

**TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES MEETING**

January 18, 2022

6:30PM

A G E N D A

1. ROLL CALL 6:30
2. PLEDGE OF ALLEGIANCE
3. PUBLIC COMMENT
Each speaker will be limited to three minutes. The Board of Trustees is not authorized by the Colorado Open Meetings Law to discuss, comment, or act at the meeting on any issue raised by public comment. The Mayor may refer the matter to the Town Administrator or Town Attorney for immediate comment, or to staff to obtain additional information and report back to the Board as appropriate.
4. CONSENT AGENDA Mayor Palmer
 - a. Approval of November 16, 2021 Minutes
 - b. Approval of December 14, 2021 Minutes
 - c. Resolution #1-2022, Locations of Notice
 - d. Re-adopt Columbine Valley 3-Mile Plan
5. REPORTS
 - a. Mayor
 - b. Trustees
 - c. Finance Report
 - d. Town Administrator
 - e. Chief of Police
6. OLD BUSINESS
 - a. There is no Old Business
7. NEW BUSINESS Mrs. Blair
Mr. McCrumb
 - a. Resolution #2-2022, CO Local Government Trust
 - b. 2021 Audit Engagement Letter
8. ADJOURNMENT

TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES
Minutes
November 16, 2021

Mayor Palmer called the Regular Meeting of the Trustees to order at 6:30 p.m., in the Conference Room at the Town Hall at 2 Middlefield Road, Columbine Valley, Colorado. Roll call found the following present:

Trustees: Roy Palmer, Bruce Menk, Kathy Boyle, Bill Dotson, Mike Giesen, Ed Icenogle, and Jim Tarpey
Also present: Lee Schiller, J.D. McCrumb, Sue Blair, Diane Rodriguez, and Bret Cottrell

PUBLIC COMMENT: There was no public comment.

CONSENT AGENDA:

ACTION: upon a motion by Trustee Tarpey and a second by Trustee Giesen, the Board of Trustees unanimously approved the consent agenda as presented.

REPORTS

- A. The mayor offered no report.
- B. Trustee Menk updated the Trustees on the review he conducted of the Town's insurance coverage, reporting he found it sufficient. Trustee Dotson updated the Trustees on the Town's investments and banking transition.
- C. Mrs. Blair reviewed the Town's October financials as presented in the Trustees Packet.
- D. Mr. McCrumb reviewed his report as presented in the Trustees Packet. The Trustees discussed the Wild Plum Construction Management Plan fines currently being assessed on non-functioning cameras.
- E. Chief Cottrell reviewed his report as presented in the Trustee Packet.

OLD BUSINESS

- A. **Trustee Bill #5 – Number of Pets (2nd Reading):** Mr. Schiller presented the ordinance limiting the number of dogs and cats in Columbine Valley to three each. The Trustees asked clarifying questions and had an in-depth discussion. Trustee Dotson offered an amendment, seconded by Trustee Icenogle to remove all references to cats from the ordinance.
ACTION: upon a motion by Trustee Menk and a second by Trustee Boyle, the Board of Trustees unanimously approved Trustee Bill #5 on 2nd Reading, as amended.
- B. **Public Hearing on Trustee Bill #6, 2021 – Speed Limit:** Mayor Palmer opened the Public Hearing at 7:32 p.m.. Mr. Schiller presented ordinance regarding speed on Fairway Lane.
Public Comment: Mara Marks, 8 Driver Lane, and Connie Dotson, 67 Brookhaven Drive offered support to the reduction in speed.
The public hearing was closed at 7:33 with a motion by Trustee Menk and a second by Trustee Giesen.
- C. **Trustee Bill #6 – Speed Limit (2nd Reading):** Mr. Schiller presented the ordinance reducing the speed on a portion of Fairway Lane from 25 to 20 mph. The Trustees asked clarifying questions and had a brief discussion.

ACTION: upon a motion by Trustee Boyle and a second by Trustee Tarpey, the Board of Trustees unanimously approved Trustee Bill #6 on 2nd Reading.

- D. Public Hearing on 2022 Town Budget:** Mayor Palmer opened the Public Hearing at 7:35 p.m. Mrs. Blair presented the 2022 annual budget. The Trustees asked clarifying questions. The Trustees reviewed the 2019 decision to correct the mil levy, which would increase property tax collection by approximately \$92,000, by setting the mil levy at 9.33 with no temporary reduction. The Trustees directed staff to set the transfer to capital to an amount closer to \$1.2m, leaving approximately \$1m in reserves.

Public Comment: There was no public comment.

The public hearing was closed at 7:36 with a motion by Trustee Giesen and a second by Trustee Tarpey. There was no additional action required.

NEW BUSINESS

- A. Dispatch IGA with Arapahoe County:** Chief Cottrell presented the annual dispatch IGA to the Trustees. The Trustees asked clarifying questions.

ACTION: upon a motion by Trustee Menk and a second by Trustee Dotson, the Board of Trustees unanimously approved the IGA as presented.

- B. Opioids Settlement MOU:** Mr. Schiller presented an MOU with the State Attorney General regarding Columbine Valleys share of the national settlement. He outlined the parameters required with retaining the funds and recommended the Town sign the IGA but relinquish the funds for use by the county. The Trustees asked clarifying questions.

ACTION: upon a motion by Trustee Icenogle and a second by Trustee Tarpey, the Board of Trustees unanimously approved signing the IGA and relinquishing the funds for use by the County.

- C. Set December Trustee Meeting for December 14, 2021:** The Town mil levy must be filed by December 15, requiring the Trustees December meeting be moved forward one week to December 14.

ACTION: upon a motion by Trustee Menk and a second by Trustee Boyle, the Board of Trustees unanimously approved setting the December meeting for the 14th at 6:15 p.m.

EXECUTIVE SESSION: ACTION: upon a motion by Trustee Menk and a second by Trustee Giesen, the Board of Trustees unanimously approved entering executive session at 8:35 p.m. to discuss personnel matters, involving performance and compensation, pursuant to C.R.S. § 24-6-402(4)(f).

ADJOURNMENT: There being no further business, the meeting was adjourned at approximately 8:55 p.m.

Submitted by,
J.D. McCrumb, Town Administrator

** All reports and exhibits listed "as attached" are available on the Columbine Valley web site and by request at Town Hall.
** All minutes should be considered in DRAFT form until approved by the Board of Trustees at the next regular meeting.*

TOWN OF COLUMBINE VALLEY
BOARD OF TRUSTEES
Minutes
December 14, 2021

Mayor Palmer called the Special Meeting of the Trustees to order at 6:15 p.m., in the Ball Room at the Columbine Country Club 17 Fairway Lane, Columbine Valley, CO 80123. Roll call found the following present:

Trustees: Roy Palmer, Bruce Menk, Kathy Boyle, Bill Dotson, Mike Giesen, Ed Icenogle, and Jim Tarpey

Also present: Lee Schiller and J.D. McCrumb

NEW BUSINESS:

Resolution # 4, Series 2021: Upon presentation and review of the 2022 Budget for the Town of Columbine Valley, the Board of Trustees took the following action:

ACTION: upon a motion by Trustee Dotson and a second by Trustee Giesen, the Board unanimously approved Resolution # 4, Series 2021

Resolution # 5, Series 2021: Upon receipt of the valuation of the property in the Town from the Arapahoe County Assessor's Office, the Board took the following action:

ACTION: upon a motion by Trustee Tarpey and a second by Trustee Boyle, the Board unanimously approved Resolution # 5, Series 2021.

ADJOURNMENT: There being no further business, the meeting adjourned at 6:19 p.m.

Submitted by,
J.D. McCrumb, Town Administrator

** All reports and exhibits listed "as attached" are available on the Columbine Valley web site and by request at Town Hall, 2 Middlefield Road.*

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Request for Board of Trustee Action

Date: January 18, 2022

Title: Location of Notice

Presented By: J.D. McCrumb, Town Administrator

Prepared By: J.D. McCrumb, Town Administrator

Background: The Colorado Open Meetings Law, C.R.S. § 24-6-401, *et seq.*, requires that any meeting at which a majority or a quorum is in attendance or expected to be in attendance, or at which any formal action on policies, positions, resolutions, rules or regulations occurs, “be held only after full and timely notice to the public.” “Meetings” include those held by “any board, committee, commissions, authority, or other advisory, policy-making, rulemaking, or formally constituted body of any [town].” “A local public body shall be deemed to have given full and timely notice if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than 24-hours prior to the holding of the meeting.”

The Colorado Open Meetings Law further provides that the public place for the posting of such notices “shall be designated annually at the elected bodies first meeting of each calendar year.”

Attachments: Resolution #1

Staff Recommendations: Approve as presented

Recommended Motion: “I move to approve Resolution #1 as presented as part of the consent agenda.”

RESOLUTION NO. 1
SERIES OF 2022

A RESOLUTION SPECIFYING THE LOCATION WHERE NOTICES OF PUBLIC MEETINGS ARE TO BE POSTED AND IDENTIFYING THE NEWSPAPER WHERE NOTICES AND OTHER INFORMATION REQUIRED TO BE PUBLISHED WILL BE PRINTED

WHEREAS, pursuant to the Colorado Open Meetings Law, 24-6-401, et seq., C.R.S., as amended, the Town of Columbine Valley, as a local public body, is required to give timely and adequate notice of its meetings; and

WHEREAS, pursuant to 24-6-402(2)(c) C.R.S., as amended, "...a local public body shall be deemed to have given full and timely if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than twenty-four hours prior to the holding of the meeting. The public place or places for posting such notice shall be designated annually at the public body's first regular meeting of each calendar year"; and

WHEREAS, except for where publication in a newspaper is specifically required by ordinance or state statute, the terms "publication", "publish" or "published" shall mean a physical posting at the Columbine Valley Town Hall;

NOW, THEREFORE, it is hereby RESOLVED as follows:

- 1) The Board of Trustees hereby designates the bulletin board at the main entrance of the Columbine Valley Town Hall, 2 Middlefield Road; and
- 2) Notices and other information, when specifically required by ordinance or state statute to be published in a newspaper of general circulation within the Town of Columbine Valley, shall be published in the *Littleton Independent*.

ADOPTED AND APPROVED this ___ day of _____, 2022.

Roy Palmer, Mayor

JD McCrumb, Clerk

Town of Columbine Valley, Resolution No. 1, Series of 2022

The undersigned hereby certifies that the Town of Columbine Valley has enacted:

This Resolution No. 1 Series of 2022, and that such Resolution is a true and correct copy of the original which is in my possession.

Authorized Signature Date

Printed Name



Request for Board of Trustee Action

Date: January 18, 2022

Title: Re-adopt 3-Mile Plan

Presented By: Brent Kaslon, Town Planner

Prepared By: Brent Kaslon, Town Planner

Background: In 2019, the Town completed a rigorous Master Planning effort that concluded with a comprehensive vision moving forward into a new decade. With the approval of the 2020 Master Plan, it was directed that the Town complete a three-mile plan. This three-mile plan shows the area of influence of a town and is required by state statute for any future annexation. The 3-Mile Plan shows the area in which the Town can expand and how services will be provided. The 3-Mile Plan was first adopted by the Trustees in April, 2021; the plan must be re-adopted every year.

Attachments: 3-Mile Plan

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve the 3-Mile Plan as presented as part of the consent agenda."

Town of Columbine Valley

Three Mile Plan

This document constitutes the Three-Mile Plan for the Town of Columbine Valley, as required by and in conformance with Section 31-12-105(1)(e) of the Colorado Revised Statutes (C.R.S.). This document is adopted as an addendum to the Town's Master Plan and updated annually.

Introduction

The intent of this document is to comply with the requirements of The Municipal Annexation Act of 1965 as amended and Section 31-12-105(1) (e), C.R.S. The state statute limits municipal annexations to no more than "three miles in any direction from any point of such municipal boundary in any one year." Contiguity is also required by Section 31-12-104(1)(a), C.R.S., and is achieved by annexing a platted street or alley, public or private right-of-way, a public or private transportation right-of-way or area, or a lake, reservoir, stream, or other natural or artificial waterway.

Section 32-12-105(1)(e), C.R.S., requires that prior to annexing any property within the three-mile limit, a municipality shall have in place a plan that generally describes the following:

Location, character, and extent of proposed streets, subways, bridges, waterways, waterfronts, parkways, playgrounds, squares, parks, aviation fields, other publicways, grounds, open spaces, public utilities, and terminals for water, light, sanitation, transportation, and power to be provided by the municipality; and proposed land uses for the area.

The state statute requires that this Three-Mile Plan be updated or re-adopted on an annual basis.

Three-Mile Plan

The Town of Columbine Valley's Three Mile Plan Map shows a three-mile buffer and includes existing roadways, other transportation corridors, public spaces, water ways, and surrounding municipal boundaries. The map gives a large overview of the 3-mile limits. This map serves as a tool to guide the evaluation of annexation proposals and their potential impacts. Major transportation corridors and surrounding municipal boundaries including town limits, county limits and open space areas are also shown on this map. The unincorporated portions of Arapahoe County, Douglas County and Jefferson County within three miles of the Town of Columbine Valley boundary are legally obtainable for annexation pursuant to Section 31-12-105(1)(e), C.R.S.

Existing Town of Columbine Valley, Arapahoe County, Douglas County and Jefferson County zoning regulations will be considered for potential land uses within the Town of Columbine Valley and the three-mile limit for annexation by the City. If any land within the three-mile area is proposed to be annexed in the future, specific proposals should be reviewed with some consideration for County-adopted plans as well as applicable approved subarea plans.

Utilities

Natural gas and electric utilities are provided by Xcel Energy within Town of Columbine Valley and within the three-mile limit for annexations. Due to the existing infrastructure within the 3-mile area, it is predicted that sufficient supplies and distribution systems for natural gas and electricity are available to serve development within the three-mile area. CenturyLink and Comcast provide communication service.

Public Improvements and Services

Public services, public improvements, and public infrastructure within Town of Columbine Valley and the three-mile limit are provided by Platte Canyon Water and Sanitation District, Southwest Water and Sanitation District, Columbine Water and Sanitation District and other Denver Water subsidiaries, South Suburban Parks and Recreation, numerous special districts, including metropolitan districts, and water and sanitation districts. It is expected that in most cases, to the extent that public improvements are not available to serve areas annexed to the Town, these special districts, including metropolitan districts, will be the vehicles to guide the construction or the acquisition of the necessary infrastructure and provide these public services.

Water and sanitation service providers within the three-mile limit include Denver Water, Southwest Metro Water and Sanitation District, South Arapahoe Sanitation District, Columbine Sanitation District, Centennial Water and Sanitation District, Dominion Water and Sanitation District, Grant Water and Sanitation District, Southgate Water and Sanitation District, City of Englewood, and Cherry Hills Village.

First responder services including police services, fire protection, emergency medical and ambulance service is provided to the Town of Columbine Valley and the area within the three-mile limit by Columbine Valley Police Department, South Metro Fire Rescue Authority, and the West Metro Fire Protection District.

Park and recreation facilities are provided to the Town of Columbine Valley and the area within the three-mile limit by the Town of Town of Columbine Valley, City of Littleton, South Suburban Parks and Recreation, Foothills Parks and Recreation, Jefferson County, Douglas County, City of Sheridan, City of Englewood, Denver Parks and Recreation, Highlands Ranch Metropolitan District and Colorado State Parks (Chatfield State Park).

Library services are provided to the Town of Columbine Valley and the area within the three-mile limit by the Arapahoe Library District, City of Littleton, and Jefferson County Public Library.

Transportation

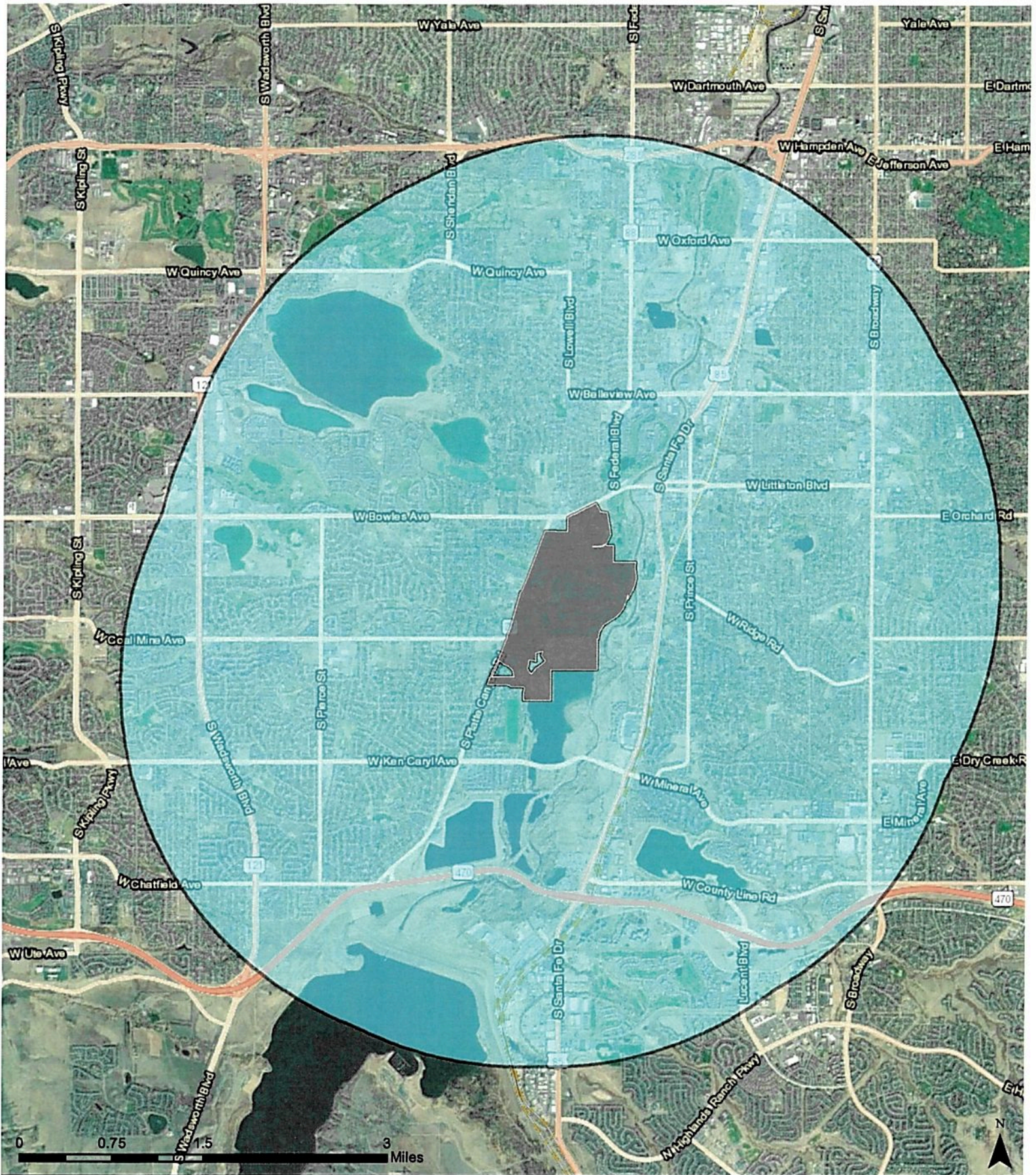
The Town of Columbine Valley and areas within the three-mile limit are currently accessed by several existing transportation systems, including US Highway 285, US Highway 85 (Santa Fe Drive), Colorado State Highway 470 (C-470) and the Regional Transportation District's southwest corridor light-rail line.

Major roadway corridors serving the Town of Columbine Valley and the area within the three-mile limit include West Bowles Avenue, West Mineral Avenue/Ken Caryl Avenue, South Platte Canyon Road/Lowell Boulevard, West Belleview Avenue, South Pierce Street, West Coal Mine Avenue, South Broadway, South Federal Boulevard, and South Wadsworth Boulevard.

Summary

The Town of Columbine Valley and within the annexation area in three-mile limit by the Town consists of an established system of roadways and multi-modal transportation networks and facilities, public spaces, utilities, public services, and drainage infrastructure. Many special districts are also used to support and provide public services to areas within the Town of Columbine Valley and in the area within the annexation boundary. In cases where the Town of Columbine Valley cannot provide all the required services, existing properties and new developments within the three-mile area may need to rely on services provided by contracts with special districts and/or other jurisdictions. Special districts will be considered to serve newly annexed areas. Generally, it is anticipated that there will be sufficient capability to provide utility and public services and well as improvements and necessary facilities within the designated three-mile area.

All proposed annexations shall be required to conform to the Colorado Municipal Annexation Act of 1965 as amended, building code, electric code, environmental covenants, Town of Columbine Valley Master Plan, and any additional planning documents approved by the Town of Columbine Valley.



Legend

- Town of Columbine Valley Boundary
- 3-mile buffer

Town of Columbine Valley 3-mile Buffer



TOWN OF COLUMBINE VALLEY
Financial Statements Ending December 31, 2021
Variance Summary

General Fund

Revenues

- General Fund Revenues are at 141% of budget
 - o Property tax collections (99% of budget)
 - o Sales and use taxes (145% of budget)
 - o Court fines (233% of budget)
 - o Unbudgeted Hunted Run violation revenue of \$213,325
 - o American rescue plan Non entitlement unit Grant of \$188,387

Administration – 80% of budget

- Bank charges 120%, \$500 per month for Wells Fargo credit card fees and \$120 per month for Bank checking account fees.
- Health insurance 139%. Cafeteria plan and HSA contributions unbudgeted.

Public Safety – 99% of budget

- Cruiser gas 141%. High price of gasoline.
- Cruiser insurance \$122% - will check with Dana to see why this is over budget.
- Health insurance 133%. Cafeteria plan and HSA contributions unbudgeted.
- Payroll taxes at 37%. Pension & D&D was included in the taxes, so this was separated.
- Pension of \$42,790 was partially budget with taxes, but will be separated out in 2022 budget.
- Arapahoe County dispatch fee, received a refund of \$25,000.

General Fund Expenditures

- General Fund Expenditures are at 84% of budget. In addition, a transfer to the Capital fund was made in the amount of \$1,000,000.
- The ending fund balance is \$3,391,944.

Capital Fund

- Revenues total \$3,649 from the brick sales.
- Expenditures
 - o \$6,400 for the body cameras.
 - o \$47,055 2020 Ford Interceptor
 - o \$12,550 for new furnace and air conditioner for basement
- With the \$1,000,000 transfer, the ending fund balance is \$1,444,029.

Conservation Trust Fund

- Revenues total \$8,976 with zero expenditures to date.
- Ending fund balance \$22,983.

Arapahoe County Open Space Fund

- Revenues total \$43,918 with \$3,549 expenditures to date.
- Ending fund balance \$489,744.

Impact Fees

- Impact Fee revenues \$609,600 (100% of budget) with zero expenditures to date.
- Ending fund balance \$876,843

Transportation Fees

- Transportation fees \$107,339 (89% of budget) with zero expenditures to date.
- Ending fund balance \$107,339.

**TOWN OF COLUMBINE VALLEY
CASH POSITION
YEAR TO DATE (YTD) AS OF DECEMBER 31, 2021**

Account Activity Item Description	CHECKING	INVESTMENTS	TOTAL ALL ACCOUNTS
Wells Fargo checking	\$ 118,230	\$ -	\$ 118,230
Bank of the West checking	100	-	100
Bank of the West money market	-	100	100
Vectra Bank money market	-	4,946	4,946
Vectra Bank investment	-	413,937	413,937
C-Safe Primary	-	3,833,260	3,833,260
C-Safe Impact fee	-	851,443	851,443
C Safe CTF	-	20,719	20,719
Arapahoe County shareback	-	493,291	493,291
YTD Cash Balances	118,330	5,617,696	5,736,026
Less amount allocated for capital	-	(1,444,029)	(1,444,029)
Less amount restricted for ACOS	-	(489,744)	(489,744)
Less amount restricted for CTF	-	(22,983)	(22,983)
Less amount restricted for impact fees	-	(876,843)	(876,843)
Less amount restricted for transportation fees	-	(107,339)	(107,339)
CURRENT UNRESTRICTED/UNALLOCATED BALANCE	\$ 118,330	\$ 2,676,758	\$ 2,795,088

TOWN OF COLUMBINE VALLEY
ALLOCATION OF AVAILABLE FUND BALANCES
YEAR TO DATE (YTD) AS OF DECEMBER 31, 2021

Account Activity Item Description	General	Capital	Conservation Trust	Arapahoe Cty Open Space	Impact Fees	Transportation Fees	TOTALS
BEGINNING FUND BALANCES	\$ 2,130,611	\$ 509,367	\$ 14,001	\$ 449,205	\$ 267,095	\$ -	\$ 3,370,279
YTD REVENUES PER FINANCIAL STATEMENTS							
Taxes	2,361,299	-	-	-	-	-	2,361,299
Permits and fines	1,145,810	-	-	-	-	-	1,145,810
Intergovernmental	388,302	-	-	-	-	-	388,302
Interest	1,069	-	6	170	148	-	1,393
Other	5,357	-	-	-	-	-	5,357
Donations	-	3,649	-	-	-	-	3,649
Grants	188,387	-	-	-	-	-	188,387
Conservation Trust Fund entitlement	-	-	8,976	-	-	-	8,976
Arapahoe County open space fund	-	-	-	43,918	-	-	43,918
Impact fees	-	-	-	-	609,600	-	609,600
Transportation fees	-	-	-	-	-	107,339	107,339
Total YTD revenues	4,090,224	3,649	8,982	44,088	609,748	107,339	4,864,030
Total YTD expenditures	(1,828,891)	(77,987)	-	(3,549)	-	-	(1,910,427)
Excess of revenues over (under) expenditures	2,261,333	(74,338)	8,982	40,539	609,748	107,339	2,953,603
Transfers	(1,000,000)	1,000,000	-	-	-	-	-
Sale of police cruiser	-	9,000	-	-	-	-	9,000
Net change in fund balance	1,261,333	934,662	8,982	40,539	609,748	107,339	2,962,603
YTD ENDING FUND BALANCES	\$ 3,391,944	\$ 1,444,029	\$ 22,983	\$ 489,744	\$ 876,843	\$ 107,339	\$ 6,332,882

Budget vs actual reference

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TOWN OF COLUMBINE VALLEY
BALANCE SHEET - All FUNDS
December 31, 2021
Unaudited

	General
ASSETS	
Cash and investments	\$ 5,736,026
Accrued revenue	89,314
Other receivables	582,310
Property tax receivable	4,672
TOTAL ASSETS	\$ 6,412,322
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 62,697
Accrued liabilities	12,071
Deferred property tax revenue	4,672
Total liabilities	79,440
 FUND BALANCES	
General	3,391,944
Capital	1,444,029
Conservation trust fund	22,983
Arapahoe county open space	489,744
Impact fees	876,843
Transportation fees	107,339
Total fund balances	6,332,882
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,412,322

**TOWN OF COLUMBINE VALLEY
GENERAL - SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unaudited

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Taxes	\$ 2,361,299	\$ 1,791,526	\$ 569,773	132%
Permits and fines	1,145,810	695,000	450,810	165%
Intergovernmental	388,302	397,968	(9,666)	98%
Interest	1,069	11,500	(10,431)	9%
Other	5,357	-	5,357	-
Grants	188,387	-	188,387	-
Total revenues	<u>4,090,224</u>	<u>2,895,994</u>	<u>1,194,230</u>	<u>141%</u>
EXPENDITURES				
Administration	813,521	1,022,297	(208,776)	80%
Planning and engineering	42,997	50,955	(7,958)	84%
Public safety	760,391	767,580	(7,189)	99%
Public works	211,982	329,290	(117,308)	64%
Total expenditures	<u>1,828,891</u>	<u>2,170,122</u>	<u>(341,231)</u>	<u>84%</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,261,333</u>	<u>725,872</u>	<u>1,535,461</u>	<u>312%</u>
OTHER FINANCING USES				
Transfer to capital	(1,000,000)	(500,000)	(500,000)	200%
Total other financing uses	<u>(1,000,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>200%</u>
NET CHANGE IN FUND BALANCE	1,261,333	<u>\$ 225,872</u>	<u>\$ 1,035,461</u>	
BEGINNING FUND BALANCE	<u>2,130,611</u>			
ENDING FUND BALANCE	<u>\$ 3,391,944</u>			

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE TWO MONTHS AND YEAR ENDED DECEMBER 31, 2021
Unaudited

	Current Two Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
REVENUES					
Taxes					
Cable television	\$ 6,195	\$ 37,056	\$ 36,000	\$ 1,056	103%
Property taxes	-	431,219	435,891	(4,672)	99%
Sales and use taxes	340,256	1,804,235	1,243,482	560,753	145%
Specific ownership taxes	4,910	30,041	26,153	3,888	115%
Utility franchise fees	10,000	58,748	50,000	8,748	117%
Total taxes	361,361	2,361,299	1,791,526	569,773	132%
Permits and fines					
Court fines	23,887	116,281	50,000	66,281	233%
Permits, fees and services	165,601	816,204	645,000	171,204	127%
Violations	61,425	213,325	-	213,325	-
Total permits and fines	250,913	1,145,810	695,000	450,810	165%
Intergovernmental					
Bow Mar IGA	-	295,095	295,168	(73)	100%
Bow Mar IGA admin	-	20,000	25,000	(5,000)	80%
County highway tax revenue	(593)	16,227	15,000	1,227	108%
Motor vehicle registration fees	1,056	6,026	6,000	26	100%
State cigarette tax apportionment	521	1,916	800	1,116	240%
State highway user's tax	7,469	49,038	56,000	(6,962)	88%
Total intergovernmental	8,453	388,302	397,968	(9,666)	98%
Interest	123	1,069	11,500	(10,431)	9%
Other	1,959	5,357	-	5,357	-
Grants	-	188,387	-	188,387	-
TOTAL REVENUES	622,809	4,090,224	2,895,994	1,194,230	141%
EXPENDITURES					
Administration					
Accounting and audit	6,688	57,731	67,500	(9,769)	86%
Advertising/notices	57	218	500	(282)	44%
Bank/credit card fees	1,113	6,107	5,100	1,007	120%
Building inspection and planning review	62,511	265,471	290,250	(24,779)	91%
Building maintenance and utilities	2,594	64,460	60,938	3,522	106%
Community functions	11,925	41,354	48,000	(6,646)	86%
Computer expense	953	7,639	14,500	(6,861)	53%
County treasurer's collection fees	-	4,314	4,359	(45)	99%
Dues and publications	1,866	9,342	8,650	692	108%
Education and training	65	399	12,000	(11,601)	3%
Emergency response and preparedness	-	2,076	3,000	(924)	69%
Health insurance	7,277	44,462	32,000	12,462	139%
Insurance and bonds	6,406	29,306	30,900	(1,594)	95%
Legal	3,875	21,651	60,000	(38,349)	36%
Mayor/monthly breakfasts	205	205	1,900	(1,695)	11%
Miscellaneous	2,670	3,200	2,300	900	139%
Payroll taxes	3,042	11,179	22,600	(11,421)	49%
Pension	2,073	10,737	11,300	(563)	95%
Salaries	42,894	215,016	226,000	(10,984)	95%

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE TWO MONTHS AND YEAR ENDED DECEMBER 31, 2021
Unaudited

	Current Two Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
Special projects	-	-	14,000	(14,000)	0%
Supplies, printing, postage	3,773	11,795	13,000	(1,205)	91%
Telephone/communications	1,192	6,859	6,500	359	106%
Emergency reserve	-	-	87,000	(87,000)	0%
Total administration	161,179	813,521	1,022,297	(208,776)	80%
Planning and engineering					
Town planning	11,121	30,460	36,000	(5,540)	85%
Town engineer	-	12,537	13,455	(918)	93%
Miscellaneous	-	-	1,500	(1,500)	0%
Total planning and engineering	11,121	42,997	50,955	(7,958)	84%
Public safety					
Operations					
Cruiser gas	2,756	16,903	12,000	4,903	141%
Cruiser oil/maintenance	3,060	7,025	18,000	(10,975)	39%
Cruiser insurance	857	8,519	7,000	1,519	122%
Education/training	1,444	3,131	10,000	(6,869)	31%
Equipment repair	140	454	5,000	(4,546)	9%
Health insurance	12,895	69,049	52,000	17,049	133%
Workers comp insurance	3,929	28,506	28,840	(334)	99%
Payroll taxes	2,532	17,322	46,620	(29,298)	37%
Pension	8,236	42,790	-	42,790	-
Salaries	108,401	481,082	466,200	14,882	103%
Supplies/miscellaneous	4,828	12,459	13,600	(1,141)	92%
Telephones/air cards	322	1,928	2,500	(572)	77%
Uniforms	1,071	4,432	10,000	(5,568)	44%
Total operations	150,471	693,600	671,760	21,840	103%
Municipal court					
Judge	1,000	6,000	8,000	(2,000)	75%
Legal	5,880	29,598	27,500	2,098	108%
Administration	75	706	2,000	(1,294)	35%
Supplies	289	2,201	2,000	201	110%
Interpreter	400	2,200	2,000	200	110%
Total municipal court	7,644	40,705	41,500	(795)	98%
Contracts					
Arapahoe county dispatch fee	(25,000)	6,949	31,949	(25,000)	22%
Tri-tech software	-	700	1,189	(489)	59%
Humane society	-	-	500	(500)	0%
Juvenile assessment	-	782	782	-	100%
Netmotion	-	-	500	(500)	0%
CACP	-	-	150	(150)	0%
CISC	-	-	1,000	(1,000)	0%
WhenIWork	-	-	450	(450)	0%
Total contracts	(25,000)	8,431	36,520	(28,089)	23%
Computer/IT					
Offsite server backup	372	2,172	1,800	372	121%
Office 365 accounts	372	1,428	2,500	(1,072)	57%
Scheduled computer replacement	3,099	4,055	3,500	555	116%
Govpilot	-	10,000	10,000	-	100%

TOWN OF COLUMBINE VALLEY
GENERAL - DETAILS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE TWO MONTHS AND YEAR ENDED DECEMBER 31, 2021
Unaudited

	Current Two Month	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Percent of Annual Budget (100% YTD)
Total computer/IT	3,843	17,655	17,800	(145)	99%
Total public safety	136,958	760,391	767,580	(7,189)	99%
Public works					
Ground maintenance	1,389	7,039	7,300	(261)	96%
Health insurance	1,433	7,723	4,000	3,723	193%
Miscellaneous	1,774	1,805	-	1,805	0%
Other drainage/water	-	-	5,000	(5,000)	0%
Payroll taxes	521	2,697	6,410	(3,713)	42%
Pension	642	3,347	-	3,347	-
Professional fees-mosquito control	-	6,645	7,500	(855)	89%
Salary	20,636	73,346	75,000	(1,654)	98%
Sanitation/trash/recycle service	16,012	93,685	92,000	1,685	102%
Signs maintenance	219	624	1,040	(416)	60%
Snow removal	43	1,081	4,000	(2,919)	27%
Storm water permit process/NPDES	-	1,271	7,500	(6,229)	17%
Street and gutter maintenance	738	1,499	60,000	(58,501)	2%
Streets and gutters contingency	-	-	40,000	(40,000)	0%
Street lighting	1,847	10,575	15,000	(4,425)	71%
Striping	-	139	1,040	(901)	13%
Vehicle maintenance	188	506	3,500	(2,994)	14%
Total public works	45,442	211,982	329,290	(117,308)	64%
TOTAL EXPENDITURES	354,700	1,828,891	2,170,122	(341,231)	84%
EXCESS OF REVENUES OVER EXPENDITURES	268,109	2,261,333	725,872	1,535,461	312%
OTHER FINANCING USES					
Transfer to capital	-	(1,000,000)	(500,000)	(500,000)	200%
Total other financing uses	-	(1,000,000)	(500,000)	(500,000)	200%
NET CHANGE IN FUND BALANCE	\$ 268,109	\$ 1,261,333	\$ 225,872	\$ 1,035,461	
BEGINNING FUND BALANCE		2,130,611			
ENDING FUND BALANCE		\$ 3,391,944			

**TOWN OF COLUMBINE VALLEY
CAPITAL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (100% YTD)
REVENUES				
Donations (Brick sales)	\$ 3,649	\$ 21,500	\$ (17,851)	17%
Total revenues	3,649	21,500	(17,851)	17%
EXPENDITURES				
Public safety				
Town hall security	4,039	12,000	(7,961)	34%
Body cameras	6,400	10,000	(3,600)	64%
Vehicle	47,055	45,000	2,055	105%
Administration				
Columbine park stage	7,943	25,000	(17,057)	32%
Public works				
Furnace and air conditioner	12,550	-	12,550	-
Lightpole replacement	-	12,000	(12,000)	0%
Truck - snow removal	-	56,000	(56,000)	0%
Total expenditures	77,987	160,000	(82,013)	49%
EXCESS OF EXPENDITURES OVER REVENUES	(74,338)	(138,500)	64,162	54%
OTHER FINANCING SOURCES				
Transfer from general	1,000,000	500,000	500,000	200%
Sale of police cruiser	9,000	-	9,000	-
Total other financing sources	1,009,000	500,000	509,000	202%
NET CHANGE IN FUND BALANCE	934,662	\$ 361,500	\$ 573,162	
BEGINNING FUND BALANCE	509,367			
ENDING FUND BALANCE	\$ 1,444,029			

**TOWN OF COLUMBINE VALLEY
 CONSERVATION TRUST
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2021**

Unaudited

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Conservation Trust Fund entitlement	\$ 8,976	\$ 6,000	\$ 2,976	150%
CTF interest	6	150	(144)	4%
Total revenues	<u>8,982</u>	<u>6,150</u>	<u>2,832</u>	<u>146%</u>
EXPENDITURES				
Conservation trust fund expenditures	-	6,000	(6,000)	0%
Total expenditures	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE	8,982	<u>\$ 150</u>	<u>\$ 8,832</u>	
BEGINNING FUND BALANCE	<u>14,001</u>			
ENDING FUND BALANCE	<u>\$ 22,983</u>			

**TOWN OF COLUMBINE VALLEY
ARAPAHOE COUNTY OPEN SPACE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unaudited

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Arapahoe County open space revenues	\$ 43,918	\$ 41,783	\$ 2,135	105%
ACOP interest	170	2,750	(2,580)	6%
Total revenues	<u>44,088</u>	<u>44,533</u>	<u>(445)</u>	<u>99%</u>
EXPENDITURES				
Trails master plan	3,549	10,000	(6,451)	35%
Total expenditures	<u>3,549</u>	<u>10,000</u>	<u>(6,451)</u>	<u>35%</u>
NET CHANGE IN FUND BALANCE	40,539	<u>\$ 34,533</u>	<u>\$ 6,006</u>	
BEGINNING FUND BALANCE	<u>449,205</u>			
ENDING FUND BALANCE	<u>\$ 489,744</u>			

**TOWN OF COLUMBINE VALLEY
IMPACT FEES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Unaudited			Percent of
	YTD Actual	Adopted Annual Budget	YTD Variance from Annual Budget	Annual Budget (100% YTD)
REVENUES				
Impact fees	\$ 609,600	\$ 609,600	\$ -	100%
Interest	148	400	(252)	37%
Total revenues	609,748	610,000	(252)	100%
EXPENDITURES	-	-	-	-
Total expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	609,748	\$ 610,000	\$ (252)	
BEGINNING FUND BALANCE	267,095			
ENDING FUND BALANCE	\$ 876,843			

**TOWN OF COLUMBINE VALLEY
TRANSPORTATION FEES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

Unaudited

	<u>YTD Actual</u>	<u>Adopted Annual Budget</u>	<u>YTD Variance from Annual Budget</u>	<u>Percent of Annual Budget (100% YTD)</u>
REVENUES				
Transportation fees	\$ 107,339	\$ 120,000	\$ (12,661)	89%
Total revenues	<u>107,339</u>	<u>120,000</u>	<u>(12,661)</u>	<u>89%</u>
EXPENDITURES	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	107,339	<u>\$ 120,000</u>	<u>\$ (12,661)</u>	
BEGINNING FUND BALANCE	<u>-</u>			
ENDING FUND BALANCE	<u>\$ 107,339</u>			



Town Administrator's Report

January 2022



Town of Columbine Valley
2 Middlefield Road
Columbine Valley, CO 80123

Tel: 303-795-1434
Fax: 303-795-7325
jdmccrumb@columbinevalley.org



Town Website December Statistics

471

Total Visitors

1,225

December Page Views

Top Pages

Police Department

Pay Ticket

Building Department

Contractor Licenses

Communications & Happenings

- The new printed directories have arrived at Town Hall, so far about one dozen people have signed on to the online directory and only a few more have picked up the printed copy. A postcard will be mailed to all residence in the coming week to remind them of their directory options.
- The municipal code codification project, which began last year, will continue well into 2022. The Town's municipal code is being updated with recently adopted ordinances, going through a full legal review to ensure compliance with state and federal law, and will eventually be available online in a more user-friendly version.
- Staff has been tracking the Colorado Municipal League's policy work and will continue to monitor Legislative bills that may impact the Town. Should anything require Trustee response or action, a update will be sent via email.
- Municipal Court continues to evolve as the new judge reviews old policies and practices, as well as ensuring compliance with new laws that went in to effect in January. Staff continues to navigate COVID challenges and may need to bring Court back into the Columbine Valley Town Hall if the Littleton Courthouse is closed.

Citizen Contacts:

Staff fielded calls, emails or walk-ins on the following topics in December

- ⇒ Building Department: 254
- ⇒ Comm. Development: 35
- ⇒ Public Works: 156
- ⇒ Municipal Court: 74
- ⇒ Other: 283



Building Department

Monthly Stats

20 Permits Issued

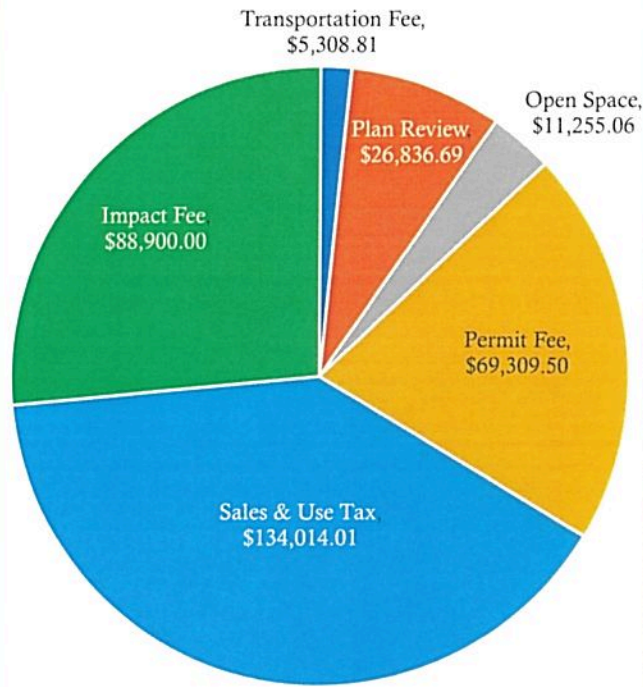
- New SFR: 7
- Major Remodels: 0
- Roofs/Solar: 3
- Other/Misc.: 10

141 Inspections

60 Licenses Issued

- General: 20
- Electrician: 12
- Plumbers: 7
- Mechanical: 15
- Roofer: 6

Dec. Permit Rev.: \$335,624.07



Wild Plum

95 Total Lots

(84 interior, 11 custom)

68 SFR Permits Issued

(57 interior, 11 custom)

5 Permits Pending

(5 interior, 0 custom)

32 Completed Homes

(27 interior, 5 custom)

30 Occupied Homes

(25 interior, 5 custom)



Building Department Revenue by Month

	2020	2020 YTD	<u>2021</u>	<u>2021 YTD</u>
January	\$12,880.59	\$12,880.59	\$359,728.82	\$359,728.82
February	\$153,178.50	\$166,059.09	\$87,283.60	\$447,012.42
March	\$51,548.10	\$217,607.19	\$86,265.31	\$533,277.73
April	\$66,015.59	\$283,622.78	\$343,203.23	\$876,480.96
May	\$4,379.81	\$288,002.59	\$37,276.36	\$913,757.32
June	\$107,786.01	\$395,788.60	\$214,345.07	\$1,128,102.39
July	\$35,704.73	\$431,493.33	\$199,032.35	\$1,327,134.74
August	\$70,347.86	\$501,841.19	\$224,069.14	\$1,551,203.88
September	\$52,257.91	\$554,099.10	\$271,274.55	\$1,822,478.43
October	\$395,156.20	\$949,255.30	\$257,679.76	\$2,080,158.19
November	\$363,482.19	\$985,637.49	\$196,374.30	\$2,276,532.40
December	\$57,764.02	\$1,043,401.51	\$335,624.07	\$2,612,156.47

Municipal Court

	<u>2020 YTD</u>	<u>2021</u>	<u>2021 YTD</u>
Jan	\$6,314.24	\$2,816.00	\$2,816.00
Feb	\$10,309.24	\$11,445.00	\$14,261.00
Mar	\$13,953.24	\$13,540.00	\$27,801.00
Apr	\$15,392.74	\$15,330.12	\$43,131.12
May	\$16,872.74	\$13,577.12	\$56,708.24
June	\$21,327.74	\$11,777.00	\$68,485.24
July	\$25,247.74	\$5,895.00	\$74,380.24
Aug	\$27,737.74	\$8,090.00	\$82,470.24
Sept	\$30,852.74	\$3,276.80	\$85,747.04
Oct	\$33,616.96		
Nov	\$36,011.96	\$11,440.00	\$97,187.04
Dec	\$39,731.96	\$11,777.12	\$108,964.16

December Total Stats

- Total paid before Court: 40
- Total on docket: 39
- Cases heard by Judge: 22
- Continuances: 13
- Failure to Appear: 0
- Stay of Executions: 3
- Classes Ordered: 1
- Bench Warrants: 4
- Trials: 0



Public Works

- A new sump pump and piping was installed in the basement of Town Hall. This repair replaced the old corroded pump and the original pipe connections that were held together with duct tape. The backup generator was opened up for testing and annual maintenance.
- A new laminated glass security window was installed in the lobby at Town Hall. This was a step recommended by the 2019 security audit and the need was further enforced by COVID-19 safety protocols.
- The fall paving program was delayed last year due to labor and supply shortages. Damaged gutter pans at seven locations around town were replaced, totaling 1,800 square feet of concrete. Crack sealing was also applied to the majority of the town to help preserve the lifespan of the pavement. Some areas of damaged asphalt were also patched.
- Multiple speed limit signs that have been damaged in the past were removed and replaced. New speed limit signs were installed along a section of Fairway Lane to reflect the new lower speed limit of 20 MPH.
- During the fall, a beaver built a dam on Dutch Creek, causing water to slowly build up behind it. To avoid any potential damage caused by the increase in water height, the dam was removed, allowing water to properly flow to the Platte River.

Weather Report

Monthly High	72	Monthly Low	10
Inches of rain	0.14	Inches of snow	1.5
Days of snow plowing	1	Days of salt spreading	1



Columbine Valley Police

Department

Serving Bow Mar

2 Middlefield Rd. Columbine Valley, Colorado 80123

www.columbinevalley.org

(303) 795-1434 Fax (303) 795-7325

Columbine Valley P.D. Monthly Report For January 2022

Full Time Positions	6 of 6
Part Time Positions	2 of 4
Regular hours	817
OT hours worked	12.5
Off Duty	0
PTO	50

December 2021 Violations

Charges For the Date Range 12/1/2021 Thru 12/31/2021

Qty	Charge
29	1101(2)(H) SPEEDING 10 - 19 MPH OVER:
2	703(3) FAIL TO STOP AT A STOP SIGN:
2	BMC 16-12 OUTDOOR STORAGE PROHIBITED:
1	604 TRAFFIC CONTROL SIGNAL:
1	1201 IMPROPER STARTING FROM STOPPED POSITION:
1	603 TRAFFIC CONTROL DEVICE:
1	1210(A) ON STREET PARKING PROHIBITED (3-6 AM):
0	
37	Total Number of Violations Issued

Monthly Case # Report

Case Number	Event Date	Situation Reported
CV21-0000200	12/01/2021 10:10:13 PM	TRAFFIC ARREST IP
CV21-0000201	12/03/2021 11:47:20 AM	TRAFFIC ARREST IP
CV21-0000202	12/04/2021 11:02:11 AM	TRAFFIC STOP IP
CV21-0000203	12/05/2021 08:43:19 PM	CRIMINAL MISCHIEF IP
CV21-0000204	12/08/2021 07:21:08 AM	Burglary
CV21-0000205	12/08/2021 10:37:30 AM	RECOVERED STOLEN PROPERTY
CV21-0000206	12/09/2021 06:59:47 PM	COVER OTHER AGENCY IP
CV21-0000207	12/10/2021 08:26:40 AM	Theft
CV21-0000208	12/12/2021 09:32:31 AM	TRAFFIC ARREST IP
CV21-0000209	12/12/2021 08:26:05 PM	INFORMATION IP
CV21-0000210	12/13/2021 08:27:54 PM	Harassment
CV21-0000211	12/14/2021 09:16:52 PM	ASSIST TO OTHER AGENCY IP
CV21-0000212	12/15/2021 01:51:22 PM	LOST PROPERTY IP*
CV21-0000213	12/16/2021 09:53:54 AM	Theft
CV21-0000214	12/16/2021 05:33:16 PM	INJURY ACCIDENT IP
CV21-0000215	12/21/2021 12:56:06 PM	Theft
CV21-0000216	12/22/2021 09:55:52 PM	FIRE GENERAL IP
CV21-0000217	12/23/2021 12:07:09 PM	Theft
CV21-0000218	12/25/2021 08:33:16 AM	Auto Theft
CV21-0000219	12/25/2021 08:51:42 PM	Theft
CV21-0000220	12/29/2021 09:48:22 PM	TRAFFIC ARREST IP
CV21-0000221	12/31/2021 09:33:57 AM	WELFARE CHECK IP
CV21-0000222	12/31/2021 02:37:55 PM	SAFE 2 TELL

UNAWAY IP									
SAFE 2 TELL			<u>1</u>						<u>1</u>
ELECTIVE ENFORCEMENT IP*				<u>14</u>					<u>14</u>
Sex Assault									
SEX ASSAULT IP									
Sex Crime									
SEX CRIME IP									
Shots Fired									
SHOTS FIRED IP									
Suicide Attempt									
SUICIDE ATTEMPT IP									
SUICIDE COMPLETED IP									
SUICIDE THREAT IP									
SUSPICIOUS CIRCUMSTANCE IP		<u>1</u>							<u>1</u>
SUSPICIOUS PERSON IP									
SUSPICIOUS VEHICLE IP		<u>5</u>							<u>5</u>
Theft			<u>6</u>						<u>6</u>
Theft from Motor Vehicle			<u>1</u>						<u>1</u>
THEFT FROM MOTOR VEHICLE IP									
THEFT IP									
TRAFFIC ARREST IP			<u>4</u>						<u>4</u>
Traffic Complaint									
TRAFFIC COMPLAINT IP			<u>1</u>						<u>1</u>
TRAFFIC OBSTRUCTION IP									
TRAFFIC STOP IP		<u>51</u>							<u>51</u>
TRANSPORT IP									
Respass to Property									
RESPASS TO PROPERTY IP									
Respass to Vehicle									
RESPASS TO VEHICLE IP									
UNKNOWN INJURY ACCIDENT IP									
UNLAWFUL ACTS IP									
UNWANTED SUBJECT IP		<u>1</u>							<u>1</u>
VEHICLE LOCKOUT IP									
WARRANT ARREST IP									
WARRANT PICKUP IP									
Weapons Violation									
WEAPONS VIOLATION IP									
WELFARE CHECK IP		<u>3</u>							<u>3</u>
Z-Animal Call									
Z-Suspicious Person									
Z-Suspicious Vehicle									
Z-Unwanted Subject									
Z-ZONING IP									
Total	<u>1</u>	<u>87</u>	<u>47</u>	<u>17</u>			<u>1</u>		<u>153</u>



Request for Board of Trustee Action

Date: January 18, 2022

Title: Colorado Trust

Presented By: J.D. McCrumb, Town Administrator; Sue Blair, Finance Manager

Prepared By: J.D. McCrumb, Town Administrator

Background: In the Fall of 2021, the Board of Trustees directed staff to review the current banking and credit card service providers in an effort to minimize costs and increase revenue from investments. As a follow up to that direction, the Town is switching banking providers and will be moving our investment account from C-Safe to the Colorado Local Government Liquid Asset Trust.

Attachments: Resolution #2
Colorado Constitution Article 75, Part 7

Staff Recommendations: Approve as presented

Recommended Motion: "I move to approve Resolution #2 as presented."

RESOLUTION NO. 2
SERIES OF 2022

A RESOLUTION AUTHORIZING THE TOWN OF COLUMBINE VALLEY TO JOIN WITH OTHER LOCAL GOVERNMENTS AS A PARTICIPANT IN THE COLORADO LOCAL GOVERNMENT LIQUID ASSET TRUST (THE TRUST) TO POOL FUNDS FOR INVESTMENT.

WHEREAS, pursuant to Part 7, Article 245 (C.R.S.), it is lawful for any local government to pool any moneys in its treasury that are not immediately required to be disbursed with the same such moneys in the treasury of any other local government in order to take advantage of short-term investments and maximize net interest earnings; and

WHEREAS, the Trust is a statutory trust formed under the laws of the state of Colorado in accordance with the provisions of Parts 6 and 7, Article 24 and Articles 10.5 and 47 of Title 11 of the Colorado Revised Statutes regarding the investing, pooling for investment, and protection of public funds; and

WHEREAS, the Town of Columbine Valley desires to become a Participant in the Trust.

NOW, THEREFORE, it is hereby RESOLVED as follows:

- 1) The Town The Town of Columbine Valley hereby approves, adopts, and thereby joins as a Participant with other local governments pursuant to Part 7, Article 75, Title 24 of the Colorado Revised Statutes that certain Amended and Restated Indenture of Trust entitled the Colorado Liquid Government Asset Trust dated May 1, 2021 as amended from time to time, the terms of which are incorporated herein by this reference and a copy of which shall be filed with the minutes of the meeting at which this Resolution was adopted; and
- 2) The Designee and Authorized Signatories are those persons listed on the Trust Registration Form attached hereto and incorporated herein. The Authorized Signatories are authorized by the Participant to direct the investment of such Participants' investment funds.
- 3) The Designee and Authorized Signatories may be changed from time to time by written notice to COLOTRUST; and
- 4) The Trust currently has three investment portfolios COLOTRUST PRIME, COLOTRUST PLUS+, and COLOTRUST EDGE. Prior to investing in any of the portfolios offered by the Trust, Participants are encouraged to review the COLOTRUST Information Statements Policies for each portfolio.

ADOPTED AND APPROVED this ___ day of _____, 2022.

Roy Palmer, Mayor

JD McCrumb, Clerk

Town of Columbine Valley, Resolution No. 2, Series of 2022

The undersigned hereby certifies that the Town of Columbine Valley has enacted:

This Resolution No. 2 Series of 2022, and that such Resolution is a true and correct copy of the original which is in my possession.

Authorized Signature Date

Printed Name

Article 75. State Funds (Pts. 1 — 14)

Part 7. Investment Funds - Local Government Pooling (§§ 24-75-701 — 24-75-709)

24-75-701. Definitions.

As used in this part 7, unless the context otherwise requires:

(1) "Administrator" means the administrator of a local government investment pool trust fund created pursuant to section 24-75-703.

(2) "Board" or "board of trustees" means the board of trustees composed of members that are selected from among the treasurers or other local officials empowered to invest the funds of local governments pursuant to section 24-75-703 (2), and any other independent and unaffiliated trustees named by such members.

(3) "Custodian" means a designee located in the state of Colorado, with authority, including control, over public funds of a local government investment pool trust fund. For purposes of this subsection (3), "control" includes possession of public funds of a local government investment pool trust fund, as well as the authority to establish accounts for such public funds in banks and to make deposits, withdrawals, or disbursements of such public funds. If the exercise of authority over such public funds requires action by or the consent of two or more putative custodians, then such custodians shall be treated as one custodian with respect to such public funds.

(4) "Financial institution" means an institution, with its primary place of business in this state and authorized by its charter to exercise fiduciary powers, that is a state bank, savings and loan association, or trust company chartered by this state, a national bank organized or chartered under chapter 2 of title 12 of the United States Code, or a federal savings and loan association organized or chartered under chapter 12 of title 12 of the United States Code.

(5)

(a) "Investment adviser" means, except as provided in paragraph (b) of this subsection (5), any person who, for compensation, engages in the business of advising others, either directly or through publications or writings, as to the value of securities or as to the advisability of investing in, purchasing, or selling securities or who, for compensation and as part of a regular business, issues or promulgates analyses or reports concerning securities. "Investment adviser" also includes financial planners and other persons who, as an integral component of other financially related services, provide such investment advisory services to a local government investment pool trust fund for compensation or who hold themselves out as providing investment advisory services to a local government investment pool trust fund for compensation.

(b) "Investment adviser" does not include:

(I) A publisher of any bona fide newspaper, magazine, or business or financial publication with a regular and paid circulation; a publisher of any securities advisory newsletter with a regular and paid circulation which does not provide advice to subscribers on their specific investment situations; or any author of material included in any such newspaper, magazine, publication, or newsletter who does not otherwise come within the definition of an "investment adviser" or "investment adviser representative";

(II) An investment adviser representative;

(III) A broker-dealer or sales representative for a broker-dealer licensed by the securities commissioner whose performance of investment advisory services is solely incidental to the conduct of its business as a broker-dealer and who receives no special compensation for such services;

(IV) A financial institution or any person employed by or directly associated with a financial institution;

(V) A lawyer, certified public accountant, professional engineer, professional geologist, or teacher, if such person:

(A) Does not take possession of the funds or securities of a local government investment pool trust fund in connection with providing investment advisory services; and

(B) Does not receive commissions or other compensation, directly or indirectly, from the sale of any security to any local government investment pool trust fund to whom such person provides advice about the value or advisability of investing in such security; and

(C) Does not engage in the business of advising a local government investment pool trust fund as to the value of securities or as to the advisability of investing in, purchasing, or selling securities and provides such advice, if at all, in a manner solely incidental to the practice of the person's profession;

(VI) Any official, employee, or representative of the United States, any state, any political subdivision of a state, or any agency or body corporate or other instrumentality thereof, acting in such person's official capacity on behalf of such entity;

- (VII) Any other person or class of persons the securities commissioner designates by rule or order.
- (6) "Investment adviser representative" means any individual who is a partner, officer, or director of an investment adviser, who occupies a similar status with or performs similar functions for an investment adviser, or who is employed or otherwise associated with an investment adviser, except clerical or ministerial personnel, and who:
- (a) Makes any recommendations or otherwise renders advice regarding securities;
 - (b) Manages accounts or portfolios of clients of the investment adviser;
 - (c) Determines which recommendation or advice regarding securities should be given;
 - (d) Solicits, offers, negotiates for the sale of, or sells, investment advisory services; or
 - (e) Supervises employees who perform any of the duties specified in this subsection (6).
- (7) "Investment advisory services" means those activities performed by a person in connection with such person's engaging in any of the activities described in paragraph (a) of subsection (5) of this section.
- (8) "Local government" means any county, city and county, town, school district, special district, or other political subdivision of the state, or any department, agency, or instrumentality thereof, or any political or public corporation of the state.
- (9) "Local government investment pool trust fund" means the trust fund created pursuant to section 24-75-703, that is comprised of moneys deposited by participating local governments in such trust fund and held by a custodian.
- (10) "Participating local government" means a local government that participates in a local government investment pool trust fund.
- (11) "Securities commissioner" means the commissioner of securities created by section 11-51-701, C.R.S.
- (12) "Trust fund" means a local government investment pool trust fund.

24-75-702. Local governments - authority to pool surplus funds.

- (1) In accordance with this part 7, it is lawful for any local government to pool any money in its treasury, which is not immediately required to be disbursed, with the same money in the treasury of any other local government and to invest such money in a local government investment pool trust fund in order to more efficiently and safely invest their funds.
- (2) Any trust fund formed pursuant to this part 7 shall be subject to part 4 of article 6 and part 2 of article 72 of this title and shall be considered a local public body for purposes of those provisions.

24-75-703. Local government investment pooling - trust method - resolution - filing requirements.

- (1) The governing body of each local government that desires to participate in a local government investment pool trust fund shall cooperate in drafting a uniform resolution to be adopted by a majority vote of the governing body of each participating local government. The resolution shall provide for, but need not be limited to, the following:
- (a) Establishment of a local government investment pool trust fund;
 - (b) A statement of the purposes and objectives of the trust fund, including, but not limited to:
 - (I) The investment objectives of the trust fund;
 - (II) A description of eligible trust fund investments;
 - (III) Credit standards for trust fund investments;
 - (IV) Allowable maturity ranges for trust fund investments;
 - (V) The portfolio concentrations permitted for each type of security owned by the trust fund; and
 - (VI) Supervision of the trust fund by a board of trustees composed of members that are selected from among the treasurers or other local officials empowered to invest local funds of the participating local governments and such other independent and unaffiliated trustees named by such members and, a description of the powers and duties of the board of trustees;
 - (c) Appointment of an administrator with its primary place of business in this state for the trust fund by the board of trustees, the manner of such administrator's appointment, and the duties of such administrator;
 - (d) Appointment of a custodian of the trust fund by the board of trustees and a statement of the powers and duties of the custodian and the custodial arrangements, including, but not limited to:
 - (I) The safekeeping practices utilized for the trust fund;
 - (II) Maximum and minimum account sizes;
 - (III) Maximum and minimum transaction sizes for deposits to and withdrawals from such accounts;

- (IV) Instructions for establishing accounts and making deposits to and withdrawals from such accounts; and
 - (V) The requirement that the primary records of the trust fund be maintained in this state;
 - (e) Appointment by the board of trustees of an investment adviser with its principal place of business in this state registered with the securities and exchange commission under the federal "Investment Advisers Act of 1940", or licensed as an investment adviser by the securities commissioner, or either a licensed broker-dealer with its primary place of business in this state or a financial institution to act in an advisory capacity, and a description of the duties and obligations of such adviser, advisory broker-dealer, or financial institution;
 - (f) The repayment from the earnings of the trust fund of costs incurred in the establishment of the trust fund;
 - (g) Payment of the expenses of administration from the income received from the earnings of the trust fund;
 - (h) Limitations, if any, on the aggregate amount of moneys which any participating local government may have on deposit in the trust fund at one time;
 - (i) Limitations, if any, on the period of time that the funds of any participating local government may be held in trust;
 - (j) Penalties upon participating local governments for early withdrawal of funds and procedures for resolving other contingencies which may jeopardize the earning potential of the trust fund; except that, any such penalty shall be payable only from earnings on the funds of the participating local government and the amount deposited by each participating local government in the trust fund;
 - (k) Distribution of the income from earnings of the trust fund to participating local governments on a pro rata basis;
 - (l) Maintenance of separate accounts for each participating local government; however, individual transactions and totals of all investments, or the share belonging to each participating local government, shall be recorded in the accounts;
 - (m) Annual audits of trust fund management pursuant to section 11-51-906 (4), C.R.S.;
 - (n) Quarterly reports to each participating local government which show the investments and the earnings thereon pursuant to section 11-51-906 (2), C.R.S.;
 - (o) Disclosure of administrative and associated costs incurred by the trust fund;
 - (p) Purchase of surety or other bonds necessary to protect the trust fund;
 - (q) That neither the trust fund's administrator, investment adviser, or investment adviser representative may act as a principal in the purchase of securities from or the sale of securities to the trust fund; and
 - (r) The method of voting of the trust membership and whether the voting shall be by each participating local government or by number of shares held by any participating local government.
- (2) The securities commissioner may, by rule or order and subject to such terms and conditions as prescribed therein, waive any of the requirements set forth in subsection (1) of this section if the securities commissioner finds that the applicability of such requirements is not necessary in the public interest and for the protection of participating local governments.
- (3) By separate resolution similarly adopted, the governing body of each participating local government shall authorize investment of any moneys in its treasury, which are not immediately required to be disbursed, in a local government investment pool trust fund established pursuant to this section. The resolution shall name the local government official, who may be the treasurer or other official empowered to invest local funds, responsible for deposit and withdrawal of such funds. In making such deposits and withdrawals, such official shall use prudence and care to preserve the principal and to secure the maximum rate of interest consistent with safety and liquidity. The resolution shall be filed with the board of trustees of the trust fund.
- (4) Any local government which invests in a local government investment pool trust fund shall make available for public inspection the name, address, and telephone number of any such trust fund in which the local government has deposited funds, as well as the most recent information statement or prospectus provided by such trust fund describing the funds, investments, and performance, including net rate of return earned for the most recent year or quarter after deduction of administrative expenses.

24-75-704. Investments - limitations.

- (1) The investments made with local government investment pool trust fund moneys shall be limited to those instruments which all participating local governments may individually invest in by law. The trust fund shall not be used to circumvent such statutory limitations on the investment authority of participating local government entities.
- (2) In order to assure compliance with subsection (1) of this section, the securities commissioner may, by rule or order, require trust funds to be in substantial compliance with the rules and regulations regarding money

market funds promulgated by the securities and exchange commission under section 270 of the federal "Investment Company Act of 1940". The securities commissioner may, by rule or order, waive or modify such rules or orders if the securities commissioner finds that their application in a particular instance is not necessary in the public interest.

24-75-705. Board of trustees - duties - liabilities.

(1) The board of trustees of any local government investment pool trust fund moneys authorized by this section shall invest in compliance with the requirements of this section and with that degree of judgment and care, under the circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital and need for liquidity as well as the probable income to be derived.

(2) The board shall exercise the functions over which such board has substantial discretion solely in the interest of the participating local governments and for the exclusive purpose of providing earnings and defraying expenses incurred in administering the trust fund. The board shall act in accordance with the provisions of this part 7 and with the care, skill, and due diligence in light of the circumstances then prevailing that a person in like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims.

(3) It is unlawful for a member of the board to engage in any activities which might result in a conflict of interest with such member's functions as a fiduciary of the trust fund.

24-75-706. Custodian - location - unlawful activities.

(1) It is unlawful for any custodian of a local government investment pool trust fund to:

(a) Maintain the primary records of the assets of the trust fund anywhere but within the state of Colorado;

(b) Act as a trustee, administrator, or investment adviser of the trust fund, except that a financial institution, or any person employed by or directly associated with a financial institution, acting as a custodian for a trust fund is not prohibited from also acting as administrator or in any advisory capacity for such trust fund;

(c) Effect any transaction to relinquish possession of, distribute, expend, or transfer any of the assets of the trust fund without the prior written authorization of the board, except for:

(I) The purchase or sale of authorized investments or the exchange of such assets for other assets of equal or greater value provided that such sale, purchase, or exchange is solely in the accounts of the trust fund;

(II) Distributions to participating local governments; or

(III) The payment of routine fees and expenses that have been authorized by the board of trustees in the annual budget of the trust fund; or

(d) Execute any transaction with any of the assets of the trust fund without the written instruction of the investment adviser or a financial institution acting in an advisory capacity.

(2) The custodian shall reconcile the accounts of a trust fund on a daily basis.

24-75-707. Investment adviser - duties - unlawful activities.

(1) An investment adviser, a broker-dealer, or a financial institution acting in an advisory capacity for a local government investment pool trust fund which contracts with the board of trustees of such trust fund shall be held to the standard of conduct set forth in section 24-75-705 with respect to those functions over which such investment adviser, broker-dealer, or financial institution has substantial discretion.

(2) It is unlawful for any investment adviser to a local government investment pool trust fund or any investment adviser representative of such investment adviser to:

(a) Act as a member of the board of trustees or custodian of that trust fund; or

(b) Maintain the primary records of the trust fund anywhere but within this state; except that, the securities commissioner may, by rule or order, and subject to such terms and conditions as prescribed therein, permit the maintenance of such records in another state if the securities commissioner finds that maintenance of such records in this state is not necessary in the public interest and for the protection of participating local governments.

(3) It is unlawful for any broker-dealer or financial institution acting in an advisory capacity to a local government investment pool trust fund or any person employed by or directly associated with a broker-dealer or financial institution acting in an advisory capacity to such a trust fund to:

(a) Act as a member of the board of trustees of that trust fund; or

(b) Maintain the primary records of the trust fund anywhere but within this state; except that, the securities commissioner may, by rule or order, and subject to such terms and conditions as prescribed therein, permit the maintenance of such records in another state if the securities commissioner finds that maintenance of such records in this state is not necessary in the public interest and for the protection of participating local governments.

24-75-708. Administrator - duties - unlawful activities.

(1) Every local government investment pool trust fund shall be administered by an administrator in this state appointed by the board of trustees of such pool. The administrator shall have such duties as may be prescribed by the securities commissioner by rule.

(2) It is unlawful for an administrator to:

(a) Act as a trustee or custodian of a local government investment pool trust fund, except that a financial institution, or any person employed by or directly associated with a financial institution, acting as the administrator for a trust fund is not prohibited from also acting as custodian for such trust fund; or

(b) Maintain the primary records of the trust fund anywhere but within this state; except that, the securities commissioner may, by rule or order, and subject to such terms and conditions as prescribed therein, permit the maintenance of such records in another state if the securities commissioner finds that maintenance of such records in this state is not necessary in the public interest and for the protection of participating local governments.

24-75-709. Administration and enforcement.

This part 7 shall be administered and enforced by the securities commissioner pursuant to section 11-51-902, C.R.S.



Request for Board of Trustee Action

Date: January 18, 2022

Title: 2021 Annual Audit Engagement

Presented By: J.D. McCrumb, Town Administrator

Background: Each year the Town contracts an independent audit firm to audit the Town’s financial statements and associated government activities.

The Town has received an audit engagement letter and would like Board approval to sign the letter.

Attachments: 2021 Audit Engagement Letter

Fiscal Impacts: Fee for services

Recommended Motion: “I move to engage Logan and Associates to conduct the 2021 audit”.



December 1, 2021

Honorable Mayor and Members of the Board of Trustees
Town of Columbine Valley
2 Middlefield
Columbine Valley, Colorado 80123

We are pleased to confirm our understanding of the services we are to provide the Town of Columbine Valley for the year ended December 31, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Columbine Valley as of and for the year ended December 31, 2021. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Columbine Valley's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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. As part of our engagement, if applicable, we will apply certain limited procedures to the Town of Columbine Valley's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Schedules required by GASB Statement No. 68 *Accounting and Financial Reporting for Pensions*
- Schedules required by GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*

We have also been engaged to report on the supplementary information other than RSI that accompanies the Town of Columbine Valley's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and will provide an opinion on it in relation to the financial statements as a whole.

- Schedule of Five Year Summary of Assessed Valuation, Mill Levy and Property Taxes Collected
- Local Highway Finance Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue and auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

We will obtain an understanding of the Town and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Columbine Valley's compliance with the provisions of applicable laws, regulations, contracts, and

agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare (or assist in preparing) the financial statements of Town of Columbine Valley in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. These other services are limited to the financial statements services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the Town involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Town received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Town complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with US-GAAP. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe that supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your staff will prepare all cash or other confirmations we request and will assist in locating any documents selected by us for testing.

The audit documentation for this engagement is the property of Logan and Associates, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to certain governmental agencies or their designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Logan and Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to certain governmental agencies or their designee

Kyle Logan is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, postage, copies, etc.) except that we agree that our gross fee, including expenses will not exceed \$8,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your staff and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If the Town is required to perform a Single Audit, additional fees will be required, however, we will discuss the fees with management prior to our commencement of the Single Audit.

Reporting

We will issue a written report upon completion of our audit of Town of Columbine Valley's financial statements. Our report will be addressed to the Honorable Mayor and Members of the Board of Trustees of Town of Columbine Valley. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it maybe necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Town of Columbine Valley and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely yours,

Logan and Associates, LLC

Logan and Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of the Town of Columbine Valley.

By: _____

Title: _____

Date: _____