>167,350</u>
 Liabilities	
Accounts payable	58,134
Accrued liabilities	7,320
Unearned revenue	<u>6,407</u>
Total liabilities	<u>71,861</u>
 Net Position	
Restricted for:	
Fiber replacement	9,754
Unrestricted	<u>85,735</u>
Total net position	<u><u>\$ 95,489</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, 2016

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	\$ 603,336	\$ 45,410	\$ 562,915	\$ 4,989	\$ 4,989
Grants passed through to member governments	15,851	-	15,851	-	-
Total governmental activities	<u>\$ 619,187</u>	<u>\$ 45,410</u>	<u>\$ 578,766</u>	<u>4,989</u>	<u>4,989</u>
				4,989	4,989
				<u>90,500</u>	<u>90,500</u>
				<u>\$ 95,489</u>	<u>\$ 95,489</u>

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS

**Balance Sheet
Governmental Funds
December 31, 2016**

Assets	General Fund	Nonmajor Fiber Replacement Fund	Total Governmental Funds
Cash and cash equivalents	\$ 52,021	\$ -	\$ 52,021
Due from other governments	93,581	-	93,581
Prepaid expenses	11,994	-	11,994
Restricted assets:			
Cash and cash equivalents	-	9,754	9,754
Total assets	\$ 157,596	\$ 9,754	\$ 167,350
 Liabilities			
Accounts payable	\$ 58,134	\$ -	\$ 58,134
Accrued liabilities	7,320	-	7,320
Unearned revenue	6,407	-	6,407
Total liabilities	71,861	-	71,861
 Fund Balance			
Nonspendable	11,994		11,994
Restricted	-	9,754	9,754
Unassigned	73,741	-	73,741
Total fund balance	85,735	9,754	95,489
 Total liabilities and fund balance	 \$ 157,596	 \$ 9,754	 \$ 167,350

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 Funds
For the Year Ended December 31, 2016

	General Fund	Nonmajor Fiber Replacement Fund	Total Governmental Funds
REVENUES:			
Grant income	\$ 406,164	\$ -	\$ 406,164
Charges for services	45,410	-	45,410
Contributions from member governments	150,625	9,754	160,379
Miscellaneous	12,223	-	12,223
Total revenues	614,422	9,754	624,176
EXPENDITURES:			
General government	603,336	-	603,336
Grants passed through to member governments	15,851	-	15,851
Total expenditures	619,187	-	619,187
Excess revenues over (under) expenditures	(4,765)	9,754	4,989
Fund balance--beginning	90,500	-	90,500
Fund balance--ending	<u>\$ 85,735</u>	<u>\$ 9,754</u>	<u>\$ 95,489</u>

The accompanying notes are an integral part of the financial statements

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2016

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, 2016

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, 2016

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, 2016 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.

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.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2016

NOTE 1. Summary of Significant Accounting Policies, Continued

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.

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.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2016

NOTE 1. Summary of Significant Accounting Policies, Continued

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.
- 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 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.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2016

NOTE 2. Stewardship, Compliance, and Accountability, Continued

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.

NOTE 3. Deposits and Investments

Cash and investments of the Council as of December 31, 2016 consist of the following:

Cash on hand	\$ 723
Cash in bank	<u>61,052</u>
Total cash and investments	<u><u>\$ 61,775</u></u>

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, 2016, the bank balance of the Council’s deposits was \$90,647 which is fully covered by the federal depository insurance of \$250,000.

SOUTHWEST COLORADO COUNCIL OF GOVERNMENTS
Notes to Financial Statements
December 31, 2016

NOTE 4. Concentrations

During 2016, 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.

NOTE 6. Defined Contribution Plan

The Council contributes to a 457 plan on behalf of its Executive Director. The plan is administered by ICMA-RC and provides that the Council matches up to 5% with the Council's contribution totaling \$3,515 and the employee's contribution totaling \$3,515 during 2016.

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, 2016

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
REVENUES:				
Grant income	\$ 474,766	\$ 631,103	\$ 406,164	\$ (224,939)
Charges for services	32,080	33,340	45,410	12,070
Contributions from member governments	148,279	142,279	150,625	8,346
Other contributions	-	-	12,223	12,223
Total revenues	655,125	806,722	614,422	(192,300)
EXPENDITURES:				
General government				
Salaries and wages	138,282	151,541	139,495	12,046
Employee benefits	46,929	48,793	49,449	(656)
Advertising	800	400	420	(20)
Consulting	246,917	271,000	190,300	80,700
Contract services	13,200	11,700	8,000	3,700
Computer and equipment	23,000	22,000	5,239	16,761
Insurance	2,102	2,102	2,213	(111)
Postage and printing	925	325	65	260
Professional fees	9,488	9,488	13,078	(3,590)
Rent and utilities	13,696	13,326	11,703	1,623
Travel and training	21,500	19,325	18,983	342
Supplies	1,300	1,300	741	559
Grant expenditures - All Hazards	46,724	194,607	119,849	74,758
Other	62,913	34,670	43,801	(9,131)
Total general government	627,776	780,577	603,336	177,241
Grants passed through to member governments	-	-	15,851	(15,851)
Total expenditures	627,776	780,577	619,187	161,390
Excess revenues over (under) expenditures	27,349	26,145	(4,765)	(30,910)
Fund balance at beginning of year	90,500	90,500	90,500	-
Fund balance at end of year	\$ 117,849	\$ 116,645	\$ 85,735	\$ (30,910)

June 2, 2017

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, 2016. 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 January 24, 2017. 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 2016. 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 June 2, 2017.

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, 2016, 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:

2016-001 Audit Adjustments

Criteria: Management is responsible to identify and correct material misstatements to the financial statements.

Condition: The auditors identified misstatements to the financial statements during test work performed. As a result, the auditors proposed various adjustments to record accruals related to the All Hazard Grant and post reclassifying entries that had not been identified and recorded by management.

Cause: The COG's internal controls over financial reporting may not be properly designed and implemented to prevent, detect and correct misstatements to the financial statements. Management does not appear to be receiving timely information related to the All Hazard Grant to enable Management to properly record all of the financial transactions related to the grant.

Effect: The financial reports of the COG were misstated prior to audit adjustments.

Recommendation: We recommend that management review the audit adjustments and determine where improvements in controls are needed. We recommend Management improve communication with the All Hazard grant coordinator to enable the COG to obtain documentation in a timely manner and properly record all financial transactions related to the grant.

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,

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC

June 2, 2017

Homes Fund

Consent Agenda

**Southwest Colorado Council of Governments
May Board Meeting
Thursday, 4 May 2017, 1:30pm
1188 E. 2nd Ave., Carnegie Bldg., Durango, CO 81301**

In Attendance:

John Egan – Town of Pagosa Springs
Michael Whiting – Archuleta County
Gwen Lachelt – La Plata County
William Tookey – San Juan County
Fred Brooks – Town of Mancos
Dick White – City of Durango
Chis La May – Town of Bayfield
Jim Ostrem – Town of Rico (via video)
Mark Garcia – Town of Ignacio (via video)

Staff in Attendance:

Miriam Gillow-Wiles – Southwest Colorado Council of Governments
Jessica Laitsch – Southwest Colorado Council of Governments
Dennis Wegienek – Southwest Colorado Council of Governments
Sara Trujillo – Southwest Colorado Council of Governments

Guests in Attendance:

Karen Iverson – Regional Housing Alliance (RHA)
Ann Harold-McCoy – Senator Gardner’s Office

I. Introductions

The meeting was called to order at 1:33 pm; everyone introduced themselves.

II. Consent Agenda

a. 6 April 2017 SWCCOG Meeting Minutes

Dick White motioned to approve the April meeting minutes, Chris La May seconded, unanimously approved.

b. March 2017 Financials

Dick asked why the DoLA 9038 grant showed \$7,000 over budget in revenue. Sara said DoLA reimbursed approximately \$8,500 more than was requested on a 2016 reimbursement request. Instead of returning payment and redoing the request, DoLA asked the COG to keep the funds as a credit balance and draw off of it until the credit was used in its entirety. Miriam added that the DoLA 9038 grant is now closed and all funds have been spent. Dick inquired as to why the member match was showing \$10,000 but the actual showing \$15,000. Sara said after the budget was approved with the \$10,000 amount for member match, the board voted to increase this amount to \$15,000. Dick noted that the e-TICS budget was different than the actual but understands changes throughout the year will be reflected in the future budget amendment.

Dick White motioned to approve the March 2017 financials, Gwen Lachelt seconded, unanimously approved.

III. Reports

Director’s Report

Miriam reported that she recently made 2 trips to Denver for transportation legislation testimony, 1 trip to Phoenix for the Sonoran Institute panel (the Sonoran Institute being the entity that

awarded the COG a grant in 2014-2015 for Western Lands and Communities (WLC) Grant), and a second trip to Phoenix for a broadband conference that was beneficial. Dick said the WLC grant results would be a worthwhile conversation as scenario planning is relevant looking at the future. Chris said the San Juan Basin Health (SJBH) item in the Director's Report indicated creating a coalition and asked if this would be outside of the COG or including the COG. Miriam said this is part of the Rural Healthcare Grant where there must be at least 1 rural health applicant or a coalition. SJBH has been contacted to be a part of the coalition as there is greater strength in a coalition; a more in depth report is provided later in the agenda.

Broadband Report

Miriam reported that much broadband work has been done including working on federal funding, creating match, creating a coalition for a federal grant, working with CDOT, and helping smaller communities engage with ISPs. Miriam has also had contact with The Technology Planning Team; an organization made up of regional IT folks who talk about broadband needs and how to better meet those needs. This organization has been in dormancy for the last year, and Miriam is trying to bring it back to a functioning state as they will be needed for the federal broadband grant. Broadband legislation continues with the Enterprise Zone Development that has been approved by Region 9. The Enterprise Zone will allow the vast majority of the region's land owners and private companies to donate goods, services, right-of-ways, easements, etc., for a 12.5% tax credit, which will help with broadband development. This has been relatively successful in Region 10.

Legislation Report

Jessica reported that the legislation cycle is almost over. There has been a bit of movement on SB303 for funding and financing of the highway system. This would take a percentage of existing sales and use tax to be used for transportation and has been referred to senate appropriations. Miriam said SB267 regarding the hospital provider fee would sell off state assets and lease them back. This bill is quite complicated due to TABOR restrictions and the goal is to reduce the overall budget. This has been languishing in the house. With 5 days left to go, there has been discussion about a special session. If this legislation does not pass it will significantly impact local hospitals.

Miriam said previous broadband legislation would do away with the ability to opt out of 152 retroactively; essentially, those that opted out would get pulled back in. This piece has been removed from the legislation and now there is potential legislation that would address the Broadband High Cost Fund developed in 2014 to give money to ISPs to build out infrastructure in rural areas. In 2014, when funds from the Telephony High Cost Fund were moved to the Broadband High Cost Fund, Century Link immediately sued the Broadband High Cost Fund because Century Link was losing money. . If an ISP comes in wanting to use money from the Broadband High Cost Fund, the incumbent provider has first right of refusal in the area and Century Link has been utilizing the first right of refusal to build out DSL infrastructure instead of broadband infrastructure. This legislation may or may not be introduced and puts mechanisms in the Broadband High Cost Fund that do not solve the problem. Initially, there was an incorrect speed definition in the legislation where 10 by 1 speeds defined broadband when broadband is defined as 25 by 3 mbps; this has been fixed. However, the other issue is the legislation uses census track data to determine if an area is served or not. In our rural region, this information is self-reported by the ISPs. There is a dichotomy between what Century Link is reporting and what a community is actually receiving. Dick asked what the strategy would be if this legislation is introduced. Miriam suggested the COG board wait until summer to create a holistic comprehensive legislation that will have some positive impact on rural Colorado, specifically the southwest, and do this in advance of the legislative session.

Gwen said the COG had discussed doing water quantity and quality work; there was a bill in the legislature that talked about Colorado's water priorities and using Governor Hickenlooper's water plan introduced in 2015 that outlined some criteria that should be applied to future water projects. There has been an emphasis by some folks that we should fight the criteria. The western slope is standing strong in not wanting transbasin water diversion projects to go to the Front Range. Michael said we will see a push for projects on the west slope that don't benefit us but are simply designed for compact calls, which are fine as long as the projects are not on the backs of local tax payers. It won't be transbasin diversion but a virtual transbasin diversion by boxing up the water on this side through compact requirements and handing it to the east side. It's not just a physical diversion but an interest diversion to the Front Range. Gwen said the bill has not gone anywhere, but is something the COG should monitor. Gwen and Michael agreed to share the monitoring of this legislation and will share updates and information with COG members.

Transportation Report

There were no questions.

VISTA Report

Dennis reported that draft brochures have been sent to all respective communities. Dennis is ensuring all edits and information is satisfactory with input received. Brochures will be put on the website and there are grant funds set aside for printing of the brochures. Dennis said he has been making good leeway with teachers in preparing the curriculum for the elementary schools in translating the recycling information to elementary language. There were no questions.

IV. Discussion Items

a. Retreat Review

Miriam reported that the retreat focused on action items and outcomes. The board packet included a final report from the facilitator with survey graphs. The graphs give a good idea of what is important and helped to create the critical success factors. Many board members said Karen Thompson, retreat facilitator, did a great job and they felt the retreat was beneficial. Gwen asked if the COG could send a thank you to Karen for her services. Miriam said she would send a card.

b. 501c(4) Formation

Miriam reported that she has been in contact with Ken Fellman regarding the COG creating a non-profit and will have a full memo from Ken soon. The initial discussion surrounding the creation of a 501c4 was so the COG could opt out of 152 because if the COG could not opt out it would create issues with owning and leasing broadband infrastructure or having public/ private partnerships. After talking to Ken Fellman and researching the state statute on IGAs, the COG can legally do whatever the member organizations can do. Therefore, if the COG members can opt out of 152, so can the COG. This eliminates the need for a non-profit status. Gwen asked if all COG members are opted out of 152. Miriam said all are except Rico, and they are not putting money towards broadband. No longer having a need for a non-profit status keeps things simpler, less expensive, and more streamlined. Michael asked if this was explicit in the Colorado statutes. Miriam said she is unsure but Ken Fellman will be providing a memo on the discussion and statute. The IGA and/or bylaws between the COG and members may need to be updated with this information. John suggested having something the board can vote on versus changing bylaws, such as a vote for the COG to opt out of 152. Gwen said to be sure and reference the state statute.

V. Decision Items

a. Executive Committee Meeting Minutes

Chris La May motioned to approve the 21 March 2017 Executive Committee meeting minutes, Gwen Lachelt seconded, unanimously approved.

b. RHA Contract

Miriam reported that Karen Iverson, Regional Housing Alliance (RHA) Director, previously approached the COG regarding contract administrative services while the RHA is in dormancy for the next 4 years. A contract has been created and reviewed by legal. The service cost is \$10,000 per year. Gwen asked for some highlights as to what this contract will mean for the COG and asked if this obligates the COG in any way to do regional housing work. Miriam said the RHA will maintain its autonomy, bylaws, and board. The contract is simply to manage the organization while in dormancy until the RHA board determines next steps to either dissolve the organization or bring it out of dormancy. Michael asked what level of activity is anticipated beyond the scope of the annual \$10,000 admin service fee. Miriam said the contract states up to an additional 40 hours per year of work, which would entail whatever else the RHA board would like to do. Michael asked what if there were to be anything above that. Miriam said the COG and RHA boards would have to discuss at that time. Dick asked how frequently the RHA board would meet in a dormant state. Karen said once per year minimum. The Homes Fund (HF) has been contracted to maintain 9 RHA loans until those loans can be transferred from the RHA to the HF at the end of 2020 as there is a 10-year restriction on the funds. Karen reminded the board that the RHA is not coming under the COG but the COG is simply providing administrative services; the RHA will remain independent. Year 2021 will be the final year, final audit, wrap up and close out. William asked Karen if there is a potential down the road where there might be a program that the RHA would be the proper vehicle rather than the HF. Karen said the RHA is unique in its ability to tax, but so can counties. Also, if the RHA is a partner in a project, the project automatically gets a tax exemption, which is seen often in the Front Range; however, this type of situation has not come up in our region as asking for a tax exemption can sometimes be controversial. There was no further discussion.

Chris La May motioned to approve the Professional Services Agreement between the Regional Housing Alliance and the Southwest Council of Governments, William Tookey seconded, unanimously approved.

c. Rural Healthcare Grant

Miriam reported that during the process of developing the SWCCOG Regional Broadband Plan a variety of funding sources were discussed for middle mile development. The consultant and staff have settled on the Rural Healthcare Grant from USAC as we have more healthcare facilities than schools/libraries that need to be connected, and therefore, a better case can be made in the application process. The initial estimate was \$55-60 million; the Rural Healthcare Grant will pay up to 65% of that cost. As a result we are targeting about \$35-40 million in funding from Rural Healthcare. This grant is complicated, being federal funding, and is due June 30th. Staff has been working with local CDOT and CDOT Headquarters in Denver to find the 35% match required. After initial discussions this seems to be a possibility through cash and in-kind funding from CDOT. We will work with the ISPs that have infrastructure in the areas for development and maybe apply for a DoLA grant at the end of 2017 or early 2018. Miriam said it is critical that the COG apply for this funding now because it may disappear under the 2017-2018 federal budget and may not come back. This grant will impact staffing, budgeting, and audits. Additional staff would be required and admin funds would be part of the grant. The grant is anticipated to be 3-5 years.

Miriam said the grant requires a lead applicant, which the COG would be with a consortium of healthcare facilities providing letters of authority to the COG. Chris noted that on page 106 of the board packet the verbiage seemed contradictory regarding an ineligible lead being able to lead but not receive benefit and questioned if the COG is eligible or ineligible. William said his understanding is if the lead is an ineligible *healthcare* provider, that healthcare provider would not receive benefit. Being that the COG is not a healthcare provider, there should be no issue with the COG receiving benefit. Miriam said she will confirm the meaning behind the verbiage. Michael asked for clarification on this prior to a vote. Miriam said the application is due at the end of June but staff will continue working on the application and provide an update at the June meeting requesting a vote to apply. John said the Executive Committee would be available for any issues until the June board meeting to keep the application progressing. Chris said on page 112 the builds within each community are listed and Bayfield states "0"; he wants to ensure Bayfield clinics are being considered rural healthcare. Miriam said the Bayfield clinics are considered rural healthcare and she will go back through to double check. John said this is a big deal with big responsibilities and staffing issues need to be addressed within the next budget because if the COG fails to perform, there will be consequences for the COG. Chris said communities could possibly provide in-kind by waiving right-of-way permit fees.

VI. Other Items

None

VII. Community Updates

John Egan, Pagosa Springs:

- The town is discussing doing away with impact fees as folks report that projects are unfeasible due to this fee's high cost. John said there is discussion of a trial year eliminating this fee to see if there would be an increase in development and initiation of new projects. Michael said this will be an interesting conversation between the town and county because impact fees are a way to steer growth. Mark said Ignacio recently initiated an impact fee and would share some insight with John and Michael. Gwen said La Plata County has engaged a company to do an impact fee study and based on study outcomes may implement impact fees beginning in 2018.

Dick White, City of Durango:

- Durango is considering a building and transit impact fee, especially with the decrease in transit funding.
- Durango recently passed a new comprehensive plan.
- A new council has been sworn in and is gearing up for a retreat later in May.
- Panhandling and homelessness are still major issues.

Michael Whiting, Archuleta County:

- A decision has been made to build the courthouse uptown rather than downtown.
- There is concern over the actions at the federal level and the Executive Order from the President regarding national monuments and the current attack on the Antiquities Act. Although Chimney Rock is not a threatened national monument because it is too small, if nothing is done now, smaller monuments could be next. National monuments bring in much revenues and double digit growth in tourism has been seen since Chimney Rock was designated a national monument. Michael urged members to read up on the subject as people should be cherishing, protecting and creating more monuments versus reducing. John said this is a significant issue because there are several national

monuments in our region and asked if the board would like to take a position by writing a letter to legislators. Members said yes.

Michael Whiting motioned to draft a letter in opposition to targeting national monuments for any change other than enlargement or adding more, Fred Brooks seconded, unanimously approved.

John asked Jessica to get a draft letter ready for board review and approval at the June meeting. Miriam said to get this letter through quicker, the Executive Committee could review and approve at the next Executive meeting.

Gwen Lachelt motioned to have the Legislative and Executive Committees review and authorize signature, Michael Whiting seconded, unanimously approved.

Gwen Lachelt, La Plata County:

- Gwen reported that she recently had an opportunity to speak in Washington on a panel sponsored by the Outdoor Industry Association, the House and Senate Caucus, the Northface, and a group called Public Lands Solutions regarding the national monument issue. There is new economic data that includes outdoor recreation showing that 5% of GDP, or \$900 billion annually, comes from national monument contributions. This is significant and the data should be used to back up the letter.
- La Plata County is facing significant decline and will be delving into budget building for 2018 with an eye towards cutting \$7 million. The county is looking at implementing a marijuana excise tax. Fred said Mancos made \$110,000 in 2016 from excise tax. Miriam said Cortez funds 2 or 3 of their police departments on marijuana excise taxes alone. Gwen said the budget issue is being brought to the public's attention early so no one will feel they are being last-minute informed in October/November.
- Gwen is communicating with the public about the current property tax mil levy. The average property tax mil levy in Colorado is 22% with La Plata County being at 8.5% because for 30 years oil and gas paid the other part. With oil and gas going away, property owners need to understand that providing county services costs a lot of money.

William Tookey, San Juan County:

- From a pro budget stand point, the Gallagher Amendment won't have the impact previously thought, which is good; secure rural schools looks probable and will help the budget.
- The Durango-Silverton train starts back up on Saturday.
- The county is opening up the jeep roads.
- The town elected to keep the OHV routes as is.
- The BLM issued a permit to the Silverton Mountain Guides in exchange for some land that was not usable.
- Silverton will be looking for a manager shortly; Michelle Hamilton will fill-in for the time being.

Chris La May, Town of Bayfield:

- Chris received an email stating that Farmington leads for the 2nd year in a row in population loss, which impacts us here.
- Bridges are out on the south and the new school building construction is taking place on the north.
- The town is working on a wayfinding signage plan.
- The town is working on parks, trails, open spaces recreation plan that will be funded by DoLA.

- DoLA is helping with a land use comprehensive plan update.
- The town was awarded assistance from The Office of Economic Development and International Trade to do a community assessment. A contractor is coming out May 30-June 1. The idea is to have an outside perspective and recommendation to what Bayfield can do to improve economic vitality.
- Mill Street Drug has moved north of town but is still in town limits. There are quite a few building vacancies downtown. The town plans to do downtown block parties this year to promote downtown, and there is a group that wants to create a Thursday evening Farmers Market downtown, which will also help promote downtown.

Fred Brooks, Town of Mancos:

- Andrea Philips resigned as Town Administrator.
- The pedestrian crossing project on the north side of town has broken ground.
- There is discussion of a park on the north side.
- The town recently funded the farmers market with a small grant for signage.
- Ruedi Bear, a local entrepreneur, was in a fatal car accident. The town had a contract with Ruedi to provide landscaping for a park. His heirs have stepped up to take over the contract, and in remembrance of Ruedi, will name the park after him with a stage for performing arts.

Mark Garcia, Town of Ignacio:

- The town is working on branding and marketing.
- Looking at a refill of impact fees.

Miriam Gillow-Wiles, SWCCOG:

- The Colorado Communication and Utility Alliance (CCUA) is bringing the July 21, 2017 meeting to southwest Colorado. To help promote COG member communities, Miriam said she will be putting together a travel brochure for the CCUA folks and asked for members to send her ideas and events that will be happening in their communities.

John asked for a motion to adjourn.

William Tookey motioned to adjourn the May regular COG board meeting, Gwen Lachelt seconded, unanimously approved.

End 3:14 pm

March 2017 Financials

To: SWCCOG Board of Directors
From: Sara Trujillo
Date: 26 June 2017

Comments: The following attachments include:

- Balance Sheet as of May 31, 2017
- January – May 2017 Profit & Loss Budget vs. Actual

Items to Note:

Balance Sheet: \$42,450 of the outstanding Accounts Receivable pertains to DoLA, and All Hazards.

The prepaid asset is for the Zoom Conference System software paid for by the shared services grant, DoLA 9038, in 2016 for 2017 and 2018 services.

2017 Budget: The 2017 budget was approved in August 2016. At the March 2017 board meeting, a 2017 budget update was given that estimated a budget deficit of -\$26,152. At that time there was discussion of how a broadband infrastructure grant could help resolve this deficit. However, a recent decision was made to apply for this grant in 2018 versus 2017 due to federal application requirements and time needed to put a proper application together. Staff is discussing other solutions to help with the 2017 budget deficit and monitoring. A budget amendment will be done towards the end of year.

Fiscal Impact: High, Budget changes throughout the year

Staff Recommendation: Approve the May 2017 Financials allowing staff to move forward with the 2017 budget.

Legal Review: Not Applicable

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
Alpine Bank	
Alpine Bank Account (UR)	74,090.17
Total Alpine Bank	74,090.17
Petty Cash	
AmeriCorps VISTA	348.58
Jessica Laitsch	192.22
Petty Cash - Other	29.07
Total Petty Cash	569.87
Total Checking/Savings	74,660.04
Accounts Receivable	
Accounts Receivable	42,449.96
Total Accounts Receivable	42,449.96
Other Current Assets	
Prepaid Expense	11,994.00
Total Other Current Assets	11,994.00
Total Current Assets	129,104.00
TOTAL ASSETS	129,104.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Credit Cards	
Miriam	260.62
Sara	105.79
Total Credit Cards	366.41
Total Credit Cards	366.41
Other Current Liabilities	
Deferred Revenue	-6,540.00
Total Other Current Liabilities	-6,540.00
Total Current Liabilities	-6,173.59
Total Liabilities	-6,173.59
Equity	
Retained Earnings	85,735.42
Net Income	49,542.17
Total Equity	135,277.59
TOTAL LIABILITIES & EQUITY	129,104.00

Southwest Colorado Council of Governments
Profit & Loss Budget vs. Actual
 January through May 2017

	Jan - May 17	Budget	% of Budget
Ordinary Income/Expense			
Income			
All Hazards			
2015 SHSP	29,370.83	75,000.00	39.2%
2016 SHSP	65,309.16	134,283.00	48.6%
2017 SHSP	0.00	100,000.00	0.0%
Total All Hazards	94,679.99	309,283.00	30.6%
Broadband Infrastructure Grant	0.00	1,100,000.00	0.0%
CDOT Grants			
SWTPR Grant	4,635.31	22,100.00	21.0%
Transit Coord Grant	0.00	24,239.00	0.0%
Transit LCC Grant	0.00	0.00	0.0%
Total CDOT Grants	4,635.31	46,339.00	10.0%
DoLA Grants			
DoLA 8010	6,200.00		
DoLA 8011	9,046.85	100,000.00	9.0%
DoLA 8330	16,736.20	50,000.00	33.5%
DoLA 9038	36,560.04	25,000.00	146.2%
Total DoLA Grants	68,543.09	175,000.00	39.2%
Dues Revenue			
Admin Position	12,200.00	12,200.00	100.0%
COG Dues	114,000.00	114,000.00	100.0%
SWTPR Contributions	7,607.00	7,679.00	99.1%
Total Dues Revenue	133,807.00	133,879.00	99.9%
EPA Grant - 2017	0.00	50,000.00	0.0%
Grant Match			
COG Member Match	15,000.00	10,000.00	150.0%
Total Grant Match	15,000.00	10,000.00	150.0%
Misc. Income	2,893.44		
RREO Grant			
RREO 2016-2017	1,435.14	17,459.00	8.2%
Total RREO Grant	1,435.14	17,459.00	8.2%
SCAN Services			
Dark Fiber Leasing	13,398.00	36,276.00	36.9%
e-TICS	0.00	8,400.00	0.0%
Fiber Equipment Repair Fund	0.00		
Internet & Transport	4,140.00	10,000.00	41.4%
Total SCAN Services	17,538.00	54,676.00	32.1%
Total Income	338,531.97	1,896,636.00	17.8%
Gross Profit	338,531.97	1,896,636.00	17.8%
Expense			
Advertising and Promotion	78.72	600.00	13.1%
All Hazards Projects			
All Hazards 2015 SHSP			
Grant 2015 Project 1	691.82		
Grant 2015 Project 3	66,959.88		
Grant 2015 Project 4	8,692.28		
All Hazards 2015 SHSP - Other	-12,656.00	75,000.00	-16.9%
Total All Hazards 2015 SHSP	63,687.98	75,000.00	84.9%
All Hazards 2016 SHSP			
Grant 2016 Project 1	2,422.27		
Grant 2016 Project 2	19,942.50		
Grant 2016 Project 3	8,774.54		
Grant 2016 Project 4	23,661.83		
Grant 2016 Project 5	2,983.28		
Grant 2016 Project 6	23,879.11		
All Hazards 2016 SHSP - Other	-23,879.11	127,569.00	-18.7%
Total All Hazards 2016 SHSP	57,784.42	127,569.00	45.3%
All Hazards 2017 SHSP	0.00	92,320.00	0.0%
Total All Hazards Projects	121,472.40	294,889.00	41.2%
AmeriCorp VISTA	0.00	8,000.00	0.0%
Bank Service Charge	0.00	225.00	0.0%

Southwest Colorado Council of Governments
Profit & Loss Budget vs. Actual
 January through May 2017

	Jan - May 17	Budget	% of Budget
Broadband Expenses			
SCAN Dark Fiber Lease	0.00	9,069.00	0.0%
Total Broadband Expenses	0.00	9,069.00	0.0%
Consulting	41,683.86	1,248,035.00	3.3%
Employee/Board Appreciation	24.92	200.00	12.5%
Information Technology (IT)			
Internal IT Consulting	50.00		
Software	959.00	2,300.00	41.7%
Total Information Technology (IT)	1,009.00	2,300.00	43.9%
Insurance Expense			
General Liability	2,234.75	2,274.00	98.3%
Health	10,922.50	35,649.00	30.6%
HSA	0.00	6,000.00	0.0%
Worker's Compensation	1,668.00	1,808.00	92.3%
Total Insurance Expense	14,825.25	45,731.00	32.4%
Internet Connectivity			
Fast Track	5,400.00	10,000.00	54.0%
Internet Connection (AT&T)	161.77		
Total Internet Connectivity	5,561.77	10,000.00	55.6%
Meetings	571.03	7,000.00	8.2%
Memberships	5,673.00	3,200.00	177.3%
Office Equipment	54.01	4,050.00	1.3%
Office Supplies	281.13	1,500.00	18.7%
Postage and Delivery	47.55	100.00	47.6%
Professional Development	657.70	4,000.00	16.4%
Professional Fees			
Accounting Software	0.00	14,000.00	0.0%
Audit	4,500.00	15,000.00	30.0%
Legal	1,814.40	3,000.00	60.5%
Misc.	331.41	1,000.00	33.1%
Total Professional Fees	6,645.81	33,000.00	20.1%
Rent	0.00	81.00	0.0%
Salary and Wages			
457 Retirement	2,695.69	8,161.00	33.0%
Car Allowance	1,500.00	3,600.00	41.7%
Cell Phone Allowance	1,430.00	3,120.00	45.8%
Housing Allowance	0.00	3,250.00	0.0%
Payroll Processing Fee	744.76	1,600.00	46.5%
Payroll Tax	4,833.39	13,955.00	34.6%
Salary and Wages - Other	54,991.94	163,219.00	33.7%
Total Salary and Wages	66,195.78	196,905.00	33.6%
Software Maintenance e-TICS	15,162.00	8,400.00	180.5%
Team Building	0.00	800.00	0.0%
Travel	9,045.87	16,620.00	54.4%
Total Expense	288,989.80	1,894,705.00	15.3%
Net Ordinary Income	49,542.17	1,931.00	2,565.6%
Other Income/Expense			
Other Income			
Interest Earned	0.00		
Total Other Income	0.00		
Net Other Income	0.00	0.00	0.0%
Net Income	49,542.17	1,931.00	2,565.6%

Reports

Director's Report

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 26 June 2017

Comments: This entire spring has been a whirlwind of travel, community engagement, legislation, and broadband. Legislative session thankfully ended in mid May so I have had to go to Denver less in May and June (yay). Below are a few things of note that took place in June and will take place in July.

National Association of Regional Councils (NARC) Annual Conference

The conference was in Monterey, CA; which was obviously a very horrible location. I found many of the sessions were interesting, but more so was communicating and engaging with my peers, the other Executive Directors from across the country. It turns out the only Intermountain West regional organizations to be members of NARC are the SWCCOG and the Wasach Front Regional Council (based in Salt Lake City). As a result, I was nominated to represent the rural aspect for an advisory board for NARC, the Executive Directors Council (EDC). I accepted and hope to bring a rural and western perspective, the majority of the EDC is suburban and urban directors from east of the Mississippi and California. I was assured by many people it was a low time requirement.

NARC Annual Award

The SWCCOG was nominated for the Rural Achievement Award (for areas with populations under 250,000) for our work on rural broadband, namely for broadband education and our engagement with the ISPs. I am quite proud to present this award to the Board at the Board Meeting. Further, I see this as a mandate to really make a difference in the Broadband issues we face as a region.

Colorado Communications and Utility Alliance (CCUA) Meeting – July 21

The CCUA will hold their July meeting in Durango on Thursday, July 21st at 130pm. We are excited to plan this meeting with the City of Durango (also a CCUA member) to showcase the southwest and bring people to the region. The members of CCUA are traveling down on Wednesday, July 20th and most will stay through the weekend for a family vacation. If your jurisdiction has any activities planned that weekend, please send them to staff so we can get that info spread far and wide. Additionally, all of the SWCCOG members are invited to the meeting to see how the CCUA works, and what they might discuss. More info on CCUA here: <http://coloradocua.org/>

Vacation

I will be taking vacation from July 7- July 19th. I will be in Alaska, hiking, sea kayaking, taking an aerial tour of Denali National Park, checking out glaciers, and poking grizzly bears.

Broadband Report

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 26 June 2017

Comments: It should come as no surprise, that broadband has continued to be one of the largest aspects of our work this month. This will likely be the case for quite some time as we gear up for regional infrastructure development and the 2018 legislative session.

USAC Rural Health Care Grant

USAC is a program of the FCC which focuses on Education (K-12 and libraries) and Rural Health Care Broadband. We previously discussed seeking funding from the Rural Health Care (RHC) aspect. The funding opportunities are open January –June. During the previous discussion we talked about attempting to get an application in by June 30. However, due to some of the very specific rules and the challenges of communicating with FCC staff, we have had to delay this until January 2018. I am comfortable with this decision as I would rather do things right than fast, and especially when we are requesting 30-40 million in funding. This will also allow time to get CDOT formally engaged, and work through all the details of the FCC/USAC rules.

I am meeting with the different health care facilities to discuss engaging in a health care provider consortium, and have already received several letters of authorization for the SWCCOG to be the applicant on behalf of the health care facilities.

Region 10 Broadband

Region 10 and the SWCCOG have been discussing how to coordinate infrastructure development across the two regions. They are interested in pursuing a Rural Healthcare Grant as well. We will continue to coordinate with our sister agency to the north so we can ensure our build connects into their build, and we have a better understanding of how and what is happening just to the north.

Enterprise Zone Application

The Enterprise Zone Application was approved by the State earlier in June. This will start on July 1 and will allow land owners and businesses to donate ROW, equipment, and labor to open access broadband development for a tax credit. SWCCOG will work with Region 9 staff on the management and approval process for this project in the coming weeks. I would like to publicly thank Laura and her staff at Region 9 with their help on this project, they were exceptionally helpful and patient with us during the whole process.

Transportation Report

To: SWCCOG Board of Directors
From: Jessica Laitsch
Date: 22 June, 2017

Comments: Transportation:

The SWTPR met on Thursday, 1 June, 2017. The topics included:

- CDOT staff presented an introduction to the planned Transportation Planning Toolkit, which is intended to assist with decision-making throughout the statewide planning process.
- CDOT will begin a process to determine needs relative to rest stops throughout the state.

The next SWTPR meeting will be held at 9:00 a.m. Thursday, 3 August, 2017 at the Carnegie Building, 1188 E 2nd Ave., Durango.

Transit:

The marketing consultant has completed the requested marketing strategies and materials for the local transit agencies. Feedback from the agencies has been positive with respect to the materials they received. A summary of the services and materials received is below:

Dolores Senior Services – Rack card design, website creation and design

Durango Transit – Rack card design, assistance with marketing plan

Mountain Express Transit - Facebook page management for 1 year, updated photos for marketing purposes

La Plata Senior Services – Rack card design

SUCAP/ Road Runner - Facebook page management for 1 year, updated photos for marketing purposes

Staff is working with CDOT and other partner organizations on the Four Corners Coordinated Transit Plan funded through FTA section 5304 funds.

Discussion Items

Decision Items

SWCCOG Executive Committee Minutes

To: SWCCOG Board of Directors

From: Sara Trujillo

Date: 26 June 2017

Comments: Executive Committee Minutes from April 21, 2017 for approval.

Legal Review: None

Fiscal Impact: None

Staff Recommendation: Executive Committee approve the attached minutes from April 21, 2017

**Southwest Colorado Council of Governments
Executive Committee Meeting
Friday, 21 April 2017, 1:00 p.m.**

In attendance:

Gwen Lachelt – La Plata County

John Egan – Town of Pagosa Springs (via phone)

Chris La May – Town of Bayfield (via phone)

Miriam Gillow-Wiles – Southwest Colorado Council of Governments

Jessica Laitsch - Southwest Colorado Council of Governments

The meeting began at 1:05 p.m.

Miriam stated that on the agenda were the RHA contract and Durango Downtown Inn contract. She asked how the board would like to receive the report on the retreat. John replied that having it presented as a board report would be helpful. Miriam replied that she should have the final report in the next couple weeks.

John asked about RHA contract. Miriam replied this would be for management of the Regional Housing Alliance (RHA) while it is in dormancy. She added that there may be some slight changes from what was approved by the RHA board, so would go back to their board.

Miriam added that there would be a contract for the auditor for 2017-2019.

Miriam added that she would like to seek approval to create a 501C4.

Miriam mentioned that there should be a discussion or possibly decision to have San Juan Basin Health Department (SJBHD) be the lead applicant on a rural healthcare grant. John asked the amount of the grant. Miriam replied it is estimated to be multi-millions. She added that the COG can't be the applicant, so that is why SJBHD would be the applicant.

Miriam explained the Durango Downtown Inn is for a group room rate for a Colorado Communications and Utilities Alliance (CCUA) meeting to be held in July. Gwen asked if board members need to attend. Miriam replied that the board was welcome, but their attendance is not necessary. She would welcome suggestions about possible activities for the group.

Gwen asked about legislative report. Miriam replied that it is possible that HB 1242 may be killed in Senate Finance Committee and asked if she should go testify. There was discussion about the current status. Miriam added that hospital fee is also up for consideration and would definitely have an impact in the area. Gwen asked if anyone else from our region would have a voice on this. Miriam replied that Club 20 was at the last hearing, but rural areas often don't have much representation Gwen asked how she felt about her last testimony. Miriam replied that she felt good about it, although they were rushing through testimony. Miriam added that there was a new broadband bill introduced that she is looking into. John asked if she thinks it would be worthwhile to go up there. Miriam replied that she is not sure. Gwen asked about going up Monday to meet with individual members. Miriam also mentioned possibly writing a letter. She added that there are other issues she can address while in Denver. John suggested that it seems worthwhile for her to go to Denver. There was discussion about being a lobbyist vs providing education and advocacy. Chris mentioned that some municipalities are concerned about the

sales tax proposed in HB 1242. Miriam replied that the proposed increase was reduced as a result of these concerns. Chris asked if all the members are on board. Miriam replied that she would contact Shane to see if he has any concerns, and mentioned that he was ok with her testifying at the last hearing. She added that the bill also includes increased HUTF and multimodal funding. Chris asked whether the COG's position changes if one member disagrees. John replied that the purpose of the legislative committee is to give guidance on what stance to take. Miriam mentioned that the TPR vice chair, Montezuma County's representative, was also in support of her testifying at the last hearing. The consensus was for Miriam to go to Denver.

The meeting ended at 1:40 p.m.

2018 Dues Discussion

To: SWCCOG Board of Directors
From: Miriam Gillow-Wiles
Date: 26 June 2017

Comments: In an attempt to get your jurisdictions information about the SWCCOG dues as early as possible for your budgeting purposes, we need to have a discussion about 2018 dues. Last year we had a draft Budget at the July meeting and approved the 2017 budget in August. This created a few challenges, as things can drastically change between August and December. As a result, the 2017 approved budget is different than the expected budget (we will have a budget amendment later in the year). This year we have tweaked the process a bit; we'll decide on dues and publish those, but continue on a regular budget cycle so we can be closer to reality for 2018.

SWCCOG Staff have created two different scenarios in regards to dues and 2018 plans. The first scenario is if we created assumes FCC Rural Health Care funding, while the second assumes no FCC Rural Health Care Funding. The difference between the two scenarios is \$15,000. You'll see in both scenarios that we increased dues over the current \$114,000. However, TPR, Grant Match, and Administrative Assistant all are stable. Additionally, you'll see the cost/savings to each jurisdiction if we use all the grant match vs no grant match used.

Some jurisdictions will see an increase, while some will see a decrease, especially under scenario with FCC funding. This is due to the amount paid towards eTics and the Fiber Repair Fund previously. ETics is no longer being invoiced to Cortez (\$4200), Durango (\$2100), and La Plata (\$2100) as we paid for the software, which is now available to all the jurisdictions, from a grant for the next three years. The Fiber Repair Fund was only a two year payment to create a \$30,000 fund to assist communities with repairs for fiber and related equipment, this was previously assessed at \$15,000/year.

While there is a change to the amount of dues, with some jurisdictions increasing, it is important to note that, if/when we receive funding from the FCC our budget will change from ~\$700,000 to 10-12M a year for the next three years. The percentage of increase from \$114,000 to \$145,000 is an exceptionally small fraction of the overall budget. However this funding is vital to increase staffing to carry out the project and programs the SWCCOG has established. In fact, the largest increase is \$4500, which is 0.045% of the annual budget with FCC funding.

As a reminder, the Board approved the formula of 20% of total cost is split evenly among all the members, while the other 80% is broken up based on population. We use the most recent DOLA population data available, in this case is 2015 population, as 2016 is not available until the 3rd quarter.

2018 Dues Discussion

Information this packet is here to help inform the discussion around what the SWCCOG wants to do and what funding for that looks like.

Legal Review: Not applicable at this time

Fiscal Impact: High, the decision the Board makes will impact the 2018 budget and potentially beyond.

Staff Recommendation: Staff recommends selecting the higher funding proposal to ensure the SWCCOG Staff can carry out the Board Goals from the Board Retreat this spring.

2018 With FCC Funding and Grant Match

	Dues	Admin Staff	Grant Match	SWTPR Dues	2018 Total
Archuleta	\$ 17,669	\$ 1,473	\$ 3,018	\$ 667	\$ 22,827
Bayfield	\$ 5,811	\$ 500	\$ 1,025	\$ 341	\$ 7,677
Cortez	\$ 14,925	\$ 1,248	\$ 2,557	\$ 457	\$ 19,186
Dolores County	\$ 3,488	\$ 310	\$ 635	\$ 437	\$ 4,870
Dolores (Town)	\$ 3,425	\$ 305	\$ 624	\$ 305	\$ 4,658
Durango	\$ 28,996	\$ 2,402	\$ 4,922	\$ 587	\$ 36,907
Ignacio	\$ 3,081	\$ 276	\$ 566	\$ 314	\$ 4,238
La Plata	\$ 51,431	\$ 4,242	\$ 8,692	\$ 1,139	\$ 65,504
Mancos	\$ 4,084	\$ 359	\$ 735	\$ 329	\$ 5,506
Pagosa	\$ 4,672	\$ 407	\$ 834	\$ 347	\$ 6,259
Rico	\$ 2,375	\$ 218	\$ 448	\$ -	\$ 3,041
San Juan	\$ 2,093	\$ 195	\$ 400	\$ 410	\$ 3,099
Silverton	\$ 2,951	\$ 266	\$ 544	\$ 316	\$ 4,077
<i>Total</i>	\$ 145,000	\$ 12,200	\$ 25,000	\$ 5,649	\$ 187,849

Comparison if all \$25,000 Grant Match IS used

	2017	2018	More/(Less)
Archuleta	\$ 21,123	\$ 22,827	\$ 1,704
Bayfield	\$ 7,413	\$ 7,677	\$ 264
Cortez	\$ 21,937	\$ 19,186	\$ (2,751)
Dolores County	\$ 5,055	\$ 4,870	\$ (185)
Dolores (Town)	\$ 4,758	\$ 4,658	\$ (100)
Durango	\$ 35,365	\$ 36,907	\$ 1,542
Ignacio	\$ 4,382	\$ 4,238	\$ (144)
La Plata	\$ 60,965	\$ 65,504	\$ 4,539
Mancos	\$ 5,493	\$ 5,506	\$ 13
Pagosa	\$ 6,137	\$ 6,259	\$ 122
Rico	\$ 2,528	\$ 3,041	\$ 513
San Juan	\$ 3,382	\$ 3,099	\$ (283)
Silverton	\$ 4,241	\$ 4,077	\$ (164)

Comparison If Grant Match is NOT used

	2017	2018	More/(Less)
Archuleta	\$ 21,123	\$ 19,809	\$ (1,314)
Bayfield	\$ 7,413	\$ 6,652	\$ (761)
Cortez	\$ 21,937	\$ 16,630	\$ (5,307)
Dolores County	\$ 5,055	\$ 4,235	\$ (820)
Dolores (Town)	\$ 4,758	\$ 4,034	\$ (724)
Durango	\$ 35,365	\$ 31,985	\$ (3,380)
Ignacio	\$ 4,382	\$ 3,672	\$ (710)
La Plata	\$ 60,965	\$ 56,811	\$ (4,154)
Mancos	\$ 5,493	\$ 4,771	\$ (722)
Pagosa	\$ 6,137	\$ 5,426	\$ (711)
Rico	\$ 2,528	\$ 2,593	\$ 65
San Juan	\$ 3,382	\$ 2,699	\$ (683)
Silverton	\$ 4,241	\$ 3,532	\$ (709)

2018 Without FCC Funding

	Dues	Admin Staff	Grant Match	SWTPR Dues	2018 Total
Archuleta	\$ 15,694	\$ 1,473	\$ 3,018	\$ 667	\$ 20,852
Bayfield	\$ 5,330	\$ 500	\$ 1,025	\$ 341	\$ 7,197
Cortez	\$ 13,296	\$ 1,248	\$ 2,557	\$ 457	\$ 17,557
Dolores County	\$ 3,301	\$ 310	\$ 635	\$ 437	\$ 4,682
Dolores (Town)	\$ 3,245	\$ 305	\$ 624	\$ 305	\$ 4,479
Durango	\$ 25,593	\$ 2,402	\$ 4,922	\$ 587	\$ 33,504
Ignacio	\$ 2,945	\$ 276	\$ 566	\$ 314	\$ 4,102
La Plata	\$ 45,200	\$ 4,242	\$ 8,692	\$ 1,139	\$ 59,273
Mancos	\$ 3,821	\$ 359	\$ 735	\$ 329	\$ 5,244
Pagosa	\$ 4,335	\$ 407	\$ 834	\$ 347	\$ 5,922
Rico	\$ 2,327	\$ 218	\$ 448	\$ -	\$ 2,993
San Juan	\$ 2,082	\$ 195	\$ 400	\$ 410	\$ 3,087
Silverton	\$ 2,831	\$ 266	\$ 544	\$ 316	\$ 3,957
<i>Total</i>	\$ 130,000	\$ 12,200	\$ 25,000	\$ 5,649	\$ 172,849

Comparison if all \$25,000 Grant Match IS used

	2017	2018	More/(Less)
Archuleta	\$ 21,123	\$ 20,852	\$ (271)
Bayfield	\$ 7,413	\$ 7,197	\$ (216)
Cortez	\$ 21,937	\$ 17,557	\$ (4,380)
Dolores County	\$ 5,055	\$ 4,682	\$ (373)
Dolores (Town)	\$ 4,758	\$ 4,479	\$ (279)
Durango	\$ 35,365	\$ 33,504	\$ (1,861)
Ignacio	\$ 4,382	\$ 4,102	\$ (280)
La Plata	\$ 60,965	\$ 59,273	\$ (1,692)
Mancos	\$ 5,493	\$ 5,244	\$ (249)
Pagosa	\$ 6,137	\$ 5,922	\$ (215)
Rico	\$ 2,528	\$ 2,993	\$ 465
San Juan	\$ 3,382	\$ 3,087	\$ (295)
Silverton	\$ 4,241	\$ 3,957	\$ (284)

Comparison If Grant Match is NOT used

	2017	2018	More/(Less)
Archuleta	\$ 21,123	\$ 17,834	\$ (3,289)
Bayfield	\$ 7,413	\$ 6,172	\$ (1,241)
Cortez	\$ 21,937	\$ 15,000	\$ (6,937)
Dolores County	\$ 5,055	\$ 4,048	\$ (1,007)
Dolores (Town)	\$ 4,758	\$ 3,855	\$ (903)
Durango	\$ 35,365	\$ 28,582	\$ (6,783)
Ignacio	\$ 4,382	\$ 3,535	\$ (847)
La Plata	\$ 60,965	\$ 50,581	\$ (10,384)
Mancos	\$ 5,493	\$ 4,509	\$ (984)
Pagosa	\$ 6,137	\$ 5,089	\$ (1,048)
Rico	\$ 2,528	\$ 2,546	\$ 18
San Juan	\$ 3,382	\$ 2,687	\$ (695)
Silverton	\$ 4,241	\$ 3,413	\$ (828)

Other Items

Community Updates
