City of
# Rifle

# CITY COUNCIL AGENDA

Jay Miller, Mayor
Alan Lambert, Mayor Pro Tem
Richard Carter, Councilor
Keith Lambert, Councilor
Jonathan Rice, Councilor
Jennifer Sanborn, Councilor
Randy Winkler, Councilor

City Hall
City Council Chambers
202 Railroad Avenue
Rifle, CO

Cablecast Live on
Comcast Channel 10

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REGULAR MEETING
July 1, 2013

## WORKSHOP 6:00 P.M.
## COUNCIL CHAMBERS

6:00 P.M. Discuss audit of 2012 financial records (Charles Kelty)

6:30 P.M. Receive update from Garfield Clean Energy (Heather McGregor)

## REGULAR MEETING 7:00 P.M.
## COUNCIL CHAMBERS

*The City Council may take action on any of the following agenda items as presented or modified prior to or during the meeting, and items necessary or convenient to effectuate the agenda items.*

7:00 p.m. 1. Regular Meeting Call to Order and Roll Call

7:03 p.m. 2. Consent Agenda – consider approving the following items:
- A. Minutes from the June 17, 2013 Special Meeting
- B. Minutes from the June 17, 2013 Regular Meeting
- C. Liquor License Renewals: Kum & Go #921, Kum & Go #922, Red River Quick Mart; Sports Corner; 6&13 Quick Mart
- D. Agreement with Synergy Gymnastics Academy
- E. May Sales Tax Report
- F. May Financial Report
- G. Accounts Payable

7:08 p.m. 3. Citizen Comments and Live Call-In ((970) 665-6406)
(For issues NOT on the Agenda. Please limit comments to 3 minutes.)

| | | |
|---|---|---|
| 7:11 p.m. | 4. | Action, if any, on Workshop Items (Mayor Miller) |
| 7:15 p.m. | 5. | Consider accepting audit of 2012 financial records (Charles Kelty) |
| 7:30 p.m. | 6. | Consider setting an active energy management policy – Resolution No. 7, Series of 2013 (Heather McGregor) |
| 7:40 p.m. | 7. | Consider authorizing Xcel Energy Agreement for Water Treatment Plant (Dick Deussen) |
| 7:50 p.m. | 8. | Consider setting Ballot Question for Charter Amendment for Budget Calendar – Ordinance No. 12, Series of 2013 - second reading (Jim Neu) |
| 8:00 p.m. | 9. | Consider authorizing July 3 City fireworks display (Matt Sturgeon) |
| 8:10 p.m. | 10. | Consider Ordinance No. 13, Series of 2013 (Amending RMC Section 10-11-90(c) Regarding Excessive Idling) – first reading (Jim Neu) |
| 8:20 p.m. | 11. | Administrative Reports<br>A. City Manager Verbal Report<br>B. Other Reports |
| 8:30 p.m. | 12. | Comments from Mayor and Council |
| 8:40 p.m. | 13. | Executive session for a conference with the City Attorney for the purpose of receiving legal advice on specific legal questions under CRS 24-6-402(4)(b); and for the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators, under CRS Section 24-6-402(4)(e) (Jim Neu) |

*The order and times of agenda items listed above are approximate and intended as a guideline for the City Council.*

*Next Regular Meeting of Council**: July 17, 2013 at 7:00 p.m.***

MEMORANDUM

To: Matt Sturgeon, City Manager
From: Charles Kelty, Finance Director
Date: June 27, 2013
Subject: 2012 Draft Audit Financial Statements

Enclosed is the Draft 2012 Audited Financial Statements being discussed at the July 1 Council workshop and meeting.

CITY OF RIFLE
202 RAILROAD AVENUE • P.O. BOX 1908 • RIFLE, CO 81650
WWW.RIFLECO.ORG

# CITY OF RIFLE, COLORADO

## FINANCIAL STATEMENTS
## WITH
## INDEPENDENT AUDITORS' REPORT

## DECEMBER 31, 2012

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**CITY OF RIFLE, COLORADO**

**ROSTER OF CITY OFFICIALS**
**DECEMBER 31, 2012**

**CITY COUNCIL**

Jay Miller – Mayor

Alan Lambert – Mayor Pro Tem

Keith Lambert – Councilor

Jonathan Rice – Councilor

Jennifer Sanborn – Councilor

Rich Carter - Councilor

Randy Winkler – Councilor

**ADMINISTRATION**

John Hier – City Manager

Charles Kelty – Finance Director

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**FINANCIAL SECTION**

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City of Rifle, Colorado

Management's Discussion and Analysis
December 31, 2012

Management of the City of Rifle offers readers of the City of Rifle's financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the City's financial performance as a whole. Readers should also review the notes to the financial statements, as well as the financial statements to broaden their understanding of the City's position.

**Financial Highlights**

- All amounts, unless otherwise indicated are expressed in thousands of dollars.
- City of Rifle's assets exceeded its liabilities at the close of 2012 by $109,494 (net position). Of this amount, $21,012 may be used to meet the government's ongoing obligations.
- Total net position, city-wide, decreased $898 or 0.81%.
- The General Fund received an energy impact severance tax payment of $594 in 2012, a decrease from the $604 received in 2011. These funds are intended to help the City deal with energy industry impacts.
- As of December 31, 2012, combined governmental fund balances totaled $13,691 a decrease of $1,586 from the prior year.
- General fund unassigned fund balance at December 31, 2012 was $3,096 or 33% of total general fund expenditures.
- The business-type activities net position decreased $498 to $45,683 during the year.
- Restricted and Unrestricted net position for the business-type activities decreased $735; Water Fund decreased $775; Sewer Fund decreased $49; and Sanitation Fund decreased $9.

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**Overview of the Financial Statements**

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

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

The *Statement of Net Position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Net position increases or decreases, over

time, may serve as a useful indicator of whether the financial position of the City of Rifle is improving or deteriorating. Other factors such as the condition of the City's roads, water and sewer infrastructure and changes in the City's property and sales tax base will also need to be considered to assess the overall health of the City.

The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods, for example, uncollected taxes and earned but unpaid wages.

The *Statement of Net Position* and the *Statement of Activities* report City activities in two categories - *governmental activities* and *business-type activities*.

Governmental activities are most of the City's basic services including general administration, police, property inspection, animal shelter, public works, cemetery, parks maintenance and recreation, senior services, information center, downtown development, visitor improvement, and urban renewal. Taxes and intergovernmental revenues principally support these services.

Business-type activities include the City's water, wastewater (sewer) and sanitation (trash) services. Customer service fees are expected to cover all or most of the cost of services provided support these activities.

The government-wide financial statements can be found on pages 3-4 of this report.

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

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

Because the focus of governmental funds is narrower than that of the *government-wide financial statements*, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the *government-wide financial statements*. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both The *Balance Sheet-Governmental Funds* and *Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds* provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The *Balance Sheet-Governmental Funds* and *Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds* present the City's major governmental funds separately and combine the non-major funds into a single, aggregated presentation with the column heading Other Governmental Funds. The City's major governmental funds are the

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General, Street Improvement, and Parks and Recreation. The non-major funds are Conservation Trust, Economic Development, Visitor Improvement, Downtown Development Authority, Rifle Information Center, Energy Efficiency Fund, Urban Renewal Authority, and Capital Fund.

The City of Rifle adopts an annual appropriated budget for all governmental funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with the state budget statutes.

The basic governmental financial statements for the major funds are found on pages 5-10 of this report. The basic governmental financial statements for the non-major funds are found on pages 41-50.

**Proprietary funds –** The City of Rifle maintains three proprietary funds. Proprietary (Enterprise) funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and sanitation operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City of Rifle uses two internal service funds to account for its fleet maintenance and information technology operations. The fleet maintenance and information technology services predominantly benefit the governmental rather than the business-type functions, and are included with the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the proprietary funds. However, only the water and sewer funds are considered major funds.

The City uses two internal service funds: Fleet Maintenance and Information Technology to report activities for services provided to the following funds: General, Parks and Recreation, Water, Sewer, and Sanitation. Because the majority of the services are provided to the General Fund, the net position of these activities is blended into governmental activities in the government-wide reports.

The basic proprietary fund financial statements can be found on pages 11-13 of this report. The schedule of revenues, expenditures, and changes in net position – budget and actual reports are shown on pages 51-53.

**Fiduciary Funds –** The City has one fiduciary fund. Fiduciary funds are used to account for resources held for the benefit of outside parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to finance City operations. The City's fiduciary activities are reported in a separate *Statement of Fiduciary Net Position* reported on page 14.

**Notes to the Financial Statements –** The notes provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-40 of this report.

**Other Financial Statements -** The combined basic financial statements referred to earlier in connection with non-major governmental funds and the individual fund statements can be found on pages 41-50 of this report.

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**Other information –** In addition to the basic financial statements and accompanying notes, this report also includes the Local Highway Finance Report. This information is presented in the State Compliance section on pages 59-60.

## Government-wide Financial Analysis

As noted earlier, the government-wide financial statements are designed to provide readers with a broad overview and long-term analysis of the City's financial position in a manner similar to a private-sector business.

## Net Position

The following table shows the City's net position for 2012 as compared to 2011.

**STATEMENT OF NET POSITION**
**December 31, 2012 and 2011**
**In Thousands of Dollars**

| | Governmental Activities | | Business Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Current and other assets | $ 16,244 | $ 18,130 | $ 32,778 | $ 8,346 | $ 49,022 | $ 26,476 |
| Capital assets (net) | 53,375 | 53,731 | 56,313 | 57,082 | 109,689 | 110,814 |
| **Total assets** | 69,619 | 71,861 | 89,092 | 65,429 | 158,711 | 137,290 |
| Other liabilities | 1,857 | 1,994 | 2,011 | 1,777 | 3,868 | 3,771 |
| Long-term liabilities | 3,154 | 4,910 | 41,327 | 17,395 | 44,481 | 22,305 |
| **Total liabilities** | 5,010 | 6,904 | 43,339 | 19,172 | 48,349 | 26,076 |
| Deferred Inflows: | | | | | | |
| Unavailable Revenue - Property Taxes | 798 | 821 | 70 | 94 | 868 | 915 |
| Net position: | | | | | | |
| Invested in capital assets net of related debt | 46,219 | 48,542 | 38,864 | 38,627 | 85,082 | 87,169 |
| Restricted: | | | | | | |
| for Debt Service and O&M Reserves | 412 | 447 | 819 | 765 | 1,232 | 1,212 |
| for Emergencies | 391 | 396 | - | - | 391 | 396 |
| for Senior Center Meals and Capital | 133 | 165 | - | - | 133 | 165 |
| for Street and Drainage Improvements | 563 | 561 | - | - | 563 | 561 |
| for Water Capital Acquisitions | - | - | 328 | 1,290 | 328 | 1,290 |
| for Parks and Recreation | 754 | 682 | - | - | 754 | 682 |
| Unrestricted | 15,340 | 13,418 | 5,672 | 5,499 | 21,012 | 18,917 |
| **Total Net Position** | $ 63,811 | $ 64,211 | $ 45,683 | $ 46,181 | $ 109,494 | $ 110,392 |

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Net position may serve over time as a useful indicator of the City's financial position. The City of Rifle's assets exceeded its liabilities (net position) at the close of 2012 by $109.

At the end of 2012, the City of Rifle had positive balances in all three categories of net position, both for the City as a whole and also for its governmental activities.

Total net position for the City as a whole decreased by $898 or 0.81%.

The largest portion of the City's net position (78%) is its investment in capital assets (e.g. land, buildings, infrastructure, and equipment); less any related outstanding debt used to acquire the assets. These capital assets are used to provide services to citizens, and consequently are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, the related resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities.

Governmental activities investment in capital assets net of related debt decreased $2,323 or 5%. This decrease was primarily due to paying off the lease-purchase remaining debt in December 2012 on the Justice Center Building. Additionally, finishing touches of the economic development of the old Valley Lumber Site located on West 2nd Street welcomed a multi-screen movie theatre in November 2011; and land development, street overlays, drainage improvements, and equipment purchases during 2012.

Business-type activities investment in capital assets net of related debt increased $237 or 0.6%. This increase was a result of water and sewer infrastructure improvements. The City of Rifle also continued designing a new Water Treatment Plant facility with bid's expected to be awarded in July 2013.

Restricted net position is the portion of net position legally restricted less any non-capital-related liabilities payable from those resources. As of December 31, 2012, restricted net position in the governmental activities included the following: Debt Service and O&M Reserves ($412), TABOR Emergencies ($391), Senior Center Meals and Capital ($133), Street and Drainage Improvements ($563), and Parks and Recreation ($754). The Business-Type Activities includes restricted net position of the following: Debt Service and O&M reserves ($819) and Water Capital Acquisitions ($328).

The remaining balance of net position (unrestricted net position) totals $21,011. These assets may be used to meet the City's ongoing obligations to citizens and creditors.

**Changes in Net Position**

The following shows the detail of the City's changes in net position for the year ended December 31, 2012. There was a retroactive restatement of $94 that impacted the governmental funds by $75 and the Business Type funds by $18. The retroactive restatement was due to a change in Governmental Accounting Standards regarding previously recorded debt issuance costs. The new GASB Statement Number 65 states that previously recorded debt issuance costs on the balance sheet should be expensed. Footnote Disclosure Number 13 on page 40 explains this change in more detail.

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**SUMMARY OF CHANGES IN NET POSITION**
**For Years Ended December 31, 2012 and 2011**
**In Thousands of Dollars**

| | Governmental Activities | | Business Type Activivies | | Total | |
|---|---|---|---|---|---|---|
| | **2012** | **2011** | **2012** | **2011** | **2012** | **2011** |
| **REVENUES** | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | $ 1,130 | $ 1,013 | $ 5,830 | $ 5,002 | $ 6,960 | $ 6,015 |
| Operating grants and contributions | 1,446 | 1,440 | - | - | 1,446 | 1,440 |
| Capital grants and contributions | 384 | 903 | 129 | 840 | 513 | 1,743 |
| General Revenues: | - | - | - | - | | |
| Property taxes | 732 | 909 | - | - | 732 | 909 |
| Sales and use taxes | 7,320 | 7,330 | - | - | 7,320 | 7,330 |
| Other taxes | 2,140 | 2,174 | - | - | 2,140 | 2,174 |
| Investment earnings | 113 | 171 | 43 | 78 | 156 | 249 |
| Other revenues | 71 | 94 | 79 | 215 | 150 | 309 |
| Total revenues | 13,336 | 14,035 | 6,082 | 6,135 | 19,418 | 20,170 |
| EXPENSES | | | | | | |
| General government | 2,893 | 2,525 | - | - | 2,893 | 2,525 |
| Public Safety | 2,717 | 2,689 | - | - | 2,717 | 2,689 |
| Public Works | 3,510 | 3,629 | - | - | 3,510 | 3,629 |
| Cemetery | 68 | 74 | - | - | 68 | 74 |
| Parks and recreation | 2,978 | 2,787 | - | - | 2,978 | 2,787 |
| Economic development and assistance | 1,274 | 666 | - | - | 1,274 | 666 |
| Interest Expense | - | - | - | - | - | - |
| Water operations | - | - | 3,396 | 2,537 | 3,396 | 2,537 |
| Sewer operations | - | - | 2,896 | 3,093 | 2,896 | 3,093 |
| Sanitation operations | - | - | 490 | 594 | 490 | 594 |
| Total expenses | 13,440 | 12,370 | 6,782 | 6,225 | 20,222 | 18,595 |
| Increase in net assets before transfers | (104) | 1,665 | (700) | (90) | (804) | 1,575 |
| Transfers | (220) | (196) | 220 | 196 | - | - |
| Increase in net assets | (325) | 1,469 | (480) | 106 | (804) | 1,575 |
| Net Position, Beginning of year | 64,211 | 63,508 | 46,181 | 46,075 | 110,392 | 109,584 |
| Prior Period Restatement | (75) | (767) | (19) | - | (94) | (767) |
| Net Position, end of year | $ 63,812 | $ 64,211 | $ 45,682 | $ 46,181 | $ 109,494 | $ 110,391 |

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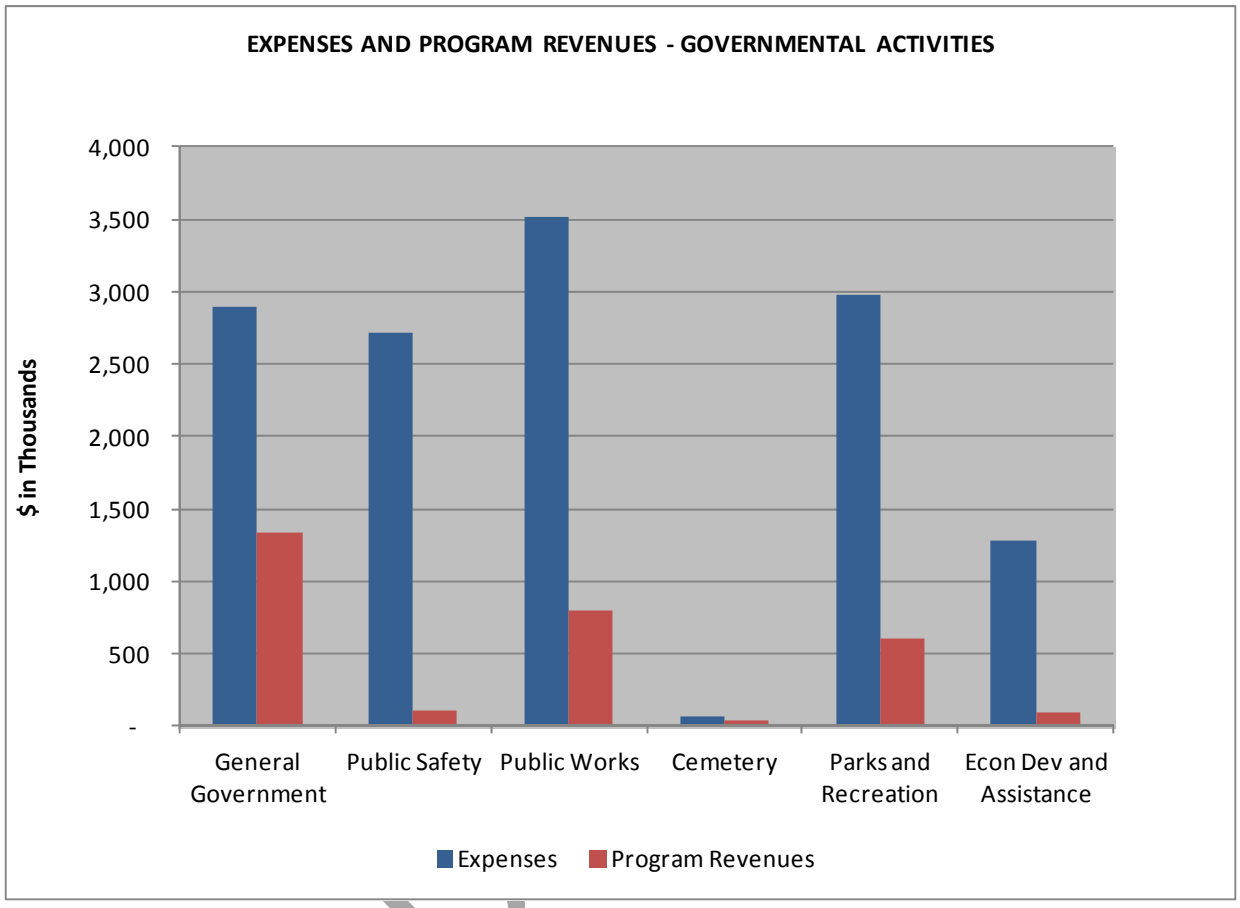
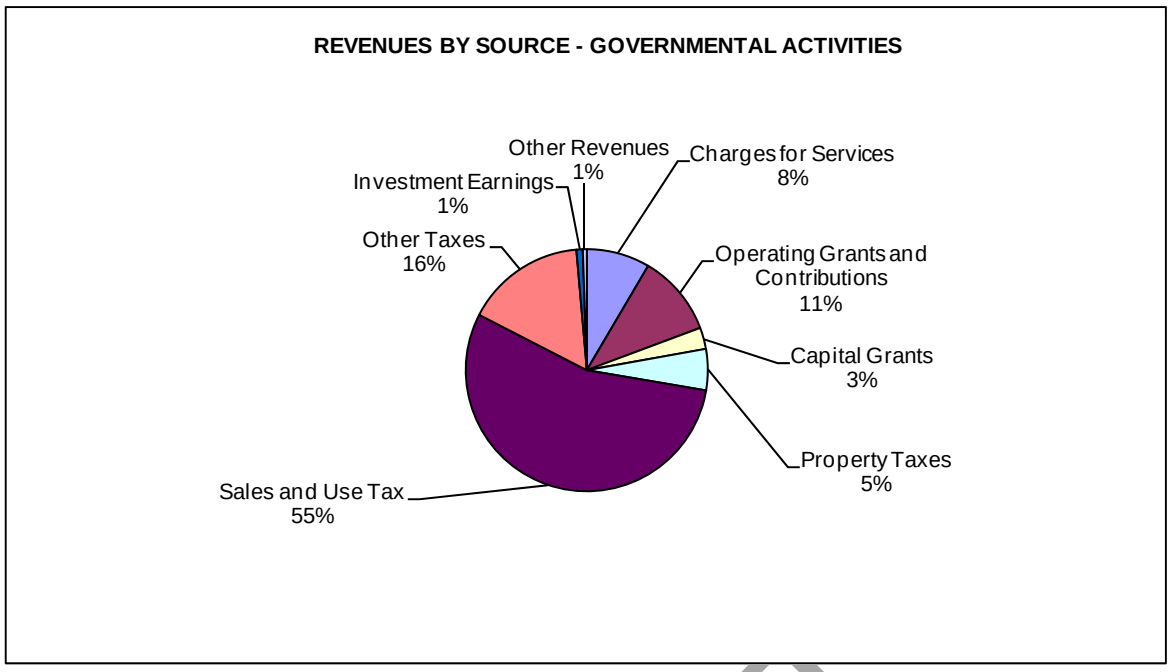
Following is a graphs and pie chart: Expenses and Program Revenues and Revenues by Source. The graph indicates that program expenses exceed program revenues. The second pie chart shows the break-down of revenue sources. The primary revenue sources are Sales and Use Tax at 55%; property taxes at 5%; Contributions of 11%;capital grants 3%; Charges for Services 8%; Investment earnings 1% and other taxes 16%. Since program expenses exceed revenues, it takes a strong tax base to fund governmental services.

## Governmental Activities






## Business-Type Activities

Below are a graph of the business-type activities expenses and related program revenues and a pie chart of revenues by source for the business-type activities. As illustrated below and in the Statement of Activities, charges for services, operating grants and contributions, and capital grants received for the services provided did not cover program expenses in the Water and Sewer funds. However, the Sanitation fund broke even. The Water Fund is in need of a new treatment plant and design continues. It is anticipated construction will start fall 2013. The pie chart shows ninety-three percent (93%) of collected revenues are from charges for services.

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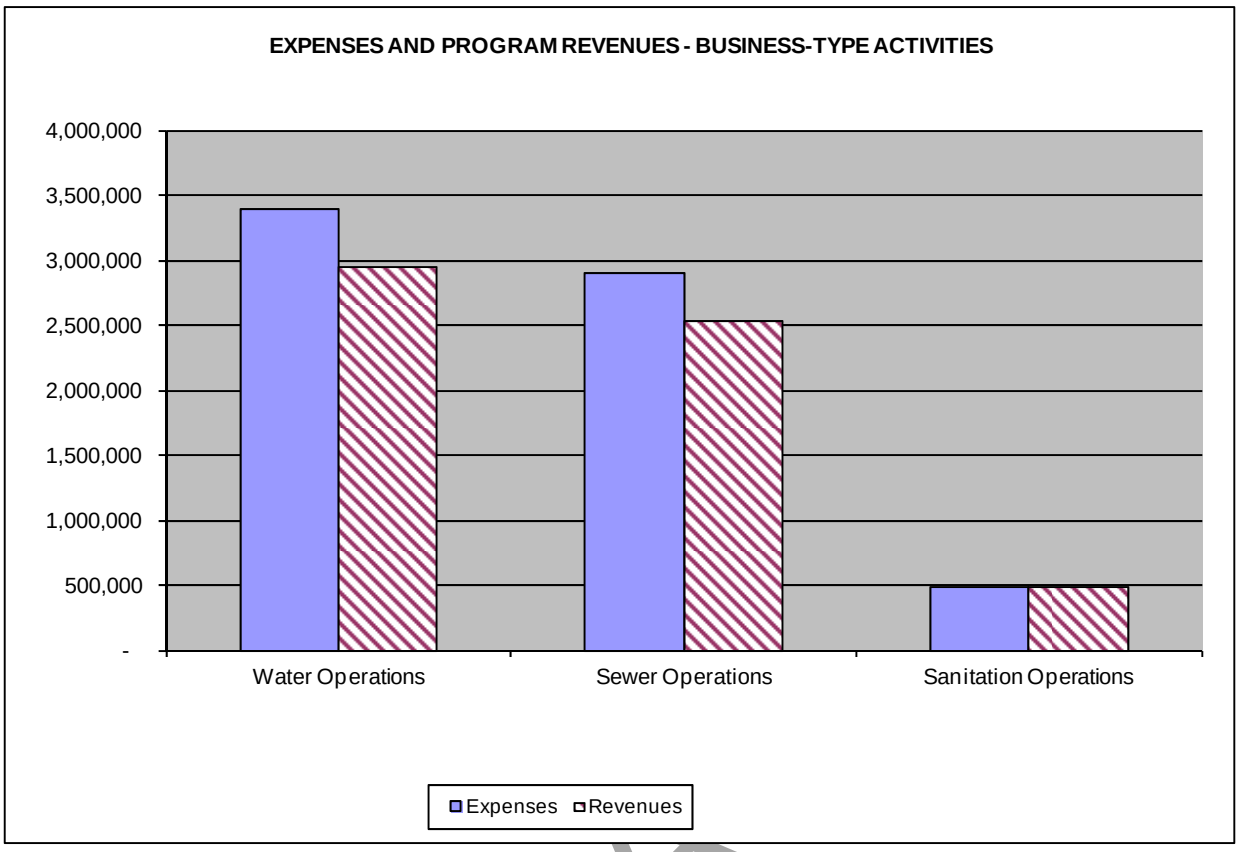


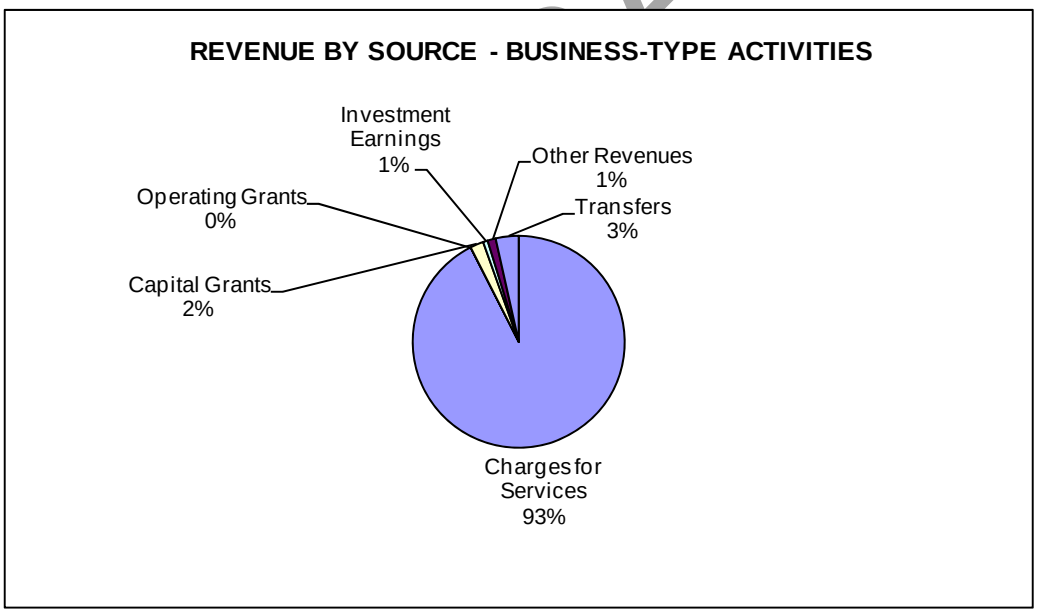


## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

The City of Rifle uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the City's financial requirements. In particular, unreserved fund balance may serve as a useful measure of net resources available for spending at the end of the fiscal year.

One of the differences between the governmental activities as reported in the government-wide *Statement of Activities* and the individual governmental fund financial statements is the reporting of capital asset acquisitions. For the government-wide financial statements, any new assets are capitalized and only depreciation expense for those assets is reported in the *Statement of Activities.* In the individual governmental fund financial statements, the expenditure for the capital asset acquisitions is reported in the *Statement of Revenues, Expenditures, and Changes in Fund Balance*. Therefore, governmental fund capital outlay expenditures of $2,369 acquired in 2012 (page 6) are not reflected in the *Statement of Activities*.

At year-end 2012, governmental funds as reported on the *Balance Sheet – Governmental Funds* (page 5) reported a combined fund balance of $13,691, a decrease of $1,586 or 10% from the prior year. The General Fund balance decreased $832 or 14%. The Street Improvement Fund balance decreased $257 or 9%. The Parks and Recreation Fund balance decreased $78 or 10%.

The General Fund unassigned fund balance at December 31, 2012 was $3,095 or 33% of annual expenditures. Unassigned fund balance decreased $849. The decrease in fund balance was primarily due to the Debt payments during 2012. The lease-purchase for the Justice Center was paid off in 2012, specifically; $1,388 retired this debt in December 2012. Overall, the General Fund revenues were lower than expenditures by $832 during 2012 primarily due to early pay-off of the Justice Center debt previously mentioned.

General Fund revenues decreased by $22 or 0.3% primarily due to: general sales tax (2% decrease), building and motor vehicle use taxes (3% decrease), and severance and mineral lease (0.3% increase).

General Fund expenditures increased $1,989 or 27%. During 2012, $1,388 was paid to retire the Justice Center debt. Additionally, $449 was spent on Planning and Development professional fees for additional downtown design work. However, those expenses were reimbursed through the Department of Local Affairs.

The Street Improvement Fund revenues decreased $52 or 4% in 2012 primarily due to grant revenues being less than 2011. The arterial road improvement grant was completed early in 2012.

The Street Improvement Fund's expenditures vary depending on planned public work projects. In 2012, the City performed major street overlays ($423), storm water Improvements ($76), Federal Mineral Lease District grant fund projects ($388), and safety improvements ($194).

Proprietary Funds – The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The Proprietary Funds include the Water, Wastewater (Sewer), and Sanitation (Trash) Funds.

Overall, the Proprietary Fund Net Position decreased $499 to $45,683. Investment in capital assets, net of related debt represents 85% of total net position.

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**ENTERPRISE FUND NET POSITION**
**December 31, 2012 and 2011**
**In Thousands of Dollars**

| | Water | | Sewer | | Sanitation | | Total | |
|---|---|---|---|---|---|---|---|---|
| | **2012** | **2011** | **2012** | **2011** | **2012** | **2011** | **2012** | **2011** |
| Investment in capital assets net of related debt | $ 21,075 | $ 20,663 | $ 17,789 | $ 17,964 | $ - | $ - | $ 38,864 | 38,627 |
| Restricted: | | | | | | | | |
| For Capital Improvements | 328 | 1,267 | - | - | - | - | 328 | 1,267 |
| For Operations and Maintenance Reserve | 439 | 415 | 380 | 351 | - | - | 819 | 766 |
| For Water Rights Acquisition | - | 23 | - | - | - | - | - | 23 |
| Unrestricted | 4,229 | 4,067 | 667 | 647 | 776 | 785 | 5,672 | 5,499 |
| **Total net position** | $ 26,071 | $ 26,435 | $ 18,836 | $ 18,962 | $ 776 | $ 785 | $ 45,683 | $ 46,182 |

In the Wastewater Fund, a new treatment plant was completed in 2009. The plant was funded via Colorado Water Resources and Power Development Authority. Unfortunately, the debt covenant is not being met for 2012 (see Footnote Disclosure Number 12: Rate Maintenance, page 39). On January 1, 2013, wastewater user fees were increased 5% to assist with meeting the debt covenants.

A replacement Water Treatment plant is under design and is expected to start construction in the fall of 2013. In preparation for the construction project, water user fees were increased in September 2012. Additionally, voters approved a .75% sales and use tax increase which went into effect n January 1, 2013. The additional user fees and sales and use taxes will be used to pay back the $23.8 million debt obtained from the Colorado Water Resources and Power Development Authority to construct the new plant. Fortunately, the bonds were sold at a premium so the amount available for the project is $25 million.

Unrestricted net position is reserves for the operation and maintenance component of all the proprietary funds. Both the Water Fund and Sewer Fund have been increasing user fees annually to meet increasing costs of operation and to replace decaying infrastructure, which includes collection and distribution lines.

In 2012, the Water, Wastewater, and Sanitation funds incurred net losses of $360; $110; and $9 respectively.

Total unrestricted net position increased $173 during 2012**.** The Water Fund's unrestricted net position increased $162; Sewer Fund increased $20; and the Sanitation Fund decreased $9.

## General Fund Budgetary Highlights

Overall the General Fund saw a slight decrease in revenues of $22 or 0.2% from 2011. The national recession continues to impact Rifle. While revenues decreased slightly from the prior year, due to the conservative practices of City Council, revenues exceeded budget. Additionally, the City built up its reserves for several years in preparation for an economic downturn. Overall, total revenues exceeded budget by $1,429. Property Tax Revenues were higher than budget 4%; Sales Tax revenues exceeded budget by 0.6%; Motor Vehicle Use Tax was higher than budget by 0.9%; and Severance/Mineral Lease dollars exceeded budget by $1,073. Expenditures were under the amended budget by 1.3%. Furthermore, the remaining debt for the Justice Center was paid off during 2012 in the amount of $1,388 which will free up approximately $265,448 in future year's

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annual budgets. Management and City Council continue to budget conservatively to weather the recession, as well as ensure the City is responsive to community needs.

The General Fund unassigned fund balance decreased to $3,096 or approximately 33% of expenditures.

**Capital Asset and Debt Administration**

Capital assets – At the end of 2012, the City had $109,688 invested in capital assets. Investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, roads, bridges, and trails. Total investment in capital assets for the current year decreased 1%.

**CAPITAL ASSETS AT YEAR-END**
**(Net of Depreciation)**
**As of December 31, 2012 and 2011**
**In Thousands of Dollars**

| | Governmental Activities | | Business Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Land & Rights | $ 3,216 | $ 3,216 | $ 2,394 | $ 2,349 | $ 5,610 | $ 5,565 |
| Buildings | 10,303 | 10,663 | 29,104 | 29,399 | 39,407 | 40,062 |
| Improvements | 38,106 | 38,481 | 23,847 | 24,337 | 61,953 | 62,818 |
| Equipment | 1,750 | 1,371 | 968 | 997 | 2,718 | 2,368 |
| Total | $ 53,375 | $ 53,731 | $ 56,313 | $ 57,082 | $ 109,688 | $ 110,813 |

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Major changes in the capital assets activity include:

- Street Sweeper $217
- Streets Major Overlay/Reconstruction $423
- Street Storm water Improvements $76
- Streets Safety Improvements $194
- Sidewalk/Concrete Repairs $40
- GCFMLD Grant Funded Airport Road and Overlay $388
- Parks, trails, and equipment improvements $171
- Water treatment plant design $774
- Water Line Replacements $74
- Capital purchases replacing and/or improving furniture and equipment.

**Debt administration** – At the end of 2012, the City of Rifle had a balance of $46,179 outstanding in revenue bonds, revenue notes payable, notes payable and capital leases. During 2012, the City repaid $3,331 of its outstanding obligations which included paying off the Justice Center lease/purchase debt of approximately $1.3 million. As previously mentioned, the City obtained a $23.8 million loan from the Colorado Water Resources and Power Development Authority to construct a new water treatment plant. The bonds were sold at a premium so the amount available for the project is $25 million.

The City has no general obligation debt at this time.

**OUTSTANDING DEBT**
**Years Ended December 31, 2012 and 2011**
**In Thousands of Dollars**

| | Governmental Activities | | Business Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| Revenue bonds and notes payable | $ 1,990 | $ 2,280 | $ 42,066 | $ 17,984 | $ 44,056 | $ 20,264 |
| Capital leases | 1,739 | 3,392 | 384 | 471 | 2,123 | 3,863 |
| Total | $ 3,729 | $ 5,672 | $ 42,450 | $ 18,455 | $ 46,179 | $ 24,127 |

## Economic Factors and Next Year's Budget

The economic downturn continues to impact the City of Rifle. However, 2012 revenues came in slightly better than anticipated. Overall the General Fund saw a slight decrease in revenues of $22 or 0.2% from 2011. The 2013 budget was prepared with an assumption of sales taxes growing 5% in the area. Voters approved an additional .75% sales and use tax that went into effect on January 1, 2013 to assist with paying the debt service for the $23.8 million loan for the Water Treatment Plant construction project. The first quarter of 2013 shows sales, use and lodging tax revenues are approximately 6% higher than the first quarter of 2012. However, in an apple to apples, comparison removing the additional .75% water fund sales tax from the analysis, the Governmental fund sales and use taxes experienced an 8% decrease for the first quarter of 2013. The oil and gas industry's reduced staff on the Western Slope and the building industry's reduced development over the past several years has contributed to this decline. The 2013 budget reflects these economic issues since these items have a significant impact on the City of Rifle finances.

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Fortunately, the City of Rifle, as a result of prudent management in prior years, has built up the reserves in its general fund. As of December 31, 2012 the audited General Fund unassigned and designated for subsequent year's expenditures fund balance is approximately $3,963. There appears to be adequate funds to continue weathering the economic downturn.

While the economy continues to struggle, the City of Rifle has positioned itself for just such a period. Management and City Council will make necessary changes as needed to the budget to make sure future services continues meeting public needs.

Overall, 2012 was a good year. The City retired approximately $3.3 million of debt in the General, Street Improvement; Water, and Wastewater funds. Additionally, during 2012 the Governmental funds invested $2.8 million and the Business-Type funds invested $1.2 million, totaling $4 million, of Capital and Infrastructure improvements.

2013 will continue to be a year of challenges for the City as we continue adjusting to the new financial reality. We have made significant budget adjustments, and continue to explore ways to provide services at reduced costs. Possibly, the biggest challenge during 2013 will be the construction of a new Water Treatment Plant to replace Graham Mesa and Beaver Creek plants. The primary reason for construction is health and safety issues. The Water Treatment Plant design process continued with an estimated construction start of fall 2013. Water user fees were

increased in September and voters approved a .75% sales and use tax to pay for the debt incurred for the Water Treatment Plant construction project.

Furthermore, as a result of decreasing interest rates, the City of Rifle is refinancing its 2003 Street Improvement Sales and Use Tax Revenue Bonds in 2013. The anticipated savings to the City is approximately $489,000 through 2018. This equates to an average interest savings for the Street Improvement Fund of approximately $80,000 annually. Anticipated closing date on this re-financing is June 2013.

2013 also brought a major Senior Management change. The City manager, John Hier, retired on May 10th, 2013. City Council appointed Matthew Sturgeon to assume the City Manager position. The City of Rifle appreciates the nine years John Hier gave to the City of Rifle. As a result of John's work with the City's finances, Standard and Poor's Rating Services assigned the City of Rifle an A+ rating on May 17, 2013.

In conclusion, City Council had the foresight to set aside significant reserves over the past years and those reserves have assisted the City during the recession and as the City moves towards an economic recovery.

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Finance Director's office at the City of Rifle, 202 Railroad Ave, Rifle, CO 81650.

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Holscher, Mayberry & Company, LLC
Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

City Council
City of Rifle
Rifle, 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, the aggregate remaining fund information and the budgetary comparison statements for the General, Street Improvement, and Parks and Recreation Funds of the City of Rifle, Colorado, as of and for the year ended December 31, 2012, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditors' Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rifle, Colorado, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows, thereof, and the respective budgetary comparison of the General, Street Improvement, and Parks and Recreation Funds, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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8310 South Valley Highway – Suite 300
Englewood, Colorado 80112
Voice (303) 993 – 2199
Fax (720) 633 – 9763

***Report on Summarized Comparative Information***

We have previously audited the City of Rifle's 2011 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 25, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2011 is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Other Matters***

*Required Supplementary Information – Management Discussion and Analysis*

Accounting principles generally accepted in the United States of America require that the management, discussion and analysis on pages i-xiv 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 an opinion on the financial statements as a whole. The combining and budgetary comparison statements and schedules listed as other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The 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. Such 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 basic 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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**Report on Other Legal and Regulatory Requirements**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The *Local Highway Finance Report* is presented for purposes of legal compliance and is 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Holscher, Mayberry + Company, LLC

Englewood, Colorado
May 13, 2013

***BASIC FINANCIAL STATEMENTS***

The Basic Financial Statements provide a financial overview of the City's operations. These financial statements present the financial position, operating results, and cash flows, where applicable, of all funds and activities as of December 31, 2012.

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**CITY OF RIFLE, COLORADO**

**STATEMENT OF NET POSITION**
**December 31, 2012**

| | Governmental Activities | Business - Type Activities | Total |
|---|---|---|---|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and Investments | $ 11,903,671 | $ 5,854,635 | $ 17,758,306 |
| Property Taxes Receivable | 725,095 | - | 725,095 |
| Special Assessments Receivable | 84,761 | - | 84,761 |
| Other Receivable | 941,545 | 551,237 | 1,492,782 |
| Interest Receivable | 49,512 | - | 49,512 |
| Prepaid Expenses | 44,760 | 52,163 | 96,923 |
| Due from Other Governments | 558,161 | 60,000 | 618,161 |
| Inventory | 46,555 | 112,947 | 159,502 |
| TOTAL CURRENT ASSETS | 14,354,060 | 6,630,982 | 20,985,042 |
| NONCURRENT ASSETS | | | |
| Capital Assets Not Being Depreciated | 3,712,334 | 2,394,092 | 6,106,426 |
| Capital Assets Being Depreciated, net | 49,663,071 | 53,919,311 | 103,582,382 |
| Restricted Cash and Investments | 1,889,889 | 26,147,157 | 28,037,046 |
| TOTAL NONCURRENT ASSETS | 55,265,294 | 82,460,560 | 137,725,854 |
| TOTAL ASSETS | 69,619,354 | 89,091,542 | 158,710,896 |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Accounts Payable | 574,470 | 371,854 | 946,324 |
| Accrued Wages & Comp. Absences | 413,637 | 59,920 | 473,557 |
| Accrued Interest Payable | 12,916 | 447,033 | 459,949 |
| Deposits | 280,109 | 10,000 | 290,109 |
| Current Portion of Long Term Debt | 575,476 | 1,122,684 | 1,698,160 |
| TOTAL CURRENT LIABILITIES | 1,856,608 | 2,011,491 | 3,868,099 |
| NONCURRENT LIABILITIES | | | |
| Bonds Payable | 1,690,000 | 25,353,180 | 27,043,180 |
| Bond Premiums | 9,165 | - | 9,165 |
| Notes Payable | - | 15,679,984 | 15,679,984 |
| Capital Leases Payable | 1,454,399 | 294,054 | 1,748,453 |
| TOTAL NONCURRENT LIABILITIES | 3,153,564 | 41,327,218 | 44,480,782 |
| TOTAL LIABILITIES | 5,010,172 | 43,338,709 | 48,348,881 |
| DEFERRED INFLOWS | | | |
| Unavailable Revenue - Property Taxes | 797,946 | 69,897 | 867,843 |
| NET POSITION | | | |
| Net Investment in Capital Assets | 46,218,672 | 38,863,501 | 85,082,173 |
| Restricted: | | | |
| for Debt Service and O&M Reserves | 412,385 | 819,159 | 1,231,544 |
| for Emergencies | 391,000 | - | 391,000 |
| for Senior Center Meals and Capital | 132,718 | - | 132,718 |
| for Street and Drainage Improvements | 562,654 | - | 562,654 |
| for Water Capital Acquisitions | - | 327,998 | 327,998 |
| for Parks and Recreation | 754,192 | - | 754,192 |
| Unrestricted | 15,339,615 | 5,672,278 | 21,011,893 |
| TOTAL NET POSITION | $ 63,811,236 | $ 45,682,936 | $ 109,494,172 |

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The accompanying notes are an integral part of the financial statements

**CITY OF RIFLE, COLORADO**

**STATEMENT OF ACTIVITIES**
**Year Ended December 31, 2012**

| | | PROGRAM REVENUES | | |
|---|---|---|---|---|
| | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS |
| FUNCTIONS/PROGRAMS | | | | |
| Governmental Activities | | | | |
| Current: | | | | |
| General Government | $ 2,892,843 | $ 548,647 | $ 778,018 | $ 6,000 |
| Public Safety | 2,717,099 | 32,447 | 71,170 | - |
| Public Works | 3,509,886 | 22,373 | 481,580 | 293,477 |
| Cemetery | 67,776 | 34,437 | - | - |
| Parks and Recreation | 2,978,184 | 413,478 | 106,981 | 84,093 |
| Economic Development and Assistance | 1,274,263 | 78,830 | 8,473 | - |
| TOTAL GOVERNMENTAL ACTIVITIES | 13,440,051 | 1,130,212 | 1,446,222 | 383,570 |
| Business - Type Activities | | | | |
| Current: | | | | |
| Water Operations | 3,396,280 | 2,847,457 | - | 104,769 |
| Sewer Operations | 2,895,733 | 2,503,928 | - | 24,476 |
| Sanitation Operations | 489,727 | 478,351 | - | - |
| TOTAL BUSINESS - TYPE ACTIVITIES | 6,781,740 | 5,829,736 | - | 129,245 |
| TOTAL PRIMARY GOVERNMENT | $ 20,221,791 | $ 6,959,948 | $ 1,446,222 | $ 512,815 |
| GENERAL REVENUES | | | | |
| Property Taxes | | | | |
| Sales and Use Taxes | | | | |
| Other Taxes | | | | |
| Investment Earnings | | | | |
| Other Revenues | | | | |
| TRANSFERS | | | | |
| TOTAL GENERAL REVENUES AND TRANSFERS | | | | |
| CHANGE IN NET ASSETS | | | | |
| NET POSITION - Beginning of Year | | | | |
| PRIOR PERIOD RESTATEMENT | | | | |
| NET POSITION - Beginning of Year (As Restated) | | | | |
| NET POSITION - End of Year | | | | |

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

| NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS - PRIMARY GOVERNMENT | | |
|---|---|---|
| GOVERNMENT ACTIVITIES | BUSINESS - TYPE ACTIVITES | TOTAL |
| $ (1,560,178) | $ - | $ (1,560,178) |
| (2,613,482) | - | (2,613,482) |
| (2,712,456) | - | (2,712,456) |
| (33,339) | - | (33,339) |
| (2,373,632) | - | (2,373,632) |
| (1,186,960) | - | (1,186,960) |
| (10,480,047) | - | (10,480,047) |
| - | (444,054) | (444,054) |
| - | (367,329) | (367,329) |
| - | (11,376) | (11,376) |
| - | (822,759) | (822,759) |
| (10,480,047) | (822,759) | (11,302,806) |
| 731,743 | - | 731,743 |
| 7,320,105 | - | 7,320,105 |
| 2,139,996 | - | 2,139,996 |
| 113,058 | 43,354 | 156,412 |
| 71,133 | 79,355 | 150,488 |
| (220,490) | 220,490 | - |
| 10,155,545 | 343,199 | 10,498,744 |
| (324,502) | (479,560) | (804,062) |
| 64,210,617 | 46,181,231 | 110,391,848 |
| (74,879) | (18,735) | (93,614) |
| 64,135,738 | 46,162,496 | 110,298,234 |
| $ 63,811,236 | $ 45,682,936 | $ 109,494,172 |

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**CITY OF RIFLE, COLORADO**

**BALANCE SHEET - GOVERNMENTAL FUNDS**
**December 31, 2012**
**With Comparative Totals for December 31, 2011**

| | | SPECIAL REVENUE FUNDS | | | TOTALS | |
|---|---|---|---|---|---|---|
| | GENERAL | STREET IMPROVEMENT | PARKS & RECREATION | OTHER GOVERNMENTAL FUNDS | 2012 | 2011 |
| ASSETS | | | | | | |
| Cash and Investments | $ 4,329,930 | $ 2,125,235 | $ 273,281 | $ 4,665,794 | $ 11,394,240 | $ 13,330,224 |
| Property Taxes Receivable | 660,441 | 11,910 | - | 52,744 | 725,095 | 701,527 |
| Special Assessments Receivable | - | 84,761 | - | - | 84,761 | 119,442 |
| Other Receivable | 599,974 | 112,938 | 205,097 | 23,536 | 941,545 | 1,054,226 |
| Interest Receivable | 49,512 | - | - | - | 49,512 | 50,616 |
| Prepaid Expenses | 37,087 | - | 7,673 | - | 44,760 | 27,767 |
| Advance to Other Funds | 120,000 | - | - | 100,600 | 220,600 | 270,900 |
| Due from Other Governments | 301,558 | - | - | 256,603 | 558,161 | 165,001 |
| Restricted Cash and Investments | 721,485 | 690,351 | 307,727 | 170,326 | 1,889,889 | 1,820,451 |
| TOTAL ASSETS | $ 6,819,987 | $ 3,025,195 | $ 793,778 | $ 5,269,603 | $ 15,908,563 | $ 17,540,154 |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts Payable | $ 307,673 | $ 73,824 | $ 62,294 | $ 72,794 | $ 516,585 | $ 645,821 |
| Accrued Wages & Comp. Absences | 340,025 | 1,191 | 60,724 | - | 401,940 | 363,545 |
| Deposits | 279,334 | - | 775 | - | 280,109 | 161,767 |
| Advances from Other Funds | - | 100,600 | - | 120,000 | 220,600 | 270,900 |
| TOTAL LIABILITIES | 927,032 | 175,615 | 123,793 | 192,794 | 1,419,234 | 1,442,033 |
| DEFERRED INFLOWS | | | | | | |
| Unavailable Revenue - Property Taxes | 660,441 | 84,761 | - | 52,744 | 797,946 | 820,969 |
| FUND BALANCE | | | | | | |
| Nonspendable: | | | | | | |
| Interfund Advances | 120,000 | - | - | 100,600 | 220,600 | 270,900 |
| Prepaids | 37,087 | - | 7,673 | - | 44,760 | 27,767 |
| Restricted for: | | | | | | |
| Street, Drainage & Parking Improvements | 272,369 | 277,966 | - | 12,319 | 562,654 | 560,589 |
| Senior Center Capital and Meals | 132,718 | - | - | - | 132,718 | 165,086 |
| Debt Service Reserves | - | 412,385 | - | - | 412,385 | 412,458 |
| Police Expenditures | 21,405 | - | - | - | 21,405 | - |
| Emergencies | 391,000 | - | - | - | 391,000 | 396,000 |
| Parks and Recreation | 294,993 | - | 301,192 | 158,007 | 754,192 | 682,318 |
| Committed for: | | | | | | |
| Parks and Recreation | - | - | 6,535 | - | 6,535 | 17,580 |
| Assigned for: | | | | | | |
| Subsequent Year's Expenditures | 867,398 | 1,106,269 | 341,196 | 1,685,548 | 4,000,411 | 2,783,142 |
| Economic Development | - | - | - | 759,037 | 759,037 | 1,099,597 |
| Street Improvements | - | 968,199 | - | - | 968,199 | 1,195,572 |
| Parks and Recreation | - | - | 13,389 | - | 13,389 | 400,888 |
| Capital Improvements | - | - | - | 2,419,557 | 2,419,557 | 3,431,399 |
| Unassigned | 3,095,544 | - | - | (111,003) | 2,984,541 | 3,833,856 |
| TOTAL FUND BALANCE | 5,232,514 | 2,764,819 | 669,985 | 5,024,065 | 13,691,383 | 15,277,152 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE | $ 6,819,987 | $ 3,025,195 | $ 793,778 | $ 5,269,603 | $ 15,908,563 | $ 17,540,154 |

**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION**

| | |
|---|---|
| FUND BALANCE - GOVERNMENTAL FUNDS | $ 13,691,383 |
| Capital assets used in governmental activities are not resources and are not reported in the funds: | |
| Capital Assets | 80,795,643 |
| Accumulated Depreciation | (28,000,885) |
| Long-term liabilities are not due and payable in the current period | |
| Revenue Bonds Payable | (1,990,000) |
| Capital Leases Payable | (1,727,995) |
| Bond Premiums | (11,045) |
| Accrued Interest Payable | (12,916) |
| Internal Service Funds are blended into Governmental Activities: | |
| Internal Service Net Assets | 1,067,051 |
| TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES | $ 63,811,236 |

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

**CITY OF RIFLE, COLORADO**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | | SPECIAL REVENUE FUNDS | | | TOTALS | |
|---|---|---|---|---|---|---|
| | GENERAL | STREET IMPROVEMENT | PARKS & RECREATION | OTHER GOVERNMENTAL FUNDS | 2012 | 2011 |
| REVENUES | | | | | | |
| Taxes | $ 4,918,454 | $ 1,012,829 | $ 2,027,305 | $ 329,941 | $ 8,288,529 | $ 8,535,256 |
| Special Assessments | - | 41,155 | - | - | 41,155 | 55,403 |
| Licenses and Permits | 85,078 | - | - | - | 85,078 | 134,311 |
| Intergovernmental | 3,130,888 | 263,120 | 11,250 | 362,296 | 3,767,554 | 3,761,988 |
| Charges for Services | 295,885 | 18,029 | 402,228 | - | 716,142 | 671,146 |
| Fines and Forfeitures | 164,916 | - | - | - | 164,916 | 161,859 |
| Miscellaneous | 118,348 | 34,318 | 22,288 | 97,775 | 272,729 | 356,781 |
| TOTAL REVENUES | 8,713,569 | 1,369,451 | 2,463,071 | 790,012 | 13,336,103 | 13,676,744 |
| EXPENDITURES | | | | | | |
| General Government | 3,204,635 | - | 1,748 | 41,760 | 3,248,143 | 2,649,439 |
| Public Safety | 2,577,635 | - | - | - | 2,577,635 | 2,531,126 |
| Public Works | 1,355,465 | 99,032 | - | - | 1,454,497 | 1,436,486 |
| Cemetery | 61,657 | - | - | - | 61,657 | 62,582 |
| Parks and Recreation | - | - | 2,116,097 | - | 2,116,097 | 1,944,895 |
| Economic Development and Assistance | 444,232 | - | - | 260,075 | 704,307 | 723,577 |
| Capital Outlay | 319,508 | 1,123,779 | 38,534 | 887,344 | 2,369,165 | 3,661,444 |
| Debt Service | 1,449,252 | 378,226 | 342,403 | - | 2,169,881 | 982,507 |
| TOTAL EXPENDITURES | 9,412,384 | 1,601,037 | 2,498,782 | 1,189,179 | 14,701,382 | 13,992,056 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (698,815) | (231,586) | (35,711) | (399,167) | (1,365,279) | (315,312) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Proceeds from Long Term Debt | - | - | - | - | - | 72,797 |
| Transfer In | 156,339 | - | 25,750 | 99,000 | 281,089 | 2,486,949 |
| Transfer Out | (290,000) | (25,374) | (68,455) | (117,750) | (501,579) | (2,962,971) |
| TOTAL OTHER FINANCING SOURCES (USES) | (133,661) | (25,374) | (42,705) | (18,750) | (220,490) | (403,225) |
| CHANGE IN FUND BALANCES | (832,476) | (256,960) | (78,416) | (417,917) | (1,585,769) | (718,537) |
| FUND BALANCE, Beginning | 6,064,990 | 3,021,779 | 748,401 | 5,441,982 | 15,277,152 | 15,995,689 |
| FUND BALANCE, Ending | $ 5,232,514 | $ 2,764,819 | $ 669,985 | $ 5,024,065 | $ 13,691,383 | $ 15,277,152 |

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

**CITY OF RIFLE, 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, 2012**

| | |
|---|---|
| Amounts Reported for Governmental Activities in the Statement of Activities are Different Because: | |
| Net Change in Fund Balances - Total Governmental Funds | $ (1,585,769) |
| Principal payments on debt are reported as expenditures in the funds: | |
| Principal Payments on Outstanding Debt: | |
| Revenue Bonds Payable | 290,000 |
| Capital Leases Payable | 1,651,686 |
| Interest, issuance costs and bond premiums are reported on the cash basis in the funds: | |
| Change in Accrued Interest Payable | 6,358 |
| Amortization of Premiums | 1,880 |
| Purchases of capital assets are expensed in governmental funds and depreciated on the statement of activities: | |
| Purchased Capitalized Assets | 2,369,165 |
| Loss on Asset Disposals | (64) |
| Depreciation Expense | (3,055,934) |
| Internal Service Funds are blended into Governmental Activities: | |
| Fleet Maintenance Fund Change in Net Assets | (1,824) |
| Change in Net Assets - Governmental Activities | $ (324,502) |

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

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON STATEMENT FOR THE GENERAL FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | | |
|---|---|---|---|---|---|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | | |
| Taxes | $ 4,861,890 | $ 4,861,890 | $ 4,918,454 | $ 56,564 | $ 5,186,427 |
| Licenses and Permits | 107,559 | 107,559 | 85,078 | (22,481) | 134,311 |
| Intergovernmental | 1,728,312 | 1,728,312 | 3,130,888 | 1,402,576 | 2,732,671 |
| Charges for Services | 295,292 | 295,292 | 295,885 | 593 | 317,604 |
| Fines and Forfeitures | 151,175 | 151,175 | 164,916 | 13,741 | 161,859 |
| Miscellaneous | 139,980 | 139,980 | 118,348 | (21,632) | 203,127 |
| TOTAL REVENUES | 7,284,208 | 7,284,208 | 8,713,569 | 1,429,361 | 8,735,999 |
| EXPENDITURES | | | | | |
| General Government | 3,106,705 | 3,339,560 | 3,204,635 | 134,925 | 2,629,878 |
| Public Safety | 2,549,674 | 2,638,374 | 2,577,635 | 60,739 | 2,531,126 |
| Public Works | 1,271,295 | 1,290,897 | 1,355,465 | (64,568) | 1,306,389 |
| Cemetery | 62,681 | 62,681 | 61,657 | 1,024 | 62,582 |
| Economic Development and Assistance | 445,496 | 445,496 | 444,232 | 1,264 | 407,306 |
| Capital Outlay | 306,200 | 306,200 | 319,508 | (13,308) | 216,008 |
| Debt Service | 270,146 | 1,452,900 | 1,449,252 | 3,648 | 270,146 |
| Contingency Reserve | 1,000 | 1,000 | - | 1,000 | - |
| TOTAL EXPENDITURES | 8,013,197 | 9,537,108 | 9,412,384 | 124,724 | 7,423,435 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (728,989) | (2,252,900) | (698,815) | 1,554,085 | 1,312,564 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Proceeds from Long Term Debt | - | - | - | - | 17,529 |
| Transfers In | 160,871 | 160,871 | 156,339 | (4,532) | 177,269 |
| Transfers Out | (290,000) | (566,089) | (290,000) | 276,089 | (1,155,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | (129,129) | (405,218) | (133,661) | 271,557 | (960,202) |
| CHANGE IN FUND BALANCE | (858,118) | (2,658,118) | (832,476) | 1,825,642 | 352,362 |
| FUND BALANCE, Beginning | 5,592,305 | 5,592,305 | 6,064,990 | 472,685 | 5,712,628 |
| FUND BALANCE, Ending | $ 4,734,187 | $ 2,934,187 | $ 5,232,514 | $ 2,298,327 | $ 6,064,990 |

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The accompanying notes are an integral part of the financial statements

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON STATEMENT FOR THE**
**STREET IMPROVEMENT FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Taxes | $ 1,060,798 | $ 1,012,829 | $ (47,969) | $ 996,736 |
| Special Assessments | 59,941 | 41,155 | (18,786) | 55,403 |
| Intergovernmental | 30,433 | 263,120 | 232,687 | 245,829 |
| Charges for Services | 5,200 | 18,029 | 12,829 | 89,654 |
| Miscellaneous | 36,200 | 34,318 | (1,882) | 34,278 |
| TOTAL REVENUES | 1,192,572 | 1,369,451 | 176,879 | 1,421,900 |
| EXPENDITURES | | | | |
| Public Works | 1,329,605 | 99,032 | 1,230,573 | 130,097 |
| Capital Outlay | 545,000 | 1,123,779 | (578,779) | 1,174,265 |
| Debt Service | 378,076 | 378,226 | (150) | 378,026 |
| TOTAL EXPENDITURES | 2,252,681 | 1,601,037 | 651,644 | 1,682,388 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (1,060,109) | (231,586) | 828,523 | (260,488) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers Out | (75,674) | (25,374) | 50,300 | (25,374) |
| CHANGE IN FUND BALANCE | (1,135,783) | (256,960) | 878,823 | (285,862) |
| FUND BALANCE, Beginning | 2,709,323 | 3,021,779 | 312,456 | 3,307,641 |
| FUND BALANCE, Ending | $ 1,573,540 | $ 2,764,819 | $ 1,191,279 | $ 3,021,779 |

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

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON STATEMENT FOR THE**
**PARKS & RECREATION FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Taxes | $ 2,055,244 | $ 2,027,305 | $ (27,939) | $ 1,995,688 |
| Intergovernmental | 311,250 | 11,250 | (300,000) | 1,048 |
| Charges for Services | 535,855 | 402,228 | (133,627) | 263,888 |
| Miscellaneous | 28,700 | 22,288 | (6,412) | 38,708 |
| TOTAL REVENUES | 2,931,049 | 2,463,071 | (467,978) | 2,299,332 |
| EXPENDITURES | | | | |
| General Government | 10,000 | 1,748 | 8,252 | 19,561 |
| Parks and Recreation | 2,258,446 | 2,116,097 | 142,349 | 1,944,895 |
| Capital Outlay | 34,500 | 38,534 | (4,034) | 170,756 |
| Debt Service | 343,573 | 342,403 | 1,170 | 334,233 |
| TOTAL EXPENDITURES | 2,646,519 | 2,498,782 | 147,737 | 2,469,445 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | 284,530 | (35,711) | (320,241) | (170,113) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from Long Term Debt | - | - | - | 55,268 |
| Transfers In | 25,750 | 25,750 | - | 210,680 |
| Transfers Out | (71,917) | (68,455) | 3,462 | (66,917) |
| TOTAL OTHER FINANCING SOURCES (USES) | (46,167) | (42,705) | 3,462 | 199,031 |
| CHANGE IN FUND BALANCE | 238,363 | (78,416) | (316,779) | 28,918 |
| FUND BALANCE, Beginning | 582,750 | 748,401 | 165,651 | 719,483 |
| FUND BALANCE, Ending | $ 821,113 | $ 669,985 | $ (151,128) | $ 748,401 |

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

**CITY OF RIFLE, COLORADO**

**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**December 31, 2012**
**With Comparative Totals for December 31, 2011**

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | |
|---|---|---|---|---|
| | | | NON-MAJOR | |
| | WATER | WASTEWATER | SANITATION | TOTAL |
| ASSETS | | | | |
| CURRENT ASSETS | | | | |
| Cash and Investments | $ 4,371,644 | $ 757,338 | $ 725,653 | $ 5,854,635 |
| Other Receivable | 247,132 | 252,417 | 51,688 | 551,237 |
| Prepaid Expenses | 51,166 | 499 | 498 | 52,163 |
| Due from Other Governments | 60,000 | - | - | 60,000 |
| Inventory | 109,097 | 3,850 | - | 112,947 |
| TOTAL CURRENT ASSETS | 4,839,039 | 1,014,104 | 777,839 | 6,630,982 |
| PROPERTY AND EQUIPMENT | 34,066,456 | 42,582,259 | - | 76,648,715 |
| Less Accumulated Depreciation | (11,317,002) | (9,018,310) | - | (20,335,312) |
| NET PROPERTY AND EQUIPMENT | 22,749,454 | 33,563,949 | - | 56,313,403 |
| OTHER ASSETS | | | | |
| Restricted Cash and Investments | 25,767,008 | 380,149 | - | 26,147,157 |
| Loan Costs | - | - | - | - |
| TOTAL OTHER ASSETS | 25,767,008 | 380,149 | - | 26,147,157 |
| TOTAL ASSETS | 53,355,501 | 34,958,202 | 777,839 | 89,091,542 |
| LIABILITIES | | | | |
| CURRENT LIABILITIES | | | | |
| Accounts Payable | 346,113 | 24,026 | 1,715 | 371,854 |
| Accrued Wages & Comp. Absences | 34,344 | 25,422 | 154 | 59,920 |
| Accrued Interest Payable | 197,139 | 249,894 | - | 447,033 |
| Deposits | 10,000 | - | - | 10,000 |
| Deferred Revenue | 21,969 | 47,928 | - | 69,897 |
| Current Portion of Long Term Debt | 295,681 | 827,003 | - | 1,122,684 |
| TOTAL CURRENT LIABILITIES | 905,246 | 1,174,273 | 1,869 | 2,081,388 |
| NONCURRENT LIABILITIES | | | | |
| Bonds Payable | 25,353,180 | - | - | 25,353,180 |
| Notes Payable | 731,728 | 14,948,256 | - | 15,679,984 |
| Capital Leases Payable | 294,054 | - | - | 294,054 |
| TOTAL NONCURRENT LIABILITIES | 26,378,962 | 14,948,256 | - | 41,327,218 |
| TOTAL LIABILITIES | 27,284,208 | 16,122,529 | 1,869 | 43,408,606 |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 21,074,811 | 17,788,690 | - | 38,863,501 |
| Restricted | | | | |
| For Capital Improvements | 327,998 | - | - | 327,998 |
| For Operations and Maintenance Reserve | 439,010 | 380,149 | - | 819,159 |
| For Water Rights Acquisitions | - | - | - | - |
| Unrestricted | 4,229,474 | 666,834 | 775,970 | 5,672,278 |
| TOTAL NET POSITION | $ 26,071,293 | $ 18,835,673 | $ 775,970 | $ 45,682,936 |

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

| GOVERNMENTAL ACTIVITIES | | |
|---|---|---|
| INTERNAL SERVICE | TOTALS 2012 | TOTALS 2011 |
| $ 509,431 | $ 6,364,066 | $ 6,325,271 |
| - | 551,237 | 484,405 |
| - | 52,163 | 2,276 |
| - | 60,000 | 201,214 |
| 46,555 | 159,502 | 138,886 |
| 555,986 | 7,186,968 | 7,152,052 |
| 1,400,499 | 78,049,214 | 76,337,759 |
| (819,852) | (21,155,164) | (19,005,794) |
| 580,647 | 56,894,050 | 57,331,965 |
| - | 26,147,157 | 2,054,977 |
| - | - | 18,735 |
| - | 26,147,157 | 2,073,712 |
| 1,136,633 | 90,228,175 | 66,557,729 |
| 57,885 | 429,739 | 422,274 |
| 11,697 | 71,617 | 61,959 |
| - | 447,033 | 264,220 |
| - | 10,000 | 10,000 |
| - | 69,897 | 94,148 |
| - | 1,122,684 | 1,059,773 |
| 69,582 | 2,150,970 | 1,912,374 |
| - | 25,353,180 | - |
| - | 15,679,984 | 17,011,286 |
| - | 294,054 | 383,963 |
| - | 41,327,218 | 17,395,249 |
| 69,582 | 43,478,188 | 19,307,623 |
| 580,647 | 39,444,148 | 38,876,943 |
| - | 327,998 | 1,266,697 |
| - | 819,159 | 765,453 |
| - | - | 22,827 |
| 486,404 | 6,158,682 | 6,318,186 |
| $ 1,067,051 | $ 46,749,987 | $ 47,250,106 |

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**CITY OF RIFLE, COLORADO**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**
**PROPRIETARY FUNDS**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | |
|---|---|---|---|---|
| | | | NON-MAJOR | |
| | WATER | WASTEWATER | SANITATION | TOTAL |
| OPERATING REVENUES | | | | |
| Charges for Services | $ 2,682,698 | $ 2,447,587 | $ 476,198 | $ 5,606,483 |
| Sale of Materials | 2,225 | - | 275 | 2,500 |
| Reimbursed Expenditures | 24,145 | - | - | 24,145 |
| Other Revenue | 138,389 | 56,341 | 1,878 | 196,608 |
| TOTAL OPERATING REVENUES | 2,847,457 | 2,503,928 | 478,351 | 5,829,736 |
| OPERATING EXPENSES | | | | |
| Personal Services | 743,570 | 455,490 | 25,161 | 1,224,221 |
| Supplies | 219,354 | 71,479 | (164) | 290,669 |
| Purchased Services | 596,627 | 512,883 | 454,864 | 1,564,374 |
| Other Expenses | 8,663 | - | - | 8,663 |
| Management Fees | 104,949 | 104,949 | 9,160 | 219,058 |
| Fleet Maintenance | 60,199 | 35,539 | - | 95,738 |
| Info Tech Maintenance | 13,230 | 19,845 | 706 | 33,781 |
| Depreciation | 935,352 | 1,078,495 | - | 2,013,847 |
| TOTAL OPERATING EXPENSES | 2,681,944 | 2,278,680 | 489,727 | 5,450,351 |
| NET INCOME (LOSS) FROM OPERATIONS | 165,513 | 225,248 | (11,376) | 379,385 |
| NONOPERATING INCOME (EXPENSE) | | | | |
| System Improvement Fees | 27,524 | 24,476 | - | 52,000 |
| Dedicated Infrastructure | - | - | - | - |
| Investment Earnings | 32,557 | 6,251 | 4,546 | 43,354 |
| Gain (Loss) on Disposal of Fixed Assets | - | 10,390 | - | 10,390 |
| Cash in Lieu of Fees | 1,527 | - | - | 1,527 |
| Federal Grants | - | - | - | - |
| State Grants | 75,718 | - | - | 75,718 |
| Other Revenues | 3,494 | 1,000 | - | 4,494 |
| Amortization of Bond Premiums | 28,857 | 35,614 | - | 64,471 |
| Debt Issuance Costs | (419,804) | - | - | (419,804) |
| Interest Expense | (294,532) | (617,053) | - | (911,585) |
| NONOPERATING INCOME (EXPENSE) | (544,659) | (539,322) | 4,546 | (1,079,435) |
| NET INCOME (LOSS) BEFORE TRANSFERS | (379,146) | (314,074) | (6,830) | (700,050) |
| TRANSFERS | | | | |
| Transfers In | 50,000 | 235,000 | - | 285,000 |
| Transfers Out | (31,255) | (31,255) | (2,000) | (64,510) |
| NET TRANSFERS | 18,745 | 203,745 | (2,000) | 220,490 |
| NET INCOME (LOSS) | (360,401) | (110,329) | (8,830) | (479,560) |
| NET POSITION, Beginning | 26,434,635 | 18,961,796 | 784,800 | 46,181,231 |
| PRIOR PERIOD RESTATEMENT | (2,941) | (15,794) | - | (18,735) |
| NET POSITION, Beginning (As Restated) | 26,431,694 | 18,946,002 | 784,800 | 46,162,496 |
| NET POSITION, Ending | $ 26,071,293 | $ 18,835,673 | $ 775,970 | $ 45,682,936 |

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

| GOVERNMENTAL ACTIVITIES | | |
|---|---|---|
| INTERNAL SERVICE | TOTALS 2012 | TOTALS 2011 |
| $ 705,037 | $ 6,311,520 | $ 5,517,960 |
| - | 2,500 | 2,185 |
| - | 24,145 | 53,176 |
| - | 196,608 | 170,841 |
| 705,037 | 6,534,773 | 5,744,162 |
| 237,695 | 1,461,916 | 1,471,552 |
| 276,788 | 567,457 | 554,464 |
| 41,278 | 1,605,652 | 1,707,216 |
| 15,538 | 24,201 | 29,751 |
| - | 219,058 | 237,379 |
| 70 | 95,808 | 176,293 |
| 3,308 | 37,089 | 34,229 |
| 135,523 | 2,149,370 | 2,083,871 |
| 710,200 | 6,160,551 | 6,294,755 |
| (5,163) | 374,222 | (550,593) |
| - | 52,000 | 348,021 |
| - | - | 232,102 |
| 3,329 | 46,683 | 83,373 |
| - | 10,390 | 215,829 |
| - | 1,527 | 18,376 |
| - | - | 140,052 |
| - | 75,718 | 101,163 |
| 10 | 4,504 | 1,102 |
| - | 64,471 | - |
| - | (419,804) | (1,990) |
| - | (911,585) | (694,105) |
| 3,339 | (1,076,096) | 443,923 |
| (1,824) | (701,874) | (106,670) |
| - | 285,000 | 1,065,000 |
| - | (64,510) | (588,978) |
| - | 220,490 | 476,022 |
| (1,824) | (481,384) | 369,352 |
| 1,068,875 | 47,250,106 | 46,880,754 |
| - | (18,735) | - |
| 1,068,875 | 47,231,371 | 46,880,754 |
| $ 1,067,051 | $ 46,749,987 | $ 47,250,106 |

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**CITY OF RIFLE, COLORADO**

**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**Increase (Decrease) in Cash and Cash Equivalents**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | |
|---|---|---|---|---|
| | | | NON-MAJOR | |
| | WATER | SEWER | SANITATION | TOTAL |
| Cash Flows From Operating Activities: | | | | |
| Cash Received From Customers | $ 2,807,432 | $ 2,452,201 | $ 479,020 | $ 5,738,653 |
| Cash Payments to Suppliers | (1,069,724) | (747,599) | (469,193) | (2,286,516) |
| Cash Payments to Employees | (737,204) | (452,186) | (25,240) | (1,214,630) |
| Net Cash Provided by Operating Activities | 1,000,504 | 1,252,416 | (15,413) | 2,237,507 |
| Cash Flows From Capital and Related Financing Activities: | | | | |
| Purchases of Property and Equipment | (1,144,739) | (100,022) | - | (1,244,761) |
| Proceeds From Sale of Capital Assets | - | 10,390 | - | 10,390 |
| Proceeds From System Improvement Fees | 27,524 | 24,476 | - | 52,000 |
| Proceeds From Cash in Lieu of Fees | 1,527 | - | - | 1,527 |
| Proceeds From Grants | 216,931 | - | - | 216,931 |
| Principal Payments on Debt | 24,797,863 | (802,982) | - | 23,994,881 |
| Interest Payments on Debt | (101,571) | (627,201) | - | (728,772) |
| Loan Fees and Unamortized Bond Issue Costs | (390,947) | 35,614 | - | (355,333) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | 23,406,588 | (1,459,725) | - | 21,946,863 |
| Cash Flows from Non-Capital Financing Activities: | | | | |
| Other Revenues | 3,494 | 1,000 | - | 4,494 |
| Transfers - Net | 18,745 | 203,745 | (2,000) | 220,490 |
| Net Cash Provided (Used) by Non-Capital Financing Activities | 22,239 | 204,745 | (2,000) | 224,984 |
| Cash Flows From Investing Activities: | | | | |
| Investment Income | 32,557 | 6,251 | 4,546 | 43,354 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 24,461,888 | 3,687 | (12,867) | 24,452,708 |
| CASH AND EQUIVALENTS, Beginning | 5,676,764 | 1,133,800 | 738,520 | 7,549,084 |
| CASH AND EQUIVALENTS, Ending | $ 30,138,652 | $ 1,137,487 | $ 725,653 | $ 32,001,792 |
| Cash and Equivalents | $ 4,371,644 | $ 757,338 | $ 725,653 | $ 5,854,635 |
| Restricted Cash and Equivalents | 25,767,008 | 380,149 | - | 26,147,157 |
| TOTAL CASH AND EQUIVALENTS | $ 30,138,652 | $ 1,137,487 | $ 725,653 | $ 32,001,792 |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Operating Income | $ 165,513 | $ 225,248 | $ (11,376) | $ 379,385 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Depreciation | 935,352 | 1,078,495 | - | 2,013,847 |
| (Increase) Decrease in: | | | | |
| Other Receivable | (28,538) | (38,962) | 669 | (66,831) |
| Prepaid Expenses | (50,577) | 690 | - | (49,887) |
| Inventory | (2,729) | (1,051) | - | (3,780) |
| Increase (Decrease) in: | | | | |
| Accounts Payable | (13,396) | (2,543) | (4,627) | (20,566) |
| Accrued Wages & Comp. Absences | 6,366 | 3,304 | (79) | 9,591 |
| Deferred Revenue | (11,487) | (12,765) | - | (24,252) |
| Total Adjustments | 834,991 | 1,027,168 | (4,037) | 1,858,122 |
| Net Cash Provided by Operating Activities | $ 1,000,504 | $ 1,252,416 | $ (15,413) | $ 2,237,507 |

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

| GOVERNMENTAL ACTIVITIES | | |
|---|---|---|
| INTERNAL | TOTAL | |
| SERVICE | 2012 | 2011 |
| $ 705,037 | $ 6,443,690 | $ 5,896,648 |
| (325,788) | (2,612,304) | (2,733,039) |
| (237,627) | (1,452,257) | (1,487,012) |
| 141,622 | 2,379,129 | 1,676,597 |
| (466,694) | (1,711,455) | (1,523,970) |
| - | 10,390 | 376,532 |
| - | 52,000 | 348,021 |
| - | 1,527 | 18,376 |
| - | 216,931 | 40,000 |
| - | 23,994,881 | (1,020,211) |
| - | (728,772) | (704,541) |
| - | (355,333) | - |
| (466,694) | 21,480,169 | (2,465,793) |
| 10 | 4,504 | 1,102 |
| - | 220,490 | 476,022 |
| 10 | 224,994 | 477,124 |
| 3,329 | 46,683 | 83,373 |
| (321,733) | 24,130,975 | (228,699) |
| 831,164 | 8,380,248 | 8,608,947 |
| $ 509,431 | $ 32,511,223 | $ 8,380,248 |
| $ 509,431 | $ 6,364,066 | $ 6,325,271 |
| - | 26,147,157 | 2,054,977 |
| $ 509,431 | $ 32,511,223 | $ 8,380,248 |
| $ (5,163) | $ 374,222 | $ (550,593) |
| 135,523 | 2,149,370 | 2,083,871 |
| - | (66,831) | 152,486 |
| - | (49,887) | 49,306 |
| (16,839) | (20,619) | (18,365) |
| 28,033 | 7,467 | (24,648) |
| 68 | 9,659 | (15,460) |
| - | (24,252) | - |
| 146,785 | 2,004,907 | 2,227,190 |
| $ 141,622 | $ 2,379,129 | $ 1,676,597 |

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**CITY OF RIFLE, COLORADO**

**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUND**
**December 31, 2012**
**With Comparative Totals for December 31, 2011**

| | PERPETUAL CARE | |
|---|---|---|
| | **2012** | **2011** |
| ASSETS | | |
| Cash and Investments | $ 212,533 | $ 206,918 |
| NET POSITION | | |
| Held In Trust for Cemetery Maintenance | $ 212,533 | $ 206,918 |

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The accompanying notes are an integral part of the financial statements

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Rifle was incorporated in 1905 and became a Home Rule City in 1963. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety, highways and streets, water, sewer, sanitation, health and social services, culture and recreation, education, public improvements, planning and zoning, and general administrative services. The City's basic financial statements include the accounts of all City operations.

This summary of the City of Rifle's significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting policies of the City of Rifle conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

### Reporting Entity

In accordance with Governmental Accounting Standards, the City 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 City is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if City 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 benefits to, or to impose specific financial burdens on, the City. The City may also be financially accountable for governmental organizations that are fiscally dependent upon it.

Based upon the application of these criteria, the following component unit is included in the City's reporting entity because of the significance of its operational or financial relationship to the City.

### Blended Component Units

The Downtown Development Agency (DDA) and the Urban Renewal Authority (URA) were created as separate legal entities by an act of the state legislature and "activated" by action of the City Council to plan and develop the downtown and other blighted areas of the City and to attract new businesses and residents. The governing board of the DDA is appointed by the City Council for fixed terms. The DDA has the complete authority to hire management and all other employees. There is no significant continuing relationship between the City and the DDA for carrying out day-to-day functions. The governing board of the URA is the City Council.

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

**Blended Component Units** (Continued)

The DDA is a separate taxing body and levies taxes against the property owners within the designated development district and may hold referendums of its constituents. The DDA's levy and the levy of the City are independent of each other and are related only by the fact that they are levied against a common tax base within the DDA's geographic boundaries. Property taxes from the DDA's levy are its primary revenue source.

The URA's primary source of revenue is increment tax receipts based on the increased assessed valuation of taxes in the Urban Renewal Authority boundaries.

Because the DDA's governing board is appointed by the City and the budget and any amendments thereto are approved by the City, the DDA is reported as if it were part of the primary government. Similarly, since URA's governing board is the City Council and the budget and any amendments thereto are approved by the City, the URA is reported as if it were part of the primary government.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non - fiduciary activities of the City. 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 segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual funds are reported as separate columns in the fund financial statements.

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

**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 City 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, sales and use taxes, franchise fees, state shared revenues, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

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

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

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

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

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

Major Special Revenue Funds
Street Improvement Fund – This fund receives sales, use, and street impact revenues restricted for public works street improvements.

Parks and Recreation Fund – This fund accounts for the operations of the City's parks and recreation programs. It is partially funded through a 1% sales and use tax assessment.

The City also reports the following major proprietary funds:

Water and Wastewater Funds – These funds account for the activities related to offering the respective services to the City's residents.

Additionally, the City reports the following fiduciary (agency) fund:

Perpetual Care Fund – The Perpetual Care Fund is used to account for assets held by the City in a trustee capacity for the future maintenance of the City's cemetery.

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**Budgets**

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

(1) In accordance with the City Charter, on or before the second Council meeting in August, the Council adopts a resolution setting the schedule for the adoption of the following year's budget.
(2) Prior to or by the first Council meeting in December, the budget is legally enacted through passage of an ordinance, after receiving input through public hearings.
(3) The City Manager reports monthly to the City Council explaining any variance from the approved budget.
(4) The City Charter requires the adoption of a budget for proprietary funds. Depreciation expense is not a budgeted item.
(5) The City does not utilize encumbrance accounting and all appropriations lapse at year end.

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

**Cash and Equivalents**

For purposes of the statement of cash flows, cash equivalents are defined as investments with original maturities of three months or less.

**Property Taxes**

Property taxes for the City are levied by the City Council and certified for collection to Garfield County by December 15 of each year. These taxes become due January 1 of the succeeding year and are payable in full by April 30 or in two installments by June 15 in the year of collection. Property taxes levied in the current year for collection in the subsequent year by the General Fund are included in receivables and deferred inflows at year end. These taxes are classified as deferred inflows since they were levied for and are not available to the City until the subsequent year.

**Inventory**

Inventories are valued at cost, using the first-in, first-out (FIFO) method.

**Property, Plant and Equipment**

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

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

Property and equipment of the City is depreciated using the straight line method over the following estimated useful lives.

| | |
|---|---|
| Buildings | 10 - 50 years |
| Land Improvements | 7 - 75 years |
| Machinery and Equipment | 5 - 10 years |
| Wastewater System | 30 - 50 years |
| Water System | 30 - 50 years |

Infrastructure assets, which include streets, bridges, and drainage systems, are depreciated using the straight line method over estimated useful life of 25 years.

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

**Compensated Absences**

Employees earn one day of sick-leave per month. Upon accrual of 480 hours of sick-leave, employees begin accruing three hours of vacation per month in lieu of additional sick-leave.

Vacation is earned based upon the tenure with the City up to a maximum of twenty five days. Upon termination, the amount paid is the number of days accrued.

The City's policy is to record a liability and a related charge to expenditures for compensated absences for employees in the appropriate funds. The City has elected this conservative method to more closely monitor its financial position. Current accrued compensated absences including accrued payroll was $473,557 at December 31, 2012, $340,025 of which was recorded in the General Fund, $61,915 in the Special Revenue Funds, $59,920 in the Enterprise Funds, and $11,697 in the Internal Service Funds.

**Deferred Inflows of Resources**

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises both under the full accrual and modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in both the governmental activities statement of net position and in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflow is recorded at December 31. As the tax is collected in the succeeding year, the deferred inflow is recognized as revenue and the receivable is reduced.

**Net Position/Fund Balance**

The Urban Renewal Authority Fund has a deficit fund balance of $111,003 which is expected to be recovered through future incremental property tax revenues.

In the government-wide financial statements and for the proprietary fund statements, net assets are either shown as net investment in capital assets, with these assets essentially being nonexpendable; restricted when constraints placed on the net position are externally imposed; or unrestricted.

For the governmental fund presentation, fund balances that are classified as "nonspendable" include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

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

**Net Position/Fund Balance** (Continued)

Fund balances are reported as "restricted" when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Amounts that can only be used for specific purposes pursuant to constraints imposed by the highest formal action, the adoption of an Ordinance, of the government's highest level of decision-making authority, the City Council, are reported as "committed" fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as "assigned" fund balance. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

All remaining fund balance in the General Fund or deficits in the other governmental funds are presented as unassigned.

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**Net Position/Fund Balance Flow Assumptions**

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

**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 City's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

## NOTE 2: CASH AND INVESTMENTS

A summary of cash and investments follows:

| | |
|---|---|
| Governmental - Unrestricted | $ 11,903,671 |
| Business-type - Unrestricted | 5,854,635 |
| Govermental - Restricted | 1,889,889 |
| Business-type - Restricted | 26,147,157 |
| Fiduciary | 212,533 |
| Total Cash and Investments | $ 46,007,885 |

The City's cash and investment balances are comprised of the following:

| | |
|---|---|
| Cash and Deposits | $ 7,661,311 |
| Investments | 38,346,574 |
| Total Cash and Investments | $ 46,007,885 |

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### Deposits

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels ($250,000) must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is 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 institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools. At December 31, 2012, all of the City's bank deposits as shown below were either insured by federal depository insurance or collateralized under PDPA. Uninsured deposits in financial institutions are placed into three categories depending on the custody credit risk. The categories are as follows:

1. Uncollateralized
2. Collateralized with securities held by the pledging financial institution
3. Collateralized with securities held by the pledging financial institution's trust department, or agent but not in the entity's name

**NOTE 2:** **CASH AND INVESTMENTS** (Continued)

**Deposits** (Continued)

| | Bank Balance | Carrying Balance |
|---|---|---|
| FDIC Insured | $ 3,667,847 | $ 3,667,847 |
| PDPA (Category 3) | 5,643,389 | 3,991,922 |
| Petty Cash | - | 1,542 |
| Total Cash and Deposits | $ 9,311,236 | $ 7,661,311 |

**Investments**

Credit Risk

The City invests excess funds under the prudent investor rule. The criteria for selection of investments and their order of priority are: 1) Safety, 2) Liquidity, and 3) Yield. The Director of Finance is responsible for all of the investments of the City.

Eligible investments shall conform to state law and may include any of the following:

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

As of December 31, 2012, the City's investments consisted of the following:

| | Fair Value | Weighted Avg. Maturity In Years | % of Portfolio | Rating |
|---|---|---|---|---|
| U.S. Instrumentalities: | | | | |
| FNMA | $ 2,962,961 | 1.76 | 7.73% | AAA |
| FHLB | 2,382,420 | 3.88 | 6.21% | AAA |
| Local Investment Pools | 7,709,418 | 0.00 | 20.10% | AAAm |
| Mutual Funds | 291,775 | 0.00 | 0.76% | N/A |
| Debt Proceeds in Escrow | 25,000,000 | 0.00 | 65.19% | N/A |
| Total Investments held by City | $ 38,346,574 | 0.38 | 99.99% | |

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**NOTE 2:** **CASH AND INVESTMENTS** (Continued)

**Investments** (Continued)

Credit Risk (Continued)

During the year ended December 31, 2012, the City invested funds in the Colorado Surplus Asset Fund (CSAFE) and Colotrust. As investment pools, they operate under the Colorado Revised Statutes (24-75-701) and are overseen by the Colorado Securities Commissioner. They invest in securities that are specified by Colorado Revised Statutes (24-75-601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pools operate similar to a 2a-7-like money market fund with a share value equal to $1.00 and a maximum weighted average maturity of 60 days. These funds are rated AAAm by the Standard and Poor's Corporation.

Interest Rate Risk

The City manages its interest rate risk by setting a maximum maturity date no more than five years from the date of purchase unless otherwise authorized by the City Council.

Concentration of Credit Risk

The City places no limit on the amount that may be invested in any one issuer. More than 5 percent of the City's investments are in Federal Home Loan Bank and Federal National Mortgage Association securities. These investments are 7.73%, and 6.21%, respectively, of the City's total investments.

Custodial Credit Risk – Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2012, the City's U.S. Instrumentality securities were held by Wells Fargo Brokerage Services, LLC, or AXA Advisors, LLC in the name of the City.

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## NOTE 3: RESTRICTED CASH

The City has recorded the following cash restrictions at December 31, 2012:

| | |
|---|---|
| General Fund | |
| Restricted for Senior Center Improvements | $ 29,539 |
| Restricted for Senior Center Meals | 103,178 |
| Restricted for Road Improvements | 251,364 |
| Restricted for Parkland Dedication | 294,993 |
| Restricted for Police Expenditures | 21,405 |
| Restricted for Regional Drainage | 21,006 |
| Total General Fund | 721,485 |
| Street Improvement Fund | |
| Restricted for Street Improvements from Bond Proceeds | 277,966 |
| Restricted for Bond Principal and Interest Payments | 412,385 |
| Total Street Improvement Fund | 690,351 |
| Downtown Development Agency | |
| Restricted for Parking Projects | 12,319 |
| Conservation Trust Fund | |
| Restricted for Parks and Recreation | 158,007 |
| Parks & Recreation Fund | |
| Restricted for Rifle Mountain Park | 6,535 |
| Restricted for Fireworks | 1,192 |
| Restricted from RE-2 School District | 300,000 |
| Total Parks & Recreation Fund | 307,727 |
| Water Fund | |
| Restricted for Infrastructure Improvements | 327,998 |
| Restricted for Water Rights | (85,610) |
| Restricted Debt Proceeds | 25,000,000 |
| Restricted for Operations and Maintenance Reserve | 439,010 |
| Total Water Fund | 25,767,008 |
| Sewer Fund | |
| Restricted for Operations and Maintenance Reserve | 380,149 |
| **Total Restricted Cash** | **$ 28,037,046** |

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## NOTE 4: CAPITAL ASSETS

The following schedule presents changes in governmental activities capital assets during 2012:

| | Balance 12/31/2011 | Additions | Deletions | Balance 12/31/2012 |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Non-depreciable Capital Assets: | | | | |
| Land | $ 3,216,211 | $ - | $ - | $ 3,216,211 |
| Construction in Process | - | 496,123 | - | 496,123 |
| Depreciable Capital Assets: | | | | |
| Buildings | 14,491,837 | 51,421 | - | 14,543,258 |
| Improvements | 57,528,449 | 1,481,465 | - | 59,009,914 |
| Equipment | 3,305,123 | 340,156 | 115,142 | 3,530,137 |
| Int Svc Equipment & Vehicles | 933,805 | 466,694 | - | 1,400,499 |
| Total Capital Assets | 79,475,425 | 2,835,859 | 115,142 | 82,196,142 |
| Less: Accumulated Depreciation | | | | |
| Buildings | 3,828,722 | 411,286 | - | 4,240,008 |
| Improvements | 19,046,929 | 2,353,189 | - | 21,400,118 |
| Equipment | 2,184,378 | 291,459 | 115,078 | 2,360,759 |
| Int Svc Equipment & Vehicles | 684,329 | 135,523 | - | 819,852 |
| Total Accumulated Depreciation | 25,744,358 | 3,191,457 | 115,078 | 28,820,737 |
| **Net Capital Assets** | **$ 53,731,067** | **$ (355,598)** | **$ 64** | **$ 53,375,405** |

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Depreciation has been charged to the various functions and programs as follows:

| | Governmental Activties |
|---|---|
| General Government | $ 203,624 |
| Public Safety | 84,642 |
| Public Works | 1,967,986 |
| Cemetery | 6,119 |
| Parks & Recreation | 719,730 |
| Economic Development | 73,833 |
| Depreciation Govt Funds | 3,055,934 |
| Fleet Maintenance | 135,523 |
| Total Depreciation | $ 3,191,457 |

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

The following schedule presents business-type activities capital assets at December 31, 2012:

| | Balance 12/31/2011 | Additions | Deletions | Balance 12/31/2012 |
|---|---|---|---|---|
| **Business-Type Activities:** | | | | |
| Non-depreciable Capital Assets: | | | | |
| Land | $ 1,854,428 | $ 44,664 | $ - | $ 1,899,092 |
| Water Rights | 495,000 | - | - | 495,000 |
| Depreciable Capital Assets: | | | | |
| Buildings | 39,319,894 | 915,140 | - | 40,235,034 |
| Improvements | 31,531,951 | 155,247 | - | 31,687,198 |
| Equipment | 2,202,680 | 129,710 | - | 2,332,390 |
| Total Capital Assets | 75,403,953 | 1,244,761 | - | 76,648,714 |
| Less: Accumulated Depreciation | | | | |
| Buildings | 9,920,831 | 1,209,634 | - | 11,130,465 |
| Improvements | 7,194,775 | 646,223 | - | 7,840,998 |
| Equipment | 1,205,858 | 157,990 | - | 1,363,848 |
| Total Accumulated Depreciation | 18,321,464 | 2,013,847 | - | 20,335,311 |
| **Net Capital Assets** | **$ 57,082,489** | **$ (769,086)** | **$ -** | **$ 56,313,403** |

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Depreciation has been charged to the various functions and programs as follows:

| | Business-Type Activities |
|---|---|
| Water Operations | $ 935,352 |
| Sewer Operations | 1,078,495 |
| Total Depreciation | $ 2,013,847 |

## NOTE 5: LONG - TERM DEBT – GOVERNMENTAL ACTIVITIES

### BONDS PAYABLE

In November, 2003, the City issued $4,155,000 of Sales and Use Tax Revenue Bonds for street improvements. These bonds are secured by a pledge of the City's sales and use tax revenue. The pledge is for one half of the revenues derived from the City's 2.5% sales and use tax in place at the time of issuance and does not represent an exclusive assignment or pledge, or $2,534,180 for the 2012 fiscal year. The bonds mature serially beginning in 2004 through 2018. Bond principal payments are due annually on December 1, and interest is due semi-annually on June 1 and December 1. The bonds bear interest at rates ranging from 2.0% to 4.10%. The bonds require a $412,458 reserve including funding of 1/6 of the next semiannual interest payment and 1/12 of the next annual principal payment monthly. The City has established the required reserves (Note 3). These bonds are repaid through the Street Improvement Fund.

### CAPITAL LEASE PAYABLE

In June 2007, the City entered into a lease purchase agreement for the construction of a new police and court facility. The lease requires semi-annual base rentals of $132,724 consisting of both principal and interest at 4.36% on June 1 and December 1 of each year after an initial interest payment of $41,531 in December 2007. Payments continue through December 2017. The initial lease proceeds were $2,133,000. This lease was fully repaid in December 2012 with payments made by the General Fund.

In August 2008, the City entered into a lease purchase agreement for the construction of a new parks facility. The lease requires semi-annual base rentals of $161,164 consisting of both principal and interest at 4.28% on June 1 and December 1 of each year after an initial interest payment of $28,747 in December 2008. Payments continue through December 2018. The initial lease proceeds were $2,600,000. Payments are made through the Parks and Recreation Fund.

During 2011, the City entered into lease purchase agreements for the purchase of copier and fitness equipment. The copier lease requires 60 monthly payments of $336 consisting of both principal and interest at the rate of 5.70%. The fitness equipment requires 36 monthly payment of $1,673 consisting of both principal and interest at 5.70% through May 2014. Equipment with a value of $72,796 was capitalized through these leases. Payments are made by the General Fund for the copiers and by the Parks and Recreation Fund for the fitness equipment.

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## NOTE 5: LONG - TERM DEBT – GOVERNMENTAL ACTIVITIES (Continued)

Changes in governmental activity long-term debt are as follows:

| | Balance 12/31/11 | Advances | Repayments | Balance 12/31/12 | Current Portion | Interest Expense |
|---|---|---|---|---|---|---|
| 2003 Revenue Bonds | $ 2,280,000 | $ - | $ 290,000 | $ 1,990,000 | $ 300,000 | $ 94,651 |
| 2003 Revenue Bond Premiums | 12,925 | - | 1,880 | 11,045 | 1,880 | (1,880) |
| Capital Leases - Equipment | 59,467 | - | 21,272 | 38,195 | 20,917 | 3,021 |
| Police Facility Capital Lease | 1,388,212 | - | 1,388,212 | - | - | 59,866 |
| Parks Facility Capital Lease | 1,932,002 | - | 242,202 | 1,689,800 | 252,679 | 86,285 |
| **Total Obligations** | **$ 5,672,606** | **$ -** | **$ 1,943,566** | **$ 3,729,040** | **$ 575,476** | **$ 241,943** |

Scheduled payments on the bonds are due as follows:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2013 | $ 300,000 | $ 77,201 | $ 377,201 |
| 2014 | 315,000 | 65,951 | 380,951 |
| 2015 | 325,000 | 54,296 | 379,296 |
| 2016 | 335,000 | 41,946 | 376,946 |
| 2017 | 350,000 | 28,965 | 378,965 |
| 2018 | 365,000 | 14,965 | 379,965 |
| **Total** | **$ 1,990,000** | **$ 283,324** | **$ 2,273,324** |

Scheduled payments on the capital leases are as follows:

| Year | Parks Facility Payment | Fitness Equipment Payment | Copier Equipment Payment | Total Payment |
|---|---|---|---|---|
| 2013 | $ 322,328 | $ 20,076 | $ 4,037 | $ 346,441 |
| 2014 | 322,328 | 8,176 | 4,037 | 334,541 |
| 2015 | 322,328 | - | 4,037 | 326,365 |
| 2016 | 322,328 | - | - | 322,328 |
| 2017 | 322,328 | - | - | 322,328 |
| 2018 | 322,328 | - | - | 322,328 |
| Total Payments | 1,933,968 | 28,252 | 12,111 | 1,974,331 |
| Interest at 4.28%/5.7%/5.7% | (244,168) | (1,166) | (1,002) | (246,336) |
| **Present Value of Payments** | **$ 1,689,800** | **$ 27,086** | **$ 11,109** | **$ 1,727,995** |

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## NOTE 6: LONG - TERM DEBT – BUSINESS-TYPE ACTIVITIES

Changes in business-type activity long-term debt are as follows:

| | Balance 12/31/11 | Advances | Repayments | Balance 12/31/12 | Current Portion | Interest Expense |
|---|---|---|---|---|---|---|
| 1982 CWCB Note - Water | $ 122,932 | $ - | $ 122,932 | $ - | $ - | $ 4,070 |
| 1994 CWRPDA Loan - Water | 276,250 | - | 276,250 | - | - | 8,826 |
| 2003 CWRPDA Loan - Water | 1,007,500 | - | 70,000 | 937,500 | 70,833 | 40,388 |
| 2004 DOLA Note - Sewer | 175,595 | - | 55,700 | 119,895 | 58,485 | 10,784 |
| 2006 Capital Lease - Water | 470,099 | - | 86,136 | 383,963 | 89,909 | 21,625 |
| 2007 CWRPDA Loan - Sewer | 15,812,052 | - | 711,668 | 15,100,384 | 732,904 | 866,311 |
| 2007 CWRPDA Premium - Sewer | 590,594 | - | 35,614 | 554,980 | 35,614 | (35,614) |
| 2012 CWRPDA Loan - Water | - | 21,858,367 | - | 21,858,367 | 6,082 | 194,397 |
| 2012 CWRPDA Loan - Water (Fed) | - | 2,000,000 | - | 2,000,000 | 100,000 | - |
| 2012 CWRPDA Premium - Water | - | 1,523,671 | 28,857 | 1,494,814 | 28,857 | (28,857) |
| **Total Obligations** | **$ 18,455,022** | **$ 25,382,038** | **$ 1,387,157** | **$ 42,449,903** | **$ 1,122,684** | **$ 1,081,930** |

### NOTES PAYABLE

On October 19, 1994, the City entered into a loan agreement with the Colorado Water Resources and Power Development Authority for $1,295,000. The loan carries an average interest rate of 6.1% and was issued to advance refund $320,000 of outstanding 1986 General Obligation Water Bonds with an average interest rate of 7.9%, and to fund water plant improvements. The loan was subsequently refinanced in 1998 via a new Colorado Water Resource and Power Development bond issuance. This note was scheduled to mature in October, 2014, but was repaid during 2012. Unamortized issuance costs of $2,941 were written off effective December 31, 2011 with the adoption of new accounting standards (Note 13). Payments were made by the Water Fund.

In 2003, the City obtained permanent financing from the Colorado Water Resource and Power Development Authority ("CWRPDA") of $1,525,000 to fund system improvements. This permanent financing was used to repay the interim borrowing from CWRPDA that occurred in 2002. The loan bears interest at 3.98% and required monthly principal and interest payments through October 1, 2023. Pursuant to the loan agreement, the City was required to establish a 3 month operations and maintenance reserve based on the subsequent years budgeted expenditures, or $439,010, as noted above. The City has funded this reserve through the restriction of its cash balances in the Water Fund (Note 3). The City believes it is in compliance with all required covenants and obligations called for by the loan agreement. Payments are made through the Water Fund.

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**NOTE 6:** **LONG - TERM DEBT – BUSINESS-TYPE ACTIVITIES** (Continued)

**NOTES PAYABLE** (Continued)
Debt service requirements to maturity are as follows:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2013 | $ 70,833 | $ 38,247 | $ 109,080 |
| 2014 | 75,000 | 35,755 | 110,755 |
| 2015 | 75,833 | 33,043 | 108,876 |
| 2016 | 80,833 | 30,223 | 111,056 |
| 2017 | 85,000 | 27,123 | 112,123 |
| 2018-2022 | 468,333 | 81,454 | 549,787 |
| 2023 | 81,668 | 3,937 | 85,605 |
| **Total** | **$ 937,500** | **$ 249,782** | **$ 1,187,282** |

In 1981, the City entered into a loan agreement with the Colorado Water Conservation Board for system improvements. The loan was for $300,000 and bears interest at 4%. Payments are made by the Water Fund. Loan payments were due annually in the amount of $15,156 through November 1, 2021. This loan was repaid during 2012.

In 2004, the City entered into a loan agreement with the Colorado Department of Local Affairs for sewer system improvements. The loan was for $500,000 and bears interest at 5%. Loan payments are due annually in the amount of $64,480 through September 1, 2014. Payments are made by the Wastewater Fund. Debt service requirements to maturity are as follows:

| Year | Principal | Interest | Total |
|---|---|---|---|
| 2013 | $ 58,485 | $ 5,995 | $ 64,480 |
| 2014 | 61,410 | 3,070 | 64,480 |
| **Total** | **$ 119,895** | **$ 9,065** | **$ 128,960** |

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**NOTE 6:** **LONG - TERM DEBT – BUSINESS-TYPE ACTIVITIES** (Continued)

**NOTES PAYABLE** (Continued)

In May 2007, the City entered into a loan agreement with the Colorado Water Resource and Power Development Authority in the amount of $17,852,112. The proceeds were used to complete sewer improvements. The City has also recorded $747,848 of premiums that are being amortized over the life of the note, with the remaining unamortized portion included in the note payable balance in the financial statements. The loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2028. The loan bears interest at 3.5% per annum, not including administrative fees. Pursuant to the loan agreement, the City was required to establish a 3 month operations and maintenance reserve based on the subsequent years budgeted expenditures, or $380,149. The City has funded this reserve through the restriction of its cash balances in the Wastewater Fund (Note 3). The City believes it is in compliance with all required covenants and obligations called for by the loan agreement. Unamortized issuance costs of $15,794 were written off effective December 31, 2011 with the adoption of new accounting standards (Note 13). Debt service requirements to maturity are as follows:

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| Year | Principal | Interest | Total |
|---|---|---|---|
| 2013 | $ 732,904 | $ 596,233 | $ 1,329,137 |
| 2014 | 759,140 | 573,387 | 1,332,527 |
| 2015 | 780,376 | 549,720 | 1,330,096 |
| 2016 | 806,612 | 525,394 | 1,332,006 |
| 2017 | 832,848 | 500,248 | 1,333,096 |
| 2018-2022 | 4,554,016 | 2,096,119 | 6,650,135 |
| 2023-2027 | 5,369,804 | 1,286,900 | 6,656,704 |
| 2028 | 1,264,684 | 66,145 | 1,330,829 |
| **Total** | **$ 15,100,384** | **$ 6,194,146** | **$ 21,294,530** |

In August 2012, the City entered into two loan agreements with the Colorado Water Resource and Power Development Authority in the amount of $23,858,367. The loans are comprised of $21,858,367 of regular CWRPDA financing and an additional $2,000,000 of federally subsidized no-interest financing. The proceeds are to be used to complete water system improvements.

**NOTE 6:** **LONG - TERM DEBT – BUSINESS-TYPE ACTIVITIES** (Continued)

The City has also received the benefit of $1,523,671 of premiums related to the $21,858,367 CWRPDA debt issuance that are being amortized over the life of the note. The unamortized portion of the premiums is included in the note payable balance in the financial statements. Issuance costs of $382,038 were expensed during 2012. Net proceeds from the loan in the amount of $23,000,000 are being held in escrow by CWRPDA pending the commencement of construction (Note 3). The $21,858,367 loan requires semi-annual principal and interest payments on February 1 and August 1 of each year through 2034 commencing in August 2012. The loan bears interest at 1.6% per annum, not including administrative fees. Pursuant to the loan agreement, the City was required to establish a 3 month operations and maintenance reserve based on the subsequent years budgeted expenditures, or $439,010. The City has funded this reserve through the restriction of its cash balances in the Water Fund (Note 3). The City believes it is in compliance with all required covenants and obligations called for by the loan agreement. All debt payments related to this loan are made by the Water Fund.

The $2,000,000 federally subsidized non-interest bearing loan requires semi-annual principal payments of $50,000 on February 1 and August 1 of each year through 2032 commencing in February 2013. Net proceeds from the loan of $2,000,000 are being held in escrow by CWRPDA pending commencement of construction (Note 3). All debt payments related to this loan are made by the Water Fund.

Debt service requirements to maturity on the two loans are as follows:

| Year | CWRPDA Principal | No Interest Principal | Total Principal | Interest | Total |
|---|---|---|---|---|---|
| 2013 | $ 6,082 | $ 100,000 | $ 106,082 | $ 453,001 | $ 559,083 |
| 2014 | 827,139 | 100,000 | 927,139 | 489,912 | 1,417,051 |
| 2015 | 845,385 | 100,000 | 945,385 | 476,173 | 1,421,558 |
| 2016 | 869,712 | 100,000 | 969,712 | 455,604 | 1,425,316 |
| 2017 | 894,040 | 100,000 | 994,040 | 429,973 | 1,424,013 |
| 2018-2022 | 4,816,869 | 500,000 | 5,316,869 | 1,804,190 | 7,121,059 |
| 2023-2027 | 5,321,667 | 500,000 | 5,821,667 | 1,292,999 | 7,114,666 |
| 2028-2032 | 5,729,155 | 500,000 | 6,229,155 | 891,981 | 7,121,136 |
| 2033-2034 | 2,548,318 | - | 2,548,318 | 105,901 | 2,654,219 |
| **Total** | **$ 21,858,367** | **$ 2,000,000** | **$ 23,858,367** | **$ 6,399,734** | **$ 30,258,101** |

**CAPITAL LEASES PAYABLE**

During 2006, the City entered into a capital lease for the retrofitting of the City's water meters. Assets worth $836,241 were acquired and capitalized. The lease requires forty quarterly payments of $26,254 beginning February 2007. The lease bears interest at 4.3% per annum. The lease is being repaid by the Water Fund.

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**NOTE 6:** **LONG - TERM DEBT – BUSINESS-TYPE ACTIVITIES** (Continued)

**CAPITAL LEASES PAYABLE** (Continued)

Scheduled lease payments to maturity are as follows:

| Year | Payment |
|---|---|
| 2013 | $ 105,018 |
| 2014 | 105,018 |
| 2015 | 105,018 |
| 2016 | 105,018 |
| Total Payments | 420,072 |
| 4.3% Interest | (36,109) |
| **Present Value of Payments** | **$ 383,963** |

**NOTE 7:** **INTERFUND TRANSACTIONS**

Following is a summary of advances to and from other funds at December 31, 2012:

| | Advance To Other Fund | Advance From Other Funds |
|---|---|---|
| General Fund | $ 120,000 | $ - |
| Street Improvement Fund | - | 100,600 |
| Nonmajor Governmental Funds | 100,600 | 120,000 |
| **Totals** | **$ 220,600** | **$ 220,600** |

These represent funds that were advanced internally from one fund to another to provide long-term operating and capital resources and are being repaid over time. The advances receivable represent nonspendable fund balance at year end.

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**NOTE 7:** **INTERFUND TRANSACTIONS** (Continued)

The City has recorded the following routine transfers:

| | Transfers In | Transfers Out |
|---|---|---|
| General Fund | $ 156,340 | $ 290,000 |
| Street Improvement Fund | - | 25,374 |
| Parks Fund | 25,750 | 68,455 |
| Water Fund | 50,000 | 31,256 |
| Sewer Fund | 235,000 | 31,255 |
| Nonmajor Governmental Funds | 99,000 | 117,750 |
| Nonmajor Enterprise Funds | - | 2,000 |
| **Totals** | **$ 566,090** | **$ 566,090** |

The following funds have made payments to the internal service funds representing maintenance and capital recovery costs:

| | Internal Service Charges |
|---|---|
| General Fund | $ 456,348 |
| Parks Fund | 115,792 |
| Water Fund | 73,430 |
| Wastewater Fund | 55,385 |
| Sanitation Fund | 706 |
| Fleet Maintenance Fund | 3,377 |
| **Total** | **$ 705,038** |

In 2005, the General Fund made a $400,000 transfer to the Fleet Maintenance Fund to provide resources for fleet acquisitions. The Fleet Maintenance Fund acquires assets on behalf of other operating departments. These assets are capitalized in the fund and then allocated to the activities and functions as required for the government-wide presentation. The Fleet Maintenance Fund will recover the original acquisition costs over a period of three years in the form of increased user charges to the benefiting department. These recoveries will assist in maintaining cash resources for future fleet purchases.

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**NOTE 7: INTERFUND TRANSACTIONS** (Continued)

The utility funds have paid the General Fund the following management fees:

| | Mgmt Fees |
|---|---|
| Water Fund | $ 104,949 |
| Wastewater Fund | 104,949 |
| Sanitation Fund | 9,160 |
| **Total** | **$ 219,058** |

**NOTE 8: EMPLOYEE BENEFIT PLANS**

The City provides pension benefits for all of its full-time police officers through a defined contribution plan. The police officers contribute 8% of their compensation to the plan, which the City matches with a 12.51% contribution. The City's contributions for each employee (and interest allocated thereon) vest at the rate of 20% per year. The City's contributions were calculated using the base salary amount of $1,384,878. During the year ended December 31, 2012, the City contributed $173,248, and the employees contributed $110,659.

All other full-time employees of the City are eligible to participate in a defined contribution pension plan established under the provisions of Section 401(k) of the Internal Revenue Code. In this defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan covers all full-time employees upon initial employment and who have attained the age of twenty-one. The City contributes 5% of compensation to the plan on behalf of each qualified employee. Employees may not make contributions to this plan. Employees vest at the rate of 20% per year in contributions made by the City so that, by the fifth year of participation, they are 100% vested in all contributions made to the plan. The City's total payroll was $5,028,209 and covered payroll was $3,508,802 for this plan. For the year ended December 31, 2012, the City contributed $175,440 to the plan.

The City offers a deferred compensation plan in accordance with Section 457 of the Internal Revenue Code. The plan permits employees to defer a portion of their salary to future years. This deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. However, employees are allowed to borrow against these funds and re-pay via payroll deduction. All amounts held by the Section 457 plan are held in trust for the benefit of the employees and accordingly are not included in the City's financial statements.

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## NOTE 9: RECONCILIATION OF BUDGETED REVENUE AND EXPENDITURES TO ACTUALS

The financial statements present the activities of the proprietary fund types in conformity with GAAP, as applicable to these funds. Budgets are prepared using a non-GAAP basis. A reconciliation of the two methods is provided below:

| | Water Fund | Sewer Fund | Sanitation Fund | Fleet Maintenance Fund | Information Systems Fund |
|---|---|---|---|---|---|
| Total Revenues - GAAP Basis | $ 3,038,277 | $ 2,781,045 | $ 482,897 | $ 430,148 | $ 278,228 |
| Gain (Loss) on Asset Sales | - | (10,390) | - | - | - |
| **Total Revenues - Budget Basis** | **$ 3,038,277** | **$ 2,770,655** | **$ 482,897** | **$ 430,148** | **$ 278,228** |

| | Water Fund | Sewer Fund | Sanitation Fund | Fleet Maintenance Fund | Information Systems Fund |
|---|---|---|---|---|---|
| Total Expenditures - GAAP Basis | $ 3,007,731 | $ 2,891,374 | $ 491,727 | $ 456,865 | $ 253,335 |
| Depreciation | (935,352) | (1,078,495) | - | (123,463) | (12,060) |
| Debt Service Principal | 584,175 | 802,982 | - | - | - |
| Amortization | - | 35,614 | - | - | - |
| Capital Asset Acquisition | 1,144,739 | 100,022 | - | 151,852 | 314,842 |
| **Total Expenditures - Budget Basis** | **$ 3,801,293** | **$ 2,751,497** | **$ 491,727** | **$ 485,254** | **$ 556,117** |

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## NOTE 10: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

For risks related to property and liability, the City is a member of the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, section 18(2). The purposes of CIRSA are to provide members defined liability and property coverage and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees or officers.

**NOTE 10: RISK MANAGEMENT** (Continued)

It is the intent of the members of CIRSA to create an entity in perpetuity which will administer and use funds contributed by the members to defend and indemnify, in accordance with the bylaws, any member of CIRSA against stated liability of loss, to the limit of the financial resources of CIRSA. It is also the intent of the members to have CIRSA provide continuing stability and availability of needed coverage at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members. CIRSA is a separate legal entity and the City does not approve budgets nor does it have ability to significantly affect the operations of the unit. The City has not significantly changed its insurance coverage over the past three years, nor have settlements exceeded coverage during the same period.

The City carries commercial insurance for workers compensation claims.

**NOTE 11: COMMITMENTS AND CONTIGENCIES**

**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. In November 1995, voters within the City approved the collection, retention and expenditure of the full revenues generated by the City in 1994 and subsequent years, notwithstanding the provisions of the Amendment.

The City has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2012, the emergency reserve of $391,000 was recorded in the General Fund.

**2013 Budget Designations**

Through the adoption of the 2013 budget, the City has assigned the following resources:

| | |
|---|---|
| General Fund | $ 867,398 |
| Street Improvement Fund | 1,106,269 |
| Economic Development Fund | 45,200 |
| Visitor Improvement Fund | 16,650 |
| Downtown Development Authority Fund | 114,795 |
| Rifle Information Center Fund | 175,872 |
| Capital Fund | 1,271,671 |
| Energy Efficiency Fund | 72,084 |
| Parks and Recreation Fund | 341,196 |
| Water Fund | 11,334,922 |
| Wastewater Fund | 413,375 |
| Information Technology Fund | 210 |

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**NOTE 11: COMMITMENTS AND CONTIGENCIES** (continued)

The City has entered into a construction contract with Johnson Construction for the Energy Innovation Center. This project was started but not completed in 2012. There remains $341,439 on the contract outstanding which will be completed in 2013.

**NOTE 12: RATE MAINTENANCE**

Both the 2003 and the 2012 Colorado Water Resources and Power Development Authority water loan agreements require that Net Revenues shall represent a sum equal to 110% of the amount necessary to pay when due the principal and interest on the loan and any parity debt coming due.

The 2007 Colorado Water Resources and Power Development Authority sewer loan agreement requires that Net Revenues shall represent a sum equal to 110% of the amount necessary to pay when due the principal and interest on the loan and parity debt coming due. The computation of said rate maintenance is as follows:

| | Water Fund | Wastewater Fund |
|---|---|---|
| Revenues | | |
| Operating Revenues | $ 2,847,457 | $ 2,503,928 |
| System Improvement Fees | 27,524 | 24,476 |
| (Water Improvement not to exceed 15% of total revenues) | | |
| Investment Earnings | 32,557 | 6,251 |
| Cash in Lieu of Fees | 1,527 | - |
| State Grants | 75,718 | - |
| Other Revenues | 3,494 | 1,000 |
| Total Revenues | 2,988,277 | 2,535,655 |
| Expenses | | |
| Operating Expenses | (2,681,944) | (2,278,680) |
| Less: Discretionary Internal Charges | | |
| (Management Fees, Fleet Maintenance, Information Systems) | 178,378 | 160,333 |
| Less: Depreciation | 935,352 | 1,078,495 |
| Net Expenses | (1,568,214) | (1,039,852) |
| Net Revenues | 1,420,063 | 1,495,803 |
| Debt Service Requirements (Parity and Subordinate) | | |
| 2004 DOLA Note Payable | - | 64,480 |
| 2007 CWRPDA Note Payable | - | 1,330,089 |
| 1994 CWRPDA Note Payable | 285,076 | - |
| 2003 CWRPDA Note Payable | 110,580 | - |
| 2012 CWRPDA Note Payable - Interest Bearing | 29,405 | - |
| 2012 CWRPDA Note Payable - Noninterest Bearing | - | - |
| 1982 CWCB Note Payable | 127,002 | - |
| Meter Retrofit Lease Payable | 105,018 | - |
| Total Debt Service | 657,081 | 1,394,569 |
| Required Coverage | 110% | 110% |
| (Water 100% without System Improvement Fees) | | |
| Debt Service Coverage Amount | 722,789 | 1,534,026 |
| Net Revenue Excess (Shortfall) | $ 697,274 | $ (38,223) |

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**NOTE 12:** **RATE MAINTENANCE** (Continued)

To partially offset the shortfall for the Sewer Fund for 2012, the City has adopted a 5% sewer rate increase that was effective January 1, 2013.

**NOTE 13:** **PRIOR PERIOD RESTATEMENT**

For the fiscal year ended December 31, 2012, the Town adopted GASB Statement Number 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, GASB Statement Number 63 – *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, and GASB Statement Number 65 – *Items Previously Reported as Assets and Liabilities*. The adoption of these standards modified the presentation of items previously reported as assets and liabilities on the government-wide and proprietary statement of net assets and on the governmental fund balance sheet. The City's most significant changes are that the former deferred property tax liability is now shown as a deferred inflow of resources on both the governmental fund balance sheet and the government-wide statement of net position, and the City no longer recognized debt issuance costs as a prepaid amortizable item. Debt issuance costs are now expensed when incurred. In addition, all items previously referred to as "net assets" are now titled "net position". These changes in presentation were reported retroactively, effective December 31, 2011 and resulted in the following restatements.

| | Govt. Act. | Bus. Type | Water Fund | Sewer Fund |
|---|---|---|---|---|
| Net Position - Beginning | $ 64,210,617 | $ 46,181,231 | $ 26,434,635 | $ 18,961,796 |
| Write-off Debt Issuance Costs | (74,879) | (18,735) | (2,941) | (15,794) |
| Restated Beginning Balance | $ 64,135,738 | $ 46,162,496 | $ 26,431,694 | $ 18,946,002 |

If the above adoption was applied retroactively to the fiscal year ended December 31, 2011, the amounts for both the Water and Sewer Fund would not be material for those funds and therefore the comparative information has not been restated in these financial statements.

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**OTHER SUPPLEMENTARY INFORMATION**

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**CITY OF RIFLE, COLORADO**

**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**
**December 31, 2012**
**With Comparative Totals for December 31, 2011**

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | CONSERVATION TRUST | ECONOMIC DEVELOPMENT | VISITOR IMPROVEMENT | DOWNTOWN DEVELOPMENT | RIFLE INFORMATION CENTER |
| ASSETS | | | | | |
| Cash and Investments | $ - | $ 449,959 | $ 140,815 | $ 108,440 | $ 385,168 |
| Property Taxes Receivable | - | - | - | 52,744 | - |
| Other Receivable | - | - | 6,898 | - | 16,638 |
| Prepaid Expenses | - | - | - | - | - |
| Advance to Other Funds | - | 55,600 | - | - | - |
| Due from Other Governments | - | - | - | 177 | - |
| Restricted Cash and Investments | 158,007 | - | - | 12,319 | - |
| TOTAL ASSETS | $ 158,007 | $ 505,559 | $ 147,713 | $ 173,680 | $ 401,806 |
| LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | $ - | $ - | $ 2,809 | $ 422 | $ - |
| Advances from Other Funds | - | - | - | - | - |
| TOTAL LIABILITIES | - | - | 2,809 | 422 | - |
| DEFERRED INFLOWS | | | | | |
| Unavailable Revenue - Property Taxes | - | - | - | 52,744 | - |
| FUND BALANCE | | | | | |
| Nonspendable: | | | | | |
| Interfund Advances | - | 55,600 | - | - | - |
| Prepaids | - | - | - | - | - |
| Restricted for: | | | | | |
| Parking Improvements | - | - | - | 12,319 | - |
| Parks and Recreation | 158,007 | - | - | - | - |
| Assigned for: | | | | | |
| Subsequent Year's Expenditures | - | 45,200 | 16,650 | 108,195 | 175,782 |
| Economic Development | - | 404,759 | 128,254 | - | 226,024 |
| Capital Improvements | - | - | - | - | - |
| Unassigned | - | - | - | - | - |
| TOTAL FUND BALANCE | 158,007 | 505,559 | 144,904 | 120,514 | 401,806 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE | $ 158,007 | $ 505,559 | $ 147,713 | $ 173,680 | $ 401,806 |

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See the accompanying Independent Auditors' Report.

| SPECIAL REVENUE FUNDS | | CAP. PROJECT | TOTALS | |
|---|---|---|---|---|
| ENERGY EFFICIENCY | URBAN RENEWAL AUTHORITY | CAPITAL | 2012 | 2011 |
| $ 68,050 | $ 8,997 | $ 3,504,365 | $ 4,665,794 | $ 5,539,669 |
| - | - | - | 52,744 | 49,888 |
| - | - | - | 23,536 | 26,122 |
| - | - | - | - | 2,917 |
| - | - | 45,000 | 100,600 | 150,900 |
| - | - | 256,426 | 256,603 | 22,189 |
| - | - | - | 170,326 | 78,399 |
| $ 68,050 | $ 8,997 | $ 3,805,791 | $ 5,269,603 | $ 5,870,084 |
| | | | | |
| $ - | $ - | $ 69,563 | $ 72,794 | $ 258,214 |
| - | 120,000 | - | 120,000 | 120,000 |
| - | 120,000 | 69,563 | 192,794 | 378,214 |
| | | | | |
| - | - | - | 52,744 | 49,888 |
| | | | | |
| - | - | 45,000 | 100,600 | 150,900 |
| - | - | - | - | 2,917 |
| | | | | |
| - | - | - | 12,319 | 12,319 |
| - | - | - | 158,007 | 66,080 |
| | | | | |
| 68,050 | - | 1,271,671 | 1,685,548 | 789,241 |
| - | - | - | 759,037 | 1,099,597 |
| - | - | 2,419,557 | 2,419,557 | 3,431,399 |
| - | (111,003) | - | (111,003) | (110,471) |
| 68,050 | (111,003) | 3,736,228 | 5,024,065 | 5,441,982 |
| $ 68,050 | $ 8,997 | $ 3,805,791 | $ 5,269,603 | $ 5,870,084 |

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**CITY OF RIFLE, COLORADO**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
**NONMAJOR GOVERNMENTAL FUNDS**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | CONSERVATION TRUST | ECONOMIC DEVELOPMENT | VISITOR IMPROVEMENT | DOWNTOWN DEVELOPMENT | RIFLE INFORMATION CENTER |
| REVENUES | | | | | |
| Taxes | $ - | $ - | $ 109,892 | $ 52,594 | $ 167,455 |
| Intergovernmental | 91,397 | 6,973 | - | 1,500 | - |
| Miscellaneous | 530 | 67,809 | 1,344 | 765 | 2,135 |
| TOTAL REVENUES | 91,927 | 74,782 | 111,236 | 54,859 | 169,590 |
| EXPENDITURES | | | | | |
| General Government | - | - | - | - | - |
| Economic Development and Assistance | - | 22,065 | 80,557 | 51,482 | 105,379 |
| Capital Outlay | - | 284,101 | - | - | - |
| Debt Service | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 306,166 | 80,557 | 51,482 | 105,379 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | 91,927 | (231,384) | 30,679 | 3,377 | 64,211 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | 12,000 | - |
| Transfers Out | - | - | (107,750) | (10,000) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (107,750) | 2,000 | - |
| CHANGE IN FUND BALANCES | 91,927 | (231,384) | (77,071) | 5,377 | 64,211 |
| FUND BALANCE (DEFICIT), Beginning | 66,080 | 736,943 | 221,975 | 115,137 | 337,595 |
| PRIOR PERIOD ADJUSTMENT | - | - | - | - | - |
| FUND BALANCE, Beginning (As Restated) | 66,080 | 736,943 | 221,975 | 115,137 | 337,595 |
| FUND BALANCE (DEFICIT), Ending | $ 158,007 | $ 505,559 | $ 144,904 | $ 120,514 | $ 401,806 |

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See the accompanying Independent Auditors' Report.

| SPECIAL REVENUE FUNDS | | CAP. PROJECT | TOTALS | |
|---|---|---|---|---|
| ENERGY EFFICIENCY | URBAN RENEWAL AUTHORITY | CAPITAL | 2012 | 2011 |
| $ - | $ - | $ - | $ 329,941 | $ 356,405 |
| 6,000 | - | 256,426 | 362,296 | 782,440 |
| 616 | 60 | 24,516 | 97,775 | 80,668 |
| 6,616 | 60 | 280,942 | 790,012 | 1,219,513 |
| 41,760 | - | - | 41,760 | - |
| - | 592 | - | 260,075 | 316,271 |
| 27,500 | - | 575,743 | 887,344 | 2,100,415 |
| - | - | - | - | 102 |
| 69,260 | 592 | 575,743 | 1,189,179 | 2,416,788 |
| (62,644) | (532) | (294,801) | (399,167) | (1,197,275) |
| - | - | 87,000 | 99,000 | 2,099,000 |
| - | - | - | (117,750) | (1,715,680) |
| - | - | 87,000 | (18,750) | 383,320 |
| (62,644) | (532) | (207,801) | (417,917) | (813,955) |
| 130,694 | (110,471) | 3,944,029 | 5,441,982 | 6,255,937 |
| - | - | - | - | - |
| 130,694 | (110,471) | 3,944,029 | 5,441,982 | 6,255,937 |
| $ 68,050 | $ (111,003) | $ 3,736,228 | $ 5,024,065 | $ 5,441,982 |

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**SPECIAL REVENUE FUNDS**

Special Revenue Funds are established to account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or major capital projects, that are legally restricted to expenditures for specified purposes.

Conservation Trust Fund -- This fund accounts for lottery proceeds received from the State government. Expenditures are restricted to the development or improvement of City parks.

Economic Development Fund - This fund accounts for revenues and expenditures related to economic development projects.

Visitor Improvement Fund -- This fund accounts for expenditures related to visitor improvements and attractions, historic preservation, special events, city beautification projects, and city promotion expenditures funded through a 2.5% lodging tax implemented in 2008.

Downtown Development Agency Fund -- This fund receives an allocation of property taxes to be used for downtown development.

Rifle Information Center Fund -- This fund accounts for the operations of the City information center.

Energy Efficiency Fund -- This fund accounts for the activity of any Energy Efficiency Grants awarded the City.

Urban Renewal Authority Fund -- This fund accounts for the activity of the Urban Renewal Authority with operations beginning in 2008.

Capital Fund – Revenues of this fund consist primarily of transfers from the General Fund to provide for long-term capital asset acquisition.

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**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE CONSERVATION TRUST FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Intergovernmental | $ 80,503 | $ 91,397 | $ 10,894 | $ 84,252 |
| Miscellaneous | 2,800 | 530 | (2,270) | 2,218 |
| TOTAL REVENUES | 83,303 | 91,927 | 8,624 | 86,470 |
| EXPENDITURES | | | | |
| Capital Outlay | 146,299 | - | 146,299 | 20,850 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (62,996) | 91,927 | 154,923 | 65,620 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers Out | - | - | - | (187,150) |
| CHANGE IN FUND BALANCE | (62,996) | 91,927 | 154,923 | (121,530) |
| FUND BALANCE, Beginning | 62,996 | 66,080 | 3,084 | 187,610 |
| FUND BALANCE, Ending | $ - | $ 158,007 | $ 158,007 | $ 66,080 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE ECONOMIC DEVELOPMENT FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | | |
|---|---|---|---|---|---|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | | |
| Intergovernmental | $ 65,644 | $ 65,644 | $ 6,973 | $ (58,671) | $ 551,688 |
| Miscellaneous | 90,800 | 90,800 | 67,809 | (22,991) | 23,857 |
| TOTAL REVENUES | 156,444 | 156,444 | 74,782 | (81,662) | 575,545 |
| EXPENDITURES | | | | | |
| Economic Development and Assistance | 21,000 | 21,000 | 22,065 | (1,065) | 44,359 |
| Capital Outlay | 80,000 | 280,000 | 284,101 | (4,101) | 1,557,300 |
| Contingency Reserve | 45,000 | 45,000 | - | 45,000 | - |
| TOTAL EXPENDITURES | 146,000 | 346,000 | 306,166 | 39,834 | 1,601,659 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | 10,444 | (189,556) | (231,384) | (41,828) | (1,026,114) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | - | 1,500,000 |
| CHANGE IN FUND BALANCE | 10,444 | (189,556) | (231,384) | (41,828) | 473,886 |
| FUND BALANCE, Beginning | 587,455 | 587,455 | 736,943 | 149,488 | 263,057 |
| FUND BALANCE, Ending | $ 597,899 | $ 397,899 | $ 505,559 | $ 107,660 | $ 736,943 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE**
**VISITOR IMPROVEMENT FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Taxes | $ 134,345 | $ 109,892 | $ (24,453) | $ 129,771 |
| Miscellaneous | 1,531 | 1,344 | (187) | 2,263 |
| TOTAL REVENUES | 135,876 | 111,236 | (24,640) | 132,034 |
| EXPENDITURES | | | | |
| Economic Development and Assistance | 207,635 | 80,557 | 127,078 | 92,915 |
| Contingency Reserve | 36,757 | - | 36,757 | - |
| TOTAL EXPENDITURES | 244,392 | 80,557 | 163,835 | 92,915 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (108,516) | 30,679 | 139,195 | 39,119 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers Out | (5,000) | (107,750) | (102,750) | (28,500) |
| CHANGE IN FUND BALANCE | (113,516) | (77,071) | 36,445 | 10,619 |
| FUND BALANCE, Beginning | 219,492 | 221,975 | 2,483 | 211,356 |
| FUND BALANCE, Ending | $ 105,976 | $ 144,904 | $ 38,928 | $ 221,975 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE**
**DOWNTOWN DEVELOPMENT FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Taxes | $ 53,867 | $ 52,594 | $ (1,273) | $ 61,790 |
| Intergovernmental | 4,000 | 1,500 | (2,500) | 4,000 |
| Miscellaneous | 567 | 765 | 198 | 1,173 |
| TOTAL REVENUES | 58,434 | 54,859 | (3,575) | 66,963 |
| EXPENDITURES | | | | |
| Economic Development and Assistance | 56,850 | 51,482 | 5,368 | 56,285 |
| Capital Outlay | 66,500 | - | 66,500 | 14,176 |
| Contingency Reserve | 64,684 | - | 64,684 | - |
| TOTAL EXPENDITURES | 188,034 | 51,482 | 136,552 | 70,461 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (129,600) | 3,377 | 132,977 | (3,498) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 12,000 | 12,000 | - | 14,000 |
| Transfers Out | - | (10,000) | (10,000) | (30) |
| TOTAL OTHER FINANCING SOURCES (USES) | 12,000 | 2,000 | (10,000) | 13,970 |
| CHANGE IN FUND BALANCE | (117,600) | 5,377 | 122,977 | 10,472 |
| FUND BALANCE, Beginning | 117,600 | 115,137 | (2,463) | 104,665 |
| FUND BALANCE, Ending | $ - | $ 120,514 | $ 120,514 | $ 115,137 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE**
**RIFLE INFORMATION CENTER FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | | |
|---|---|---|---|---|---|
| | ORIGINAL BUDGET | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | | |
| Taxes | $ 169,464 | $ 169,464 | $ 167,455 | $ (2,009) | $ 164,844 |
| Miscellaneous | 3,646 | 3,646 | 2,135 | (1,511) | 3,405 |
| TOTAL REVENUES | 173,110 | 173,110 | 169,590 | (3,520) | 168,249 |
| EXPENDITURES | | | | | |
| Economic Development and Assistance | 104,834 | 105,834 | 105,379 | 455 | 113,170 |
| Debt Service | - | - | - | - | 102 |
| TOTAL EXPENDITURES | 104,834 | 105,834 | 105,379 | 455 | 113,272 |
| CHANGE IN FUND BALANCE | 68,276 | 67,276 | 64,211 | (3,065) | 54,977 |
| FUND BALANCE, Beginning | 326,914 | 326,914 | 337,595 | 10,681 | 282,618 |
| FUND BALANCE, Ending | $ 395,190 | $ 394,190 | $ 401,806 | $ 7,616 | $ 337,595 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE**
**ENERGY EFFICIENCY FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | | |
|---|---|---|---|---|---|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | | |
| Intergovernmental | $ - | $ - | $ 6,000 | $ 6,000 | $ 77,500 |
| Miscellaneous | 1,272 | 1,272 | 616 | (656) | 1,532 |
| TOTAL REVENUES | 1,272 | 1,272 | 6,616 | 5,344 | 79,032 |
| EXPENDITURES | | | | | |
| General Government | - | 20,000 | 41,760 | (21,760) | - |
| Capital Outlay | - | - | 27,500 | (27,500) | 96,207 |
| Contingency Reserve | 53,596 | 53,596 | - | 53,596 | - |
| TOTAL EXPENDITURES | 53,596 | 73,596 | 69,260 | 4,336 | 96,207 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (52,324) | (72,324) | (62,644) | 9,680 | (17,175) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | - | - | 50,000 |
| CHANGE IN FUND BALANCE | (52,324) | (72,324) | (62,644) | 9,680 | 32,825 |
| FUND BALANCE, Beginning | 102,942 | 102,942 | 130,694 | 27,752 | 97,869 |
| FUND BALANCE, Ending | $ 50,618 | $ 30,618 | $ 68,050 | $ 37,432 | $ 130,694 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON SCHEDULE FOR THE**
**URBAN RENEWAL AUTHORITY FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | ORIGINAL & FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Miscellaneous | $ 269 | $ 60 | $ (209) | $ 177 |
| EXPENDITURES | | | | |
| Economic Development and Assistance | 5,000 | 592 | 4,408 | 9,542 |
| CHANGE IN FUND BALANCE | (4,731) | (532) | 4,199 | (9,365) |
| FUND BALANCE, Beginning | 16,662 | (110,471) | (127,133) | (101,106) |
| FUND BALANCE, Ending | $ 11,931 | $ (111,003) | $ (122,934) | $ (110,471) |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**BUDGETARY COMPARISON STATEMENT FOR THE CAPITAL FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | | |
|---|---|---|---|---|---|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | | |
| Intergovernmental | $ - | $ - | $ 256,426 | $ 256,426 | $ 65,000 |
| Miscellaneous | 132,500 | 132,500 | 24,516 | (107,984) | 46,043 |
| TOTAL REVENUES | 132,500 | 132,500 | 280,942 | 148,442 | 111,043 |
| EXPENDITURES | | | | | |
| Capital Outlay | 356,000 | 656,000 | 575,743 | 80,257 | 411,882 |
| Contingency Reserve | 300,000 | 300,000 | - | 300,000 | - |
| TOTAL EXPENDITURES | 656,000 | 956,000 | 575,743 | 380,257 | 411,882 |
| REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES | (523,500) | (823,500) | (294,801) | 528,699 | (300,839) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In | - | - | 87,000 | 87,000 | 535,000 |
| Transfers Out | - | - | - | - | (1,500,000) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 87,000 | 87,000 | (965,000) |
| CHANGE IN FUND BALANCE | (523,500) | (823,500) | (207,801) | 615,699 | (1,265,839) |
| FUND BALANCE, Beginning | 3,917,146 | 3,917,146 | 3,944,029 | 26,883 | 5,209,868 |
| FUND BALANCE, Ending | $ 3,393,646 | $ 3,093,646 | $ 3,736,228 | $ 642,582 | $ 3,944,029 |

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See the accompanying Independent Auditors' Report.

**ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are recovered primarily from user charges.

The following are the Enterprise Funds of the City:

Water Fund -- This fund accounts for the provision of water services to City residents.

Wastewater Fund -- This fund accounts for the provision of sewer services to City residents.

Sanitation Fund -- This fund accounts for the provision of waste management services to City residents.

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**CITY OF RIFLE, COLORADO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**
**WATER FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Charges for Services | $ 2,230,759 | $ 2,682,698 | $ 451,939 | $ 2,079,825 |
| Sale of Materials | 2,500 | 2,225 | (275) | 2,185 |
| Reimbursed Expenditures | 60,000 | 24,145 | (35,855) | 53,176 |
| Other Revenue | 80,500 | 138,389 | 57,889 | 161,046 |
| System Improvement Fees | 82,000 | 27,524 | (54,476) | 242,094 |
| Investment Earnings | 70,530 | 32,557 | (37,973) | 62,828 |
| Cash in Lieu of Fees | - | 1,527 | 1,527 | 18,376 |
| Federal Grants | - | - | - | 140,052 |
| State Grants | 24,300 | 75,718 | 51,418 | 101,163 |
| Other Revenues | 13,300 | 3,494 | (9,806) | 1,102 |
| Transfers In | 50,000 | 50,000 | - | 550,000 |
| TOTAL REVENUES | 2,613,889 | 3,038,277 | 424,388 | 3,411,847 |
| EXPENDITURES | | | | |
| Personal Services | 748,073 | 743,570 | 4,503 | 730,785 |
| Supplies | 220,500 | 219,354 | 1,146 | 135,309 |
| Purchased Services | 514,428 | 596,627 | (82,199) | 546,999 |
| Other Operating Expenses | 47,200 | 8,663 | 38,537 | 12,584 |
| Management Fees | 104,949 | 104,949 | - | 104,949 |
| Fleet Maintenance | 69,114 | 60,199 | 8,915 | 74,461 |
| Info Tech Maintenance | 13,217 | 13,230 | (13) | 11,513 |
| Acquisition of Capital Assets | 4,796,000 | 1,144,739 | 3,651,261 | 1,156,104 |
| Debt Principal | 246,117 | 584,175 | (338,058) | 246,117 |
| Interest Expense | 88,939 | 294,532 | (205,593) | 88,277 |
| Transfers Out | 31,790 | 31,255 | 535 | 531,790 |
| TOTAL EXPENDITURES | 6,880,327 | 3,801,293 | 3,079,034 | 3,638,888 |
| NET INCOME (LOSS) - Budgetary Basis | $ (4,266,438) | (763,016) | $ 3,503,422 | (227,041) |
| ADJUSTMENTS TO GAAP BASIS | | | | |
| Capital Outlay | | 1,144,739 | | 1,156,104 |
| Dedicated Infrastructure | | - | | 143,399 |
| Amortization of Debt Premiums | | 28,857 | | - |
| Bond Issuance Costs | | (419,804) | | (1,038) |
| Debt Principal | | 584,175 | | 246,117 |
| Depreciation Expense | | (935,352) | | (832,466) |
| NET INCOME - GAAP Basis | | (360,401) | | 485,075 |
| NET POSITION, Beginning | | 26,434,635 | | 25,949,560 |
| PRIOR PERIOD RESTATEMENT | | (2,941) | | - |
| NET POSITION, Beginning (As Restated) | | 26,431,694 | | 25,949,560 |
| NET POSITION, Ending | | $ 26,071,293 | | $ 26,434,635 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**
**WASTEWATER FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Charges for Services | $ 2,466,872 | $ 2,447,587 | $ (19,285) | $ 2,150,971 |
| Other Operating Revenues | 48,800 | 56,341 | 7,541 | 7,640 |
| System Improvement Fees | 90,000 | 24,476 | (65,524) | 105,927 |
| Investment Earnings | 19,624 | 6,251 | (13,373) | 11,272 |
| Proceeds from Long Term Debt | - | - | - | - |
| Transfers In | 235,000 | 235,000 | - | 235,000 |
| Other Revenues | - | 1,000 | 1,000 | - |
| TOTAL REVENUES | 2,860,296 | 2,770,655 | (89,641) | 2,510,810 |
| EXPENDITURES | | | | |
| Personal Services | 520,863 | 455,490 | 65,373 | 423,609 |
| Supplies | 88,500 | 71,479 | 17,021 | 87,124 |
| Purchased Services | 478,702 | 512,883 | (34,181) | 775,614 |
| Other Operating Expenses | 50,000 | - | 50,000 | - |
| Management Fees | 104,949 | 104,949 | - | 104,949 |
| Fleet Maintenance | 29,421 | 35,539 | (6,118) | 36,813 |
| Info Tech Maintenance | 19,827 | 19,845 | (18) | 17,269 |
| Acquisition of Capital Assets | 132,500 | 100,022 | 32,478 | 275,111 |
| Amortization of Debt Premiums | (35,614) | - | (35,614) | - |
| Debt Principal | 767,368 | 802,982 | (35,614) | 774,094 |
| Interest Expense | 627,201 | 617,053 | 10,148 | 605,828 |
| Transfers Out | 31,790 | 31,255 | 535 | 31,790 |
| Other Expenses | 20,000 | - | 20,000 | - |
| TOTAL EXPENDITURES | 2,835,507 | 2,751,497 | 84,010 | 3,132,201 |
| NET INCOME (LOSS) - Budgetary Basis | $ 24,789 | 19,158 | $ (5,631) | (621,391) |
| ADJUSTMENTS TO GAAP BASIS | | | | |
| Capital Outlay | | 100,022 | | 275,111 |
| Dedicated Infrastructure | | - | | 88,703 |
| Debt Principal | | 802,982 | | 774,094 |
| Gain (Loss) on Disposal of Fixed Assets | | 10,390 | | - |
| Amortization of Bond Premium | | 35,614 | | - |
| Bond Issuance Costs | | - | | (952) |
| Depreciation Expense | | (1,078,495) | | (1,042,078) |
| NET INCOME (LOSS) - GAAP Basis | | (110,329) | | (526,513) |
| NET POSITION, Beginning | | 18,961,796 | | 19,488,309 |
| PRIOR PERIOD RESTATEMENT | | (15,794) | | - |
| NET POSITION, Beginning (As Restated) | | 18,946,002 | | 19,488,309 |
| NET POSITION, Ending | | $ 18,835,673 | | $ 18,961,796 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**
**SANITATION FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Charges for Services | $ 488,360 | $ 476,198 | $ (12,162) | $ 544,927 |
| Sale of Materials | - | 275 | 275 | - |
| Other Revenue | 2,114 | 1,878 | (236) | 2,155 |
| Investment Earnings | 3,623 | 4,546 | 923 | 4,315 |
| TOTAL REVENUES | 494,097 | 482,897 | (11,200) | 551,397 |
| EXPENDITURES | | | | |
| Personal Services | 25,866 | 25,161 | 705 | 79,556 |
| Supplies | 2,500 | (164) | 2,664 | 30,257 |
| Purchased Services | 464,500 | 454,864 | 9,636 | 323,147 |
| Other Operating Expenses | - | - | - | 345 |
| Management Fees | 9,160 | 9,160 | - | 27,481 |
| Fleet Maintenance | - | - | - | 64,613 |
| Info Tech Maintenance | - | 706 | (706) | 2,878 |
| Transfers Out | 2,000 | 2,000 | - | 25,398 |
| TOTAL EXPENDITURES | 504,026 | 491,727 | 12,299 | 553,675 |
| NET INCOME (LOSS) - Budgetary Basis | $ (9,929) | (8,830) | $ 1,099 | (2,278) |
| ADJUSTMENTS TO GAAP BASIS | | | | |
| Gain (Loss) on Disposal of Fixed Assets | | - | | 215,829 |
| Depreciation Expense | | - | | (66,148) |
| NET INCOME - GAAP Basis | | (8,830) | | 147,403 |
| NET POSITION, Beginning | | 784,800 | | 637,397 |
| NET POSITION, Ending | | $ 775,970 | | $ 784,800 |

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See the accompanying Independent Auditors' Report.

**INTERNAL SERVICE FUNDS**

Internal Service funds are established to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

Fleet Maintenance Fund -- This fund accounts for fleet equipment charges paid by City departments to offset maintenance and depreciation expenses.

Information Technology Fund -- This fund will account for information technology equipment charges paid by City departments to offset maintenance and depreciation expenses.

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**CITY OF RIFLE, COLORADO**

**COMBINING STATEMENT OF NET POSITION**
**INTERNAL SERVICE FUNDS**
**December 31, 2012**
**With Comparative Totals for December 31, 2011**

| | FLEET MAINTENANCE | INFORMATION TECHNOLOGY | TOTALS 2012 | TOTALS 2011 |
|---|---|---|---|---|
| ASSETS | | | | |
| CURRENT ASSETS | | | | |
| Cash and Investments | $ 387,350 | $ 122,081 | $ 509,431 | $ 831,164 |
| Inventory | 46,555 | - | 46,555 | 29,717 |
| TOTAL CURRENT ASSETS | 433,905 | 122,081 | 555,986 | 860,881 |
| PROPERTY AND EQUIPMENT | 1,025,789 | 374,710 | 1,400,499 | 933,805 |
| Less Accumulated Depreciation | (795,720) | (24,132) | (819,852) | (684,329) |
| NET PROPERTY AND EQUIPMENT | 230,069 | 350,578 | 580,647 | 249,476 |
| TOTAL ASSETS | 663,974 | 472,659 | 1,136,633 | 1,110,357 |
| LIABILITIES | | | | |
| CURRENT LIABILITIES | | | | |
| Accounts Payable | 13,977 | 43,908 | 57,885 | 29,853 |
| Accrued Wages & Comp. Absences | - | 11,697 | 11,697 | 11,629 |
| TOTAL LIABILITIES | 13,977 | 55,605 | 69,582 | 41,482 |
| NET POSITION | | | | |
| Net Investment in Capital Assets | 230,069 | 350,578 | 580,647 | 249,476 |
| Unrestricted | 419,928 | 66,476 | 486,404 | 819,399 |
| TOTAL NET POSITION | $ 649,997 | $ 417,054 | $ 1,067,051 | $ 1,068,875 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**
**INTERNAL SERVICE FUNDS**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | | | TOTALS | |
|---|---|---|---|---|
| | FLEET MAINTENANCE | INFORMATION TECHNOLOGY | 2012 | 2011 |
| OPERATING REVENUES | | | | |
| Charges for Services | $ 428,010 | $ 277,027 | $ 705,037 | $ 742,237 |
| OPERATING EXPENSES | | | | |
| Personal Services | 80,743 | 156,952 | 237,695 | 237,602 |
| Supplies | 235,131 | 41,657 | 276,788 | 301,774 |
| Purchased Services | 14,150 | 27,128 | 41,278 | 61,456 |
| Other Expenses | - | 15,538 | 15,538 | 16,822 |
| Fleet Maintenance | 70 | - | 70 | 406 |
| Info Tech Maintenance | 3,308 | - | 3,308 | 2,569 |
| Depreciation | 123,463 | 12,060 | 135,523 | 143,179 |
| TOTAL OPERATING EXPENSES | 456,865 | 253,335 | 710,200 | 763,808 |
| NET INCOME (LOSS) FROM OPERATIONS | (28,855) | 23,692 | (5,163) | (21,571) |
| NONOPERATING INCOME (EXPENSE) | | | | |
| Investment Earnings | 2,138 | 1,191 | 3,329 | 4,958 |
| Other Revenues | - | 10 | 10 | - |
| NONOPERATING INCOME (EXPENSE) | 2,138 | 1,201 | 3,339 | 4,958 |
| NET INCOME (LOSS) BEFORE TRANSFERS | (26,717) | 24,893 | (1,824) | (16,613) |
| TRANSFERS | | | | |
| NET OPERATING TRANSFERS | - | - | - | 280,000 |
| NET INCOME (LOSS) | (26,717) | 24,893 | (1,824) | 263,387 |
| NET POSITION, Beginning | 676,714 | 392,161 | 1,068,875 | 805,488 |
| NET POSITION, Ending | $ 649,997 | $ 417,054 | $ 1,067,051 | $ 1,068,875 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**COMBINING STATEMENT OF CASH FLOWS**
**INTERNAL SERVICE FUNDS**
**Increase (Decrease) in Cash and Cash Equivalents**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | FLEET MAINTENANCE | INFORMATION TECHNOLOGY | TOTAL 2012 | TOTAL 2011 |
|---|---|---|---|---|
| Cash Flows From Operating Activities: | | | | |
| Cash Received From Customers | $ 428,010 | $ 277,027 | $ 705,037 | $ 742,237 |
| Cash Payments to Suppliers and Employees | (272,950) | (52,838) | (325,788) | (404,561) |
| Cash Payments to Employees | (84,559) | (153,068) | (237,627) | (236,903) |
| Net Cash Provided by Operating Activities | 70,501 | 71,121 | 141,622 | 100,773 |
| Cash Flows From Capital and Related Financing Activities: | | | | |
| Purchases of Property and Equipment | (151,852) | (314,842) | (466,694) | (92,755) |
| Cash Flows from Non-Capital Financing Activities: | | | | |
| Other Revenues | - | 10 | 10 | - |
| Transfers - Net | - | - | - | 280,000 |
| Net Cash Provided (Used) by Non-Capital Financing Activities | - | 10 | 10 | 280,000 |
| Cash Flows From Investing Activities: | | | | |
| Investment Income | 2,138 | 1,191 | 3,329 | 4,958 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (79,213) | (242,520) | (321,733) | 292,976 |
| CASH AND EQUIVALENTS, Beginning | 466,563 | 364,601 | 831,164 | 538,188 |
| CASH AND EQUIVALENTS, Ending | $ 387,350 | $ 122,081 | $ 509,431 | $ 831,164 |
| Reconciliation of Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Operating Income (Loss) | $ (28,855) | $ 23,692 | $ (5,163) | $ (21,571) |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Depreciation | 123,463 | 12,060 | 135,523 | 143,179 |
| (Increase) Decrease in: | | | | |
| Prepaid Expenses | - | - | - | 6,722 |
| Inventory | (16,839) | - | (16,839) | (2,822) |
| Increase (Decrease) in: | | | | |
| Accounts Payable | (3,452) | 31,485 | 28,033 | (25,434) |
| Accrued Wages & Comp. Absences | (3,816) | 3,884 | 68 | 699 |
| Total Adjustments | 99,356 | 47,429 | 146,785 | 122,344 |
| Net Cash Provided by Operating Activities | $ 70,501 | $ 71,121 | $ 141,622 | $ 100,773 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**
**FLEET MAINTENANCE FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Charges for Services | $ 436,264 | $ 428,010 | $ (8,254) | $ 505,801 |
| Investment Earnings | 3,432 | 2,138 | (1,294) | 4,281 |
| TOTAL REVENUES | 439,696 | 430,148 | (9,548) | 510,082 |
| EXPENDITURES | | | | |
| Personal Services | 78,590 | 80,743 | (2,153) | 81,412 |
| Supplies | 231,065 | 235,131 | (4,066) | 264,492 |
| Purchased Services | 34,278 | 14,150 | 20,128 | 38,701 |
| Fleet Maintenance | 50 | 70 | (20) | 406 |
| Info Tech Maintenance | 3,304 | 3,308 | (4) | 2,569 |
| Acquisition of Capital Assets | 177,000 | 151,852 | 25,148 | 92,755 |
| TOTAL EXPENDITURES | 524,287 | 485,254 | 39,033 | 480,335 |
| NET INCOME - Budgetary Basis | $ (84,591) | (55,106) | $ 29,485 | 29,747 |
| ADJUSTMENTS TO GAAP BASIS | | | | |
| Capital Outlay | | 151,852 | | 92,755 |
| Debt Principal | | - | | - |
| Gain (Loss) on Disposal of Fixed Assets | | - | | - |
| Depreciation Expense | | (123,463) | | (131,205) |
| NET INCOME (LOSS) - GAAP Basis | | (26,717) | | (8,703) |
| NET POSITION, Beginning | | 676,714 | | 685,417 |
| NET POSITION, Ending | | $ 649,997 | | $ 676,714 |

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See the accompanying Independent Auditors' Report.

**CITY OF RIFLE, COLORADO**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL**
**INFORMATION TECHNOLOGY FUND**
**Year Ended December 31, 2012**
**With Comparative Totals for the Year Ended December 31, 2011**

| | 2012 | | | |
|---|---|---|---|---|
| | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL BUDGET FAV (UNFAV) | 2011 ACTUAL |
| REVENUES | | | | |
| Charges for Services | $ 272,040 | $ 277,027 | $ 4,987 | $ 236,436 |
| Investment Earnings | 5,772 | 1,191 | (4,581) | 677 |
| Other Revenues | - | 10 | 10 | - |
| Transfers In | - | - | - | 280,000 |
| TOTAL REVENUES | 277,812 | 278,228 | 416 | 517,113 |
| EXPENDITURES | | | | |
| Personal Services | 152,665 | 156,952 | (4,287) | 156,190 |
| Supplies | 10,000 | 41,657 | (31,657) | 37,282 |
| Purchased Services | 33,100 | 27,128 | 5,972 | 22,755 |
| Other Expenses | 15,300 | 15,538 | (238) | 16,822 |
| Acquisition of Capital Assets | 363,333 | 314,842 | 48,491 | - |
| TOTAL EXPENDITURES | 574,398 | 556,117 | 18,281 | 233,049 |
| NET INCOME (LOSS) - Budgetary Basis | $ (296,586) | (277,889) | $ 18,697 | 284,064 |
| ADJUSTMENTS TO GAAP BASIS | | | | |
| Capital Outlay | | 314,842 | | - |
| Depreciation Expense | | (12,060) | | (11,974) |
| NET INCOME - GAAP Basis | | 24,893 | | 272,090 |
| NET POSITION, Beginning | | 392,161 | | 120,071 |
| NET POSITION, Ending | | $ 417,054 | | $ 392,161 |

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See the accompanying Independent Auditors' Report.

**COMPLIANCE SECTION**

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**State Compliance**

DRAFT

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

| LOCAL HIGHWAY FINANCE REPORT | City or County: CITY OF RIFLE<br>YEAR ENDING : December 2012 |
|---|---|
| This Information From The Records Of: City of Rifle | Prepared By: Charles Kelty, Finance Director<br>Phone: 970.665.6449 |

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

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

## II. RECEIPTS FOR ROAD AND STREET PURPOSES

| ITEM | AMOUNT |
|---|---|
| **A. Receipts from local sources:** | |
| 1. Local highway-user taxes | |
| a. Motor Fuel (from Item I.A.5.) | |
| b. Motor Vehicle (from Item I.B.5.) | |
| c. Total (a.+b.) | |
| 2. General fund appropriations | 1,044,143 |
| 3. Other local imposts (from page 2) | 1,486,500 |
| 4. Miscellaneous local receipts (from page 2) | 181,689 |
| 5. Transfers from toll facilities | 0 |
| 6. Proceeds of sale of bonds and notes: | |
| a. Bonds - Original Issues | 0 |
| b. Bonds - Refunding Issues | 0 |
| c. Notes | 0 |
| d. Total (a. + b. + c.) | 0 |
| 7. Total (1 through 6) | 2,712,332 |
| **B. Private Contributions** | 278,110 |
| **C. Receipts from State government** (from page 2) | 607,830 |
| **D. Receipts from Federal Government** (from page 2) | 0 |
| **E. Total receipts (A.7 + B + C + D)** | 3,598,272 |

## III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

| ITEM | AMOUNT |
|---|---|
| **A. Local highway disbursements:** | |
| 1. Capital outlay (from page 2) | 1,222,811 |
| 2. Maintenance: | 983,043 |
| 3. Road and street services: | |
| a. Traffic control operations | 4,263 |
| b. Snow and ice removal | 23,626 |
| c. Other | 90,539 |
| d. Total (a. through c.) | 118,428 |
| 4. General administration & miscellaneous | 247,181 |
| 5. Highway law enforcement and safety | 884,177 |
| 6. Total (1 through 5) | 3,455,640 |
| **B. Debt service on local obligations:** | |
| 1. Bonds: | |
| a. Interest | 88,226 |
| b. Redemption | 290,000 |
| c. Total (a. + b.) | 378,226 |
| 2. Notes: | |
| a. Interest | 0 |
| b. Redemption | 0 |
| c. Total (a. + b.) | 0 |
| 3. Total (1.c + 2.c) | 378,226 |
| **C. Payments to State for highways** | 0 |
| **D. Payments to toll facilities** | 0 |
| **E. Total disbursements (A.6 + B.3 + C + D)** | 3,833,866 |

## IV. LOCAL HIGHWAY DEBT STATUS
(Show all entries at par)

| | Opening Debt | Amount Issued | Redemptions | Closing Debt |
|---|---|---|---|---|
| **A. Bonds (Total)** | 2,280,000 | | 290,000 | 1,990,000 |
| 1. Bonds (Refunding Portion) | | | | |
| **B. Notes (Total)** | | | | 0 |

## V. LOCAL ROAD AND STREET FUND BALANCE

| A. Beginning Balance | B. Total Receipts | C. Total Disbursements | D. Ending Balance | E. Reconciliation |
|---|---|---|---|---|
| 3,021,779 | 3,598,272 | 3,833,866 | 2,786,185 | 0 |

**Notes and Comments:**

| LOCAL HIGHWAY FINANCE REPORT | STATE: Colorado |
|---|---|
| | YEAR ENDING (mm/yy): December 2012 |

## II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

| ITEM | AMOUNT | ITEM | AMOUNT |
|---|---|---|---|
| **A.3. Other local imposts:** | | **A.4. Miscellaneous local receipts:** | |
| a. Property Taxes and Assessments | 40,332 | a. Interest on investments | 22,510 |
| b. Other local imposts: | | b. Traffic Fines & Penalities | 159,179 |
| 1. Sales Taxes | 1,013,653 | c. Parking Garage Fees | 0 |
| 2. Infrastructure & Impact Fees | 8,129 | d. Parking Meter Fees | 0 |
| 3. Liens | 0 | e. Sale of Surplus Property | 0 |
| 4. Licenses | 0 | f. Charges for Services | 0 |
| 5. Specific Ownership &/or Other | 424,386 | g. Other Misc. Receipts | 0 |
| 6. Total (1. through 5.) | 1,446,168 | h. Other | 0 |
| c. Total (a. + b.) | 1,486,500 | i. Total (a. through h.) | 181,689 |
| | (Carry forward to page 1) | | (Carry forward to page 1) |

| ITEM | AMOUNT | ITEM | AMOUNT |
|---|---|---|---|
| **C. Receipts from State Government** | | **D. Receipts from Federal Government** | |
| 1. Highway-user taxes | 287,156 | 1. FHWA (from Item I.D.5.) | |
| 2. State general funds | | 2. Other Federal agencies: | |
| 3. Other State funds: | | a. Forest Service | 0 |
| a. State bond proceeds | | b. FEMA | 0 |
| b. Project Match | | c. HUD | 0 |
| c. Motor Vehicle Registrations | 38,309 | d. Federal Transit Admin | 0 |
| d. DOLA Grants | 10,739 | e. U.S. Corps of Engineers | 0 |
| e. Garfield FMLD Grants | 271,625 | f. Other Federal | 0 |
| f. Total (a. through e.) | 320,673 | g. Total (a. through g.) | 0 |
| 4. Total (1. + 2. + 3.f) | 607,829 | 3. Total (1. + 2.g) | |
| | | | (Carry forward to page 1) |

## III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

| | ON NATIONAL HIGHWAY SYSTEM (a) | OFF NATIONAL HIGHWAY SYSTEM (b) | TOTAL (c) |
|---|---|---|---|
| **A.1. Capital outlay:** | | | |
| a. Right-Of-Way Costs | | 0 | 0 |
| b. Engineering Costs | | 99,032 | 99,032 |
| c. Construction: | | | |
| (1). New Facilities | | 0 | 0 |
| (2). Capacity Improvements | | 0 | 0 |
| (3). System Preservation | | 1,123,779 | 1,123,779 |
| (4). System Enhancement & Operation | | 0 | 0 |
| (5). Total Construction (1) + (2) + (3) + (4) | 0 | 1,123,779 | 1,123,779 |
| d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5) | 0 | 1,222,811 | 1,222,811 |
| | | | (Carry forward to page 1) |

**Notes and Comments:**

**RIFLE CITY COUNCIL MEETING**

Monday, June 17, 2013

SPECIAL MEETING

6:00 p.m. * 2nd Floor Conference Room, City Hall

A special meeting of the Rifle City Council was called to order at 6:00 p.m. by Mayor Jay Miller.

**PRESENT ON ROLL CALL**: Councilors Rich Carter, Keith Lambert, Jen Sanborn, Randy Winkler, and Mayor Jay Miller.

Councilor K. Lambert moved to excuse Councilors Alan Lambert and Jonathan Rice from tonight's meeting; seconded by Councilor Sanborn. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

**OTHERS PRESENT:** Lisa Cain, City Clerk; and Victor Zerbi, Municipal Judge.

***EXECUTIVE SESSION TO DISCUSS PERSONNEL MATTERS UNDER CRS 24-6-402(2)(F) AND NOT INVOLVING: (1) ANY SPECIFIC EMPLOYEES WHO HAVE REQUESTED DISCUSSION OF THE MATTER IN OPEN SESSION; (2) ANY MEMBER OF THIS BODY OR ANY ELECTED OFFICIAL; (3) THE APPOINTMENT OF ANY PERSON TO FILL AN OFFICE OF THIS BODY OR OF AN ELECTED OFFICIAL; OR (4) PERSONNEL POLICIES THAT DO NOT REQUIRE THE DISCUSSION OF MATTERS PERSONAL TO PARTICULAR EMPLOYEES***

Councilor Sanborn moved to go into executive session to discuss personnel matters; seconded by Councilor K. Lambert. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller

Upon return to open session following conclusion of the executive session, meeting adjourned at 6:34 p.m.

| | |
|---|---|
| Lisa H. Cain<br>City Clerk | Jay D. Miller<br>Mayor |

**RIFLE CITY COUNCIL MEETING**

Monday, June 17, 2013

REGULAR MEETING

7:00 p.m. * Council Chambers

A regular meeting of the Rifle City Council was called to order at 7:00 p.m. by Mayor Jay Miller.

**PRESENT ON ROLL CALL**: Councilors Rich Carter, Keith Lambert, Jen Sanborn, Randy Winkler, and Mayor Jay Miller.

Councilor Sanborn moved to excuse Councilors Alan Lambert and Jonathan Rice from tonight's meeting; seconded by Councilor Winkler. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

**OTHERS PRESENT:** Matt Sturgeon, City Manager; Lisa Cain, City Clerk; Jim Neu, City Attorney; Michael Churchill, Channel 10 Assistant Manager; Dick Deussen, Utilities Director; John Dyer, Police Chief; Nathan Lindquist, Planning Director; Dan Alvis; Dave Campbell; Paula Campbell; Mike McKibbin; Susan Nichols; Jerri Ann Renner; Matthew Renner; and Sean Strode.

## CONSENT AGENDA - APPROVE THE FOLLOWING ITEMS:

A. Minutes from the June 5, 2013 Regular Meeting
B. Accounts Payable

Councilor Carter moved to approve Consent Agenda Items A and B; seconded by Councilor Winkler. Roll Call: Yes – Sanborn (abstaining as to Item A), Carter, K. Lambert, Winkler, Miller.

## CITIZEN COMMENTS AND LIVE CALL-IN

There were no citizen comments or live call-ins.

## *CONSIDER SETTING BALLOT QUESTIONS*

***A. Consider setting Ballot Question for Charter Amendment Regarding Definition of Publication - Ordinance No. 9, Series of 2013 – second reading***

> AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, PROVIDING FOR THE SUBMITTAL FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE 2013 REGULAR MUNICIPAL ELECTION A QUESTION WHETHER SECTION 13.17(D) OF THE CITY CHARTER SHALL BE AMENDED TO ALLOW THE DEFINITION OF PUBLICATION TO BE DEFINED BY THE CITY COUNCIL BY ORDINANCE

City Attorney Jim Neu explained that proposed Ordinance No. 9, Series of 2013, would set a ballot question for the municipal election to be held September 10, 2013. The question would be whether to amend Section 13.17(d) of the Charter, which defines "publication" to mean in a newspaper of general circulation within the City. The amendment would allow Council the flexibility to determine by ordinance the most effective way to inform the residents. This would keep the City modern and meet the needs of the City into the future. Publishing ordinances in full in a newspaper is very costly to the City and publishing ordinances by title with notice that the entire ordinance is available in full on the City's website is a more fiscally responsible and still effective method to inform the public. If the ballot question proposed in Ordinance No. 9, Series of 2013 passes and the Charter is

amended accordingly, the Rifle Municipal Code would be amended to define publication to mean "ordinances shall be published by title in a newspaper of general circulation within the City and contain a notice that the entire ordinance is available in full on the City's website, which website shall contain such ordinances in full for a minimum of sixty (60) days following final passage."

Councilor K. Lambert moved to approve Ordinance No. 9, Series of 2013, on second reading as presented and to order it to be published in full as required by Charter; seconded by Councilor Sanborn. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

***B. Consider setting Ballot Question for Charter Amendment for Strategic Planning - Ordinance No. 10, Series of 2013 – second reading***

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, PROVIDING FOR THE SUBMITTAL FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE 2013 REGULAR MUNICIPAL ELECTION A QUESTION WHETHER A NEW SECTION 3.12 OF THE CITY CHARTER SHALL BE ADOPTED REQUIRING THE CITY COUNCIL TO HOLD A STRATEGIC PLANNING SESSION ANNUALLY

Mr. Neu noted that since 2002, Council has annually held strategic planning sessions with department heads and key employees to develop, confirm and modify a vision statement, mission statement and goals for the City. At its last strategic planning session, Council instructed staff to prepare a ballot question to amend the City's Charter to require Council to annually hold strategic planning sessions because of the benefits the City has garnered through these sessions. Proposed Ordinance No. 10, Series of 2013, would set that ballot question.

Councilor Carter moved to approve Ordinance No. 10, Series of 2013, on second reading as presented and to order it to be published in full as required by Charter; seconded by Councilor Sanborn. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

***C. Consider setting Ballot Question for Charter Amendment for Budget Calendar - Ordinance No. 12, Series of 2013 – first reading***

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, PROVIDING FOR THE SUBMITTAL FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE 2013 REGULAR MUNICIPAL ELECTION A QUESTION WHETHER SECTION 9.2 OF THE CITY CHARTER SHALL BE AMENDED SO THE DATE THE ANNUAL BUDGET IS SUBMITTED TO THE CITY COUNCIL COINCIDES WITH THE LOCAL GOVERNMENT BUDGET LAW OF COLORADO

Mr. Neu explained that Section 9.2 of the City Charter requires the City Manager to submit an annual budget to the City Council by September 20 of each year in order to have adequate time to certify the property tax mill levy. Since the Charter was adopted in 1963, state statutes have changed the timing of the property assessed valuation and mill levy certification. The City annually passes a resolution as part of its budget process to evidence these changed dates. Staff has identified this as another proposed Charter Amendment to clean up Section 9.2 to concur with the Local Government Budget Law of Colorado. Proposed Ordinance No. 12, Series of 2013 would submit this ballot question to voters.

Councilor Carter moved to approve Ordinance No. 12, Series of 2013, on first reading as presented and to order it to be published by title as required by Charter; seconded by Councilor Winkler. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

***CONSIDER SETTING BALLOT QUESTION FOR .74% SALES TAX INCREASE AND DEBT INCREASE FOR RECREATION CENTER - ORDINANCE NO. 11, SERIES OF 2013 – SECOND READING***

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, PROVIDING FOR THE SUBMITTAL FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE 2013 MUNICIPAL ELECTION A QUESTION WHETHER THE CITY SHOULD ISSUE SALES AND USE TAX REVENUE BONDS FOR THE PURPOSE OF FINANCING THE COST OF CONSTRUCTION OF A RECREATION, HEALTH AND WELLNESS AND COMMUNITY CENTER WITH AN INCREASE IN SALES AND USE TAX BY .74% TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH BONDS AND OPERATION OF SUCH RECREATION, HEALTH AND WELLNESS AND COMMUNITY CENTER

Mr. Neu remarked that following the request of Rifle citizens who have been working on a plan to construct a recreation/health and wellness center for the City, Council instructed staff to prepare a ballot question for the electorate's consideration to increase the City's sales and use tax by 0.74% and authorize the issuance of revenue bonds up to $21 million to finance the construction of the recreation/health and wellness center. If passed, a special fund would be created in which the revenues of the Recreation Center Sales Tax would be deposited to repay the revenue bonds issued and operate the recreation/health and wellness center. Proposed Ordinance No. 11, Series 2013 contains the necessary Taxpayer Bill of Rights (TABOR) ballot question language. At Council's first reading of Ordinance No. 11, citizens requested that the ballot language be broadened to include the words "health and wellness and community" center to accurately describe the project proposed. Those amendments were made to the Ordinance on second reading.

Councilor Carter recused himself from consideration of this matter because of a potential conflict of interest.

Jerri Ann Renner hoped that grant funds could help fund this project and, as a result, reduce the time that the tax increase would be in place.

Susan Nichols said citizens' perception was that Council was in support of this tax increase. She also pointed out a low response rate to the 2009 survey that the proponents cite. She said that many people have moved from Rifle since 2009.

Dave Campbell said a citizen petition should have been required to put this issue on the ballot. He expressed concern about raising taxes 2 years in a row.

Councilor Winkler moved to approve Ordinance No. 11, Series of 2013, on second reading as amended and to order it to be published in full as required by Charter; seconded by Councilor K. Lambert.

Roll Call: Yes – K. Lambert, Sanborn, Winkler, Miller.

***CONSIDER CONTRACT TO PROVIDE SERVICES AND PRE-ANNEXATION AGREEMENT FOR MATTHEW AND JERRI ANN RENNER***

Matthew and Jerri Ann Renner requested that Council approve an Out-of-City Water Request and Pre-Annexation Agreement for their single-family residence at 130 County Road 332. Their well goes dry every year before the spring thaw, and the well water has an undesirable amount of minerals in it.

Planning Director Nathan Lindquist and Utilities Director Dick Deussen noted that staff favors the request due to the need for revenue to fund operation of the water system.

Councilor Sanborn moved to approve the Contract to Provide Services and Pre-Annexation Agreement with Matthew and Jerri Ann Renner; seconded by Councilor Carter. Roll Call: Yes – Carter, K. Lambert, Sanborn, Winkler, Miller.

***UPDATE ON RIFLE NOW***

City Manager Matt Sturgeon updated Council on the Rifle Now portal website and the Engage Rifle community voice website.

## ADMINISTRATIVE REPORTS

Mr. Sturgeon reported to Council on the following items: Ward Gulch Fire; Ute Theatre; Government Affairs Coordinator; and City applications for Colorado Department of Transportation Responsible Acceleration of Maintenance and Partnerships (RAMP) funding for capital projects.

Ms. Cain reminded Council that its first meeting in July would take place July 1, instead of July 3.

Police Chief John Dyer updated Council on traffic management issues.

## COMMENTS FROM MAYOR AND COUNCIL

Councilor Winkler announced that the Rifle Rotary Club was selling tickets for its ball drop fundraiser.

Mayor Miller encouraged proponents and opponents of the Recreation/Health and Wellness/Community Center ballot issue to inform voters about their views.

Meeting adjourned at 8:02 p.m.

| | |
|---|---|
| Lisa H. Cain<br>City Clerk | Jay D. Miller<br>Mayor |

**To:** Mayor and City Council; Matt Sturgeon, City Manager

**From:** Lisa Cain, City Clerk

**Date:** Thursday, June 20, 2013

**Subject:** Liquor License Renewals

**THESE BUSINESSES HAVE FILED LIQUOR LICENSE RENEWAL APPLICATIONS:**

| Business Name/Address | Type of License |
|---|---|
| Kum & Go LC d/b/a<br>Kum & Go #922<br>120 East 26th Street | 3.2% Beer Retail (Off Premises) |

Note that Kum & Go #922 filed its renewal application prior to expiration of its license. The licensee, however, did not include Verification of Responsible Serving/Selling of Alcohol Training, as required by the Rifle Municipal Code. In November 2012, February 2013 (twice), and May 2013, I requested that the licensee provide such verification. I received the verification in June 2013.

| | |
|---|---|
| Kum & Go LC d/b/a<br>Kum & Go #921<br>120 East 1st Street | 3.2% Beer Retail (Off Premises) |

Note that Kum & Go #921 filed its renewal application prior to expiration of its license. The licensee, however, did not include Verification of Responsible Serving/Selling of Alcohol Training, as required by the Rifle Municipal Code. In February 2013 (twice), and May 2013, I requested that the licensee provide such verification. I received the verification in June 2013.

| | |
|---|---|
| Swallow Oil Co d/b/a<br>Red River Quick Mart<br>702 Taughenbaugh | 3.2% Beer Retail (Off Premises) |
| Jeffrey H Day d/b/a<br>Sports Corner<br>100 West 3rd Street | Tavern |
| 6 & 13 Quick Mart LLC d/b/a<br>6&13 Quick Mart<br>101 Railroad Avenue | 3.2% Beer Retail (Off Premises) |

The following criteria have been met by these businesses:

- The application is complete.
- The fees have been paid.

Based on the above information, I recommend approval of these renewal applications.

DR 8400 (Revised 09/01/12)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
SUBMIT TO LOCAL LICENSING AUTHORITY

# LIQUOR OR 3.2 BEER LICENSE RENEWAL APPLICATION

| Fees Due | |
|---|---|
| Renewal Fee | $96.25 |
| Storage Permit $100 x ____ | _____ |
| Optional Premise $100 x ____ | _____ |
| Amount Due/Paid | |

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

KUM & GO #922
6400 WESTOWN PKWY
WEST DES MONIES IA 50266-7709

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW** — RETURN TO CITY OR COUNTY LICENSING AUTHORITY BY DUE DATE

| Licensee Name | | DBA | | |
|---|---|---|---|---|
| KUM & GO LC | | KUM & GO #922 | | |
| **Liquor License #** | **License Type** | **Sales Tax License #** | **Expiration Date** | **Due Date** |
| 12404240014 | 3.2% Beer Off Premises (city) | 12404240014 | 2/7/2013 | 12/24/2012 |
| **Street Address** | | | | **Phone Number** |
| 120 E 26TH ST RIFLE CO 81650-3107 | | | | (515) 226 0128 |
| **Mailing Address** | | | | |
| 6400 WESTOWN PKWY WEST DES MONIES IA 50266-7709 | | | | |
| **Operating Manager** | **Date of Birth** | **Home Address** | | **Phone Number** |
| Kurt Larsen | | | | |

1. Do you have legal possession of the premises at the street address above? ☒ YES ☐ NO
   Is the premises owned or rented? ☐ Owned ☒ Rented* *If rented, expiration date of lease 2/22/2032
2. Since the date of filing of the last annual application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or generel partners are materially interested. ☐ YES ☒ NO
   **NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS:** If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.
3. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ YES ☒ NO
4. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☒ YES ☐ NO See attached
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☒ YES ☐ NO See attached
6. **SOLE PROPRIETORSHIPS, HUSBAND-WIFE PARTNERSHIPS AND PARTNERS IN GENERAL PARTNERSHIPS:** Each person must complete and sign the DR 4679: Affidavit – Restriction on Public Benefits (available online or by calling 303-205-2300) and **attach a copy of their driver's license, state-issued ID or valid passport.**

## AFFIRMATION & CONSENT

*I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.*

| Type or Print Name of Applicant/Authorized Agent of Business | Title |
|---|---|
| Craig Bergstrom | CFO |
| **Signature** | **Date** |
| Craig Bergstrom | 10/24/2012 |

## REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

| Local Licensing Authority For | | Date |
|---|---|---|
| **Signature** | **Title** | **Attest** |
| | | |

| Store # | Type | Offense | Violation Date | Fine | Associate | Comments |
|---|---|---|---|---|---|---|
| 0902 | Alcohol | 2nd | 05/03/2008 | | Lee Wolford | License was immediately suspended for 10 days as the imposition of the penalty from the 1st violation less than 6 months earlier that had been suspended pending the non-violation in the future. |
| 0903 | Alcohol | 2nd | 05/03/2008 | | Diana Stratton | License was immediately suspended for 10 days as the imposition of the deferred sentence for the 1st violation less than 6 months earlier. |
| 0903 | Alcohol | 1st | 02/01/2008 | | | |
| 0906 | Alcohol | 1st | 09/29/2010 | $200.00 | Caleb Mahon | Settlement Agreement and Fine sent 5/25/2011 |
| 0913 | Alcohol | 1st | 10/07/2010 | $200.00 | Gina Kussman | |
| 0915 | Alcohol | 1st | 06/05/2011 | | Peter Aldhurst | |
| 0922 | Alcohol | 1st | 10/30/2010 | $200.00 | Mark Stegman | Settlement Agreement and Payment sent 5/25/2011 |
| 0927 | Alcohol | 3rd | 10/29/2010 | $200.00 | Braxton Jackson | 5/16/11 - Sent payment of $200 and Stipulation, Agreement and Order |
| 0927 | Alcohol | 2nd | 06/15/2007 | | Candace L. Henry | |
| 0927 | Alcohol | 1st | 06/25/2005 | $0.00 | Victor David Run( | 5 days abeyance commencing on 10/4/05; 40 hours service with Community Coalition; Failed to serve community Service - 2 days suspension March 6 & 7, 2007 |
| 0928 | Alcohol | 3rd | 12/02/2011 | | Ryan Zywicki | 10 day suspension |
| 0928 | Alcohol | 1st | 06/15/2007 | | Jose Demetrio Ortega-Renteria | |
| 0928 | Alcohol | 2nd | 12/21/2007 | | Devon Miller | |
| 0930 | Alcohol | 1st | 05/13/2009 | | Pamela Russell | |
| 0933 | Alcohol | 1st | 06/01/2012 | | | Rec'd notice of Show Cause Hearing 7/12/12. Hearing is on 9/20/12. |
| 0973 | Alcohol | 1st | 10/07/2010 | $200.00 | | |
| 4951 | Alcohol | 1st | 06/25/2005 | $0.00 | Kathy Kay Johns( | 5 days abeyance commencing on 10/4/05; 40 hours service with Community Coalition; Failed to serve community Service - 2 days suspension March 6 & 7, 2007 |

# Kum & Go LC

## Colorado store list

| Store | Address | | City | State | zip | Phone |
|---|---|---|---|---|---|---|
| 665 | 1206 Interquest Pkwy | | Colorado Springs | CO | 80921 | 719-219-0697 |
| 667 | 7375 Duryea Drive | | Colorado Springs | CO | 80923 | 719-219-0697 |
| 657 | 2190 Vickers Drive | | Colorado Springs | Colorado | 80918 | 719-219-0324 |
| 900 | 16065 Hwy 131 | PO Box 174 | Yampa | Colorado | 80483 | 970-638-4283 |
| 901 | 895 Yampa & 9Th | | Craig | Colorado | 81625 | 970-824-7325 |
| 902 | 1302 W Victory | | Craig | Colorado | 81625 | 970-824-2568 |
| 903 | 700 E Victory Way | | Craig | Colorado | 81625 | 970-824-2418 |
| 905 | 905 Main St | PO Box 242 | Silt | Colorado | 81652 | 970-876-0683 |
| 906 | 0010 Stone Quarry Road | | Battlement Mesa | Colorado | 81635 | 970-285-5637 |
| 907 | 101 Ruby Ranch Road | PO Box 2657 | Silverthorne | Colorado | 80498 | 970-468-0888 |
| 909 | 605 Park Ave | PO Box 1599 | Kremmling | Colorado | 80459 | 970-724-1105 |
| 910 | 366 71st Ave | | Greeley | Colorado | 80634 | 970-353-1110 |
| 912 | 30393 Kings Valley Dr. | | Conifer | Colorado | 80433 | 303-816-0558 |
| 913 | PO Box 686 | 13799 Pacific Circle | Mead | Colorado | 80504 | 970-535-4601 |
| 914 | 7027 20th St | | Greeley | Colorado | 80634 | 970-330-8552 |
| 915 | 300 Harrison Ave | | Leadville | Colorado | 80461 | 719-486-3175 |
| 916 | 203 Mt View Dr | | Leadville | Colorado | 80461 | 719-486-1221 |
| 919 | 317 E Main St | | Rangely | Colorado | 81648 | 970-675-2858 |
| 920 | 2032 Curve Plaza | PO Box 880909 | Steamboat Springs | Colorado | 80477 | 970-871-3324 |
| 921 | 120 E 1St St. | | Rifle | Colorado | 81650 | 970-625-3806 |
| 922 | 120 E. 26th St. | | Rifle | Colorado | 81650 | 970-625-2274 |
| 927 | 801 Castle Valley Blvd. | | New Castle | Colorado | 81647 | 970-984-9618 |
| 928 | 80 Anglers Dr | P.O.Box #882139 | Steamboat Springs | Colorado | 80488 | 970-871-0753 |
| 929 | 59 Tamarisk Trail | | Battlement Mesa | Colorado | 81635 | 970-285-7381 |
| 930 | 2150 E. Bridge St. | | Brighton | Colorado | 80601 | 720-685-3161 |
| 931 | 2901 37th St | | Evans | Colorado | 80620 | 970-330-3206 |
| 933 | 115 Knobcone Dr. | | Loveland | Colorado | 80537 | 970-669-2889 |
| 934 | 8150 6th St. | P.O. Box 1429 | Wellington | Colorado | 80549 | 970-568-3173 |
| 935 | 103 OakRidge Court | PO Box 1317 | Gypsym | Colorado | 81637 | 970-524-1833 |
| 937 | 4530 Hwy 6 & 24 Unit A | | De Beque | Colorado | 81630 | 970-283-8635 |
| 938 | 308 Agate Ave | PO Box 1907 | Granby | Colorado | 80446 | 970-887-3031 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 940 | 70 W Bridge | | Brighton | Colorado | 80601 | 303-659-9546 |
| 973 | 127 Laura Way | | Dacono | Colorado | 80514 | 303-833-3935 |
| 975 | PO Box 3028 | | Idaho Springs | Colorado | 80452 | 303-567-238S |
| 978 | PO BOX 5940 | | Eagle | Colorado | 81631 | 970-328-0806 |
| 2925 | 39065 Hwy 13 | P.O. Box #153 | Meeker | Colorado | 81641 | 970-878-5131 |
| 2926 | 2510 Gilstrap Ct. | | Glenwood Springs | Colorado | 81601 | 970-947-1469 |
| 4904 | 230 W. Jefferson | P.O. Box #817 | Hayden | Colorado | 81639 | 970-276-3625 |
| 4923 | 365 So. 7Th | | Rifle | Colorado | 81650 | 970-625-5045 |
| 4924 | 1248 Railroad Ave. | | Rifle | Colorado | 81650 | 970-625-4179 |
| 4951 | 105 6Th St | | Glenwood Springs | Colorado | 81601 | 970-945-7628 |

Applications in process

| | | | | | |
|---|---|---|---|---|---|
| 663 | 5771 N. Carefree Circle | Colorado Springs | Colorado | 80922 | |
| 658 | 6125 Barnes Road | Colorado Springs | Colorado | 80922 | |
| 670 | 8050 Foutian Mesa Road | Fountain | Colorado | 80817 | |
| 650 | 17970 Knollwood Dr | Monument | Colorado | 80132 | |
| 672 | 3025 Hancock Expressway | Colorado Springs | Colorado | 80916 | |

DR 8400 (Revised 09/01/12)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
SUBMIT TO LOCAL LICENSING AUTHORITY

# LIQUOR OR 3.2 BEER LICENSE RENEWAL APPLICATION

| Fees Due | |
|---|---|
| Renewal Fee | $96.25 |
| Storage Permit $100 x ____ | _____ |
| Optional Premise $100 x ____ | _____ |
| Amount Due/Paid | |

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

KUM & GO #921
6400 WESTOWN PKWY
WEST DES MONIES IA 50266-7709

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW**

RETURN TO CITY OR COUNTY LICENSING AUTHORITY BY DUE DATE

| | | | | |
|---|---|---|---|---|
| Licensee Name: KUM & GO LC | | DBA: KUM & GO #921 | | |
| Liquor License #: 12404240013 | License Type: 3.2% Beer Off Premises (city) | Sales Tax License #: 12404240013 | Expiration Date: 4/18/2013 | Due Date: 3/4/2013 |
| Street Address: 120 E 1ST ST RIFLE CO 81650-2302 | | | | Phone Number: (970) 625 3806 |
| Mailing Address: 6400 WESTOWN PKWY WEST DES MONIES IA 50266-7709 | | | | |
| Operating Manager: April Kruser | Date of Birth | Home Address | | Phone Number |

1. Do you have legal possession of the premises at the street address above? ☒ YES ☐ NO
   Is the premises owned or rented? ☐ Owned ☒ Rented* *If rented, expiration date of lease 12/31/2013
2. Since the date of filing of the last annual application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. ☐ YES ☒ NO
   **NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS:** If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.
3. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ YES ☒ NO
4. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☒ YES ☐ NO See attached list
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☒ YES ☐ NO See above
6. **SOLE PROPRIETORSHIPS, HUSBAND-WIFE PARTNERSHIPS AND PARTNERS IN GENERAL PARTNERSHIPS:** Each person must complete and sign the DR 4679: Affidavit – Restriction on Public Benefits (available online or by calling 303-205-2300) and **attach a copy of their driver's license, state-issued ID or valid passport.**

**AFFIRMATION & CONSENT**

*I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.*

| | |
|---|---|
| Type or Print Name of Applicant/Authorized Agent of Business: Craig Bergstrom | Title: CFO |
| Signature: [signature] | Date: 12/28/2012 |

**REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY**

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

| | | |
|---|---|---|
| Local Licensing Authority For | | Date |
| Signature | Title | Attest |

| Store # | Type | Offense | Violation Date | Fine | Associate | Comments |
|---|---|---|---|---|---|---|
| 0902 | Alcohol | 2nd | 05/03/2008 | | Lee Wolford | License was immediately suspended for 10 days as the imposition of the penalty from the 1st violation less than 6 months earlier that had been suspended pending the non-violation in the future. |
| 0903 | Alcohol | 2nd | 05/03/2008 | | Diana Stratton | License was immediately suspended for 10 days as the imposition of the deferred sentence for the 1st violation less than 6 months earlier. |
| 0903 | Alcohol | 1st | 02/01/2008 | | | |
| 0906 | Alcohol | 1st | 09/29/2010 | $200.00 | Caleb Mahon | Settlement Agreement and Fine sent 5/25/2011 |
| 0913 | Alcohol | 1st | 10/07/2010 | $200.00 | Gina Kussman | |
| 0915 | Alcohol | 1st | 06/05/2011 | | Peter Aldhurst | |
| 0922 | Alcohol | 1st | 10/30/2010 | $200.00 | Mark Stegman | Settlement Agreement and Payment sent 5/25/2011 |
| 0927 | Alcohol | 3rd | 10/29/2010 | $200.00 | Braxton Jackson | 5/16/11 - Sent payment of $200 and Stipulation, Agreement and Order |
| 0927 | Alcohol | 2nd | 06/15/2007 | | Candace L. Henry | |
| 0927 | Alcohol | 1st | 06/25/2005 | $0.00 | Victor David Run | 5 days abeyance commencing on 10/4/05; 40 hours service with Community Coalition; Failed to serve community Service - 2 days suspension March 6 & 7, 2007 |
| 0928 | Alcohol | 3rd | 12/02/2011 | | Ryan Zywicki | 10 day suspension |
| 0928 | Alcohol | 1st | 06/15/2007 | | Jose Demetrio Ortega-Renteria | |
| 0928 | Alcohol | 2nd | 12/21/2007 | | Devon Miller | |
| 0930 | Alcohol | 1st | 05/13/2009 | | Pamela Russell | |
| 0933 | Alcohol | 1st | 06/01/2012 | | | Rec'd notice of Show Cause Hearing 7/12/12. Hearing is on 9/20/12. |
| 0973 | Alcohol | 1st | 10/07/2010 | $200.00 | | |
| 0973 | Alcohol | 1st | 12/01/2012 | | Derrick Gillen | Notified via e-mail by |
| 4951 | Alcohol | 1st | 06/25/2005 | $0.00 | Kathy Kay Johns | 5 days abeyance commencing on 10/4/05; 40 hours service with Community Coalition; Failed to serve community Service - 2 days suspension March 6 & 7, 2007 |

# Kum Go LC
## Colorado Store List

| Store Number | Address | City | State | Zip | Phone |
|---|---|---|---|---|---|
| 657 | 2190 Vickers Drive | Colorado Springs | Colorado | 80903 | 719-219-0324 |
| 658 | 6125 Barnes Rd | Colorado Springs | Colorado | 80922 | 719-219-0685 |
| 663 | 5771 N Carefree Cir | Colorado Springs | Colorado | 80917 | 719-219-0086 |
| 665 | 1206 Interquest Pkwy | Colorado Springs | Colorado | 80921 | 719-219-0697 |
| 667 | 7385 Duryea Rd | Colorado Springs | Colorado | 80920 | 719-445-5041 |
| 900 | 16065 CO Highway 131 | Yampa | Colorado | 80483 | 970-638-4283 |
| 901 | 895 Yampa Ave | Craig | Colorado | 81625 | 970-824-7325 |
| 902 | 1302 W Victory Way | Craig | Colorado | 81625 | 970-824-2568 |
| 903 | 700 E Victory Way | Craig | Colorado | 81625 | 970-824-2418 |
| 905 | 905 Main St | Silt | Colorado | 81652 | 970-876-0683 |
| 906 | 10 Stone Quarry Rd | Battlement Mesa | Colorado | 81635 | 970-285-5637 |
| 907 | 101 Ruby Ranch Rd | Silverthorne | Colorado | 80498 | 970-468-0888 |
| 909 | 605 Park Ave | Kremmling | Colorado | 80459 | 970-724-1105 |
| 910 | 366 71st Ave | Greeley | Colorado | 80634 | 970-353-1110 |
| 912 | 30393 Kings Valley Dr | Conifer | Colorado | 80433 | 303-816-0558 |
| 913 | 13799 Pacific Cir | Longmont | Colorado | 80504 | 970-535-4601 |
| 914 | 7027 20th St | Greeley | Colorado | 80634 | 970-330-8552 |
| 915 | 300 Harrison Ave | Leadville | Colorado | 80461 | 719-486-3175 |
| 916 | 203 Mountain View Dr | Leadville | Colorado | 80461 | 719-486-1221 |
| 919 | 317 E Main St | Rangely | Colorado | 81648 | 970-675-2858 |
| 920 | 2032 Curve Plz | Steamboat Springs | Colorado | 80477 | 970-871-3324 |
| 922 | 120 E 26th St | Rifle | Colorado | 81650 | 970-625-2274 |
| 927 | 801 Castle Valley Blvd | New Castle | Colorado | 81647 | 970-984-9618 |
| 928 | 80 Anglers Dr | Steamboat Springs | Colorado | 80477 | 970-871-0753 |
| 929 | 59 Tamarisk Trl | Battlement Mesa | Colorado | 81635 | 970-285-7381 |
| 930 | 2150 E Bridge St | Brighton | Colorado | 80601 | 720-685-3161 |
| 931 | 2901 37th St | Evans | Colorado | 80620 | 970-330-3206 |
| 933 | 115 Knobcone Dr | Loveland | Colorado | 80538 | 970-669-2889 |
| 934 | 8150 6th St | Wellington | Colorado | 80549 | 970-568-3173 |
| 935 | 103 Oakridge Dr | Gypsum | Colorado | 81637 | 970-524-1833 |
| 937 | 4530 Old US Highway 6 | De Beque | Colorado | 81630 | 970-283-8635 |
| 938 | 308 Agate Ave | Granby | Colorado | 80446 | 970-887-3031 |
| 940 | 70 W Bridge St | Brighton | Colorado | 80601 | 303-659-9546 |
| 972 | 2375 Canyon Blvd | Boulder | Colorado | 80302-5605 | 303-440-1457 |
| 973 | 127 Laura Way | Dacono | Colorado | 80514 | 303-833-3935 |
| 975 | 1319 Miner St | Idaho Springs | Colorado | 80452 | 303-567-2385 |
| 978 | 18 Market Dr | Eagle | Colorado | 81631 | 970-328-0806 |
| 2925 | 39065 CO Highway 13 | Meeker | Colorado | 81641 | 970-878-5131 |
| 2926 | 2510 Gilstrap Ct | Glenwood Springs | Colorado | 81601 | 970-947-1469 |
| 4904 | 230 W Jefferson Ave | Hayden | Colorado | 81639 | 970-276-3625 |
| 4923 | 365 7th St S | Rifle | Colorado | 81650 | 970-625-5045 |
| 4924 | 1248 Railroad Ave | Rifle | Colorado | 81650 | 970-625-4179 |
| 4951 | 105 6th St | Glenwood Springs | Colorado | 81601 | 970-945-7628 |
| 6937 | 4530 Hwy 6 & 24 Unit B | De Beque | Colorado | 81630 | 970-283-1246 |

DR 8400 (Revised 09/01/12)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
SUBMIT TO LOCAL LICENSING AUTHORITY

# LIQUOR OR 3.2 BEER LICENSE RENEWAL APPLICATION

| Fees Due | |
|---|---|
| Renewal Fee | $96.25 |
| Storage Permit $100 x ____ | _____ |
| Optional Premise $100 x ____ | _____ |
| Amount Due/Paid | |

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

RED RIVER QUICK MART
PO BOX 868
RIFLE CO 81650-0868

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW**

RETURN TO CITY OR COUNTY LICENSING AUTHORITY BY DUE DATE

| | | | | |
|---|---|---|---|---|
| Licensee Name: SWALLOW OIL CO | | DBA: RED RIVER QUICK MART | | |
| Liquor License #: 04135850005 | License Type: 3.2% Beer Off Premises (city) | Sales Tax License #: 04135850005 | Expiration Date: 7/11/2013 | Due Date: 5/27/2013 |
| Street Address: 702 TAUGHENBAUGH RIFLE CO 81650-2703 | | | | Phone Number: |
| Mailing Address: PO BOX 868 RIFLE CO 81650-0868 | | | | Phone Number: |
| Operating Manager: Kirk Swallow | Date of Birth: | Home Address: | | |

1. Do you have legal possession of the premises at the street address above? ☒ YES ☐ NO
   Is the premises owned or rented? ☐ Owned ☒ Rented* *If rented, expiration date of lease June 30, 2019
2. Since the date of filing of the last annual application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. ☐ YES ☒ NO
   **NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS:** If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.
3. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ YES ☒ NO
4. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☐ YES ☒ NO
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☒ YES ☐ NO See Att
6. **SOLE PROPRIETORSHIPS, HUSBAND-WIFE PARTNERSHIPS AND PARTNERS IN GENERAL PARTNERSHIPS:** Each person must complete and sign the DR 4879: Affidavit – Restriction on Public Benefits (available online or by calling 303-205-2300) and **attach a copy of their driver's license, state-issued ID or valid passport.**

**AFFIRMATION & CONSENT**

*I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.*

| | |
|---|---|
| Type or Print Name of Applicant/Authorized Agent of Business: Kirk Swallow | Title: President |
| Signature: Kirk Swallow | Date: 5/17/13 |

**REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY**

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

| | | |
|---|---|---|
| Local Licensing Authority For | | Date |
| Signature | Title | Attest |

PHILLIPS 66

# SWALLOW OIL COMPANY

P.O. BOX 868 • 0069 COUNTY ROAD 264
RIFLE, COLORADO 81650
PHONE 970-625-1467 FAX 970-625-9051

3.2 Beer License Questions

This is to address question #6 on the renewal application.

Swallow Oil Co. operates the Red River Quick-Mart which has a 3.2 beer lic. #04-13585-0005, Swallow Oil Co. also operates Parachute Grub n Scrub which has a 3.2 beer Lic. #04-13585-0007. Swallow oil Co. is also a ½ owner of the 6 & 13 Quick-Mart which has a 3.2 beer lic. #02-34962-0000.

Sincerely,

Kirk Swallow 5/17/12

Kirk Swallow
Swallow Oil Co.

Kirk Swallow 5/17/13

DR 8400 (Revised 09/01/12)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
SUBMIT TO LOCAL LICENSING AUTHORITY

# LIQUOR OR 3.2 BEER LICENSE RENEWAL APPLICATION

| Fees Due | |
|---|---|
| Renewal Fee | $500.00 |
| Storage Permit $100 x ____ | _____ |
| Optional Premise $100 x ____ | _____ |
| Amount Due/Paid | |

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

SPORTS CORNER
100 WEST THIRD STREET
RIFLE CO 81650

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW**

RETURN TO CITY OR COUNTY LICENSING AUTHORITY BY DUE DATE

| | | | | |
|---|---|---|---|---|
| Licensee Name: DAY JEFFREY H | | DBA: SPORTS CORNER | | |
| Liquor License #: 42062030000 | License Type: Tavern (city) | Sales Tax License #: 42062030000 | Expiration Date: 7/21/2013 | Due Date: 6/6/2013 |
| Street Address: 100 WEST THIRD STREET RIFLE CO 81650 | | | | Phone Number: (970) 625 9191 |
| Mailing Address: 100 WEST THIRD STREET RIFLE CO 81650 | | | | |
| Operating Manager: JEFF DAY | Date of Birth | Home Address | | Phone Number |

1. Do you have legal possession of the premises at the street address above? ☑ YES ☐ NO
   Is the premises owned or rented? ☐ Owned ☑ Rented* *If rented, expiration date of lease 5-1-2015
2. Since the date of filing of the last annual application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. ☐ YES ☑ NO
   **NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS:** If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.
3. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ YES ☑ NO
4. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☐ YES ☑ NO
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☐ YES ☑ NO
6. **SOLE PROPRIETORSHIPS, HUSBAND-WIFE PARTNERSHIPS AND PARTNERS IN GENERAL PARTNERSHIPS:** Each person must complete and sign the DR 4879: Affidavit – Restriction on Public Benefits (available online or by calling 303-205-2300) and **attach a copy of their driver's license, state-issued ID or valid passport.**

**AFFIRMATION & CONSENT**

*I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.*

| | |
|---|---|
| Type or Print Name of Applicant/Authorized Agent of Business: JEFFERY H. DAY | Title: OWNER |
| Signature: [signature] | Date: 6-7-13 |

**REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY**

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

| | | |
|---|---|---|
| Local Licensing Authority For | | Date |
| Signature | Title | Attest |

DR 8400 (Revised 09/01/12)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
SUBMIT TO LOCAL LICENSING AUTHORITY

# LIQUOR OR 3.2 BEER LICENSE RENEWAL APPLICATION

| Fees Due | |
|---|---|
| Renewal Fee | $96.25 |
| Storage Permit $100 x ____ | _____ |
| Optional Premise $100 x ____ | _____ |
| Amount Due/Paid | |

Make check payable to: Colorado Department of Revenue. The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department may collect the payment amount directly from your banking account electronically.

6&13 QUICK MART
PO BOX 868
RIFLE CO 81650-0868

**PLEASE VERIFY & UPDATE ALL INFORMATION BELOW**

RETURN TO CITY OR COUNTY LICENSING AUTHORITY BY DUE DATE

| | | | |
|---|---|---|---|
| Licensee Name: 6 & 13 QUICK MART LLC | | DBA: 6&13 QUICK MART | |
| Liquor License #: 02349620000 | License Type: 3.2% Beer Off Premises (city) | Sales Tax License #: 02349620000 | Expiration Date: 8/9/2013 |
| | | | Due Date: 6/25/2013 |
| Street Address: 101 RAILROAD AV RIFLE CO 81650-2215 | | | Phone Number: (970) 325 1467 |
| Mailing Address: PO BOX 868 RIFLE CO 81650-0868 | | | |
| Operating Manager: KIRK SWALLOW | Date of Birth | Home Address | Phone Number |

1. Do you have legal possession of the premises at the street address above? ☒ YES ☐ NO
   Is the premises owned or rented? ☒ Owned ☐ Rented* *If rented, expiration date of lease_____
2. Since the date of filing of the last annual application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. ☐ YES ☒ NO
   **NOTE TO CORPORATION, LIMITED LIABILITY COMPANY AND PARTNERSHIP APPLICANTS:** If you have added or deleted any officers, directors, managing members, general partners or persons with 10% or more interest in your business, you must complete and return immediately to your Local Licensing Authority, Form DR 8177: Corporation, Limited Liability Company or Partnership Report of Changes, along with all supporting documentation and fees.
3. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. ☐ YES ☒ NO
4. Since the date of filing of the last annual application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. ☐ YES ☒ NO
5. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. ☒ YES ☐ NO See Att
6. **SOLE PROPRIETORSHIPS, HUSBAND-WIFE PARTNERSHIPS AND PARTNERS IN GENERAL PARTNERSHIPS:** Each person must complete and sign the DR 4679: Affidavit – Restriction on Public Benefits (available online or by calling 303-205-2300) and **attach a copy of their driver's license, state-issued ID or valid passport.**

**AFFIRMATION & CONSENT**

*I declare under penalty of perjury in the second degree that this application and all attachments are true, correct and complete to the best of my knowledge.*

| | |
|---|---|
| Type or Print Name of Applicant/Authorized Agent of Business: KIRK SWALLOW | Title: MANAGER / MEMBER |
| Signature: Kirk Swallow | Date: 5/17/13 |

**REPORT & APPROVAL OF CITY OR COUNTY LICENSING AUTHORITY**

The foregoing application has been examined and the premises, business conducted and character of the applicant are satisfactory, and we do hereby report that such license, if granted, will comply with the provisions of Title 12, Articles 46 and 47, C.R.S. **THEREFORE THIS APPLICATION IS APPROVED.**

| | | |
|---|---|---|
| Local Licensing Authority For | | Date |
| Signature | Title | Attest |

# SWALLOW OIL COMPANY

P.O. BOX 868 • 0069 COUNTY ROAD 264
RIFLE, COLORADO 81650
PHONE 970-625-1467 FAX 970-625-9051


3.2 Beer License Questions

This is to address question #6 on the renewal application.

Swallow Oil Co. operates the Red River Quick-Mart which has a 3.2 beer lic. #04-1358S-0005, Swallow Oil Co. also operates Parachute Grub n Scrub which has a 3.2 beer Lic. #04-13585-0007. Swallow oil Co. is also a ½ owner of the 6 & 13 Quick-Mart which has a 3.2 beer lic. #02-34962-0000.

Sincerely,

Kirk Swallow 5/4/10

Kirk Swallow
Swallow Oil Co.

Kirk Swallow 5/17/13

# Memo

To: City Manager, Honorable Mayor and City Council

From: Tom Whitmore, Park & Recreation Director

Date: June 26, 2013

Re: Independent Contractor Agreement, Synergy Gymnastics Academy

As you'll recall, the City entered into a three-year, annually-renewable agreement with Synergy Gymnastics Academy to provide gymnastic instruction at Rifle Fitness Center.

The agreement between the City of Rifle (Rifle Fitness Center) and Synergy Gymnastics Academy is up for renewal. Please find the proposed agreement attached.

We are now entering the third year of the agreement. Staff is requesting authorization to sign the agreement for the coming year. The agreement will be in effect from July 1, 2013, through June 30th, 2014.

Thank you,

Tom Whitmore

CITY OF RIFLE
202 RAILROAD AVENUE • P.O. BOX 1908 • RIFLE, CO 81650
WWW.RIFLECO.ORG
(970) 625-6228 • FAX (970) 625-6285 • TWHITMORE@RIFLECO.ORG

# City of Rifle Contract for Services
# (Independent Contractor Agreement)

## RIFLE FITNESS CENTER GYMNASTICS

This Independent Contractor Agreement (the "Agreement") is entered into effective the 1st day of July, 2013 by and between the City of Rifle, Colorado, a home-rule municipal corporation (the "City"), and Synergy Gymnastics Academy, LLC, a Colorado limited liability company, having a principal office address of P.O. Box 1763, Rifle, Colorado 81650 (the "Contractor").

1. Services: The City engages Contractor and Contractor agree to provide professional gymnastics instruction for programs conducted at the Rifle Fitness Center, 800 Airport Road, Suite 9, Rifle, Colorado. Gymnastics instruction services shall include, but are not limited to: inspection of equipment prior to use, instruction of skills in a scheduled progression, supervision of gymnastics students and/or other participants during gymnastics programs, securing gymnastics equipment to prevent unauthorized use, periodic and regular evaluations of gymnastics programs to determine customer satisfaction, advising the City of unsafe equipment or conditions, ensuring its staff is properly attired in gymnastics clothing including staff shirts issued by the Contractor, and recommendations for program descriptions or summaries for use in marketing or promotional materials developed by the City and used to inform the public of gymnastics programs offered by the City. Contractor shall be the exclusive gymnastics provider for the City.

2. Certification: Contractor shall provide evidence of USAG certification for gymnastics instruction for each Supervisor employee, as well as proof of First Aid, CPR, AED, USAG Safety Certification.

3. Term of Agreement: This Agreement is effective as of the date first set forth above and shall remain in effect through June 30, 2014. Upon mutual consent of the parties, the Agreement may be renewed for successive one (1) year periods.

4. Schedule: Contractor shall work closely with the City's Recreation Director or his designee to create a schedule of classes, events and activities related to gymnastics instruction and shall provide sufficient qualified personnel to conduct the schedule as approved by the City.

5. Payment: Contractor shall be paid on the 15th day of each month, or next working day, for program revenues received during the prior month. Contractor shall receive eighty percent (80%) of the gross revenues received by the City for gymnastics programs, special events, camps and clinics.

6. Materials: Contractor is responsible for providing all uniforms or supplies necessary for the completion its duties under this Agreement.

7. Relationship of Parties: The parties intend that the relationship between the City and the Contractor shall be that of principal and independent contractor, and Contractor shall not be considered an employee or agent of the City for any purpose. Contractor agrees that it will not represent itself as an employee of the City, but rather only as an independent contractor for the City. The City is interested in obtaining professional gymnastics instruction services. Contractor is responsible for the determination of duties necessary to provide professional gymnastics instruction services to the City. Contractor shall be solely responsible for, and the City shall exercise no control over the manner and means in which Contractor performs its duties under this Agreement. Contractor shall be solely responsible for payment

of all income and other taxes applicable to Contractor. Contractor shall be responsible for Contractor's own insurance, including but not limited to Workers' Compensation, professional liability and personal injury liability insurance in the amount of $1,000,000 per occurrence. All coverages shall be continuously maintained from the date of the commencement of this Agreement. The polices required hereunder, except for Workers' Compensation insurance, shall be endorsed to include the City and its officers, directors and employees as additional insureds. Certificates of insurance shall be completed by Contractor's insurance agent as evidence that policies providing the required coverages are in full force and effect, and shall immediately be provided to the City upon written request therefor given to Contractor by the City.

8. Release: Contractor hereby covenants not to sue, releases from liability and holds harmless the City and each of its officers, directors, employees, agents, representatives, consultants, lessees and subcontractors from any and all liability, claims, demands, actions, and causes of action whatsoever arising out of any physical or property damage, loss, or injury while upon the premises of the City or while participating in or attending any sport, recreational, or other program or activity sponsored or sanctioned by the City, or in any way connected with the City, whether such loss, damage, or injury results from the negligence of or any other tort committed by the City or from some other cause.

9. Termination: This Agreement can be terminated by either party at any time for any reason by the giving of a minimum of sixty (60) days advance written notice to the other party. Any final remuneration due will be held until all materials supplied to Contractor by the City, if any, are returned to the City.

10. Severability: If any provision of this Agreement, or its application to any person, party or circumstances, is held invalid, the remainder of the Agreement shall not be affected adversely thereby unless the provision or provisions held invalid or inapplicable will, if not enforced, substantially impair the benefits and fairness of the remaining portions of the Agreement. Further, if a material provision of this Agreement is held invalid, illegal or unenforceable, the parties hereto agree to negotiate that provision to be a valid, legal and enforceable provision which reflects as closely as possible the original intent of the parties hereto as expressed herein with respect to the subject matter of that provision.

11. Acknowledgement: The undersigned, on behalf of Contractor, acknowledges that s/he is authorized to execute this Agreement on behalf of Contract, and acknowledges that s/he has carefully read this Agreement and understands, is bound thereby, and has signed this Agreement being fully aware of its final and binding effect.

**CITY OF RIFLE, COLORADO**
a home-rule municipal corporation

By: _____
Tom Whitmore, Parks and Recreation Director

Date: _____

**CONTRACTOR**:
Synergy Gymnastics Academy

By: _____

Name: _____

Title: _____

Date: _____

Federal Tax ID #: _____

## ADDENDUM

The undersigned ("Contractor"), a party to the Independent Contractor Agreement entered into effective July 1, 2013 with the City of Rifle, Colorado (the "Agreement") hereby agrees to comply with the requirements of this Addendum as a requirement of the Agreement.

Work By Illegal Aliens Prohibited. Pursuant to Section 8-17.5-101, C.R.S., *et. seq.*, Contractor warrants, represents, acknowledges, and agrees that:

A. Contractor does not knowingly employ or contract with an illegal alien.

B. Contractor does not knowingly employ or contract with an illegal alien to perform works or enter into a contract with a subcontractor that fails to verify to Contractor that the subcontractor shall not knowingly employ or contract with an illegal alien to perform work under this Agreement.

C. Contractor has participated in or attempted to participate in the basic pilot employment verification program created in Public Law 208, 104th Congress, as amended, and expanded in Public Law 156, 108th Congress, as amended, administered by the Department of Homeland Security (hereinafter, "E-Verify") in order to verify that Contractor does not employ illegal aliens. If Contractor is not accepted into E-Verify prior to entering into this Agreement, Contractor shall forthwith apply to participate in E-Verify and shall submit to the City written verification of such application within five (5) days of the date of this Agreement Contractor shall continue to apply to participate in E-Verify, and shall certify such application to the City in writing, every three (3) months until Contractor is accepted or this Agreement is completed, whichever occurs first. This Paragraph shall be null and void if E-Verify is discontinued.

D. Contractor shall not use E-Verify procedures to undertake pre-employment screening of job applicants while this Agreement is being performed.

E. Contractor obtains actual knowledge that a subcontractor performing work under this Agreement knowingly employs or contracts with an illegal alien, Contractor shall be required to:

(a) notify the subcontractor and the City within three (3) days that Contractor has actual knowledge that the subcontractor is employing or contracting with an illegal alien; and

(b) terminate the subcontract with the subcontractor if within three (3) days of receiving the notice required pursuant to this subparagraph the subcontractor does not stop employing or contracting with the illegal alien; except that Contractor shall not terminate the contract with the subcontractor if during such three (3) days the subcontractor provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien.

F. Contractor shall comply with any reasonable request by the Colorado Department of Labor and Employment ("Department") made in the course of an investigation that the Department is undertaking pursuant to the authority established in subsection 8-17.5-102(5), C.R.S.

G. If Contractor violates this Paragraph, the City may terminate this Agreement for breach of

contract. If this Agreement is so terminated, Contractor shall be liable for actual and consequential damages to the City arising out of said violation.

**CONTRACTOR**:
Synergy Gymnastics Academy

By: _____

Name: _____

Title: _____

MEMORANDUM

To: Matt Sturgeon, City Manager
From: Charles Kelty, Finance Director
Date: June 27, 2013
Subject: May 2013 Sales, Use, and Lodging Tax Report

Total Sales, Use, and Lodging Tax revenues, for the five months, ending May 31, 2013, is $3,190,435, a 9% increase from the previous year's $2,926,217.

Sales tax revenues are $2,895,636 a 10% increase from the previous year's $2,628,665. Building and Motor Vehicle Use Tax revenues are $254,993, a 1% decrease from the previous year's $258,193. Lodging Taxes revenues are $39,805 a 1% increase from the previous year's $39,359.

**Sales Tax Report**
**Prior Year Comparison**
**For Sales in May**

| | For Sales in May | | | Year-to-Date | | |
|---|---|---|---|---|---|---|
| **Business Category** | **2012** | **2013** | **% Change** | **2012** | **2013** | **% Change** |
| **Bars and Restaurants** | $ 56,845 | $ 66,719 | 17% | $ 266,750 | $ 299,494 | 12% |
| **Car Parts and Sales** | 39,729 | 42,420 | 7% | 188,459 | 221,280 | 17% |
| **Food** | 73,429 | 88,627 | 21% | 347,120 | 427,855 | 23% |
| **General Retail** | 200,019 | 244,233 | 22% | 981,748 | 1,146,698 | 17% |
| **Hardware** | 17,312 | 18,978 | 10% | 104,283 | 140,779 | 35% |
| **Liquor Stores** | 16,761 | 17,870 | 7% | 73,613 | 75,656 | 3% |
| **Motels** | 14,418 | 17,918 | 24% | 57,953 | 68,837 | 19% |
| **Oil & Gas** | 58,204 | 14,984 | -74% | 316,952 | 166,800 | -47% |
| **Leasing/Misc** | 6,408 | 11,687 | 82% | 65,081 | 84,102 | 29% |
| **Utilities** | 38,905 | 48,134 | 24% | 226,705 | 264,135 | 17% |
| **Total** | **$ 522,030** | **$ 571,571** | 9% | **$2,628,665** | **$ 2,895,636** | 10% |
| **Allocation to Funds:** | | | | | | |
| **General Fund** | $285,983 | $257,866 | **-10%** | $1,440,058 | $1,306,375 | **-9%** |
| **Street Improvement** | 74,576 | 67,244 | **-10%** | 375,524 | 340,663 | **-9%** |
| **Rifle Information Center** | 12,320 | 11,109 | **-10%** | 62,036 | 56,278 | **-9%** |
| **Parks & Recreation** | 149,151 | 134,487 | **-10%** | 751,047 | 681,326 | **-9%** |
| **Water Fund** | 0 | 100,866 | **100%** | 0 | 510,995 | **100%** |
| **Total Sales Tax** | **$522,030** | **$571,571** | **9%** | **$2,628,665** | **$2,895,636** | **10%** |



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## Building and Motor Vehicle Use Taxes
## Prior Year Comparison

| | For Sales in May | | | Year-to-Date | | |
|---|---|---|---|---|---|---|
| **Business Category** | **2012** | **2013** | **% Change** | **2012** | **2013** | **% Change** |
| **Building Use Taxes** | $3,533 | $2,965 | **-16%** | $51,161 | $47,131 | **-8%** |
| **Motor Vehicle Use Taxes** | 57,867 | 43,859 | **-24%** | 207,032 | 207,863 | **0%** |
| **Total Use Tax** | **$ 61,400** | **$ 46,824** | **-24%** | **$ 258,193** | **$ 254,993** | **-1%** |
| **Fund Allocation:** | | | | | | |
| **General Fund** | $33,637 | $21,125 | **-37%** | $141,445 | $115,041 | **-19%** |
| **Street Improvement** | 8,771 | 5,509 | **-37%** | 36,885 | 29,999 | **-19%** |
| **Rifle Information Center** | 1,449 | 910 | **-37%** | 6,093 | 4,956 | **-19%** |
| **Parks & Recreation** | 17,543 | 11,017 | **-37%** | 73,769 | 59,998 | **-19%** |
| **Water Fund** | 0 | 8,263 | **100%** | 0 | 44,999 | **100%** |
| **Total USE Tax** | **$61,400** | **$46,824** | **-24%** | **$258,193** | **$254,993** | **-1%** |

## Lodging Taxes
## Prior Year Comparison

| | For Sales in May | | | Year-to-Date | | |
|---|---|---|---|---|---|---|
| **Business Category** | **2012** | **2013** | **% Change** | **2012** | **2013** | **% Change** |
| **Lodging Taxes** | $9,470 | $10,073 | **6%** | $39,359 | $39,805 | **1%** |
| **Total Lodging Tax** | **$ 9,470** | **$ 10,073** | **6%** | **$ 39,359** | **$ 39,805** | **1%** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Total Sales, Use, Lodging Taxes** | **$ 592,900** | **$ 628,468** | **6%** | **$2,926,217** | **$ 3,190,435** | **9%** |



CITY OF RIFLE
202 RAILROAD AVENUE • P.O. BOX 1908 • RIFLE, CO 81650
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MEMORANDUM

To: Matt Sturgeon, City Manager
From: Charles Kelty, Finance Director
Date: June 27, 2013
Subject: May 2013 Financial Reports

Attached are the Financial Reports for the five months ending May 31, 2013. Below are a few comments:

Page 1 **General Fund Revenues** – Total revenues are $2,749,833, which compared to the prior year's $2,953,143 is $203,310 and 7% less. Sales and Use Taxes collected year-to-date are $1,421,416, which compared to the prior year's $1,581,503 is $160,087 and 10% less.

**General Fund Expenditures** – Total expenditures are $3,070,253, which compared to the prior year's $3,189,834 is $119,581 and 4% less.

Page 2 **Visitor Improvement Fund** – Total revenues are $45,099, which compared to the prior year's $40,852 is $4,247 and 11% higher. Total expenditures are $69,569, which compared to the prior year's $27,151 is $42,418 higher.

Page 3 **Parks & Recreation Fund Revenues** – Total revenues are $936,432, which compared to the prior year's $1,001,752 is $65,320 and 7% less. Sales and Use Taxes collected year-to-date are $741,324, which compared to the prior year's amount of $824,816 is $83,492 and 10% less

**Parks & Recreation Fund Expenditures** – Expenditures are $911,167, which compared to the prior year's $1,009,216 is $98,049 and 10% less.

Page 4 **Water Fund Revenues** – Overall, revenues are $1,518,914, which compared to the prior year's $894,178 is $624,736 higher. The main reason for the revenue increase is the ¾% Sales and Use Tax became effective January 1. Revenues from sales and use taxes for the water treatment plant collected were $555,994.

**Water Fund Expenses** – Overall, total expenses are $1,073,307, which compared to the prior year's $1,225,687 is $152,380 and 12% less. Operating and Maintenance expenses are 2% less than last year. Water rights expenses are $71,932 less than last year. Water System Improvements (Capital) expenses is $64,426 less than last year.

Page 5 **Wastewater Fund Revenue** – Total revenues are $1,044,701, which compared to the prior year's $1,102,167 is $57,466 and 5% less.

**Wastewater Expenses** – Total expenses were $1,076,898, which compared to the prior year's $1,210,416 is $133,518 and 11% less.



CITY OF RIFLE
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Page 6 **Sanitation Fund Revenues** – Total revenues are $199,327, which compared to the prior year's $202,750 is $3,423 and 2% less.

**Sanitation Fund Expenses** – Total expenses are $204,931, which compared to the prior year's $218,367 is $13,436 and 6% less.

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

GENERAL FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| GENERAL REVENUES | 7,522,828.00 | 453,058.64 | 2,749,832.64 | 4,772,995.36 | 2,953,142.83 |
| | 7,522,828.00 | 453,058.64 | 2,749,832.64 | 4,772,995.36 | 2,953,142.83 |
| EXPENDITURES | | | | | |
| MAYOR/COUNCIL | 80,164.00 | 8,106.12 | 30,725.07 | 49,438.93 | 29,648.32 |
| CITY CLERK | 174,430.00 | 15,319.98 | 64,687.74 | 109,742.26 | 62,015.61 |
| MUNICIPAL COURT | 229,109.00 | 14,183.59 | 69,976.59 | 159,132.41 | 70,772.75 |
| CITY MANAGER | 177,033.00 | 35,877.22 | 96,961.44 | 80,071.56 | 70,450.91 |
| GOVERNMENT AFFAIRS | 167,347.00 | 319.61 | 19,224.48 | 148,122.52 | 50,288.77 |
| FINANCE | 473,186.00 | 28,665.14 | 219,674.90 | 253,511.10 | 194,665.82 |
| ATTORNEY | 231,000.00 | 17,826.59 | 85,432.50 | 145,567.50 | 103,703.52 |
| PLANNING/ZONNING | 770,087.00 | 52,424.13 | 215,959.21 | 554,127.79 | 335,645.48 |
| CITY HALL | 167,947.00 | 11,920.88 | 71,094.40 | 96,852.60 | 66,354.97 |
| GROUNDS AND FACILITY MAINT. | 77,794.00 | 4,815.77 | 30,310.87 | 47,483.13 | 12,786.56 |
| COMMUNITY ACCESS TV | 137,629.00 | 10,496.49 | 60,817.42 | 76,811.58 | 46,511.27 |
| POLICE | 2,308,241.00 | 171,873.88 | 907,569.17 | 1,400,671.83 | 883,381.22 |
| JUSTICE CENTER BLDG. OPERATION | 96,700.00 | 7,185.28 | 40,788.88 | 55,911.12 | 172,254.41 |
| BUILDING INSPECTIONS | 145,985.00 | 10,031.51 | 59,473.13 | 86,511.87 | 55,589.48 |
| STREETS | 1,025,816.00 | 85,290.97 | 404,487.98 | 621,328.02 | 376,519.06 |
| CONSTRUCTION CREW - INHOUSE | 222,911.00 | 9,806.95 | 40,662.40 | 182,248.60 | 95,353.37 |
| PUBLIC WORKS | 219,288.00 | 19,393.91 | 116,268.94 | 103,019.06 | 84,123.53 |
| ANIMAL SHELTER | 85,723.00 | .00 | 41,861.50 | 43,861.50 | 44,300.35 |
| CEMETERY O & H | 75,167.00 | 4,295.96 | 22,172.27 | 52,994.73 | 23,012.82 |
| SENIOR CENTER | 527,520.00 | 128,692.77 | 243,586.55 | 283,933.45 | 154,838.87 |
| NON DEPARTMENTAL | 837,149.00 | 10,566.76 | 228,517.80 | 608,631.20 | 257,617.23 |
| OPERATING TRANSFERS OUT | 160,000.00 | .00 | .00 | 160,000.00 | .00 |
| | 8,390,226.00 | 647,093.51 | 3,070,253.24 | 5,319,972.76 | 3,189,834.32 |
| | ( 867,398.00) | ( 194,034.87) | ( 320,420.60) | ( 546,977.40) | ( 236,691.49) |

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

VISITOR IMPROVEMENT FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| VISITOR IMPROVEMENT | 114,715.00 | 21,834.85 | 45,099.48 | 69,615.52 | 40,851.79 |
| | 114,715.00 | 21,834.85 | 45,099.48 | 69,615.52 | 40,851.79 |
| EXPENDITURES | | | | | |
| VISITOR IMPROVEMENT | 131,365.00 | 16,130.00 | 69,568.82 | 61,796.18 | 27,150.87 |
| | 131,365.00 | 16,130.00 | 69,568.82 | 61,796.18 | 27,150.87 |
| | ( 16,650.00) | 5,704.85 | ( 24,469.34) | 7,819.34 | 13,700.92 |

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

PARKS & RECREATION

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| PARKS AND REC REVENUE | 3,580,638.00 | 193,288.65 | 936,432.09 | 2,644,205.91 | 1,001,751.81 |
| | 3,580,638.00 | 193,288.65 | 936,432.09 | 2,644,205.91 | 1,001,751.81 |
| EXPENDITURES | | | | | |
| RECREATION | 495,879.00 | 43,093.40 | 195,441.65 | 300,437.35 | 199,219.84 |
| POOL | 188,053.00 | 20,619.43 | 22,534.79 | 165,518.21 | 48,767.78 |
| RIFLE FITNESS CENTER | 302,198.00 | 21,194.69 | 112,519.99 | 189,678.01 | 123,599.36 |
| COMMUNITY EVENTS | 102,110.00 | 5,453.45 | 26,742.54 | 75,367.46 | 34,685.81 |
| PARK MAINTENANCE | 1,035,104.00 | 87,111.17 | 306,212.85 | 728,891.15 | 371,604.13 |
| PARKS CAPITAL | 1,622,327.00 | 165,926.80 | 166,644.60 | 1,455,682.40 | 160,922.44 |
| NON-DEPARTMENTAL | 104,246.00 | 3,428.70 | 53,188.38 | 51,057.62 | 42,534.17 |
| OPERATING TRANSFER OUT | 71,917.00 | 5,576.42 | 27,882.10 | 44,034.90 | 27,882.10 |
| | 3,921,834.00 | 352,404.06 | 911,166.90 | 3,010,667.10 | 1,009,215.63 |
| | ( 341,196.00) | ( 159,115.41) | 25,265.19 | ( 366,461.19) | ( 7,463.82) |

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

WATER FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| WATER REVENUE | 4,415,849.00 | 365,558.51 | 1,499,864.06 | 2,915,984.94 | 855,544.08 |
| WATER RIGHTS REVENUE | 43,700.00 | 581.80 | 6,304.79 | 37,395.21 | 25,949.39 |
| CAPITAL REVENUE | 1,521,500.00 | 1,794.35 | 12,744.68 | 1,508,755.32 | 12,684.08 |
| | 5,981,049.00 | 367,934.66 | 1,518,913.53 | 4,462,135.47 | 894,177.55 |
| EXPENDITURES | | | | | |
| WATER O&H | 3,590,176.00 | ( 10,214.92) | 891,414.89 | 2,698,761.11 | 907,435.80 |
| WATER RIGHTS | 123,000.00 | 594.51 | 21,158.60 | 101,841.40 | 93,091.01 |
| WATER SYSTEM IMPROVEMENTS | 13,602,795.00 | 22,149.97 | 160,733.77 | 13,442,061.23 | 225,160.06 |
| | 17,315,971.00 | 12,529.56 | 1,073,307.26 | 16,242,663.74 | 1,225,686.87 |
| | ( 11,334,922.00) | 355,405.10 | 445,606.27 | ( 11,780,528.27) | ( 331,509.32) |

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

WASTEWATER FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| WASTE WATER REVENUE | 2,665,837.00 | 201,843.40 | 1,040,639.12 | 1,625,197.88 | 1,097,785.44 |
| WASTE WATER REVENUE | 20,000.00 | 1,504.26 | 4,062.09 | 15,937.91 | 4,381.12 |
| | 2,685,837.00 | 203,347.66 | 1,044,701.21 | 1,641,135.79 | 1,102,166.56 |
| EXPENDITURES | | | | | |
| SEWER O&H | 2,914,212.00 | 98,803.46 | 1,040,255.31 | 1,873,956.69 | 1,199,263.75 |
| SEWER SYSTEM IMPROVEMENTS | 185,000.00 | 47.50 | 36,643.00 | 148,357.00 | 11,152.41 |
| | 3,099,212.00 | 98,850.96 | 1,076,898.31 | 2,022,313.69 | 1,210,416.16 |
| | ( 413,375.00) | 104,496.70 | ( 32,197.10) | ( 381,177.90) | ( 108,249.60) |

CITY OF RIFLE
FUND SUMMARY WITH COMPARISON TO PRIOR YEAR
FOR THE 5 MONTHS ENDING MAY 31, 2013

SANITATION FUND

| | BUDGET | PERIOD ACTUAL | YTD ACTUAL | BUD REMAINING | PRIOR YTD ACT |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| SANITATION FUND | 487,703.00 | 39,356.40 | 199,327.48 | 288,375.52 | 202,749.88 |
| | 487,703.00 | 39,356.40 | 199,327.48 | 288,375.52 | 202,749.88 |
| EXPENDITURES | | | | | |
| SANITATION | 483,498.00 | 40,497.39 | 204,930.86 | 278,567.14 | 218,366.90 |
| | 483,498.00 | 40,497.39 | 204,930.86 | 278,567.14 | 218,366.90 |
| | 4,205.00 | ( 1,140.99) | ( 5,603.38) | 9,808.38 | ( 15,617.02) |

Report Criteria:
Summary report.
Invoices with totals above $0 included.
Paid and unpaid invoices included.

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| **1003** | | | | | | |
| **Action Shop Services, Inc** | | | | | | |
| | SI73324 | ENGINE OIL | 06/12/2013 | 226.49 | .00 | |
| | SI73486 | SPARK PLUG | 06/18/2013 | 37.31 | .00 | |
| | SI73637 | BAR OIL | 06/25/2013 | 14.99 | .00 | |
| Total 1003: | | | | 278.79 | .00 | |
| **1005** | | | | | | |
| **Alpine Bank, Rifle** | | | | | | |
| | 060713 | ROAN CLIFF CHAOS CASH PRI | 06/07/2013 | 1,600.00 | 1,600.00 | 06/14/2013 |
| Total 1005: | | | | 1,600.00 | 1,600.00 | |
| **1009** | | | | | | |
| **B & B Plumbing, Inc** | | | | | | |
| | 39366 | REPLACED CONTROL SWAMP | 05/31/2013 | 113.50 | .00 | |
| | 39367 | BRASS NIPPLE | 05/01/2013 | 50.95 | .00 | |
| | 39367 050913 | COPPER | 05/09/2013 | 24.15 | .00 | |
| | 39367 051313 | FAUCET | 05/13/2013 | 64.40 | .00 | |
| Total 1009: | | | | 253.00 | .00 | |
| **1018** | | | | | | |
| **Valley Lumber** | | | | | | |
| | 78799 | ZINC BLUE | 04/02/2013 | 4.49 | 4.49 | 06/14/2013 |
| | 79054 | GRADE REBAR | 04/10/2013 | 17.47 | 17.47 | 06/14/2013 |
| | 79256 | GRINDER KIT | 04/17/2013 | 103.78 | 103.78 | 06/14/2013 |
| | 79472 | TOP SOIL | 04/24/2013 | 5.97 | 5.97 | 06/14/2013 |
| | 79475 | TOP SOIL | 04/24/2013 | 3.98 | 3.98 | 06/14/2013 |
| | 79688 | STAPLES | 04/30/2013 | 13.99 | 13.99 | 06/14/2013 |
| | 79742 | CONCRETE MIX | 05/02/2013 | 25.95 | 25.95 | 06/14/2013 |
| | 80935 | SOFT WHITE BULB | 06/05/2013 | 90.85 | .00 | |
| | 81192 | CONCRETE MIX | 06/12/2013 | 51.90 | .00 | |
| | 81210 | TOOL BOX | 06/12/2013 | 75.45 | .00 | |
| | 81261 | RUBBER FLOAT | 06/13/2013 | 16.98 | .00 | |
| | 81264 | TON POWER PULL | 06/13/2013 | 49.98 | .00 | |
| | 81275 | GAL MURIATIC ACID | 06/13/2013 | 6.99 | .00 | |
| | 81309 | STEEL T-POST | 06/14/2013 | 41.94 | .00 | |
| | 81311 | LUBE ALPRUP | 06/14/2013 | 7.98 | .00 | |
| | 81359 | COUPLERS | 06/17/2013 | 9.96 | .00 | |
| | 81399 | JOINT CMPD | 06/18/2013 | 28.74 | .00 | |
| | 81418 | CONCRETE MIX | 06/18/2013 | 10.38 | .00 | |
| | 81425 | COUPLERS | 06/18/2013 | 4.98 | .00 | |
| | 81442 | CONSTRUCTION FIR | 06/19/2013 | 95.38 | .00 | |
| | 81446 | DUPLEX NAIL | 06/19/2013 | 27.98 | .00 | |
| | 81450 | HOSE WASHERS | 06/19/2013 | 214.00 | .00 | |
| | 81452 | PLASTIC JOINTKNIFE | 06/19/2013 | 11.48 | .00 | |
| | 81461 | BRASS HOSE SHUTOFF VALVE | 06/19/2013 | 1.49 | .00 | |
| | 81494 | GRAFFITI REMOVER | 06/20/2013 | 9.99 | .00 | |
| | 81511 | PVC | 06/20/2013 | 23.94 | .00 | |
| | 81514 | CLIP WIRE ROPE | 06/20/2013 | 7.92 | .00 | |
| | 81555 | SAND WASHED CLEANED | 06/21/2013 | 56.85 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| | 81654 | CONSTRUCTION FIR | 06/24/2013 | 102.13 | .00 | |
| | 81655 | FITTING | 06/24/2013 | 4.78 | .00 | |
| | 81672 | DUPLEX NAIL | 06/25/2013 | 27.98 | .00 | |
| | 81687 | UTILITY KNIFE | 06/25/2013 | 34.64 | .00 | |
| Total 1018: | | | | 1,190.32 | 175.63 | |
| **1022** | | | | | | |
| **Central Distributing Co** | | | | | | |
| | 940156 | SUPPLIES | 03/13/2013 | 152.51 | 152.51 | 06/14/2013 |
| | 945664 | SUPPLIES | 05/03/2013 | 11.36- | .00 | |
| | 949805 | SUPPLIES | 06/12/2013 | 313.63 | .00 | |
| | 949806 | SUPPLIES | 06/12/2013 | 37.05 | .00 | |
| | 949807 | SUPPLIES | 06/12/2013 | 346.93 | .00 | |
| | 949810 | SUPPLIES | 06/12/2013 | 356.33 | .00 | |
| | 949811 | SUPPLIES | 06/12/2013 | 149.17 | .00 | |
| | 949812 | SUPPLIES | 06/12/2013 | 84.73 | .00 | |
| | 950692 | SUPPLIES | 06/19/2013 | 73.13 | .00 | |
| | 951263 | SUPPLIES | 06/24/2013 | 72.96 | .00 | |
| | 951478 | SUPPLIES | 06/26/2013 | 568.29 | .00 | |
| | 951484 | SUPPLIES | 06/26/2013 | 167.97 | .00 | |
| Total 1022: | | | | 2,311.34 | 152.51 | |
| **1023** | | | | | | |
| **Chelewski Pipe & Supply** | | | | | | |
| | 138029 | PIPE FITTINGS | 05/01/2013 | 18.18 | .00 | |
| | 138042 | PIPE FITTINGS | 05/02/2013 | 6.84 | .00 | |
| | 138227 | PIPE FITTINGS | 05/09/2013 | 44.35 | .00 | |
| | 138349 | PIPE FITTINGS | 05/15/2013 | 93.19 | .00 | |
| | 138405 | PIPE FITTINGS | 05/16/2013 | 21.91 | .00 | |
| | 138657 | PIPE FITTINGS | 05/29/2013 | 241.65 | .00 | |
| Total 1023: | | | | 426.12 | .00 | |
| **1026** | | | | | | |
| **Cirsa** | | | | | | |
| | 130962 | CLAIM 5020376 | 04/15/2013 | 1,000.00 | 1,000.00 | 06/21/2013 |
| Total 1026: | | | | 1,000.00 | 1,000.00 | |
| **1065** | | | | | | |
| **Dodson Engineered Products Inc** | | | | | | |
| | 167092 | BALL CURB | 06/03/2013 | 1,635.53 | .00 | |
| | 167460 | SOLID SLEEVE | 06/05/2013 | 64.35 | .00 | |
| | 167622 | MEGALUG | 06/06/2013 | 146.55 | .00 | |
| | 167809 | STAINLESS LINK SEAL | 06/10/2013 | 313.16 | .00 | |
| | 167811 | SEWER TRANSITION GASKET | 06/10/2013 | 165.95 | .00 | |
| | 167824 | DIP WITH PROTECTED LINING | 06/10/2013 | 1,084.27 | .00 | |
| | 167883 | ELBOW | 06/11/2013 | 267.29 | .00 | |
| | 168615 | BRASS GATE VALVE | 06/24/2013 | 158.74 | .00 | |
| | 168616 | BRASS GATE VALVE | 06/24/2013 | 158.74 | .00 | |
| Total 1065: | | | | 3,994.58 | .00 | |
| **1076** | | | | | | |
| **Garfield County Treasurer** | | | | | | |
| | 053113 | SPRING CLEANUP | 05/31/2013 | 478.28 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 1076: | | | | 478.28 | .00 | |
| **1078** | | | | | | |
| **Garfield County Sheriff** | | | | | | |
| | 042913 | TWO RIVERS DRUG ENFORCE | 04/29/2013 | 2,500.00 | 2,500.00 | 06/14/2013 |
| Total 1078: | | | | 2,500.00 | 2,500.00 | |
| **1083** | | | | | | |
| **Youth Zone** | | | | | | |
| | 043013 | ASSES & RECOMM/EDMOND/C | 04/30/2013 | 250.00 | 250.00 | 06/14/2013 |
| Total 1083: | | | | 250.00 | 250.00 | |
| **1087** | | | | | | |
| **Grainger** | | | | | | |
| | 9160959996 | HAND CARRY 500 W | 06/06/2013 | 36.62 | .00 | |
| Total 1087: | | | | 36.62 | .00 | |
| **1097** | | | | | | |
| **Johnson Construction Inc** | | | | | | |
| | 061713 | EIC PHASE II | 06/17/2013 | 36,317.06 | .00 | |
| Total 1097: | | | | 36,317.06 | .00 | |
| **1105** | | | | | | |
| **Meadow Gold Dairies** | | | | | | |
| | 50214006 | DAIRY PRODUCTS/POOL | 06/04/2013 | 214.27 | .00 | |
| | 50214023 | DAIRY PRODUCTS/POOL | 06/06/2013 | 388.42 | .00 | |
| | 50214063 | DAIRY PRODUCTS/REC -POOL | 06/10/2013 | 268.99 | .00 | |
| | 50214074 | DAIRY PRODUCTS/SENIOR CT | 06/11/2013 | 68.49 | .00 | |
| | 50214093 | DAIRY PRODUCTS/REC -POOL | 06/13/2013 | 156.01 | .00 | |
| | 50214145 | DAIRY PRODUCTS/REC -POOL | 06/17/2013 | 268.44 | .00 | |
| | 50214159 | DAIRY PRODUCTS/SENIOR CT | 06/18/2013 | 46.32 | .00 | |
| | 50214184 | DAIRY PRODUCTS/POOL | 06/20/2013 | 397.22 | .00 | |
| | 50214227 | DAIRY PRODUCTS | 06/24/2013 | 110.86 | .00 | |
| | 50214240 | DAIRY PRODUCTS/SENIOR CT | 06/25/2013 | 53.16 | .00 | |
| Total 1105: | | | | 1,972.18 | .00 | |
| **1110** | | | | | | |
| **Napa Auto Parts** | | | | | | |
| | 288269 | GL WHIT | 06/17/2013 | 11.28 | .00 | |
| | 289224 | SCREW | 06/24/2013 | 1.66 | .00 | |
| | 289242 | CAP | 06/24/2013 | 2.99 | .00 | |
| | 289313 | HARD SHELL PASTE | 06/24/2013 | 13.77 | .00 | |
| | 289392 | MIRROR | 06/25/2013 | 31.86 | .00 | |
| | 289500 | CLEANER | 06/25/2013 | 12.37 | .00 | |
| Total 1110: | | | | 73.93 | .00 | |
| **1118** | | | | | | |
| **Parts House** | | | | | | |
| | 5613-26574 | SUPER MULTI PURP FUNNEL | 06/17/2013 | 3.99 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 1118: | | | | 3.99 | .00 | |
| **1120** | | | | | | |
| **Xcel Energy Inc** | | | | | | |
| | 0239419112 | 2515 W CENTENNIAL PKWY BL | 06/03/2013 | 68.99 | 68.99 | 06/14/2013 |
| | 0239419918 | 2515 W CENTENNIAL PKWY BL | 06/03/2013 | 40.09 | 40.09 | 06/14/2013 |
| | 0473617267 | BULK WATER STATION | 05/30/2013 | 9.51 | 9.51 | 06/14/2013 |
| | 0474317144 | 300 W 5TH ST UNIT PUMP | 06/04/2013 | 139.91 | 139.91 | 06/14/2013 |
| | 0474512471 | 200 RAILROAD AVE | 06/05/2013 | 240.70 | 240.70 | 06/14/2013 |
| | 0474747712 | 132 E 4TH ST | 06/07/2013 | 19.04 | 19.04 | 06/14/2013 |
| | 0474879289 | 300 W 5TH ST UNIT STAGE | 06/07/2013 | 64.50 | 64.50 | 06/14/2013 |
| | 0474883448 | 236 W 4TH ST | 06/07/2013 | 25.55 | 25.55 | 06/14/2013 |
| | 3781881614 | ST LIGHT MAINT EXP | 06/11/2013 | 13,674.19 | 13,674.19 | 06/21/2013 |
| | 473952808 | CLOCK | 06/03/2013 | 5.58 | 5.58 | 06/14/2013 |
| | 473953710 | SPRINKLER/FLASHER | 06/03/2013 | 20.34 | 20.34 | 06/14/2013 |
| | 473954173 | TRAFFIC LIGHTS | 06/03/2013 | 77.60 | 77.60 | 06/14/2013 |
| Total 1120: | | | | 14,386.00 | 14,386.00 | |
| **1126** | | | | | | |
| **Rifle City Of** | | | | | | |
| | 1357101 06011 | 2416-22 RAIL AVE | 06/01/2013 | 600.80 | 600.80 | 06/25/2013 |
| | 1453101 06011 | 50 UTE AVE | 06/01/2013 | 303.56 | 303.56 | 06/25/2013 |
| | 2003101 06011 | 201 E 18TH ST | 06/01/2013 | 432.15 | 432.15 | 06/25/2013 |
| | 2005101 06011 | 1612 RAILROAD AVE | 06/01/2013 | 927.57 | 927.57 | 06/25/2013 |
| | 2006101 06011 | 101 S East Ave | 06/01/2013 | 816.80 | 816.80 | 06/25/2013 |
| | 2007101 06011 | 301 E 30TH ST | 06/01/2013 | 38.77 | 38.77 | 06/25/2013 |
| | 2017102 06011 | 1718 RAILROAD AVE | 06/01/2013 | 2,231.93 | 2,231.93 | 06/25/2013 |
| | 2033001 06011 | 750 UTE AVE | 06/01/2013 | 69.17 | 69.17 | 06/25/2013 |
| | 2042001 06011 | 202 RAILROAD AVE | 06/01/2013 | 236.00 | 236.00 | 06/25/2013 |
| | 2045001 06011 | 710 E 7TH ST | 06/01/2013 | 24.00 | 24.00 | 06/25/2013 |
| | 2211101 06011 | 1201 RAILROAD | 06/01/2013 | 452.00 | 452.00 | 06/25/2013 |
| | 2214101 06011 | 1500 DOGWOOD DR | 06/01/2013 | 1,006.35 | 1,006.35 | 06/25/2013 |
| | 2325101 06011 | 1500 DOGWOOD DR | 06/01/2013 | 24.00 | 24.00 | 06/25/2013 |
| | 2975101 06011 | 1775 W CENTENNIAL PKWY | 06/01/2013 | 24.00 | 24.00 | 06/25/2013 |
| | 3079101 06011 | 595 W 24TH ST | 06/01/2013 | 384.80 | 384.80 | 06/25/2013 |
| | 3221101 06011 | 000 BROWNING DR | 06/01/2013 | 24.00 | 24.00 | 06/25/2013 |
| | 3351101 06011 | 1221 E CENTENNIAL | 06/01/2013 | 30.40 | 30.40 | 06/25/2013 |
| | 3636101 06011 | 250 E 16TH | 06/01/2013 | 76.00 | 76.00 | 06/25/2013 |
| | 3641101 06011 | 360 S 7TH ST | 06/01/2013 | 620.00 | 620.00 | 06/25/2013 |
| | 3673101 06011 | 3100 DOKES LN | 06/01/2013 | 69.17 | 69.17 | 06/25/2013 |
| | 3677101 06011 | 2515 CENTENNIAL PKWY | 06/01/2013 | 1,462.93 | 1,462.93 | 06/25/2013 |
| | 3679101 06011 | 300 W 5TH ST | 06/01/2013 | 754.40 | 754.40 | 06/25/2013 |
| | 3707101 06011 | 2515 CW CENTENNIAL PKWY | 06/01/2013 | 68.00 | 68.00 | 06/25/2013 |
| | 779102 060113 | 132 E 4TH ST | 06/01/2013 | 62.77 | 62.77 | 06/25/2013 |
| | 823101 060113 | 202 RAILROAD AVE | 06/01/2013 | 99.45 | 99.45 | 06/25/2013 |
| | 873106 060113 | 236 W 4TH ST | 06/01/2013 | 77.56 | 77.56 | 06/25/2013 |
| Total 1126: | | | | 10,916.58 | 10,916.58 | |
| **1138** | | | | | | |
| **Schmueser/Gordon/Meyer, Inc** | | | | | | |
| | 99055A-181 06 | ACACIA AVE WATERLINE EXTE | 06/05/2013 | 1,485.00 | .00 | |
| | 99055P-6 | CDOT PERMITTING RIFLE WTP | 05/31/2013 | 2,890.00 | .00 | |
| Total 1138: | | | | 4,375.00 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 1143 | | | | | | |
| **Swallow Oil Company** | | | | | | |
| | 061413 | #2 DIESEL/FLEET | 06/14/2013 | 7,421.48 | .00 | |
| | 13050093 | DRUM FAUCET | 05/28/2013 | 44.00 | .00 | |
| Total 1143: | | | | 7,465.48 | .00 | |
| **1152** | | | | | | |
| **Us Postmaster--Rifle** | | | | | | |
| | 061413 | BOX SERVICE FEE | 06/14/2013 | 130.00 | 130.00 | 06/14/2013 |
| Total 1152: | | | | 130.00 | 130.00 | |
| **1181** | | | | | | |
| **Garfield Steel & Machine, Inc** | | | | | | |
| | 00085701 | CHAIN LIFT LUGS | 05/14/2013 | 7.50 | .00 | |
| | 00085908 | PIPE BLACK | 06/04/2013 | 139.55 | .00 | |
| | 00085966 | METER PIT LID | 06/10/2013 | 16.25 | .00 | |
| Total 1181: | | | | 163.30 | .00 | |
| **1188** | | | | | | |
| **Jean's Printing** | | | | | | |
| | 132030 | PRINTING | 06/10/2013 | 359.54 | .00 | |
| | 132116 | PRINTING | 06/14/2013 | 167.55 | .00 | |
| Total 1188: | | | | 527.09 | .00 | |
| **1191** | | | | | | |
| **Lewan & Associates, Inc** | | | | | | |
| | 321092 | B&W METER | 06/19/2013 | 488.16 | .00 | |
| Total 1191: | | | | 488.16 | .00 | |
| **1233** | | | | | | |
| **Grand River Hospital District** | | | | | | |
| | 060513 | DRUG TESTING | 06/05/2013 | 433.00 | 433.00 | 06/21/2013 |
| Total 1233: | | | | 433.00 | 433.00 | |
| **1249** | | | | | | |
| **Berthod Motors Inc** | | | | | | |
| | 166315 | UMBRELLA | 06/13/2013 | 110.00 | .00 | |
| Total 1249: | | | | 110.00 | .00 | |
| **1256** | | | | | | |
| **Resource Engineering, Inc** | | | | | | |
| | 12478 | 341-1.10 BEAVER CRK RAW W | 05/31/2013 | 174.00 | .00 | |
| | 12479 | 341-9.5 RUEDI ROUND II SALES | 05/31/2013 | 508.51 | .00 | |
| Total 1256: | | | | 682.51 | .00 | |
| **1339** | | | | | | |
| **Grand Junction Pipe & Supply** | | | | | | |
| | 1004770 | COMP X MPT ADPTR | 03/20/2013 | 594.62- | .00 | |
| | 3035672 | PIPE DR 18 | 05/29/2013 | 1,587.92 | .00 | |
| | 3036075 | MEGALUG PVC 14 | 05/30/2013 | 292.00 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| | 3040835 | DI FLANGE BLIND TAPPED | 06/05/2013 | 75.34 | .00 | |
| | 3040949 | SOLID SLEEVE | 06/05/2013 | 249.91 | .00 | |
| | 3040950 | PIPE DR14 | 06/05/2013 | 1,857.38 | .00 | |
| | 3040990 | MEGAPLUG | 06/05/2013 | 784.00 | .00 | |
| | 3040991 | MEGALUG | 06/05/2013 | 590.00 | .00 | |
| | 3045707 | CHLORINE | 06/12/2013 | 37.15 | .00 | |
| | 3045713 | SOLID SLEEVE | 06/12/2013 | 921.52 | .00 | |
| | 3045714 | SOLID SLEEVE | 06/12/2013 | 632.36 | .00 | |
| | 3045715 | DI MJ ACC KIT | 06/12/2013 | 477.60 | .00 | |
| | 3045756 | HYMAX CPLG | 06/12/2013 | 213.80 | .00 | |
| | 3045758 | METER COMPR CPLG | 06/12/2013 | 96.19 | .00 | |
| | 3045759 | DI MJ TAPT CAP | 06/12/2013 | 129.50 | .00 | |
| | 3047494 | HUNTER ROTOR | 06/14/2013 | 916.20 | .00 | |
| | 3048320 | ROCK ENCLOSURE | 06/17/2013 | 207.87 | .00 | |
| | 3048331 | SWR PIPE | 06/17/2013 | 85.77 | .00 | |
| | 3048334 | HYDRANT SETTER | 06/17/2013 | 275.00 | .00 | |
| Total 1339: | | | | 8,834.89 | .00 | |
| **1348** | | | | | | |
| **Grand Tunnel Ditch Co.** | | | | | | |
| | 060113 | BI-ANNUAL ASSESSMENT | 06/01/2013 | 5,826.82 | .00 | |
| Total 1348: | | | | 5,826.82 | .00 | |
| **1682** | | | | | | |
| **Safety Kleen** | | | | | | |
| | 61091111 | OIL FILTER | 06/14/2013 | 232.00 | .00 | |
| | 61091112 | PARTS WASHER | 06/14/2013 | 462.00 | .00 | |
| Total 1682: | | | | 694.00 | .00 | |
| **1692** | | | | | | |
| **A-1 Traffic Control** | | | | | | |
| | 30133 | SIGN RENTAL | 06/03/2013 | 379.80 | .00 | |
| | 30134 | SIGN RENTAL | 06/03/2013 | 276.00 | .00 | |
| Total 1692: | | | | 655.80 | .00 | |
| **1734** | | | | | | |
| **United Companies/Oldcastle SW Group Inc** | | | | | | |
| | 923798 | ROAD BASE | 05/23/2013 | 141.18 | .00 | |
| | 925093 | ROCK WASHED | 06/03/2013 | 339.22 | .00 | |
| | 925094 | ROCK WASHED | 06/03/2013 | 391.33 | .00 | |
| | 925627 | ROAD BASE | 06/06/2013 | 436.50 | .00 | |
| | 925997 | ROCK WASHED | 06/10/2013 | 775.68 | .00 | |
| Total 1734: | | | | 2,083.91 | .00 | |
| **1768** | | | | | | |
| **Faris Machinery Company** | | | | | | |
| | ESA000173V | WACKER | 04/01/2013 | 1,010.00 | 1,010.00 | 06/14/2013 |
| Total 1768: | | | | 1,010.00 | 1,010.00 | |
| **1796** | | | | | | |
| **Sears** | | | | | | |
| | 061213 | POOL SUPPLIES | 06/12/2013 | 170.02 | 170.02 | 06/21/2013 |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 1796: | | | | 170.02 | 170.02 | |
| **1830** | | | | | | |
| **Grand Valley Foods** | | | | | | |
| | 126968 | FOOD PRODUCTS SR CENTER | 06/14/2013 | 838.00 | .00 | |
| | 127007 | FOOD PRODUCTS SR CENTER | 06/18/2013 | 18.10 | .00 | |
| | 127065 | FOOD PRODUCTS SR CENTER | 06/21/2013 | 349.77 | .00 | |
| Total 1830: | | | | 1,205.87 | .00 | |
| **1893** | | | | | | |
| **K-d Flags** | | | | | | |
| | 26444 | US FLAG | 05/28/2013 | 302.40 | .00 | |
| Total 1893: | | | | 302.40 | .00 | |
| **2181** | | | | | | |
| **Nalco Chemical Company** | | | | | | |
| | 97487617 | POLYMERS, COAGULANTS, and | 05/30/2013 | 2,158.80 | .00 | |
| | 97510464 | POLYMERS, COAGULANTS, and | 06/07/2013 | 2,926.30 | .00 | |
| Total 2181: | | | | 5,085.10 | .00 | |
| **2208** | | | | | | |
| **Amerigas** | | | | | | |
| | 3018113727 | TANK RENT | 05/31/2013 | 60.00 | .00 | |
| | 3018113729 | TANK RENT | 05/31/2013 | 50.00 | .00 | |
| | 3018113730 | TANK RENT | 05/31/2013 | 40.00 | .00 | |
| | 3018342873 | PROPANE | 06/07/2013 | 87.82 | .00 | |
| Total 2208: | | | | 237.82 | .00 | |
| **2222** | | | | | | |
| **Colo Dept Of Agriculture** | | | | | | |
| | MKT-FFD1328 | 2013 FARM FRESH DIRECTORY | 06/18/2013 | 25.00 | .00 | |
| Total 2222: | | | | 25.00 | .00 | |
| **2235** | | | | | | |
| **Acme Alarm Company Inc** | | | | | | |
| | 7642MON 060 | 3RD QTR MONITORING-2013 | 06/01/2013 | 90.00 | .00 | |
| | 7667MON 060 | 3RD QTR MONITORING-2013 | 06/01/2013 | 180.00 | .00 | |
| | 7776MON 060 | 3RD QTR MONITORING-2013 | 06/01/2013 | 180.00 | .00 | |
| Total 2235: | | | | 450.00 | .00 | |
| **2247** | | | | | | |
| **Rocky Mountain Electric Motors** | | | | | | |
| | 5399/F3335 | NEW PUMP -PO 749 | 04/16/2013 | 18,559.00 | 18,559.00 | 06/21/2013 |
| | 5399/F3335, | FREIGHT IN-PO 749 | 04/16/2013 | 908.43 | 908.43 | 06/21/2013 |
| | F3296 | REPAIR existing finished water pu | 03/22/2013 | 8,570.00 | 8,570.00 | 06/21/2013 |
| | F3296. | FREIGHT IN -PO 766 | 03/22/2013 | 264.86 | 264.86 | 06/21/2013 |
| Total 2247: | | | | 28,302.29 | 28,302.29 | |
| **2252** | | | | | | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Environmental Resource Associates | | | | | | |
| | 690492 | SOLIDS CONCENTRATE | 06/13/2013 | 100.73 | .00 | |
| Total 2252: | | | | 100.73 | .00 | |
| **2255** | | | | | | |
| **California Contractors Supply** | | | | | | |
| | JJ71564 | BOXED DISP NITRILLE GLOVES | 06/07/2013 | 238.80 | .00 | |
| Total 2255: | | | | 238.80 | .00 | |
| **2310** | | | | | | |
| **Tomark Sports, Inc.** | | | | | | |
| | 95397821 | CH MALE ANCHOR | 06/17/2013 | 112.28 | .00 | |
| Total 2310: | | | | 112.28 | .00 | |
| **2343** | | | | | | |
| **Mountain Pest Control** | | | | | | |
| | 0320678 | PEST CONTROL | 06/12/2013 | 50.00 | .00 | |
| Total 2343: | | | | 50.00 | .00 | |
| **2467** | | | | | | |
| **Samuelson Pump Co., Inc.** | | | | | | |
| | 9553 | PRESSURE TRANDUCER | 05/29/2013 | 477.00 | .00 | |
| Total 2467: | | | | 477.00 | .00 | |
| **2497** | | | | | | |
| **Techdepot/Solution 4Sure** | | | | | | |
| | B13051740R1 | IMAGE DRUM | 05/29/2013 | 78.16- | .00 | |
| Total 2497: | | | | 78.16- | .00 | |
| **2540** | | | | | | |
| **Walker Electric** | | | | | | |
| | 45484 | BATTING CAGES FIX WIRING | 06/18/2013 | 121.88 | .00 | |
| | 4562 | REPAIR | 06/06/2013 | 234.38 | .00 | |
| | 4573 | FUEL PUMP | 06/11/2013 | 109.31 | .00 | |
| Total 2540: | | | | 465.57 | .00 | |
| **2573** | | | | | | |
| **Mountain West Office Products** | | | | | | |
| | 292306 | SUPPLIES | 06/10/2013 | 299.99 | .00 | |
| | 292453 | SUPPLIES | 06/14/2013 | 94.10 | .00 | |
| Total 2573: | | | | 394.09 | .00 | |
| **2734** | | | | | | |
| **Justice Systems, Inc** | | | | | | |
| | 1300179-IN | SOFTWARE MAINTENANCE | 05/29/2013 | 2,050.00 | 2,050.00 | 06/14/2013 |
| Total 2734: | | | | 2,050.00 | 2,050.00 | |
| **2803** | | | | | | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| ALL TEMP SERVICES | | | | | | |
| | 30813GTR | LABOR | 06/12/2013 | 195.75 | 195.75 | 06/21/2013 |
| Total 2803: | | | | 195.75 | 195.75 | |
| **2846** | | | | | | |
| **Colo Mtn News Media** | | | | | | |
| | 8093776 04251 | AD | 04/25/2013 | 63.00 | 63.00 | 06/14/2013 |
| | 8966288D 030 | AD | 03/07/2013 | 766.74 | 766.74 | 06/14/2013 |
| | 8966417D 030 | AD | 03/07/2013 | 864.36 | 864.36 | 06/14/2013 |
| | 9113497R 042 | AD | 04/24/2013 | 607.50 | 607.50 | 06/21/2013 |
| | 9147961 05021 | AD | 05/02/2013 | 405.00 | 405.00 | 06/21/2013 |
| | 9152765A 050 | AD | 05/02/2013 | 64.59 | 64.59 | 06/21/2013 |
| | 9159501D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9159523D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9159543D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9159562D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9159570D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9159578D 050 | AD | 05/07/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9181461R 051 | AD | 05/14/2013 | 1,417.50 | 1,417.50 | 06/21/2013 |
| | 9181727A 051 | AD | 05/14/2013 | 70.38 | 70.38 | 06/21/2013 |
| | 9199458A 052 | AD | 05/23/2013 | 8.60 | 8.60 | 06/21/2013 |
| | 9199475A 052 | AD | 05/23/2013 | 8.60 | 8.60 | 06/21/2013 |
| | 9200493D 052 | AD | 05/23/2013 | 424.90 | 424.90 | 06/21/2013 |
| | 9200513D 052 | AD | 05/23/2013 | 303.50 | 303.50 | 06/21/2013 |
| | 9288402A 062 | AD | 06/20/2013 | 70.33 | 70.33 | 06/21/2013 |
| | 9288573A 062 | AD | 06/20/2013 | 58.70 | 58.70 | 06/21/2013 |
| | 9288791D 062 | AD | 06/20/2013 | 123.46 | 123.46 | 06/21/2013 |
| | 9289146A 062 | AD | 06/21/2013 | 16.19 | 16.19 | 06/21/2013 |
| | 9294348A 062 | AD | 06/21/2013 | 9.61 | 9.61 | 06/21/2013 |
| | 9294398A 062 | AD | 06/21/2013 | 8.60 | 8.60 | 06/21/2013 |
| Total 2846: | | | | 7,840.96 | 7,840.96 | |
| **2852** | | | | | | |
| **Sykes, Hilda** | | | | | | |
| | 061213 | reimburse expenses for Sr Wellne | 06/12/2013 | 8.61 | 8.61 | 06/21/2013 |
| Total 2852: | | | | 8.61 | 8.61 | |
| **2936** | | | | | | |
| **Farmer Bros. Co.** | | | | | | |
| | 57752212 | FOOD PRODUCTS/SR CENTER | 06/10/2013 | 366.45 | .00 | |
| Total 2936: | | | | 366.45 | .00 | |
| **2960** | | | | | | |
| **Walmart Community** | | | | | | |
| | 002714 | FOOD SUPPLIES | 06/02/2013 | 19.44 | 19.44 | 06/14/2013 |
| | 003100 | FOOD SUPPLIES | 06/03/2013 | 79.59 | 79.59 | 06/14/2013 |
| | 003919 | SUPPLIES | 06/03/2013 | 4.48 | 4.48 | 06/21/2013 |
| | 006483 | VIDEO CAMERA | 06/06/2013 | 199.00 | 199.00 | 06/14/2013 |
| | 006886 | SUPPLIES | 06/06/2013 | 8.45 | 8.45 | 06/21/2013 |
| | 011356 | SUPPLIES | 06/11/2013 | 111.59 | 111.59 | 06/21/2013 |
| | 012589 | SUPPLIES | 06/12/2013 | 37.02 | 37.02 | 06/14/2013 |
| | 014577 | SUPPLIES | 06/14/2013 | 165.87 | 165.87 | 06/21/2013 |
| | 014878 | SUPPLIES | 06/14/2013 | 53.70 | 53.70 | 06/21/2013 |
| | 015351 | SUPPLIES | 06/15/2013 | 7.56 | 7.56 | 06/21/2013 |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| | 018230 | SUPPLIES | 06/18/2013 | 9.97 | 9.97 | 06/21/2013 |
| | 018350 | PLANT-SUPPLIES | 06/18/2013 | 39.08 | 39.08 | 06/21/2013 |
| | 019125 | SUPPLIES | 06/19/2013 | 61.76 | 61.76 | 06/21/2013 |
| | 019441 | FOOD SUPPLIES | 06/19/2013 | 227.91 | 227.91 | 06/21/2013 |
| | 023848 | SUPPLIES | 05/23/2013 | 16.38 | 16.38 | 06/21/2013 |
| | 029703 | SUPPLIES | 05/29/2013 | 8.88 | 8.88 | 06/21/2013 |
| | 031512 | FOOD SUPPLIES | 05/31/2013 | 251.01 | 251.01 | 06/14/2013 |
| Total 2960: | | | | 1,301.69 | 1,301.69 | |
| **3015** | | | | | | |
| **Kroger/King Sooper Cust Charge** | | | | | | |
| | 006026 | FOOD SUPPLIES | 06/10/2013 | 9.45 | 9.45 | 06/21/2013 |
| | 019853 | PRAB MEETING | 06/10/2013 | 93.87 | 93.87 | 06/14/2013 |
| | 031403 | FOOD SUPPLIES | 06/10/2013 | 97.26 | 97.26 | 06/21/2013 |
| | 034200 | FOOD SUPPLIES | 06/03/2013 | 75.54 | 75.54 | 06/14/2013 |
| | 067848 | FOOD SUPPLIES | 06/11/2013 | 17.26 | 17.26 | 06/21/2013 |
| | 081738 | FOOD | 06/13/2013 | 28.72 | 28.72 | 06/14/2013 |
| | 235450 | FOOD SUPPLIES | 06/07/2013 | 17.91 | 17.91 | 06/14/2013 |
| | 266514 | COFFEE | 05/24/2013 | 72.90 | 72.90 | 06/14/2013 |
| Total 3015: | | | | 412.91 | 412.91 | |
| **3038** | | | | | | |
| **Mountain View Tree Farm & Nurs** | | | | | | |
| | 16635 | TOP SOIL | 06/25/2013 | 42.75 | .00 | |
| Total 3038: | | | | 42.75 | .00 | |
| **3083** | | | | | | |
| **ALSCO** | | | | | | |
| | 1329281 | SUPPLIES | 06/11/2013 | 25.00 | .00 | |
| | 1329282 | LAUNDRY | 06/11/2013 | 47.12 | .00 | |
| | 1332254 | LAUNDRY | 06/18/2013 | 48.83 | .00 | |
| | 1335276 | SUPPLIES | 06/25/2013 | 25.00 | .00 | |
| Total 3083: | | | | 145.95 | .00 | |
| **3195** | | | | | | |
| **Frontier Paving Inc** | | | | | | |
| | 36063 | AIRPORT ROAD PATCHING | 05/31/2013 | 3,185.00 | .00 | |
| | 36064 | TAUGHENBAUGH PATCHING | 05/31/2013 | 2,770.00 | .00 | |
| Total 3195: | | | | 5,955.00 | .00 | |
| **3358** | | | | | | |
| **Equifax** | | | | | | |
| | 7787903 | MONTHLY FEE | 04/17/2013 | 100.00 | 100.00 | 06/21/2013 |
| | 7845788 | MONTHLY FEE | 05/18/2013 | 115.00 | 115.00 | 06/21/2013 |
| Total 3358: | | | | 215.00 | 215.00 | |
| **3397** | | | | | | |
| **Stripe-A-Lot, Inc.** | | | | | | |
| | 592 | paint stripe roads, stripe removal | 06/15/2013 | 17,983.00 | .00 | |
| Total 3397: | | | | 17,983.00 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 3446 | | | | | | |
| **Staples Business Advantage** | | | | | | |
| | 8025680524 | SUPPLIES | 05/18/2013 | 167.16 | 167.16 | 06/14/2013 |
| | 8025821722 | SUPPLIES | 06/01/2013 | 216.18 | 216.18 | 06/14/2013 |
| Total 3446: | | | | 383.34 | 383.34 | |
| **3612** | | | | | | |
| **International Code Council** | | | | | | |
| | 061813 | MEMBERSHIP | 06/18/2013 | 125.00 | 125.00 | 06/21/2013 |
| Total 3612: | | | | 125.00 | 125.00 | |
| **3755** | | | | | | |
| **Wagner Equipment Co** | | | | | | |
| | P02C0440551 | PARTS | 06/12/2013 | 253.40 | .00 | |
| | P02C0440620 | VALVE | 06/13/2013 | 19.83 | .00 | |
| Total 3755: | | | | 273.23 | .00 | |
| **3798** | | | | | | |
| **Ace Industrial Supplies** | | | | | | |
| | 1259414 | BENCH GRINDER | 05/10/2013 | 483.90 | .00 | |
| Total 3798: | | | | 483.90 | .00 | |
| **3832** | | | | | | |
| **Suiter & Associates LLC** | | | | | | |
| | 7-1202 | 2013 FACILITATION PLAN | 04/23/2013 | 3,500.00 | 3,500.00 | 06/21/2013 |
| Total 3832: | | | | 3,500.00 | 3,500.00 | |
| **3875** | | | | | | |
| **Garfeild County Road & Bridge** | | | | | | |
| | 22 | RIFLE MTN PARK | 05/24/2013 | 5,720.00 | .00 | |
| Total 3875: | | | | 5,720.00 | .00 | |
| **3955** | | | | | | |
| **Holy Cross Energy** | | | | | | |
| | 050113 | BEAVER CREEK HEADGATE | 05/01/2013 | 28.11 | 28.11 | 06/14/2013 |
| | 050113. | Baron Lane St Lights | 05/01/2013 | 19.58 | 19.58 | 06/14/2013 |
| Total 3955: | | | | 47.69 | 47.69 | |
| **4055** | | | | | | |
| **UPS/United Parcel Service** | | | | | | |
| | Y2097W163 | SHIPPING | 04/20/2013 | 19.11 | 19.11 | 06/14/2013 |
| | Y2097W183 | SHIPPING | 05/04/2013 | 26.03 | 26.03 | 06/14/2013 |
| Total 4055: | | | | 45.14 | 45.14 | |
| **4141** | | | | | | |
| **True Brew Coffee Service** | | | | | | |
| | 150546 | COFFEE | 06/14/2013 | 73.96 | .00 | |
| | 150697 | COFFEE | 06/21/2013 | 30.93 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 4141: | | | | 104.89 | .00 | |
| **4207** | | | | | | |
| **Radio Shack** | | | | | | |
| | 10155233 | UNIVERSAL CASE | 04/11/2013 | 19.99 | 19.99 | 06/14/2013 |
| | 10156857 | APC BACKUP | 06/14/2013 | 59.99 | .00 | |
| | 10156996 | 40 PORTABLE CHARGE | 06/19/2013 | 119.99 | .00 | |
| | 10157029 | HC BALLISTIC CS | 06/19/2013 | 49.99 | .00 | |
| Total 4207: | | | | 249.96 | 19.99 | |
| **4240** | | | | | | |
| **Platinum Plus For Business** | | | | | | |
| | BURNS 05121 | CERTIFICTION RENEWAL | 05/12/2013 | 340.00 | 340.00 | 06/21/2013 |
| | CAIN 061213 | RECRUITMENT AD | 06/12/2013 | 418.50 | 418.50 | 06/21/2013 |
| | CHRISTENSE | MAYOR MEETING | 05/12/2013 | 1,991.24 | 1,991.24 | 06/21/2013 |
| | DEUSSEN 051 | CLC LTR LASER | 05/12/2013 | 86.10 | 86.10 | 06/21/2013 |
| | DUNCAN 0512 | SFST INSTUCTOR | 05/12/2013 | 448.18 | 448.18 | 06/21/2013 |
| | DYER 051213 | CACP CONFERENCE | 05/12/2013 | 420.00 | 420.00 | 06/21/2013 |
| | EDGETON 051 | SUPPLIES | 05/12/2013 | 167.04 | 167.04 | 06/21/2013 |
| | GALLEGOS-05 | MISC EXPENSES | 05/12/2013 | 172.20 | 172.20 | 06/21/2013 |
| | KELTY 051213 | GAS | 05/12/2013 | 46.39 | 46.39 | 06/21/2013 |
| | MACKLIN 0611 | BUSHNELL TROPHY CAM | 06/11/2013 | 161.14 | 161.14 | 06/21/2013 |
| | ODELL 051213 | WATER LEAK EXPENSES | 05/12/2013 | 499.09 | 499.09 | 06/21/2013 |
| | STEWART-051 | TRAINING | 05/12/2013 | 83.65 | 83.65 | 06/21/2013 |
| | STILSON 0517 | AMERICAN RED CROSS MEMB | 05/17/2013 | 297.00 | 297.00 | 06/21/2013 |
| | STURGEON 0 | WATERLINE BREAK | 05/12/2013 | 258.54 | 258.54 | 06/21/2013 |
| Total 4240: | | | | 5,389.07 | 5,389.07 | |
| **4244** | | | | | | |
| **Boogie Down Light And Sound Inc.** | | | | | | |
| | 070313B1 | SYMPHONY IN THE VALLEY | 06/05/2013 | 350.00 | 350.00 | 06/14/2013 |
| | 080413B1 | MICHAEL RICE CONCERT | 05/21/2013 | 200.00 | 200.00 | 06/14/2013 |
| Total 4244: | | | | 550.00 | 550.00 | |
| **4287** | | | | | | |
| **Medco Supply Company** | | | | | | |
| | 41671365 | FIRST AID KIT | 05/30/2013 | 55.95 | .00 | |
| Total 4287: | | | | 55.95 | .00 | |
| **4339** | | | | | | |
| **Design Concepts** | | | | | | |
| | 0015526 | Deerfield Park Completion Plan C | 06/05/2013 | 2,742.75 | .00 | |
| Total 4339: | | | | 2,742.75 | .00 | |
| **4403** | | | | | | |
| **Donald Van Hoose** | | | | | | |
| | 060813 | BUILDING INSPECTIONS | 06/08/2013 | 360.00 | 360.00 | 06/14/2013 |
| Total 4403: | | | | 360.00 | 360.00 | |
| **4507** | | | | | | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Neopost Inc/Neofunds | | | | | | |
| | 050113 | postage | 05/01/2013 | 98.62 | 98.62 | 06/14/2013 |
| Total 4507: | | | | 98.62 | 98.62 | |
| **4522** | | | | | | |
| **Lifeguard Store Inc The** | | | | | | |
| | INV145429 | T-SHIRTS | 06/06/2013 | 215.00 | .00 | |
| Total 4522: | | | | 215.00 | .00 | |
| **4539** | | | | | | |
| **In The Swim** | | | | | | |
| | 002720057 | INSTA-TEST | 06/12/2013 | 65.00 | .00 | |
| Total 4539: | | | | 65.00 | .00 | |
| **4590** | | | | | | |
| **Colorado Poolscapes Inc** | | | | | | |
| | 52240-1 | CHLORINE & BROMINE TABLET | 06/19/2013 | 1,332.79 | .00 | |
| Total 4590: | | | | 1,332.79 | .00 | |
| **4612** | | | | | | |
| **Automated Batting Cages Corp.** | | | | | | |
| | 101599 | BELT DRIVE | 05/29/2013 | 437.00 | .00 | |
| Total 4612: | | | | 437.00 | .00 | |
| **4682** | | | | | | |
| **Lighting Accessory & Warning S** | | | | | | |
| | 6481 | PATTERN SELECT SWITCH | 06/14/2013 | 966.19 | .00 | |
| Total 4682: | | | | 966.19 | .00 | |
| **4701** | | | | | | |
| **Tri County Fire Protection** | | | | | | |
| | 103000 | BACK FLOW REPAIR | 06/04/2013 | 1,643.00 | .00 | |
| Total 4701: | | | | 1,643.00 | .00 | |
| **4728** | | | | | | |
| **GARFIELD COUNTY TREASURER** | | | | | | |
| | 1118 | HEP A HEP B SHOTS | 04/11/2013 | 325.00 | 325.00 | 06/21/2013 |
| Total 4728: | | | | 325.00 | 325.00 | |
| **4775** | | | | | | |
| **HD Supply Waterworks** | | | | | | |
| | B16836 | PVC PIPE | 05/24/2013 | 1,028.60 | .00 | |
| Total 4775: | | | | 1,028.60 | .00 | |
| **4795** | | | | | | |
| **Jim's Critter Cutter** | | | | | | |
| | 9013 | CORE DRILL | 06/07/2013 | 320.00 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 4795: | | | | 320.00 | .00 | |
| **4811** | | | | | | |
| **United Site Services Inc** | | | | | | |
| | 114-1303184 | ROLL OFF | 05/31/2013 | 8,634.96 | .00 | |
| Total 4811: | | | | 8,634.96 | .00 | |
| **4869** | | | | | | |
| **My Precious Pet** | | | | | | |
| | 146 | TANK CLEANING | 05/02/2013 | 65.00 | 65.00 | 06/14/2013 |
| | 149 | TANK CLEANING | 06/05/2013 | 65.00 | 65.00 | 06/14/2013 |
| Total 4869: | | | | 130.00 | 130.00 | |
| **4879** | | | | | | |
| **Cardiff Cleaning Services** | | | | | | |
| | 4797 | Contract cleaning | 06/15/2013 | 690.00 | .00 | |
| | 4811 | CLEANING JUSTICE CENTER | 06/15/2013 | 4,175.00 | .00 | |
| Total 4879: | | | | 4,865.00 | .00 | |
| **4967** | | | | | | |
| **Touch Tone Communications** | | | | | | |
| | 053113 | OM | 05/31/2013 | 244.82 | 244.82 | 06/14/2013 |
| Total 4967: | | | | 244.82 | 244.82 | |
| **5078** | | | | | | |
| **BSN SPORTS COLLEGIATE PACIFIC** | | | | | | |
| | 95384806 | RUBBER PITCHERS PLATE | 06/07/2013 | 296.78 | .00 | |
| Total 5078: | | | | 296.78 | .00 | |
| **5186** | | | | | | |
| **TES, INC.** | | | | | | |
| | 3057 | Sewer Cleaning and Televising C | 06/20/2013 | 15,560.09 | .00 | |
| Total 5186: | | | | 15,560.09 | .00 | |
| **5234** | | | | | | |
| **SUMMIT SWEEPING SERVICE, LLC** | | | | | | |
| | 5386 | PARKING LOT | 06/04/2013 | 210.00 | .00 | |
| Total 5234: | | | | 210.00 | .00 | |
| **5253** | | | | | | |
| **FASTENAL** | | | | | | |
| | 57042 | KDTOOL | 06/05/2013 | 353.80 | .00 | |
| | 57074 | DCT TAPE | 06/06/2013 | 10.38 | .00 | |
| | 57079 | STEEL BANDED EARMUFF | 06/06/2013 | 62.07 | .00 | |
| | 57115 | KDTOOL | 06/07/2013 | 353.80- | .00 | |
| | 57153 | WRENCH | 06/11/2013 | 186.42 | .00 | |
| | 57154 | PARTS | 06/11/2013 | 8.69 | .00 | |
| | 57155 | WHEEL-M | 06/11/2013 | 45.47 | .00 | |
| | 57173 | V-GARD HAT | 06/11/2013 | 72.74 | .00 | |
| | 57209 | ridgidboltcutter | 06/13/2013 | 129.56 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| | 57225 | BUCKET FASTWIPES | 06/13/2013 | 35.99 | .00 | |
| | 57233 | PARTS | 06/14/2013 | 22.35- | .00 | |
| Total 5253: | | | | 528.97 | .00 | |
| **5365** | | | | | | |
| **American Windshield Repair** | | | | | | |
| | 10974 | WINDOW REPLACEMENT | 06/19/2013 | 220.00 | .00 | |
| Total 5365: | | | | 220.00 | .00 | |
| **5384** | | | | | | |
| **MOUNTAIN HIGH PAINT** | | | | | | |
| | 3541 | PAINT | 05/20/2013 | 150.87 | 150.87 | 06/14/2013 |
| | 3545 | PAINT | 05/21/2013 | 75.48 | 75.48 | 06/14/2013 |
| | 3548 | PAINT | 05/22/2013 | 40.18 | 40.18 | 06/14/2013 |
| Total 5384: | | | | 266.53 | 266.53 | |
| **5413** | | | | | | |
| **Bruno, Colin, Jewell & Lowe PC** | | | | | | |
| | 128803 | Legal Fees, Carani case | 04/24/2013 | 403.75 | 403.75 | 06/21/2013 |
| | 129118 | Legal Fees, Carani case | 05/23/2013 | 58.50 | 58.50 | 06/21/2013 |
| Total 5413: | | | | 462.25 | 462.25 | |
| **5504** | | | | | | |
| **ProRider Inc.** | | | | | | |
| | 58981 | BMX HELMET | 05/02/2013 | 1,390.00 | 1,390.00 | 06/14/2013 |
| Total 5504: | | | | 1,390.00 | 1,390.00 | |
| **5648** | | | | | | |
| **REDI SERVICES, LLC** | | | | | | |
| | 24669 | SERVICE CALL | 05/31/2013 | 40.00 | .00 | |
| | 24670 | SERVICE CALL | 05/31/2013 | 40.00 | .00 | |
| | 24675 | SET SERVICED PORTA JOHNS | 05/31/2013 | 110.00 | .00 | |
| | 24679 | PORTABLE RESTROOMS | 05/31/2013 | 80.00 | .00 | |
| | 24680 | PORTABLE RESTROOMS | 05/31/2013 | 80.00 | .00 | |
| Total 5648: | | | | 350.00 | .00 | |
| **5732** | | | | | | |
| **GENTRY, ERICA** | | | | | | |
| | 062013 | REIMBURSEMENT PAINT SUPP | 06/20/2013 | 47.28 | 47.28 | 06/21/2013 |
| Total 5732: | | | | 47.28 | 47.28 | |
| **5768** | | | | | | |
| **HP Geotech** | | | | | | |
| | 0113646 | PHASE II ENERGY INNOVATION | 04/27/2013 | 1,506.20 | .00 | |
| Total 5768: | | | | 1,506.20 | .00 | |
| **5776** | | | | | | |
| **MULLENAX CONSTRUCTION** | | | | | | |
| | 550 | ROOF REPAIRS | 05/17/2013 | 568.69 | 568.69 | 06/14/2013 |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 5776: | | | | 568.69 | 568.69 | |
| **5846** | | | | | | |
| **Mesa County Health Department** | | | | | | |
| | 1478-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1479-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1480-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1481-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1482-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1483-13 | Water Testing | 06/04/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 1684-13 | Water Testing | 06/18/2013 | 20.00 | 20.00 | 06/21/2013 |
| | 1685-13 | Water Testing | 06/18/2013 | 20.00 | 20.00 | 06/21/2013 |
| | 1686-13 | Water Testing | 06/18/2013 | 20.00 | 20.00 | 06/21/2013 |
| Total 5846: | | | | 180.00 | 180.00 | |
| **5926** | | | | | | |
| **Law Enforcement Alliance for Defense** | | | | | | |
| | 12910 | LEGAL DEFENSE | 05/15/2013 | 154.00 | 154.00 | 06/14/2013 |
| Total 5926: | | | | 154.00 | 154.00 | |
| **5948** | | | | | | |
| **Manuppella, Trish** | | | | | | |
| | 041113 | MILE REIMBURSEMENT | 04/11/2013 | 81.36 | 81.36 | 06/14/2013 |
| Total 5948: | | | | 81.36 | 81.36 | |
| **5958** | | | | | | |
| **Utility Refund** | | | | | | |
| | 061113 | REFUND-145 W 26TH ST | 06/11/2013 | 564.91 | 564.91 | 06/14/2013 |
| | 2115102 | REFUND-2261/2 E 9TH ST | 06/11/2013 | 3.96 | 3.96 | 06/14/2013 |
| | 25101 | REFUND-811 W 3RS ST | 06/11/2013 | 75.27 | 75.27 | 06/14/2013 |
| | 2777102 | REFUND-2488 HOWARD AVE | 03/18/2013 | 469.22- | .00 | |
| | 2777102 03181 | REFUND-2488 HOWARD AVE | 03/18/2013 | 469.22 | 469.22 | 06/21/2013 |
| | 3310103 | REFUND-595 PARK AVE | 06/11/2013 | 97.88 | 97.88 | 06/14/2013 |
| | 3416102 | REFUND-730 W 24TH ST | 06/11/2013 | 77.56 | 77.56 | 06/14/2013 |
| | 688102 | REFUND-629 WHITERIVER AVE | 06/13/2013 | 2,209.57 | 2,209.57 | 06/14/2013 |
| | 999102 | REFUND-217 E 5TH ST | 05/31/2013 | 250.32 | 250.32 | 06/14/2013 |
| Total 5958: | | | | 3,279.47 | 3,748.69 | |
| **5960** | | | | | | |
| **Recreation Fee Refunds** | | | | | | |
| | 2000890002 | REC FEE REFUND | 06/06/2013 | 105.00 | 105.00 | 06/21/2013 |
| | 2000892002 | REC FEE REFUND | 06/10/2013 | 30.00 | 30.00 | 06/14/2013 |
| | 2000897002 | REC FEE REFUND | 06/17/2013 | 50.00 | 50.00 | 06/21/2013 |
| Total 5960: | | | | 185.00 | 185.00 | |
| **6006** | | | | | | |
| **Rifle City Petty Cash /DDA** | | | | | | |
| | 061213 | REIMBURSE SEAN STRODE | 06/12/2013 | 218.66 | 218.66 | 06/21/2013 |
| Total 6006: | | | | 218.66 | 218.66 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 6028 | | | | | | |
| **Jan Walker** | | | | | | |
| | 41 | PIANO PLAYER | 06/13/2013 | 40.00 | 40.00 | 06/21/2013 |
| Total 6028: | | | | 40.00 | 40.00 | |
| **6040** | | | | | | |
| **AIS Industrial & Construction Supply** | | | | | | |
| | 498270-00 | WOOD HUBS | 06/14/2013 | 29.00 | .00 | |
| | 498756-00 | WHISKERS GREEN | 06/14/2013 | 9.80 | .00 | |
| Total 6040: | | | | 38.80 | .00 | |
| **6063** | | | | | | |
| **Colorado Dept of Public Health** | | | | | | |
| | 0030748 | TOXICOLOGY | 04/30/2013 | 50.00 | 50.00 | 06/14/2013 |
| | 31106 | TOXICOLOGY | 05/13/2013 | 60.00 | 60.00 | 06/14/2013 |
| Total 6063: | | | | 110.00 | 110.00 | |
| **6067** | | | | | | |
| **Mountain Roll-offs, Inc.** | | | | | | |
| | 033113 | PORTABLE RESTROOMS | 03/31/2013 | 218.02 | 218.02 | 06/14/2013 |
| | 053113 | PORTABLE RESTROOMS | 05/31/2013 | 109.01 | 109.01 | 06/14/2013 |
| | 060113 | RECYLCLE SERVICE | 06/01/2013 | 16.20 | 16.20 | 06/21/2013 |
| Total 6067: | | | | 343.23 | 343.23 | |
| **6106** | | | | | | |
| **Colorado Code Publishing Company** | | | | | | |
| | 060413 | ANNUAL FEE | 06/04/2013 | 51.00 | 51.00 | 06/14/2013 |
| | RF-1302 | RIFLE MUNICIPAL CODE | 05/15/2013 | 2,418.05 | 2,418.05 | 06/21/2013 |
| | RF-1303 | INTERNET SERVICES | 06/12/2013 | 141.00 | 141.00 | 06/21/2013 |
| | RFLU-1301 | RIFLE MUNICIPAL CODE | 05/15/2013 | 78.15 | 78.15 | 06/21/2013 |
| | RFPD-1301 | RIFLE MUNICIPAL CODE | 05/15/2013 | 53.00 | 53.00 | 06/21/2013 |
| Total 6106: | | | | 2,741.20 | 2,741.20 | |
| **6137** | | | | | | |
| **Impressions of Aspen** | | | | | | |
| | 18000 | SUPPLIES | 06/06/2013 | 81.98 | .00 | |
| | 18007 | SUPPLIES | 06/07/2013 | 33.04 | .00 | |
| | 18022 | SUPPLIES | 06/11/2013 | 1.51 | .00 | |
| Total 6137: | | | | 116.53 | .00 | |
| **6144** | | | | | | |
| **COMCAST CABLE** | | | | | | |
| | 051513 | XFINITY TV | 05/15/2013 | 5.98 | 5.98 | 06/14/2013 |
| Total 6144: | | | | 5.98 | 5.98 | |
| **6166** | | | | | | |
| **Rifle Garage Door Inc.** | | | | | | |
| | 2834 | LABOR | 06/10/2013 | 247.50 | .00 | |
| | 2835 | LABOR | 06/10/2013 | 187.50 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 6166: | | | | 435.00 | .00 | |
| **6200** | | | | | | |
| **CAMCA** | | | | | | |
| | 061413 | DUES | 06/14/2013 | 20.00 | 20.00 | 06/14/2013 |
| | 061413. | DUES | 06/14/2013 | 20.00 | 20.00 | 06/14/2013 |
| Total 6200: | | | | 40.00 | 40.00 | |
| **6221** | | | | | | |
| **Wells Fargo Financial Leasing** | | | | | | |
| | 5000137111 | XEROX COPIER | 06/02/2013 | 336.44 | 336.44 | 06/14/2013 |
| Total 6221: | | | | 336.44 | 336.44 | |
| **6223** | | | | | | |
| **Colorado Commercial Service, Inc.** | | | | | | |
| | 10326 | SOLAR CONTROLLER | 05/27/2013 | 180.00 | .00 | |
| Total 6223: | | | | 180.00 | .00 | |
| **6225** | | | | | | |
| **BRUBACHER DESIGN** | | | | | | |
| | 901 | STREET SIGNS | 06/13/2013 | 567.50 | .00 | |
| Total 6225: | | | | 567.50 | .00 | |
| **6240** | | | | | | |
| **Lincoln Equipment, Inc** | | | | | | |
| | SI213734 | LIFEGUARD STRAW HAT | 05/25/2013 | 79.41 | .00 | |
| Total 6240: | | | | 79.41 | .00 | |
| **6248** | | | | | | |
| **Colorado River Engineering, Inc.** | | | | | | |
| | 4356 | JOB 980- ROUNDABOUT | 05/10/2013 | 5,500.00 | .00 | |
| Total 6248: | | | | 5,500.00 | .00 | |
| **6261** | | | | | | |
| **Western Slope Materials, LLC** | | | | | | |
| | 44178 | SCREENED TOPSOIL | 06/15/2013 | 184.14 | .00 | |
| Total 6261: | | | | 184.14 | .00 | |
| **6280** | | | | | | |
| **NEOPOST USA** | | | | | | |
| | 50159107 | POSTAGE RENTAL SYSTEM | 05/11/2013 | 194.85 | 194.85 | 06/14/2013 |
| Total 6280: | | | | 194.85 | 194.85 | |
| **6295** | | | | | | |
| **Labyrinth Healthcare Group** | | | | | | |
| | 18087 | MONTHLY FEE ADVOCACY JUL | 06/20/2013 | 264.00 | 264.00 | 06/21/2013 |
| Total 6295: | | | | 264.00 | 264.00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 6303 | | | | | | |
| **Law Office of Angela Roff, PC** | | | | | | |
| | 1292 | CITY PROSECUTOR | 05/31/2013 | 4,169.89 | 4,169.89 | 06/14/2013 |
| Total 6303: | | | | 4,169.89 | 4,169.89 | |
| **6329** | | | | | | |
| **Advanced Exercise Equipment** | | | | | | |
| | 16841 | SNAP LINK | 06/19/2013 | 36.30 | .00 | |
| Total 6329: | | | | 36.30 | .00 | |
| **6332** | | | | | | |
| **DIRECTV** | | | | | | |
| | 20573682362 | MONTHLY FEE | 05/29/2013 | 157.99 | 157.99 | 06/14/2013 |
| Total 6332: | | | | 157.99 | 157.99 | |
| **6354** | | | | | | |
| **ALL SEASONS LAUNDRY** | | | | | | |
| | 24763 | GYM TOWELS | 05/31/2013 | 126.67 | .00 | |
| Total 6354: | | | | 126.67 | .00 | |
| **6355** | | | | | | |
| **LAFARGE WEST INC** | | | | | | |
| | 27303265 | ULTRA SERIES FIBER PLUS | 05/31/2013 | 576.50 | .00 | |
| | 27322279 | ULTRA SERIES FIBER PLUS | 05/31/2013 | 566.07 | .00 | |
| | 27334882 | ULTRAHORIZONTAL 3000 | 06/05/2013 | 395.25 | .00 | |
| Total 6355: | | | | 1,537.82 | .00 | |
| **6357** | | | | | | |
| **FIRST STRING** | | | | | | |
| | 4935 | FRONT DESIGN | 06/05/2013 | 697.50 | .00 | |
| | 4943 | TEESHIRTS | 06/11/2013 | 992.50 | .00 | |
| Total 6357: | | | | 1,690.00 | .00 | |
| **6383** | | | | | | |
| **CENTURY LINK** | | | | | | |
| | 1263469278 | POLICE | 06/11/2013 | 10.49 | 10.49 | 06/21/2013 |
| Total 6383: | | | | 10.49 | 10.49 | |
| **6389** | | | | | | |
| **ANYTIME SEWER & DRAIN** | | | | | | |
| | 694227 | CAMERA MANHOLE | 05/30/2013 | 315.00 | .00 | |
| Total 6389: | | | | 315.00 | .00 | |
| **6402** | | | | | | |
| **CENTURY LINK** | | | | | | |
| | 6250004 06011 | OM | 06/01/2013 | 444.77 | 444.77 | 06/14/2013 |
| | 6250388-0601 | ww | 06/01/2013 | 305.50 | 305.50 | 06/14/2013 |
| Total 6402: | | | | 750.27 | 750.27 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 6405 | | | | | | |
| **TALENTWISE** | | | | | | |
| | 90068168 | BACKGROUND CHECK | 01/31/2013 | 193.60 | 193.60 | 06/21/2013 |
| Total 6405: | | | | 193.60 | 193.60 | |
| **6420** | | | | | | |
| **PENN VALLEY PUMP CO, INC** | | | | | | |
| | 8208 | CLACK RETAINING SCREWS | 06/17/2013 | 117.80 | .00 | |
| Total 6420: | | | | 117.80 | .00 | |
| **6485** | | | | | | |
| **Tisco Inc/Energy Equip-GrandJct** | | | | | | |
| | 10624 053113 | SUPPLIES | 05/31/2013 | 393.48 | .00 | |
| | 10625 053113 | SUPPLIES | 05/31/2013 | 251.20 | .00 | |
| Total 6485: | | | | 644.68 | .00 | |
| **6512** | | | | | | |
| **C.B. WELLS** | | | | | | |
| | 17 | PERFORMANCE | 06/08/2013 | 100.00 | 100.00 | 06/21/2013 |
| Total 6512: | | | | 100.00 | 100.00 | |
| **6553** | | | | | | |
| **CHARLIER ASSOCIATES, INC** | | | | | | |
| | 1072 | HUD | 06/11/2013 | 38,898.21 | .00 | |
| Total 6553: | | | | 38,898.21 | .00 | |
| **6557** | | | | | | |
| **CCOM/CHC,LLC** | | | | | | |
| | 18440-101 | DRUG TESTING | 04/01/2013 | 35.00 | 35.00 | 06/21/2013 |
| | 18440-103 | DRUG TESTING | 05/01/2013 | 29.00 | 29.00 | 06/21/2013 |
| | 18440-105 | DRUG TESTING | 06/03/2013 | 140.00 | 140.00 | 06/21/2013 |
| Total 6557: | | | | 204.00 | 204.00 | |
| **6563** | | | | | | |
| **OMNI CHEER** | | | | | | |
| | P03610590001 | UNIFORMS | 06/06/2013 | 1,675.80 | .00 | |
| Total 6563: | | | | 1,675.80 | .00 | |
| **6568** | | | | | | |
| **MICRO PLASTICS** | | | | | | |
| | 96683 | LETTERING | 06/12/2013 | 130.50 | .00 | |
| | 96872 | LETTERING | 06/17/2013 | 77.28 | .00 | |
| | 96879 | NAME PLATE | 06/17/2013 | 64.89 | .00 | |
| Total 6568: | | | | 272.67 | .00 | |
| **6573** | | | | | | |
| **APRENDI INC** | | | | | | |
| | 21045 | LEGAL INTERPRETATION | 03/31/2013 | 70.00 | 70.00 | 06/14/2013 |
| | 21543 | LEGAL INTERPRETATION | 05/15/2013 | 140.00 | 140.00 | 06/14/2013 |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 6573: | | | | 210.00 | 210.00 | |
| **6582** | | | | | | |
| **WESLEY DAVID BARTON** | | | | | | |
| | 061713 | CENTENNIAL CONCERT SERIE | 06/17/2013 | 750.00 | 750.00 | 06/21/2013 |
| Total 6582: | | | | 750.00 | 750.00 | |
| **6606** | | | | | | |
| **Western Slope Supplies, Inc.** | | | | | | |
| | 052813 | WATER | 05/28/2013 | 81.84 | .00 | |
| Total 6606: | | | | 81.84 | .00 | |
| **6629** | | | | | | |
| **COLORADO CODE CONSULTING, LLC** | | | | | | |
| | 4923 | PLAN REVIEW SERVICES | 06/05/2013 | 4,116.33 | 4,116.33 | 06/14/2013 |
| Total 6629: | | | | 4,116.33 | 4,116.33 | |
| **6640** | | | | | | |
| **BUREAU OF LAND MANAGEMENT** | | | | | | |
| | 061013 | FEES PERMIT | 06/10/2013 | 190.00 | 190.00 | 06/14/2013 |
| Total 6640: | | | | 190.00 | 190.00 | |
| **6643** | | | | | | |
| **SAFETY & CONSTRUCTION SUPPLY, INC** | | | | | | |
| | 0008571-IN | GLOVES | 06/04/2013 | 243.11 | .00 | |
| | 0008857-IN | SAFETY VESTS, GLASSES | 06/16/2013 | 270.16 | .00 | |
| | 0008858-IN | SAFETY GLASSES | 06/16/2013 | 75.12 | .00 | |
| | 0008859-IN | JUSTRITE 2 GAL | 06/16/2013 | 831.65 | .00 | |
| Total 6643: | | | | 1,420.04 | .00 | |
| **6650** | | | | | | |
| **StepSaver, Inc.** | | | | | | |
| | T477207 | MORTON SOLAR SALT | 06/12/2013 | 2,766.76 | .00 | |
| Total 6650: | | | | 2,766.76 | .00 | |
| **6661** | | | | | | |
| **ARCADIS US, INC** | | | | | | |
| | 0524183 | RRWPF PHASE II | 06/06/2013 | 70,487.85 | .00 | |
| Total 6661: | | | | 70,487.85 | .00 | |
| **6672** | | | | | | |
| **DYE, CHARLES** | | | | | | |
| | 061213 | WATER CERTIFICATION SEMIN | 06/12/2013 | 433.95 | 433.95 | 06/21/2013 |
| Total 6672: | | | | 433.95 | 433.95 | |
| **6677** | | | | | | |
| **AUTOPAYCHECKS, INC** | | | | | | |
| | 45227A | SCHEDULING SOFTWARE | 06/05/2013 | 30.00 | .00 | |
| | 45228A | SCHEDULING SOFTWARE | 06/05/2013 | 71.25 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 6677: | | | | 101.25 | .00 | |
| **6714** | | | | | | |
| **Direct Solutions** | | | | | | |
| | 624081 | KLEENUP PRO | 05/30/2013 | 260.00 | .00 | |
| Total 6714: | | | | 260.00 | .00 | |
| **6718** | | | | | | |
| **HAPPY FEET FLOORS INC** | | | | | | |
| | 328 | INSTALL CORK LAMINATE | 06/17/2013 | 414.91 | .00 | |
| Total 6718: | | | | 414.91 | .00 | |
| **6719** | | | | | | |
| **PHIL VAUGHAN CONSTRUCTION MGMT, INC.** | | | | | | |
| | 06201301 | WTP Owner Advisor Services duri | 06/20/2013 | 13,238.54 | .00 | |
| Total 6719: | | | | 13,238.54 | .00 | |
| **6744** | | | | | | |
| **LSC Transportation Consultants** | | | | | | |
| | 46890 | RIFLE ROUNDABOUT STUDY-P | 06/11/2013 | 2,043.40 | .00 | |
| Total 6744: | | | | 2,043.40 | .00 | |
| **6777** | | | | | | |
| **MASTER PETROLEUM** | | | | | | |
| | 2002898 | COMBUSTIBLE LIQUID | 06/21/2013 | 1,720.00 | .00 | |
| Total 6777: | | | | 1,720.00 | .00 | |
| **6779** | | | | | | |
| **COMMERCIAL TIRE SERVICE, INC** | | | | | | |
| | 31625 | TIRES | 06/04/2013 | 361.84 | .00 | |
| Total 6779: | | | | 361.84 | .00 | |
| **6782** | | | | | | |
| **ECLIPSE SURVEYING, INC.** | | | | | | |
| | 2013-24 | HOWARD STREET DRAINAGE | 06/01/2013 | 9,890.00 | .00 | |
| Total 6782: | | | | 9,890.00 | .00 | |
| **6790** | | | | | | |
| **O'REILLY AUTO PARTS** | | | | | | |
| | 3761-275061 | CARB | 06/13/2013 | 6.18 | .00 | |
| | 3761-275187 | RED LT | 06/14/2013 | 26.34 | .00 | |
| | 3761-275646 | WHEEL PAINT | 06/17/2013 | 27.98 | .00 | |
| | 3761-275793 | TIRE SHIN | 06/18/2013 | 32.75 | .00 | |
| | 3761-275795 | WIPER | 06/18/2013 | 4.58 | .00 | |
| | 3761-275811 | OIL FILTER | 06/18/2013 | 6.94 | .00 | |
| | 3761-276798 | REAR VIEW | 06/25/2013 | 13.99 | .00 | |
| | 3761-276878 | CAR CHARGER | 06/25/2013 | 68.98 | .00 | |
| | 3761-276885 | AC KITS | 06/25/2013 | 17.34 | .00 | |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 6790: | | | | 205.08 | .00 | |
| **6801** | | | | | | |
| **TRIAD EAP** | | | | | | |
| | 2119 | EAP FEES | 03/31/2013 | 526.50 | 526.50 | 06/21/2013 |
| Total 6801: | | | | 526.50 | 526.50 | |
| **6809** | | | | | | |
| **ELMER'S BODY & PAINT** | | | | | | |
| | 671 | REPLACE PARTS | 06/03/2013 | 3,808.05 | .00 | |
| Total 6809: | | | | 3,808.05 | .00 | |
| **6826** | | | | | | |
| **CALLAWAY PACKING INC** | | | | | | |
| | 13948 | FOOD SUPPLIES | 06/18/2013 | 352.11 | .00 | |
| | 14182 | FOOD SUPPLIES | 06/25/2013 | 284.38 | .00 | |
| Total 6826: | | | | 636.49 | .00 | |
| **6831** | | | | | | |
| **CABOT NORIT AMERICAS INC** | | | | | | |
| | 527456 | PNUMATICPORTA PAC LEASE | 06/15/2013 | 1,825.00 | .00 | |
| Total 6831: | | | | 1,825.00 | .00 | |
| **6845** | | | | | | |
| **E&G TERMINAL, INC.** | | | | | | |
| | 5120511 | THINLINE LED AUX LIGHT | 06/11/2013 | 98.11 | .00 | |
| Total 6845: | | | | 98.11 | .00 | |
| **6847** | | | | | | |
| **DELTA RIGGING & TOOLS** | | | | | | |
| | GRA PSI62043 | SCREW PIN | 06/18/2013 | 206.24 | .00 | |
| | GRAPSC0137 | COOPER SCREW PIN ANCHOR | 06/19/2013 | 158.72- | .00 | |
| | GRAPSI61826 | COOPER SCREW PIN | 06/14/2013 | 220.96 | .00 | |
| Total 6847: | | | | 268.48 | .00 | |
| **6858** | | | | | | |
| **AMERICAN TESCOR, LLC** | | | | | | |
| | TEE0384 | INTEGRITY TEST SCORING | 04/30/2013 | 124.00 | 124.00 | 06/21/2013 |
| Total 6858: | | | | 124.00 | 124.00 | |
| **6859** | | | | | | |
| **THE PREMIER COMPANY** | | | | | | |
| | 156378 | SET UP FEE | 03/31/2013 | 300.00 | 300.00 | 06/21/2013 |
| | 157047 | INVESTIGATIONS | 05/31/2013 | 659.77 | 659.77 | 06/21/2013 |
| Total 6859: | | | | 959.77 | 959.77 | |
| **6860** | | | | | | |
| **THE SOPRIS SUN** | | | | | | |
| | 7540 | RETIREMENT PARTY JOHN HIE | 04/25/2013 | 130.00 | 130.00 | 06/21/2013 |

| Vendor Name and Number | Invoice Number | Description | Invoice Date | Net Invoice Amount | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| Total 6860: | | | | 130.00 | 130.00 | |
| **6861** | | | | | | |
| **COLORADO STATE PATROL** | | | | | | |
| | 062113 | ACCIDENT REPORT | 06/21/2013 | 5.00 | 5.00 | 06/21/2013 |
| Total 6861: | | | | 5.00 | 5.00 | |
| **6862** | | | | | | |
| **ROTO ROOTER PLUMBING** | | | | | | |
| | 359633 | SCHEDULED MAINTENANCE | 05/30/2013 | 1,437.00 | .00 | |
| Total 6862: | | | | 1,437.00 | .00 | |
| **6863** | | | | | | |
| **CONSERVANCY OIL CO** | | | | | | |
| | 0062445 | SERVICE PRO MP | 06/06/2013 | 221.31 | .00 | |
| Total 6863: | | | | 221.31 | .00 | |
| **6864** | | | | | | |
| **MCGEE COMPANY** | | | | | | |
| | 14004038-00 | TIRE IRON | 06/17/2013 | 102.68 | .00 | |
| Total 6864: | | | | 102.68 | .00 | |
| Grand Totals: | | | | 432,280.26 | 108,679.57 | |

Dated: _____

City Finance Director: _____

Report Criteria:
Summary report.
Invoices with totals above $0 included.
Paid and unpaid invoices included.

Karp.Neu.Hanlon PC
ATTORNEYS AT LAW

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Karl J. Hanlon
Michael J. Sawyer
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James S. Neu
jsn@mountainlawfirm.com

June 26, 2013

Mayor Jay Miller
Rifle City Council
P. O. Box 1908
Rifle, Colorado 81650

Re: July 1, 2013 City Council Meeting

Dear Mayor Miller and Members of the Rifle City Council:

The purpose of this letter is to briefly outline items we worked on for the July 1, 2013 Rifle City Council Meeting.

1. Ordinance No. 12, Series of 2013 (Setting Ballot Question for Charter Amendment Regarding the Date the Annual Budget is Submitted). Section 9.2 of the City Charter requires the City Manager to submit an annual budget to the City Council by September 20th of each year in order to have adequate time to certify the property tax mill levy. Since the Charter was adopted in 1963, state statutes have changed the timing of the property assessed valuation and mill levy certification, and, as you know, the City annually passes a resolution as part of its budget process to evidence these changed dates. Staff has identified this as another proposed Charter Amendment to clean up Section 9.2 to concur with the Local Government Budget Law of Colorado. Ordinance No. 12, Series of 2013 is before you for consideration to set that ballot question.

We recommend approval of Ordinance No. 12, Series of 2013 on second reading.

2. Ordinance No. 13, Series of 2013 (Amending RMC Section 10-11-90(c) Regarding Excessive Idling). Police Chief John Dyer discussed with Council at your last meeting his recommendation to resolve complaints the City has received regarding excessive idling in certain areas of the City. Currently, the Rifle Municipal Code in Section 10-11-90(c) prohibits excessive idling only near residential zone areas. Chief Dyer's recommendation is to amend the Code to include areas specifically designated and signed "no idling" and Ordinance No. 13, Series of 2013 makes that amendment. The Police Department can then respond to complaints in specific areas, designate them with no idling signs, and enforce as needed.

We recommend approval of Ordinance No. 13, Series of 2013 on first reading.

As always, please feel free to contact us before the meeting if you have any questions.

Very truly yours,

KARP NEU HANLON, P.C.

James S. Neu

JSN/
Enclosures

**CITY OF RIFLE, COLORADO**
**RESOLUTION NO. 7**
**SERIES OF 2013**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIFLE, SETTING AN ACTIVE ENERGY MANAGEMENT POLICY

WHEREAS, the City of Rifle is a member of the Garfield Clean Energy Collaborative; and

WHEREAS, the local government members of Garfield Clean Energy Collaborative adopted official goals of increasing energy efficiency by 20 percent, reducing petroleum dependence by 25 percent and increasing local renewable energy sources by 35 percent by 2020 on June 13, 2012; and

WHEREAS, the City of Rifle adopted the official goals on September 15, 2010 by approval of Resolution No. 21, Series of 2010; and

WHEREAS, the 2020 energy goals were adopted in order to increase energy efficiency and reduce energy consumption throughout buildings and vehicle fleets across Garfield County and within each of the Garfield Clean Energy member governments; and

WHEREAS, the active participation and support of all elected officials and staff members of each Garfield Clean Energy Collaborative member government are essential to achieve energy and fiscal savings and reach the 2020 goals; and

WHEREAS, the principles of active energy management call for staff members at all levels of each member government to pay attention to energy use, highlight examples and instances of wasted energy, and work diligently to increase energy efficiency and reduce consumption of energy in its buildings and vehicle fleets, and search for potential applications for renewable energy; and

WHEREAS, the investment and effort necessary to achieve the 2020 energy goals will stimulate job growth, improve the local economy, achieve savings on utility and fuel costs, responsibly manage taxpayer dollars, and improve workplace comfort; and

WHEREAS, the achievements of each Garfield Clean Energy member government will demonstrate its leadership to businesses, residents and other institutions in the community to take similar actions for energy efficiency and conservation.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rifle that the City of Rifle asserts its commitment for its elected officials and staff members to work diligently to increase energy efficiency and reduce consumption of energy in the City of Rifle's buildings and vehicle fleets, and search for potential applications for renewable energy, in order to meet the 2020 energy goals.

THIS RESOLUTION was read, passed, and adopted by the Rifle City Council at the City Council Regular Meeting held this 1st day of July, 2013.

CITY OF RIFLE, COLORADO

By _____
Mayor

ATTEST:

_____
City Clerk

**UTILITY DEPARTMENT**
**INTEROFFICE MEMO**

H2O Water

**TO:** City Council

**FROM:** Dick Deussen, Director of Utilities

**DATE:** June 26, 2013

**RE:** Gas and Electrical Service for Rifle Regional Water Purification Facility

---

Please consider approval of the agreement with Xcel for gas and electrical service to the new Rifle Regional Water Purification Facility. To provide service requires work by the contractor for the new plant (trenching and backfill for both underground electrical and gas) and payment by the City to Xcel for 1200 feet of 4 inch gas pipe installation, anode and test station. Gas service is primarily for an emergency generator and for heating the building. The electrical service installation will not require payment; however for gas service, the cost is $27,035 which will be billed after installation by Xcel.

Gas service would be from the gas main in 7th Street and continue south through an easement (which presently contains the 24" raw water transmission main) to the new plant. Electrical service would be from the overhead electrical lines along U.S. 6.

Funds for this payment would be from the SRF loan for construction (310-4333-400-724). An amount of $50,000 was budgeted for the gas service.

Approval of the agreement with and payment to Xcel in the amount of $27,035 for electrical and gas service for the Rifle Regional Water Purification Facility is recommended.

Attachment:

Xcel Energy®
RESPONSIBLE BY NATURE™

2538 Blichmann Avenue
Grand Junction, Colorado 81505

05/07/2013
City of Rifle
Dick Deussen
202 Railroad Ave
Rifle, CO 81650

Subject: Request for New Gas and Electric Distribution at 1600 E. Centennial Parkway

Dear Mr. Deussen:

I have completed the engineering design and cost estimate to provide Gas and Electric service based upon information you have provided and the service requirements that you requested. The cost to provide the requested Electric Distribution is $0.00 with the applied construction allowance, and Gas Distribution is $27,035.00 with the applied construction allowance of which $27,035.00 may be refundable and is the amount indicated on the Extension Agreement. This cost is based on you providing all of the necessary trench and backfill to Xcel Energy specifications. This will be billed to you after construction is complete.

Two Gas Extension Agreements are enclosed, each reflecting the amount subject to possible refund. The Construction Payment may be refundable in part or in its entirety during a ten-year period commencing with the Extension Completion Date and in accordance with the terms and conditions of this agreement. After our discussion and the explanation of the two options in Section 3 c) of the Extension Agreement, it was decided that option 2 is best for your situation. When signing the agreements, please initial next to the checked box in Section 3 c) indicating your concurrence and agreement with your choice. If you fail to initial next to the checked box, the Agreements will be returned to you. If you need further explanation of Option **1** and/or Option **2** or want to change your selection, please contact me at the number listed below.

Service lateral installations for this project will be billed separately. Additional payments greater than this estimate may be required if customer associated delays, obstructions, permit fees, or design changes in the field are encountered which are not included in the original job estimate. If this quote has not been signed and returned within 60 days from the date on this letter, the job will be re-estimated at the time of acceptance and you will be billed for the new amount.

**NOTE:** You must personally contact the local telephone company, the local cable TV company and/or any other utility company to arrange for the installation and payment of any costs of their facilities if they are to be installed along with the Xcel Energy facilities.

If you accept the above costs and system design, please sign the Extension Agreements, Contingency List, Customer Provided Trench Agreement and Concurrence Sketch which are enclosed, sign and date the second page of this letter and return all the documents to me at our office at 2538 Blichmann Ave. Grand Junction, CO 81505. The sheets marked "COPY" are for your records. After the signed and dated documents are received, a work order will be issued and released so your project can be placed on the construction schedule. Our current lead-time to begin construction after receiving the payment and signed documents is approximately 6-8 weeks. The actual date of facilities installation is also dependent upon material/manpower availability and prior construction commitments. You will be notified of the week that our construction is scheduled to begin as soon as it is available.

As your primary contact for this project, I may be reached at (970) 244-2695. My normal working hours are form 7:00am to 5:30pm Monday through Thursday. If I am unavailable and your need is immediate, you may contact Jon Price, Designer at (970) 244-2693 or Dan Steinkirchner, Engineering Manager at (970) 244-2656.

COPY

Should you have any questions or concerns relative to the information above, please contact me as soon as possible. We look forward to being your energy provider.

Sincerely,

Tillmon McSchooler
Designer-Engineering
(970) 244-2695
FAX (970) 244-2661
tillmon.mcschooler@xcelenergy.com

Enclosures:

- ☒ Extension Agreement
- ☒ Contingency List
- ☒ Concurrence Drawing
- ☐ Frost Agreement
- ☒ Customer Provided Trench Agreement
- ☐ Joint Trench Agreement

Subject: Request for New Extension at 1600 E. Centennial Parkway

The Extension Number is 405742 Extension Cost: $27,035.00

I have reviewed and approve of the enclosed design. I accept the cost of $27,035.00 and this amount will be paid to Xcel Energy in full. I will send a signed copy of this letter with the applicable agreements.

Signature: _____ Date: _____

Print Name: _____ Title: _____

Mailing address: _____

_____

_____

"In order for us to better serve you, please notify the Xcel Energy representative listed below if you have any changes during the ten (10) year life of the extension, i.e.: address change, business name change, buyout, bankruptcy or dissolutions. Your company name and/or address must match the Applicant signature block on the bottom right of the Gas/Electric Extension Agreement. Notification of any changes listed above will prevent any lapse of communication and correspondence if you are due any refunds or if Xcel Energy needs to contact you for any reason concerning your extension."

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Xcel Energy®
RESPONSIBLE BY NATURE™

2538 Blichmann Avenue
Grand Junction, Colorado 81505

## ELECTRIC AND GAS CONTINGENCY LIST

**CUSTOMER:** **City of Rifle**
**ADDRESS:** **202 Railroad Ave**
**CITY:** **Rifle, CO 81650**
**DESIGN NO:** **4057420& 405743**

Public Service Company of Colorado d/b/a Xcel Energy has completed the engineering design and cost estimate for your electric and gas distribution request. Public Service Company will install the facilities, as shown on the attached engineering sketches, when all enclosed documents have been signed and returned along with the required payment. Please be aware that additional estimates may be subject to re-engineering charges. Public Service Company looks forward to completing the installation of these facilities for you and providing for any future energy needs you may have.

**This Agreement,** made in Grand Junction Colorado this 7th day of May 2013, by and between **PUBLIC SERVICE COMPANY** (its successors and assignees), hereinafter referred to as "Company" and City of Rifle (administrators, executors, heirs, and assignees) (successors and assignees), hereinafter referred to as **"OWNER"**. **Owner** has requested Company to extend its Natural Gas and Electric Distribution Systems in order to provide service to the premises of **Owner** located at 1600 E. Centennial Parkway and to supply such Gas and or Electric service at said location necessitates agreement by the **Owner** for the following items:
**OWNER AGREES:**

**GENERAL:**

☒ All streets and easements are to be within plus or minus six (6) inches of final grade except for transformer, switch cabinet locations, pedestal, gas regulator station, and other surface mounted equipment, which must be exact final grade.

☒ All necessary easements and rights-of-way must be provided at minimum cost ($1.00) to Company at least ten (10) days prior to the start of construction.

☒ The design and estimate are contingent upon Company acquiring a C-DOT ROW permit.

☒ Owners are required to have curb and gutter installed prior to installation of electric and gas distribution facilities.

☒ Necessary curve points and property pins must be staked and visible in the field. Company will strive to preserve property pins and staking however replacing these items if necessary will be the developer's responsibility.

☒ All Water and sewer lines, must be installed not less than one foot beyond the property line and/or utility easement prior to the start of installation of Company facilities. If water and or sewer stubs across easement are less than 42" deep, Company will install conduit as needed and bill the additional costs to customer. No customer owned electric lines, irrigation lines, or private facilities are allowed in our trench, whether the trench is dug by **Company**, **Owner**, or **Owner's** contractor.

☒ Pouring/paving of driveways and landscaping must be delayed until after our installations. Installations of sidewalks, and landscaping need to be considered by the **Owner.** Relocations of company facilities caused by, or requested by, **Owner** due to site changes or customer preference after the Gas and or Electric Facilities have been installed will result in additional charges to the **Owner**.

☒ Where slopes exist that prohibit trenching, the customer must provide temporary grade for trenching equipment.

☒ The construction route must be clear of all obstructions. Construction material must be cleared from route along with temporary trailers, buildings or other obstacles.

☒ Customer will clear necessary trees along the construction route.

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- ☒ Customer will be responsible for replacing existing sod, shrubs, trees, etc. and repairing existing paving on the customers property, at no cost to Company.
- ☐ All crossings to be gray schedule 40 4" PVC installed by customer at _____ depth, with proper separation from other utilities, and permanently marked for use specifically By **Public Service Company.**
- ☒ The customer must insure that all Company facilities remain accessible at all times for routine maintenance purposes.
- ☒ All roof drains are to be directed away from Company equipment in a manner to prevent damage and/or settling of facilities.
- ☒ All areas of the door sides of transformers and/or switch cabinets are to remain clear of obstructions for ten (10) feet minimum distance at all times for maintenance purposes.
- ☒ If transformers / switch cabinets need bumper protection, the customer is responsible for the installation and cost of installing the protection. Contact design engineer for bumper protection clearance requirements.
- ☒ The developer/owner shall be responsible for disposal, in accordance with federal and state law(s) and local ordinances, of any soil and debris excavated from the property that is contaminated with hazardous substances, wastes, petroleum, etc.

**METER AND SERVICE INFORMATION**

- ☒ The permanent address must be attached to the building before the permanent meter will be set.
- ☐ Multiple unit structures must have each meter housing and fuel line permanently identified before the meter will be set.
- ☐ Multiple unit structures with banked metering require separate trenches for any customer-owned facilities.
- ☒ Customer is responsible to provide required clearances for all electric and gas metering equipment.
- ☐ Company will install all residential underground electric services.
- ☒ All commercial electric underground services, complete to transformer, pedestal or terminal pole shall be installed, owned and maintained by the customer.
- ☒ Adequate conduit under concrete, decks or other obstructions shall be the responsibility of the customer.
- ☐ Overhead to underground conversion of metering installations and risers, including all wiring and building repairs, shall be the responsibility of the customer.
- ☒ Company will install all gas services.
- ☒ The permanent meter locations are on the front 1/3 of the building, with the electric service on the pedestal/transformer side of the structure.

The signing and returning of this agreement constitutes approval of these contingencies and the facilities as shown on the enclosed drawings.

**SIGNATURE** _____ **DATE** _____

**TITLE** _____

COPY

# GAS DISTRIBUTION FACILITIES EXTENSION AGREEMENT

**EXT. NO. 405742**

**THIS AGREEMENT,** made this 7th day of May 2013, by and between **PUBLIC SERVICE COMPANY OF COLORADO, a Colorado corporation, d.b.a. XCEL ENERGY**, hereinafter referred to as "Company" and City of Rifle, a Municipality hereinafter referred to as **"Applicant", WITNESSETH:**

**WHEREAS, Company** is a public utility supplying gas service to various areas in the State of Colorado, and

**WHEREAS, Applicant** has requested **Company** to construct and install the necessary gas distribution facilities to provide Permanent service to serve 1600 E. Centennial Parkway in the City of Rifle and the State of Colorado.

**WHEREAS, Company's** Service Connection and Distribution Line Extension Policy requires a Construction Payment for the installation of said facilities.

**NOW, THEREFORE,** in consideration of the mutual covenants and promises herein contained, it is mutually agreed as follows:

1) **Company** agrees to construct with reasonable promptness, the gas distribution facilities for which the **Applicant** has made the Construction Payment, (excluding service laterals), and to notify **Applicant** when construction is completed and service is available (the Extension Completion Date).

2) **Applicant** agrees, upon execution of this Agreement, to pay to **Company** the Construction Payment in the amount of Twenty Seven Thousand Thirty Five Dollars and Zero Cents ($27,035.00).

3) (a) Said Construction Payment may be refundable to **Applicant** in part or in its entirety during a ten (10) year period commencing with the Extension Completion Date. Any possible refunds will be made in accordance with the terms and conditions of the **Company's** Service Connection and Distribution Line Extension Policy. This policy is on file with the Public Utilities Commission of the State of Colorado and is available for inspection. In no event will any refund exceed the Construction Payment nor will any refund be made after ten (10) years from the Extension Completion Date, as determined from the **Company's** records.

(b) In the alternative, the **Applicant** can directly pass through to purchasers of **Applicant's** property covered by this extension any costs associated with the extension.

(c) **Applicant** elects between 3 (a) and 3 (b) above as follows:

☐ ____ 1) **Company** shall collect participation charges caused by connections to the extension covered by this Agreement and refund those amounts to **Applicant** pursuant to 3 (a) herein.

☒ ____ 2) **Company** shall not collect participation charges caused by connections to the extensions covered by this Agreement. **Applicant** hereby represents that costs associated with this extension shall be collected directly by **Applicant** pursuant to 3 (b) above.

4) Nothing in this Agreement shall be construed to waive the right of refund, if any, which may accrue as a result of excess construction allowance associated with distribution and/or service lateral installations pursuant to the Rules and Regulations currently on file with the Public Utilities Commission of the State of Colorado.

5) **Applicant** agrees to execute the **Company's** standard right-of-way agreements granting free of charge to **Company**, such rights-of way from other parties as may be required, and recognizes this Agreement is contingent upon Company obtaining any other right-of-way from other parties if required.

6) In the event **Applicant** should require additional gas distribution facilities other than those for which the Construction Payment has been made hereunder, such facilities shall be provided by separate agreements.

**IT IS MUTUALLY AGREED** that the application and interpretation of this Agreement, including the definitions of terms used herein, shall be in accordance with the **Company's** Gas Service Rules and Regulations, including **Company's** Service Connection and Distribution Line Extension Policy on file and in effect from time to time with the Public Utilities Commission of the State of Colorado and that said Rules and Regulations constitute a part of this Agreement and are binding on the parties hereto.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement the day and year first above written.

**PUBLIC SERVICE COMPANY OF COLORADO**

Dan Steinkirchner

Manager Distribution Design - Grand Junction

**APPLICANT**

*NAME/FIRM: **City of Rifle**

BY: _____ (SIGNATURE)

NAME/TITLE: _____ (PRINT)

STREET: 202 Railroad Ave

CITY/STATE: Rifle, CO

ZIP: 81650 PHONE: 970.665.6557

*Confidential Information

Revised 4/19/2013

COPY

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2538 Blichmann Avenue
Grand Junction, Colorado 81505

# CUSTOMER PROVIDED TRENCH AGREEMENT

PUBLIC SERVICE COMPANY OF COLORADO and **City of Rifle** the customer, agree to the following in order to provide utility service to:

**1600 E. Centennial Parkway Rifle, CO**

Customer Address

The customer, or his agent, will dig and prepare a trench which will be utilized by Public Service Company to install gas and/or electric facilities in accordance to specifications provided by Public Service. This work will be performed independently from PSC. The customer will not be subcontracting for or acting as a contractor for PSC. This policy will apply where the customer is the landowner and occupant and the type of service is:

**Electric & Gas Distribution**

A Public Service representative will determine the proposed route and termination points of the trench line and provide temporary markings of the location with stakes or paint.

The customer will be responsible for compensating Public Service for installation costs in accordance with existing extension policies minus the cost for the trench and backfill performed by the customer. The customer is also responsible for compensating Public Service for costs associated with delays or additional work performed by Public Service to correct any deficiencies caused by the customer's failure to comply with the applicable specifications provided.

The customer will be responsible for any and all damages to Public Service facilities or any other utility caused by the customer or by the customer's agent during excavation or backfill operations.

Public Service Representative

Customer

COPY

## GENERAL RESPONSIBILITIES

The customer will provide all of the trench and backfill needed for this project. It is recommended to trench up to 3' from the gas and/or electric distribution source and then hand dig to the source.

The bottom of the trench is to provide uniform support for the entire length of the gas or electric facility. The floor of the trench is to be undisturbed firm soil, free of rocks, with a consistent depth to uniformly support the gas and/or electric facilities. When rocky conditions exist, the customer will add 4" of select backfill to the floor of the trench as padding material. (CAUTION: the trench may need to be excavated an additional 4" by the customer to meet depth requirements).

Where there is more than fifteen (15) degrees slope on the trench line, the customer is to furnish an eight (8) foot wide bench.

The customer is responsible for the coordination of the installation of Phone and Cable TV with our facilities on joint trench underground projects. The trench must be dug to meet with Public Service specifications. Any associated costs incurred by Public Service will be charged to the customer.

The customer is responsible for obtaining all necessary utility locates before excavation begins. PSC and/or The Locate Center will not locate any customer owned utilities prior to construction. This is the customers responsibility.

The customer will be responsible to provide all necessary property pins prior to excavation.

Water, sewer, gas and other utilities, with the exception of joint trench installations, shall be installed prior. These utilities shall clear the outer edge of all electrical equipment by twelve (12) inches.

The customer will provide Public Service adequate lead-time to schedule the installation.

Areas on the doors sides of electric pad mounted transformers and/or switch cabinets are to remain free of all obstructions for a minimum of eight (8) feet for maintenance operations. Consult a PSC representative before building near any PSC facility.

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After excavation of the trench, the customer will contact PSC Construction Department and obtain approval for facility installation. If the customer dug trench does not meet the requirements, the customer will be notified of the specifications that still need to be met. If Public Service is required to move a crew to the site more than once due to conditions caused by the customer, the customer will be charged a move-in fee as determined by local management.

**Customer is responsible for having equipment & manpower available on job site at all times during construction process to coordinate any additional excavation required and/or the backfill process with PSC. A Public Service employee will be on site for when the gas main is backfilled. Backfilling of the gas main MUST be coordinated with the construction department on site.**

The customer is to provide acceptable backfill or select fill (soil free of rocks and construction debris). Customer is required to have personnel and equipment on site at the time of installation to provide necessary lifts of select fill to accommodate the installation of all utilities in the trench per PSC standards. Frozen backfill will not be utilized. The customer will bear all responsibility for backfill compaction. The customer will correct any trench settling.

The customer is to complete the final backfill of the trench within a reasonable and agreed upon amount of time. If the trench is not completely backfilled within the agreed upon time frame, Public Service will backfill the trench and charge the customer the current costs.

The customer will provide adequate compaction to prevent excessive settling. If the cable and/or pipe is damaged during the backfill/compaction operations by the customer, the customer is responsible for actual repair costs.

If in Public Service's opinion, maintenance is required on the customer provided trench to protect the cable or pipe (due to grade change, settling of backfill, ditch washout, etc.), Public Service will notify the customer that additional work is required by the customer. If work is not completed within a timely manner, Public Service will perform the necessary work and charge the customer accordingly.

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## SOLE GAS TRENCH

Trench depths from final grade will be between a minimum of 32" to a maximum of 36". Width will be a minimum 18" to a maximum of 24". The customer will complete the backfill process in 2 lifts. Customer must have backfill equipment and operator on site.

## SOLE ELECTRIC TRENCH

Trench depths from final grade will be between a minimum of 36" to a maximum of 48". Width will be a minimum 18" to a maximum of 24". The customer will complete the backfill process in 2 lifts. Customer must have backfill equipment and operator on site.

## JOINT GAS AND ELECTRIC TRENCH
(Residential Only)

The trench designed for vertical separation is the preferred Public Service construction method. Maximum trench depth from final grade is 48". Trench width is approximately 18"minimum, 24" maximum. Public Service will provide and install the electric facilities, provide and install gas facilities, terminate the gas and electric as needed. The customer will complete the backfill process in 3 lifts. Customer must have backfill equipment and operator on site.

COPY

COPY

Concurrence to Route, Meter Location(s) and Contingencies.

X_____

FIR AVE

1 1/4" PED

2" PED

7TH ST

E.-E. JARRARD

4" PEYU

4" FB

1500

0009

603

814

W5S
40WW

812

1 E

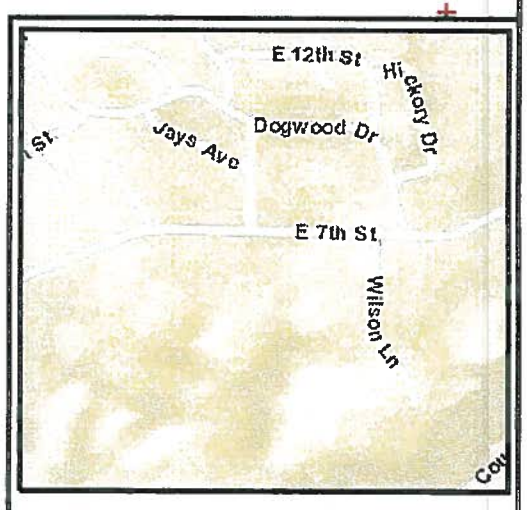
484

INSTALL:
4" PE Main & Locate Wire
in Customer Provided Trench
1210' X 36"D
1-17# Anode
1-Test Station
Do not bond wire.

TIE IN:
1-4" Control Tee & Transition
Fitting and Tie In.

TEST:
100# Air For 12HRS

Match Line Sheet 2




| Work Order Information | | |
|---|---|---|
| Service Request # | : | 00988333 |
| Design Number | : | 0000405742 2 |
| Designer/Planner ID | : | tf450 |
| Designer/Planner Name | : | McSchooler,Tillmon |
| Designer/Planner Ph # | : | 970.244.2695 |
| Manager Approval | : | _____ |

| Joint Utility | |
|---|---|
| E: N/A | G: Xcel |
| T: N/A | C: N/A |

| Design Location | | |
|---|---|---|
| Division | : | WESTERN REGION |
| County | : | Garfield |
| City | : | Rifle |
| Address | : | 27299 Hwy 6&24 |

T: 6S R: 93W S: 10

Map # : 1359628 02 Permit : N/A

| Electric | |
|---|---|
| Feeder: N/A | Voltage: N/A |
| Phase: N/A | Bkup Dev ID: |

| Gas | | | |
|---|---|---|---|
| System | : Pounds Medium | Pressure | : 60PSIG |
| Size | : 4" | Material | : PED |
| Dead End | : Main End Cap | | |

Work Order # :

Date: 04/18/2013

Sketch: 1 Of 2

Scale: 1" equals 100'

Xcel Energy

CONSTRUCTION USE ONLY

☐ NO CHANGES (BUILT AS DESIGNED)

☐ CHANGES MADE AS INDICATED
(ALL URD MUST HAVE ACTUAL
MEASUREMENTS FROM THE FIELD SITE)

RFO_____

FOREMAN_____ DATE_____

TEAM LEADER_____

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COPY

Concurrence to Route, Meter Location(s) and Contingencies.

X_____

Match Line Sheet 1

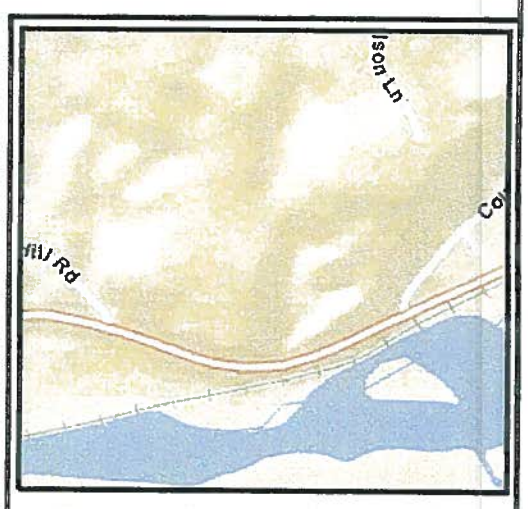
4" PEYU

4" PEYU

4" PEYU

INSTALL:
4" PE Main & Locate Wire
in Customer Provided Trench
1390' X 36"D

TEST:
100# Air for 14HRS




| Work Order Information | | | |
|---|---|---|---|
| Service Request # | : 00988333 | | |
| Design Number | : 0000405742 2 | | |
| Designer/Planner ID | : tf450 | | |
| Designer/Planner Name | : McSchooler,Tillmon | | |
| Designer/Planner Ph # | : 970.244.2695 | | |
| Manager Approval | : _____ | | |
| **Joint Utility** | | | |
| E: N/A | | G: Xcel | |
| T: N/A | | C: N/A | |
| **Design Location** | | | |
| Division | : WESTERN REGION | | |
| County | : Garfield | | |
| City | : Rifle | | |
| Address | : 27299 Hwy 6 | | |
| T: 6S | R: 93W | S: 15 | |
| Map # : 1359626 02 | | Permit : N/A | |
| **Electric** | | | |
| Feeder: N/A | | Voltage: N/A | |
| Phase: N/A | | Bkup Dev ID: | |
| **Gas** | | | |
| System : Pounds Medium | | Pressure : 60PSIG | |
| Size : 4" | | Material : PED | |
| Dead End : Main End Cap | | | |
| Work Order # : | | | |
| Date: 04/18/2013 | | | |
| Sketch: 2 Of 2 | | | |
| Scale: 1" equals 100' | | | |

Xcel Energy

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☐ NO CHANGES (BUILT AS DESIGNED)
☐ CHANGES MADE AS INDICATED
(ALL URD MUST HAVE ACTUAL MEASUREMENTS FROM THE FIELD SITE)

RFO_____

FOREMAN_____ DATE_____

TEAM LEADER_____

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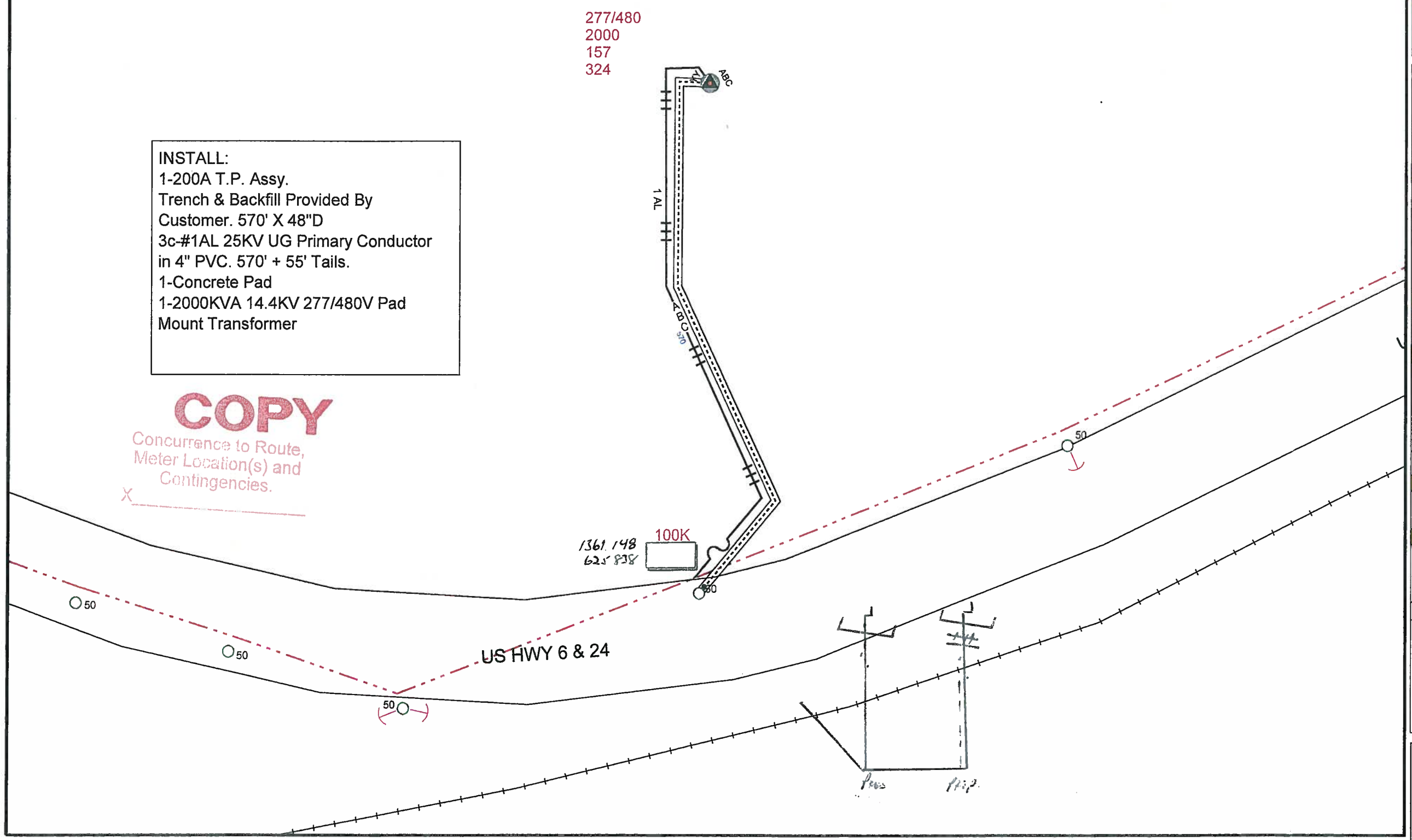
INSTALL:
1-200A T.P. Assy.
Trench & Backfill Provided By Customer. 570' X 48"D
3c-#1AL 25KV UG Primary Conductor in 4" PVC. 570' + 55' Tails.
1-Concrete Pad
1-2000KVA 14.4KV 277/480V Pad Mount Transformer

COPY
Concurrence to Route, Meter Location(s) and Contingencies.
X _____



| Work Order information | | |
|---|---|---|
| Service Request # | : | 00988334 |
| Design Number | : | 0000405743 1 |
| Designer/Planner ID | : | tf450 |
| Designer/Planner Name | : | McSchooler,Tillmon |
| Designer/Planner Ph # | : | 970.244.2695 |
| Manager Approval | : | _____ |

| Joint Utility | |
|---|---|
| E: XCEL | G: XCEL |
| T: CenturyLink | C: Comcast |

| Design Location | | |
|---|---|---|
| Division | : | WESTERN REGION |
| County | : | Garfield |
| City | : | Rifle |
| Address | : | 27299 Hwy 6&24 |
| T: 6S R: 93W S: 15 | | |
| Map # : 1359626 02 | | Permit : C-DOT |

| Electric | |
|---|---|
| Feeder: 2456W | Voltage: 24900 |
| Phase: ABC | Bkup Dev ID: |

| Gas | | | |
|---|---|---|---|
| System | : N/A | Pressure | : N/A |
| Size | : N/A | Material | : N/A |
| Dead End | : N/A | | |

Work Order # :

Date: 01/11/2013
Sketch: 1 Of 1
Scale: 1" equals 100'

Xcel Energy

CONSTRUCTION USE ONLY
☐ NO CHANGES (BUILT AS DESIGNED)
☐ CHANGES MADE AS INDICATED (ALL URD MUST HAVE ACTUAL MEASUREMENTS FROM THE FIELD SITE)

RFO _____
FOREMAN _____ DATE _____
TEAM LEADER _____

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**CITY OF RIFLE, COLORADO**
**ORDINANCE NO. 12**
**SERIES OF 2013**

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, PROVIDING FOR THE SUBMITTAL FOR APPROVAL OF THE REGISTERED VOTERS OF THE CITY OF RIFLE AT THE 2013 REGULAR MUNICIPAL ELECTION A QUESTION WHETHER SECTION 9.2 OF THE CITY CHARTER SHALL BE AMENDED SO THE DATE THE ANNUAL BUDGET IS SUBMITTED TO THE CITY COUNCIL COINCIDES WITH THE LOCAL GOVERNMENT BUDGET LAW OF COLORADO.

WHEREAS, Section 9.2 of the Charter of the City of Rifle requires the City Manager to submit an annual budget to the City Council by September 20th of each year in order to have adequate time to certify the property tax mill levy; and

WHEREAS, since the Charter was adopted in 1963, state statutes have changed the timing of the property assessed valuation and mill levy certification; and

WHEREAS, these changes have necessitated that the timing of the budget process be changed to be consistent with current statutes and the City annually passes a resolution as part of its budget process to evidence these changes; and

WHEREAS, the City Council proposes amending the City's Charter by amending Section 9.2 to concur with the Local Government Budget Law of Colorado; and

WHEREAS, C.R.S. §31-2-210 requires any Charter Amendment to be approved by the electorate of the City, and the City Council desires to place the proposed Charter Amendment on the ballot for the regular municipal election to be held on September 10, 2013.

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

1. Recitals. The City Council incorporates the foregoing recitals as conclusions, facts, determinations and findings by the City Council.

2. Submission to Voters. The following question stated in Section 3 below shall be submitted to the registered voters of the City of Rifle voting at the regular municipal election which shall be held on Tuesday, September 10, 2013.

3. Publication and Ballot Form. The City Clerk shall cause a notice of election for the following ballot question to be published as part of the regular municipal election publication published in the *Citizen Telegram* in substantially the following form.

**NOTICE OF BALLOT QUESTION CONCERNING AN AMENDMENT TO SECTION 9.2 OF THE CITY OF RIFLE CHARTER SO THAT THE DATE THE ANNUAL BUDGET IS SUBMITTED TO THE CITY COUNCIL COINCIDES WITH THE LOCAL GOVERNMENT BUDGET LAW OF COLORADO.**

**NOTICE IS HEREBY GIVEN that an election will be held on Tuesday, September 10, 2013, between the hours of 7:00 a.m. and 7:00 p.m. At this election, the following question shall be submitted to the registered voters of the City of Rifle:**

**SHALL SECTION 9.2 OF THE CITY OF RIFLE CHARTER BE AMENDED WITH THE FOLLOWING ADDITIONS AND ~~DELETIONS~~?**

**~~ON OR BEFORE THE 20TH DAY OF SEPTEMBER OF EACH YEAR,~~ THE CITY MANAGER SHALL SUBMIT TO THE CITY COUNCIL A COMPLETE BUDGET FOR THE CITY FOR THE NEXT FISCAL YEAR BY THE DATE SET FORTH IN THE LOCAL GOVERNMENT BUDGET LAW OF COLORADO.**

INTRODUCED, on June 17, 2013, read in full, passed on first reading, and ordered published by title as required by the City Charter.

INTRODUCED a second time at a regular meeting of the Council of the City of Rifle, Colorado, held on July 1, 2013, passed without amendments, approved, and ordered published in full as required by the Charter.

DATED this _____ day of _____, 2013.

CITY OF RIFLE, COLORADO

By: _____
Mayor

ATTEST:

_____
City Clerk

# MEMORANDUM

TO: Honorable Mayor and City Council

FROM: Matt Sturgeon, City Manager

DATE: June 26, 2013

SUBJECT: Authorize July 3rd Centennial Park Fireworks Display

Section 10-10-40 of the Rifle Municipal Code prohibits the use of fireworks between Memorial Day and Labor Day within the City of Rifle. The RMC has no clause allowing the City Manager or other staff to exempt City sponsored fireworks displays. Therefore, staff is requesting City Council move to grant a variance and permit the vendor retained by the Rifle Parks and Recreation Department to shoot off fireworks from the Rifle Middle School football field on the evening of July 3, 2013.

The Rifle Police Chief consulted with Colorado River Fire and Rescue, and it was determined this event can safely occur at this location. Staff will consult with public safety officials up until the moment of the event to ensure it remains a safe display.

**CITY OF RIFLE, COLORADO**
**ORDINANCE NO. 13**
**SERIES OF 2013**

AN ORDINANCE OF THE CITY OF RIFLE, COLORADO, AMENDING CHAPTER 10, ARTICLE 11, SECTION 90 OF THE RIFLE MUNICIPAL CODE TO PROHIBIT EXCESSIVE IDLING IN DESIGNATED AREAS.

WHEREAS, Section 10-11-90(c) of the Rifle Municipal Code (the "Code") prohibits excessive idling of motor vehicles in or within thirty (30) feet of a residential zoned area; and

WHEREAS, the City of Rifle (the "City") has received noise complaints related to excessive idling in areas where idling for extended periods is not currently prohibited under the Code, yet disrupting and impacting citizens; and

WHEREAS, to prevent such noise disturbances, the City Council wishes to amend Section 10-11-90(c) of the Code to prohibit excessive idling in "designated areas" at certain times.

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

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. Subsection 10-11-90(c) of the Rifle Municipal Code is hereby amended to read as follows, with additions shown in **bold, double underlined text**, and ~~strike-through language is deleted~~.

**Sec. 10-11-90. Motor vehicle noise**.

***

(c) Excessive idling. No person shall operate or cause to be operated an engine of an unattended standing motor vehicle for a period in excess of five (5) minutes, if such vehicle is parked in or within thirty (30) feet of a residential zoned area**,** ~~or~~ if such vehicle is parked on a residential street or premises less than thirty (30) feet from the private property boundary of another residential premises**, or if such vehicle is parked in a designated area posted with signs indicating that excessive idling is prohibited during specified times**; provided, however, that any operation of an engine of a standing motor vehicle within an enclosed structure shall not be subject to the provisions of this Subsection.

INTRODUCED on July 1, 2013, read by title, passed on first reading, and ordered published by title as required by the Charter.

INTRODUCED a second time at a regular meeting of the Council of the City of Rifle, Colorado, held on July 17, 2013, passed without amendment, approved, and ordered published in full as required by the Charter.

Dated this ___ day of _____, 2013.

CITY OF RIFLE, COLORADO

BY _____
Mayor

ATTEST:

_____
City Clerk

# City of Rifle
# Utility Department News
## For Council

### Biosolids Action Plan

A meeting was held on May 21 with residents concerning the proposed study and requesting comments on possible alternatives for use or disposal of Biosolids from the RRWWRF. Information from the public was very helpful and will be incorporated into the final report. A technical memorandum is due in the next few weeks to reduce the various alternatives to about four for final investigation and to discuss comingling of water treatment plant residuals with RRWWRF Biosolids.

### Drought Water Restrictions

Several water agencies and cities are imposing water restrictions already anticipating a serious drought in early summer. We have not yet seen river conditions that would require restrictions. We will continue to observe demand, and the quality and depth of water in the Colorado River and if conditions warrant, inform Council for the need to apply watering restrictions.

### Sanitary Sewer Cleaning and Televising Program

The program for this year will clean some 85,000 feet of the collection system, remove roots and televise the interior of the sewers to determine damage and identify services to reduce the possibility of sewerage overflows and stoppages. The work is underway and about 25,000 feet has been completed to date.

### Bulk Water Sales

A new bulk water sales facility has been installed and should be operational shortly at the energy innovation center. Sales will be strictly by credit card and sales from a fire hydrant meter within the wastewater plant will be eliminated. It is anticipated that the majority of sales from this station will be primarily water trucks for the gas and construction industry.

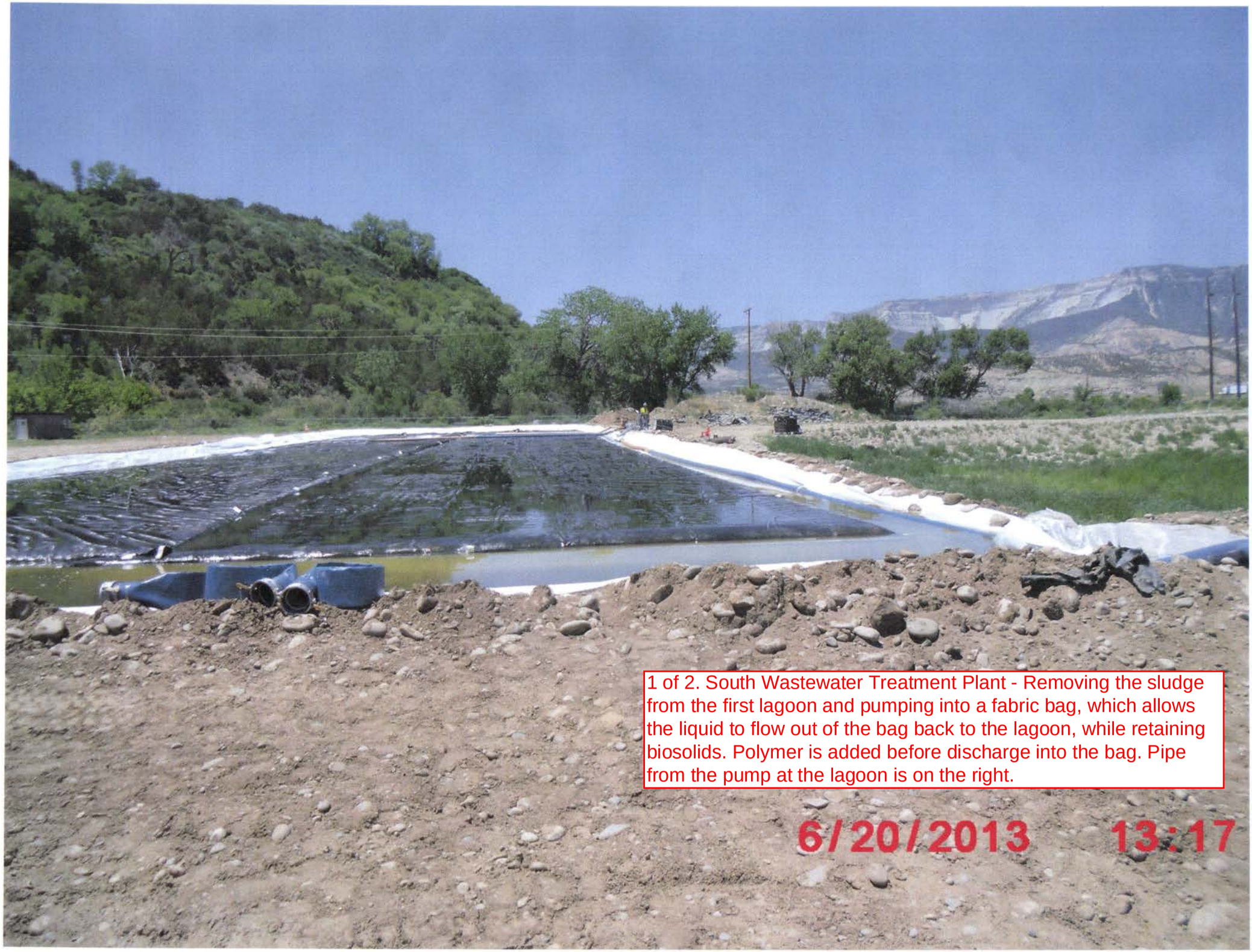
### Unidirectional Flushing

Unidirectional flushing of the entire City water system has been completed. Sixty miles of mains have been cleaned, improving taste and odor and removing sediments, biofilms and loose deposits from water mains. It is anticipated that this work will be repeated next year.

### SWWTP Sludge Removal

Biosolids will be removed at the SWWTP using City Staff with assistance from WaterSolve LLC. The plan was to be carried out last year but we ran out of time before winter. Sludge is being pumped from the lagoon into a geotube (filtration fabric) from which liquid will flow out and solids retained. Polymer is added to assist in solid retainage. Two photographs of the operation are enclosed in the 7/1 packet.

June 28, 2013




1 of 2. South Wastewater Treatment Plant - Removing the sludge from the first lagoon and pumping into a fabric bag, which allows the liquid to flow out of the bag back to the lagoon, while retaining biosolids. Polymer is added before discharge into the bag. Pipe from the pump at the lagoon is on the right.

2 of 2. Connections to the fabric bag