

***TOWN COUNCIL***  
***MEETING***  
***PACKET***

**August 20, 2018**

*Agenda*  
**Monday, August 20, 2018**  
**Town Hall, Council Chambers**  
**450 So. Parish Avenue**  
**7:00 PM**




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**MISSION STATEMENT**—*The mission of the government of the Town of Johnstown is to provide leadership based upon trust and integrity, commitment directed toward responsive service delivery, and vision for enhancing the quality of life in our community.*

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*Members of the audience are invited to speak at the Council meeting. Public Comment (item No. 5) is reserved for citizen comments on items not contained on the printed agenda. Citizen comments are limited to three (3) minutes per speaker. When several people wish to speak on the same position on a given item, they are requested to select a spokesperson to state that position. If you wish to speak at the Town Council meeting, please fill out a sign-up sheet and present it to the Town Clerk.*

- 1) **CALL TO ORDER**
  - A) Pledge of Allegiance
- 2) **ROLL CALL**
- 3) **AGENDA APPROVAL**
- 4) **RECOGNITIONS AND PROCLAMATIONS**
- 5) **PUBLIC COMMENT (three-minute limit per speaker)**

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*The "Consent Agenda" is a group of routine matters to be acted on with a single motion and vote. The Mayor will ask if any Council member wishes to have an item discussed or if there is public comment on those ordinances marked with an \*asterisk. The Council member may then move to have the subject item removed from the Consent Agenda for discussion separately.*

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- 6) **CONSENT AGENDA**
    - A) Town Council Meeting Minutes –July 16, 2018
    - B) Payment of Bills
    - C) July Financial Statements
    - D) Appointment of Planning Commissioner
    - E) \***2<sup>nd</sup> Reading** –Annexation Ordinance No. 2018-152, Annexing Certain Incorporated Lands Located in the Northeast ¼ of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M., County of Weld, State of Colorado, and Known as the US Engineering Annexation, and Containing Approximately (12±) Acres
    - F) \***2<sup>nd</sup> Reading** – Zoning Ordinance No. 2018-153, Approval of Gateway Zoning of the Property Know as US Engineering Annexation Located in the Northeast ¼ of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M., County of Weld, State of Colorado, and Containing Approximately Twelve (±12) Acres
  - 7) **STAFF REPORTS**
  - 8) **OLD BUSINESS**
  - 9) **NEW BUSINESS**
    - A) Presentation of Larimer County Report (2017-2018) - Commissioner Donnelly
    - B) Presentation of 2017 Annual Audit Report – Mr. John Cutler, CPA (John Cutler & Associates, LLC)
    - C) Discussion of Johnstown Mosquito Control Program –Dr. Broox Booze, Ph.D., Northern Colorado Operations Manager, Vector Disease Control International (VDCI)
  - 10) **EXECUTIVE SESSION**
    - A) An Executive Session for discussion of a personnel matter with the Town Manager pursuant to C.R.S. Section 24-6-402 (4)(f)
  - 11) **COUNCIL REPORTS AND COMMENTS**
  - 12) **MAYOR'S COMMENTS**
  - 13) **ADJOURN**
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**WORK SESSION**

1) Discussion of Potential Pedestrian Connections



**NOTICE OF ACCOMODATION**

If you need special assistance to participate in the meeting, please contact the Town Clerk at (970) 587-4664. Notification at least 72 hours prior to the meeting will enable the Town to make reasonable arrangements to ensure accessibility to the meeting.

## **AGENDA ITEMS 6A-F**

### **CONSENT**

### **AGENDA**

- **Council Minutes**
- **Payment of Bills**
- **July Financial Statements**
- **Appointment of Planning Commissioner**
  - \*Annexation Ordinance –No. 2018-152)**  
**(US Engineering)**  
**(2<sup>nd</sup> Reading)**
  - \*Zoning Ordinance – No. 2018-153)**  
**(US Engineering)**  
**(2<sup>nd</sup> Reading)**

## TOWN COUNCIL AGENDA COMMUNICATION

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**AGENDA DATE:** August 20, 2018

**ITEM NUMBER:** 6A-F

**SUBJECT:** Consent Agenda

**ACTION PROPOSED:** Approve Consent Agenda

**PRESENTED BY:** Town Clerk

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**AGENDA ITEM DESCRIPTION:** The following items are included on the Consent Agenda, which may be approved by a single motion approving the Consent Agenda:

- A) Council Meeting Minutes – August 6, 2018
- B) Payment of Bills
- C) July Financial Statements
- D) **\*\*Appointment of Planning Commissioner**
- E) **\*2<sup>nd</sup> Reading** - Annexation Ordinance No. 2018-152 – US Engineering Annexation
- F) **\*2<sup>nd</sup> Reading** – Zoning Ordinance No. 2018-153, US Engineering Annexation (Gateway Zoning)

**\*\* Planning Commissioner Larry Tepper resigned his position in February 2018. Mr. Tepper's unexpired four-year term of office expires on March 21, 2019. The position vacancy was posted on the Town's website and also advertised in the Johnstown Breeze (May 24, 2018). The Planning and Zoning Commissioners met with the sole candidate, Patricia Kiovsky, and the consensus was to recommend her appointment (please refer to attached application).**

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**LEGAL ADVICE:** The entire Consent Agenda may be approved by a motion of the Town Council approving the Consent Agenda, which automatically approves each and every item listed on the Consent Agenda. If a Council member wishes to have a specific discussion on an individual item included with the Consent Agenda, they may move to remove the item from the Consent Agenda for discussion.

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**FINANCIAL ADVICE:** N/A

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**RECOMMENDED ACTION:** Approve Consent Agenda

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**SUGGESTED MOTION:**

**For Approval:** I move to approve the Consent Agenda.

**For Denial:**

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**Reviewed:**

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**Town Manager**

**COUNCIL  
MINUTES**

The Town Council of the Town of Johnstown met on Monday, July 16, 2018 at 7:00 p.m. in the Council Chambers at 450 S. Parish Avenue, Johnstown.

Mayor James led the Pledge of Allegiance.

#### Roll Call:

Those present were: Councilmembers Lebsack, Lemasters, Mellon, Molinar Jr. and Tallent

Those absent were: Councilmember Young

Also present: Avi Rocklin, Town Attorney, Roy Lauricello, Town Manager, John Franklin, Town Planner, Brian Phillips, Police Chief and Diana Seele, Town Clerk/Treasurer

#### Agenda Approval

Councilmember Lebsack made a motion seconded by Councilmember Mellon to approve the Agenda. Motion carried with a unanimous vote.

#### Consent Agenda

Councilmember Mellon made a motion seconded by Councilmember Molinar Jr. to approve the Consent Agenda with the following items included for approval:

- July 2, 2018 Council Meeting Minutes
- Payment of Bills
- June Financial Statements
- Resolution No. 2018-13, Appointing a Director to the Villages at Johnstown Metropolitan District Nos. 1-8 Board of Directors

Motion carried with a unanimous vote.

#### New Business

A. Public Hearing – US Engineering Annexation – This is a request for annexation of 12 acres of property located north and west of the I-25 Gateway Center. The owner of the property has requested Gateway Zoning. The owner proposes to expand their current fabrication facility by building an additional building on the property.

Mayor James opened the Public Hearing at 7:13 p.m. Mr. Bob Brunson of US Engineering presented the request and answered questions. Having no public comment Mayor James closed the Public Hearing at 7:19 p.m.

Councilmember Mellon made a motion seconded by Councilmember Lebsack to approve the Annexation Agreement. Motion carried with a unanimous vote.

Resolution No. 2018-12 – Findings of Fact and Conclusions Based Thereon with Respect to the U.S. Engineering Annexation – Councilmember Mellon made a motion seconded by Councilmember Lebsack to approve Resolution 2018-12. Motion carried with a unanimous vote.

Ordinance No. 2018-152 – Annexing Certain Unincorporated Lands located in the Northeast ¼ of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M. County of Weld, State of Colorado, known as the U.S. Engineering Annexation, and Containing Approximately Twelve (12) Acres. Councilmember Lebsack made a motion seconded by Councilmember Mellon to approve Ordinance Number 2018-152. Motion carried with a unanimous vote.

Ordinance No. 2018-153 – Approval of Gateway Zoning of the Property Known as U.S. Engineering Annexation Located in the Northeast ¼ of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M. County of Weld, State of Colorado, and Containing Approximately Twelve (12) Acres. Councilmember Lemasters made a motion seconded by Councilmember Tallent to approve Ordinance No. 2018-153 motion carried with a unanimous vote.

B. Public Hearing – Amendment to 2534 Design Guidelines Proposed Land Use Plan – Multifamily Use (Gerrard Family Partnership, LLC on behalf of Continental Properties) - This is a request by property owner, Gerrard Family Partnership, LLC on behalf of Continental Properties, for approval of an amendment to the 2534 Design Guidelines Land Use Plan. The amendment would include Multi-Family Residential and accessory uses on Lot 1, 2534 Subdivision Filing No. 12 and Lot 4, 2534 Subdivision, Filing No. 15. The property is currently designated Office Flex and Retail Uses.

Mayor James opened the Public Hearing at 7:16 p.m. Mr. Eric Gumm, representative of Continental Properties presented the request and answered questions. The following individuals spoke in favor of the project, Mr. Ryan Schaeffer, President 2534 Design Review Committee and Mr. Gary Gerrard, Gerrard Family Partnership. Having no further comments the Public Hearing closed. Councilmember Mellon made a motion seconded by Councilmember Tallent to approve the amendment to the 2534 Design Guidelines to change the Lot 1, 2534 Subdivision, Filing No. 12 and Lot 4, 2534 Subdivision Filing No. 15 from B.1 Office, Flex and Retail Uses to B.2 Office, Flex, Retail and Multi-Family. Motion carried with a unanimous vote.

C. Consider Award of Contract to Prime Solution, Inc. for Low Point Wastewater Treatment Plant Dewatering Equipment – The dewatering equipment will be able to dewater the bio solids at Low Point WWTP and produce solids which will eliminate the need for hauling the liquid bio solids. After the review of the bid submitted by Prime Solution Inc., recommendation is to award the Contract for Dewatering Equipment for the Low Point Wastewater Treatment Plant to Prime Solution, Inc. in a lump sum amount of \$353,675. Councilmember Lemasters made a motion seconded by Councilmember Molinar Jr. to award the Contract for the Low Point Dewatering Equipment to Prime Solution, Inc. in a total amount not to exceed \$353,675 and authorize the Mayor to sign the Notice of Award and Agreement. Motion carried with a unanimous vote.

There being no further business to come before the Council the meeting adjourned at 8:53 p.m.

Mayor

Town Clerk/Treasurer

**PAYMENT  
OF  
BILLS**

<b>BILLS SUBMITTED FOR PAYMENT- AUG 2018</b>	
24 HOUR SIGN LANGUAGE SERVICES	\$ 200.00
A & E TIRE INC.	\$ 1,592.58
ACE HARDWARE	\$ 1,021.38
ACE OF BLADES	\$ 626.00
A CONCRETE INC.	\$ 7,180.00
ADVANCED MECHANICAL SERVICES	\$ 8,180.00
ALL COPY PRODUCTS	\$ 796.27
ANCHOR AUTO GLASS	\$ 312.74
ARROWHEAD FORENSICS	\$ 490.09
BEN SLAFTER	\$ 1,800.00
BIG AIR JUMPERS INC.	\$ 746.20
BOBCAT OF THE ROCKIES	\$ 174.72
BRANDON COPELAND	\$ 267.84
CARROT-TOP INDUSTRIES INC.	\$ 425.78
CASELLE	\$ 1,029.00
CENTRAL WELD COUNTY WATER DISTRICT	\$ 586.00
CENTURY LINK	\$ 337.27
CH DIAGNOSTIC AND CONSULTING SERVICES, INC.	\$ 840.00
CHEMA TOX LABORATORY INC.	\$ 716.00
CINTAS - GREELEY	\$ 439.25
CINTAS - LOVELAND	\$ 296.40
CIVICPLUS	\$ 3,946.99
COLORADO ANALYTICAL	\$ 525.00
COLORADO DEPT OF PUBLIC HEALTH & ENVIRONMENT	\$ 6,572.00
COLORADO DEPT OF LABOR & EMPLOYMENT	\$ 40.00
COREN PRINTING	\$ 366.22
CRASCO LLC	\$ 4,125.00
DES PIPELINE MAINTENANCE LLC	\$ 3,675.00
DPC INDUSTRIES (CHEMICALS)	\$ 32,794.83
D.R. ASSOCIATES, LLC	\$ 1,405.00
E-470 PUBLIC HIGHWAY AUTHORITY	\$ 39.20
ELITE PRINTING GROUP, LLC	\$ 55.00
FARIS MACHINERY CO.	\$ 215.96
FERGUSON ENTERPRISES INC.	\$ 570.41
FIRST CLASS SECURITY SYSTEMS	\$ 167.10
FIRST NATIONAL BANK	\$ 1,136.63
FRONTIER FERTILIZER	\$ 230.03
GENERAL CARBON CORP.	\$ 2,327.60
GRAINGER	\$ 234.74
GREYSTONE TECHNOLOGY	\$ 1,200.00
HAYS MARKET	\$ 213.28
HELTON & WILLIAMSEN, P.C.	\$ 1,290.00
HERBERT INSTRUMENTATION SERVICES	\$ 240.00
HILL & ROBBINS PC	\$ 529.00
HOME DEPOT	\$ 3,357.17
IMEG	\$ 1,113.06
INERTIA AUTOMATION INC.	\$ 558.09
INTERSTATE BATTERY OF THE ROCKIES	\$ 530.85
JOHN ELWAY CHRYSLER JEEP DODGE RAM	\$ 272.96
JOHNSTOWN BREEZE	\$ 173.88
LAW OFFICE OF AVI S. ROCKLIN, LLC	\$ 3,660.50
LAZAR, MICHAEL A.	\$ 2,250.00
LEADS ONLINE	\$ 1,488.00
LIFE STORIES CHILD & FAMILY ADVOCACY	\$ 312.00

LOVELAND BARRICADE LLC	\$ 165.02
LOVELAND BEAR ALIGNMENT	\$ 75.00
MAC EQUIPMENT	\$ 1,913.63
MARES AUTO	\$ 221.00
MARIPOSA PLANTS	\$ 85.00
MCDONALD FARMS	\$ 8,460.00
MILLIKEN JOHNSTOWN ELECTRIC	\$ 1,445.13
MOUNTAIN STATES LIGHTING	\$ 622.76
MOUNTAIN WEST LANDSCAPE & VEGETATION MANAGEMENT LLC	\$ 1,928.40
NAPA AUTO PARTS	\$ 157.55
NATIONAL ASSOCIATION OF TOWN WATCH	\$ 825.30
NOCO ENGINEERING COMPANY	\$ 4,625.00
OFFICE DEPOT	\$ 88.50
OZTEK COMMERCIAL SERVICES	\$ 159.48
POUDRE VALLEY REA	\$ 11,896.86
PURCHASE POWER	\$ 150.00
QUILL	\$ 217.79
RENEWABLE FIBER	\$ 3,893.50
RHINEHART OIL	\$ 9,336.69
SAFELITE FULFILLMENT, INC.	\$ 206.83
SOUTHWEST DIRECT INC.	\$ 2,837.00
SPRADLEY BARR	\$ 108,052.00
SUPPLY WORKS	\$ 675.10
TDS	\$ 711.83
TIMKEN MOTOR & CRANE SERVICES LLC	\$ 600.00
TRAFFIC SIGNAL CONTROLS, INC.	\$ 110.00
TRUGREEN	\$ 1,735.00
UNITED POWER	\$ 749.10
UNIVERSITY OF COLORADO / MEDICAL CENTER OF THE ROCKIES	\$ 141.70
UTILITY NOTIFICATION CENTER	\$ 1,057.05
VECTOR DISEASE CONTROL	\$ 3,069.00
VERIZON WIRELESS	\$ 2,429.06
WASTE MANAGEMENT	\$ 53,947.94
WELD COUNTY DETENTION CENTER	\$ 53.64
WELD COUNTY TASK FORCE	\$ 2,000.00
WINDSTREAM	\$ 1,732.80
WINTERS, HELLERICH & HUGHES	\$ 2,990.00
XCEL ENERGY	\$ 51,457.25
YOST CLEANING	\$ 1,922.00
	<b>\$ 386,416.93</b>

**JULY**  
**FINANCIAL**  
**STATEMENTS**

# EXECUTIVE SUMMARY JULY 2018

58.00%

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>GENERAL</b>				
<u>Revenues</u>	10,860,261.00	10,203,800.00	(656,461.00)	106%
<u>Expenditures</u>				
Legislative	16,710.00	37,800.00	21,090.00	44%
Judicial	23,684.00	50,100.00	26,416.00	47%
Elections	18,861.00	18,600.00	(261.00)	101%
Administration	245,843.00	429,100.00	183,257.00	57%
Planning & Zoning	107,580.00	218,000.00	110,420.00	49%
Police	1,228,104.00	2,332,100.00	1,103,996.00	53%
Protective Inspections	92,956.00	205,800.00	112,844.00	45%
Streets	720,958.00	1,512,300.00	791,342.00	48%
Cemetery	22,116.00	41,000.00	18,884.00	54%
Animal Control	53,536.00	95,200.00	41,664.00	56%
Senior Coordinator	42,365.00	73,600.00	31,235.00	58%
Parks	28,196.00	67,000.00	38,804.00	42%
Community	104,170.00	879,300.00	775,130.00	12%
Transfers	427,935.00	2,223,700.00	1,795,765.00	19%
<u>Total Expenditures</u>	3,133,014.00	8,183,600.00	5,050,586.00	38%
Excess Revenues over Expenditures	7,727,247.00			
Community/YMCA Recreation Center	-	22,000,000.00	22,000,000.00	

# EXECUTIVE SUMMARY JULY 2018

58%

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>WATER</b>				
<u>Revenues</u>	2,951,105.00	2,908,700.00	(42,405.00)	101%
<u>Expenditures</u>				
Administration	119,442.00	259,800.00	140,358.00	46%
Operations	544,765.00	1,451,500.00	906,735.00	38%
	664,207.00	1,711,300.00	1,047,093.00	39%
Excess Revenues over Expenditures	2,286,898.00			

## EXECUTIVE SUMMARY JULY 2018

53.00%

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>WASTEWATER</b>				
<u>Revenues</u>	1,268,729.00	1,885,000.00	616,271.00	67%
<u>Expenditures</u>				
Administration	127,338.00	295,400.00	168,062.00	43%
Operation	481,350.00	1,727,800.00	1,246,450.00	28%
	608,688.00	2,023,200.00	1,414,512.00	30%
Excess Revenues over Expenditures	660,041.00			

TOWN OF JOHNSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-01-4010-00 GEN. PROPERTY ACCOUNTS	1,400,820.11	6,023,339.62	4,250,000.00	( 1,773,339.62)	141.7
01-01-4020-00 SPECIFIC OWNERSHIP TAXES	36,502.13	239,500.14	280,000.00	40,499.86	85.5
01-01-4030-00 FRANCHISE TAXES	40,986.28	275,332.82	395,000.00	119,667.18	69.7
01-01-4040-00 PENALTIES & INTEREST	413.43	( 1,435.46)	3,000.00	4,435.46	( 47.9)
01-01-4070-00 SALES TAX	361,098.70	2,477,106.00	3,200,000.00	722,894.00	77.4
01-01-4075-00 LODGING TAX	16,957.21	68,756.70	85,000.00	16,243.30	80.9
01-01-4080-00 SEVERANCE TAX	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL TAXES</b>	<b>1,856,777.86</b>	<b>9,082,599.82</b>	<b>8,263,000.00</b>	<b>( 819,599.82)</b>	<b>109.9</b>
<u>LICENSES &amp; PERMITS</u>					
01-02-4110-00 LIQUOR LICENSE	22.50	2,565.75	1,800.00	( 765.75)	142.5
01-02-4120-00 BUS. LIC. & PERMITS - OTHE	200.00	18,347.93	14,000.00	( 4,347.93)	131.1
01-02-4130-00 BUILDING PERMITS	40,699.25	531,090.56	475,000.00	( 56,090.56)	111.8
01-02-4140-00 DOG LICENSE & PERMITS OTHE	115.00	2,383.00	2,300.00	( 83.00)	103.6
01-02-4150-00 FINGERPRINTING	517.80	978.80	200.00	( 778.80)	489.4
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>41,554.55</b>	<b>555,366.04</b>	<b>493,300.00</b>	<b>( 62,066.04)</b>	<b>112.6</b>
<u>INTERGOVERNMENTAL</u>					
01-03-4210-00 CIGARETTE TAXES	1,326.52	9,578.78	14,000.00	4,421.22	68.4
01-03-4220-00 HIGHWAY USERS TAX	44,852.38	274,214.84	380,000.00	105,785.16	72.2
01-03-4230-00 ADD. VEH. REG. FEE	5,143.50	34,074.50	45,000.00	10,925.50	75.7
01-03-4240-00 COUNTY ROAD & BRIDGE	55,299.33	165,442.55	90,000.00	( 75,442.55)	183.8
<b>TOTAL INTERGOVERNMENTAL</b>	<b>106,621.73</b>	<b>483,310.67</b>	<b>529,000.00</b>	<b>45,689.33</b>	<b>91.4</b>
<u>CHARGES FOR SERVICES</u>					
01-04-4310-00 CEMETERY LOTS AND CARE	2,772.00	27,445.00	22,000.00	( 5,445.00)	124.8
01-04-4320-00 TRASH CHARGES	53,750.12	373,845.32	640,000.00	266,154.68	58.4
01-04-4330-00 OTHER SERVICES	490.29	3,042.79	900.00	( 2,142.79)	338.1
01-04-4340-00 FISHING PERMITS	145.00	835.00	600.00	( 235.00)	139.2
<b>TOTAL CHARGES FOR SERVICES</b>	<b>57,157.41</b>	<b>405,168.11</b>	<b>663,500.00</b>	<b>258,331.89</b>	<b>61.1</b>
<u>FINES</u>					
01-05-4315-00 COURT FEES REFUND	( 25.00)	( 565.00)	.00	565.00	.0
01-05-4410-00 MUNICIPAL COURT FINES & FE	14,716.07	85,049.79	120,000.00	34,950.21	70.9
01-05-4420-00 SURCHARGE	2,357.00	12,387.00	18,000.00	5,613.00	68.8
<b>TOTAL FINES</b>	<b>17,048.07</b>	<b>96,871.79</b>	<b>138,000.00</b>	<b>41,128.21</b>	<b>70.2</b>

TOWN OF JOHNSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
01-06-4510-00 COMM. CENTER RENTAL FEES	280.00	8,394.68	11,000.00	2,605.32	76.3
01-06-4530-00 REFUND OF EXPENDITURES	338.65	22,330.97	5,000.00	( 17,330.97)	446.6
01-06-4570-00 SCHOOL DISTRICT	.00	.00	31,000.00	31,000.00	.0
<b>TOTAL MISCELLANEOUS</b>	<b>618.65</b>	<b>30,725.65</b>	<b>47,000.00</b>	<b>16,274.35</b>	<b>65.4</b>
<u>EARNINGS ON INVESTMENTS</u>					
01-07-4610-00 EARNINGS ON INVESTMENTS	28,645.79	163,702.06	65,000.00	( 98,702.06)	251.9
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>28,645.79</b>	<b>163,702.06</b>	<b>65,000.00</b>	<b>( 98,702.06)</b>	<b>251.9</b>
<u>SOURCE 08</u>					
01-08-4530-00 DEVELOPERS COST PAYMENT	14,626.54	42,516.54	5,000.00	( 37,516.54)	850.3
<b>TOTAL SOURCE 08</b>	<b>14,626.54</b>	<b>42,516.54</b>	<b>5,000.00</b>	<b>( 37,516.54)</b>	<b>850.3</b>
<b>TOTAL FUND REVENUE</b>	<b>2,123,050.60</b>	<b>10,860,260.68</b>	<b>10,203,800.00</b>	<b>( 656,460.68)</b>	<b>106.4</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-10-5010-00	1,775.00	11,475.00	22,800.00	11,325.00	50.3
01-10-5050-00	135.81	877.96	1,800.00	922.04	48.8
01-10-5070-00	69.62	501.98	1,200.00	698.02	41.8
01-10-6511-00	159.00	1,066.00	3,000.00	1,934.00	35.5
01-10-6522-00	250.00	750.00	1,000.00	250.00	75.0
01-10-6544-03	265.25	1,236.46	2,500.00	1,263.54	49.5
01-10-8016-00	.00	552.23	4,000.00	3,447.77	13.8
01-10-9028-00	.00	250.00	1,500.00	1,250.00	16.7
TOTAL LEGISLATIVE	2,654.68	16,709.63	37,800.00	21,090.37	44.2
<u>JUDICIAL</u>					
01-15-5011-00	1,375.00	8,450.00	17,000.00	8,550.00	49.7
01-15-5012-00	2,250.00	14,627.33	32,000.00	17,372.67	45.7
01-15-6505-00	99.28	606.63	1,000.00	393.37	60.7
01-15-8016-00	.00	.00	100.00	100.00	.0
TOTAL JUDICIAL	3,724.28	23,683.96	50,100.00	26,416.04	47.3
<u>ELECTIONS</u>					
01-20-6413-00	.00	118.04	700.00	581.96	16.9
01-20-6526-00	16,661.82	17,694.32	17,000.00	( 694.32)	104.1
01-20-8017-00	.00	1,048.52	900.00	( 148.52)	116.5
TOTAL ELECTIONS	16,661.82	18,860.88	18,600.00	( 260.88)	101.4

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-25-5010-00 SALARIES	5,824.73	43,170.33	97,000.00	53,829.67	44.5
01-25-5010-03 OVERTIME	.00	.00	600.00	600.00	.0
01-25-5011-00 PART TIME OFFICE	331.55	2,512.41	7,500.00	4,987.59	33.5
01-25-5012-00 HOURLY COMMUNICATIONS STAFF	960.40	7,311.07	18,000.00	10,688.93	40.6
01-25-5015-00 CLEANING SALARIES	216.67	1,516.69	3,500.00	1,983.31	43.3
01-25-5025-00 MANAGER	4,404.02	32,945.46	57,100.00	24,154.54	57.7
01-25-5050-00 PAYROLL TAXES	863.53	6,450.34	14,300.00	7,849.66	45.1
01-25-5060-00 RETIREMENT FUND	804.56	5,999.16	12,800.00	6,800.84	46.9
01-25-5065-00 HEALTH INSURANCE	1,829.78	12,689.16	33,000.00	20,310.84	38.5
01-25-5070-00 WORKMAN'S COMPENSATION	69.62	501.98	1,000.00	498.02	50.2
01-25-6010-00 UTILITIES	472.07	1,912.21	6,000.00	4,087.79	31.9
01-25-6505-00 OFFICE EXPENSE	204.42	3,030.71	6,700.00	3,669.29	45.2
01-25-6506-00 UTILITY BILL MAILING	703.27	4,187.24	8,300.00	4,112.76	50.5
01-25-6510-00 TELEPHONE	132.68	844.31	2,000.00	1,155.69	42.2
01-25-6511-00 TRAINING	.00	20.00	1,000.00	980.00	2.0
01-25-6513-00 PUBLISHING	.00	618.90	5,000.00	4,381.10	12.4
01-25-6515-00 DUES AND SUBSCRIPTIONS	.00	2,427.62	2,900.00	472.38	83.7
01-25-6518-00 CLEANING SUPPLIES	67.37	547.47	1,700.00	1,152.53	32.2
01-25-6520-00 MILEAGE & EXPENSES	.00	13.22	2,000.00	1,986.78	.7
01-25-6522-00 INSURANCE & BONDS	3,500.00	9,500.00	15,700.00	6,200.00	60.5
01-25-6544-05 SOFTWARE	.00	.00	3,000.00	3,000.00	.0
01-25-6544-07 MISC. OFFICE EQPT.	.00	.00	500.00	500.00	.0
01-25-7020-00 MAINTENANCE & REPAIRS	76.19	409.49	3,800.00	3,390.51	10.8
01-25-8010-00 AUDIT	.00	2,000.00	3,000.00	1,000.00	66.7
01-25-8012-00 COMPUTER PROFESSIONAL SERV	534.05	3,420.11	10,500.00	7,079.89	32.6
01-25-8014-00 LEGAL	1,445.75	15,479.50	42,000.00	26,520.50	36.9
01-25-8015-00 TAPING MEETINGS	535.68	3,258.08	7,000.00	3,741.92	46.5
01-25-8016-00 SALARY STUDY FEES	.00	.00	1,500.00	1,500.00	.0
01-25-8017-00 PROFESSIONAL SERVICES	.00	.00	2,000.00	2,000.00	.0
01-25-8019-00 TREASURER'S FEES	20,658.58	85,077.44	59,000.00	( 26,077.44)	144.2
01-25-9028-00 COMMUNICATIONS	.00	.00	700.00	700.00	.0
TOTAL ADMINISTRATION	43,634.92	245,842.90	429,100.00	183,257.10	57.3

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING &amp; ZONING</u>					
01-30-5010-00 SALARIES	9,382.00	70,184.58	132,000.00	61,815.42	53.2
01-30-5050-00 PAYROLL TAXES	703.98	5,273.38	10,000.00	4,726.62	52.7
01-30-5060-00 RETIREMENT FUND	866.48	6,481.93	12,100.00	5,618.07	53.6
01-30-5065-00 HEALTH INSURANCE	1,419.39	9,857.39	26,000.00	16,142.61	37.9
01-30-5070-00 WORKMENS COMPENSATION	69.62	501.98	1,700.00	1,198.02	29.5
01-30-6010-00 UTILITIES	227.30	920.71	3,000.00	2,079.29	30.7
01-30-6505-00 OFFICE SUPPLIES	241.67	536.72	2,500.00	1,963.28	21.5
01-30-6510-00 TELEPHONE	132.68	802.82	1,400.00	597.18	57.3
01-30-6511-00 TRAINING	.00	.00	500.00	500.00	.0
01-30-6513-00 PUBLISH/RECORD	.00	48.60	200.00	151.40	24.3
01-30-6515-00 DUES/SUBSCRIPTIONS	.00	.00	800.00	800.00	.0
01-30-6520-00 MILEAGE & EXPENSES	64.53	102.95	100.00	( 2.95)	103.0
01-30-6522-00 INSURANCE AND BONDS	700.00	2,100.00	3,000.00	900.00	70.0
01-30-6544-04 MACHINERY AND EQPT.	.00	.00	300.00	300.00	.0
01-30-8012-00 COMPUTER PROFESSIONAL SERVICES	156.80	1,097.60	2,000.00	902.40	54.9
01-30-8016-00 PROFESSIONAL SERVICES	76.19	688.85	15,500.00	14,811.15	4.4
01-30-8017-00 NORTH FRONT RANGE MPO	.00	8,982.00	6,900.00	( 2,082.00)	130.2
<b>TOTAL PLANNING &amp; ZONING</b>	<b>14,040.64</b>	<b>107,579.51</b>	<b>218,000.00</b>	<b>110,420.49</b>	<b>49.4</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
01-35-5010-00 SALARIES	101,799.88	739,830.69	1,375,000.00	635,169.31	53.8
01-35-5010-03 OVERTIME PAY	224.16	3,374.66	13,500.00	10,125.34	25.0
01-35-5013-00 CLERICAL SALARIES	2,889.16	21,600.11	37,700.00	16,099.89	57.3
01-35-5015-00 PART-TIME SALARIES	3,886.31	29,467.21	59,000.00	29,532.79	49.9
01-35-5050-00 PAYROLL TAXES	6,897.44	58,919.50	114,000.00	55,080.50	51.7
01-35-5060-00 RETIREMENT	5,896.31	43,330.30	80,000.00	36,669.70	54.2
01-35-5065-00 HEALTH INSURANCE	22,120.59	149,718.35	341,000.00	191,281.65	43.9
01-35-5070-00 WORKMEN'S COMPENSATION	2,784.80	20,079.20	40,000.00	19,920.80	50.2
01-35-6010-00 UTILITIES	1,045.62	7,687.59	14,000.00	6,312.41	54.9
01-35-6505-00 OFFICE EXPENSE	631.09	4,909.84	6,800.00	1,890.16	72.2
01-35-6510-00 TELEPHONE	575.74	3,440.09	10,500.00	7,059.91	32.8
01-35-6511-00 TRAINING	295.00	6,440.84	11,000.00	4,559.16	58.6
01-35-6513-00 PUBLISHING	.00	364.79	1,500.00	1,135.21	24.3
01-35-6515-00 DUES AND SUBSCRIPTIONS	.00	35.00	1,200.00	1,165.00	2.9
01-35-6518-00 CLEANING SERVICES	772.52	4,574.60	8,500.00	3,925.40	53.8
01-35-6522-00 INSURANCE AND BONDS	13,000.00	36,000.00	50,500.00	14,500.00	71.3
01-35-6524-00 GAS AND OIL	3,625.67	19,958.20	26,400.00	6,441.80	75.6
01-35-6526-00 OPERATING SUPPLIES	302.79	3,128.64	6,500.00	3,371.36	48.1
01-35-6527-00 UNIFORMS AND CLEANING	1,350.00	4,162.89	9,000.00	4,837.11	46.3
01-35-6528-00 WELD COUNTY MAINT. AGREEME	.00	26,391.99	26,500.00	108.01	99.6
01-35-6544-02 COMPUTER SYSTEMS	.00	.00	2,500.00	2,500.00	.0
01-35-6544-04 RADAR GUNS	440.00	600.00	2,500.00	1,900.00	24.0
01-35-6544-06 VESTS	.00	1,558.00	5,000.00	3,442.00	31.2
01-35-6544-07 CAMERA & INVESTIGATION EQPT.	126.88	126.88	3,500.00	3,373.12	3.6
01-35-6544-09 SHOOTING RANGE SUPPLIES	2,082.67	2,108.29	3,600.00	1,491.71	58.6
01-35-6544-10 OFFICE IMPROVEMENTS	.00	.00	3,000.00	3,000.00	.0
01-35-6544-11 POLICE EQUIPMENT	352.95	3,351.33	10,000.00	6,648.67	33.5
01-35-7010-00 BLDG. REPAIR & MAINT.	513.28	2,398.97	8,000.00	5,601.03	30.0
01-35-7020-00 REPAIRS AND MAINTENANCE	1,516.90	8,527.88	13,500.00	4,972.12	63.2
01-35-8012-00 COMP. PROFESSIONAL SERVICE	295.13	3,438.27	10,000.00	6,561.73	34.4
01-35-8014-00 LEGAL	.00	170.50	2,500.00	2,329.50	6.8
01-35-8016-00 PROFESSIONAL SERVICES	202.70	4,243.72	5,000.00	756.28	84.9
01-35-8017-00 JUVENILE ASSESSMENT CENTER	.00	5,340.00	5,400.00	60.00	98.9
01-35-8021-00 COMP. LINK TO RECORDS	894.39	6,861.58	10,500.00	3,638.42	65.4
01-35-9022-00 JAIL FEES	26.82	241.38	1,500.00	1,258.62	16.1
01-35-9028-00 COMMUNITY SERVICES	675.00	896.47	2,000.00	1,103.53	44.8
01-35-9028-01 TASK FORCE	.00	.00	2,000.00	2,000.00	.0
01-35-9028-03 RECORDS CONTRACT	.00	4,826.63	9,000.00	4,173.37	53.6
<b>TOTAL POLICE</b>	<b>175,223.80</b>	<b>1,228,104.39</b>	<b>2,332,100.00</b>	<b>1,103,995.61</b>	<b>52.7</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROTECTIVE INSPECTIONS</u>					
01-40-5010-00 SALARIES	2,562.68	19,170.83	37,600.00	18,429.17	51.0
01-40-5050-00 PAYROLL TAXES	191.06	1,431.84	2,900.00	1,468.16	49.4
01-40-5060-00 RETIREMENT	108.54	811.96	1,600.00	788.04	50.8
01-40-5065-00 HEALTH INSURANCE	506.79	3,513.87	7,000.00	3,486.13	50.2
01-40-5070-00 WORKMEN'S COMPENSATION	69.62	501.98	1,400.00	898.02	35.9
01-40-6010-00 UTILITIES	297.21	1,203.84	3,900.00	2,696.16	30.9
01-40-6505-00 OFFICE EXPENSE	61.94	576.97	3,800.00	3,223.03	15.2
01-40-6510-00 TELEPHONE	132.68	802.80	1,600.00	797.20	50.2
01-40-6511-00 TRAINING	.00	.00	500.00	500.00	.0
01-40-6513-00 PUBLISHING	.00	.00	500.00	500.00	.0
01-40-6515-00 DUES & SUBSCRIPTIONS	.00	25.00	200.00	175.00	12.5
01-40-6518-00 CLEANING & SUPPLIES	67.37	503.58	1,000.00	496.42	50.4
01-40-6522-00 INSURANCE AND BONDS	1,800.00	5,400.00	8,700.00	3,300.00	62.1
01-40-6526-00 OPERATING SUPPLIES	.00	.00	2,000.00	2,000.00	.0
01-40-7020-00 REPAIR & MAINTENANCE	76.19	388.92	2,000.00	1,611.08	19.5
01-40-8012-00 COMP. PROF. SERVICES	383.37	2,224.17	3,600.00	1,375.83	61.8
01-40-8014-00 LEGAL	.00	.00	500.00	500.00	.0
01-40-8016-00 PROFESSIONAL SERVICES	9,400.00	56,400.00	127,000.00	70,600.00	44.4
<b>TOTAL PROTECTIVE INSPECTIONS</b>	<b>15,657.45</b>	<b>92,955.76</b>	<b>205,800.00</b>	<b>112,844.24</b>	<b>45.2</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
01-45-5010-00 SALARIES	19,078.47	144,938.53	303,000.00	158,061.47	47.8
01-45-5010-03 OVERTIME	60.85	655.81	7,000.00	6,344.19	9.4
01-45-5015-00 PART-TIME SALARIES	6,368.16	13,170.15	15,000.00	1,829.85	87.8
01-45-5050-00 PAYROLL TAXES	1,891.18	11,719.00	26,000.00	14,281.00	45.1
01-45-5060-00 RETIREMENT FUND	1,273.74	8,857.33	19,000.00	10,142.67	46.6
01-45-5065-00 HEALTH INSURANCE	5,723.38	40,386.04	82,000.00	41,613.96	49.3
01-45-5070-00 WORKMEN'S COMPENSATION	1,670.88	12,047.52	19,100.00	7,052.48	63.1
01-45-6010-00 UTILITIES	393.70	4,274.95	10,000.00	5,725.05	42.8
01-45-6015-00 UTILITIES - STREET LIGHTIN	15,150.48	94,489.10	243,000.00	148,510.90	38.9
01-45-6505-00 OFFICE EXPENSE	.00	.00	600.00	600.00	.0
01-45-6510-00 TELEPHONE	413.41	2,465.70	3,600.00	1,134.30	68.5
01-45-6511-00 TRAINING	.00	370.00	1,500.00	1,130.00	24.7
01-45-6515-00 DUES & SUBSCRIPTIONS	.00	.00	1,500.00	1,500.00	.0
01-45-6518-00 CLEANING SUPPLIES	95.11	636.88	1,600.00	963.12	39.8
01-45-6522-00 INSURANCE AND BONDS	7,000.00	21,000.00	29,700.00	8,700.00	70.7
01-45-6524-00 GAS & OIL	2,506.46	9,428.58	14,000.00	4,571.42	67.4
01-45-6526-00 OPERATING SUPPLIES	642.94	3,098.23	4,500.00	1,401.77	68.9
01-45-6530-00 SNOW AND ICE REMOVAL	.00	8,864.14	35,000.00	26,135.86	25.3
01-45-6532-00 TRASH SERVICE	53,652.74	328,320.68	640,000.00	311,679.32	51.3
01-45-6534-00 WEED CONTROL	230.03	502.13	2,500.00	1,997.87	20.1
01-45-6536-00 STREET SIGNS	.00	1,311.58	3,500.00	2,188.42	37.5
01-45-6544-03 EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
01-45-6544-06 HOLIDAY DECORATIONS	.00	1,406.86	7,500.00	6,093.14	18.8
01-45-6544-07 TOOLS	.00	301.29	2,500.00	2,198.71	12.1
01-45-6544-09 SAFETY EQUIPMENT	.00	595.21	4,000.00	3,404.79	14.9
01-45-7020-00 REP & MAINT - EQUIP & BLDG	639.45	7,885.89	25,000.00	17,114.11	31.5
01-45-7030-00 REPAIR & MAINT. BLDGS.	500.00	821.09	3,000.00	2,178.91	27.4
01-45-8012-00 COMPUTER PROFESSIONAL SERVICES	120.00	1,349.70	1,200.00	( 149.70)	112.5
01-45-8016-00 PROFESSIONAL SERVICES	130.90	2,061.56	3,000.00	938.44	68.7
<b>TOTAL STREETS</b>	<b>117,541.88</b>	<b>720,957.95</b>	<b>1,512,300.00</b>	<b>791,342.05</b>	<b>47.7</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
01-50-5015-00 SALARIES	2,486.25	4,653.75	12,000.00	7,346.25	38.8
01-50-5050-00 PAYROLL TAXES	190.22	356.06	1,000.00	643.94	35.6
01-50-5070-00 WORKMEN'S COMPENSATION	.00	2,161.80	1,500.00	( 661.80)	144.1
01-50-6513-00 PUBLISHING	.00	.00	300.00	300.00	.0
01-50-6522-00 INSURANCE	600.00	1,600.00	2,200.00	600.00	72.7
01-50-6524-00 GAS & OIL	.00	.00	1,900.00	1,900.00	.0
01-50-6526-00 SUPPLIES	50.86	613.92	2,200.00	1,586.08	27.9
01-50-6533-00 TREE TRIMMING	4,000.00	4,000.00	4,000.00	.00	100.0
01-50-6534-00 FERTILIZER & WEED CONTROL	.00	2,602.25	5,000.00	2,397.75	52.1
01-50-6544-03 SPINTRIMMER	71.58	71.58	800.00	728.42	9.0
01-50-6544-05 TOOLS	.00	22.49	400.00	377.51	5.6
01-50-6544-06 TREES	1,230.00	1,230.00	2,000.00	770.00	61.5
01-50-7020-00 REPAIRS AND MAINTENANCE	169.97	2,686.69	3,500.00	813.31	76.8
01-50-7025-00 SPRINKLER REPAIR	113.29	2,117.18	3,700.00	1,582.82	57.2
01-50-8016-00 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
<b>TOTAL CEMETERY</b>	<b>8,912.17</b>	<b>22,115.72</b>	<b>41,000.00</b>	<b>18,884.28</b>	<b>53.9</b>
<u>ANIMAL CONTROL</u>					
01-55-5010-00 SALARIES	3,818.00	28,566.01	50,000.00	21,433.99	57.1
01-55-5010-03 OVERTIME	.00	.00	500.00	500.00	.0
01-55-5050-00 PAYROLL TAXES	284.60	2,133.21	3,900.00	1,766.79	54.7
01-55-5060-00 RET BEN	161.72	1,209.97	2,200.00	990.03	55.0
01-55-5065-00 HEALTH BEN	759.97	5,268.75	12,000.00	6,731.25	43.9
01-55-5070-00 WORKMENS COMPENSATION	69.62	501.98	1,800.00	1,298.02	27.9
01-55-6522-00 INSURANCE	1,000.00	2,800.00	4,100.00	1,300.00	68.3
01-55-6524-00 GAS AND OIL	185.30	1,394.12	2,000.00	605.88	69.7
01-55-6526-00 SUPPLIES	44.00	224.76	1,200.00	975.24	18.7
01-55-7020-00 REPAIR & MAINTENANCE	.00	658.85	1,500.00	841.15	43.9
01-55-7030-00 WEED/NUISANCE CONTROL	4,669.77	6,703.47	9,000.00	2,296.53	74.5
01-55-8016-00 PROFESSIONAL SERVICES	.00	4,075.00	7,000.00	2,925.00	58.2
<b>TOTAL ANIMAL CONTROL</b>	<b>10,992.98</b>	<b>53,536.12</b>	<b>95,200.00</b>	<b>41,663.88</b>	<b>56.2</b>
<u>SENIOR COORDINATOR PROGRAM</u>					
01-60-5015-00 PART-TIME SALARIES	3,184.16	23,827.35	41,800.00	17,972.65	57.0
01-60-5050-00 PAYROLL TAXES	236.12	1,770.76	3,200.00	1,429.24	55.3
01-60-5065-00 HEALTH INSURANCE	695.71	4,823.59	8,500.00	3,676.41	56.8
01-60-5070-00 WORKMEN'S COMPENSATION	69.62	501.98	1,200.00	698.02	41.8
01-60-6010-00 UTILITIES	378.08	2,302.01	4,500.00	2,197.99	51.2
01-60-6510-00 TELEPHONE	117.55	712.02	1,500.00	787.98	47.5
01-60-6520-00 MILEAGE	174.71	1,432.16	3,200.00	1,767.84	44.8
01-60-6522-00 INSURANCE	208.75	4,304.75	4,000.00	( 304.75)	107.6
01-60-7020-00 REPAIR & MAINTENANCE	407.43	2,690.63	5,700.00	3,009.37	47.2
<b>TOTAL SENIOR COORDINATOR PROGRAM</b>	<b>5,472.13</b>	<b>42,365.25</b>	<b>73,600.00</b>	<b>31,234.75</b>	<b>57.6</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
01-65-5015-00	3,554.70	8,506.80	22,000.00	13,493.20	38.7
01-65-5050-00	271.86	650.63	1,800.00	1,149.37	36.2
01-65-5070-00	139.24	1,003.96	2,000.00	996.04	50.2
01-65-6010-00	280.60	1,469.24	7,000.00	5,530.76	21.0
01-65-6511-00	.00	.00	500.00	500.00	.0
01-65-6522-00	600.00	1,800.00	2,400.00	600.00	75.0
01-65-6524-00	337.16	653.32	1,800.00	1,146.68	36.3
01-65-6526-00	21.59	698.76	2,500.00	1,801.24	28.0
01-65-6534-00	405.02	6,263.02	13,000.00	6,736.98	48.2
01-65-6542-00	197.82	593.46	2,200.00	1,606.54	27.0
01-65-6544-01	.00	.00	1,000.00	1,000.00	.0
01-65-6544-02	.00	.00	800.00	800.00	.0
01-65-7020-00	4,248.06	5,320.28	5,000.00	( 320.28)	106.4
01-65-7025-00	654.95	1,236.26	5,000.00	3,763.74	24.7
<b>TOTAL PARKS</b>	<b>10,711.00</b>	<b>28,195.73</b>	<b>67,000.00</b>	<b>38,804.27</b>	<b>42.1</b>
<u>LIBRARY</u>					
01-70-7000-00	37,500.00	262,500.00	450,000.00	187,500.00	58.3
<b>TOTAL LIBRARY</b>	<b>37,500.00</b>	<b>262,500.00</b>	<b>450,000.00</b>	<b>187,500.00</b>	<b>58.3</b>
<u>DEPARTMENT 75</u>					
01-75-6526-00	84.88	956.85	6,000.00	5,043.15	16.0
01-75-7020-00	861.00	3,052.16	9,000.00	5,947.84	33.9
01-75-7025-00	378.07	2,302.00	6,500.00	4,198.00	35.4
01-75-7031-00	( 237.51)	10,413.57	27,000.00	16,586.43	38.6
01-75-7040-00	70.00	23,222.75	250,000.00	226,777.25	9.3
01-75-7041-00	.00	.00	5,000.00	5,000.00	.0
01-75-7051-00	.00	.00	25,000.00	25,000.00	.0
01-75-7054-00	.00	262.82	8,000.00	7,737.18	3.3
01-75-7055-00	.00	7,000.00	7,000.00	.00	100.0
01-75-7056-00	.00	.00	12,000.00	12,000.00	.0
01-75-7066-00	.00	100.00	8,900.00	8,800.00	1.1
01-75-7070-00	2,000.00	30,000.00	30,000.00	.00	100.0
01-75-7080-00	3,069.00	12,276.00	19,000.00	6,724.00	64.6
01-75-7090-00	.25	1,907.16	17,000.00	15,092.84	11.2
01-75-7100-00	.00	.00	365,400.00	365,400.00	.0
01-75-7125-00	810.00	1,597.97	16,000.00	14,402.03	10.0
01-75-7129-00	763.13	1,526.26	10,000.00	8,473.74	15.3
01-75-7130-00	255.58	2,067.44	5,000.00	2,932.56	41.4
01-75-7131-00	.00	.00	2,500.00	2,500.00	.0
01-75-7133-00	.00	7,485.37	5,000.00	( 2,485.37)	149.7
01-75-7137-00	.00	.00	45,000.00	45,000.00	.0
<b>TOTAL DEPARTMENT 75</b>	<b>8,054.40</b>	<b>104,170.35</b>	<b>879,300.00</b>	<b>775,129.65</b>	<b>11.9</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS OUT</u>					
01-80-7040-00 TRANSFER WATER FUND	23,097.20	29,085.20	187,700.00	158,614.80	15.5
01-80-7050-00 TRANSFER - CONTINGENT FUND	.00	.00	225,000.00	225,000.00	.0
01-80-7056-00 COMMUNITY RECREATION CENTER	.00	.00	22,000,000.00	22,000,000.00	.0
01-80-7080-00 TRANSFER TO DEVELOPERS COST	.00	.00	25,000.00	25,000.00	.0
01-80-7081-00 FUNDING I-25 IMPROVEMENTS	.00	13,676.73	16,000.00	2,323.27	85.5
01-80-7110-00 SALES TAX REFUND	.00	122,672.87	320,000.00	197,327.13	38.3
01-80-7115-00 TRANSFER TO EQPT. REPLACEMENT	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL TRANSFERS OUT	23,097.20	165,434.80	23,773,700.00	23,608,265.20	.7
TOTAL FUND EXPENDITURES	493,879.35	3,133,012.95	30,183,600.00	27,050,587.05	10.4
NET REVENUE OVER EXPENDITURES	1,629,171.25	7,727,247.73	( 19,979,800.00)	( 27,707,047.73)	38.7

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
02-00-4310-00 WATER CHARGES	445,041.55	1,543,951.74	2,500,000.00	956,048.26	61.8
02-00-4320-00 WATER TAP FEES	39,609.76	397,090.60	.00	( 397,090.60)	.0
02-00-4322-00 RAW WATER DEV. FEE	39,937.55	662,787.92	.00	( 662,787.92)	.0
02-00-4325-00 WATER REFUNDS	( 1,455.68)	( 8,146.28)	.00	8,146.28	.0
02-00-4330-00 MISCELLANEOUS	25,714.91	227,753.02	150,000.00	( 77,753.02)	151.8
02-00-4610-00 EARNINGS ON INVESTMENTS	18,848.32	98,582.80	71,000.00	( 27,582.80)	138.9
02-00-4830-00 TRANSFER FROM GENERAL FUND	23,097.20	29,085.20	187,700.00	158,614.80	15.5
<b>TOTAL SOURCE 00</b>	<b>590,793.61</b>	<b>2,951,105.00</b>	<b>2,908,700.00</b>	<b>( 42,405.00)</b>	<b>101.5</b>
<b>TOTAL FUND REVENUE</b>	<b>590,793.61</b>	<b>2,951,105.00</b>	<b>2,908,700.00</b>	<b>( 42,405.00)</b>	<b>101.5</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-25-5010-00 SALARIES	3,247.55	24,964.62	65,000.00	40,035.38	38.4
02-25-5010-03 OVERTIME	.00	.00	300.00	300.00	.0
02-25-5015-00 PART-TIME SALARIES	331.55	2,512.41	7,500.00	4,987.59	33.5
02-25-5020-00 JANITORIAL SALARIES	216.67	1,516.69	2,700.00	1,183.31	56.2
02-25-5025-00 MANAGER	2,268.74	16,971.92	29,700.00	12,728.08	57.1
02-25-5050-00 PAYROLL TAXES	436.69	3,323.73	8,000.00	4,676.27	41.6
02-25-5060-00 RETIREMENT FUND	441.52	3,329.78	8,100.00	4,770.22	41.1
02-25-5065-00 HEALTH INSURANCE	1,132.01	7,849.94	16,000.00	8,150.06	49.1
02-25-5070-00 WORKMEN'S COMPENSATION	69.62	501.98	1,000.00	498.02	50.2
02-25-6010-00 UTILITIES	279.75	1,133.16	3,500.00	2,366.84	32.4
02-25-6505-00 OFFICE EXPENSE	238.48	829.56	3,600.00	2,770.44	23.0
02-25-6506-00 UTILITY BILL MAILING	703.26	4,187.21	8,300.00	4,112.79	50.5
02-25-6507-00 BILL PRESENTMENT	.00	.00	10,000.00	10,000.00	.0
02-25-6510-00 TELEPHONE	132.68	802.80	1,700.00	897.20	47.2
02-25-6511-00 TRAINING & MEETINGS	.00	.00	500.00	500.00	.0
02-25-6513-00 PUBLISHING	.00	.00	1,000.00	1,000.00	.0
02-25-6515-00 DUES AND SUBSCRIPTIONS	.00	2,229.00	2,700.00	471.00	82.6
02-25-6518-00 CLEANING SUPPLIES	67.37	541.43	1,000.00	458.57	54.1
02-25-6520-00 MILEAGE & EXPENSES	.00	.00	500.00	500.00	.0
02-25-6522-00 INSURANCE & BONDS	1,600.00	4,700.00	7,000.00	2,300.00	67.1
02-25-6544-02 CAPITAL OUTLAY - COMP. SOFT	2,700.00	2,700.00	3,200.00	500.00	84.4
02-25-6544-04 COMPUTER	.00	.00	1,200.00	1,200.00	.0
02-25-6544-07 MISCELLANEOUS OFFICE	.00	.00	300.00	300.00	.0
02-25-7020-00 REPAIR & MAINT.	76.19	486.08	1,000.00	513.92	48.6
02-25-8010-00 AUDIT	.00	1,500.00	3,000.00	1,500.00	50.0
02-25-8011-00 PROF. SERV.-WATER ADJUDICATION	545.46	4,626.26	30,000.00	25,373.74	15.4
02-25-8012-00 COMP. PROFESSIONAL SERVICES	444.05	5,995.51	8,300.00	2,304.49	72.2
02-25-8014-00 LEGAL	93.00	10,531.25	6,000.00	( 4,531.25)	175.5
02-25-8016-00 SALARY STUDY FEES	.00	.00	700.00	700.00	.0
02-25-8017-00 PROFESSIONAL SERVICES	4,744.99	18,195.38	25,000.00	6,804.62	72.8
02-25-9028-00 COMMUNICATIONS	.00	13.50	3,000.00	2,986.50	.5
<b>TOTAL ADMINISTRATION</b>	<b>19,769.58</b>	<b>119,442.21</b>	<b>259,800.00</b>	<b>140,357.79</b>	<b>46.0</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS - WATER FUND</u>					
02-70-5010-00 SALARIES	14,780.37	106,640.20	235,000.00	128,359.80	45.4
02-70-5010-03 OVERTIME	314.12	2,133.30	10,000.00	7,866.70	21.3
02-70-5015-00 PART TIME SALARIES	775.20	1,565.70	2,600.00	1,034.30	60.2
02-70-5050-00 PAYROLL TAXES	1,162.22	8,099.94	18,900.00	10,800.06	42.9
02-70-5060-00 RETIREMENT FUND	670.07	4,917.18	13,500.00	8,582.82	36.4
02-70-5065-00 HEALTH INSURANCE	4,155.87	28,639.39	65,000.00	36,360.61	44.1
02-70-5070-00 WORKMEN'S COMPENSATION	870.25	5,193.85	8,000.00	2,806.15	64.9
02-70-6010-00 UTILITIES	21,700.39	94,409.58	205,000.00	110,590.42	46.1
02-70-6510-00 TELEPHONE	600.32	3,575.62	8,300.00	4,724.38	43.1
02-70-6511-00 TRAINING	.00	1,846.48	4,000.00	2,153.52	46.2
02-70-6518-00 CLEANING SUPPLIES	95.11	636.85	1,600.00	963.15	39.8
02-70-6522-00 INSURANCE	6,000.00	21,255.00	27,400.00	6,145.00	77.6
02-70-6524-00 GAS AND OIL	1,247.78	6,272.85	8,800.00	2,527.15	71.3
02-70-6526-00 CHEMICALS	26,965.12	68,028.99	160,000.00	91,971.01	42.5
02-70-6527-00 SUPPLIES-SAFETY EQPT.	.00	540.27	2,500.00	1,959.73	21.6
02-70-6528-00 OPERATING SUPPLIES	113.59	2,902.48	10,400.00	7,497.52	27.9
02-70-6544-01 METER UPGRADE	18,245.43	40,042.74	75,000.00	34,957.26	53.4
02-70-6544-02 TOOLS	80.99	181.70	6,500.00	6,318.30	2.8
02-70-6544-07 TESTING EQUIPMENT	.00	.00	4,200.00	4,200.00	.0
02-70-6544-08 VEHICLE-PURCHASE	.00	.00	18,500.00	18,500.00	.0
02-70-6544-13 WATER PLANT IMPROVEMENTS	.00	23,012.61	65,000.00	41,987.39	35.4
02-70-6544-19 DAF SATURATOR SYSTEM	.00	.00	65,000.00	65,000.00	.0
02-70-6544-22 WATERLINE REPLACEMENT	.00	.00	33,000.00	33,000.00	.0
02-70-6544-29 INSTRUMENTATION UPGRADES	.00	2,601.22	50,000.00	47,398.78	5.2
02-70-6544-36 FIRE HYDRANT REPAIRS	.00	.00	42,000.00	42,000.00	.0
02-70-7015-00 R&M WATERLINES	3,228.08	4,433.52	30,000.00	25,566.48	14.8
02-70-7020-00 REPAIRS & MAINTENANCE	57.34	13,565.92	80,000.00	66,434.08	17.0
02-70-7022-00 VEHICLE REPAIRS	18.88	2,250.54	3,500.00	1,249.46	64.3
02-70-7030-00 PURCHASED WATER	.00	29.00	12,700.00	12,671.00	.2
02-70-7031-00 CWCWD EMERGENCY CONNECTION	586.00	3,558.90	7,100.00	3,541.10	50.1
02-70-7035-00 WATER ASSESSMENT	.00	88,369.60	118,000.00	29,630.40	74.9
02-70-7090-00 INSURANCE DEDUCTIBLES	.00	1,246.66	10,000.00	8,753.34	12.5
02-70-8012-00 PROFESSIONAL SERVICES	742.50	8,814.47	50,000.00	41,185.53	17.6
<b>TOTAL OPERATIONS - WATER FUND</b>	<b>102,409.63</b>	<b>544,764.56</b>	<b>1,451,500.00</b>	<b>906,735.44</b>	<b>37.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>122,179.21</b>	<b>664,206.77</b>	<b>1,711,300.00</b>	<b>1,047,093.23</b>	<b>38.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>468,614.40</b>	<b>2,286,898.23</b>	<b>1,197,400.00</b>	<b>( 1,089,498.23)</b>	<b>191.0</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
03-00-4310-00 SEWER CHARGES	159,502.38	1,107,496.09	1,825,000.00	717,503.91	60.7
03-00-4320-00 SEWER TAP FEES	25,700.00	115,600.00	.00	( 115,600.00)	.0
03-00-4330-00 MISCELLANEOUS	1,550.00	14,393.69	10,000.00	( 4,393.69)	143.9
03-00-4610-00 EARNINGS ON INVESTMENTS	6,099.28	31,239.33	50,000.00	18,760.67	62.5
<b>TOTAL SOURCE 00</b>	<b>192,851.66</b>	<b>1,268,729.11</b>	<b>1,885,000.00</b>	<b>616,270.89</b>	<b>67.3</b>
<b>TOTAL FUND REVENUE</b>	<b>192,851.66</b>	<b>1,268,729.11</b>	<b>1,885,000.00</b>	<b>616,270.89</b>	<b>67.3</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERSONNEL</u>					
03-25-5010-00 SALARIES	4,328.63	30,929.46	80,000.00	49,070.54	38.7
03-25-5010-03 OVERTIME	.00	.00	500.00	500.00	.0
03-25-5015-00 PART-TIME SALARIES	331.55	2,512.41	7,500.00	4,987.59	33.5
03-25-5020-00 JANITORIAL SALARIES	216.66	1,516.62	2,600.00	1,083.38	58.3
03-25-5025-00 MANAGER SALARIES	4,404.04	32,945.60	57,100.00	24,154.40	57.7
03-25-5050-00 PAYROLL TAXES	678.41	4,976.29	11,200.00	6,223.71	44.4
03-25-5060-00 RETIREMENT FUND	722.29	5,339.64	11,600.00	6,260.36	46.0
03-25-5065-00 HEALTH INSURANCE	1,505.12	10,438.46	24,200.00	13,761.54	43.1
03-25-5070-00 WORKMEN'S COMPENSATION	69.62	501.98	800.00	298.02	62.8
03-25-6010-00 UTILITIES - TOWN HALL	349.68	1,416.45	4,400.00	2,983.55	32.2
03-25-6505-00 OFFICE EXPENSES	110.29	284.55	3,200.00	2,915.45	8.9
03-25-6506-00 UTILITY BILL MAILING	703.26	4,187.18	7,800.00	3,612.82	53.7
03-25-6507-00 ON LINE BILL PRESENTMENT	.00	.00	8,000.00	8,000.00	.0
03-25-6510-00 TELEPHONE	132.68	802.80	1,800.00	997.20	44.6
03-25-6511-00 TRAINING & MEETINGS	.00	.00	700.00	700.00	.0
03-25-6515-00 DUES & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
03-25-6518-00 CLEANING SUPPLIES	97.32	797.96	1,100.00	302.04	72.5
03-25-6520-00 MILEAGE & EXPENSES	.00	.00	500.00	500.00	.0
03-25-6522-00 INSURANCE & BONDS	1,600.00	4,900.00	7,200.00	2,300.00	68.1
03-25-6544-02 COMPUTER SOFTWARE	.00	.00	3,200.00	3,200.00	.0
03-25-6544-04 CAPITAL OUTLAY - COMPUTER	.00	.00	1,500.00	1,500.00	.0
03-25-6544-07 MISCELLANEOUS OFFICE	.00	.00	400.00	400.00	.0
03-25-7020-00 REPAIR & MAINTENANCE	76.19	388.91	800.00	411.09	48.6
03-25-8010-00 AUDIT	.00	1,500.00	5,000.00	3,500.00	30.0
03-25-8012-00 PROFESSIONAL SERVICES	444.05	5,749.85	7,000.00	1,250.15	82.1
03-25-8014-00 LEGAL	.00	.00	16,000.00	16,000.00	.0
03-25-8016-00 SALARY STUDY	.00	.00	800.00	800.00	.0
03-25-8017-00 PROFESSIONAL SERVICES - ENG.	.00	18,150.00	30,000.00	11,850.00	60.5
<b>TOTAL PERSONNEL</b>	<b>15,769.79</b>	<b>127,338.16</b>	<b>295,400.00</b>	<b>168,061.84</b>	<b>43.1</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS - SEWER FUND</u>					
03-70-5010-00 SALARIES	16,714.39	124,367.66	280,000.00	155,632.34	44.4
03-70-5010-03 OVERTIME PAY	383.91	2,495.12	10,000.00	7,504.88	25.0
03-70-5050-00 PAYROLL TAXES	1,257.18	9,302.80	22,200.00	12,897.20	41.9
03-70-5060-00 RETIREMENT FUND	818.93	6,009.61	16,500.00	10,490.39	36.4
03-70-5065-00 HEALTH INSURANCE	5,079.42	35,003.69	81,000.00	45,996.31	43.2
03-70-5070-00 WORKMEN'S COMPENSATION	591.77	3,185.93	8,900.00	5,714.07	35.8
03-70-6010-00 UTILITIES	19,106.18	121,307.34	220,000.00	98,692.66	55.1
03-70-6510-00 TELEPHONE	707.31	3,704.08	6,500.00	2,795.92	57.0
03-70-6511-00 TRAINING	.00	145.00	3,300.00	3,155.00	4.4
03-70-6518-00 CLEANING SUPPLIES	95.11	636.85	1,500.00	863.15	42.5
03-70-6522-00 INSURANCE	6,000.00	21,855.02	29,300.00	7,444.98	74.6
03-70-6524-00 GAS AND OIL	1,247.77	5,725.71	9,100.00	3,374.29	62.9
03-70-6525-00 GIS MAPPING	.00	.00	25,000.00	25,000.00	.0
03-70-6526-00 CHEMICALS	17,498.54	75,790.62	120,000.00	44,209.38	63.2
03-70-6527-00 SUPPLIES-SAFETY EQPT.	.00	.00	3,500.00	3,500.00	.0
03-70-6528-00 OPERATING SUPPLIES	295.53	1,873.22	10,000.00	8,126.78	18.7
03-70-6544-02 TOOLS	.00	283.66	3,500.00	3,216.34	8.1
03-70-6544-03 VEHICLE	.00	.00	19,000.00	19,000.00	.0
03-70-6544-04 MANHOLE INSTALLATION	.00	.00	50,000.00	50,000.00	.0
03-70-6544-10 SEWERLINE REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
03-70-6544-16 INSTRUMENTATION UPGRADES	.00	.00	140,000.00	140,000.00	.0
03-70-6544-20 LOW POINT - IMPROVEMENTS	.00	2,460.00	400,000.00	397,540.00	.6
03-70-7015-00 REPAIRS & MAINT - MAINS	.00	4,116.26	20,000.00	15,883.74	20.6
03-70-7020-00 REPAIRS & MAINTENANCE	3,855.00	45,152.89	120,000.00	74,847.11	37.6
03-70-7022-00 VEHICLE REPAIRS	.00	371.52	3,000.00	2,628.48	12.4
03-70-7023-00 WEED CONTROL/GROUND MAINT.	.00	.00	3,000.00	3,000.00	.0
03-70-7025-00 SEWERLINE CLEANING	.00	.00	45,000.00	45,000.00	.0
03-70-7090-00 INSURANCE DEDUCTIBLES	.00	1,000.00	7,500.00	6,500.00	13.3
03-70-8012-00 PROFESSIONAL SERVICES	7,376.75	16,563.51	50,000.00	33,436.49	33.1
<b>TOTAL OPERATIONS - SEWER FUND</b>	<b>81,027.79</b>	<b>481,350.49</b>	<b>1,727,800.00</b>	<b>1,246,449.51</b>	<b>27.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>96,797.58</b>	<b>608,688.65</b>	<b>2,023,200.00</b>	<b>1,414,511.35</b>	<b>30.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>96,054.08</b>	<b>660,040.46</b>	<b>( 138,200.00)</b>	<b>( 798,240.46)</b>	<b>477.6</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
05-00-4070-00 COLORADO LOTTERY	.00	40,056.30	70,000.00	29,943.70	57.2
05-00-4110-00 PARK FEES	4,000.00	45,500.00	62,500.00	17,000.00	72.8
05-00-4130-00 LARIMER COUNTY USE TAX	9,877.37	64,429.01	90,000.00	25,570.99	71.6
05-00-4330-00 OTHER	459.34	592.24	5,000.00	4,407.76	11.8
05-00-4610-00 CT-EARNINGS ON INVEST.	2,647.86	9,629.14	9,000.00	( 629.14)	107.0
<b>TOTAL SOURCE 00</b>	<b>16,984.57</b>	<b>160,206.69</b>	<b>236,500.00</b>	<b>76,293.31</b>	<b>67.7</b>
<b>TOTAL FUND REVENUE</b>	<b>16,984.57</b>	<b>160,206.69</b>	<b>236,500.00</b>	<b>76,293.31</b>	<b>67.7</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
05-70-6533-00 TREE TRIMMING	.00	151.19	6,000.00	5,848.81	2.5
05-70-6544-01 CAPITAL - TREES	.00	.00	7,000.00	7,000.00	.0
05-70-6545-00 EDDIE ARAGON PARK	.00	168.73	5,000.00	4,831.27	3.4
05-70-6546-00 SUNRISE PARK	.00	.00	4,000.00	4,000.00	.0
05-70-6547-00 PARISH PARK	29.61	29.61	4,000.00	3,970.39	.7
05-70-6548-00 HAYS PARK	47.44	47.44	6,000.00	5,952.56	.8
05-70-6549-00 PIONEER RIDGE PARK	.00	.00	4,000.00	4,000.00	.0
05-70-6550-00 ROLLING HILLS RANCH PARK	.00	.00	4,000.00	4,000.00	.0
05-70-6551-00 JOHNSTOWN LAKE PARK	.00	.00	8,000.00	8,000.00	.0
05-70-6553-00 CLEARVIEW PARK	1,616.48	104,548.57	165,000.00	60,451.43	63.4
05-70-7020-00 REPAIR & MAINT.	.00	242.50	6,000.00	5,757.50	4.0
<b>TOTAL DEPARTMENT 70</b>	<b>1,693.53</b>	<b>105,188.04</b>	<b>219,000.00</b>	<b>113,811.96</b>	<b>48.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,693.53</b>	<b>105,188.04</b>	<b>219,000.00</b>	<b>113,811.96</b>	<b>48.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>15,291.04</b>	<b>55,018.65</b>	<b>17,500.00</b>	<b>( 37,518.65)</b>	<b>314.4</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CONTINGENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
06-00-4110-00 TRANSFER FROM GENERAL FUND	.00	.00	225,000.00	225,000.00	.0
06-00-4610-00 CF-EARNINGS ON INVESTMENTS	2,415.07	14,353.35	7,200.00	( 7,153.35)	199.4
<b>TOTAL SOURCE 00</b>	<b>2,415.07</b>	<b>14,353.35</b>	<b>232,200.00</b>	<b>217,846.65</b>	<b>6.2</b>
<b>TOTAL FUND REVENUE</b>	<b>2,415.07</b>	<b>14,353.35</b>	<b>232,200.00</b>	<b>217,846.65</b>	<b>6.2</b>

TOWN OF JOHNSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CONTINGENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
06-70-6544-00 TRANSFER TO BANK FUND	.00	7,390.40	1,855,500.00	1,848,109.60	.4
TOTAL DEPARTMENT 70	.00	7,390.40	1,855,500.00	1,848,109.60	.4
TOTAL FUND EXPENDITURES	.00	7,390.40	1,855,500.00	1,848,109.60	.4
NET REVENUE OVER EXPENDITURES	2,415.07	6,962.95	( 1,623,300.00)	( 1,630,262.95)	.4

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CEMETERY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
07-00-4310-00 CEMETERY LOTS AND CARE	198.00	2,187.00	3,000.00	813.00	72.9
07-00-4610-00 CP-EARNINGS ON INVESTMENTS	218.85	1,210.22	900.00	( 310.22)	134.5
<b>TOTAL SOURCE 00</b>	<b>416.85</b>	<b>3,397.22</b>	<b>3,900.00</b>	<b>502.78</b>	<b>87.1</b>
<b>TOTAL FUND REVENUE</b>	<b>416.85</b>	<b>3,397.22</b>	<b>3,900.00</b>	<b>502.78</b>	<b>87.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>416.85</b>	<b>3,397.22</b>	<b>3,900.00</b>	<b>502.78</b>	<b>87.1</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

EQUIPMENT REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
09-00-4110-00 TRANSFER FROM GENERAL FUND	.00	.00	1,000,000.00	1,000,000.00	.0
09-00-4610-00 EARNINGS ON INVESTMENTS	2,626.20	14,943.52	5,000.00	( 9,943.52)	298.9
<b>TOTAL SOURCE 00</b>	<b>2,626.20</b>	<b>14,943.52</b>	<b>1,005,000.00</b>	<b>990,056.48</b>	<b>1.5</b>
<b>TOTAL FUND REVENUE</b>	<b>2,626.20</b>	<b>14,943.52</b>	<b>1,005,000.00</b>	<b>990,056.48</b>	<b>1.5</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

EQUIPMENT REPLACEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
09-70-6544-03 GRADER ROLL OVER	.00	18,900.00	18,900.00	.00	100.0
09-70-6544-04 POLICE VEHICLE	.00	11,806.26	99,500.00	87,693.74	11.9
09-70-6544-07 PUBLIC WORKS EQUIPMENT	.00	73,072.35	133,000.00	59,927.65	54.9
09-70-6544-10 COMPUTERS	999.41	999.41	5,200.00	4,200.59	19.2
09-70-6544-12 LOADER	.00	19,200.00	19,500.00	300.00	98.5
<b>TOTAL DEPARTMENT 70</b>	<b>999.41</b>	<b>123,978.02</b>	<b>276,100.00</b>	<b>152,121.98</b>	<b>44.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>999.41</b>	<b>123,978.02</b>	<b>276,100.00</b>	<b>152,121.98</b>	<b>44.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>1,626.79</b>	<b>( 109,034.50)</b>	<b>728,900.00</b>	<b>837,934.50</b>	<b>( 15.0)</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
11-00-4110-00 DRAINAGE FEES	35,771.00	328,289.09	416,000.00	87,710.91	78.9
11-00-4610-00 EARNINGS ON INVESTMENTS	2,907.18	30,512.66	22,500.00	( 8,012.66)	135.6
<b>TOTAL SOURCE 00</b>	<b>38,678.18</b>	<b>358,801.75</b>	<b>438,500.00</b>	<b>79,698.25</b>	<b>81.8</b>
<b>TOTAL FUND REVENUE</b>	<b>38,678.18</b>	<b>358,801.75</b>	<b>438,500.00</b>	<b>79,698.25</b>	<b>81.8</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

DRAINAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
11-25-5010-00 CLERICAL SALARIES	1,521.58	10,829.62	38,900.00	28,070.38	27.8
11-25-5010-03 OVERTIME	.00	.00	100.00	100.00	.0
11-25-5011-00 PART TIME OFFICE	331.53	2,512.36	12,600.00	10,087.64	19.9
11-25-5025-00 MANAGER	2,268.74	16,971.92	29,500.00	12,528.08	57.5
11-25-5050-00 PAYROLL TAXES	307.58	2,280.51	6,300.00	4,019.49	36.2
11-25-5060-00 RETIREMENT FUND	273.93	2,034.24	5,700.00	3,665.76	35.7
11-25-5065-00 HEALTH INSURANCE	775.54	5,380.22	10,200.00	4,819.78	52.8
11-25-5070-00 WORKMAN'S COMPENSATION	69.62	501.98	700.00	198.02	71.7
11-25-6010-00 UTILITIES	122.39	495.79	1,600.00	1,104.21	31.0
11-25-6505-00 OFFICE SUPPLIES	.00	98.28	800.00	701.72	12.3
11-25-6506-00 UTILITY BILL MAILING	703.26	4,187.18	7,900.00	3,712.82	53.0
11-25-6507-00 ON LINE BILL PRESENTMENT	.00	.00	2,300.00	2,300.00	.0
11-25-6510-00 TELEPHONE	.00	.00	800.00	800.00	.0
11-25-6522-00 INSURANCE AND BONDS	650.00	1,950.00	2,800.00	850.00	69.6
11-25-6544-04 COMPUTER SOFTWARE	.00	.00	3,500.00	3,500.00	.0
11-25-7020-00 MAINTENANCE AND REPAIRS	.00	312.72	500.00	187.28	62.5
11-25-8010-00 AUDIT	.00	1,000.00	2,500.00	1,500.00	40.0
11-25-8012-00 COMPUTER PROF. SERVICES	377.25	2,700.75	3,700.00	999.25	73.0
11-25-8014-00 LEGAL	1,445.75	1,445.75	2,200.00	754.25	65.7
11-25-8017-00 PROFESSIONAL SERVICES	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL ADMINISTRATION</b>	<b>8,847.17</b>	<b>52,701.32</b>	<b>134,100.00</b>	<b>81,398.68</b>	<b>39.3</b>
<u>OPERATIONS</u>					
11-70-5010-00 SALARIES	1,432.84	10,811.91	63,200.00	52,388.09	17.1
11-70-5010-03 OVERTIME	.00	.00	600.00	600.00	.0
11-70-5050-00 PAYROLL TAXES	100.56	764.03	4,900.00	4,135.97	15.6
11-70-5060-00 RETIREMENT FUND	60.68	457.89	4,200.00	3,742.11	10.9
11-70-5065-00 HEALTH INSURANCE	823.70	5,709.85	24,000.00	18,290.15	23.8
11-70-5070-00 WORKMEN'S COMPENSATION	208.86	1,505.94	1,900.00	394.06	79.3
11-70-6510-00 TELEPHONE	17.24	103.62	900.00	796.38	11.5
11-70-6511-00 TRAINING	.00	.00	600.00	600.00	.0
11-70-6522-00 INSURANCE	1,300.00	3,700.00	5,000.00	1,300.00	74.0
11-70-6524-00 GAS & OIL	350.48	1,370.16	2,000.00	629.84	68.5
11-70-6526-00 OPERATING SUPPLIES	59.60	253.33	1,000.00	746.67	25.3
11-70-6544-06 INFRASTRUCTURE REPAIR	.00	.00	20,000.00	20,000.00	.0
11-70-7020-00 REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
11-70-7022-00 VEHICLE REPAIRS	.00	.00	800.00	800.00	.0
11-70-7024-00 INLET REPLACEMENT	.00	.00	20,000.00	20,000.00	.0
11-70-7026-00 CURB/GUTTER REPLACEMENT	9,837.50	9,837.50	70,000.00	60,162.50	14.1
<b>TOTAL OPERATIONS</b>	<b>14,191.46</b>	<b>34,514.23</b>	<b>220,100.00</b>	<b>185,585.77</b>	<b>15.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>23,038.63</b>	<b>87,215.55</b>	<b>354,200.00</b>	<b>266,984.45</b>	<b>24.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>15,639.55</b>	<b>271,586.20</b>	<b>84,300.00</b>	<b>( 187,286.20)</b>	<b>322.2</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
14-00-5010-00 LIBRARY- SALARIES	23,649.47	173,115.66	398,000.00	224,884.34	43.5
14-00-5050-00 LIBRARY-PAYROLL TAXES	1,786.72	13,164.04	48,000.00	34,835.96	27.4
14-00-5065-00 HEALTH INS.	500.00	3,154.90	10,000.00	6,845.10	31.6
14-00-5070-00 WORKMENS COMPENSATION	69.62	501.98	4,000.00	3,498.02	12.6
14-00-6522-00 INSURANCE AND BONDS	950.00	2,850.00	.00	( 2,850.00)	.0
<b>TOTAL DEPARTMENT 00</b>	<b>26,955.81</b>	<b>192,786.58</b>	<b>460,000.00</b>	<b>267,213.42</b>	<b>41.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>26,955.81</b>	<b>192,786.58</b>	<b>460,000.00</b>	<b>267,213.42</b>	<b>41.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 26,955.81)</b>	<b>( 192,786.58)</b>	<b>( 460,000.00)</b>	<b>( 267,213.42)</b>	<b>( 41.9)</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
15-00-4060-00 USE TAX	179,954.48	1,992,903.32	1,000,000.00	( 992,903.32)	199.3
15-00-4610-00 EARNINGS ON INVESTMENTS	20,276.99	100,047.23	65,000.00	( 35,047.23)	153.9
<b>TOTAL SOURCE 00</b>	<b>200,231.47</b>	<b>2,092,950.55</b>	<b>1,065,000.00</b>	<b>( 1,027,950.55)</b>	<b>196.5</b>
 <u>SOURCE 01</u>					
15-01-4530-00 DEVELOPER REIMBURSEMENT	.00	.00	60,000.00	60,000.00	.0
<b>TOTAL SOURCE 01</b>	<b>.00</b>	<b>.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>.0</b>
 <b>TOTAL FUND REVENUE</b>	 <b>200,231.47</b>	 <b>2,092,950.55</b>	 <b>1,125,000.00</b>	 <b>( 967,950.55)</b>	 <b>186.0</b>

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
15-70-7020-00 STREET REPAIR & MAINT.	80,990.03	111,839.08	350,000.00	238,160.92	32.0
15-70-7022-00 ALLEY IMPROVEMENTS	.00	.00	2,000.00	2,000.00	.0
15-70-7035-00 COMMUNITY CENTER IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
15-70-7045-00 STREETLIGHTS	.00	.00	5,000.00	5,000.00	.0
15-70-7047-00 SIGNS	.00	705.00	5,000.00	4,295.00	14.1
15-70-7055-00 ENGINEERING/ARCHITECTURAL	.00	124,392.40	1,200,000.00	1,075,607.60	10.4
15-70-7062-00 COMMUNITY RECREATION CENTER	.00	995,297.82	6,000,000.00	5,004,702.18	16.6
15-70-7065-00 SIDEWALK/CURB REPL.	16,377.50	16,377.50	15,000.00	( 1,377.50)	109.2
15-70-7085-00 SHOP IMPROVEMENTS	.00	.00	5,500.00	5,500.00	.0
<b>TOTAL DEPARTMENT 70</b>	<b>97,367.53</b>	<b>1,248,611.80</b>	<b>7,587,500.00</b>	<b>6,338,888.20</b>	<b>16.5</b>
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15-80-7060-00 REBATE	.00	795.00	180,000.00	179,205.00	.4
15-80-7090-00 I-25 GRANT CONTRIBUTION	.00	250,000.00	250,000.00	.00	100.0
<b>TOTAL DEPARTMENT 80</b>	<b>.00</b>	<b>250,795.00</b>	<b>430,000.00</b>	<b>179,205.00</b>	<b>58.3</b>
<hr/>					
<b>TOTAL FUND EXPENDITURES</b>	<b>97,367.53</b>	<b>1,499,406.80</b>	<b>8,017,500.00</b>	<b>6,518,093.20</b>	<b>18.7</b>
<hr/>					
<b>NET REVENUE OVER EXPENDITURES</b>	<b>102,863.94</b>	<b>593,543.75</b>	<b>( 6,892,500.00)</b>	<b>( 7,486,043.75)</b>	<b>8.6</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

JOHNSON'S CORNER IMP. FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
16-00-4070-00 FROM SALES TAX	12,666.93	65,570.17	112,500.00	46,929.83	58.3
16-00-4610-00 EARNINGS ON INVESTMENTS	.00	12.07	100.00	87.93	12.1
<b>TOTAL SOURCE 00</b>	<b>12,666.93</b>	<b>65,582.24</b>	<b>112,600.00</b>	<b>47,017.76</b>	<b>58.2</b>
<b>TOTAL FUND REVENUE</b>	<b>12,666.93</b>	<b>65,582.24</b>	<b>112,600.00</b>	<b>47,017.76</b>	<b>58.2</b>

TOWN OF JOHNSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

JOHNSON'S CORNER IMP. FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
16-70-7010-00 CONSTRUCTION	50,000.00	50,000.00	114,900.00	64,900.00	43.5
TOTAL DEPARTMENT 70	50,000.00	50,000.00	114,900.00	64,900.00	43.5
TOTAL FUND EXPENDITURES	50,000.00	50,000.00	114,900.00	64,900.00	43.5
NET REVENUE OVER EXPENDITURES	( 37,333.07)	15,582.24	( 2,300.00)	( 17,882.24)	677.5

TOWN OF JOHNSTOWN  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
17-00-4610-00 EARNINGS ON INVESTMENTS	11,376.47	82,255.94	50,000.00	( 32,255.94)	164.5
TOTAL SOURCE 00	11,376.47	82,255.94	50,000.00	( 32,255.94)	164.5
<u>SOURCE 01</u>					
17-01-4110-01 TRANSPORATION FAC. DEV. FEE	20,349.43	852,996.65	405,000.00	( 447,996.65)	210.6
17-01-4110-02 POLICE FACILTIES DEV. FEE	5,218.00	202,133.59	132,000.00	( 70,133.59)	153.1
17-01-4110-03 PUBLIC FACILITIES DEV. FEE	11,760.00	455,954.70	28,000.00	( 427,954.70)	1628.4
17-01-4110-04 PARKS & OPEN SPACE DEV. FEE	9,374.00	341,305.00	150,000.00	( 191,305.00)	227.5
17-01-4110-05 LIBRARY FACILITIES FEE	7,212.00	243,424.00	100,000.00	( 143,424.00)	243.4
17-01-4110-06 TRAFFIC SIGNAL	1,394.30	6,131.22	5,000.00	( 1,131.22)	122.6
TOTAL SOURCE 01	55,307.73	2,101,945.16	820,000.00	( 1,281,945.16)	256.3
TOTAL FUND REVENUE	66,684.20	2,184,201.10	870,000.00	( 1,314,201.10)	251.1

TOWN OF JOHNSTOWN  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2018

IMPACT FEES

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
17-70-6544-01 POLICE VEHICLE	.00	3,935.42	93,000.00	89,064.58	4.2
17-70-6544-15 POLICE EQUIPMENT	8,000.00	8,000.00	33,200.00	25,200.00	24.1
17-70-6544-19 ANNUAL LEASE/UTILITIES	1,854.23	12,342.75	26,500.00	14,157.25	46.6
17-70-6544-20 PEDESTRIAN CROSSING SIGNALS	.00	28,995.00	75,000.00	46,005.00	38.7
17-70-8017-00 PARKS & OPEN - PROFESSIONAL	.00	.00	15,000.00	15,000.00	.0
17-70-8018-00 TRANSPORTATION EXPENDITURES	.00	13,774.37	30,000.00	16,225.63	45.9
<b>TOTAL DEPARTMENT 70</b>	<b>9,854.23</b>	<b>67,047.54</b>	<b>272,700.00</b>	<b>205,652.46</b>	<b>24.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>9,854.23</b>	<b>67,047.54</b>	<b>272,700.00</b>	<b>205,652.46</b>	<b>24.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>56,829.97</b>	<b>2,117,153.56</b>	<b>597,300.00</b>	<b>( 1,519,853.56)</b>	<b>354.5</b>

TOWN OF JOHNSTOWN  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

STREET MAINTENANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
20-00-4110-00 STREET MAINTENANCE FEES	27,809.74	193,071.52	305,000.00	111,928.48	63.3
20-00-4610-00 EARNINGS ON INVESTMENTS	.00	80.73	500.00	419.27	16.2
<b>TOTAL SOURCE 00</b>	<b>27,809.74</b>	<b>193,152.25</b>	<b>305,500.00</b>	<b>112,347.75</b>	<b>63.2</b>
<b>TOTAL FUND REVENUE</b>	<b>27,809.74</b>	<b>193,152.25</b>	<b>305,500.00</b>	<b>112,347.75</b>	<b>63.2</b>

TOWN OF JOHNSTOWN  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2018

STREET MAINTENANCE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
20-70-7020-00 STREET MAINTENANCE	209,723.16	213,233.16	300,000.00	86,766.84	71.1
TOTAL DEPARTMENT 70	209,723.16	213,233.16	300,000.00	86,766.84	71.1
TOTAL FUND EXPENDITURES	209,723.16	213,233.16	300,000.00	86,766.84	71.1
NET REVENUE OVER EXPENDITURES	( 181,913.42)	( 20,080.91)	5,500.00	25,580.91	(365.1)

**APPOINTMENT  
OF  
PLANNING  
COMMISSIONER**

Town of

# Johnstown

RCD  
8/15/18

## ADVISORY COMMITTEE, BOARD OR COMMISSION APPLICATION

(Please type or use black ink)

I REQUEST APPOINTMENT TO: Planning & Zoning Commission  
(Please complete one application for each desired appointment)

NAME: Patricia Kievsky

MAILING ADDRESS: Mandarin Ct.  
Johnstown, CO. 80534  
(please include zip code)

RESIDENCE ADDRESS: SAME AS ABOVE

PHONE NUMBER: Home: \_\_\_\_\_ Work: SAME AS HOME

HOW LONG HAVE YOU LIVED IN JOHNSTOWN? 8 years

OCCUPATION & EMPLOYER: Retired

VOLUNTEER AND/OR WORK EXPERIENCE: Volunteer: Johnstown Garden Club &

Johnstown Historical Society. Work: Liability Assurance, Risk Management large Health Insurance & HMOs in Boston & Miami FL.

1. Are you presently serving on Town Council or on an appointed committee, board or commission? If so, which one(s)?

NO

2. Why do you wish to be appointed? I wish to be appointed so I can contribute to the dynamic transition the town is engaged in.

3. List any abilities, skills, or interests which are applicable to the position for which you are applying:

My 20 years experience in healthcare develop my skills to design, implement and monitor policies/programs that benefited the citizens and the organization I represented. I have worked in the areas of compliance to regulatory requirements by preparing health care facilities and doctor referrals in volume with the regulations of Medicare, Medicaid and National Health Insurance Committees.

(Advisory board, commission or committee application, cont'd.)

(Advisory board, commission or committee application, cont'd)

QUESTIONNAIRE

Please type or use black ink in answering the following questions. Answers must be limited to this one page.

1. What interests you most / least about the position?

I am interested in how we administer the regulations so they benefit our challenge to blend the old town & people to the new and the future.

Least: I can't think of any. The challenge is to meet the issues head on and develop solutions to take us forward.

2. What do you like most / least about the Town of Johnstown?

Most: the town character & people.

Least: we are not proactive enough.

3. What would you like to see the Town accomplish in the next two (2) years?

I appreciate the town has a Master Plan. I would like to see an effort to revisit the plan. Many changes have occurred and a relook would be revealing.

4. What is your philosophy on growth?

I believe in balance growth that considers the needs of its citizens and looks forward to the future. Using innovation and common sense to develop & implement plans of growth.

5. What changes would you like to see occur in the Town of Johnstown?

- more involvement of citizens in committees.
- more information to community
- more best-practice projects

6. Why should you be appointed?

I am a hard worker, I am committed and I have skills that can handle with the professionals and skilled people responsible for planning & zoning.

Application and questionnaire must be returned to the Town Clerk's Office, 101 Charlotte Street, Johnstown, CO 80534.

4. Are you committed to attending meetings? yes

5. Are you committed to serving an entire term? yes

6. Please specify any activities which might create a serious conflict of interest if you should be appointed to a particular board, commission or committee. (If unsure, please call the Town Manager at 970-587-4664)

None

7. Although you are not required to have extensive knowledge or experience related to the board, commission or committee, please list any licenses, certificates or other specialized training applicable to the board, commission or committee for which you are applying.

All license and certification (excluding Risk Manager) are lapsed. Not I don't reactivate in carrying the roles of regulation and a Herald

8. Additional information or references you believe may be helpful in considering your application. Similar to INOWA

I have worked extensively with the Larrie Plains My knowledge  
Museum in Larrie Plains. I worked president during my  
term we implemented major changes and projects to benefit the museum

9. If you are not appointed at this time, are you interested in serving in the future? yes

10. May we contact you in the future if a vacancy opens? yes

[Signature]  
Signature

June 15, 2018  
Date

ATTACHMENTS TO APPLICATION MUST BE LIMITED TO TWO PAGES

**ORDINANCE**

**No. 2018-152**

**TOWN OF JOHNSTOWN, COLORADO**  
**ORDINANCE NO. 2018-152**

**ANNEXING CERTAIN UNINCORPORATED LANDS LOCATED IN THE NORTHEAST 1/4 OF SECTION 3, TOWNSHIP 4 NORTH, RANGE 68 WEST OF THE 6TH P.M., COUNTY OF WELD, STATE OF COLORADO, KNOWN AS THE U.S. ENGINEERING ANNEXATION, AND CONTAINING APPROXIMATELY TWELVE (12±) ACRES**

**WHEREAS**, by Resolution No. 2018-09, the Town Council of the Town of Johnstown, Colorado has found a petition for annexation of certain property situated in the Northeast Quarter of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M., County of Weld, State of Colorado, being more particularly described on Exhibit A, which is attached hereto and incorporated herein by this reference, to be in substantial compliance with C.R.S. 31-12-107 (1); and

**WHEREAS**, after notice pursuant to C.R.S. 31-12-108, the Town Council has held a public hearing on the proposed annexation to determine if the annexation complies with C.R.S. 31-12-104 and 105; and

**WHEREAS**, the Town Council has determined that the requirements of C.R.S. 31-12-104 and 105 have been met, that an election is not required, and that no additional terms or conditions are to be imposed on the annexed area.

**NOW, THEREFORE**, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO, THAT:

**Section 1.** The annexation of certain unincorporated property situated in the Northeast Quarter of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M., County of Weld, State of Colorado, being more particularly described on Exhibit A be and the same is hereby approved and said unincorporated area is hereby incorporated and made a part of the Town of Johnstown, Colorado.

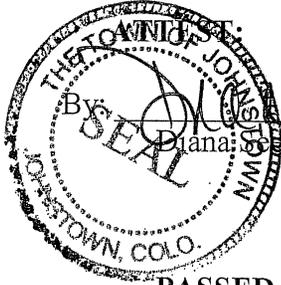
**Section 2.** That the annexation of such unincorporated area to the Town of Johnstown, Colorado shall be complete and effective on the effective date of this Ordinance, except for the purpose of general property taxes, and shall be effective as to general property taxes on and after the first day of January, 2019.

**Section 3.** That within thirty (30) days of the effective date of this Ordinance the Town Clerk be and is hereby authorized and directed to:

- A. File one copy of the annexation map with the original of the annexation ordinance in the office of the Town Clerk; and
- B. File two certified copies of the annexation ordinance and map of the area annexed containing a legal description of such area with the Weld County Clerk and Recorder.

**Section 4.** This Ordinance shall take effect as provided by State law.

INTRODUCED AND APPROVED on first reading by the Town Council of the Town of Johnstown, Colorado, this 16th day of July, 2018.



By: Diana Seele  
Diana Seele, Town Clerk

TOWN OF JOHNSTOWN, COLORADO

By: Scott James  
Scott James, Mayor

PASSED UPON FINAL APPROVAL AND ADOPTED on second reading by the Town Council of the Town of Johnstown, Colorado, this \_\_\_\_ day of \_\_\_\_\_, 2018.

TOWN OF JOHNSTOWN, COLORADO

ATTEST:

By: \_\_\_\_\_  
Diana Seele, Town Clerk

By: \_\_\_\_\_  
Scott James, Mayor

**ORDINANCE**

**No. 2018-153**

**TOWN OF JOHNSTOWN, COLORADO**  
**ORDINANCE NO. 2018-153**

**APPROVAL OF GATEWAY ZONING OF THE PROPERTY KNOWN AS U.S. ENGINEERING ANNEXATION LOCATED IN THE NORTHEAST 1/4 OF SECTION 3, TOWNSHIP 4 NORTH, RANGE 68 WEST OF THE 6TH P.M., COUNTY OF WELD, STATE OF COLORADO, AND CONTAINING APPROXIMATELY TWELVE (12±) ACRES**

**WHEREAS**, the Town Council of the Town of Johnstown approved annexation of certain property situated in the Northeast Quarter of Section 3, Township 4 North, Range 68 West of the 6<sup>th</sup> P.M., County of Weld, State of Colorado, being more particularly described on Exhibit A, which is attached hereto and incorporated herein by this reference, known as the U.S. Engineering Annexation (“Property”); and

**WHEREAS**, the property owners applied for Gateway zoning of the Property in conjunction with annexation; and

**WHEREAS**, pursuant to state law, the Town Council upon annexation must zone the Property within ninety (90) days; and

**WHEREAS**, the Town Planning Commission had a hearing and recommended approval of Gateway zoning on the Property; and

**WHEREAS**, the Town Council of the Town of Johnstown on July 16, 2018, held a hearing to determine appropriate zoning for the Property and, based upon the evidence received at the hearing, finds that the requested zoning of the Property to Gateway conforms to the Town’s Comprehensive Plan.

**NOW, THEREFORE, BE IT ORDAINED** BY THE TOWN COUNCIL OF THE TOWN OF JOHNSTOWN, COLORADO, THAT:

1. Zoning of the Property known as the U.S. Engineering Annexation and more particularly described on the attached Exhibit A shall hereby be designated as Gateway.
2. The Town Clerk is hereby directed to file this Ordinance with the real estate records of the Weld County Clerk and Recorder and publish this Ordinance as required by state law.

**INTRODUCED, AND APPROVED** on first reading by the Town Council of the Town of Johnstown, Colorado, this 16<sup>th</sup> day of July, 2018.



By: Diana Seele  
Diana Seele, Town Clerk

**TOWN OF JOHNSTOWN, COLORADO**

By: Scott James  
Scott James, Mayor

**PASSED UPON FINAL APPROVAL AND ADOPTED** on second reading by the Town Council of the Town of Johnstown, Colorado, this \_\_\_\_ day of \_\_\_\_\_, 2018.

**TOWN OF JOHNSTOWN, COLORADO**

**ATTEST:**

By: \_\_\_\_\_  
Diana Seele, Town Clerk

By: \_\_\_\_\_  
Scott James, Mayor



**AGENDA ITEM 9A**

**PRESENTATION  
OF  
LARIMER COUNTY  
REPORT  
(2017-2018)**

**TOWN COUNCIL AGENDA COMMUNICATION**

---

**AGENDA DATE:** August 20, 2018

**ITEM NUMBER:** 9A

**SUBJECT:** Presentation of Larimer County Community Report (2017-2018)

**ACTION PROPOSED:** N/A

**PRESENTED BY:** Commissioner Tom Donnelly

**AGENDA ITEM DESCRIPTION:** Commissioner Donnelly will be in attendance to present Larimer County's Community Report (please refer to attachment).

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**LEGAL ADVICE:** N/A

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**FINANCIAL ADVICE:** N/A

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**RECOMMENDED ACTION:** N/A

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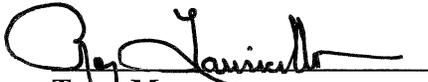
**SUGGESTED MOTIONS:** N/A

**For Approval:**

**For Denial:**

---

**Reviewed:**

  
Town Manager

# REPORT



LARIMER COUNTY

# 2017-2018 COMMUNITY REPORT

COMMITTED TO EXCELLENCE

 (970)498-7000

 [www.larimer.org](http://www.larimer.org)

 [bocc@larimer.org](mailto:bocc@larimer.org)

 200 W. Oak St. Fort Collins, CO

# LETTER FROM THE COMMISSIONERS

## WELCOME TO OUR FOURTH ANNUAL COMMUNITY REPORT



(from left) Lew Gaiter III, District 1; Steve Johnson, District 2; Tom Donnelly, District 3

We're delighted to offer this window into Larimer County services, goals and performance. Inside you'll see our 2017 and 2018 Employee Innovations, like the unique water sharing agreement between Larimer County and the City and County of Broomfield, improved vehicle licensing services, and the new mental health Co-Responder Program. These and other innovations come from our most important asset – our employees – who are always looking for innovative ways to deliver services to Larimer County citizens every day. At Larimer County, we are committed to excellence and welcome your feedback and input year round! Contact us at [bocc@larimer.org](mailto:bocc@larimer.org) or visit us online at [larimer.org/bocc](http://larimer.org/bocc).

## STAY ENGAGED LARIMER.ORG/BOCC

- Monthly Informal Commissioner Citizen Meetings
- Boards and Commissions
- LC101 – Citizen Academy
- LCA – College Academy
- Public Meetings
- Email Alert Subscriptions
- LC Connection Monthly Newsletter



## LETTER FROM THE COUNTY MANAGER

The 2017-18 Community Report summarizes services delivered by County government to our citizens both within and outside of city and town boundaries. The report is divided into service areas and includes highlights of our recent work as well as data illustrating trends over time. We hope you find it informative, and we encourage your feedback. We enjoy serving the community and strive for improving our performance. Please let us know how we can help.



**Linda Hoffmann**  
County Manager  
970.498.7004 (direct)  
[lhoffmann@larimer.org](mailto:lhoffmann@larimer.org)

## ELECTED OFFICIALS



Steve Miller  
Assessor



Angela Myers  
Clerk &  
Recorder



James A.  
Wilkerson IV  
M.D., Coroner



Cliff Riedel  
District  
Attorney



Justin Smith  
Sheriff



Chad  
Washburn  
Surveyor



Irene Josey  
Treasurer



# COMMUNITY RESOURCES & INFRASTRUCTURE PLANNING

- Building Inspections
- Community Planning & Development
- County Parks, Open Spaces & Trails
- Noxious Weeds & Forestry Services
- Engineering
- Landfill & Solid Waste Management
- Road & Bridge Maintenance & Repair
- Rural Land Use
- The Ranch



## HORSETOOTH AREA INFORMATION CENTER

9,820 VISITORS IN 2017



**98%** of building inspection requests have been completed in one day since 2013



## INNOVATION AWARD >>>

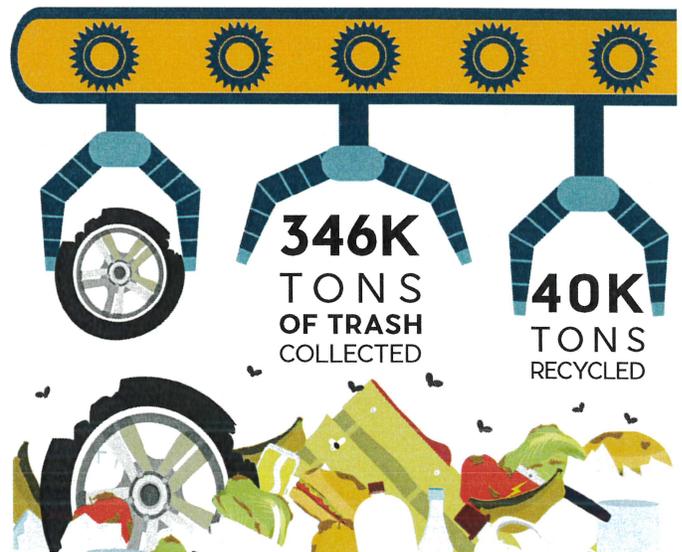


Photo by Charlie Johnson

### 2018 INNOVATION AWARD WINNER

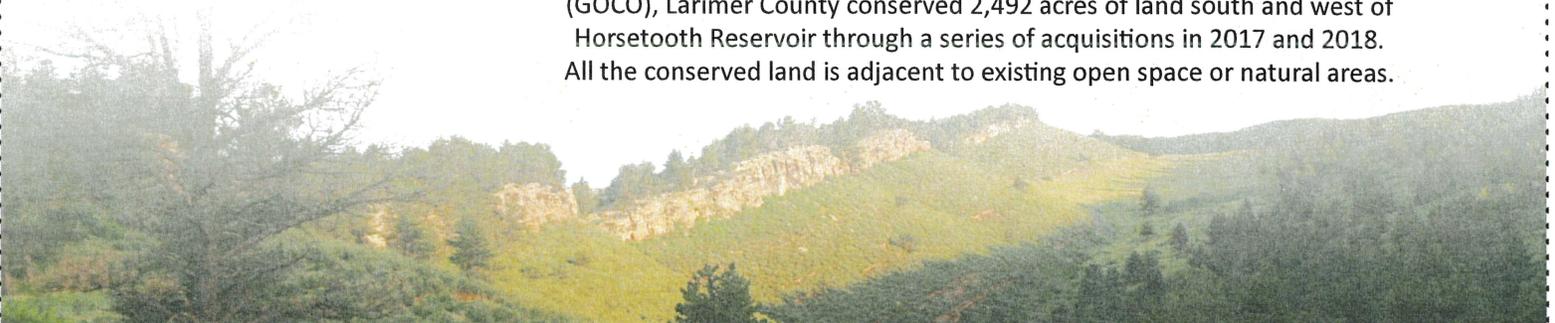
An innovative partnership between Larimer County and the City and County of Broomfield resulted in a first-of-its-kind water

sharing agreement. The deal helped Larimer County conserve a 211-acre farm near Berthoud, and created a model for conservation of diminishing farmland.



\* 2017 figures

Partnering with City of Fort Collins and Great Outdoors Colorado (GOCO), Larimer County conserved 2,492 acres of land south and west of Horsetooth Reservoir through a series of acquisitions in 2017 and 2018. All the conserved land is adjacent to existing open space or natural areas.





processed by the Assessor's office in 2017



issued by the Department of Health & Environment in 2017



mailed by the Treasurer's office in 2017

# PUBLIC RECORDS & INFORMATION SERVICES

- Birth and Death Certificates
- Elections and Voter Registration
- Marriage Licenses
- Property Value Assessment
- Property Tax Collection & Distribution
- Public Records
- Vehicle Licensing & Registration

## CLERK & RECORDER VEHICLE LICENSING SERVICES



**PhoneTag** (2017 Innovation Award, 2nd Place)  
Take care of a number of vehicle licensing transactions over the phone at (970)498-7878. Learn more at [larimer.org/phonetag](http://larimer.org/phonetag)



**Self-Service Kiosk**  
Renew your vehicle license registration at any of 20 kiosks across 12 Colorado counties. Learn more at [larimer.org/kiosk](http://larimer.org/kiosk)



**Online Chat** (First in the State)  
Chat live with a technician in the Vehicle Licensing office at [larimer.org/vehiclicensing](http://larimer.org/vehiclicensing)



## A FOR ANIMALS

A 2014 voter-approved .1 percent sales tax for a new animal control facility ended three years early due to a strong Northern Colorado economy and careful project management.



## STRATEGIC LEADERSHIP & ADMINISTRATIVE SERVICES

- Budgeting & Finance
- Human Resources
- Fleet Services
- Facilities
- Information Technology

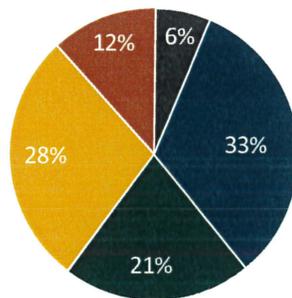
## 2018 BUDGET SUMMARY

Larimer County is one of two Colorado counties holding the highest credit rating (Aaa) from Moody's Investors Service. The rating indicates how the financial services industry views fiscal health and stability of an organization. Only 97 of 3,143 counties in the nation hold this rating.

The County keeps approximately

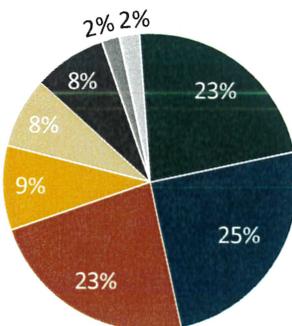
# 23%

of the total you pay in property taxes. The rest goes to schools, cities, and special districts.



### HOW COUNTY MONEY IS SPENT

- Public Safety Services: 33%
  - Community Planning, Infrastructure & Resources 21%
  - Human & Economic Health Services: 28%
  - Support Services: 12%
  - Public Records & Information Services: 6%
- Total Operating Budget: \$258.5 Million



### SOURCES OF COUNTY REVENUE

- Intergovernmental Revenue: 23%
- Property Taxes: 25%
- Internal Charges, Debt Proceeds & Transfers: 23%
- Sales & Use Taxes: 9%
- Charges For External Services: 8%
- Use of Fund Balance: 8%
- Miscellaneous & All Other: 2%
- Licenses & Permits: 2%

Total Revenue – All Sources\*: \$486.1 Million  
\* Includes transfers between departments, capital projects, disaster recovery costs, and non-operational government funds.

## INCREASE IN FELONY CASES IN LARIMER COUNTY



## PUBLIC SAFETY SERVICES

- Alternative Sentencing
- Community Corrections
- Crime Statistics & Reporting
- District Attorney
- Emergency Management
- Investigations
- Coroner
- Jail
- Rural Patrol
- Wildland Fire Management
- Disaster Recovery



## MENTAL HEALTH CO-RESPONDER PROGRAM

Mental health treatment takes a step forward with the start of the successful Co-Responder Program. Already used in some Front Range communities, the program pairs specially trained behavioral health professionals with local law enforcement to intervene on crisis related calls in our community. Learn more at [larimercountymentalhealth.info](http://larimercountymentalhealth.info)

## REAL LIFE CSI: CORONER

Suicide rates from the last 5 years



**233**  
COMPLETE  
& PARTIAL  
AUTOPSIES  
COMPLETED  
IN 2017



**2,771**  
DEATH  
INVESTIGATIONS  
CONDUCTED  
IN 2017



## EMERGENCY MANAGEMENT

2017 BY THE NUMBERS



f @LarimerConnectsCo  
@LarimerCountyOEM  
@LarimerConnects  
@LarimerOEM

Larimer Connects' mission is to build resilient communities through outreach, networking, education, and coursework to create a stronger culture of community resilience, connectedness, and cohesiveness.



**22**

COMMUNITY  
OUTREACH  
EVENTS ATTENDED



**18**

PREPAREDNESS  
COURSES  
CONDUCTED



**6**

MITIGATION  
PROJECTS  
COMPLETED

## SHERIFF K9 RECEIVES PROTECTANT VEST

Deputy Gurwin and his 3-year-old Belgian Malinois, Taz, are one of eight handler/K9 teams at the Larimer County Sheriff's office. In 2018, Taz and two other Larimer County K9s received bullet and stab protectant vests from Vested Interest in K9s Inc., a non-profit organization aimed at protecting K9 officers through various assistance programs.



## LARIMER COUNTY COMMUNITY CORRECTIONS

Larimer County's Community Corrections (COMMCORR) facility has one of the highest rates of successful completion of residential placement in the state. The rate of success improved 4 percent from 2016-2017 and surpassed the state average by 22 percent.



\* Source: Colorado COMCOR 2017 Annual Report, pg. 35

**4,522**

IMMUNIZATIONS  
ADMINISTERED BY THE  
LARIMER COUNTY HEALTH  
DEPARTMENT IN 2017  
[LARIMER.ORG/WHYIVAX](http://LARIMER.ORG/WHYIVAX)



**1,086**  
4-H MEMBERS  
IN 2017



**2,772**  
RESTAURANT  
INSPECTIONS  
CONDUCTED  
IN 2017

# HUMAN & ECONOMIC SERVICES

- Adult Protective Services
- Health Education
- Air Quality Monitoring and Education
- Immunizations
- Child Care Assistance
- Medicaid
- Child Protection and Foster Care
- Resources for Seniors
- Child Support
- Restaurant Inspections
- Communicable Disease Control
- Temporary Assistance for Needy Families
- Economic Development
- Water Quality Regulation and Inspection
- Extension Office
- Workforce Training and Counseling
- Food Assistance

**39,443**

HOUSEHOLDS  
BENEFITED  
FROM THE  
HUMAN  
SERVICES  
DEPARTMENT  
IN 2017



**\$2M**

FEDERAL GRANT  
RECEIVED FOR 5 YEARS  
FROM THE SUBSTANCE  
ABUSE AND MENTAL  
HEALTH SERVICES  
ADMINISTRATION  
(SAMHSA)

**5,076**

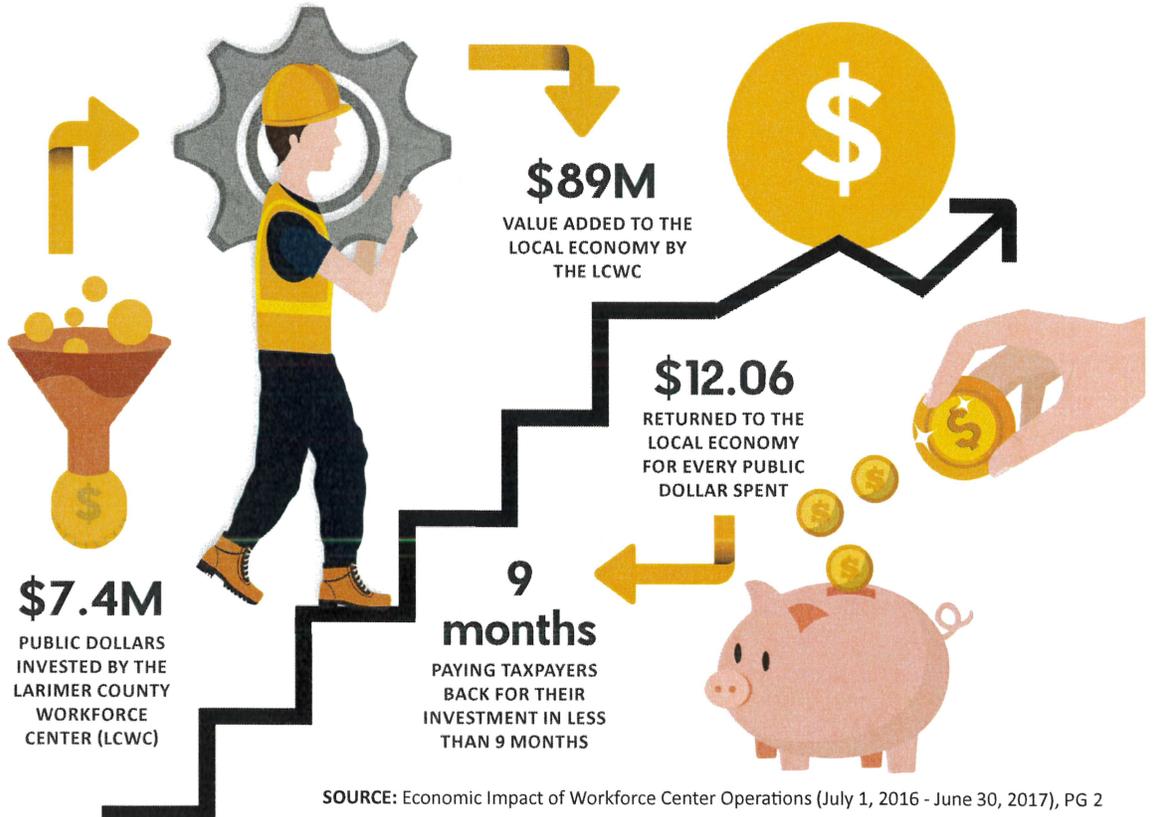
JOB SEEKING CUSTOMERS  
SUCCESSFULLY EMPLOYED



**\$45,505**

AVERAGE ANNUAL  
EARNINGS OF  
THESE CUSTOMERS

# WORKFORCE CENTER





**AGENDA ITEM 9B**

**2017  
AUDIT  
REPORT  
(John Cutler & Associates, LLC)**

**TOWN COUNCIL AGENDA COMMUNICATION**

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**AGENDA DATE:** August 20, 2018

**ITEM NUMBER:** 9B

**SUBJECT:** Presentation of 2017 Annual Audit Report

**ACTION PROPOSED:** Accept 2017 Annual Audit Report

**PRESENTED BY:** Mr. John Cutler, CPA (John Cutler & Associates, LLC)

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**AGENDA ITEM DESCRIPTION:** Colorado Revised Statutes (CRS) 29-1-603 (Colorado Local Government Audit Law, Audits Required) provides in part for the following:

- The governing body of each local government in the state shall cause to be made an annual audit of the financial statements of the local government for each fiscal year.
- Such audit shall be made as of the end of the fiscal year of the local government, or, at the option of the governing body, audits may be made at more frequent intervals.
- An auditor shall conduct audits of each local government in accordance with generally accepted auditing standards.
- The expenses of audits required by this part six (6) shall be paid by the local government for which the audit is made. It is the duty of the governing body of the local government to make provision for payment of said expenses.
- The entities shall annually have an audit made by a certified public accountant and shall file a copy of the audit report made pursuant to such audit with the state auditor no later than thirty days after the report is received by such entity.

Additionally, Section 4-22 (Annual Audit) of the Johnstown Municipal Code requires that an annual audit be conducted regarding the financial affairs and transactions of the Town in accordance with the requirements of state law. The attached audit report is for the year ending December 31, 2017.

**Note:** Mr. John Cutler, CPA will be in attendance to present the Town's 2017 Annual Audit Report.

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**LEGAL ADVICE:** N/A

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**FINANCIAL ADVICE:** According to the Town Treasurer, sufficient funds have been budgeted for the audit.

---

**RECOMMENDED ACTION:** Accept annual audit report for the year ending December 31, 2017.

---

**SUGGESTED MOTION:**

**For Acceptance:** I move to accept the annual audit report for the year ending December 31, 2017.

---

**Reviewed:**

  
Town Manager

# AUDIT

**TOWN OF JOHNSTOWN, COLORADO**

**BASIC FINANCIAL STATEMENTS**

**December 31, 2017**

DRAFT

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**FINANCIAL SECTION**

DRAFT

Honorable Mayor and Members of the Town Council  
Town of Johnstown  
Johnstown, Colorado

## INDEPENDENT AUDITORS' REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Johnstown, Colorado, as of and for the year ended December 31, 2017, which collectively comprise the basic financial statements of the Town, as listed in the table of contents. These financial statements are the responsibility of the Town of Johnstown, Colorado's management. Our responsibility is to express opinions on these financial statements based on our audit.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Johnstown, as of December 31, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 33-37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Johnstown's basic financial statements. The combining and individual fund schedules and State Compliance listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the financial statements as a whole.

September XX, 2018

**BASIC FINANCIAL STATEMENTS**

DRAFT

TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF NET POSITION

As of December 31, 2017

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTALS	
			2017	2016
<b>ASSETS</b>				
Cash and Investments	\$ 82,122,120	\$ 33,507,326	\$ 115,629,446	\$ 100,611,287
Restricted Cash and Investments	1,784,647	-	1,784,647	2,127,067
Receivables				
Property Taxes	5,693,002	-	5,693,002	4,197,467
Sales and Other	1,089,627	2,497	1,092,124	558,369
Accounts	-	403,665	403,665	348,867
Interfund Amounts	(21,133)	21,133	-	-
Net Pension Asset	-	-	-	1,619
Capital Assets, Not Depreciated	99,633	3,024,654	3,124,287	3,367,249
Capital Assets, Depreciated				
Net of Accumulated Depreciation	12,778,176	13,666,185	26,444,361	24,873,672
<b>TOTAL ASSETS</b>	<b>103,546,072</b>	<b>50,625,460</b>	<b>154,171,532</b>	<b>136,085,597</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Related to Pensions	192,067	-	192,067	160,795
<b>LIABILITIES</b>				
Accounts Payable	129,085	146,902	275,987	559,763
Accrued Salaries and Benefits	83,466	24,931	108,397	98,549
Developer Escrow	1,542,021	-	1,542,021	1,974,841
Deposits	-	31,807	31,807	42,994
Noncurrent Liabilities				
Accrued Compensated Absences	28,905	17,043	45,948	46,405
Net Pension Liability	35,231	-	35,231	-
<b>TOTAL LIABILITIES</b>	<b>1,818,708</b>	<b>220,683</b>	<b>2,039,391</b>	<b>2,722,552</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Related to Pensions	2,868	-	2,868	3,198
Deferred Property Tax Revenue	5,693,002	-	5,693,002	4,197,467
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>5,695,870</b>	<b>-</b>	<b>5,695,870</b>	<b>4,200,665</b>
<b>NET POSITION</b>				
Net Investment in Capital Assets	12,877,809	16,690,839	29,568,648	28,240,921
Restricted for Emergencies	580,000	-	580,000	530,000
Unrestricted	82,765,752	33,713,938	116,479,690	100,552,254
<b>TOTAL NET POSITION</b>	<b>\$ 96,223,561</b>	<b>\$ 50,404,777</b>	<b>\$ 146,628,338</b>	<b>\$ 129,323,175</b>

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

TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF ACTIVITIES  
Year Ended December 31, 2017

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	PROGRAM REVENUES	
			OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
<b>PRIMARY GOVERNMENT</b>				
<b>Governmental Activities</b>				
General Government	\$ 1,237,413	\$ 1,560,078	\$ -	\$ -
Public Safety	2,075,219	193,169	-	-
Public Works	2,178,417	3,722,949	-	562,700
Health and Welfare	67,227	-	-	-
Culture and Recreation	794,130	70,005	614,750	73,680
Total Governmental Activities	6,352,406	5,546,201	614,750	636,380
<b>Business-Type Activities</b>				
Water	1,560,999	3,065,335	-	1,577,923
Wastewater	1,394,800	1,856,747	-	191,240
Drainage	175,515	411,249	-	-
Total Business-Type Activities	3,131,314	5,333,331	-	1,769,163
Total Primary Government	\$ 9,483,720	\$ 10,879,532	\$ 614,750	\$ 2,405,543

GENERAL REVENUES

Sales Taxes  
Property Taxes  
Franchise Taxes  
Other Taxes  
Interest  
Other

TRANSFERS

TOTAL GENERAL REVENUES  
AND TRANSFERS

CHANGE IN NET POSITION

Prior Period Adjustment

NET POSITION, Beginning

NET POSITION, Ending

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

NET (EXPENSE) REVENUE AND  
CHANGE IN NET POSITION

GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTALS	
		2017	2016
\$ 322,665	\$ -	\$ 322,665	\$ 911,962
(1,882,050)	-	(1,882,050)	(1,626,138)
2,107,232	-	2,107,232	366,527
(67,227)	-	(67,227)	383,993
(35,695)	-	(35,695)	(911,551)
<u>444,925</u>	<u>-</u>	<u>444,925</u>	<u>(875,207)</u>
-	3,082,259	3,082,259	2,847,260
-	653,187	653,187	739,864
-	235,734	235,734	260,848
<u>-</u>	<u>3,971,180</u>	<u>3,971,180</u>	<u>3,847,972</u>
444,925	3,971,180	4,416,105	2,972,765
6,677,747	-	6,677,747	6,648,966
4,533,214	-	4,533,214	4,785,508
422,998	-	422,998	400,561
166,604	-	166,604	364,114
485,024	182,686	667,710	389,213
152,953	-	152,953	155,232
(93,070)	93,070	-	-
<u>12,345,470</u>	<u>275,756</u>	<u>12,621,226</u>	<u>12,743,594</u>
12,790,395	4,246,936	17,037,331	15,716,359
267,832	-	267,832	-
<u>83,165,334</u>	<u>46,157,841</u>	<u>129,323,175</u>	<u>113,606,816</u>
<u>\$ 96,223,561</u>	<u>\$ 50,404,777</u>	<u>\$ 146,628,338</u>	<u>\$ 129,323,175</u>

TOWN OF JOHNSTOWN, COLORADO

BALANCE SHEET  
GOVERNMENTAL FUNDS  
As of December 31, 2017

	General Fund	Impact Fee Fund	Use Tax Capital Improvement Fund	Other Governmental Funds
<b>ASSETS</b>				
Cash and Investments	\$ 42,629,019	\$ 15,568,716	\$ 18,843,515	\$ 5,080,870
Restricted Cash and Investments	1,784,647	-	-	-
Taxes Receivable	5,693,002	-	-	-
Accounts Receivable	988,930	-	62,093	38,604
Due from Other Funds	-	-	3,789	3,743
<b>TOTAL ASSETS</b>	<b>\$ 51,095,598</b>	<b>\$ 15,568,716</b>	<b>\$ 18,909,397</b>	<b>\$ 5,123,217</b>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 128,823	\$ 262	\$ -	\$ -
Accrued Liabilities	73,153	-	-	10,313
Developer Escrows and Deposits	1,542,021	-	-	-
Due to Other Funds	24,876	-	-	3,789
<b>TOTAL LIABILITIES</b>	<b>1,768,873</b>	<b>262</b>	<b>-</b>	<b>14,102</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred Property Tax Revenue	5,693,002	-	-	-
<b>FUND EQUITY</b>				
<b>Fund Balance</b>				
Restricted for Emergencies	580,000	-	-	-
Restricted for Culture and Recreation	-	-	-	2,209,332
Restricted for Parks & Recreation	-	-	-	2,534,385
Restricted for Capital Improvements	-	15,568,454	13,909,397	12,800
Restricted for Cemetery Maintenance	-	-	-	114,115
Committed to I-25 Interchange Improvements	2,000,000	-	-	-
Committed to Capital Improvements	-	-	-	238,483
Committed for Contingencies	1,717,977	-	-	-
Committed for Equipment Replacement	3,001,363	-	-	-
Committed for Recreation Center	20,000,000	-	5,000,000	-
Unassigned	16,334,383	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>43,633,723</b>	<b>15,568,454</b>	<b>18,909,397</b>	<b>5,109,115</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND EQUITY</b>	<b>\$ 51,095,598</b>	<b>\$ 15,568,716</b>	<b>\$ 18,909,397</b>	<b>\$ 5,123,217</b>

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

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Long-term liabilities and related assets are not due and payable in the current period and are not reported in the fund. These include Accrued Compensated Absences (\$28,905), Net Pension Liability (\$35,231), Deferred Outflows Related to Pensions \$192,067, and Deferred Inflows Related to Pensions of (\$2,868).

Net position of governmental activities

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

Total Governmental  
Funds

2017	2016
\$ 82,122,120	\$ 71,391,510
1,784,647	2,127,067
5,693,002	4,197,467
1,089,627	555,872
7,532	7,532
<u>\$ 90,696,928</u>	<u>\$ 78,279,448</u>

\$ 129,085	\$ 391,765
83,466	72,679
1,542,021	1,974,841
28,665	28,665
<u>1,783,237</u>	<u>2,467,950</u>

<u>5,693,002</u>	<u>4,197,467</u>
------------------	------------------

580,000	530,000
2,209,332	1,892,151
2,534,385	2,313,966
29,490,651	25,219,322
114,115	109,306
2,000,000	-
238,483	-
1,717,977	1,391,331
3,001,363	2,159,999
25,000,000	25,000,000
16,334,383	12,997,956
<u>83,220,689</u>	<u>71,614,031</u>

12,877,809	11,422,841
------------	------------

<u>125,063</u>	<u>128,462</u>
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<u>\$ 96,223,561</u>	<u>\$ 83,165,334</u>
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TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
Year Ended December 31, 2017

	General Fund	Impact Fee Fund	Use Tax Capital Improvement Fund	Other Governmental Funds
<b>REVENUES</b>				
Taxes and Fees	\$ 8,686,010	\$ -	\$ 2,892,774	\$ 221,779
Licenses and Permits	821,249	3,406,535	-	70,005
Intergovernmental	832,657	-	-	418,473
Charges for Services	738,829	-	-	316,414
Fines and Forfeitures	193,169	-	-	-
Interest Income	217,488	98,976	144,668	23,892
Miscellaneous	135,026	-	-	17,927
<b>TOTAL REVENUES</b>	<b>11,624,428</b>	<b>3,505,511</b>	<b>3,037,442</b>	<b>1,068,490</b>
<b>EXPENDITURES</b>				
General Government	1,128,248	-	-	-
Public Safety	1,831,102	70,723	-	-
Public Works	1,312,620	6,305	561,002	78,062
Health and Welfare	67,227	-	-	-
Culture and Recreation	233,694	-	-	482,254
Capital Outlay	205,319	682,711	1,019,181	125,527
<b>TOTAL EXPENDITURES</b>	<b>4,778,210</b>	<b>759,739</b>	<b>1,580,183</b>	<b>685,843</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,846,218</b>	<b>2,745,772</b>	<b>1,457,259</b>	<b>382,647</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	36,370	21,933	408,492
Transfers Out	(559,613)	-	-	(252)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(559,613)</b>	<b>36,370</b>	<b>21,933</b>	<b>408,240</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>6,286,605</b>	<b>2,782,142</b>	<b>1,479,192</b>	<b>790,887</b>
FUND BALANCES, Beginning	37,079,286	12,786,312	17,430,205	4,318,228
Prior Period Adjustment	267,832	-	-	-
<b>FUND BALANCES, Ending</b>	<b>\$ 43,633,723</b>	<b>\$ 15,568,454</b>	<b>\$ 18,909,397</b>	<b>\$ 5,109,115</b>

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

Total Governmental  
Funds

2017	2016
\$ 11,800,563	\$ 12,199,149
4,297,789	3,167,806
1,251,130	971,017
1,055,243	621,619
193,169	172,567
485,024	247,461
152,953	189,386
<u>19,235,871</u>	<u>17,569,005</u>
1,128,248	603,998
1,901,825	1,846,690
1,957,989	2,060,208
67,227	116,436
715,948	839,953
2,032,738	550,424
<u>7,803,975</u>	<u>6,017,709</u>
<u>11,431,896</u>	<u>11,551,296</u>
466,795	477,914
<u>(559,865)</u>	<u>(573,900)</u>
<u>(93,070)</u>	<u>(95,986)</u>
11,338,826	11,455,310
71,614,031	60,158,721
267,832	-
<u>\$ 83,220,689</u>	<u>\$ 71,614,031</u>

DRAFT

TOWN OF JOHNSTOWN, COLORADO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
Year Ended December 31, 2017

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

Net Changes in Fund Balances - Total Governmental Funds	\$ 11,338,826
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay \$2,023,669, exceeded depreciation expense (\$568,701) for the period.	1,454,968
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This includes the change in accrued compensated absences.	1,849
Deferred Charges related to pensions are not recognized in the governmental funds. However, for the government-wide funds that amount is capitalized and amortized.	<u>(5,248)</u>
Change in Net Position of Governmental Activities	<u>\$ 12,790,395</u>

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

TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF NET POSITION  
 PROPRIETARY FUND TYPE  
 As of December 31, 2017

ASSETS	WATER	WASTE	DRAINAGE	TOTALS	
	FUND	WATER FUND	FUND	2017	2016
<b>Current Assets</b>					
Cash and Investments	\$ 20,671,483	\$ 10,308,566	\$ 2,527,277	\$ 33,507,326	\$ 29,219,777
Accounts Receivable, net	174,641	191,285	37,739	403,665	348,867
Inventory	2,497	-	-	2,497	2,497
Due from Other Funds	-	-	21,133	21,133	21,133
<b>Total Current Assets</b>	<b>20,848,621</b>	<b>10,499,851</b>	<b>2,586,149</b>	<b>33,934,621</b>	<b>29,592,274</b>
<b>Noncurrent Assets</b>					
Capital Assets, net of Accumulated Depreciation	11,358,495	5,050,516	281,828	16,690,839	16,818,080
<b>TOTAL ASSETS</b>	<b>32,207,116</b>	<b>15,550,367</b>	<b>2,867,977</b>	<b>50,625,460</b>	<b>46,410,354</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts Payable	96,391	49,666	845	146,902	167,998
Accrued Expenses	9,742	12,686	2,503	24,931	25,870
Accrued Compensated Absences	7,733	9,310	-	17,043	15,651
<b>Total Current Liabilities</b>	<b>113,866</b>	<b>71,662</b>	<b>3,348</b>	<b>188,876</b>	<b>209,519</b>
<b>Noncurrent Liabilities</b>					
Deposits	31,807	-	-	31,807	42,994
<b>Total Noncurrent Liabilities</b>	<b>31,807</b>	<b>-</b>	<b>-</b>	<b>31,807</b>	<b>42,994</b>
<b>TOTAL LIABILITIES</b>	<b>145,673</b>	<b>71,662</b>	<b>3,348</b>	<b>220,683</b>	<b>252,513</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	11,358,495	5,050,516	281,828	16,690,839	16,818,080
Unrestricted	20,702,948	10,428,189	2,582,801	33,713,938	29,339,761
<b>TOTAL NET POSITION</b>	<b>\$ 32,061,443</b>	<b>\$ 15,478,705</b>	<b>\$ 2,864,629</b>	<b>\$ 50,404,777</b>	<b>\$ 46,157,841</b>

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

TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUND TYPE  
Year Ended December 31, 2017

	WATER FUND	WASTE WATER FUND	DRAINAGE FUND	TOTALS	
				2017	2016
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 2,710,234	\$ 1,831,209	\$ 411,249	\$ 4,952,692	\$ 4,693,704
Miscellaneous	355,101	25,538	-	380,639	342,993
<b>TOTAL OPERATING REVENUES</b>	<b>3,065,335</b>	<b>1,856,747</b>	<b>411,249</b>	<b>5,333,331</b>	<b>5,036,697</b>
<b>OPERATING EXPENSES</b>					
Administration	161,248	186,617	79,591	427,456	416,293
Operations	1,060,860	927,220	90,172	2,078,252	2,105,422
Depreciation	338,891	280,963	5,752	625,606	476,208
<b>TOTAL OPERATING EXPENSES</b>	<b>1,560,999</b>	<b>1,394,800</b>	<b>175,515</b>	<b>3,131,314</b>	<b>2,997,923</b>
<b>OPERATING INCOME</b>	<b>1,504,336</b>	<b>461,947</b>	<b>235,734</b>	<b>2,202,017</b>	<b>2,038,774</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest Income	101,372	51,725	29,589	182,686	141,752
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>101,372</b>	<b>51,725</b>	<b>29,589</b>	<b>182,686</b>	<b>141,752</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>1,605,708</b>	<b>513,672</b>	<b>265,323</b>	<b>2,384,703</b>	<b>2,180,526</b>
Capital Contributions	1,577,923	191,240	-	1,769,163	1,809,198
Transfers In	93,070	-	-	93,070	182,200
Transfers Out	-	-	-	-	(86,214)
<b>NET INCOME</b>	<b>3,276,701</b>	<b>704,912</b>	<b>265,323</b>	<b>4,246,936</b>	<b>4,085,710</b>
<b>NET POSITION, Beginning</b>	<b>28,784,742</b>	<b>14,773,793</b>	<b>2,599,306</b>	<b>46,157,841</b>	<b>42,072,131</b>
<b>NET POSITION, Ending</b>	<b>\$ 32,061,443</b>	<b>\$ 15,478,705</b>	<b>\$ 2,864,629</b>	<b>\$ 50,404,777</b>	<b>\$ 46,157,841</b>

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

TOWN OF JOHNSTOWN, COLORADO

STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE

Year Ended December 31, 2017

Increase (Decrease) in Cash and Cash Equivalents

	WATER	WASTE	DRAINAGE	TOTALS	
	FUND	FUND	FUND	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Received from Customers	\$ 2,930,389	\$ 1,924,724	\$ 423,420	\$ 5,278,533	\$ 5,121,547
Cash Paid to Suppliers	(1,183,256)	(1,171,288)	(171,807)	(2,526,351)	(2,493,230)
Net Cash Provided by Operating Activities	<u>1,747,133</u>	<u>753,436</u>	<u>251,613</u>	<u>2,752,182</u>	<u>2,628,317</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchase of Property and Equipment	(183,247)	(27,538)	(287,580)	(498,365)	(259,869)
Capital Contributions	1,577,923	191,240	-	1,769,163	1,809,198
Deposits from Customers	(11,187)	-	-	(11,187)	(49,678)
Payments from Other Funds	93,070	-	-	93,070	182,200
Payments to Other Funds	-	-	-	-	(86,214)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>1,476,559</u>	<u>163,702</u>	<u>(287,580)</u>	<u>1,352,681</u>	<u>1,595,637</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest Received	101,372	51,725	29,589	182,686	141,752
Net Cash Provided by Investing Activities	<u>101,372</u>	<u>51,725</u>	<u>29,589</u>	<u>182,686</u>	<u>141,752</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,325,064	968,863	(6,378)	4,287,549	4,365,706
CASH AND INVESTMENTS, Beginning	<u>17,346,419</u>	<u>9,339,703</u>	<u>2,533,655</u>	<u>29,219,777</u>	<u>24,854,071</u>
CASH AND INVESTMENTS, Ending	<u>\$ 20,671,483</u>	<u>\$ 10,308,566</u>	<u>\$ 2,527,277</u>	<u>\$ 33,507,326</u>	<u>\$ 29,219,777</u>
<b>OPERATING ACTIVITIES</b>					
Operating Income	\$ 1,504,336	\$ 461,947	\$ 235,734	\$ 2,202,017	\$ 2,038,774
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities					
Depreciation and Amortization	338,891	280,963	5,752	625,606	476,208
Changes in Assets and Liabilities					
Accounts Receivable	(134,946)	67,977	12,171	(54,798)	84,850
Accounts Payable	38,734	(57,587)	(2,243)	(21,096)	44,552
Accrued Expenses	(523)	(615)	199	(939)	1,042
Accrued Compensated Absences	641	751	-	1,392	(17,109)
Total Adjustments	<u>242,797</u>	<u>291,489</u>	<u>15,879</u>	<u>550,165</u>	<u>589,543</u>
Net Cash Provided by Operating Activities	<u>\$ 1,747,133</u>	<u>\$ 753,436</u>	<u>\$ 251,613</u>	<u>\$ 2,752,182</u>	<u>\$ 2,628,317</u>

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

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Johnstown, Colorado, is a Colorado Home Rule Town and was organized on March 21, 1907. The Town is administered by an elected Mayor and Town Council.

The Town provides the following services to the residents and businesses: public safety, highways and streets, sanitation, water, culture and recreation, public improvements, planning and zoning, judicial, and general administrative services.

The accounting policies of the Town of Johnstown, Colorado (the "Town") conform to generally accepted accounting principles as applicable to governments. Following is a summary of the more significant policies.

**Reporting Entity**

In accordance with governmental accounting standards, the Town of Johnstown has considered the possibility of inclusion of additional entities in its basic financial statements.

The definition of the reporting entity is based primarily on financial accountability. The Town is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if Town officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the Town. The Town may also be financially accountable for governmental organizations that are fiscally dependent upon it.

Based on the application of these criteria, the Town does not include additional organizations in its reporting entity.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Government-Wide and Fund Financial Statements** (Continued)

*Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

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

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**  
(Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed.

In the fund financial statements, the Town reports the following major governmental funds:

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

The *Impact Fee Fund* is a special revenue fund that was established to account for all impact fee revenues specifically earmarked for maintenance and improvements.

The *Use Tax Capital Improvement Fund* is a special revenue fund that was created to account for various maintenance and capital projects throughout the Town.

The Town reports the following major proprietary funds:

The *Water Fund* accounts for user charges and expenses for operating, financing, and maintaining the Town's water system.

The *Wastewater Fund* accounts for user charges and expenses for operating, financing, and maintaining the Town's sanitary sewer system.

The *Drainage Fund* accounts for user charges and expenses for operating, financing, and maintaining the Town's drainage system.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Cash and Investments**

Cash equivalents include investments with original maturities of three months or less.

Investments are recorded at fair value.

**Capital Assets**

Capital assets, which include property and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property and equipment of the Town is depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	10 - 50 years
Machinery and Equipment	3 - 30 years
Infrastructure	10 - 50 years

**Compensated Absences**

Employees of the Town are allowed to accumulate unused paid time off up to a max of 80 hours. Upon termination of employment from the Town, an employee will be compensated for all accrued paid time off at their current pay rate.

These compensated absences are recognized as current salary costs when earned in the proprietary fund types and when due in the governmental fund types. A liability has been recorded in the government-wide financial statements for the accrued compensated absences.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Long-Term Obligations**

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and bond issuance costs are deferred and amortized over the life of the bonds using the straight-line method.

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

**Deferred Outflows/Inflows of Resources**

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

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

**Net Position**

In the government-wide financial statements, net position is restricted when constraints placed on the net position are externally imposed.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1: ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*** (Continued)

**Fund Balance Classification**

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable – This classification includes amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact. As of December 31, 2017, the Town does not report any balances as nonspendable.
- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Town has classified Emergency Reserves as being restricted because their use is restricted by State Statute for declared emergencies. The Town has also classified the Impact Fee, Use Tax Capital Improvement, the Cemetery, the Paving Fee and the Johnson's Corner Capital Funds as restricted because their revenues are restricted by the municipal code or taxpayer initiative; the Library Fund is classified as restricted as the revenues are restricted through taxpayer initiatives and other governments, and the Conservation Trust Fund is classified as restricted because its revenues are restricted by State Statute.
- Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Council. These amounts cannot be used for any other purpose unless the Town Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Town reports unspent balances appropriated by the Town Council for contingencies, equipment replacement, and the construction of a Town recreation center. The Town also reports unspent balances in the Street Maintenance Fund as committed for capital improvements.
- Assigned – This classification includes amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Fund Balance Classification** (Continued)

- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Town would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned.

**Property Taxes**

Property taxes are levied on November 1 and attach as an enforceable lien on property on January 1. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's office collects property taxes and remits to the Town on a monthly basis.

Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred revenue are recorded at December 31. As the tax is collected in the succeeding year, the deferred revenue is recognized as revenue and the receivable is reduced.

**Comparative Data**

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data in accordance with generally accepted accounting principles has not been presented since its inclusion would make the financial statements unduly complex and difficult to read. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgets and Budgetary Accounting**

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- In October, the Town staff submits to the Town Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally enacted through passage of a resolution.
- The Town Administration is authorized to transfer budgeted amounts between departments within any fund. However, any revisions that alter the total expenditures of any fund must be approved by the Town Council.
- Budgets are legally adopted for all funds of the Town. Budgets for the General, Special Revenue, and Private Purpose Trust Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Budgetary comparison presented for the enterprise funds are presented on a non-GAAP budgetary basis. Capital outlay and debt payments are budgeted as expenditures.
- Budgeted amounts in the financial statements are as originally adopted or as amended by the Town Council. All appropriations lapse at year end. Colorado governments may not exceed budgeted appropriations at the fund level.

**State Compliance**

At December 31, 2017 actual expenditures in the Paving Fund exceeded budgeted amounts by \$252. This may be a violation of State statute.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 3: DEPOSITS AND INVESTMENTS**

A summary of deposits and investments as of December 31, 2017 follows:

Petty Cash	\$ 50
Cash Deposits	43,360,958
Investments	<u>74,053,085</u>
Total	<b><u>\$ 117,414,093</u></b>

The above amounts are classified in the statement of net position as follows:

Governmental Activities - Unrestricted	\$ 82,122,120
Governmental Activities – Restricted	1,784,647
Business-type Activities- Unrestricted	<u>33,507,326</u>
Total	<b><u>\$ 117,414,093</u></b>

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. 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 regulations. At December 31, 2017, State regulatory commissioners have indicated that all financial institutions holding deposits for the Town are eligible public depositories. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

The Town has implemented a policy regarding custodial credit risk for deposits.

At December 31, 2017, the Town had deposits with financial institutions with a carrying amount of \$43,360,958. The bank balances with the financial institutions were \$43,593,399. Of these balances, \$1,000,000 was covered by federal depository insurance and \$42,593,399 was covered by collateral held by authorized escrow agents in the financial institutions name (PDPA).

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 3: DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

As of December 31, 2017 the Town had the following investments and maturities:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Maturities (in Years)</u>	
		<u>0 – 1 Years</u>	<u>1 – 5 Years</u>
U.S. Government Securities	\$ 10,787,091	\$ 3,806,181	\$ 6,980,910
U.S. Government Agencies	17,873,795	4,994,540	12,879,255
Corporate Bonds	8,994,447	4,493,736	4,500,711
Money Market Funds	1,092,038	1,092,038	-
Mutual Funds	24,725	24,725	-
Local Government Investment Pools	<u>35,280,989</u>	<u>35,280,989</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 74,053,085</u></b>	<b><u>\$ 49,692,209</u></b>	<b><u>\$ 24,360,876</u></b>

Interest Rate Risk

The Town has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Colorado statutes specify in which instruments the units of local government may invest which includes:

- Obligations of the United States and certain U.S. government agency securities
- General obligation and revenue bonds of U.S. local government entities
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

The above investments are authorized for all funds and fund types used by Colorado municipalities. The Town's securities at December 31, 2017, are rated AA+ by Standard and Poor's and Aaa by Moody's Investors Services for its U.S. Government Agencies and Securities. The Town's Corporate Bonds are rated Aaa by Moody's Investors. The Town's Mutual Funds are not rated.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 3: DEPOSITS AND INVESTMENTS** (Continued)

**Investments** (Continued)

Investment Pools

The Town had invested \$15,930,533 in the Colorado Surplus Asset Fund Trust (CSAFE), an investment vehicle established for local government entities in Colorado pursuant to Title 24, Article 75, Part 7 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. The State Securities Commissioner administers and enforces the requirements of creating and operating the Pools. CSAFE reports its underlying investments at amortized cost and is considered a qualifying external investment pool under GASB Statement 79. CSAFE operates similar to money market funds where each share is equal in value to \$1.00. The fair value of the position in the pools is the same as the value of the pooled shares.

CSAFE is rated AAAM by Standard and Poor's. The designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities are owned by the pools and held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the pools. Investments of the pools comply with state statutes, consisting of U.S. Treasury bills, notes and note strips, repurchase agreements, U.S. Instrumentalities, Commercial Paper, Bank Deposits and Money Market Funds. CSAFE does not have any limitations or restrictions on participant withdrawals.

The Town had invested \$19,350,456 in the Colorado Government Liquid Asset Trust (ColoTrust) which has a credit rating of AAAM by Standard and Poor's. ColoTrust is an investment vehicle established for local government entities in Colorado to pool surplus funds and is regulated by the State Securities Commissioner. It operates similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury and U.S. Agency securities, and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities.

ColoTrust is not a 2a7-like external investment pool. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. The government-investor does not "look through" the pool to report a pro rata share of the pool's investments, receivables, and payables.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 3: DEPOSITS AND INVESTMENTS** (Continued)

**Investments** (Continued)

Investment Pools (Continued)

The Town invested \$1,092,038 in a Money Market Mutual Fund. The Fund invests only in government securities as defined under the Investment Company Act of 1940 (the "1940 Act"), as amended. The Fund intends to be a government money market fund as defined under Rule 2a-7 under the 1940 Act. The fair value of investments in the fund is based on the published net asset values per share of those funds and is maintained at a stable net asset value of \$1.00 per share. The fund values its securities using amortized cost.

Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant observable inputs.

At December 31, 2017, the Town held investments in U.S. Government Securities and U.S. Government Agencies in the amount of \$10,787,091 and \$17,873,795, respectively, with maturity dates of less than one and four years. Given the low risk of this type of investment, the Town has not established a policy limiting the amount of investments in this type of security and deems it unnecessary at this time. These investments are valued with Level 1 inputs.

The Town held investments in Commercial Bonds and Mutual Funds in the amount of \$8,994,447 and \$24,725, respectively, with maturity dates of less than one and four years. These investments are valued with Level 1 inputs.

**Restricted Cash and Investments**

Cash and Investment in the amount of \$1,784,647 are restricted in the General Fund for developer and escrow deposits.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 4: CAPITAL ASSETS**

Capital assets activity for the year ended December 31, 2017 is summarized below:

	Balances 12/31/16	<u>Additions</u>	<u>Deletions</u>	Balances 12/31/17
<b>Governmental Activities</b>				
Capital Assets, not depreciated				
Land	\$ 99,633	\$ -	\$ -	\$ 99,633
Construction in Progress	<u>242,962</u>	<u>-</u>	<u>242,962</u>	<u>-</u>
Total Capital Assets, not depreciated	<u>342,595</u>	<u>-</u>	<u>242,962</u>	<u>99,633</u>
Capital Assets, depreciated				
Buildings	9,796,183	-	-	9,796,183
Improvements	2,938,016	242,962	-	3,180,978
Infrastructure	-	1,717,896	-	1,717,896
Equipment	<u>2,979,566</u>	<u>305,773</u>	<u>82,213</u>	<u>3,203,126</u>
Total Capital Assets, depreciated	<u>15,713,765</u>	<u>2,266,631</u>	<u>82,213</u>	<u>17,898,183</u>
Less Accumulated Depreciation				
Buildings	1,813,207	193,323	-	2,006,530
Improvements	698,586	62,761	-	761,347
Infrastructure	-	34,357	-	34,357
Equipment	<u>2,121,726</u>	<u>278,260</u>	<u>82,213</u>	<u>2,317,773</u>
Total Accumulated Depreciation	<u>4,633,519</u>	<u>568,701</u>	<u>82,213</u>	<u>5,120,007</u>
Total Capital Assets, depreciated, Net	<u>11,080,246</u>	<u>1,697,930</u>	<u>-</u>	<u>12,778,176</u>
Governmental Activities, Capital Assets, Net	<u>\$ 11,422,841</u>	<u>\$ 1,697,930</u>	<u>\$ 242,962</u>	<u>\$ 12,877,809</u>

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

**Governmental Activities**

General Government	\$ 111,014
Public Safety	168,146
Public Works	211,359
Culture and Recreation	<u>78,182</u>
 Total	 <u>\$ 568,701</u>

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 4: CAPITAL ASSETS (Continued)**

	<u>Balances</u> <u>12/31/16</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>12/31/17</u>
<b>Business-Type Activities</b>				
Capital Assets, not depreciated				
Land	\$ 72,405	\$ -	\$ -	\$ 72,405
Water Rights	<u>2,952,249</u>	<u>-</u>	<u>-</u>	<u>2,952,249</u>
Total Capital Assets, not depreciated	<u>3,024,654</u>	<u>-</u>	<u>-</u>	<u>3,024,654</u>
Capital Assets, depreciated				
Utility Systems	21,160,693	443,099	-	21,603,792
Equipment	<u>224,747</u>	<u>55,266</u>	<u>-</u>	<u>280,013</u>
Total Capital Assets, depreciated	<u>21,385,440</u>	<u>498,365</u>	<u>-</u>	<u>21,883,805</u>
Less: Accumulated Depreciation				
Utility Systems	7,544,647	576,145	-	8,120,792
Equipment	<u>47,367</u>	<u>49,461</u>	<u>-</u>	<u>96,828</u>
Total Accumulated Depreciation	<u>7,592,014</u>	<u>625,606</u>	<u>-</u>	<u>8,217,620</u>
Total Capital Assets, depreciated, Net	<u>13,793,426</u>	<u>(127,241)</u>	<u>-</u>	<u>13,666,185</u>
Business-Type Activities, Capital Assets, Net	<u>\$ 16,818,080</u>	<u>\$ (127,241)</u>	<u>\$ -</u>	<u>\$ 16,690,839</u>

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

**Business-type Activities**

Water Fund	\$ 338,891
Wastewater Fund	280,963
Drainage Fund	<u>5,752</u>
Total	<u>\$ 625,606</u>

On July 26, 2017 the Town received a capital contribution from a developer in the form of 9 water shares of The Consolidated Home Supply Ditch and Reservoir Company. As of December 31, 2017, the Town was unable to determine the fair value at the time of acquisition, and therefore has not capitalized the water shares. The Town is in the process of determining the value during the fiscal year ended December 31, 2018.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 5: LONG-TERM DEBT**

**Governmental Activities**

Following is a summary of long-term debt transactions for the governmental activities for the year ended December 31, 2017.

	Balance 12/31/16	<u>Additions</u>	<u>Payments</u>	Balance 12/31/17	Due In One Year
Accrued Compensated Absences	\$ 30,754	\$ -	\$ 1,849	\$ 28,905	\$ -

Accrued Compensated Absences are being paid from resources generated by the General Fund.

**Business-Type Activities**

Following is a summary of long-term debt transactions for the business-type activities for the year ended December 31, 2017.

	Balance 12/31/16	<u>Additions</u>	<u>Payments</u>	Balance 12/31/17	Due In One Year
Accrued Compensated Absences	\$ 15,651	\$ 1,392	\$ -	\$ 17,043	\$ -

Accrued Compensated Absences are being paid from resources generated by the Water, Wastewater, and Drainage Funds.

**NOTE 6: INTERFUND AMOUNTS**

As of December 31, 2017, the following amounts were reported as Due to/From other funds:

<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Amount</u>
Use Tax Capital Improvement Fund	Johnson's Corner Tax Fund	\$ 3,789
Johnson's Corner Tax Fund	General Fund	3,743
Drainage Fund	General Fund	<u>21,133</u>
<b>Total</b>		<b><u>\$ 28,665</u></b>

At December 31, 2017, these amounts are owed between funds due to timing differences related to receipts and disbursements.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 6: INTERFUND AMOUNTS** (Continued)

Interfund transfers for the year ended December 31, 2017, were comprised of the following:

<u>Transfers To Other Funds</u>	<u>Transfers From Other Funds</u>	<u>Amount</u>
General Fund	Water Fund	\$ 93,070
General Fund	Library Fund	408,492
Paving Fund	Use Tax Capital Improvement Fund	252
General Fund	Use Tax Capital Improvement Fund	21,681
General Fund	Impact Fee Fund	<u>36,370</u>
<b>Total</b>		<b><u>\$ 559,865</u></b>

The transfers between the Water Fund and the General Fund were made to assist with operating, administrative, and capital costs. The transfers to the Library Fund were made to transfer the Town's share of property taxes restricted to support to the Library. The transfers to the Use Tax Capital Improvement Fund were made to assist with capital improvements. The transfer from the Paving Fund to the Use Tax Capital Improvement Fund was made to close out the Paving Fund. These transfers are budgeted annually.

**NOTE 7: TAX ABATEMENTS**

**Johnson's Corner Annexation Agreement**

The Town entered into the Johnson's Corner Annexation Agreement with the owners of Johnson's Corner under the Municipal Annexation Act, Part 1 of Article 12 of Title 31 of the Colorado Revised Statutes ("C.R.S"). In exchange for the real property annexed by the Town and for the purpose of paying for certain improvements needed to service the property, the Town agreed reimburse 1% of the amount of all sales and use taxes collected from taxable activities on the property to the owners. The original annexation agreement was entered into on June 7, 1999, with an expiration of 15 years from the date of annexation. In 2008, the Town amended this agreement to extend the tax credit for an additional 5 years. During the year ended December 31, 2017, the Town reimbursed sales taxes to the owners of the Johnson's Corner Property in the amount of \$109,800.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 7: TAX ABATEMENTS** (Continued)

**WRFG Annexation Agreement**

The Town entered into the WRFG Annexation Agreement, for the 2534 Development (the commercial properties along State Highway 34) under the Municipal Annexation Act, Part 1 of Article 12 of Title 31 of the Colorado Revised Statutes ("C.R.S"). In exchange for the real property annexed by the Town and for the purpose of paying for certain improvements needed to service the property, the Town has agreed to reimburse 1% of sales and use taxes to the owners of the 2534 Development. This agreement was entered into on December 14, 2000, with an expiration of 25 years from the date of the annexation. For the year ended December 31, 2016, the Town reimbursed sales taxes to the owners of the 2534 Development property in the amount of \$235,225

**NOTE 8: DEFINED BENEFIT PENSION PLANS**

**Statewide Defined Benefit Pension Plan**

**Summary of Significant Accounting Policies**

*Pensions.* The Town contributes to the Statewide Defined Benefit Pension Plan ("SWDB Plan"), a cost-sharing multiple employer defined benefit pension plan, which is administered by the FPPA. The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SWDB Plan have been determined using the economic resources measurement focus and the accrual basis of accounting. Assets of the SWDB Plan are commingled for investment purposes in the Fire and Police Member's Benefit Fund.

*Plan description.* The SWDB Plan provides retirement benefits for members and beneficiaries according to plan provisions as enacted and governed by FPPA's Pension Fund Board of Trustees. Colorado Revised Statutes ("CRS"), as amended, establishes basic benefit provisions under the SWDB Plan. FPPA issues an annual, publicly-available financial report that includes the assets of the SWDB Plan. That report may be obtained on FPPA's website at <http://www.fppaco.org>.

*Benefits provided.* A member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55.

The annual normal retirement benefit is 2 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**General Information about the Pension Plan** (Continued)

Effective January 1, 2007, members currently covered under Social Security will receive half the benefit when compared to the SWDB Plan. Benefits paid to retired members are evaluated and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index.

A member is eligible for an early retirement at age 50 or after 30 years of service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with a least five years of accredited service may leave contributions with the SWDP Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member's average highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

*Contributions.* The SWDB Plan sets contribution rates at a level that enables all benefits to be fully funded at the retirement date of all members. Contribution rates for the SWDB Plan are set by state statute. Employer contribution rates can only be amended by state statute. Member contribution rates can be amended by state statute or election of the membership.

Members of the SWDB Plan and their employers are contributing at the rate of 9 percent and 8 percent, respectively, of base salary for a total contribution rate of 17 percent in 2016. In 2014, the members elected to increase the member contribution rate to the SWDB Plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of base salary. Employer contributions will remain at 8 percent resulting in a combined contribution rate of 20 percent in 2022.

Contributions from members and employers of departments reentering the system are established by resolution and approved by the FPPA Board of Directors. The re-entry group has a combined contribution rate of 20.5 percent of base salary in 2015. It is a local decision as to whether the member or employer pays the additional 4 percent contribution. Per the 2014 member election, the re-entry group will also have their required member contribution rate increase 0.5 percent annually beginning in 2015 through 2022 for a total combined member and employer contribution rate of 24 percent in 2022.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**General Information about the Pension Plan** (Continued)

The contribution rate for members and employers of affiliated social security employers is 4.5 and 4 percent, respectively, of base salary for a total contribution rate of 8.5 percent in 2016. Per the 2014 member election, members of the affiliate social security group will have their required contribution rate increase 0.25 percent annually beginning in 2015 through 2022 to a total of 6 percent of base salary. Employer contributions will remain at 4 percent resulting in a combined contribution rate of 10 percent in 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2017 the Town reported a net pension liability in the amount of \$35,231 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2016, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2017. Standard update procedures were used to roll forward the total pension liability to December 31, 2017. The Town's proportion of the net pension asset was based on the Town's contributions to the SWDB Plan for the calendar year 2016 relative to the total contributions of participating employers to the SWDB Plan.

At December 31, 2016, the Town's proportion was 0.09750%, which was an increase of 0.00570% from its proportion measured as of December 31, 2015.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

For the year ended December 31, 2017 the Town recognized pension expense of \$46,698. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$31,457	\$1,792
Net difference between projected and actual earnings on pension plan investments	\$95,095	N/A
Changes in proportion and differences between contributions recognized and proportionate share of contributions	N/A	\$1,076
Change in assumptions and other inputs	\$24,065	N/A
Contributions subsequent to the measurement date	\$41,450	N/A
<b>Total</b>	<b>\$192,067</b>	<b>\$2,868</b>

\$41,450 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31</b>	
2018	\$ 36,188
2019	\$ 36,188
2020	\$ 36,188
2021	\$ 11,609
Thereafter	\$ 27,576

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

*Actuarial assumptions.* The actuarial valuations for the SWBP were used to determine the total pension liability and actuarially determined contributions for the fiscal year ending December 31, 2016. The valuations used the following actuarial assumptions and other inputs:

Total Pension Liability:

Actuarial Valuation Date	January 1, 2017
Actuarial Method	Entry Age Normal
Amortization Method	Level % of Payroll, Open
Amortization Period	30 Years
Long-term investment Rate of Return*	7.50 percent
Projected salary increases*	4.0 – 14.0 percent
Cost of Living Adjustments (COLA)	0.00 percent
*Includes Inflation at 2.5%	

Actuarially Determined Contributions:

Actuarial Valuation Date	January 1, 2016
Actuarial Method	Entry Age Normal
Amortization Method	Level % of Payroll, Open
Amortization Period	30 Years
Long-term investment Rate of Return*	7.50 percent
Projected salary increases*	4.0 – 14.0 percent
Cost of Living Adjustments (COLA)	0.00 percent
*Includes Inflation at 2.5%	

Effective January 1, 2016, the post-retirement mortality tables for non-disabled retirees is a blend of the Annuitant and Employee RP-2014 generational mortality tables with blue collar adjustment projected with Scale BB. The occupationally disabled post-retirement mortality assumption uses the same table as used for healthy annuitants, except there is a three year set-forward, meaning a disabled member age 70 will be valued as if they were a 73 year old healthy retiree. The totally disabled post-retirement mortality assumption uses the RP-2014 generational mortality tables for disabled annuitants, except an additional provision to apply a minimum 3% mortality probability to males and 2% mortality probability for females is included to reflect substantial impairment for this population. The pre-retirement off-duty mortality tables are adjusted to 55% of the RP-2014 mortality tables for active employees. The on-duty mortality rate is 0.00020.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

At least every five years the Fire & Police Pension Association's Board of Directors, in accordance with best practices, reviews its economic and demographic actuarial assumptions. At its July 2015 meeting, the Board of Directors reviewed and approved recommended changes to the actuarial assumptions. The recommendations were made by the Fire & Police Pension Association's actuaries, Gabriel, Roeder, Smith & Co., based upon their analysis of past experience and expectations of the future.

The assumption changes were effective for actuarial valuations beginning January 1, 2017 and were used in the roll-forward calculation of the total pension liability as of December 31, 2016. Actuarial assumptions effective for actuarial valuations prior to January 1, 2017 were used in the determination of the actuarially determined contributions as of December 31, 2016. The actuarial assumptions impact actuarial factors for benefit purposes such as purchases of service credit and other benefits where actuarial factors are used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of December 31, 2016 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Equity	36.0%	9.25%
Equity Long/Short	10.0%	7.35%
Illiquid Alternatives	23.0%	10.75%
Fixed Income	15.0%	4.10%
Absolute Return	10.0%	6.55%
Managed Futures	4.0%	5.50%
Cash	2.0%	0.00%*
Total	100.0%	

\*While expected inflation exceeds the expected rate of return for cash, a 0% real rate of return is utilized.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 8: DEFINED BENEFIT PENSION PLANS** (Continued)

**Statewide Defined Benefit Pension Plan** (Continued)

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the SWDB Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment) to determine the total pension liability.

*Discount rate.* Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate, based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.78% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.50%.

*Sensitivity of the Town's proportionate share of the net pension liability to changes in the discount rate.* Regarding the sensitivity of the net asset liability/(asset) to changes in the Single Discount Rate, the following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability/(asset) would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Proportionate share of the net pension liability (asset)	\$299,755	\$ 35,231	(\$ 184,470)

*Pension plan fiduciary net position.* Detailed information about the SWDB Plan's fiduciary net position is available in FPPA's comprehensive annual financial report which can be obtained at <http://www.fppaco.org>.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 9: OTHER RETIREMENT COMMITMENTS**

**Deferred Compensation Plan**

All full-time employees are eligible to participate in a voluntary 457 Deferred Comp Plan. The Plan is administered by Pension Management. The Town matches up to 4.2% for regular full time employees and 9.2% for Department Heads. All full time employees are eligible to participate in the plan upon hire and are immediately vested. The Town contributed \$86,628 and \$85,002 to the plan for the years ended December 31, 2016 and 2017 respectively, equal to the required contribution.

**NOTE 10: RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The Town carries commercial insurance to cover these risks. The Town has not had any claims that exceeded insurable amounts for the last three years.

**NOTE 11: COMMITMENTS AND CONTINGENCIES**

**Tabor Amendment**

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. On November 5, 2013, voters within the Town approved the collection, retention and expenditure the full amount of the town taxes, grants and all other revenue collected from all sources including property taxes, received in 2012 and each subsequent year, without regard to any revenue or expenditure limitations including those contained in Article X, Section 20 of the Colorado constitution or any other law.

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2017, the emergency reserve of \$580,000 was recorded in the General Fund.

TOWN OF JOHNSTOWN, COLORADO

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

**NOTE 12: SUBSEQUENT EVENTS**

**Land Purchase**

On January 12, 2018, the Town purchased vacant land in the amount of \$1,000,000. The Town plans to build the Town's recreation center at this site. Construction is estimated to begin in late 2018 or early 2019.

**Water Shares**

On May 29, 2018 the Town received a capital contribution from a developer in the form of 13 water shares of The Consolidated Home Supply Ditch and Reservoir Company. The Town is in the process of determining the value during the fiscal year ended December 31, 2018.

**NOTE 13: PRIOR PERIOD ADJUSTMENT**

The beginning fund balance of the General Fund was increased by \$267,832 to recognize sales tax revenue the should have been recorded in 2016.

**REQUIRED SUPPLEMENTARY INFORMATION**

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TOWN OF JOHNSTOWN, COLORADO

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>REVENUES</b>				
Taxes and Fees	\$ 6,539,400	\$ 8,686,010	\$ 2,146,610	\$ 8,568,374
Licenses and Permits	294,500	821,249	526,749	1,037,157
Intergovernmental	481,000	832,657	351,657	536,088
Charges for Services	624,300	738,829	114,529	621,619
Fines and Forfeitures	92,000	193,169	101,169	172,567
Interest Income	55,500	217,488	161,988	82,035
Miscellaneous	34,000	135,026	101,026	171,429
<b>TOTAL REVENUES</b>	<b>8,120,700</b>	<b>11,624,428</b>	<b>3,503,728</b>	<b>11,189,269</b>
<b>EXPENDITURES</b>				
General Government	1,341,300	1,128,248	213,052	603,998
Public Safety	2,137,700	1,831,102	306,598	1,693,843
Public Works	1,414,500	1,312,620	101,880	1,366,522
Health and Welfare	71,100	67,227	3,873	116,436
Culture and Recreation	529,300	233,694	295,606	351,761
Capital Outlay	494,400	205,319	289,081	271,002
Contingencies	1,683,000	-	1,683,000	-
<b>TOTAL EXPENDITURES</b>	<b>7,671,300</b>	<b>4,778,210</b>	<b>2,893,090</b>	<b>4,403,562</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>449,400</b>	<b>6,846,218</b>	<b>6,396,818</b>	<b>6,785,707</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	43,350
Transfers Out	(832,700)	(559,613)	273,087	(573,900)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(832,700)</b>	<b>(559,613)</b>	<b>273,087</b>	<b>(530,550)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(383,300)</b>	<b>6,286,605</b>	<b>6,669,905</b>	<b>6,255,157</b>
<b>FUND BALANCES, Beginning</b>	<b>34,059,700</b>	<b>37,079,286</b>	<b>3,019,586</b>	<b>30,824,129</b>
Prior Period Adjustment	-	267,832	267,832	-
<b>FUND BALANCE, Ending</b>	<b>\$ 33,676,400</b>	<b>\$ 43,633,723</b>	<b>\$ 9,957,323</b>	<b>\$ 37,079,286</b>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO  
 IMPACT FEE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Licenses and Permits	\$ 756,000	\$ 3,406,535	\$ 2,650,535	\$ 2,065,149
Interest Income	35,000	98,976	63,976	63,292
<b>TOTAL REVENUES</b>	<b>791,000</b>	<b>3,505,511</b>	<b>2,714,511</b>	<b>2,128,441</b>
EXPENDITURES				
Public Safety	345,500	70,723	274,777	152,847
Public Works	2,480,000	6,305	2,473,695	70,529
Capital Outlay	-	682,711	(682,711)	-
<b>TOTAL EXPENDITURES</b>	<b>2,825,500</b>	<b>759,739</b>	<b>2,065,761</b>	<b>223,376</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,034,500)	2,745,772	4,780,272	1,905,065
OTHER FINANCING SOURCES (USES)				
Transfers In	-	36,370	36,370	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>36,370</b>	<b>36,370</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,034,500)</b>	<b>2,782,142</b>	<b>4,816,642</b>	<b>1,905,065</b>
FUND BALANCE, Beginning	12,310,100	12,786,312	476,212	10,881,247
FUND BALANCE, Ending	<u>\$ 10,275,600</u>	<u>\$ 15,568,454</u>	<u>\$ 5,292,854</u>	<u>\$ 12,786,312</u>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

USE TAX CAPITAL IMPROVEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017			VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL		
REVENUES					
Taxes	\$ 850,000	\$ 850,000	\$ 2,892,774	\$ 2,042,774	\$ 3,417,716
Interest Income	40,000	40,000	144,668	104,668	87,437
TOTAL REVENUES	890,000	890,000	3,037,442	2,147,442	3,505,153
EXPENDITURES					
Public Works	2,203,500	3,055,000	561,002	2,493,998	480,157
Capital Outlay	-	-	1,019,181	(1,019,181)	-
TOTAL EXPENDITURES	2,203,500	3,055,000	1,580,183	1,474,817	480,157
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,313,500)	(2,165,000)	1,457,259	3,622,259	3,024,996
OTHER FINANCING USES					
Transfers In	-	-	21,933	21,933	42,864
TOTAL OTHER FINANCING USES	-	-	21,933	21,933	42,864
NET CHANGE IN FUND BALANCES	(1,313,500)	(2,165,000)	1,479,192	3,644,192	3,067,860
FUND BALANCES, Beginning	15,887,600	15,887,600	17,430,205	1,542,605	14,362,345
FUND BALANCES, Ending	\$ 14,574,100	\$ 13,722,600	\$ 18,909,397	\$ 5,186,797	\$ 17,430,205

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE  
STATEWIDE DEFINED BENEFIT PLAN

Years Ended December 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Town's proportionate share of the Net Pension Liability (Asset)	0.098%	0.095%	0.092%	0.098%
Town's proportionate share of the Net Pension Liability (Asset) \$	(87,606)	\$ (107,336)	\$ (1,619)	\$ 35,231
Town's covered-employee payroll \$	853,314	\$ 868,643	\$ 911,068	\$ 997,981
Town's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered-employee payroll	-10.3%	-12.4%	-0.2%	3.5%
Plan fiduciary net position as a percentage of the total pension liability	106.8%	105.8%	100.1%	98.2%

Notes:

This schedule is reported as of December 31, as that is the plan year end.

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO  
 SCHEDULE OF THE TOWN'S CONTRIBUTIONS  
 STATEWIDE DEFINED BENEFIT PLAN

Years Ended December 31,

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Statutorily required contributions	34,043	\$ 34,216	\$ 36,443	\$ 39,919	\$ 41,450
Contributions in relation to the Statutorily required contributions	<u>34,043</u>	<u>34,216</u>	<u>36,443</u>	<u>39,919</u>	<u>41,450</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Town's covered-employee payroll	\$ 853,314	\$ 868,643	\$ 911,068	\$ 997,981	\$ 1,040,266
Contributions as a percentage of covered-employee payroll	3.99%	3.94%	4.00%	4.00%	3.98%

Notes:

This schedule will report ten years of data when it is available.

See the accompanying independent auditors' report.

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

DRAFT

TOWN OF JOHNSTOWN, COLORADO

NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET

December 31, 2017

	SPECIAL REVENUE				
	LIBRARY FUND	CEMETERY FUND	PAVING FEE FUND	STREET MAINTENANCE FEE FUND	JOHNSON'S CORNER CAPITAL FUND
ASSETS					
Cash and Investments	\$ 2,219,645	\$ 114,115	\$ -	\$ 209,189	\$ 4,628
Accounts Receivable	-	-	-	29,294	8,218
Due from Other Funds	-	-	-	-	3,743
<b>TOTAL ASSETS</b>	<b>\$ 2,219,645</b>	<b>\$ 114,115</b>	<b>\$ -</b>	<b>\$ 238,483</b>	<b>\$ 16,589</b>
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	10,313	-	-	-	-
Due to Other Funds	-	-	-	-	3,789
<b>TOTAL LIABILITIES</b>	<b>10,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,789</b>
FUND EQUITY					
Fund Balance					
Restricted for Culture and Recreation	2,209,332	-	-	-	-
Restricted for Parks & Recreation	-	-	-	-	-
Restricted for Capital Improvements	-	-	-	-	12,800
Restricted for Cemetery Maintenance	-	114,115	-	-	-
Committed to Capital Improvements	-	-	-	238,483	-
<b>TOTAL FUND EQUITY</b>	<b>2,209,332</b>	<b>114,115</b>	<b>-</b>	<b>238,483</b>	<b>12,800</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,219,645</b>	<b>\$ 114,115</b>	<b>\$ -</b>	<b>\$ 238,483</b>	<b>\$ 16,589</b>

See the accompanying independent auditors' report.

CONSERVATION

TRUST FUND	TOTALS	
	2017	2016
\$ 2,533,293	\$ 5,080,870	\$ 4,402,707
1,092	38,604	9,127
-	3,743	3,743
<u>\$ 2,534,385</u>	<u>\$ 5,123,217</u>	<u>\$ 4,415,577</u>
\$ -	\$ -	\$ 84,503
-	10,313	9,057
-	3,789	3,789
<u>-</u>	<u>14,102</u>	<u>97,349</u>
-	2,209,332	1,892,151
2,534,385	2,534,385	2,313,966
-	12,800	2,805
-	114,115	109,306
	238,483	-
<u>2,534,385</u>	<u>5,109,115</u>	<u>4,318,228</u>
<u>\$ 2,534,385</u>	<u>\$ 5,123,217</u>	<u>\$ 4,415,577</u>

DRAFT

TOWN OF JOHNSTOWN, COLORADO

NONMAJOR GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 2017

	SPECIAL REVENUE				
	LIBRARY FUND	CEMETERY FUND	PAVING FEE FUND	STREET MAINTENANCE FEE FUND	JOHNSON'S CORNER CAPITAL FUND
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 120,028
Charges for Services	-	-	-	316,414	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	344,793	-	-	-	-
Interest Income	6,796	1,272	-	131	19
Miscellaneous	8,241	3,537	-	-	-
<b>TOTAL REVENUES</b>	<b>359,830</b>	<b>4,809</b>	<b>-</b>	<b>316,545</b>	<b>120,047</b>
EXPENDITURES					
Public Works	-	-	-	78,062	-
Culture and Recreation	451,141	-	-	-	-
Capital Outlay	-	-	-	-	109,800
<b>TOTAL EXPENDITURES</b>	<b>451,141</b>	<b>-</b>	<b>-</b>	<b>78,062</b>	<b>109,800</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(91,311)	4,809	-	238,483	10,247
OTHER FINANCING SOURCES (USES)					
Transfers In	408,492	-	-	-	-
Transfers Out	-	-	(252)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>408,492</b>	<b>-</b>	<b>(252)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>317,181</b>	<b>4,809</b>	<b>(252)</b>	<b>238,483</b>	<b>10,247</b>
FUND BALANCE, Beginning	1,892,151	109,306	252	-	2,553
FUND BALANCE, Ending	<u>\$ 2,209,332</u>	<u>\$ 114,115</u>	<u>\$ -</u>	<u>\$ 238,483</u>	<u>\$ 12,800</u>

See the accompanying independent auditors' report.

CONSERVATION

TRUST FUND	TOTALS	
	2017	2016
\$ 101,751	\$ 221,779	\$ 213,059
-	316,414	-
70,005	70,005	65,500
73,680	418,473	434,929
15,674	23,892	14,697
6,149	17,927	17,957
<u>267,259</u>	<u>1,068,490</u>	<u>746,142</u>
-	78,062	143,000
31,113	482,254	488,192
15,727	125,527	279,422
<u>46,840</u>	<u>685,843</u>	<u>910,614</u>
<u>220,419</u>	<u>382,647</u>	<u>(164,472)</u>
-	408,492	391,700
-	(252)	-
<u>-</u>	<u>408,240</u>	<u>391,700</u>
220,419	790,887	227,228
<u>2,313,966</u>	<u>4,318,228</u>	<u>4,091,000</u>
<u>\$ 2,534,385</u>	<u>\$ 5,109,115</u>	<u>\$ 4,318,228</u>

DRAFT

TOWN OF JOHNSTOWN, COLORADO

LIBRARY FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Intergovernmental	\$ 344,300	\$ 344,793	\$ 493	\$ 360,735
Interest Income	3,000	6,796	3,796	5,181
Miscellaneous	9,000	8,241	(759)	6,766
TOTAL REVENUES	<u>356,300</u>	<u>359,830</u>	<u>3,530</u>	<u>372,682</u>
EXPENDITURES				
Culture and Recreation	753,800	451,141	302,659	387,117
Capital Outlay	-	-	-	279,422
TOTAL EXPENDITURES	<u>753,800</u>	<u>451,141</u>	<u>302,659</u>	<u>666,539</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(397,500)</u>	<u>(91,311)</u>	<u>306,189</u>	<u>(293,857)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	408,500	408,492	(8)	391,700
TOTAL OTHER FINANCING SOURCES	<u>408,500</u>	<u>408,492</u>	<u>(8)</u>	<u>391,700</u>
NET CHANGE IN FUND BALANCE	11,000	317,181	306,181	97,843
FUND BALANCE, Beginning	<u>1,770,700</u>	<u>1,892,151</u>	<u>121,451</u>	<u>1,794,308</u>
FUND BALANCE, Ending	<u>\$ 1,781,700</u>	<u>\$ 2,209,332</u>	<u>\$ 427,632</u>	<u>\$ 1,892,151</u>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

CEMETERY FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Sale of Lots	\$ 2,800	\$ 3,537	\$ 737	\$ 3,463
Interest Income	100	1,272	1,172	812
TOTAL REVENUES	2,900	4,809	1,909	4,275
EXPENDITURES				
Operations and Maintenance	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
NET CHANGE IN FUND BALANCE	2,900	4,809	1,909	4,275
FUND BALANCES, Beginning	107,900	109,306	1,406	105,031
FUND BALANCES, Ending	\$ 110,800	\$ 114,115	\$ 3,315	\$ 109,306

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

PAVING FEE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
TOTAL REVENUES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers Out		(252)	(252)	-
TOTAL OTHER FINANCING SOURCES		(252)	(252)	-
NET CHANGE IN FUND BALANCE	-	(252)	(252)	-
FUND BALANCE, Beginning	-	252	252	252
FUND BALANCE, Ending	\$ -	\$ -	\$ -	\$ 252

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

STREET MAINTENANCE FEE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE Positive (Negative)
REVENUES			
Charges for Services	250,000	\$ 316,414	\$ 66,414
Interest Income	100	131	31
TOTAL REVENUES	<u>250,100</u>	<u>316,545</u>	<u>66,445</u>
EXPENDITURES			
Public Works	<u>150,000</u>	<u>78,062</u>	<u>71,938</u>
TOTAL EXPENDITURES	<u>150,000</u>	<u>78,062</u>	<u>71,938</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>100,100</u>	<u>238,483</u>	<u>138,383</u>
FUND BALANCES, Beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, Ending	<u>\$ 100,100</u>	<u>\$ 238,483</u>	<u>\$ 138,383</u>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

JOHNSON'S CORNER CAPITAL IMPROVEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Taxes	98,000	\$ 120,028	\$ 22,028	\$ 117,662
Interest Income	40	19	(21)	245
TOTAL REVENUES	98,040	120,047	22,007	117,907
EXPENDITURES				
Public Works	111,640	109,800	1,840	143,000
TOTAL EXPENDITURES	111,640	109,800	1,840	143,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,600)	10,247	23,847	(25,093)
FUND BALANCES, Beginning	13,600	2,553	(11,047)	27,646
FUND BALANCES, Ending	\$ -	\$ 12,800	\$ 12,800	\$ 2,553

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

CONSERVATION TRUST FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Use Tax	\$ 80,000	\$ 101,751	\$ 21,751	\$ 95,397
Licenses and Permits	62,500	70,005	7,505	65,500
Intergovernmental	55,000	73,680	18,680	74,194
Interest Income	3,500	15,674	12,174	8,459
Miscellaneous	1,200	6,149	4,949	7,728
TOTAL REVENUES	<u>202,200</u>	<u>267,259</u>	<u>65,059</u>	<u>251,278</u>
EXPENDITURES				
Culture and Recreation	81,300	31,113	50,187	101,075
Capital Outlay	-	15,727	(15,727)	-
TOTAL EXPENDITURES	<u>81,300</u>	<u>46,840</u>	<u>34,460</u>	<u>101,075</u>
NET CHANGE IN FUND BALANCE	120,900	220,419	99,519	150,203
FUND BALANCE, Beginning	<u>2,247,600</u>	<u>2,313,966</u>	<u>66,366</u>	<u>2,163,763</u>
FUND BALANCE, Ending	<u>\$ 2,368,500</u>	<u>\$ 2,534,385</u>	<u>\$ 165,885</u>	<u>\$ 2,313,966</u>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

WATER FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017			VARIANCE	2016 ACTUAL
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	Positive (Negative)	
<b>REVENUES</b>					
Charges for Services	\$ 2,100,000	\$ 2,100,000	\$ 2,710,234	\$ 610,234	\$ 2,546,993
Contributions	-	-	1,577,923	1,577,923	1,587,158
Interest Income	45,000	45,000	101,372	56,372	70,116
Miscellaneous	110,000	110,000	355,101	245,101	259,747
Transfers In	187,700	187,700	93,070	(94,630)	182,200
<b>TOTAL REVENUES</b>	<b>2,442,700</b>	<b>2,442,700</b>	<b>4,837,700</b>	<b>2,395,000</b>	<b>4,646,214</b>
<b>EXPENDITURES</b>					
Administration	257,300	260,100	161,248	98,852	163,222
Operations	1,059,300	1,186,600	1,060,860	125,740	1,056,072
Capital Outlay	678,500	566,500	183,247	383,253	242,809
Transfers Out	-	-	-	-	86,214
<b>TOTAL EXPENDITURES</b>	<b>1,995,100</b>	<b>2,013,200</b>	<b>1,405,355</b>	<b>607,845</b>	<b>1,548,317</b>
<b>NET INCOME, Budget Basis</b>	<b>\$ 447,600</b>	<b>\$ 429,500</b>	<b>3,432,345</b>	<b>\$ 3,002,845</b>	<b>3,097,897</b>
<b>GAAP BASIS ADJUSTMENTS</b>					
Capital Outlay			183,247		242,809
Depreciation Expense			(338,891)		(327,344)
<b>NET INCOME, GAAP Basis</b>			<b>3,276,701</b>		<b>3,013,362</b>
<b>NET POSITION, Beginning</b>			<b>28,784,742</b>		<b>25,771,380</b>
<b>NET POSITION, Ending</b>			<b>\$ 32,061,443</b>		<b>\$ 28,784,742</b>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

WASTEWATER FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>REVENUES</b>				
Charges for Services	\$ 1,730,000	\$ 1,831,209	\$ 101,209	\$ 1,755,720
Contributions	-	191,240	191,240	222,040
Interest Income	35,000	51,725	16,725	56,314
Miscellaneous	10,000	25,538	15,538	83,246
<b>TOTAL REVENUES</b>	<b>1,775,000</b>	<b>2,099,712</b>	<b>324,712</b>	<b>2,117,320</b>
<b>EXPENDITURES</b>				
Administration	279,700	186,617	93,083	174,767
Operations	1,028,600	927,220	101,380	997,511
Capital Outlay	362,400	27,538	334,862	17,060
<b>TOTAL EXPENDITURES</b>	<b>1,670,700</b>	<b>1,141,375</b>	<b>529,325</b>	<b>1,189,338</b>
<b>NET INCOME, Budget Basis</b>	<b>\$ 104,300</b>	<b>958,337</b>	<b>\$ 854,037</b>	<b>927,982</b>
<b>GAAP BASIS ADJUSTMENTS</b>				
Capital Outlay		27,538		17,060
Depreciation Expense		(280,963)		(148,864)
<b>TOTAL GAAP BASIS ADJUSTMENTS</b>		<b>(253,425)</b>		<b>(131,804)</b>
<b>NET INCOME, GAAP Basis</b>		<b>704,912</b>		<b>796,178</b>
<b>NET POSITION, Beginning</b>		<b>14,773,793</b>		<b>13,977,615</b>
<b>NET POSITION, Ending</b>		<b>\$ 15,478,705</b>		<b>\$ 14,773,793</b>

See the accompanying independent auditors' report.

TOWN OF JOHNSTOWN, COLORADO

DRAINAGE ENTERPRISE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 Year Ended December 31, 2017

	2017		VARIANCE Positive (Negative)	2016 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
REVENUES				
Drainage Fees	\$ 390,000	\$ 411,249	\$ 21,249	\$ 390,991
Interest Income	6,200	29,589	23,389	15,322
TOTAL REVENUES	<u>396,200</u>	<u>440,838</u>	<u>44,638</u>	<u>406,313</u>
EXPENDITURES				
Administration	126,700	79,591	47,109	78,304
Operations	546,800	90,172	456,628	51,839
Capital Outlay	2,500	287,580	(285,080)	-
TOTAL EXPENDITURES	<u>676,000</u>	<u>457,343</u>	<u>218,657</u>	<u>130,143</u>
NET INCOME, Budget Basis	<u>\$ (279,800)</u>	(16,505)	<u>\$ 263,295</u>	276,170
GAAP BASIS ADJUSTMENTS				
Capital Outlay		287,580		-
Depreciation Expense		(5,752)		-
NET INCOME, GAAP Basis		265,323		276,170
NET POSITION, Beginning		<u>2,599,306</u>		<u>2,323,136</u>
NET POSITION, Ending		<u>\$ 2,864,629</u>		<u>\$ 2,599,306</u>

See the accompanying independent auditors' report.



**AGENDA ITEM 9C**

**JOHNSTOWN  
MOSQUITO CONTROL  
PROGRAM**

**(Dr. Broox Booze, Northern Colorado  
Operations Manager)  
(Vector Disease Control International)**

**TOWN COUNCIL AGENDA COMMUNICATION**

---

**AGENDA DATE:** August 20, 2018

**ITEM NUMBER:** 9C

**SUBJECT:** Discussion of Johnstown Mosquito Control Program – Dr. Broox Booze, Ph.D., Northern Colorado Operations Manager, Vector Disease Control International (VDCI)

**ACTION PROPOSED:** Discuss Johnstown Mosquito Control Program

**PRESENTED BY:** Mayor Scott James and Dr. Broox Booze

**AGENDA ITEM DESCRIPTION:** Mayor James requested this matter be placed on the Council agenda for discussion (please refer to attached email for additional information.)

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**LEGAL ADVICE:** N/A

**FINANCIAL ADVICE:** N/A

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**RECOMMENDED ACTION:** Discuss mosquito control program

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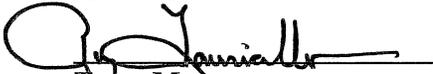
**SUGGESTED MOTION:**

**For Approval:**

**For Denial:**

---

**Reviewed:**

  
Town Manager

**EMAIL**  
**(Mayor James)**  
**(July 25, 2018)**

## Roy Lauricello

---

**Subject:** FW: Berthoud Bans Mosquito Spray!

Begin forwarded message:

**From:** Scott James <[SJames@townofjohnstown.com](mailto:SJames@townofjohnstown.com)>  
**Date:** July 25, 2018 at 4:22:48 PM MDT  
**To:** IJ Shepherd <[jishepherd@outlook.com](mailto:jishepherd@outlook.com)>  
**Subject: Re: Berthoud Bans Mosquito Spray!**

Ms. Shepherd,

Thank you for your email.

Roy, I would like VDCI to address council regarding their efforts in place to inform residents of spraying and the actions they are taking to protect residents like Ms. Shepherd who are sensitive to these chemicals and who request that their homes not be sprayed when applications are being made.

I would also like them to compare and contrast available larvacide treatments to that which we receive now and the relative effectiveness of both treatments.

Please let me know when they can make this presentation.

Thanks!

**\*\* Sent from my iPhone \*\***

Scott K. James, Mayor  
Town of Johnstown, Colorado  
(970) 227-8386 (Mobile)

On Jul 25, 2018, at 12:28 PM, IJ Shepherd <[jishepherd@outlook.com](mailto:jishepherd@outlook.com)> wrote:

FYI: At their town meeting last night, the Town of Berthoud's new mayor and city council banned mosquito spraying (adulticiding) for this year. Right before summer they had listened to the grave concerns of many of their residents and stopped the Vector Disease Control Company from spraying their town until they could review the health and environmental dangers the sprayed chemical poisons posed to their community (especially for at-risk peoples who are chemically sensitive, children, pregnant woman, the elderly, and West Nile survivors/patients with weakened immune systems). I am thrilled to see Berthoud follow Denver and Boulder's footsteps in protecting their residents from dangerous chemical exposure! Denver, Boulder, and many other cities throughout the US use the safe larvicide method, which is proven to be more

effective in eliminating mosquitoes and protecting human health and the environment.

VDCI is now starting to spray Johnstown on a weekly basis when there is no evidence of West Nile. After losing a huge contract with Berthoud, I have to wonder if VDCI is adding extra applications to balance out their financial losses. It takes approximately 21 days for a portion of the chemicals used in the mosquito spray to environmentally "decay" (some of the chemicals will take a much longer decay time) which means that weekly spraying in Johnstown will cause increased concentration of deadly chemicals in our back yards and inside our houses (via combustion vents and windows).

I was poisoned last summer from mosquito spray while I slept, twice, and had neurological problems for 4 months; and even after my husband contacted you and the town, not one person in Johnstown council did anything to ensure me and other "at risk" residents were protected from toxic poisoning. VDCI was never held accountable for failing to notify and shut off per my request filed with them. Until we are able to move out of Johnstown to a safer area, it has cost my family hundreds of dollars this summer to seal our home inside and out, and go to a hotel each time they spray. I hope that Johnstown will reconsider the dangers of adulticide spraying and follow in the footsteps of Berthoud.

Thank you,  
Sincerely yours,  
June Shepherd

Sent from Outlook



**EXECUTIVE  
SESSION**

## Roy Lauricello

---

**From:** Scott James  
**Sent:** Monday, August 13, 2018 2:48 PM  
**To:** Roy Lauricello  
**Cc:** Avi Rocklin  
**Subject:** Addition to August 20 Meeting Agenda

Good afternoon, Roy,

Council requests the addition of an item of business to the August 20, 2018, council meeting agenda. Council asks to discuss your contract with the Town of Johnstown.

It is council's desire to have this discussion in Executive Session. Of course, it is your prerogative as to whether the agenda item is held in Executive Session or during the open meeting.

Please let me know how you choose to add this item to the agenda.

Thank you,

Scott K. James, Mayor  
Town of Johnstown, Colorado  
970.227.8386

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**WORK**

**SESSION**

**(Discussion of Potential Pedestrian  
Connections)**

# **SURVEY**

**WORK SESSION**

**TOWN OF JOHNSTOWN**

**MISSING LINKS: A SURVEY OF  
POTENTIAL PEDESTRIAN CONNECTIONS**

5/2010; UPDATED 3/2012; 6/2018

## **Missing Links - Pedestrian Connections**

Key issues with regards to completing missing sidewalk/ trail Connections include:

- Insufficient public right of way
- Agricultural activities which impact obtaining additional rights of way or easements
- Scale and cost of major connections
- Existing encroaching improvements – ditches, buildings
- Undeveloped properties along strategic corridors

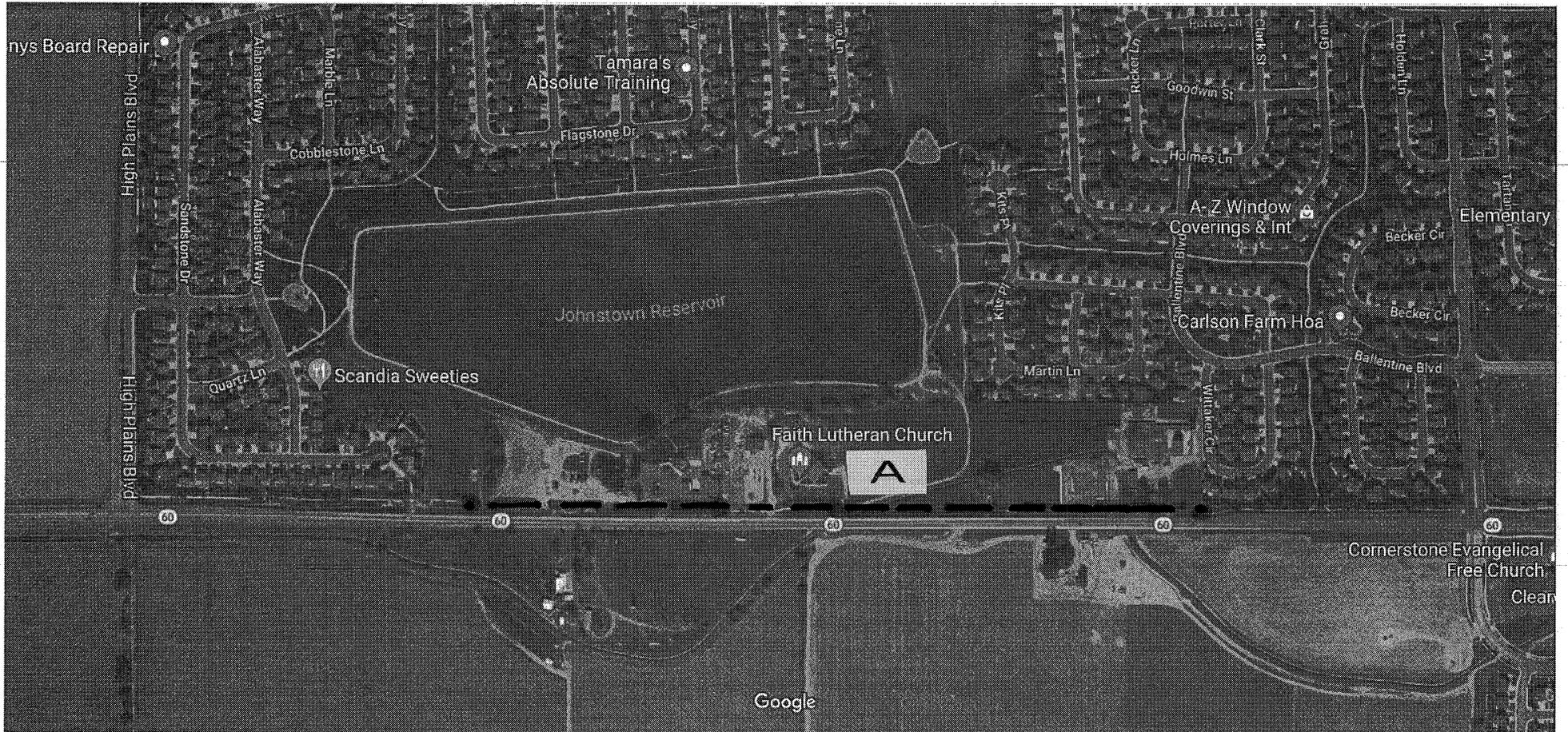
**Capital Improvement Program**

**Potential Sidewalk improvements and/or Trails Connections for a more accessible Johnstown (South portion)**

REV: 5/18/10; 3/6/12; 6/18

Map Key	Location	Width of Walk	Approx. Length	Approx. Cost (\$5.00 per sq.ft.)	Comments	Enough Right of Way?	Owner or Developer Obligation?	Staff Rating Est. Cost vs Use - High (3) to Low (1)	Council Priority
A	Hwy 60 (north side) - Rocksbury Ridge east end to Carlson Farms	10'	2900'	\$145,000	Properties are not all annexed; surface grade and ditch crossing are issues; Faith Lutheran sidewalk did complete their frontage.	No	Yes	1	
B	Hwy 60 (north side) - Corbett Glen to west side of The Landings	10'	5280'	\$264,000	Properties are annexed, but not platted; A pedestrian crossing signal at Colorado Blvd. would also be needed.	No	Yes	2	
C	Colorado Blvd. /CR 13 (west side) – Hwy 60 north to Ballentine.	10'	1189'	\$59,450	Crook property is not annexed; The Town owns frontage at the Cemetery.	No	Yes	1	
D	Colorado Blvd/CR 13 (west side) - Carlson Blvd. N. to Hwy 60	10'	600'	\$30,000	Undeveloped commercial frontage; needs pedestrian crossing signal at Colorado Blvd.	Yes	Yes	2	
E	Telep Ave. (west side) - Frank property	5'	200'	\$5,000	Small property north of Fire Station is not in Town limits.	No		1	
F	Telep Ave (east side) – N. Park Ave. to 3 <sup>rd</sup> St.	5'	500'	\$12,500	Partial 5' walk.	No	Yes	2	
G	Hwy 60 (south side) - Colorado Blvd./CR 13 Blvd. to Telep Ave.	10'	5300'	\$265,000	Johnstown Village has 2600' frontage of this.	No	Yes	1	
H	N. Park Ave (both sides to Telep)	5'	400'	\$10,000	South side not annexed.	No	Yes	2	
I	Hwy 60 (north side) - Telep Ave. to Madden Ave.	10'	700'	\$35,000	Properties not all annexed; parking on Madden Ave. corner frontage; need pedestrian crossing signal at Telep Ave.	No	Yes	3	
J	Hwy 60 (south side) –Country Acres Dr. to Johnstown Center Dr.	5'	900'	\$22,500	Need pedestrian crossing signal; steep bank at west end; RR xing;	No	Yes	1	
K	Letford School - loop	5'	1700'	\$42,500	School district property		School District	1	
L	Raymond Ave. (east side) - Hwy 60 to Charlotte St.	5'	375'	\$9,375	Some old walk exists.	No	Yes	1	
M	N. 2 <sup>nd</sup> St. (north side) – Columbine Dr. to N. Parish Ave.	5'	1100'	\$27,500		No	Yes	1	
N	Johnstown Center Dr.(both sides)	5'	356' North; 97' South	\$8,900 \$2,425	Hays Market rear frontage; Medical center phased development; also missing frontage on Castle Pines Ave.	Yes	Yes	2	
O	Hwy 60 (South side) Parish to real Estate Office	5'	126'	\$3,150		Yes	Yes	3	
P	Angove Ave., Hwy 60 to E.S. 1 <sup>st</sup> Pl. (both sides)	5'	138'	\$3,450	VFW and Apartments parking frontage	Yes		2	
Q	E.S. 1 <sup>st</sup> Place west of Angove	5'	167'	\$4,175	VFW frontage	Yes	Yes	1	

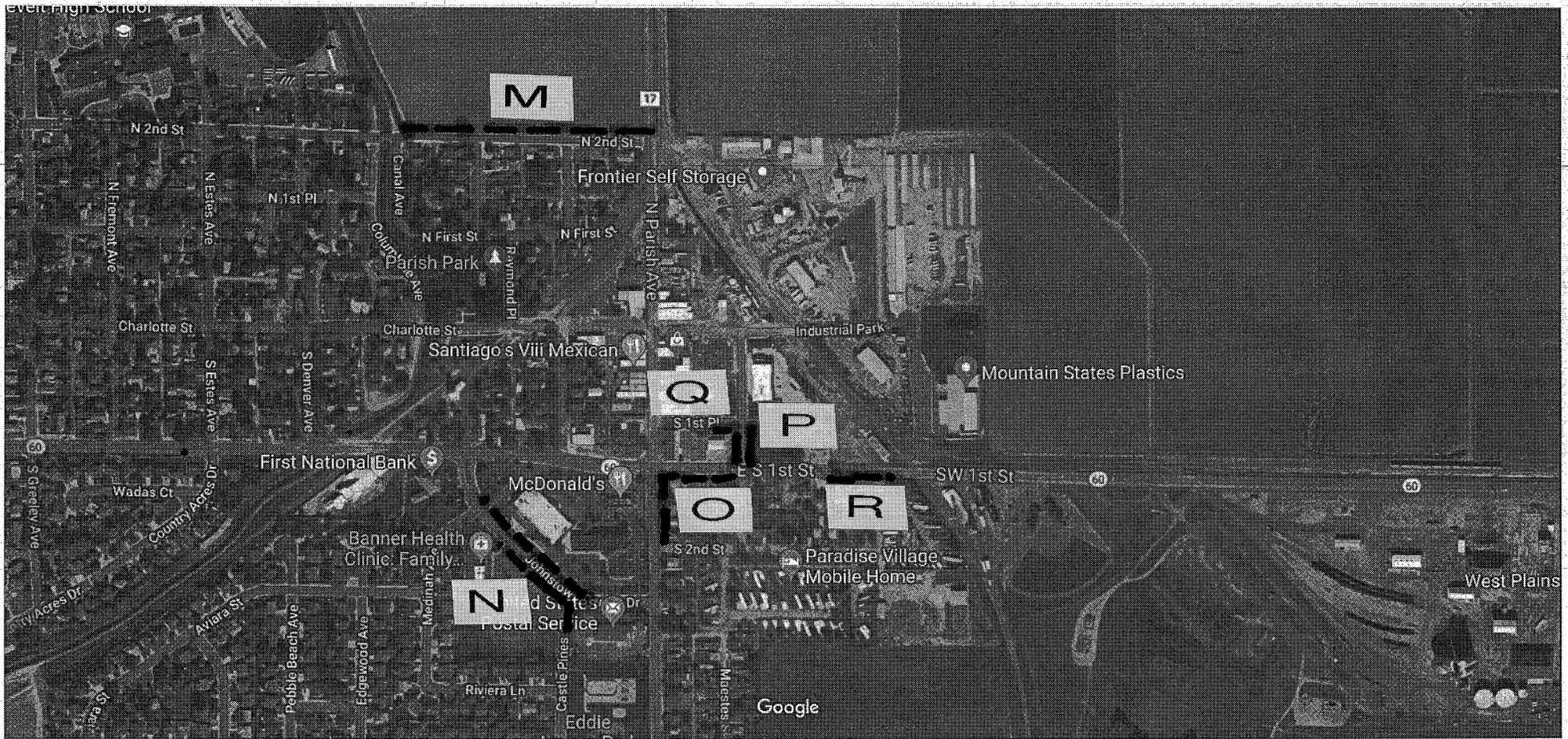


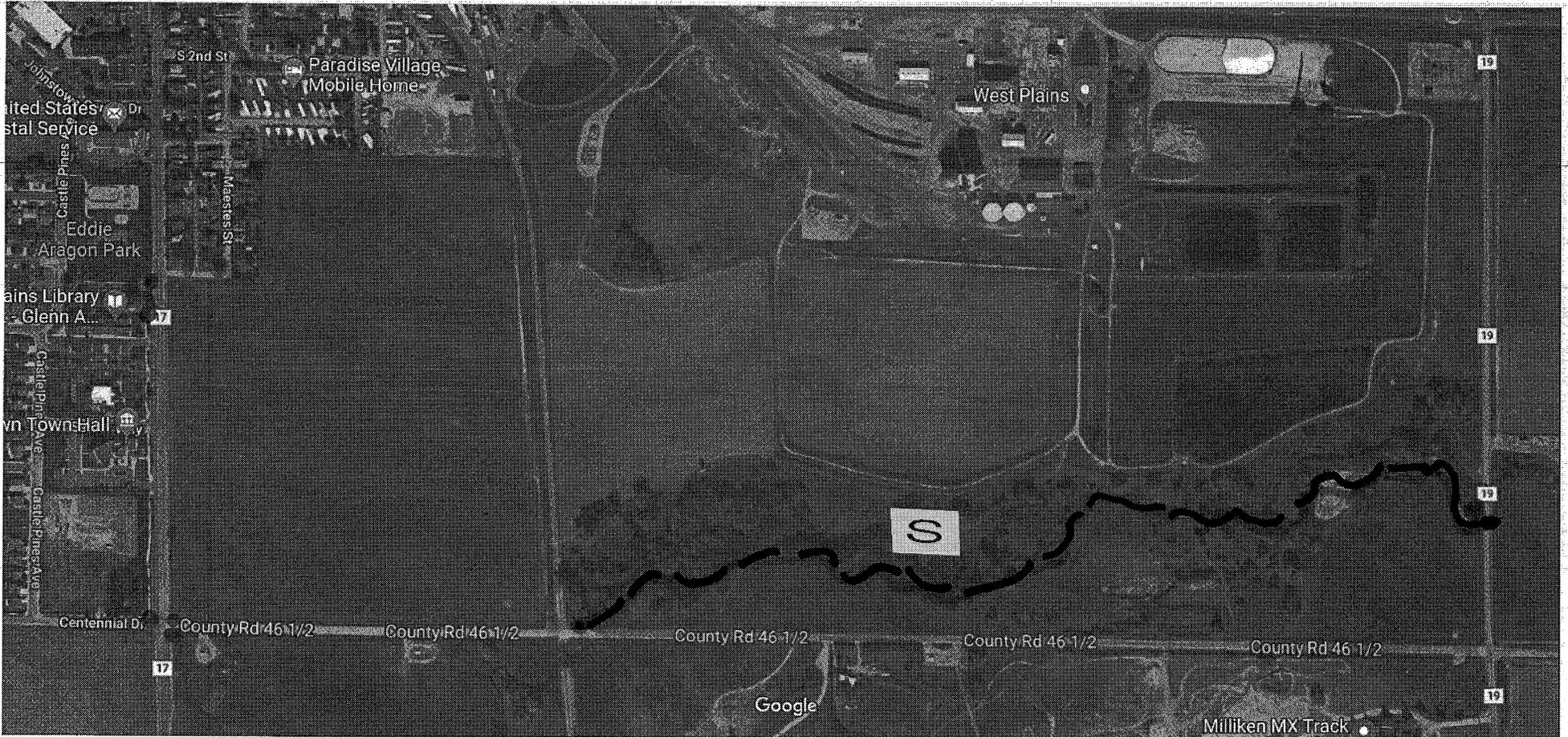


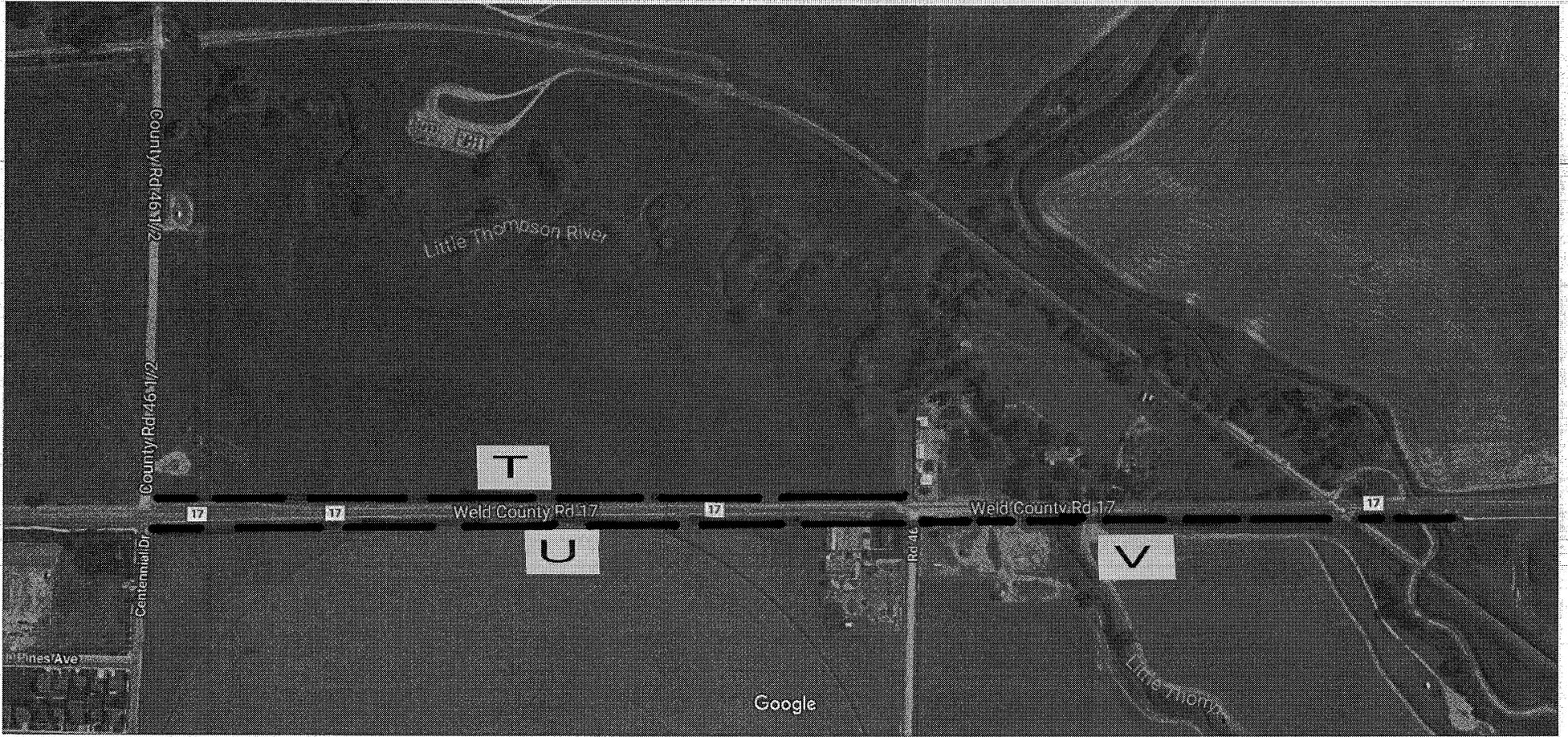




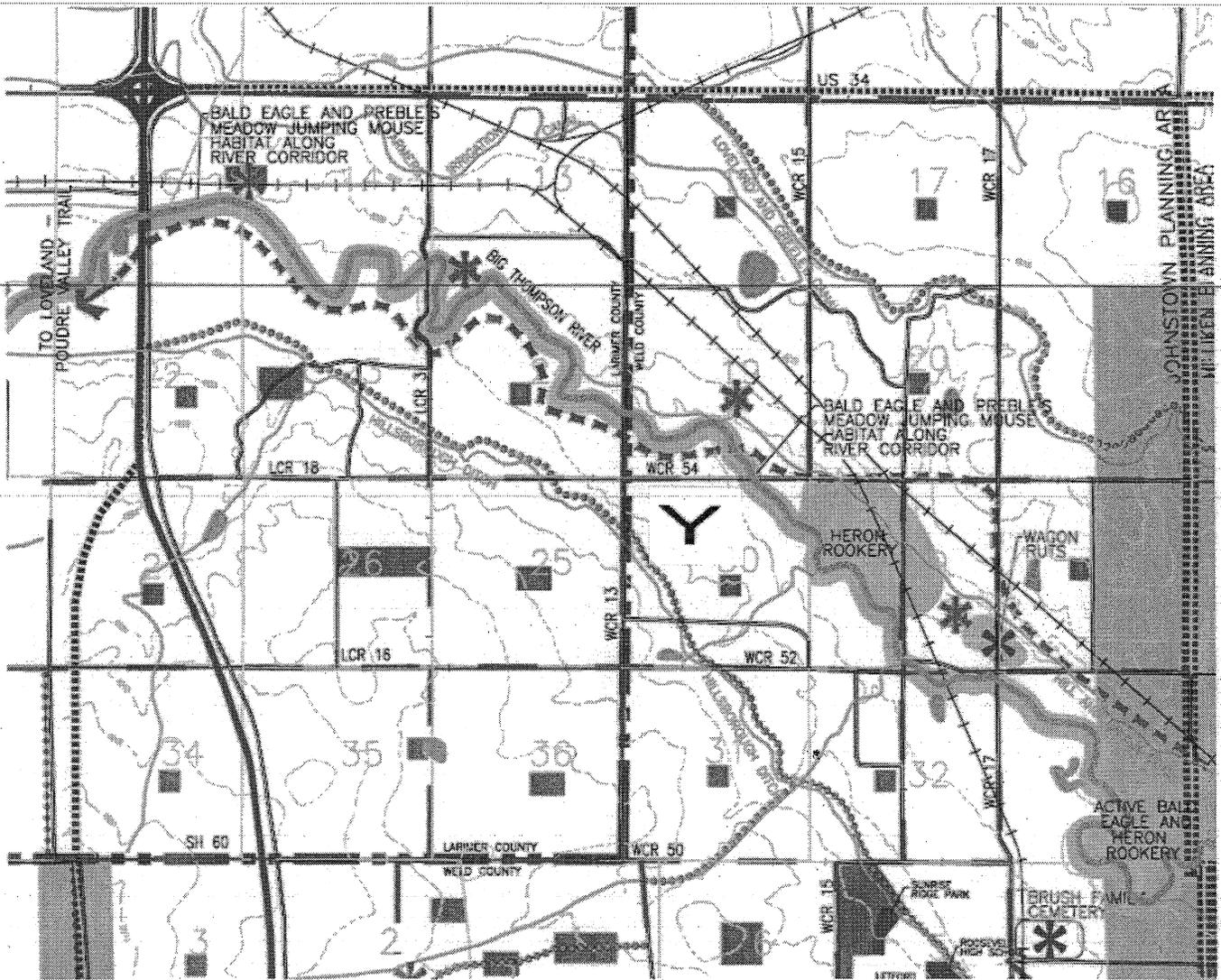




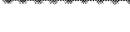








### LEGEND

- |   |   |  |   |
|---|---|--|---|
|  POTENTIALLY SENSITIVE AREAS |  NEIGHBORHOOD TRAILS               |  HIGHWAYS                             |  PLANNING AREA BOUNDARY      |
|  RIVER CORRIDOR TRAILS       |  FUTURE PARKS (INCL. SCHOOL SITES) |  EXISTING PARKS                       |  DITCH                       |
|  HISTORIC AREAS              |  COMMUNITY GREEN AREA/ OPEN SPACE  |  EXISTING SCHOOL                      |  I-25 CORRIDOR BICYCLE ROUTE |
|  TRAILHEADS (PROPOSED)       |  ARTERIAL TRANSPORTATION CORRIDOR  |  32' CONTOUR BASED ON USGS TOPOGRAPHY |  COUNTY LINE                 |
|   |   |  RIVER                                |  RAILROAD TRACKS             |



# ***INFORMATIONAL***

**Building Department**

PO Box 609  
101 Charlotte St  
Johnstown, CO 80534

phone 970-587-4664  
fax 970-587-0141  
www.townofjohnstown.com

### Building Permit Statistics

YTD (07/31/18)

#### Single Family Residential

Issued ytd	92
Reviewed, ready to issue	4
Submitted, in system	<u>11</u>
Total in system	107

#### Commercial

*New Building Issued ytd	6
Reviewed, ready to issue	5
Submitted, in system	<u>3</u>
Total in system	14

#### Other Residential

##### (basements/alterations/additions)

Issued ytd	132
Reviewed, ready to issue	5
Submitted, waiting to review	<u>5</u>
Total in system	142

#### Other Commercial

##### \* (tenant finish/alterations/additions)

Issued ytd	19
Reviewed, ready to issue	
Submitted, waiting to review	<u>1</u>
Total in system	20

#### Fees collected at permit issuance

	Residential	Commercial
Construction Valuation	(\$65,607,338)	(\$9,292,738)
Building permit fees	\$414,496	\$66,504
F&F or <u>F&amp;F Credit</u>	\$-10,067	\$ -10,000
Paving	\$216	\$0
Water Upgrade	\$4,520	\$0
Water & Sewer Reimbursement	\$30,989	\$0
Raw Water	\$615,300	\$47,011
Water Meter	\$24,570	\$1,490
Water Tap	\$396,925	\$5,682
Water Certificate	- 53 -	- 7 -
Sewer Tap	\$111,300	\$4,300
Sewer Certificate	- 97 -	- 7 -
Sewer Inspection Fee	\$9,900	\$600
Park	\$45,500	\$0
Use Tax	\$882,620	\$135,454
Larimer Use Tax	\$145,754	\$23,881
Open Space Impact Fee	\$31,305	\$0
Library Impact Fee	\$243,424	\$0
Public Facilities Impact Fee	\$420,719	\$35,236
Police Facilities Impact Fee	\$184,057	\$18,077
Transportation Facilities Impact Fee	\$690,011	\$162,871
Traffic Signal	\$6,131	\$0
School District Fee	(\$230,144)	\$0
Fire Rescue Authority Fee	(\$18,795)	(\$6,756)
<b>TOTAL FEES</b>	<b>\$4,843,333</b>	<b>\$491,106</b>

**Building permits issued for individual dwelling units - 1961 to (date)**

Single family, duplex, 4-plex						Mobile Homes	
year	issued	mo avg	year	issued	mo avg	year	issued
1961	5	0.42	2001	152	12.67	1992	1
1962	7	0.58	2002	262	21.92	1993	0
1963	1	0.08	2003	284	24.17	1994	0
1964	7	0.58	2004	331	27.67	1995	2
1965	3	0.25	2005	375	31.33	1996	2
1966	4	0.33	2006	180	15.75	1997	2
1967	3	0.25	2007	160	13.42	1998	9
1968	5	0.42	2008	97	8.00	1999	2
1969	2	0.17	2009	89	7.42	2000	5
1970	14	1.17	2010	124	10.33	2001	1
1971	22	1.83	2011	184	15.34	2002	3
1972	36	3.00	2012	310	25.84	2003	0
1973	34	2.83	2013	378	31.50	2004	4
1974	5	0.42	2014	272	22.67	2005	1
1975	9	0.75	2015	162	13.50	2006	2
1976	2	0.17	2016	132	11.00	2007	1
1977	7	0.58	2017	140	11.67	2008	0
1978	4	0.33	<b>2018</b>	92	13.14	2009	0
1979	2	0.17				2010	3
1980	2	0.17				2011	1
1981	1	0.08				2012	1
1982	0	0.00				2013	1
1983	5	0.42	<b>Total</b>	<b>4,819</b>		2014	0
1984	2	0.17				2015	0
1986	3	0.25				2016	0
1987	1	0.08				2017	0
1988	1	0.08				<b>2018</b>	0
1989	4	0.33					
1990	0	0.00					
1991	2	0.17					
1992	5	0.42				<b>Total</b>	<b>41</b>
1993	7	0.75					
1994	47	3.92					
1995	106	8.83					
1996	145	12.00					
1997	143	11.92					
1998	175	14.58					
1999	145	12.08					
2000	134	11.92					

**SALES TAX COLLECTION COMPARISON**

	2004	2005	2006	2007	2008	2009	2010	2011
January	\$ 57,169.35	\$ 76,744.52	\$ 99,798.69	\$ 82,823.83	\$ 112,906.16	\$114,574.52	\$120,821.78	\$129,054.56
February	\$ 69,614.89	\$ 66,423.10	\$ 83,509.79	\$ 107,107.12	\$ 120,211.68	\$131,341.16	\$143,571.06	\$165,380.48
March	\$ 61,278.62	\$ 56,865.04	\$ 81,879.63	\$ 95,327.45	\$ 117,926.34	\$130,759.29	\$126,858.09	\$154,933.25
April	\$ 59,997.72	\$ 71,699.91	\$ 98,316.41	\$ 95,461.10	\$ 132,473.67	\$122,003.57	\$124,511.65	\$142,017.42
May	\$ 64,661.21	\$ 65,341.46	\$ 99,784.42	\$ 103,585.33	\$ 112,185.02	\$134,117.23	\$149,743.63	\$153,006.12
June	\$ 64,440.89	\$ 68,869.50	\$ 82,764.88	\$ 92,483.98	\$ 128,530.45	\$118,220.66	\$135,940.82	\$236,181.75
July	\$ 67,328.60	\$ 80,297.22	\$ 96,966.88	\$ 107,950.90	\$ 119,872.77	\$136,436.35	\$143,358.17	\$141,095.46
August	\$ 64,783.76	\$ 77,165.41	\$ 108,237.38	\$ 101,238.93	\$ 123,881.48	\$134,572.41	\$153,235.00	\$165,538.84
September	\$ 63,628.25	\$ 69,427.68	\$ 102,359.84	\$ 107,327.23	\$ 138,384.50	\$133,105.29	\$141,411.83	\$159,405.85
October	\$ 63,999.40	\$ 85,533.95	\$ 112,348.60	\$ 112,344.74	\$ 135,011.64	\$133,255.20	\$147,517.34	\$160,943.19
November	\$ 66,728.32	\$ 79,350.56	\$ 96,631.82	\$ 115,336.54	\$ 143,931.39	\$135,272.05	\$157,542.51	\$145,549.20
December	\$ 57,852.75	\$ 89,923.06	\$ 90,029.17	\$ 130,943.29	\$ 133,157.65	\$128,920.80	\$128,107.75	\$167,083.18
<b>Total Collected</b>	<b>\$ 761,483.76</b>	<b>\$ 887,641.41</b>	<b>\$ 1,152,627.51</b>	<b>\$ 1,251,930.44</b>	<b>\$ 1,518,472.75</b>	<b>\$1,552,578.53</b>	<b>\$1,672,619.63</b>	<b>\$1,920,189.30</b>

	2012	2013	2014	2015	2016	2017	2018	
January	\$80,845.26	\$138,926.71	\$200,874.52	\$186,167.58	\$ 188,168.87	\$259,016.82	\$348,815.37	\$266,666.67
February	\$154,574.52	\$170,144.76	\$213,383.02	\$242,091.04	\$ 261,473.41	\$223,990.48	\$395,065.01	\$266,666.67
March	\$150,449.85	\$158,388.57	\$191,574.61	\$224,153.37	\$ 200,198.72	\$250,360.52	\$319,881.84	\$266,666.67
April	\$155,532.16	\$148,372.14	\$173,047.77	\$173,232.85	\$ 205,179.24	\$260,349.74	\$349,128.59	\$266,666.67
May	\$175,860.70	\$163,002.93	\$181,055.55	\$208,776.16	\$ 239,743.28	\$255,585.71	\$365,282.07	\$266,666.67
June	\$157,302.39	\$160,078.30	\$201,461.59	\$195,432.68	\$ 405,949.87	\$310,961.48	\$318,353.70	\$266,666.67
July	\$142,259.01	\$177,659.81	\$210,542.27	\$192,020.19	\$ 221,736.20	\$267,729.66	\$360,991.19	\$266,666.67
August	\$164,648.58	\$196,195.82	\$215,922.59	\$199,414.43	\$ 259,236.00	\$290,228.20	\$395,581.48	\$266,666.67
September	\$162,249.29	\$210,633.00	\$209,866.06	\$218,073.26	\$ 334,510.42	\$277,541.53		\$266,666.66
October	\$177,286.58	\$182,285.81	\$209,329.84	\$207,743.30	\$ 292,822.16	\$313,282.69		\$266,666.66
November	\$169,851.64	\$218,132.83	\$200,338.57	\$209,653.62	\$ 253,105.55	\$299,724.22		\$266,666.66
December	\$152,280.60	\$241,533.43	\$200,666.45	\$203,886.52	\$ 241,104.72	\$346,244.69		\$266,666.66
<b>Total Collected</b>	<b>\$1,843,140.58</b>	<b>\$2,165,354.11</b>	<b>\$2,408,062.84</b>	<b>\$2,460,645.00</b>	<b>\$3,103,228.44</b>	<b>\$3,355,015.74</b>	<b>\$2,853,099.25</b>	<b>\$3,200,000.00</b>

| Avg/Mo Collected |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| \$153,595.05     | \$180,446.18     | \$200,671.90     | \$205,053.75     | \$258,602.37     | \$279,584.65     | \$356,637.41     |                  |

**INFORMATION  
ONLY**

FOR PROFESSIONAL CLIENTS ONLY  
NOT TO BE DISTRIBUTED TO RETAIL CLIENTS

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## TOWN OF JOHNSTOWN

July 2018

Part of  BNY MELLON



# ACTIVITY AND PERFORMANCE SUMMARY

For the period July 1, 2018 - July 31, 2018

<u>Amortized Cost Basis Activity Summary</u>		
<b>Opening balance</b>		37,819,730.54
Income received	43,687.50	
<b>Total receipts</b>		43,687.50
<b>Total disbursements</b>		0.00
Interportfolio transfers	(1,043,687.50)	
<b>Total Interportfolio transfers</b>		(1,043,687.50)
Realized gain (loss)		0.00
<b>Total amortization expense</b>		(5,636.90)
<b>Total OID/MKT accretion income</b>		7,177.20
Return of capital		0.00
<b>Closing balance</b>		36,821,270.84
<b>Ending fair value</b>		36,409,499.69
Unrealized gain (loss)		(411,771.15)

<u>Detail of Amortized Cost Basis Return</u>				
	Interest earned	Accretion (amortization)	Realized gain (loss)	Total income
Commercial Paper	0.00	3,792.98	0.00	3,792.98
Corporate Bonds	14,857.41	447.20	0.00	15,304.61
Government Agencies	19,326.72	(1,222.01)	0.00	18,104.71
Government Bonds	16,556.62	(1,477.87)	0.00	15,078.75
<b>Total</b>	<b>50,740.75</b>	<b>1,540.30</b>	<b>0.00</b>	<b>52,281.05</b>

<u>Comparative Rates of Return (%)</u>			
	* Twelve month trailing	* Six month trailing	* One month
Fed Funds	1.45	0.83	0.16
Overnight Repo	1.45	0.85	0.16
Merrill Lynch 3m US Treas Bill	1.46	0.88	0.16
Merrill Lynch 6m US Treas Bill	1.60	0.95	0.18
ML 1 Year US Treasury Note	1.84	1.08	0.20
ML 2 Year US Treasury Note	2.05	1.19	0.22
ML 5 Year US Treasury Note	2.37	1.34	0.23

\* rates reflected are cumulative

<u>Summary of Amortized Cost Basis Return for the Period</u>	
	Total portfolio
Interest earned	50,740.75
Accretion (amortization)	1,540.30
Realized gain (loss) on sales	0.00
<b>Total income on portfolio</b>	<b>52,281.05</b>
Average daily amortized cost	37,788,232.48
Period return (%)	0.14
YTD return (%)	0.88
Weighted average final maturity in days	434

# ACTIVITY AND PERFORMANCE SUMMARY

For the period July 1, 2018 - July 31, 2018

<u>Fair Value Basis Activity Summary</u>		
<b>Opening balance</b>		37,405,544.64
Income received	43,687.50	
<b>Total receipts</b>		43,687.50
<b>Total disbursements</b>		0.00
Interportfolio transfers	(1,043,687.50)	
<b>Total Interportfolio transfers</b>		(1,043,687.50)
Unrealized gain (loss) on security movements		0.00
Return of capital		0.00
Change in fair value for the period		3,955.05
<b>Ending fair value</b>		36,409,499.69

<u>Detail of Fair Value Basis Return</u>			
	Interest earned	Change in fair value	Total income
Commercial Paper	0.00	4,520.55	4,520.55
Corporate Bonds	14,857.41	9,289.50	24,146.91
Government Agencies	19,326.72	(4,055.00)	15,271.72
Government Bonds	16,556.62	(5,800.00)	10,756.62
<b>Total</b>	<b>50,740.75</b>	<b>3,955.05</b>	<b>54,695.80</b>

<u>Comparative Rates of Return (%)</u>			
	* Twelve month trailing	* Six month trailing	* One month
Fed Funds	1.45	0.83	0.16
Overnight Repo	1.45	0.85	0.16
ICE ML 3m US Treas Bill	1.43	0.85	0.16
ICE ML 6m US Treas Bill	1.46	0.86	0.17
ICE ML 1 Year US Treasury Note	0.92	0.73	0.13
ICE ML US Treasury 1-3	(0.14)	0.38	0.00
ICE ML US Treasury 1-5	(0.72)	0.23	(0.09)

\* rates reflected are cumulative

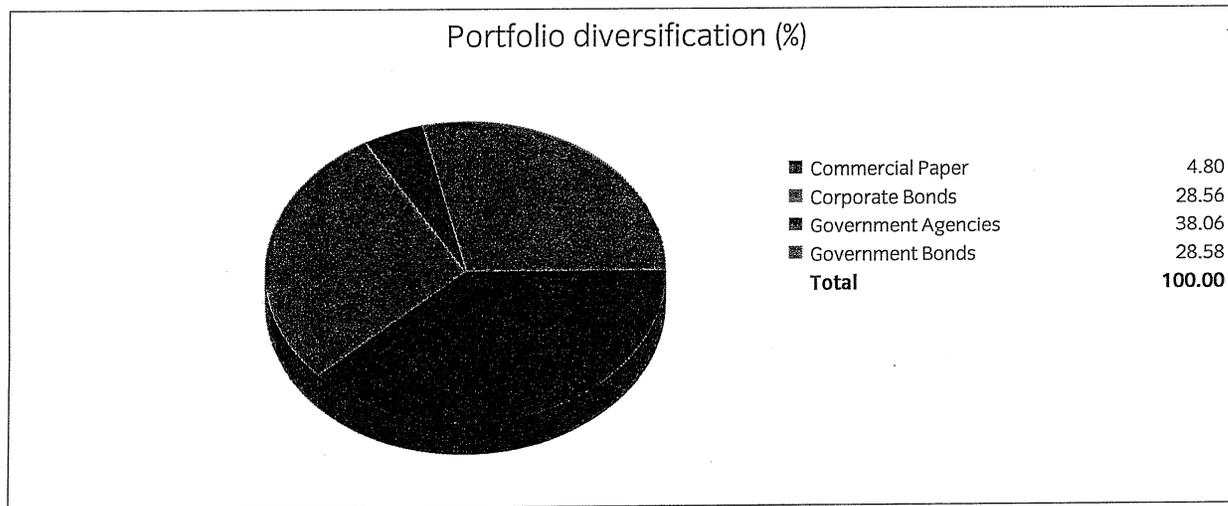
<u>Summary of Fair Value Basis Return for the Period</u>		Total portfolio
Interest earned		50,740.75
Change in fair value		3,955.05
Total income on portfolio		54,695.80
Average daily total value *		37,519,000.29
Period return (%)		0.15
YTD return (%)		0.48
Weighted average final maturity in days		434

\* Total value equals market value and accrued interest

# RECAP OF SECURITIES HELD

As of July 31, 2018

	Historical cost	Amortized cost	Fair value	Unrealized gain (loss)	Weighted average final maturity (days)	Percent of portfolio	Weighted average effective duration (years)
Commercial Paper	1,770,473.67	1,777,236.71	1,776,740.48	(496.23)	186	4.80	0.50
Corporate Bonds	10,538,554.51	10,519,205.44	10,453,528.21	(65,677.23)	311	28.56	0.83
Government Agencies	14,046,017.51	14,014,588.62	13,777,291.00	(237,297.62)	578	38.06	1.53
Government Bonds	10,548,831.48	10,510,240.07	10,401,940.00	(108,300.07)	407	28.58	1.09
<b>Total</b>	<b>36,903,877.17</b>	<b>36,821,270.84</b>	<b>36,409,499.69</b>	<b>(411,771.15)</b>	<b>434</b>	<b>100.00</b>	<b>1.15</b>

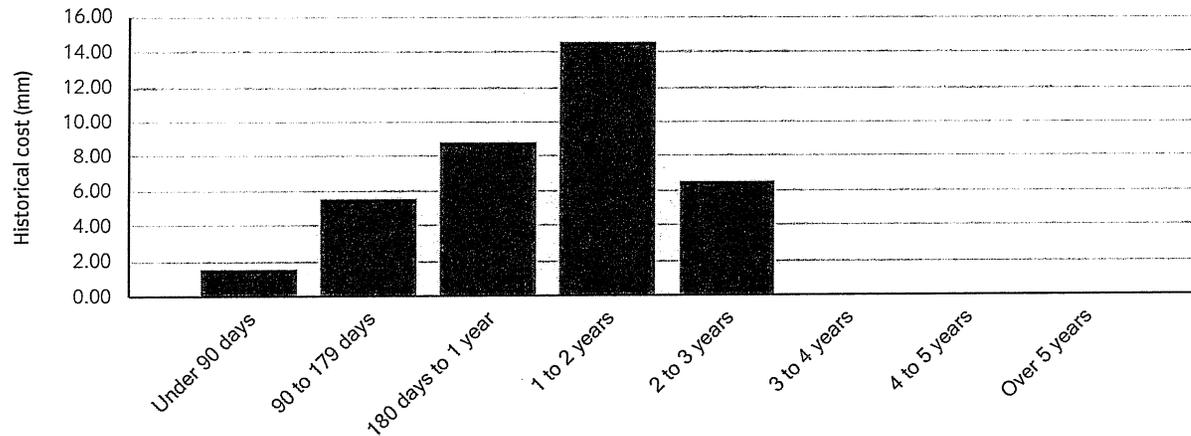


# MATURITY DISTRIBUTION OF SECURITIES HELD

As of July 31, 2018

Maturity	Historic cost	Percent
Under 90 days	1,503,349.38	4.07
90 to 179 days	5,546,069.37	15.03
180 days to 1 year	8,832,003.17	23.93
1 to 2 years	14,517,194.08	39.34
2 to 3 years	6,505,261.17	17.63
3 to 4 years	0.00	0.00
4 to 5 years	0.00	0.00
Over 5 years	0.00	0.00
	<b>36,903,877.17</b>	<b>100.00</b>

Maturity distribution





Johnstown Police Department  
 Monthly Report  
 July 2018

**INFORMATION  
 ONLY**

Police Department - Internal report

JOHNSTOWN POLICE DEPARTMENT  
 July monthly statistical report  
 2018

Training:

Cmdr Sanchez and Ashley Vetter attended property and evidence Supervisors course.

Sgt Dickerson attended SWAT training at Fort Carson.

Officer Blackburn and Sergeant Timme attended intox training

Blue side of JPD received 10 hours firearms training.

Activity	July 2017	July 2018	% change	YTD totals
Arrests (charges filed)	20	60	+200%	390
Tickets issued	134	164	+23%	1123
Incident reports	113	146	+30%	1019
Code Incidents	45	223	+395%	1078

**Significant arrests/activity:**

Arrested adult male registered sex offender for indecent exposure.

Arrested adult male for possession of methamphetamine after contact stop.

Arrested adult male for unlawful possession of firearm, possession of controlled substance and DUI after traffic stop.

JPD made 11 warrant arrests during warrant sweep operations.

JPD made seven (7) DUI arrests and one (1) DUID arrest in the month of July.



# INFORMATION ONLY

## WATER USEAGE (acre ft from Lonetree)

	2017	2018	difference	
January	92.3	91.8	(0.51)	
February	87.1	85.2	(1.90)	
March	109.9	98.9	(10.98)	
April	169.7	135.8	(33.86)	
May	195.4	214.1	18.65	
June	334.8	347.3	12.45	
July	398.9	369.6	(29.26)	
August			0.00	
September			0.00	
October			0.00	
November			0.00	
December			0.00	
<b>TOTAL</b>	<b>1388.1</b>	<b>1342.7</b>	<b>(45.41)</b>	

YTD the Town has used: **(45.41)** acre feet or:

**(14,796,893.91)** gallons less than previous year

**INFORMATION  
ONLY**

**Porzak Browning & Bushong LLP**

A t t o r n e y s • a t • L a w

2120 13<sup>th</sup> Street, Boulder, Colorado 80302

Glenn E. Porzak  
Steven J. Bushong  
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July 26, 2018

Via E-Mail: [avi@rocklinlaw.com](mailto:avi@rocklinlaw.com)

Avi Rocklin  
Law Office of Avi S. Rocklin, LLC  
1437 N. Denver Avenue, # 330  
Loveland, Colorado 80538

Re: Thompson Crossing Metropolitan District No. 1

Dear Avi,

This letter is on behalf of the Thompson Crossing Metropolitan District No. 1 (“District”). As we discussed on the phone the other week, the District maintains that Johnstown is in default under the Low Point Wastewater Service Intergovernmental Agreement between the District and the Town dated November 18, 2002, as amended (“Wastewater IGA”). Johnstown’s default also extends to the Infrastructure Reimbursement Agreement between the District and Johnstown dated December 1, 2008. Before invoking the remedies allowed under the Wastewater IGA, the District believes a meeting with the Town to discuss the disputed issues may be helpful.

Per your request, this letter summarizes the principal issues in dispute between the District and the Town. The issues identified below impair the District’s ability to pay off the debt it incurred in building the Low Point wastewater infrastructure and water service infrastructure. As you know, that infrastructure was built by the District per the Town’s specifications, approved by the Town, and then conveyed to the Town at no cost. The following is not intended to be an all-inclusive list of every aspect of the disagreement, but instead intended to be a general description of the disputed issues.

1. The 2000 Plant Investment Fee (“PIF”) Certificates allocated to the District under the Wastewater IGA are required to be adjusted upwards by a mutually acceptable third-party expert based upon the actual treated wastewater flows. Although the triggers for that adjustment have been met, the Town has still refused to make the required adjustment.
2. Johnstown connected Johnson’s Corner to the Low Point wastewater infrastructure but the number of PIF Certificates acquired by the Town from the District do not reflect the

Avi Rocklin, Esq  
Town of Johnstown  
July 26, 2018  
Page 2 of 2

actual wastewater load from Johnson's Corner as required by the Wastewater IGA. Additional compensation from the Town for the pro rata share of the wastewater infrastructure being used by Johnson's Corner is also required. Although data being collected shows that this is an ongoing problem, the Town has never fully compensated the District for the burden put on the wastewater infrastructure by the Town in connecting Johnson's Corner.

3. Johnstown also connected Thompson Crossing II to the Low Point wastewater infrastructure without addressing the District's concern that connecting Thompson Crossing II could result in insufficient capacity in the wastewater infrastructure to serve all the lands within the District and its related districts in violation of the Wastewater IGA. In fact, the original study relied upon to design the wastewater infrastructure contemplated that any development on the Thompson Crossing II property would require new wastewater infrastructure.

Although the District desires an amicable resolution, it engaged me to take whatever steps are necessary to resolve this dispute. As a first step, I believe a meeting that includes decision-makers and counsel for both parties would be helpful to determine whether this matter can be resolved without resorting to mediation or litigation. Please contact me at your earliest convenience so we can schedule a meeting between the District and Town.

Sincerely,

PORZAK BROWNING & BUSHONG LLP



---

Steve Bushong

cc: Thompson Crossing Metropolitan District No. 1 Board of Directors  
Greg White, Esq.

**INFORMATION  
ONLY**

**Law Office of Avi S. Rocklin, LLC**

ATTORNEY AT LAW  
19 OLD TOWN SQUARE, SUITE 238  
FORT COLLINS, CO 80524

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TELEPHONE: (970) 419-8226    FACSIMILE: (970) 797-1806    EMAIL: [Avi@RocklinLaw.com](mailto:Avi@RocklinLaw.com)    WEB: [www.RocklinLaw.com](http://www.RocklinLaw.com)

April 17, 2015

Greg White, Esq.  
1423 West 29th Street  
Loveland, CO 80538

**Re:    Thompson Crossing Metropolitan Districts No. 1 and No. 2**

Dear Greg:

In an effort to familiarize myself with the Thompson Crossing Metropolitan Districts (the “Districts”) and to resolve ongoing issues, I reviewed numerous agreements and documents. Rather than providing answers, my review raised many more questions. I am hopeful you will be able to provide me with additional information.

The Town of Johnstown (the “Town”) has two obligations under the agreements. The Town is required to participate in a recalculation, if any, of the Sewer PIFs under the Low Point Wastewater Intergovernmental Agreement (the “Low Point IGA”) and the Town has agreed to assist in the collection of the reimbursement of the oversizing costs of the sewer lines pursuant to the Infrastructure Reimbursement Agreement.

With respect to the recalculation, Paragraph 5.1.7 of the Low Point IGA provides that, after the sale of 500 PIF certificates, the parties are to determine the “full capacity of the Plant based on treated wastewater flows” and, if appropriate, adjust the number of PIF certificates “to reflect the actual capacity of the Plant.” While there has been discussion about capacity in terms of the flow in the lines, the capacity in the pipelines is not the relevant inquiry for purposes of the recalculation. The capacity of the Plant is determinative of whether additional Sewer PIFs should be issued.

Based on the Report on Sewer Rates, prepared and submitted by Farnsworth Group to the Town in November of 2014, which is attached, the Plant is at or above capacity and is not able to handle additional connections beyond the two-thousand (2000) taps originally contemplated. “[E]ven though the influent flows are below the projected figures, the biological loading will still be the same as the design capacity. Therefore, if additional taps are to be served by the plant, improvements will be required to treat the higher BOD load.” Report at page 18. Given that, the Town’s position is that the original calculation was correct and a recalculation of the Sewer PIFs is not warranted.

Mr. Greg White  
April 17, 2015  
Page 2

The Town, however, recognizes that the determination regarding Plant capacity is to be undertaken by a third party acceptable to both the Town and District No. 1. As District No. 1 may not agree to accept the Report provided by Farnsworth Group, the Town is agreeable to providing District No. 1 with a six-month window in which to obtain its own engineering analysis. If the District's engineer reaches a different conclusion, the Town agrees to re-assess whether a recalculation is warranted. If the District's engineer reaches the same conclusion as Farnsworth Group or the District does not provide an analysis within six months of today's date, the Town will consider this matter resolved.

While the Plant may be at capacity, the Town agrees that the line capacity is larger than originally calculated and that the allocation of two-hundred fifty (250) gallons per SFE may be reduced. The Town intends to consider a recalculation of the gallons per SFE to better reflect actual line usage. If the District would like to provide input into what the proper calculation should be, the Town would consider the District's position is. With such a revision, at least on paper, there will be additional capacity in the lines.

As to reimbursement, the Low Point IGA and the Reimbursement Agreement, consistent with Johnstown's Municipal Code, authorize District No. 1 to receive reimbursement for the cost of oversizing the sewer lines to accommodate property that is within the Low Point Service Area, but outside of the Districts' boundaries. The District is only entitled to recover one-hundred percent (100%) of the costs of the lines plus interest at the applicable Treasury rate. "The total Reimbursement to the District under this Agreement shall not exceed the Certified Cost of the sewer line oversizing of the Infrastructure (\$1,190,000), minus any funds paid to the District for the Sewer Infrastructure from other sources." Reimbursement Agreement at 3.

The agreement contemplates deductions for payments paid prior and subsequent to the execution of the agreement, but does not define "other sources." Please provide the District's position on what constitutes other sources of revenue, including whether the capacity payments constituted "other sources" for purposes of reimbursement. Please also provide a full and complete breakdown and accounting of the reimbursement received to date. The District is required to maintain an accurate accounting of the funds collected.

Having addressed the two obligations required by the Town, I will turn to other issues. Per the Service Plan, "[t]he Districts' powers with respect to water and sewer are limited to financing, designing and constructing (with the approval of Johnstown) necessary water and sewer infrastructure for the limited purpose of dedicating such infrastructure to Johnstown." The Districts were not authorized to act beyond that capacity.

To compensate District No. 1 for the construction of the sewer infrastructure, including the plant, related infrastructure and oversizing costs, the Low Point IGA provides that the District is entitled to sell Sewer PIFs and to collect reimbursement for oversizing the lines from properties outside of the boundaries of the Districts. To compensate District No. 1 for the 20-inch water transmission line and related appurtenances, the Water Service Intergovernmental Agreement ("Water IGA") provides that the District is entitled to sell Water PIFs. That is the extent of the Districts' contractual right to compensation.

Notwithstanding the limitations, District No. 1 and District No. 2 have, singularly or jointly, collected at least four payments for the sale of "capacity" pursuant to agreements with Iron Horse, LLC, Miracle on 34, LLC and Location, Location, Location, LLC. In those agreements, the Districts represented that they maintained "contractual control of the allocation of the capacity in the sanitary sewer transmission lines constituting part of the Low Point Infrastructure" and have "full and complete legal right and authority to sell the allocation" of capacity. But the underlying documents do not reserve the right of the sale of capacity to the Districts.

The Districts' sale of capacity has created immediate, tangible consequences. As you are aware, Thompson Crossing II seeks to connect to the sewer lines, but is being told that there is not sufficient capacity. Miracle on 34 contends that any excess capacity belongs to it, and the District would be in violation of its Capacity Agreement if developers outside the District were permitted to connect.

While the Town is not a party to the agreement(s) between the District and the developers, the Town is the owner of the infrastructure and is thus entitled to determine who is entitled to connect to the sewer lines. More, because the Town is unable to find a legal basis for the District's sale of capacity, the Town is not able to rely on the capacity agreements to deny developers the right to connect.

Beyond the sale of capacity, the capacity agreements contain unusual provisions. For example, in the Miracle Agreement and the Iron Horse Agreement, the developer is granted the right to own the infrastructure, despite the Town's policy that public improvements be dedicated to the Town. In the Location, Location, Location Agreement, the developer is required to file a petition to be included in District No. 2 in consideration for the sale of capacity or be subject to an annual payment "in lieu of taxes" based on assessed valuation.

On another note, the minutes of the regular board meeting dated March 27, 2006, wherein the District appears to have adopted the "Capacity and Payments Policy," provide that District No. 1 retains the ability to surcharge each sewer certificate. Please advise whether such surcharges have been imposed and, if so, the amount collected and from whom and the source of the authority to collect the funds.

The District has also required developers to execute a "Water and Sewer Tie-In Agreement." The concept of a tie-in agreement may have been appropriate prior to dedication of the infrastructure, but it is unclear what the District's continued role, if any, is with respect to the lines and whether such an agreement remains warranted. As you are well aware, the lines belong to the Town. Please provide the Districts' position on this matter.

While the Town desires, and always has desired, that District No. 1 be properly reimbursed for their construction of the public improvements, the Town must be made to better understand the Districts' activities and obtain a complete picture of the current status. With the exception of the engineering analysis as to the Plant capacity, the Town would appreciate the

Mr. Greg White  
April 17, 2015  
Page 4

Districts' responses to the other issues, including the reimbursement collected to date and the basis for the collection of the capacity payments, within ten days of the date of this correspondence. Time is of the essence because of the state of current development, and the Town would prefer to know the District's position before additional development proceeds but cannot withhold decision making activity.

I look forward to hearing from you on these issues, and am hopeful that the Town and the Districts are able to move forward in a mutually beneficial and productive manner.

Best regards,

A handwritten signature in black ink, appearing to read "Avi S. Rocklin". The signature is fluid and cursive, with the first name "Avi" being the most prominent.

Law Office of Avi S. Rocklin, LLC

By: Avi S. Rocklin  
Town Attorney

Enclosures

cc: Mr. Roy Lauricello, Town Manager

July 16, 2018

BUILD Selection Committee  
U.S. Department of Transportation  
1200 New Jersey Avenue, SE  
Washington, DC 20590

**INFORMATION  
ONLY**

Re: North Front Range Metropolitan Planning Organization's BUILD Grant Application

Dear Selection Committee:

Northern Colorado is one of the fastest growing areas in the nation and the fastest in Colorado. To maintain the economic vitality of the region, accommodate the movement of freight commodities associated with the energy and agriculture sectors, in addition to the everyday travel of workers, residents, and visitors, widening I-25 is imperative. The interstate in Northern Colorado has been a four lane facility since it was built in the 1960's and is now experiencing almost constant congestion. This grant is requesting funding assistance to widen North I-25 between SH402 and SH56/Little Thompson Bridge, also known as Segment 6 as shown in the application narrative. The funding would go towards an express lane (Toll/HOV) adding one lane in each direction.

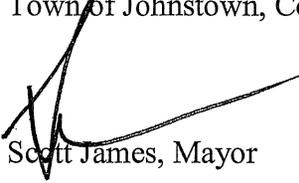
The Town of Johnstown has been working with the Colorado Department of Transportation (CDOT), the North Front Range Metropolitan Planning Organization (NFRMPO), the North I-25 Coalition of Elected Officials, the Fix North I-25 Business Alliance, the North I-25 Funding Subcommittee (a combination of elected and business officials) and the North Area Transportation Alliance (NATA) to improve North I-25 from SH14 in Fort Collins to SH7 in Broomfield. In July 2013, CDOT hosted the first meeting on the future of North I-25 to discuss a variety of methods to address the corridor's current congestion issues. And recognizing that the State Demographer's projections estimate a doubling of the region's population by 2040. The groups mentioned above were formed to address this need and have been working diligently to identify funding mechanisms for the improvements identified in the North I-25 Environmental Impact Statement (EIS), which received a Record of Decision (ROD) in December 2011.

All of the agencies, coalitions, and communities working toward improving North I-25 have done so with declining funding. In fact to make some the current improvements, local governments have contributed 25% of the cost. This level of contribution is not sustainable from the local level which is why this grant opportunity is so important.

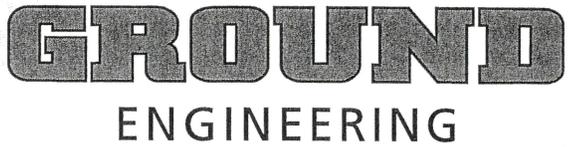
The congestion on this corridor has increased crashes and emissions, and significantly slows the movement of people and goods within and through the region. To retain the economic vitality of this fast growing region, transportation improvements are vital.

Northern Colorado needs assistance to implement improvements on this corridor. Our (community or group) fully supports the NFRMPO's BUILD application for improvements to North I-25 Segment 6 to extend the much needed congestion relief to a rapidly growing region that serves as an economic engine to Colorado and the nation by providing critical congestion relief for all users.

Sincerely,  
Town of Johnstown, Colorado

A handwritten signature in black ink, appearing to read "Scott James", is written over the printed name. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Copy to:  
Town Council  
Town Manager



**INFORMATION  
ONLY**

August 1, 2018

Subject: Proposal for Professional Services,  
Geotechnical Subsurface Exploration Program,  
**Johnstown Rec. Center**, Johnstown, Colorado.

**Proposal Number 1808-1357**

**THE TOWN OF JOHNSTOWN**

450 S. Parish Ave.  
Johnstown, CO 80534

Dear Beau LaCouture:

Ground Engineering Consultants, Inc. (GROUND) is pleased to submit a proposal to install three groundwater monitoring holes for design of the proposed Johnstown Rec Center to be located south east of the corner of South Street and Parish Avenue in Johnstown Colorado.

Based on provided information and our experience with similar projects, we propose the following:

**Scope of Services**

- Notify UNCC of the test hole locations so that public utilities may mark their lines near them.
- Drill **three (3)** test holes at locations within the proposed building footprint. We anticipate hole depths to be approximately **15 feet** below existing grade. The test holes will be drilled to install a length of PVC pipe for the purpose of measuring groundwater elevations.
- No soil or water sampling will be performed under this scope.
- Additional monitoring events can be scheduled with our office at the rate indicated below. We will update and resubmit the report with the additional information.
- Prepare a report summarizing the data obtained. An electronic copy (PDF format) of the report will be provided. Hard/paper copies are available upon request.

**Fees**

Based on the proposed scope of work outlined above the following cost breakdown is provided:

- Groundwater measuring hole excavation, initial measurement, and report: ..... \$ 1,200
- Additional measurement events and report update ..... \$ 175

We assume that the project site is accessible to conventional, track/truck-mounted drilling equipment.

**Johnstown Rec Center Groundwater  
Johnstown, Colorado**

If additional services are required beyond the scope of services outlined above, we propose that our fees for the additional services be in accordance with the hourly and unit costs presented in the *Fee Schedule* and *General Conditions*.

This fee assumes normal work day (Monday to Friday) operations. Additional fees may apply for night, weekend, and/or holiday work.

Please review the *General Conditions*, which contain a limitation of GROUND's liability. Also note that GROUND reserves the right to alter the work scope items if deemed necessary and withhold data and reports until we have received a signed proposal.

**Exclusions**

- We assume that the site will be accessible to a conventional, truck-mounted drilling rig.  
  
Our scope does not include snow removal, construction of access routes or drilling pads, or any other measures necessary to obtain physical or legal access to the test hole locations.
- Our fees above do not include fees associated with obtaining permits to complete our field services or to respond to municipal or other agency review of our report.
- Some damage to pavements, landscaping, etc. is inherent to geotechnical drilling. GROUND will backfill the test holes with cuttings, patch paved areas with 'cold patch' asphalt or grout, and generally leave the test hole locations generally clean and restored. Additional site restoration including, but not limited to, more extensive site clean-up, restoring ruts in landscaped areas, repairing broken irrigation systems, replacing cracked curbs or flatwork, more elaborate pavement repairs, etc., are outside of our scope of services. We have assumed that any, more general site restoration will be undertaken by the construction contractor.
- GROUND will contact Colorado One-Call. We cannot guarantee, however, that our drilling will not damage buried utility lines, etc. The property owner must locate the private, buried lines/facilities on the subject property. This proposal, if approved, is a formal, written notice requesting that the owner mark the locations of all privately-owned, underground lines/facilities under his/their control, in accordance with Section 2 9-1.5-103 of the Colorado Revised Statutes.
- We understand that neither publicly maintained pavements nor retaining walls are planned for construction as part of this project. Therefore, development of geotechnical parameters for public pavements or retaining walls is not included in our scope.
- No environmental sampling, testing or other environmental consulting has been included in our scope of services.

Johnstown Rec Center Groundwater  
Johnstown, Colorado

**Schedule**

We propose to initiate the investigation within 3 days of being given notice to proceed. We anticipate that preliminary information will be available within 1 to 2 weeks after Right-of-way permits are received, and the final report should be completed approximately 3 to 4 weeks after permits are received. GROUND will attempt to adhere to this schedule, however, this remains dependent upon favorable weather conditions, site access and buried utility locations. In any event, we will notify you of our progress and pertinent information, as it becomes available.

If you have any questions, concerns, or comments regarding this proposal, please contact this office. The proposal remains valid for 30 days from the above date. If this proposal meets your approval, return a signed copy to GROUND. We appreciate this opportunity to work with you on this project.

Sincerely,

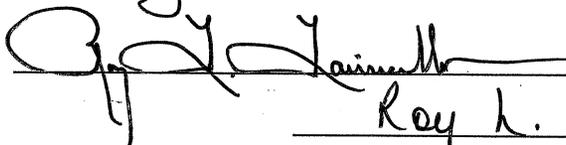
**GROUND Engineering Consultants, Inc.**

Kelsey Van Bommel, P.E.



Agreed to this 1<sup>st</sup> day of August, 2018

Town of Johnstown. by:



Roy L. Lauricello

Please print name

# GROUND ENGINEERING

## FEE SCHEDULE - ENGINEERING SERVICES

2018

### FIELD INVESTIGATION

### ENGINEERING

*All Engineering Services require a project-specific proposal*

Truck Mounted Drill Rig with 2-Man Crew		• Principal Engineer (hourly)	\$185.00
• Solid Stem Auger (hourly)	\$135 - \$170	• Senior Project Manager, Engineer, Geologist (hourly)	\$150.00
• Hollow Stem Auger (hourly)	\$155 - \$200	• Project Engineer, Geologist (hourly)	\$110.00 - \$125.00
• Wireline Coring	Quote	• Project Manager	\$95.00
• ODEX, Rotary, Sonic Drilling	Quote	• Field / Staff Engineer (hourly)	\$85.00
Track Mounted, All-Terrain, Limited Access Drill Rigs, & Drill Rig Support Equipment	Quote	• CAD Technician (hourly)	\$75.00
• Water Truck, Support Truck, Hydro-Vac Truck (daily)	\$150 - \$350	• Special Consultation/Expert Testimony and Court Appearance	Quote
Excavator / Backhoe	Quote	• Mobilization	Quote
Standby Time	Hourly Rate	• Per Diem / M & IE	GSA Rates

### MISCELLANEOUS

• Equipment Rental	Cost + 20%	• Environmental Drilling, Sampling, Analysis	Quote
• Outside Laboratory Services	Quote	• Personal Protective Equipment (PPE)	Quote
• Out-of-town living expenses, commercial travel costs, equipment rental, etc.	Quote	• Vibration Monitoring/Geotechnical Instrumentation Services, Thermal Conductivity and Resistivity	Quote
• File Dynamic Analysis, Ground Penetrating Radar, Cross Hole Sonic Logging, Sonic Echo, Falling Weight Deflectometer	Quote	• Retaining Wall Design, Shoring Design, Seepage Analysis, Slope Stability Analysis	Quote

### LABORATORY TESTING

Natural Density and Moisture Content	\$15.00	Permeability	
Atterberg Limit (ASTM D 4318)	\$65.00	a. Falling or Constant Head, 2-4" Diameter	\$250.00
Specific Gravity (ASTM D 854)	\$65.00	b. Triaxial Permeability	\$375.00
Relative Density (ASTM D 2049)	\$200.00	Time-Consolidation (ASTM D 2435)	\$400.00
Gradation Analysis (ASTM D 422)		California Bearing Ratio (ASTM D 1883), 1-Point	\$150.00
a. All Standard Sieve to #200 Sieve	\$60.00	California Bearing Ratio (ASTM D 1883), 3-Point	\$350.00
b. Percent Less Than #200 Sieve	\$35.00	"R" Value (ASTM 2844)	\$350.00
c. Gradation with Hydrometer	\$135.00	Resilient Modulus (per point)	\$750.00
Swell-Consolidation	\$65.00	Los Angeles Abrasion Test	\$150.00
Soil Suction	\$60.00	Soil Stabilization Mixture Analysis	Quote
Proctor - Standard Compaction (ASTM D 698)	\$100.00	Sulfate Soundness (ASTM C 88)	\$200.00
Proctor - Modified Compaction (ASTM D 1557)	\$110.00	Fractured Faces Test	\$60.00
Unconfined Compressive Strength		Flat or Elongated Particles (D 4791)	\$60.00
a. Soil (ASTM D 2166)	\$45.00	Corrosivity Testing	
b. Rock	Quote	a. Water-Soluble Sulfates	\$50.00
Direct Shear (3-Point)		b. pH Test	\$50.00
a. Quick Test	\$450.00	c. Reduction/Oxidation Potential (Redox)	\$40.00
b. Consolidated-Drained (ASTM D 3080)	\$650.00	d. Sulfide Content	\$50.00
c. Consolidated-Drained - CH Soil (ASTM D 3080)	Quote	e. Soil Resistivity (Direct Measurement Method)	\$40.00
Triaxial Shear		f. Soil Resistivity (Soil Box Method)	\$95.00
a. Unconsolidated-Undrained (Quick Test)	\$600.00	Organic Content	\$65.00
b. Consolidated-Undrained (R-Test)	Quote		
c. Consolidated-Drained (S-Test)	Quote		

**INFORMATION  
ONLY**

BEFORE THE EXECUTIVE DIRECTOR, DEPARTMENT OF REVENUE

STATE OF COLORADO

---

STIPULATION, AGREEMENT, AND ORDER  
SA 18-GR-45

---

IN THE MATTER OF:

**MINI MART INC  
D/B/A LOAF N JUG #12  
67 CENTER COURT  
JOHNSTOWN, COLORADO 80534**

**3.2% Beer Off Premises License No. 03-27943-0129**

---

The State of Colorado, Liquor Enforcement Division ("Division") and Mini Mart Inc, d/b/a Loaf N Jug #12, 67 Center Court, Johnstown, Colorado 80534 ("Licensee") hereby stipulate and agree as follows:

- I. Licensee has been the subject of an investigation conducted by the Division. Agents of the Division allege violations of the Colorado Liquor Code, Section 12-47-901(1)(a.5)(I), C.R.S.

IT IS ALLEGED THAT:

- A. On May 17, 2018, the Licensee, by and through its employee/agent Addison Ross Tidd, permitted the selling, serving, giving, or procuring of an alcohol beverage (Blue Moon brand fermented malt beverage) to 18WM18647, an eighteen-year-old Liquor Enforcement Division underage purchaser.
- B. Due to a previous violation, SA 18-GR-12 the Licensee entered into a Stipulation, Agreement, and Order, ("Stipulation") with the Division approved on February, 24, 2018, for the sale of alcohol beverage to a person under the age of twenty-one (21), in which five (5) days of suspension was held in abeyance for a period of one (1) year, pending no further violations of the Colorado Liquor Code, Section 12-47-901(1)(a.5)(I), C.R.S., during this period.
- C. The violation alleged in paragraph (A) of this section occurred within the one-year period of the approved Stipulation identified in paragraph (B) of this section.

2. Licensee acknowledges receipt of sufficient notice, advisement of rights, and process of the proceedings and wishes to resolve all issues which were the subject of the investigation, by entering into this Stipulation, Agreement, and Order ("Order").
3. The Division and Licensee have discussed the merits of the investigation and allegations, and they have come to a mutual agreement and understanding to jointly propose to the State Licensing Authority a resolution of the allegations in lieu of proceeding to the issuance by the State Licensing Authority of an Order to Show Cause and conducting a hearing to determine the merits of such allegations. The terms and conditions of this Order are subject to approval by the State Licensing Authority.
4. Licensee admits the violations as alleged above in paragraph 1.
5. Licensee agrees, in lieu of the issuance of an Order to Show Cause, and subsequent proceedings, to submit to the following sanctions:
  - A. A fifteen (15) day suspension of Licensee's 3.2% beer off premises license to take place as follows:
    - i. License to be actively suspended for seven (7) days from 12:01 a.m. on September 10, 2018 until 11:59 p.m. on September 16, 2018.
    - ii. During any period of active license suspension, Licensee shall post signs on its premises in compliance with Regulation 47-600(F), 1 C.C.R. 203-2.
    - iii. Eight (8) days of the suspension to be held in abeyance for a period of one (1) year, from the date of approval of this agreement by the state licensing authority, pending no further violations of the Colorado Liquor Code, Section 12-47-901(1)(a.5)(I), C.R.S., during this period.
  - B. A five (5) day suspension of Licensee's 3.2% beer off premises license to take place as follows:
    - i. License to be actively suspended for five (5) days from 12:01 a.m. on September 17, 2018, until 11:59 p.m. on September 21, 2018.
    - ii. During any period of active license suspension, Licensee shall post signs on its premises in compliance with Regulation 47-600(F), 1 C.C.R. 203-2
6. The Licensee has filed a written petition to the Division in accordance with 12-47-601(3), C.R.S. requesting that the Licensee be allowed to pay a fine in lieu of active suspension in paragraph 5(A)(i). The Division finds that the petition supports the following:
  - A. That the public welfare and morals would not be impaired by permitting the Licensee to operate during the period set for suspension and that the payment of the fine will achieve the desired disciplinary purposes; and

- B. That the books and records of the Licensee are kept in such a manner that loss of sales of alcohol beverages which the Licensee would have suffered had the suspension gone into effect can be determined with reasonable accuracy.
7. The parties agree that the fine shall be the equivalent of twenty percent (20%) of the Licensee's estimated gross revenues from the sales of alcohol beverages during a period of five (5) days, except that the fine shall not be less than two hundred dollars (\$200.00) nor more than five thousand dollars (\$5,000.00). The parties agree that the average days' sales for the month of May 2018 shall be the appropriate measure of said estimated gross revenues. Based upon these records, the amount of the fine has been determined to be \$200.00.
- A. Payment of the fine pursuant to the provisions of this agreement shall be in the form of a **certified check** or a **cashier's check** made payable to the Colorado Department of Revenue. Said fine shall be paid to the Department of Revenue on or before August 24, 2018.
- B. Upon the timely payment of the fine agreed upon in this paragraph, Licensee's five (5) day suspension as set forth in paragraph 5(A)(i) of this stipulation and agreement shall be deemed automatically permanently stayed.
- C. If the Licensee fails to make payment in a timely manner as detailed in this paragraph, the full five (5) day suspension shall be served as detailed in paragraph 5.
- D. The Licensee is required to serve the full five (5) days' suspension as detailed in paragraph 5(B)(i).
8. This Order shall be admissible as evidence in future proceedings concerning any alleged violation of this Order. The matters at issue in said future proceeding shall be limited to the question of whether or not Licensee has failed to comply with the terms of this Order. Any issues relating to the underlying complaint or investigation that formed the basis for action against Licensee (and any defenses that Licensee may have to such complaint and investigation) shall specifically not be at issue in the proceeding against Licensee for failing to comply with the terms of this Order. In the event an alleged violation of this Order is taken to hearing and the State Licensing Authority determines that the allegations are proven, or Licensee enters into a stipulation in lieu of hearing in which it admits such allegations, the State Licensing Authority shall, in addition to any other penalty imposed, order Licensee to serve all or any days of suspension presently held in abeyance pursuant to this agreement. In the event an alleged violation of this Order is taken to hearing and the State Licensing Authority determines that the allegations are unproven, then the Division shall take no further action and this Order shall remain operative and in full force and effect.

Stipulation, Agreement, and Order

Loaf N Jug #12

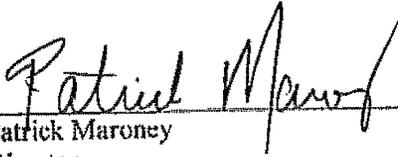
Greeley Office

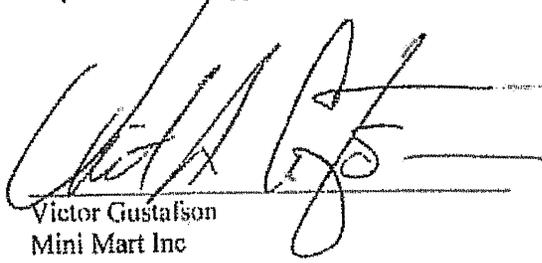
Page 4

9. Upon execution by all parties, this Order and all its terms shall have the same force and effect as an order entered after a formal hearing pursuant to § 12-47-601, C.R.S., except that it may not be appealed. Failure to comply with the terms of this Order may be sanctioned by the State Licensing Authority as set forth in §§12-47-103(9) (b) and 12-47-601, C.R.S.
10. Licensee expressly agrees and acknowledges that Licensee has entered into this Order knowingly and voluntarily. Licensee acknowledges that the terms of this Order were mutually negotiated and agreed upon. After the opportunity to consult with legal counsel, Licensee affirms that Licensee has read this Order and fully understands its nature, meaning and content. Licensee agrees that upon execution of this Order, no subsequent action or assertion shall be maintained or pursued by Licensee asserting the invalidity in any manner of this Order.
11. Upon execution by all parties, this Order shall represent the entire and final agreement of the parties. In the event that any provision of this Order is deemed unenforceable by a court of competent jurisdiction, such provision shall be severed, and the remainder of this Order shall be given full force and effect.
12. Licensee understands and knowingly and voluntarily enters into this Order. Licensee further understands and knowingly and voluntarily waives the following rights:
  - A. The right to a formal disciplinary hearing on the merits of the matters forming the basis of this Order and the right to require the State Licensing Authority to meet its burden of proof in a formal hearing;
  - B. The right to cross-examine all witnesses against Licensee at a formal hearing;
  - C. The right to subpoena witnesses, present evidence and to testify on Licensee's own behalf at a formal hearing;
  - D. The right to be represented by counsel of Licensee's own choosing and at Licensee's expense at any stage of this proceeding;
  - E. The right to engage in pre-hearing discovery of the State Licensing Authority's evidence; and
  - F. The right to appeal this Order.
13. All the costs and expenses incurred by Licensee to comply with this Order shall be the sole responsibility of the Licensee, and shall not in any way be the obligation of the Division.
14. This Order shall be effective on the date approved and ordered by the Executive Director of the Department of Revenue, as the State Licensing Authority. Should the State Licensing Authority reject the terms hereof, Respondent's admissions herein shall be

withdrawn, and the matter scheduled for a hearing after issuance of an Order to Show Cause.

15. Upon approval and order of the State Licensing Authority, this Order shall become a permanent part of the record, and shall be open to public inspection and published pursuant to the Division's standard policies and procedures or applicable law,

  
Patrick Maroney  
Director  
Liquor Enforcement Division

  
Victor Gustafson  
Mini Mart Inc

07-18-18  
Date

\_\_\_\_\_  
Date

APPROVED and ORDERED this 23<sup>rd</sup> day of July 2018.

  
Michael S. Hartman  
Executive Director  
Department of Revenue  
State Licensing Authority

Stipulation, Agreement, and Order  
Loaf N Jug #12  
Greeley Office  
Page 6

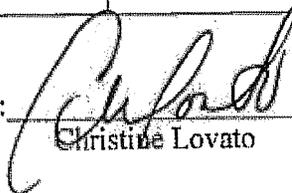
**CERTIFICATE OF SERVICE**

I hereby certify that a true and accurate copy of the foregoing **STIPULATION, AGREEMENT, AND ORDER** was placed in the United States Mail on

July 24, 2018, addressed as follows:

Mini Mart Inc Loaf N Jug #12 P O Box 305103 Nashville, Tennessee 37230	Liquor Enforcement Division 1881 Pierce Street, Suite 108 Lakewood, CO 80214 <a href="mailto:Dor_jed@state.co.us">Dor_jed@state.co.us</a>
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By:

  
Christine Lovato

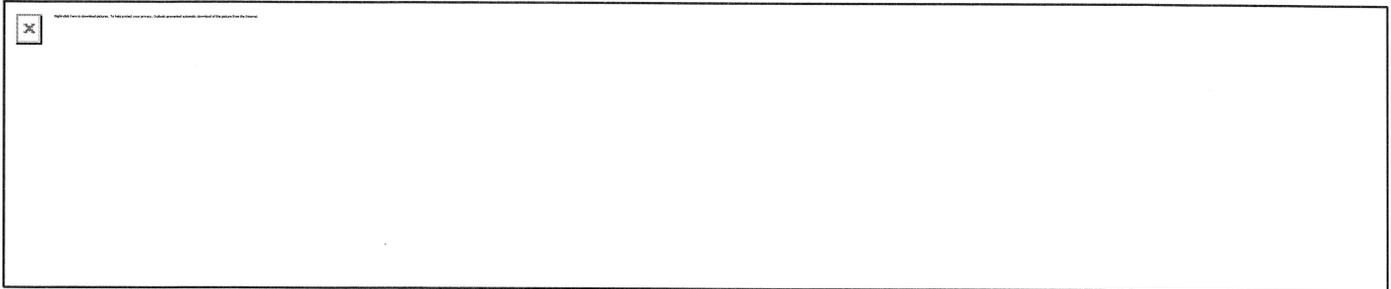
## Roy Lauricello

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**From:** Sam Mamet <smamet@cml.org>  
**Sent:** Wednesday, August 01, 2018 8:44 AM  
**To:** Roy Lauricello  
**Subject:** Concerns with proposed ballot measures

**INFORMATION  
ONLY**

If this email does not display properly, please view our [online version](#).  
To ensure receipt of our email, please add [cml@cml.org](mailto:cml@cml.org) to your address book.  
Please do not reply to this automatic e-mail.



### **ACTION ALERT, YOUR IMMEDIATE ATTENTION REQUESTED** **From Sam Mamet, CML Executive Director**

As Executive Director of the League, I feel it important to share some concerns I have at the moment with a couple of proposed ballot measures. Knowing your time is valuable, please indulge me for a few brief minutes. I hope you will treat this as a high priority matter in terms of your attention. In advance, I thank you for that.

We have less than 100 days until Election Day. While still a ways off, petitioners have been busy circulating several specific initiatives around the state that, if passed, could individually and collectively have serious consequences for municipal government in Colorado. Due to the relative obscurity of three of the initiatives and the detrimental impact they each could pose on Colorado's municipalities, CML believes it is prudent to notify you about them now. I have been talking to some of you privately about all of this. I feel now it is time to become more public.

By way of background, the CML Board will be taking formal positions on ballot measures later this month. We will be examining a number which have a bearing on municipal governance and operations. The purpose of this quick backgrounder is to provide you insights on three that are currently in my sights: #108, #178, and #97.

We know there are other measures, most importantly the ones dealing with transportation funding, and we will be discussing those with you at a later date. In the meantime, please listen to our latest Making the Municipal Connection [podcast](#) for a lively discussion on that topic.

#### **Initiative #108 – Just Compensation for Reduction in Fair Market Value by Government Law or Regulation**

This initiative seeks to amend the state constitution to include just compensation **for any government law or regulation deemed to reduce the fair market value of private property**. While the proposed constitutional amendment is being supported by the Colorado Farm Bureau, don't be fooled. It was drafted by, and the efforts to pass it, will continue to be paid for by certain sectors of the oil and gas industry. The expansive language of the initiative will significantly cost local governments (as well as the state), and more importantly your taxpayers, when any number of decisions are made like: zoning; land use; liquor, marijuana, and other forms of licensing; code enforcement; affordable housing initiatives; environmental protection (especially when mandated by state or federal regulation); urban renewal and redevelopment; prohibitions of undesirable uses such as an adult entertainment business in a neighborhood; right to farm ordinances; moratoria on certain industrial uses. Switching just compensation requirements from a taking which covers damages (as is currently structured in our constitution) to "fair

market value” (whatever this means) could spawn countless and expensive lawsuits over a myriad of basic local land-use decisions such as zoning or the siting of municipal facilities.

The implications of this measure are sweeping and broad. Remember words matter in the Colorado Constitution and care should always be taken when amending our state’s most sacred legal document.

**Immediate requests from CML include the following:**

- If you wish to be part of a municipal leaders coalition to speak out against this measure, please email CML legislative and policy advocate Morgan Cullen and let him know, and do provide your contact information.
- Have your staff, especially manager and legal counsel, review this measure as to impacts on outstanding projects. Please share this analysis with CML staff attorney Laurel Witt.
- If you can quantify any such impacts, please share that with Laurel as well.
- Please pass along any information or political intelligence you are hearing about the measure to me.

**Initiative #178 – State and Local Control of Oil and Gas Development**

This initiative seeks to preempt municipal and county oil and gas development regulations in the state constitution to the detriment of our citizens, local municipal control, and home rule. Supported and drafted by the oil and gas industry, Initiative #178 offers a classic bait and switch to confuse voters into thinking they are supporting local control of oil and gas development. In reality, voters are really being misled into codifying a set of preconditions that severely limit a municipality’s ability to regulate the industry through local land use authority. It does not simply codify existing law. And, this limitation extends to state regulatory bodies, like the COGCC. This constitutional amendment would overturn many existing oil and gas regulatory controls which municipalities currently possess, as well as limit inspection fee authority. It is deceptive and disingenuous. If there was ever an anti-local control Trojan Horse, #178 is it.

**Initiative #97 - Mitigation of Adverse Oil and Gas Impacts to Health and Safety – Buffer Zones**

This initiative is a statutory proposal to create a 2,500 foot setback from occupied structures or other “vulnerable areas” for new oil and gas development. While this initiative may appear reasonable, it would impose a setback requirement that is many times greater than setbacks currently mandated for residences as well as for high occupancy buildings. According to the Colorado Oil and Gas Conservation Commission (COGCC), this initiative would eliminate new oil and gas development on 95 percent of the surface land in the state’s top five oil and gas producing counties and impose a de facto ban on the industry statewide. In addition to severely reducing severance taxes accruing to water projects and the Energy Impact Fund within DOLA, it would also preempt local governments from permitting oil and gas development through locally controlled MOUs which often address setbacks. As a statute, it likely also overrules municipal home rule powers and this will have to be challenged in the State Supreme Court.

The deadline to submit petitions to the Secretary of State with the requisite number of signatures is 3pm, August 6. Please do remain in contact with me. I do want to hear from you. And, as always, thank for your leadership across all four corners of this great state. Happy Colorado Day! We are so blessed to live here.



# TOWN OF JOHNSTOWN

## JULY 2018 MONTHLY REPORT

AUGUST 7<sup>TH</sup>, 2018

### West Nile Virus Risk

**Contact VDCI:**

**Northern Colorado**

**Operations Manager**

**Broox Boze, Ph.D.**

**Phone**

**(970)962-2582**

**Fax**

**(970)962-2584**

**E-Mail: [bboze@vdc.net](mailto:bboze@vdc.net)**

**Website: [www.vdc.net](http://www.vdc.net)**

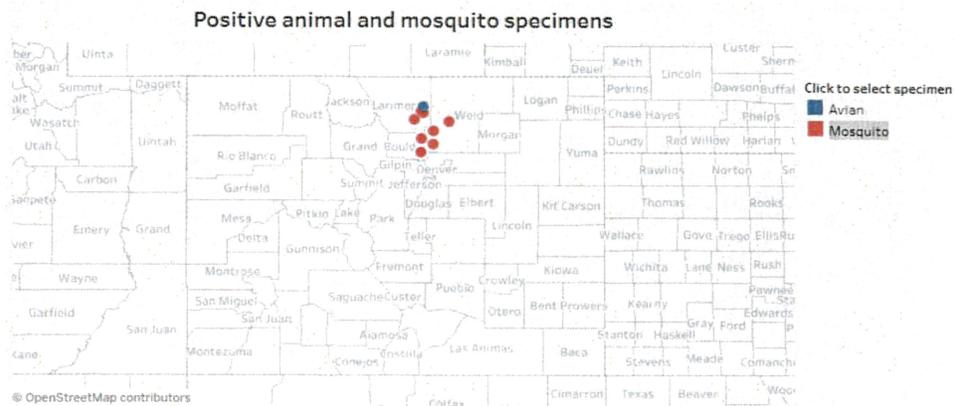
**Main Office:**

General E-Mail: [info@vdc.net](mailto:info@vdc.net)  
Toll Free: (877) 276-4306

7000 North Broadway Suite 108 Denver, CO 80221  
303-428-5908

As of July 24, 2018, a total of 36 states have reported West Nile virus infections in people, birds, or mosquitoes in 2018. Overall, 39 cases of West Nile virus disease in people have been reported to CDC. Of these, 23 (59%) were classified as neuroinvasive disease (such as meningitis or encephalitis) and 16 (41%) were classified as non-neuroinvasive disease.

West Nile virus was detected in both birds and mosquitoes collected throughout Northern Colorado during the second week of July and while viral activity is on the rise, and spreading to new areas, the overall Vector Index remains relatively low when compared to historical averages. There has been only one reported case of West Nile virus infection in human hosts this year this came from a resident of Mead Colorado. In 2017 the Centers for Disease Control (CDC) reported 68 reported human cases of West Nile virus in Colorado which included four deaths. In 2016 Colorado reported 149 reported human cases of which eight were fatal.



Year: 2018

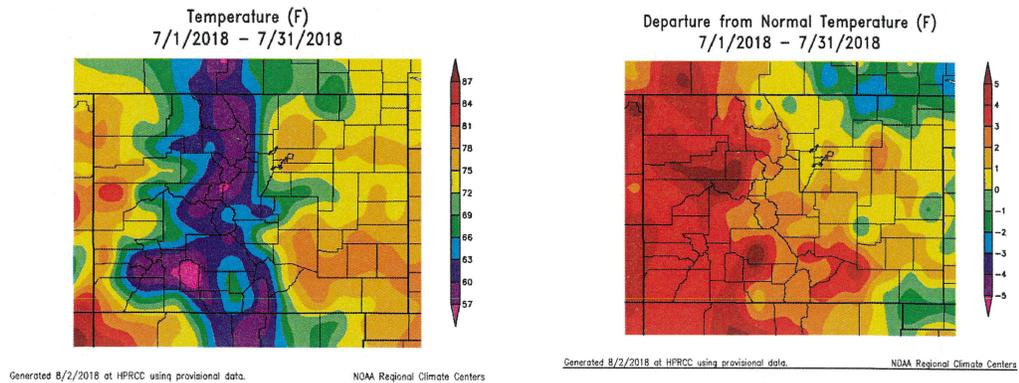
These numbers are guaranteed to increase according to the Colorado Department of Public Health and Environment, as the majority of West Nile virus cases in humans are identified in August and September, during the season's peak.

Weld County Department of Health and Environment has tested 115 mosquito pools with 9 of those testing positive for West Nile virus activity.

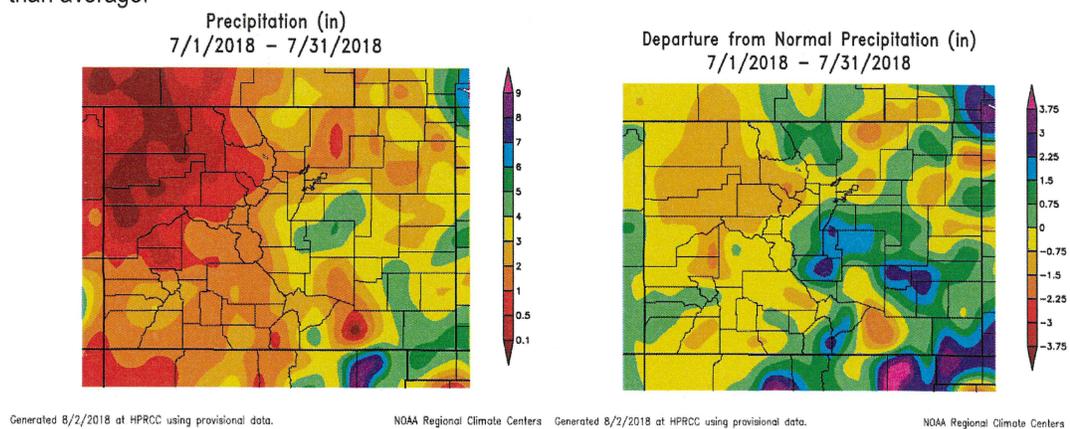


## Weather

Temperatures throughout Weld County were only slightly above average during the month of July 2018. Warm temperatures kept larval production at a steady pace during the month of July and overall larval counts and product application totals were comparable but slightly below average.



The average temperature within the Town of Johnstown during the month of July 2018 was 75°F. Monsoon rains and hail storms were common during the month of July 2018 but overall precipitation was slightly lower than average.



## Larval Control Operations

VDCI field technicians performed 125 site inspections in the month of July 2018 as part of the inspection and larviciding program for the Town of Johnstown. Of the 125 inspections, 119 sites were wet (95.2% of the total inspected sites) and 69 sites were producing larvae (58% of the wet sites) in July 2018. Of the 78.5 acres treated, 278 lbs. of VectoBac (*Bti*) and 7.9 gallons of mosquito larviciding oil were applied.

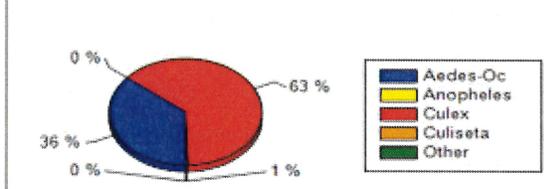
VDCI field technicians performed 158 site inspections in the month of July 2017 as part of the inspection and larviciding program for the Town of Johnstown. Of the 158 inspections, 146 sites were wet (92.4% of the total inspected sites) and 85 sites were producing larvae (57.5% of the wet sites) in July 2017. Of the 66.9 acres treated, 629.9 lbs. of VectoBac (*Bti*) and 3.1 gallons of mosquito larviciding oil were applied.

VDCI field technicians performed 114 site inspections in the month of July 2016 as part of the inspection and larviciding program for the Town of Johnstown. Of the 114 inspections, 91 sites were wet (79.8% of the total inspected sites) and 64 sites were producing larvae (70.3% of the wet sites) in July 2016. Of the 66.6 acres treated, 418.6 lbs. of VectoBac (*Bti*) and 1.4 gallons of mosquito larviciding oil were applied.

## Mosquito Population Surveillance

In July 2018, 21 surveillance light traps were set in Johnstown which collected 3,939 mosquitoes. There were 1,418 (36%) *Aedes* spp., 21 (<1.0%) *Culiseta inornata*, 2,500 (63%) *Culex* spp. mosquitoes collected. In July 2018, there was an average of 187 mosquitoes per trap per night in town limits and 119 *Culex* spp. mosquitoes per trap per night indicating an increased risk of WNV transmission.

Vector Disease Control International				Adult Trap Data - Genus Summary						
JT-03	LIGHT	Weld	07/03/2018	Johnstown Central Rolling	522	0	19	0	0	541
JT-03	LIGHT	Weld	07/10/2018	Johnstown Central Rolling	65	0	34	1	0	100
JT-03	LIGHT	Weld	07/17/2018	Johnstown Central Rolling	18	0	124	0	0	142
JT-03	LIGHT	Weld	07/24/2018	Johnstown Central Rolling	7	0	84	0	0	91
JT-03	LIGHT	Weld	07/31/2018	Johnstown Central Rolling	22	0	226	1	0	251
JT-04	LIGHT	Weld	07/03/2018	Johnstown West Johnstown	29	0	82	0	0	91
JT-04	LIGHT	Weld	07/12/2018	Johnstown West Johnstown	7	0	136	0	0	143
JT-04	LIGHT	Weld	07/19/2018	Johnstown West Johnstown	9	0	213	0	0	222
JT-04	LIGHT	Weld	07/26/2018	Johnstown West Johnstown	5	0	124	4	0	133
JT-05	LIGHT	Weld	07/03/2018	Johnstown East - 237 2nd	99	0	7	0	0	106
JT-05	LIGHT	Weld	07/12/2018	Johnstown East - 237 2nd	36	0	17	0	0	53
JT-05	LIGHT	Weld	07/19/2018	Johnstown East - 237 2nd	143	0	53	6	0	202
JT-05	LIGHT	Weld	07/26/2018	Johnstown East - 237 2nd	12	0	44	1	0	57
JT-06	LIGHT	Larimer	07/03/2018	Johnstown Thompson	65	0	100	2	0	167
JT-06	LIGHT	Larimer	07/12/2018	Johnstown Thompson	59	0	197	1	0	257
JT-06	LIGHT	Larimer	07/19/2018	Johnstown Thompson	84	0	308	0	0	392
JT-06	LIGHT	Larimer	07/26/2018	Johnstown Thompson	61	0	85	0	0	146
JT-07	LIGHT	Weld	07/03/2018	Johnstown Strah Farm	22	0	27	0	0	49
JT-07	LIGHT	Weld	07/12/2018	Johnstown Strah Farm	79	0	188	0	0	247
JT-07	LIGHT	Weld	07/19/2018	Johnstown Strah Farm	50	0	264	1	0	315
JT-07	LIGHT	Weld	07/26/2018	Johnstown Strah Farm	24	0	206	4	0	234
					1,418	2,500	0			
						0	21			3,339



TOTAL	%
1,418	36%
0	0%
2,500	63%
21	1%
0	0%

## Adult Mosquito Control Operations

During the month of July 2018, 107 miles of roads within town limits were sprayed via ground based vehicles with Ultra Low Volume (ULV) AquaKontrol3030 mosquito adulticides to reduce adult mosquito populations. Truck based ULV applications were performed to suppress mosquito abundance detected in surveillance traps which surpassed the adulticiding thresholds of 100 mosquitoes per trap night.



Vector Disease Control International

Adulticide Data

Customer	Subdiv/Area	Material	Start Time	End Time	Miles	
Johnstown, Town of						
Truck						
07/03/2018	THOMPSON RIVER RANCH	Aqua Kontrol 30 30	20:56:00	21:30:00	7.0	
07/03/2018	ROLLING HILLS	Aqua Kontrol 30 30	23:15:00	23:38:00	5.0	
07/03/2018	JOHNSTOWN EAST	Aqua Kontrol 30 30	21:46:00	22:25:00	8.0	
07/03/2018	JOHNSTOWN CENTRAL	Aqua Kontrol 30 30	22:34:00	23:11:00	8.0	
07/12/2018	THOMPSON RIVER RANCH	Aqua Kontrol 30 30	20:31:00	21:07:00	6.0	
07/12/2018	ROLLING HILLS	Aqua Kontrol 30 30	22:10:00	22:34:00	6.0	
07/12/2018	PIONEER RIDGE	Aqua Kontrol 30 30	23:30:00	23:53:00	5.0	
07/12/2018	JOHNSTOWN CENTRAL	Aqua Kontrol 30 30	22:42:00	23:20:00	8.0	
07/12/2018	CLEARVIEW	Aqua Kontrol 30 30	21:48:00	22:03:00	3.0	
07/12/2018	CARLSON FARMS	Aqua Kontrol 30 30	21:22:00	21:42:00	3.0	
07/19/2018	THOMPSON RIVER RANCH	Aqua Kontrol 30 30	20:28:00	21:03:00	7.0	
07/19/2018	ROLLING HILLS	Aqua Kontrol 30 30	22:07:00	22:32:00	5.0	
07/19/2018	PIONEER RIDGE	Aqua Kontrol 30 30	12:11:00	12:36:00	5.0	
07/19/2018	JOHNSTOWN CENTRAL	Aqua Kontrol 30 30	22:40:00	23:19:00	7.0	
07/19/2018	CLEARVIEW	Aqua Kontrol 30 30	21:44:00	21:59:00	3.0	
07/19/2018	CARLSON FARMS	Aqua Kontrol 30 30	21:17:00	21:38:00	4.0	
07/26/2018	THOMPSON RIVER RANCH	Aqua Kontrol 30 30	23:31:00	11:50:00	2.0	
07/26/2018	PIONEER RIDGE	Aqua Kontrol 30 30	12:58:00	01:24:00	5.0	
07/26/2018	CLEARVIEW	Aqua Kontrol 30 30	12:31:00	12:46:00	8.0	
07/26/2018	CARLSON FARMS	Aqua Kontrol 30 30	12:10:00	12:34:00	2.0	
				<b>Truck</b>	<b>Sum</b>	<b>107.0</b>

**Public Relations**

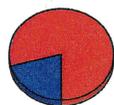
VDCI received six mosquito annoyance phone calls, and twelve spray notification requests from residents of Johnstown during the month of July 2018. Residents were informed of fogging thresholds and directed to [www.vdci.net/colorado](http://www.vdci.net/colorado) to access fogging schedules and trap data. Spray notification requests were added to our database and these individuals will be informed when adult mosquito control measures are scheduled to take place in their area.

# INFORMATION ONLY

## Vector Disease Control International

## Adult Trap Data - Detail

Trap #	Date	Species	Count	Percent
JT-03	LIGHT	Weld	Johnstown Central Rolling Hills Ranch	
	08/07/2018	Aedes (Oc.) dorsalis	1	1 % WCSZ2
	08/07/2018	Aedes (Oc.) nigromaculis	1	1 % WCSZ2
	08/07/2018	Aedes vexans	14	18 % WCSZ2
	08/07/2018	Culex pipiens	38	49 % WCSZ2
	08/07/2018	Culex tarsalis	23	30 % WCSZ2
		<b>Trap Total</b>	<b>77</b>	



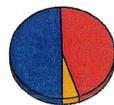
- Aedes-Oc
- Anopheles
- Culex
- ...

JT-04	LIGHT	Weld	Johnstown West Johnstown Reservoir	
	08/09/2018	Aedes (Oc.) dorsalis	2	1 %
	08/09/2018	Aedes vexans	9	3 %
	08/09/2018	Culex pipiens	188	54 %
	08/09/2018	Culex salinarius	38	11 %
	08/09/2018	Culex tarsalis	107	31 %
	08/09/2018	Culiseta inornata	1	0 %
		<b>Trap Total</b>	<b>345</b>	



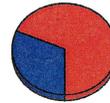
- Aedes-Oc
- Anopheles
- Culex
- ...

JT-05	LIGHT	Weld	Johnstown East - 237 2nd Street	
	08/09/2018	Aedes (Oc.) dorsalis	5	5 %
	08/09/2018	Aedes (Oc.) melanimon	2	2 %
	08/09/2018	Aedes (Oc.) trivittatus	2	2 %
	08/09/2018	Aedes vexans	39	40 %
	08/09/2018	Culex pipiens	14	14 %
	08/09/2018	Culex salinarius	21	22 %
	08/09/2018	Culex tarsalis	9	9 %
	08/09/2018	Culiseta inornata	5	5 %
		<b>Trap Total</b>	<b>97</b>	



- Aedes-Oc
- Anopheles
- Culex
- ...

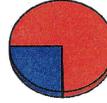
Trap #	Date	Species	Count	Percent
JT-06	LIGHT	<b>Larimer Johnstown Thompson River Ranch</b>		
		08/09/2018	Aedes (Oc.) dorsalis	4 2 %
		08/09/2018	Aedes vexans	63 30 %
		08/09/2018	Culex pipiens	95 45 %
		08/09/2018	Culex salinarius	11 5 %
		08/09/2018	Culex tarsalis	40 19 %
<b>Trap Total</b>			<b>213</b>	



■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

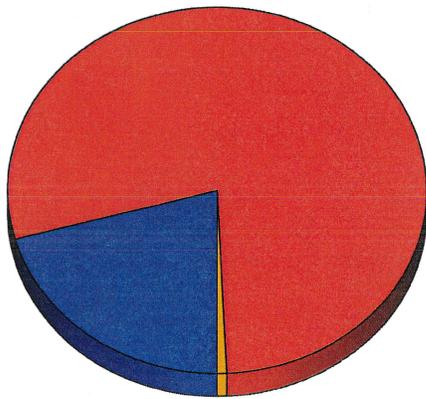
JT-07	LIGHT	<b>Weld Johnstown Stroh Farm</b>		
		08/09/2018	Aedes (Oc.) dorsalis	7 3 %
		08/09/2018	Aedes (Oc.) melanimon	1 0 %
		08/09/2018	Aedes vexans	48 21 %
		08/09/2018	Culex pipiens	91 40 %
		08/09/2018	Culex tarsalis	78 35 %

Trap #	Date	Species	Count	Percent
	08/09/2018	Culiseta inornata	1	0 %
<b>Trap Total</b>			<b>226</b>	



- Aedes-Oc
- Anopheles
- Culex
- ...

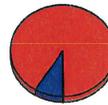
**Grand Total** 958



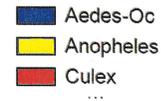
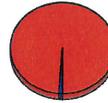
- Aedes-OC
- Anopheles
- Culex
- Culiseta
- Other

TOTAL	%
198	21 %
0	0 %
753	79 %
7	1 %
0	0 %

Trap #	Date	Species	Count	Percent	
JT-03	LIGHT	<b>Weld Johnstown Central Rolling Hills Ranch</b>			
		07/31/2018	Aedes (Oc.) dorsalis	3	1 % WCSZ2
		07/31/2018	Aedes (Oc.) melanimon	1	0 % WCSZ2
		07/31/2018	Aedes vexans	18	7 % WCSZ2
		07/31/2018	Culex pipiens	83	33 % WCSZ2
		07/31/2018	Culex salinarius	46	18 % WCSZ2
		07/31/2018	Culex tarsalis	99	39 % WCSZ2
		07/31/2018	Culiseta inornata	1	0 % WCSZ2
		<b>Trap Total</b>			<b>251</b>



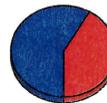
JT-04	LIGHT	<b>Weld Johnstown West Johnstown Reservoir</b>			
		08/02/2018	Aedes vexans	1	1 %
		08/02/2018	Culex pipiens	23	27 %
		08/02/2018	Culex salinarius	11	13 %
		08/02/2018	Culex tarsalis	49	58 %
<b>Trap Total</b>			<b>84</b>		



JT-05	LIGHT	<b>Weld Johnstown East - 237 2nd Street</b>			
		08/02/2018	Aedes (Oc.) dorsalis	12	6 %
		08/02/2018	Aedes (Oc.) nigromaculis	1	0 %
		08/02/2018	Aedes vexans	166	83 %
		08/02/2018	Culex pipiens	3	1 %
		08/02/2018	Culex salinarius	8	4 %
		08/02/2018	Culex tarsalis	10	5 %
		08/02/2018	Culiseta inornata	1	0 %
<b>Trap Total</b>			<b>201</b>		



Trap #	Date	Species	Count	Percent
JT-06	LIGHT	Larimer Johnstown Thompson River Ranch		
		08/02/2018	Aedes (Oc.) dorsalis	1 0 %
		08/02/2018	Aedes vexans	233 58 %
		08/02/2018	Culex pipiens	47 12 %
		08/02/2018	Culex salinarius	14 3 %
		08/02/2018	Culex tarsalis	107 27 %
<b>Trap Total</b>			<b>402</b>	



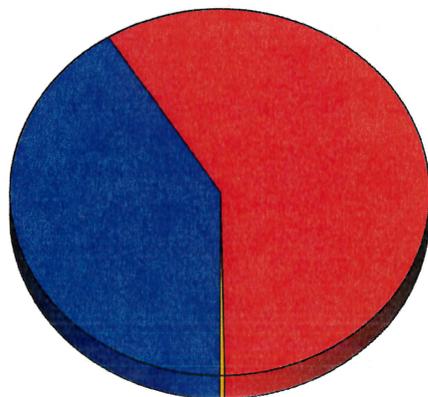
■ Aedes-Oc  
■ Anopheles  
■ Culex

JT-07	LIGHT	Weld Johnstown Stroh Farm		
		08/02/2018	Aedes (Oc.) dorsalis	1 1 %
		08/02/2018	Aedes vexans	11 7 %
		08/02/2018	Culex pipiens	57 37 %
		08/02/2018	Culex tarsalis	83 54 %
		08/02/2018	Culiseta inornata	2 1 %
<b>Trap Total</b>			<b>154</b>	



■ Aedes-Oc  
■ Anopheles  
■ Culex

**Grand Total 1,092**



■ Aedes-OC  
■ Anopheles  
■ Culex  
■ Culiseta  
■ Other

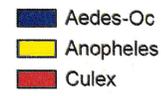
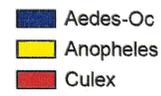
TOTAL	%
448	41 %
0	0 %
640	59 %
4	0 %
0	0 %

# INFORMATION ONLY

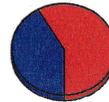
## Vector Disease Control International

## Adult Trap Data - Detail

Trap #	Date	Species	Count	Percent	
JT-03	LIGHT	Weld	<b>Johnstown Central Rolling Hills Ranch</b>		
			07/24/2018	Aedes (Oc.) dorsalis	1    1 % WCSZ2
			07/24/2018	Aedes vexans	6    7 % WCSZ2
			07/24/2018	Culex pipiens	26   29 % WCSZ2
			07/24/2018	Culex salinarius	7    8 % WCSZ2
			07/24/2018	Culex tarsalis	51   56 % WCSZ2
<b>Trap Total</b>			<b>91</b>		
JT-04	LIGHT	Weld	<b>Johnstown West Johnstown Reservoir</b>		
			07/26/2018	Aedes vexans	5    4 %
			07/26/2018	Culex pipiens	28   21 %
			07/26/2018	Culex tarsalis	96   72 %
			07/26/2018	Culiseta inornata	4    3 %
<b>Trap Total</b>			<b>133</b>		
JT-05	LIGHT	Weld	<b>Johnstown East - 237 2nd Street</b>		
			07/26/2018	Aedes vexans	12   21 %
			07/26/2018	Culex pipiens	25   44 %
			07/26/2018	Culex tarsalis	19   33 %
			07/26/2018	Culiseta inornata	1    2 %
<b>Trap Total</b>			<b>57</b>		
JT-06	LIGHT	Larimer	<b>Johnstown Thompson River Ranch</b>		
			07/26/2018	Aedes (Oc.) melanimon	1    1 %
			07/26/2018	Aedes vexans	60   41 %
			07/26/2018	Culex pipiens	14   10 %



Trap #	Date	Species	Count	Percent
	07/26/2018	Culex tarsalis	71	49 %
<b>Trap Total</b>			<b>146</b>	



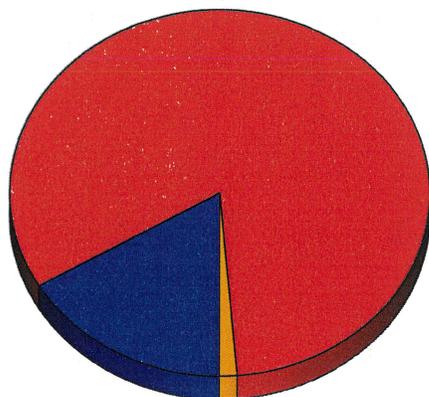
■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

JT-07	LIGHT	Weld	Johnstown Stroh Farm		
		07/26/2018	Aedes (Oc.) dorsalis	1	0 %
		07/26/2018	Aedes (Oc.) trivittatus	1	0 %
		07/26/2018	Aedes vexans	22	9 %
		07/26/2018	Culex pipiens	46	20 %
		07/26/2018	Culex tarsalis	160	68 %
		07/26/2018	Culiseta inornata	4	2 %
<b>Trap Total</b>			<b>234</b>		



■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

**Grand Total** 661



<span style="color: blue;">■</span> Aedes-OC
<span style="color: yellow;">■</span> Anopheles
<span style="color: red;">■</span> Culex
<span style="color: orange;">■</span> Culiseta
<span style="color: green;">■</span> Other

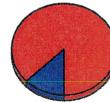
TOTAL	%
109	16 %
0	0 %
543	82 %
9	1 %
0	0 %

# INFORMATION ONLY

Vector Disease Control International

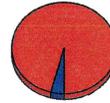
## Adult Trap Data - Detail

Trap #	Date	Species	Count	Percent	
JT-03	LIGHT	<b>Weld Johnstown Central Rolling Hills Ranch</b>			
		07/17/2018	Aedes (Oc.) dorsalis	6	4 % WCSZ2
		07/17/2018	Aedes (Oc.) melanimon	1	1 % WCSZ2
		07/17/2018	Aedes vexans	11	8 % WCSZ2
		07/17/2018	Culex pipiens	44	31 % WCSZ2
		07/17/2018	Culex salinarius	19	13 % WCSZ2
		07/17/2018	Culex tarsalis	61	43 % WCSZ2
<b>Trap Total</b>			<b>142</b>		



■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

JT-04	LIGHT	<b>Weld Johnstown West Johnstown Reservoir</b>			
		07/19/2018	Aedes vexans	9	4 %
		07/19/2018	Culex pipiens	17	8 %
		07/19/2018	Culex salinarius	5	2 %
		07/19/2018	Culex tarsalis	191	86 %
<b>Trap Total</b>			<b>222</b>		



■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

JT-05	LIGHT	<b>Weld Johnstown East - 237 2nd Street</b>			
		07/19/2018	Aedes (Oc.) dorsalis	23	11 %
		07/19/2018	Aedes (Oc.) trivittatus	1	0 %
		07/19/2018	Aedes vexans	119	59 %
		07/19/2018	Culex pipiens	13	6 %
		07/19/2018	Culex salinarius	4	2 %
		07/19/2018	Culex tarsalis	36	18 %
07/19/2018	Culiseta inornata	6	3 %		
<b>Trap Total</b>			<b>202</b>		



■ Aedes-Oc  
■ Anopheles  
■ Culex  
 ...

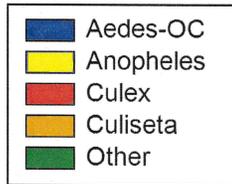
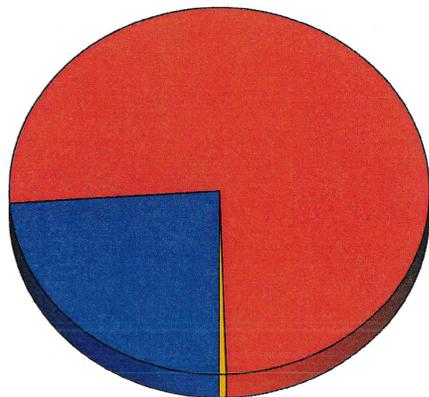
Trap #	Date	Species	Count	Percent	
JT-06	LIGHT	Larimer Johnstown Thompson River Ranch			
		07/19/2018	Aedes (Oc.) dorsalis	1	0 %
		07/19/2018	Aedes vexans	83	21 %
		07/19/2018	Culex pipiens	66	17 %
		07/19/2018	Culex salinarius	25	6 %
		07/19/2018	Culex tarsalis	217	55 %
<b>Trap Total</b>			<b>392</b>		



JT-07	LIGHT	Weid Johnstown Stroh Farm			
		07/19/2018	Aedes (Oc.) dorsalis	3	1 %
		07/19/2018	Aedes vexans	47	15 %
		07/19/2018	Culex pipiens	52	17 %
		07/19/2018	Culex tarsalis	212	67 %
		07/19/2018	Culiseta inornata	1	0 %
<b>Trap Total</b>			<b>315</b>		



**Grand Total 1,273**



TOTAL	%
304	24 %
0	0 %
962	76 %
7	1 %
0	0 %

**Roy Lauricello**

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**From:** Laurie Meza <laurie@cig-pr.com>  
**Sent:** Wednesday, August 08, 2018 3:50 PM  
**Subject:** I-25 North Express Lanes: Johnstown to Fort Collins Project Update

Good afternoon -

Recently, the Colorado Department of Transportation Commission added \$250 million to the list of transportation funding needs for Ballot Issue 153, a 0.62% sales tax increase for voters on this November's ballot. This \$250 million is identified for building additional I-25 capacity improvements between CO 402 and CO 14, which coincidentally, is the same limits of the I-25 North Express Lanes: Johnstown to Fort Collins Design Build (DB) project.

With the potential of new funds coming available, the project team evaluated the construction phasing of the DB project and has determined that delaying the original summer start date of the US 34 construction work is best for the project phasing.

If Ballot Issue 153 passes, the project will build the commitments identified in the Environmental Impact Statement (EIS). This will include designing and building a bridge at US 34 and I-25 that supports the future EIS interchange. If Ballot Issue 153 fails, the DB project will move forward with the US 34 work of 6-lanes from Rocky Mountain to Centerra, as it was originally planned.

In the meantime, construction north of Crossroads, near CO 392, will commence as planned in early fall with work at the CO 402 interchange starting in mid-fall. Look forward to updated information as we formalize these dates.

Please let us know if you have any questions about this.

Thanks!  
Laurie



Laurie Meza APR, *Senior Counselor*

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# NO SIGN OF RETAIL'S DEATH IN NORTHERN COLORADO – CREJ ARTICLE – BY JAKE HALLAUER, CHRISLAND

No Comments

0

By Chrisland | August 1, 2018 | News

## Market Update

### No sign of retail's death in Northern Colorado

Despite what sensational headlines and reports from numerous media sources might suggest, retail is far from dead in Northern Colorado. In fact, the retail market is impressively vibrant. There is certainly some truth to the doom and gloom headlines relative to Northern Colorado, but generally those headlines are more applicable to certain segments of the retail market, such as anchor and junior anchor expansion, rather than the overall market. With that said, there have been a number of significant anchor and junior anchor transactions over the past few years. For example, Scheels opened its 250,000-square-foot megastore at Johnstown Plaza



Jake Hallauer, CDM Executive vice president, Chrisland Real Estate Co.

the Northern Colorado market in the not so distant future. Absorption of large new or redeveloped retail centers has been relatively strong over the past few years with the vast majority of new space being leased, despite a relatively high level of new construction with both the Foothills mall redevelopment and Johnstown Plaza in lease up. This has led to a very low retail vacancy rate in



Despite what sensational headlines and reports from numerous media sources might suggest, retail is far from dead in Northern Colorado. In fact, the retail market is impressively vibrant. There is certainly some truth to the doom and gloom headlines relative to Northern Colorado, but generally those headlines are more applicable to certain segments of the retail market, such as anchor and junior anchor expansion, than the overall market.

With that said, there have been a number of significant anchor and junior anchor transactions over the past few years with SCHEELS opening their new 250,000 square foot megastore at Johnstown Plaza (which also includes Burlington, Ulta Beauty and Tuesday Morning), within the 2534 development at the southeast corner of I-25 and US Highway 34 just under a year ago, Lucky's Market under construction on their build-out at the former Sports Authority box at the northwest corner of College Avenue and Mulberry Street in Fort Collins, 24 Hour Fitness recently leasing the former Safeway box just east across College Avenue from Lucky's, Dick's Sporting Goods set to open later this month at the Foothills Mall redevelopment in Fort Collins and Ulta Beauty and 2<sup>nd</sup> & Charles recently leasing space at Front Range Village in Fort Collins. Some of those boxes sat vacant for years, however, and there are still a number of anchor and junior anchor spaces vacant or which will likely come vacant in the Northern Colorado market in the not so distant future.

Absorption of large new, or redeveloped, retail centers has been relatively strong over the past few years with the vast majority of new space being leased, despite a relatively high level of new construction with both the Foothills Mall redevelopment and Johnstown Plaza in lease-up. This has led to a very low retail vacancy rate in Northern Colorado – approximately 3.8% in at the end of Q2, 2018 according to CoStar. That rate declined from approximately 5.0% to start 2015 while Foothills and Johnstown Plaza, as well as many smaller retail developments have been in lease-up. With a vacancy rate well under 5.0%, nearly all of the new space being built absorbing, what appears to be significant demand from smaller tenants and decent demand from larger tenants and continued population and employment growth, "the death of retail" is more of a myth than a reality in Northern Colorado.

Retail is evolving in Northern Colorado, rather than dying. Investors and developers are looking at opportunities for mixed-use centers which include housing, entertainment, hotels and other uses which may function as "anchors" rather than the traditional retail anchors. This is evident with the 405 unit Cycle apartments McWhinney is developing adjacent to Foothills Mall, several apartment communities which exist or which are under construction adjacent to Johnstown Plaza and the Brands at the Ranch project in Loveland which is under construction with plans for a theater, apartments, hotels and an arena in addition to retail and restaurants. I anticipate that as this evolution occurs, there will likely be significant additional demand for regional distribution and warehouse space as retailers continue to "right size" their stores and shift their strategies to attempt to compete more favorably with Amazon.

## RECENT NEWS

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No sign of retail's death in Northern Colorado – CREJ Article – by Jake Hallauer, Chrisland

NoCo Newsletter | Chrisland 7/10/18

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