UEB and PCDC to Present Proposed Revisions to Chapter 13 and Chapter 16 Concerning Code Changes Which will Support the Construction of ADU's

Workshop 5:30 pm – 6:45

DRAFT AGENDA

TOWN OF LYONS

MONDAY, September 19, 2016, 7:00 pm

BOARD OF TRUSTEES MEETING
SHIRLEY F. JOHNSON COUNCIL CHAMBER
LYONS TOWN HALL, 432 5TH AVENUE, LYONS, COLORADO

I. Roll Call And Pledge Of Allegiance

II. Reflective Moment Of Silence

III. Approve Agenda

IV. Sgt. Bill Crist, Boulder County Sheriff's Office Report

IV.1. Overview For Deputy's Position, Costs, Base, Tickets, Etc.

Documents:

BOT LETTER.PDF

IV.1.a. Total CFS Data

Documents:

LYONS - TOTAL CFS DATA.PDF

IV.1.b. Total CFS Data By Hour Summer Weekends

Documents:

LYONS - TOTAL CFS DATA BY HOUR FOR SUMMER WEEKENDS.PDF

IV.1.c. Lyons CFS Data By Call Time

Documents:

LYONS - TOTAL CFS DATA BY CALL TYPE.PDF

IV.1.d. Sherrif Cost History

Documents:

SHERIFF COST HISTORY 8-22-16.PDF

IV.1.e. Lyons Court 2012

Documents:

LYONS COURT 2012.PDF

IV.1.e.i. Lyons Court 2013

Documents:

LYONS COURT 2013.PDF

IV.1.e.i.1. Lyons Court 2014

Documents:

LYONS COURT 2014.PDF

IV.1.e.i.2. Lyons Court 2015

Documents:

LYONS COURT 2015.PDF

IV.1.e.i.3. Lyons Court 2016

Documents:

LYONS COURT 2016.PDF

V. Staff Reports (15 Min)

VI. Audience Business

Limited to 15 minutes - all comments limited to 4 minutes per person.

VII. Boards And Commissions

VII.1. Ecology Board

VIII. Lyons Liquor Authority

VIII.1. Boulder County Arts Alliance Special Event Permit At Lyons Farmette Cover Sheet

Documents:

BOCO ARTS ALLIANCE SPECIAL EVENTS PERMIT COVER SHEET.PDF

VIII.1.a. Boulder County Arts Alliance Special Event Permit At Lyons Farmette Application And Supporting Materials

Documents:

BCAA SEP 9-19-16.PDF

IX. Consent Agenda

IX.1. A/P Summary Bi-Monthly 9/19/16

Documents:

BOT PAYABLES 091916.XLSX

IX.2. September 6, 2016 BOT Meeting Minutes

Documents:

SEPTEMBER 6 2016 BOT MINUTES.PDF

IX.3. July 2016 Financials

Documents:

JULY 2016 FINANCIALS.PDF

IX.3.a. July 2015 Rollup Report

Documents:

JULY 2015 ROLLUP REPORT.PDF

IX.3.b. July 2016 Rollup Report

Documents:

JULLY 2016 ROLLUP REPORT.PDF

IX.3.c. September 2016 Sales Tax Update

Documents:

SEPTEMBER 2016 SALES TAX UPDATE.PDF

X. General Business

X.1. Discussion/Direction Re: ADU Workshop
Material were presented at tonight's workshop

X.2. Discussion And Review Of Cash Flow Spreadsheet

X.3. Grant Audit Process

X.4. Audit Presentation And Acceptance Of The 2015 Audit By Poysti & Adams

Documents:

2015 FY FINANCIALS FOR BOT APPROVAL.PDF

XI. Items Removed From The Consent Agenda

XII. Trustee Reports

XII.1. SVVSD Bond Support

XIII. Summary Of Action Items

XIV. Adjournment

"The Town of Lyons will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Persons needing accommodations or special assistance should contact the Town at hr@townoflyons.com as soon as possible, but no later than 72 hours before the scheduled event."

Memo: Deputy Review

Ref: Call load

Date: September 14, 2016

Lyons Town Board,

Attached you will find several documents and charts outlining calls for service in town and the surrounding areas. In the calls for service by "call type" you will see a breakdown of the amount of times we have responded to each. 2016 is gearing up to come in as expected with about 2400-2600 calls for service. Since the beginning of this year, Deputy Wagner has taken 100 reports, Deputy Kellison has taken 80 and Deputy Robinson has taken 60. Along with calls for service, each deputy is expected to do Officer initiated activities as they see fit. These activities include, traffic stops, pedestrian contacts, extra patrols in problem areas, foot/bike patrol and parks patrols.

Extra duty continues with a slight modification to the schedule. During the main summer months we provided overtime in the way of traffic and parks patrols that took place in four hour blocks, Friday-Sunday. During the latter part of August and through the month of September, we modified that schedule to Saturday-Monday and added a second four hour block on each day. The purpose is to have duel coverage (traffic and parks patrols) due to the increased amount of people in town, primarily at the black bear hole and as of September 9th, the Lavern M Johnson Park.

With this schedule we also will benefit from the extra car on Mondays to patrol the school zones at the elementary and middle/senior high school.

All the Deputies that are currently assigned to the Town of Lyons have a great deal of knowledge of the town and its people. I have been here only a few weeks and have relied on all three of them to help me get up to speed on the "happenings" in and around town. I rode this morning for a couple of hours with Deputy Wagner and his experiences showed. There was not one person out walking that he did not know. We stopped and talked to several people as we toured through the town.

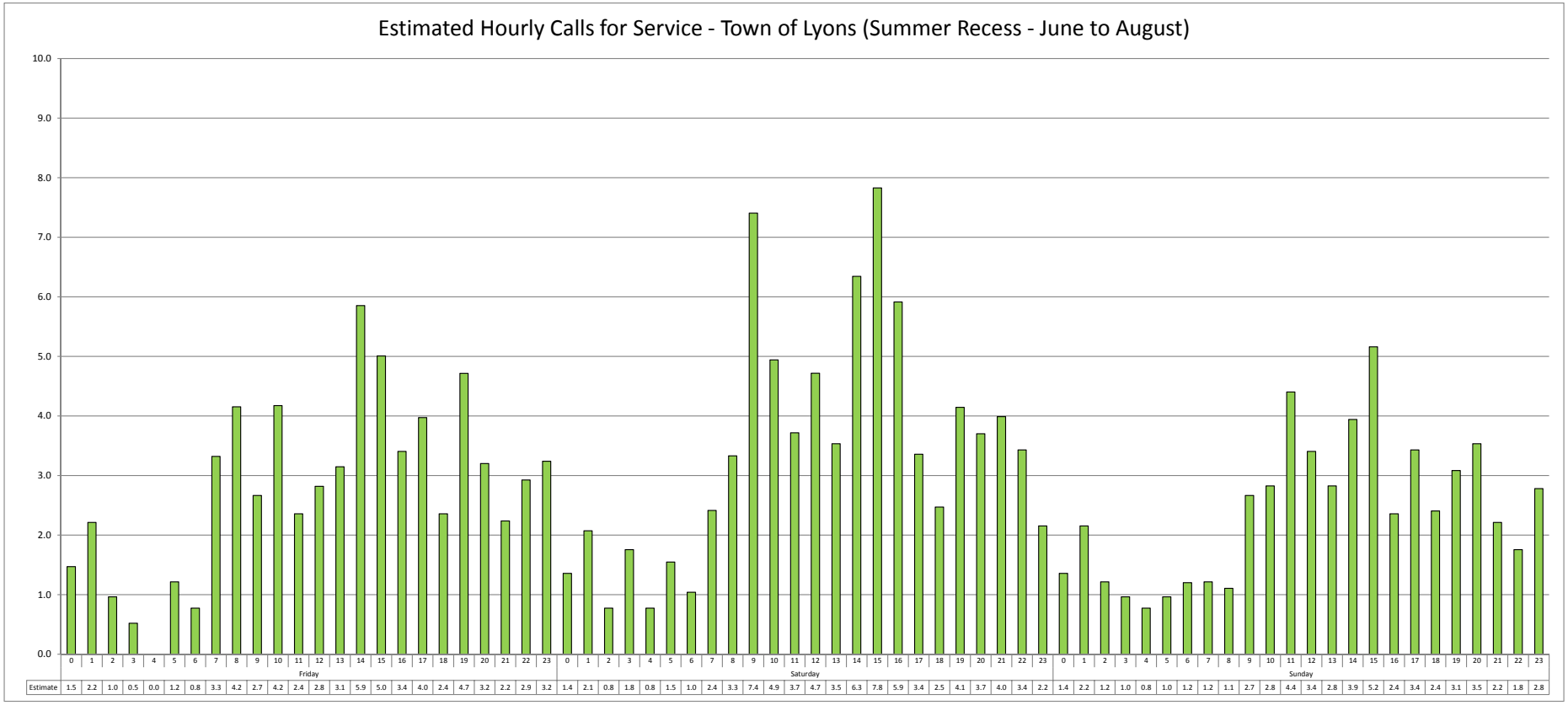
Our substation is also a very busy place. Many residents come to the substation asking for specific Deputies when they need anything. This has been a very eye-opening experience for me. It is the services that go unreported on a day to day basis that embody the philosophy of community policing that we hold close here at the Sheriff's Office.

Respectfully,

Sergeant Bill Crist

Total Call Load per Month

	2013 Total																		2014 Total													2015 Total							2016 Total	Grand Total
Month	9	10	11	12		1	2	3	4	5	6	7	8	9	10	11	12		1	2	3	4	5	6	7	8	9	10	11	12		1	2	3	4	5	6		
Lyons	252	139	144	107	642	113	150	175	156	200	153	241	219	189	188	185	148	2117	179	156	213	208	194	259	252	346	223	202	193	178	2603	217	227	205	154	157	227	1187	6549
BCSO	7	16	9	6	38	12	7	9	9	30	10	6	10	13	19	5	11	141	9	8	20	12				1					50			1				1	230
LYPD	245	123	135	101	604	101	143	166	147	170	143	235	209	176	169	180	137	1976	170	148	193	196	194	259	252	345	223	202	193	178	2553	217	227	204	154	157	227	1186	6319
Vicinity - Lyons	241	98	95	45	479	62	103	129	160	185	148	169	145	134	108	76	61	1480	97	71	133	118	131	124	134	149	118	123	115	98	1411	74	85	119	150	121	128	677	4047
BCSO	241	98	95	45	479	62	103	129	160	185	148	169	145	134	108	76	61	1480	97	71	133	118	131	123	134	149	118	123	115	98	1410	74	85	119	150	121	128	677	4046
LYPD																								1							1								1
Grand Total	493	237	239	152	1121	175	253	304	316	385	301	410	364	323	296	261	209	3597	276	227	346	326	325	383	386	495	341	325	308	276	4014	291	312	324	304	278	355	1864	10596


Estimated Hourly Calls for Service - Town of Lyons (Summer Recess - June to August)
10.0
9.0
8.0
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
Friday
Saturday
Sunday
Estimate
1.5 2.2 1.0 0.5 0.0 1.2 0.8 3.3 4.2 2.7 4.2 2.4 2.8 3.1 5.9 5.0 3.4 4.0 2.4 4.7 3.2 2.2 2.9 3.2
1.4 2.1 0.8 1.8 0.8 1.5 1.0 2.4 3.3 7.4 4.9 3.7 4.7 3.5 6.3 7.8 5.9 3.4 2.5 4.1 3.7 4.0 3.4 2.2
1.4 2.2 1.2 1.0 0.8 1.0 1.2 1.2 1.1 2.7 2.8 4.4 3.4 2.8 3.9 5.2 2.4 3.4 2.4 3.1 3.5 2.2 1.8 2.8

Call Load by Call Type and Year

Year	2013	2014	2015	2016	Grand Total
Lyons	642	2117	2603	1187	6549
ALHOLS-Panic/Duress/Hold up	3	3	1		7
ALINTS-Intrusion alarm	7	29	22	13	71
ANCOMS-Animal Complaint	24	118	144	35	321
ASSAUS-Assault	3	3	6	4	16
ASSISS-Assist	26	88	88	41	243
ATLOCS-Attempt to Locate	2	10	10	3	25
AUTHES-Auto Theft		2	3		5
BURGLS-Burglary	5	10	12	2	29
CHILDS-Child Issue	2	5	6	5	18
CIEVIS-Civil Eviction			1		1
CIPROS-Civil Protection Order	2	1	1		4
CISRVS-Civil Service	5	18	11	8	42
CIVILS-Civil	7	21	28	17	73
COENFS- Code Enforcement		2	3	2	7
CRMISS-Criminal Mischief	4	13	10	5	32
CRTRES-Criminal Trespass	2	3	7	3	15
DISTUS-Disturbance	3	21	17	6	47
DOMESS-Domestic Violence	2	6	12	5	25
DRUNKS-Drunk Person		9	6	2	17
DUIS-Driving Under Influence	5	18	39	13	75
EMSS-Medical Calls	21	63	91	37	212
EXPATS-Extra Patrol	23	38	75	32	168
FIALAS-Fire Alarm	2				2
FIALCMS-Commercial Fire Alarm	1	9	8	2	20
FIALRSS-Residential Fire Alarm	1	3	8	3	15
FIASSS-Fire Assist		8	16	8	32
FICAMS-Illeg/Unattend Campfire			4	1	5
FICONXS- Controlled Burn OOC				1	1
FINONS-Non Structure	3	4	3	2	12
FIODIS-Odors Inside	5	4	11		20
FIODOS-Odors Outside	7	3	4	4	18
FIREAS-Fire Assist	12				12
FIREWS-Fireworks Complaints		2	4	1	7
FISMOS-Smoke Report	1	1	1	1	4
FISTRS-Structure/Smoke Inside	1	3	5	1	10
FIWILS-Wildland/Grass Fire	1		1	1	3
FOLLOS-Follow-Up	50	214	234	129	627
FOPROS-Found Property	12	27	14	6	59
FRAUDS-Fraud	2	13	22	12	49
HAMATS-Hazardous Materials	1				1
HANGUS-911 Hang up	62	20	23	13	118
HARAS-Harassment	3	13			16
HARASS-Harassment			20	17	37
HAZARS-Hazard	5	10	9	7	31
HRACCS-Hit and Run	2	15	9	4	30

Year	2013	2014	2015	2016	Grand Total
INACCS-Injury/Rollover Acciden		3	6	2	11
INEXPS-Indecent Exposure		1	3		4
INFORS-Information	14	15	17	12	58
LITTES-Littering		5	2	2	9
LOITES-Loitering		4	1		5
LOPROS-Lost Property	4	18	14	5	41
MIPERS-Missing Person		9	9	1	19
MUAIDS-Mutual Aid Request	1				1
NARCOS-Drug Violation	1	9	9	5	24
NOISES-Noise		7	18	6	31
OAAS-Other Agency Assist	2	4	15	4	25
PAGES-Page	1	1			2
PARKIS-Abandoned/Parking	9	27	30	22	88
PDACCS-Property Damage Acc	7	28	44	16	95
PECONS-Pedestrian Contact	11	26	33	24	94
PWREQS-Public Works Request	11	19	12	5	47
REENDS-Reckless Endagerment		1	2	1	4
RELOSS- Rescue Lost Party	1				1
REORDS-Restraining Order		2	2	3	7
REWATS-Water Rescue	5			1	6
ROBBES-Robbery		1			1
SAS-Sex Assault	1	1	5	2	9
SHOTSS-Shots Heard	1	6	1	2	10
SUICIS-Suicidal Person/Attempt		11	7	3	21
SUSPIS-Suspicious	40	61	93	26	220
THEFTS-Theft	11	29	19	12	71
TOES - Veh Repo/Private Tow		1	3	3	7
TRAFFS-Traffic	9	30	39	14	92
TRESPS-Trespassing	6	14	22	13	55
TRSTOS-Traffic Stop	156	909	1136	536	2737
UNACCS-Unknown Injury Accident		4	3		7
UNKNOS-Unknown	1		1		2
WADAMS-Water or Debris Threat			2		2
WARRAS-Warrant Attempt/Arrest		13	14	3	30
WEAPOS-Weapon			2	1	3
WECHES-Welfare Check	33	28	50	17	128

Year	2013	2014	2015	2016	Grand Total
Vicinity - Lyons	479	1480	1411	677	4047
AIACCS-Air Accident/Motorized	1				1
ALHOLS-Panic/Duress/Hold up			1	1	2
ALINTS-Intrusion alarm	3	22	14	6	45
ANCOMS-Animal Complaint	26	61	83	29	199
ASSAUS-Assault		2	2		4
ASSISS-Assist	17	37	38	21	113
ATLOCS-Attempt to Locate	2	4	7	5	18
AUTHES-Auto Theft	1	2	2		5
BURGLS-Burglary	3	5	4	3	15
CHILDS-Child Issue			1	2	3
CIEVIS-Civil Eviction		1			1
CIPROS-Civil Protection Order			1	1	2
CISRVS-Civil Service	3	4	14	8	29
CIVILS-Civil	4	12	2	6	24
COENFS- Code Enforcement		3	3	1	7
CRMISS-Criminal Mischief	1	3	8	5	17
CRTRES-Criminal Trespass	1	3	6		10
DISTUS-Disturbance	1	6	4	1	12
DOMESS-Domestic Violence		3	7		10
DUIS-Driving Under Influence	7	29	41	19	96
EMSS-Medical Calls	14	31	28	9	82
EXPATS-Extra Patrol	9	17	13	12	51
FIALRSS-Residential Fire Alarm		1			1
FIASSS-Fire Assist		4	3	1	8
FICAMS-Illeg/Unattend Campfire		1			1
FICONXS- Controlled Burn OOC		2			2
FINONS-Non Structure	2		3		5
FIODIS-Odors Inside			1	1	2
FIODOS-Odors Outside	7	2	1		10
FIREAS-Fire Assist	7	2			9
FISLIDS-Snow or Landslide		1			1
FISMOS-Smoke Report	4	1	4	2	11
FISTRS-Structure/Smoke Inside	1	1		2	4
FOLLOL-Follow-Up *			2		2
FOLLOS-Follow-Up	26	41	66	18	151
FOPROS-Found Property	1	2		2	5
FRAUDS-Fraud	2	8	4	7	21

Year	2013	2014	2015	2016	Grand Total
HAMATS-Hazardous Materials		1			1
HANGUS-911 Hang up	86	5	22	7	120
HARAS-Harassment	1	4			5
HARASS-Harassment			1	3	4
HAZARS-Hazard	15	34	34	22	105
HRACCS-Hit and Run		3	4	1	8
INACCS-Injury/Rollover Acciden	1	7	21	7	36
INEXPS-Indecent Exposure				1	1
INFORS-Information	17	18	9	8	52
LITTES-Littering				1	1
LOITES-Loitering		3			3
LOPROS-Lost Property	3	3		3	9
MAACCS-Major Accident/Pinned		1	1	1	3
MIPERS-Missing Person	1	3	2		6
NOISES-Noise		3	3	2	8
OAAS-Other Agency Assist	9	2	10	5	26
PARKIS-Abandoned/Parking	9	52	56	28	145
PDACCS-Property Damage Acc	6	36	31	10	83
PECONS-Pedestrian Contact	8	21	13	10	52
PWREQS-Public Works Request	1		1	1	3
REENDS-Reckless Endagerment		2	1		3
RELOSS- Rescue Lost Party		1	3		4
REORDS-Restraining Order		2		2	4
RETECS- Rescue No Amb Access		3	4		7
REWATS-Water Rescue	4	2	1		7
SAS-Sex Assault			1		1
SHOTSS-Shots Heard	3	7	10	1	21
STABBS-Stabbing			1		1
SUICIS-Suicidal Person/Attempt	1		1		2
SUSPIS-Suspicious	10	15	21	7	53
THEFTS-Theft	2	8	5	4	19
TOES - Veh Repo/Private Tow	1	2	1	2	6
TRAFFS-Traffic	13	41	45	26	125
TRESPS-Trespassing	11	29	31	12	83
TRSTOS-Traffic Stop	91	826	672	329	1918
UNACCS-Unknown Injury Accident		15	12	5	32
UNKNOS-Unknown	3	1		1	5
WADAMS-Water or Debris Threat		1			1
WARRAS-Warrant Attempt/Arrest		3	4	3	10
WEAPOS-Weapon		1			1
WECHES-Welfare Check	40	14	27	13	94
Grand Total	1121	3597	4014	1864	10596

tc 8-22-16

	Actuals	Annual Budget
Court Fines Revenue		
2013	$ 85,719.16	$ 95,000.00
2014	$ 123,954.45	$ 76,000.00
2015	$ 130,901.44	$ 175,000.00
2016 (thru 7/31/16)	$ 76,360.50	$ 130,000.00
Extra Duty Expense		
2013	$ 35,879.00	$ 66,000.00
2014	$ 53,060.00	$ 49,500.00
2015	$ 43,082.50	$ 35,000.00
2016 (thru 7/31/16)	$ 22,110.00	$ 35,000.00
Boulder County Contract Fee		
2013	$ 305,392.56	$ 305,100.00
2014	$ 306,804.00	$ 309,226.00
2015	$ 429,387.00	$ 438,375.00
2016 (thru 7/31/16)	$ 258,273.50	$ 448,662.00

Code Desc	State	Local	Other	Totals
None	0	0	7	7
TRAFFIC	0	0	167	167
CRIMINAL	0	0	15	15
ANIMAL ORDINANCE	0	0	10	10
SPEEDING VIOLATIONS	0	0	940	940
INSURANCE VIOLATIONS	0	0	0	0
RESIDENT VIOLATOR	0	0	0	0
NON RESIDENT VIOLATOR	0	0	0	0
Grand Totals:	-	-	1139	1139

Total Criminal Cases Filed:	13
Total Non-Resident Cases Filed:	0
Total None Cases Filed:	0
Total Ordinance Cases Filed:	20
Total Parking Cases Filed:	109
Total Resident Cases Filed:	2
Total Traffic Cases Filed:	976

Offense Code Desc	DFR	FINE	GP	NGP	NCP	PBM	DISM	AMD	DEF	APBM	PIC	SUSP	CS	NJTC	NJTA	JTC	JTA	OJW	W
None	-	3	-	-	-	-	4	-	1	1	-	-	-	-	-	-	-	-	
TRAFFIC	-	18	-	-	-	2	9	-	2	28	-	13	-	-	-	-	-	-	
CRIMINAL	10	12	-	-	-	-	4	-	4	-	-	1	-	-	-	-	-	-	
ANIMAL ORDINANCE	3	7	-	-	-	-	3	-	5	-	-	1	-	-	-	-	-	-	
SPEEDING VIOLATIONS	-	244	-	-	-	125	1	-	-	603	-	275	-	-	-	-	-	-	
INSURANCE VIOLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NON RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Totals:	13	284	-	-	-	127	21	-	12	632	-	290	-	-	-	-	-	-	

Total Criminal Cases Disposed:	14
Total Non-Resident Cases Disposed:	0
Total None Cases Disposed:	0
Total Ordinance Cases Disposed:	18
Total Parking Cases Disposed:	2
Total Resident Cases Disposed:	2
Total Traffic Cases Disposed:	1002

Code No	Description	CT	Tot Codes	Amount
	Fines			
AMD	GUILTY TO AMENDED CHARGE	FN	290	.00
APBM	PAY BY MAIL	FN	632	76,294.00
CSF	COMMUNITY SERVICE FEE	FA	15	280.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	30	840.00
DEFER	DEFERRED SENTENCE	FN	13	.00
DISM	DISMISSED	FN	21	.00
FINE	FINE AMOUNT	FA	284	38,270.00
NSF	NSF FEE	FA	5	100.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	6	60.00
PBM	PLEA BY MAIL CONVICTION	FN	127	15,215.00
REFUND	FINE REFUNDED	FN	2	275.00
WAR	WARRANT - FINE AMOUNT	FA	2	60.00
WARFEE	WARRANT FEE	FA	5	150.00
	Total Fines:		1432	131,544.00
	Surcharges			
COST	COURT COSTS	SA	398	9,857.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	5	150.00
	Total Surcharges:		403	10,007.00
	3rd Party			
REST	RESTITUTION	3P	3	586.62
	Total 3rd Party:		3	586.62
	Other			
	Total Other:		0	.00
	Total Assessments:		1838	142,137.62

Code No	Description	CT	Tot Codes	Amount
	Fines - Collected			
APBM	PAY BY MAIL	FN	631	76,339.00
CSF	COMMUNITY SERVICE FEE	FA	16	320.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	21	630.00
FINE	FINE AMOUNT	FA	288	36,395.00
NSF	NSF FEE	FA	5	100.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	1	30.00
PBM	PLEA BY MAIL CONVICTION	FN	120	14,895.00
REFUND	FINE REFUNDED	FN	1	30.00
WAR	WARRANT - FINE AMOUNT	FA	1	30.00
WARFEE	WARRANT FEE	FA	1	30.00
	Total Fines - Collected:		1085	128,799.00
	Surcharges - Collected			
COST	COURT COSTS	SA	386	9,634.00
	Total Surcharges - Collected:		386	9,634.00
	3rd Party - Collected			
REST	RESTITUTION	3P	5	805.23
	Total 3rd Party - Collected:		5	805.23
	Other - Collected			
	Total Other - Collected:		0	.00
	Total Collections:		1476	139,238.23

Fines Collected Based on SP Surcharge

Fines With No Surcharge	128,799.00
Total:	128,799.00

Code No	Description	CT	Tot Codes	Amount
	Fines			
FINE	FINE AMOUNT	FA	10	2,450.00
WAR	WARRANT - FINE AMOUNT	FA	1	30.00
WARFEE	WARRANT FEE	FA	1	30.00
Total Fines:			12	2,510.00
	Surcharges			
COST	COURT COSTS	SA	2	325.00
Total Surcharges:			2	325.00
	3rd Party			
Total 3rd Party:			0	.00
	Court Costs			
Total Court Costs:			0	.00
	Other			
Total Other:			0	.00
Total Adjustments:			14	2,835.00

Total Judgements Fulfilled by Alternate Order:	0
Fine Amount Waived by Alternate Order:	.00
Surcharge Amount Waived by Alternate Order:	.00
Total Partial Payments:	47
Total Uncollected Surcharge:	.00

Code Desc	State	Local	Other	Totals
None	0	0	6	6
TRAFFIC	0	0	101	101
CRIMINAL	0	0	8	8
ANIMAL ORDINANCE	0	0	3	3
SPEEDING VIOLATIONS	0	0	524	524
INSURANCE VIOLATIONS	0	0	0	0
RESIDENT VIOLATOR	0	0	0	0
NON RESIDENT VIOLATOR	0	0	0	0
Grand Totals:	-	-	642	642

Total Criminal Cases Filed:	9
Total Non-Resident Cases Filed:	0
Total None Cases Filed:	0
Total Ordinance Cases Filed:	7
Total Parking Cases Filed:	81
Total Resident Cases Filed:	0
Total Traffic Cases Filed:	537

Offense Code Desc	DFR	FINE	GP	NGP	NCP	PBM	DISM	AMD	DEF	APBM	PIC	SUSP	CS	NJTC	NJTA	JTC	JTA	OJW	W
None	3	3	-	-	-	-	3	-	1	-	-	1	-	-	-	-	-	-	
TRAFFIC	-	10	-	-	-	2	5	-	1	8	-	7	-	-	-	-	-	-	
CRIMINAL	2	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	
ANIMAL ORDINANCE	1	3	-	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	
SPEEDING VIOLATIONS	-	119	-	-	-	72	-	-	1	347	-	142	-	-	-	-	-	-	
INSURANCE VIOLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NON RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Totals:	6	136	-	-	-	74	10	-	4	355	-	150	-	-	-	-	-	-	

Total Criminal Cases Disposed:	6
Total Non-Resident Cases Disposed:	0
Total None Cases Disposed:	0
Total Ordinance Cases Disposed:	8
Total Parking Cases Disposed:	2
Total Resident Cases Disposed:	0
Total Traffic Cases Disposed:	552

Code No	Description	CT	Tot Codes	Amount
	Fines			
AMD	GUILTY TO AMENDED CHARGE	FN	150	240.00
APBM	PAY BY MAIL	FN	355	43,537.00
CSF	COMMUNITY SERVICE FEE	FA	4	60.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	23	690.00
DEFER	DEFERRED SENTENCE	FN	6	.00
DISM	DISMISSED	FN	10	.00
FINE	FINE AMOUNT	FA	136	19,835.00
NSF	NSF FEE	FA	3	95.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	4	.00
PBM	PLEA BY MAIL CONVICTION	FN	74	9,000.00
WAR	WARRANT - FINE AMOUNT	FA	2	60.00
WARFEE	WARRANT FEE	FA	4	115.00
	Total Fines:		771	73,632.00
	Surcharges			
COST	COURT COSTS	SA	211	5,230.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	5	150.00
	Total Surcharges:		216	5,380.00
	3rd Party			
REST	RESTITUTION	3P	2	124.66
	Total 3rd Party:		2	124.66
	Other			
	Total Other:		0	.00
	Total Assessments:		989	79,136.66

Code No	Description	CT	Tot Codes	Amount
	Fines - Collected			
AMD	GUILTY TO AMENDED CHARGE	FN	1	240.00
APBM	PAY BY MAIL	FN	355	43,447.00
CSF	COMMUNITY SERVICE FEE	FA	4	62.86
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	15	450.00
FINE	FINE AMOUNT	FA	135	17,623.14
OJW	OUTSTANDING JUDGMENT WARRANT	FA	2	60.00
PBM	PLEA BY MAIL CONVICTION	FN	72	8,970.00
WAR	WARRANT - FINE AMOUNT	FA	2	60.00
WARFEE	WARRANT FEE	FA	6	175.00
	Total Fines - Collected:		592	71,088.00
	Surcharges - Collected			
COST	COURT COSTS	SA	200	4,970.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	9	270.00
	Total Surcharges - Collected:		209	5,240.00
	3rd Party - Collected			
REST	RESTITUTION	3P	3	224.66
	Total 3rd Party - Collected:		3	224.66
	Other - Collected			
	Unapplied Payments		3	725.00
	Total Other - Collected:		3	725.00
	Total Collections:		807	77,277.66

Fines Collected Based on SP Surcharge

Fines With No Surcharge	71,088.00
Total:	71,088.00

Code No	Description	CT	Tot Codes	Amount
	Fines			
CSF	COMMUNITY SERVICE FEE	FA	1	10.00
FINE	FINE AMOUNT	FA	6	1,850.00
Total Fines:			7	1,860.00
	Surcharges			
COST	COURT COSTS	SA	1	25.00
Total Surcharges:			1	25.00
	3rd Party			
Total 3rd Party:			0	.00
	Court Costs			
Total Court Costs:			0	.00
	Other			
Total Other:			0	.00
Total Adjustments:			8	1,885.00

Total Judgements Fulfilled by Alternate Order:	0
Fine Amount Waived by Alternate Order:	30.00
Surcharge Amount Waived by Alternate Order:	.00
Total Partial Payments:	25
Total Uncollected Surcharge:	.00

Code Desc	State	Local	Other	Totals
None	0	0	10	10
TRAFFIC	0	0	33	33
CRIMINAL	0	0	13	13
ANIMAL ORDINANCE	0	0	1	1
SPEEDING VIOLATIONS	0	0	948	948
INSURANCE VIOLATIONS	0	0	0	0
RESIDENT VIOLATOR	0	0	0	0
NON RESIDENT VIOLATOR	0	0	0	0
Grand Totals:	-	-	1005	1005

Total Criminal Cases Filed:	12
Total Non-Resident Cases Filed:	0
Total None Cases Filed:	0
Total Ordinance Cases Filed:	5
Total Parking Cases Filed:	4
Total Resident Cases Filed:	1
Total Traffic Cases Filed:	969

Offense Code Desc	DFR	FINE	GP	NGP	NCP	PBM	DISM	AMD	DEF	APBM	PIC	SUSP	CS	NJTC	NJTA	JTC	JTA	OJW	W
None	4	6	-	-	-	-	3	-	1	-	-	1	-	-	-	-	-	-	
TRAFFIC	-	17	-	-	-	2	1	-	4	18	-	16	-	-	-	-	-	-	
CRIMINAL	3	5	-	-	-	-	9	-	1	-	-	2	-	-	-	-	-	-	
ANIMAL ORDINANCE	-	1	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	
SPEEDING VIOLATIONS	-	236	-	-	-	73	1	-	-	602	-	199	-	-	-	-	-	-	
INSURANCE VIOLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NON RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Totals:	7	265	-	-	-	75	14	-	7	620	-	218	-	-	-	-	-	-	

Total Criminal Cases Disposed:	14
Total Non-Resident Cases Disposed:	0
Total None Cases Disposed:	0
Total Ordinance Cases Disposed:	5
Total Parking Cases Disposed:	11
Total Resident Cases Disposed:	1
Total Traffic Cases Disposed:	932

Code No	Description	CT	Tot Codes	Amount
	Fines			
AMD	GUILTY TO AMENDED CHARGE	FN	218	400.00
APBM	PAY BY MAIL	FN	621	74,653.00
COMF	FINE CODE - DO NOT DELETE	FN	1	.00
CSF	COMMUNITY SERVICE FEE	FA	17	300.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	50	1,500.00
DEFER	DEFERRED SENTENCE	FN	7	.00
DISM	DISMISSED	FN	14	175.00 -
FINE	FINE AMOUNT	FA	265	34,456.00
NSF	NSF FEE	FA	1	20.00
NSFFEE	NSF FEE	FA	1	20.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	6	30.00
PBM	PLEA BY MAIL CONVICTION	FN	75	9,540.00
REFUND	FINE REFUNDED	FN	5	370.00
WAR	WARRANT - FINE AMOUNT	FA	5	120.00
WARFEE	WARRANT FEE	FA	4	120.00
	Total Fines:		1290	121,354.00
	Surcharges			
COST	COURT COSTS	SA	345	8,545.00
DEF1	DEFAULT JUDGEMENT FEE	SA	1	30.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	6	180.00
	Total Surcharges:		352	8,755.00
	3rd Party			
REST	RESTITUTION	3P	2	945.45
	Total 3rd Party:		2	945.45
	Other			
	Total Other:		0	.00
	Total Assessments:		1644	131,054.45

Code No	Description	CT	Tot Codes	Amount
	Fines - Collected			
AMD	GUILTY TO AMENDED CHARGE	FN	2	400.00
APBM	PAY BY MAIL	FN	623	74,893.00
CSF	COMMUNITY SERVICE FEE	FA	17	288.86
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	25	735.00
FINE	FINE AMOUNT	FA	230	28,927.14
NSF	NSF FEE	FA	1	20.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	1	30.00
PBM	PLEA BY MAIL CONVICTION	FN	75	9,630.00
REFUND	FINE REFUNDED	FN	3	90.00
WAR	WARRANT - FINE AMOUNT	FA	3	75.00
WARFEE	WARRANT FEE	FA	2	60.00
	Total Fines - Collected:		982	115,149.00
	Surcharges - Collected			
COST	COURT COSTS	SA	300	7,465.00
DEF1	DEFAULT JUDGEMENT FEE	SA	2	60.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	1	30.00
	Total Surcharges - Collected:		303	7,555.00
	3rd Party - Collected			
REST	RESTITUTION	3P	1	945.45
	Total 3rd Party - Collected:		1	945.45
	Other - Collected			
	Total Other - Collected:		0	.00
	Total Collections:		1286	123,649.45

Fines Collected Based on SP Surcharge

Fines With No Surcharge	115,149.00
Total:	115,149.00

Code No	Description	CT	Tot Codes	Amount
	Fines			
CSF	COMMUNITY SERVICE FEE	FA	5	69.32
FINE	FINE AMOUNT	FA	15	2,558.41
WAR	WARRANT - FINE AMOUNT	FA	1	27.27
Total Fines:			21	2,655.00
	Surcharges			
Total Surcharges:			0	.00
	3rd Party			
Total 3rd Party:			0	.00
	Court Costs			
Total Court Costs:			0	.00
	Other			
Total Other:			0	.00
Total Adjustments:			21	2,655.00

Total Judgements Fulfilled by Alternate Order:	2
Fine Amount Waived by Alternate Order:	30.00
Surcharge Amount Waived by Alternate Order:	.00
Total Partial Payments:	39
Total Uncollected Surcharge:	.00

Code Desc	State	Local	Other	Totals
None	0	0	21	21
TRAFFIC	0	0	62	62
CRIMINAL	0	0	5	5
ANIMAL ORDINANCE	0	0	3	3
SPEEDING VIOLATIONS	0	0	927	927
INSURANCE VIOLATIONS	0	0	0	0
RESIDENT VIOLATOR	0	0	0	0
NON RESIDENT VIOLATOR	0	0	0	0
Grand Totals:	-	-	1018	1018

Total Criminal Cases Filed:	15
Total Non-Resident Cases Filed:	0
Total None Cases Filed:	0
Total Ordinance Cases Filed:	5
Total Parking Cases Filed:	3
Total Resident Cases Filed:	2
Total Traffic Cases Filed:	972

Offense Code Desc	DFR	FINE	GP	NGP	NCP	PBM	DISM	AMD	DEF	APBM	PIC	SUSP	CS	NJTC	NJTA	JTC	JTA	OJW	W
None	11	6	-	-	-	-	3	-	-	3	-	1	-	-	-	-	-	-	
TRAFFIC	-	28	-	-	-	4	8	-	4	22	-	18	-	-	-	-	-	-	
CRIMINAL	2	3	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	
ANIMAL ORDINANCE	3	3	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	
SPEEDING VIOLATIONS	-	225	-	-	-	95	1	-	-	614	-	210	-	-	-	-	-	-	
INSURANCE VIOLATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NON RESIDENT VIOLATOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand Totals:	16	265	-	-	-	99	14	-	7	639	-	229	-	-	-	-	-	-	

Total Criminal Cases Disposed:	17
Total Non-Resident Cases Disposed:	0
Total None Cases Disposed:	0
Total Ordinance Cases Disposed:	4
Total Parking Cases Disposed:	3
Total Resident Cases Disposed:	2
Total Traffic Cases Disposed:	971

Code No	Description	CT	Tot Codes	Amount
	Fines			
AMD	GUILTY TO AMENDED CHARGE	FN	229	.00
APBM	PAY BY MAIL	FN	639	77,532.00
CSF	COMMUNITY SERVICE FEE	FA	10	160.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	53	1,525.00
DEFER	DEFERRED SENTENCE	FN	16	.00
DISM	DISMISSED	FN	14	.00
FINE	FINE AMOUNT	FA	265	33,650.00
NSF	NSF FEE	FA	4	80.00
OJW	OUTSTANDING JUDGMENT WARRANT	FA	3	60.00 -
PBM	PLEA BY MAIL CONVICTION	FN	99	11,985.00
REFUND	FINE REFUNDED	FN	2	60.00
WAR	WARRANT - FINE AMOUNT	FA	11	150.00 -
WARFEE	WARRANT FEE	FA	1	30.00
Total Fines:			1346	124,812.00
	Surcharges			
COST	COURT COSTS	SA	348	8,600.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	3	90.00
Total Surcharges:			351	8,690.00
	3rd Party			
REST	RESTITUTION	3P	4	1,306.94
Total 3rd Party:			4	1,306.94
	Other			
Total Other:			0	.00
Total Assessments:			1701	134,808.94

Code No	Description	CT	Tot Codes	Amount
	Fines - Collected			
APBM	PAY BY MAIL	FN	640	77,612.00
CSF	COMMUNITY SERVICE FEE	FA	9	180.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	49	1,420.00
FINE	FINE AMOUNT	FA	241	31,240.00
NSF	NSF FEE	FA	5	100.00
PBM	PLEA BY MAIL CONVICTION	FN	88	11,680.00
REFUND	FINE REFUNDED	FN	2	60.00
WAR	WARRANT - FINE AMOUNT	FA	2	60.00
Total Fines - Collected:			1036	122,352.00
	Surcharges - Collected			
COST	COURT COSTS	SA	326	8,125.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	6	180.00
Total Surcharges - Collected:			332	8,305.00
	3rd Party - Collected			
REST	RESTITUTION	3P	2	806.94
Total 3rd Party - Collected:			2	806.94
	Other - Collected			
	Unapplied Payments		3	300.00
Total Other - Collected:			3	300.00
Total Collections:			1373	131,763.94

Fines Collected Based on SP Surcharge

Fines With No Surcharge	122,352.00
Total:	122,352.00

Code No	Description	CT	Tot Codes	Amount
	Fines			
FINE	FINE AMOUNT	FA	9	2,227.10
NSFFEE	NSF FEE	FA	1	23.23
WARFEE	WARRANT FEE	FA	4	129.67
Total Fines:			14	2,380.00
	Surcharges			
COST	COURT COSTS	SA	3	74.16 -
Total Surcharges:			3	74.16 -
	3rd Party			
Total 3rd Party:			0	.00
	Court Costs			
Total Court Costs:			0	.00
	Other			
Total Other:			0	.00
Total Adjustments:			17	2,305.84

Total Judgements Fulfilled by Alternate Order:	2
Fine Amount Waived by Alternate Order:	300.00
Surcharge Amount Waived by Alternate Order:	.00
Total Partial Payments:	36
Total Uncollected Surcharge:	.00

Code Desc	State	Local	Other	Totals
None	0	0	14	14
TRAFFIC	0	0	34	34
CRIMINAL	0	0	1	1
ANIMAL ORDINANCE	0	0	1	1
SPEEDING VIOLATIONS	0	0	482	482
INSURANCE VIOLATIONS	0	0	0	0
RESIDENT VIOLATOR	0	0	0	0
NON RESIDENT VIOLATOR	0	0	0	0
Grand Totals:	-	-	532	532

Total Criminal Cases Filed:	5
Total Non-Resident Cases Filed:	0
Total None Cases Filed:	0
Total Ordinance Cases Filed:	5
Total Parking Cases Filed:	4
Total Resident Cases Filed:	0
Total Traffic Cases Filed:	509

Code No	Description	CT	Tot Codes	Amount
	Fines			
AMD	GUILTY TO AMENDED CHARGE	FN	120	.00
APBM	PAY BY MAIL	FN	331	45,010.50
CSF	COMMUNITY SERVICE FEE	FA	5	60.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	32	960.00
DEFER	DEFERRED SENTENCE	FN	6	.00
DISM	DISMISSED	FN	4	.00
FINE	FINE AMOUNT	FA	166	25,375.00
PBM	PLEA BY MAIL CONVICTION	FN	39	5,500.00
WAR	WARRANT - FINE AMOUNT	FA	2	60.00
Total Fines:			705	76,965.50
	Surcharges			
COST	COURT COSTS	SA	197	4,875.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	1	30.00
Total Surcharges:			198	4,905.00
	3rd Party			
Total 3rd Party:			0	.00
	Other			
Total Other:			0	.00
Total Assessments:			903	81,870.50

Code No	Description	CT	Tot Codes	Amount
	Fines - Collected			
APBM	PAY BY MAIL	FN	332	45,070.50
CSF	COMMUNITY SERVICE FEE	FA	3	60.00
DEF	DEFAULT JUDGEMENT FINE AMOUNT	FA	29	865.00
FINE	FINE AMOUNT	FA	166	23,545.00
PBM	PLEA BY MAIL CONVICTION	FN	36	5,065.00
	Total Fines - Collected:		566	74,605.50
	Surcharges - Collected			
COST	COURT COSTS	SA	196	4,900.00
OJWFEE	OUTSTANDING JUDGMENT FEE	SA	2	60.00
	Total Surcharges - Collected:		198	4,960.00
	3rd Party - Collected			
	Total 3rd Party - Collected:		0	.00
	Other - Collected			
	Total Other - Collected:		0	.00
	Total Collections:		764	79,565.50

Fines Collected Based on SP Surcharge

Fines With No Surcharge	74,605.50
Total:	74,605.50

Code No	Description	CT	Tot Codes	Amount
	Fines			
FINE	FINE AMOUNT	FA	2	700.00
Total Fines:			2	700.00
	Surcharges			
Total Surcharges:			0	.00
	3rd Party			
Total 3rd Party:			0	.00
	Court Costs			
Total Court Costs:			0	.00
	Other			
Total Other:			0	.00
Total Adjustments:			2	700.00

Total Judgements Fulfilled by Alternate Order:	2
Fine Amount Waived by Alternate Order:	.00
Surcharge Amount Waived by Alternate Order:	.00
Total Partial Payments:	23
Total Uncollected Surcharge:	.00

Agenda Item No:

Meeting Date: September 19, 2016

Subject: Liquor Licensing Authority
Presenter: Jacque Watson, Deputy Town Clerk

Applicant: Boulder County Arts Alliance
Address: Lyons Farmette Farm to Table Dinner
4121 Ute Highway, Lyons, CO 80540

Background:

The Boulder County Arts Alliance submitted a Special Events Permit application August 29, 2016. According to the State Liquor Code, this matter should be decided before the Local Liquor Licensing Authority. The site of this event was posted September 8, 2016 and may be considered by the Authority at this time. Approval by the Board of Trustees should be contingent on the Town not receiving any objections to the application within the ten-day posting period. The Clerk's Office has not received any - objections to this Special Events Permit to date. This application must be reported to the State within ten days of Local Authority's approval, but full approval is given by the Local Authority. The event will be held October 13, 2016 at the Lyons Farmette.

As with previous Lyons Farmette events, the Boulder County Arts Alliance is asking the Local Liquor Licensing Authority to waive the security requirement for this event.

DR 8439 (06/28/06)
COLORADO DEPARTMENT OF REVENUE
LIQUOR ENFORCEMENT DIVISION
1375 SHERMAN STREET
DENVER CO 80261
(303) 205-2300

APPLICATION FOR A SPECIAL EVENTS PERMIT

Department Use Only

IN ORDER TO QUALIFY FOR A SPECIAL EVENTS PERMIT, YOU **MUST BE NONPROFIT AND ONE OF THE FOLLOWING** *(See back for details.)*

- [x] SOCIAL
- [ ] ATHLETIC
- [ ] PHILANTHROPIC INSTITUTION
- [ ] FRATERNAL
- [ ] CHARTERED BRANCH, LODGE OR CHAPTER
- [ ] POLITICAL CANDIDATE
- [ ] PATRIOTIC
- [ ] OF A NATIONAL ORGANIZATION OR SOCIETY
- [ ] MUNICIPALITY OWNING ARTS FACILITIES
- [ ] POLITICAL
- [ ] RELIGIOUS INSTITUTION

LIAB	TYPE OF SPECIAL EVENT APPLICANT IS APPLYING FOR:	
2110 [x]	MALT, VINOUS AND SPIRITUOUS LIQUOR	$25.00 PER DAY
2170 [ ]	FERMENTED MALT BEVERAGE (3.2 Beer)	$10.00 PER DAY

DO NOT WRITE IN THIS SPACE

LIQUOR PERMIT NUMBER

1. NAME OF APPLICANT ORGANIZATION OR POLITICAL CANDIDATE: Boulder County Arts Alliance

State Sales Tax Number (Required): 00781250

2. MAILING ADDRESS OF ORGANIZATION OR POLITICAL CANDIDATE (include street, city/town and ZIP): 2590 Walnut St #9, Boulder, CO 80302

3. ADDRESS OF PLACE TO HAVE SPECIAL EVENT (include street, city/town and ZIP): Lyons Farmette, 4121 Ute Highway, Lyons, CO 80540

NAME	DATE OF BIRTH	HOME ADDRESS (Street, City, State, ZIP)	PHONE NUMBER
4. PRES./SEC'Y OF ORG. or POLITICAL CANDIDATE: Charlotte LaSasso	10/19/61	2253 30th St. Bld, Co 80305	720.352.1342
5. EVENT MANAGER: Betsy Burton	2/22/59		

6. HAS APPLICANT ORGANIZATION OR POLITICAL CANDIDATE BEEN ISSUED A SPECIAL EVENT PERMIT THIS CALENDAR YEAR? [ ] NO [x] YES HOW MANY DAYS? 4

7. IS PREMISES NOW LICENSED UNDER STATE LIQUOR OR BEER CODE? [x] NO [ ] YES TO WHOM?

8. DOES THE APPLICANT HAVE POSSESSION OR WRITTEN PERMISSION FOR THE USE OF THE PREMISES TO BE LICENSED? [x] Yes [ ] No

LIST BELOW THE EXACT DATE(S) FOR WHICH APPLICATION IS BEING MADE FOR PERMIT

Date	Hours From	To	Date	Hours From	To	Date	Hours From	To	Date	Hours From	To	Date	Hours From	To
Oct. 13	5:00 p.m.	9:00 p.m.		.m.	.m.		.m.	.m.		.m.	.m.		.m.	.m.

OATH OF APPLICANT

I declare under penalty of perjury in the second degree that I have read the foregoing application and all attachments thereto, and that all information therein is true, correct, and complete to the best of my knowledge.

SIGNATURE	TITLE	DATE
[signature]	Executive Director	8.29.16

REPORT AND APPROVAL OF LOCAL LICENSING AUTHORITY (CITY OR COUNTY)

The foregoing application has been examined and the premises, business conducted and character of the applicant is satisfactory, and we do report that such permit, if granted, will comply with the provisions of Title 12, Article 48, C.R.S., as amended.

THEREFORE, THIS APPLICATION IS APPROVED.

LOCAL LICENSING AUTHORITY (CITY OR COUNTY)		TELEPHONE NUMBER OF CITY/COUNTY CLERK
Town of Lyons	[x] CITY [ ] COUNTY	303-823-6622

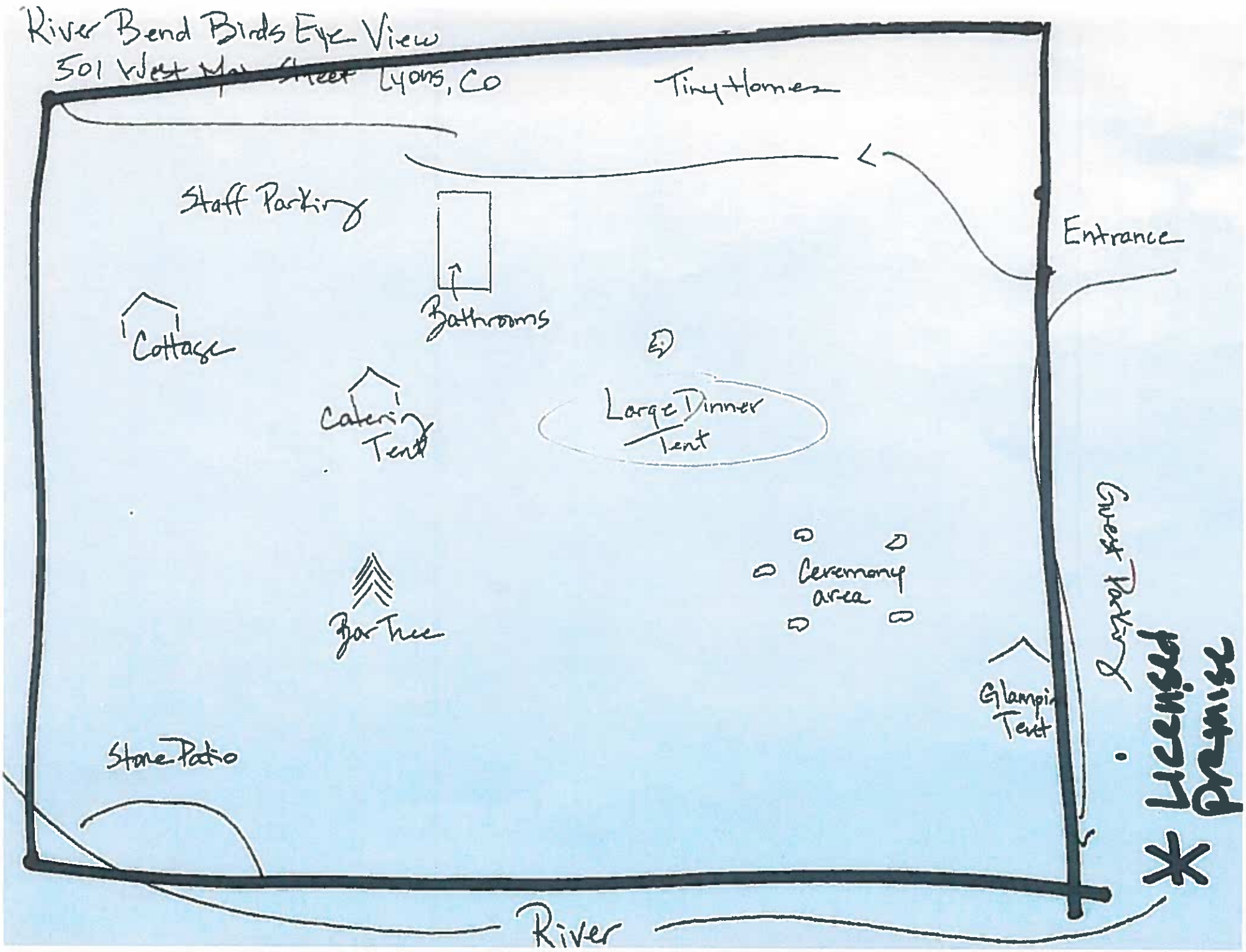
SIGNATURE	TITLE	DATE
	Mayor	

DO NOT WRITE IN THIS SPACE - FOR DEPARTMENT OF REVENUE USE ONLY

LIABILITY INFORMATION

License Account Number	Liability Date	State	TOTAL
		-750 (999)	$

(Instructions on Reverse Size)


River Bend Birds Eye View
501 West Main Street Lyons, CO
Tiny Homes
Staff Parking
Entrance
Bathrooms
Cottage
Catering Tent
Large Dinner Tent
Ceremony area
Bar Tree
Glamping Tent
Guest Parking
Stone Patio
River
* Licensed Premise

OFFICE OF THE SECRETARY OF STATE
OF THE STATE OF COLORADO

CERTIFICATE OF FACT OF GOOD STANDING

I, Wayne W. Williams, as the Secretary of State of the State of Colorado, hereby certify that, according to the records of this office,

BOULDER COUNTY ARTS ALLIANCE, INC.

is a

Nonprofit Corporation

formed or registered on 05/20/1966 under the law of Colorado, has complied with all applicable requirements of this office, and is in good standing with this office. This entity has been assigned entity identification number 19871186890 .

This certificate reflects facts established or disclosed by documents delivered to this office on paper through 08/30/2016 that have been posted, and by documents delivered to this office electronically through 08/31/2016 @ 11:44:38 .

I have affixed hereto the Great Seal of the State of Colorado and duly generated, executed, and issued this official certificate at Denver, Colorado on 08/31/2016 @ 11:44:38 in accordance with applicable law. This certificate is assigned Confirmation Number 9815147 .

Secretary of State of the State of Colorado

**********End of Certificate**********

Notice: A certificate issued electronically from the Colorado Secretary of State's Web site is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Validate a Certificate page of the Secretary of State's Web site, http://www.sos.state.co.us/biz/CertificateSearchCriteria.do entering the certificate's confirmation number displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate. For more information, visit our Web site, http://www.sos.state.co.us/ click "Businesses, trademarks, trade names" and select "Frequently Asked Questions."

Town of Lyons
A/P Summary Bi-Monthly
9/19/16

Date & Check #	Handchecks	Description	Amount
		Total Handchecks	**$ -**
		Payroll 9/09/16	**$ 44,771.33**

Unpaid Invoices - Vendor		Amount	Grant Funds	Grant Name
American Funds Service Company	$	1,988.56		
Bigwow Displays:	$	381.25		
Birch Communications:	$	665.99		
Bladeworks, Inc.:	$	1,067.50	$1,067.50	FEMA
Boulder County Finance:	$	10,080.00		
Brekke Storage:	$	115.00	$115.00	FEMA
Carquest Auto Parts Store:	$	50.17		
Caselle:	$	1,394.00		
Colorado Dept. of Revenue	$	2,156.00		
DHM Design:	$	95,346.82	$95,346.82	FEMA
Diamond Vogel:	$	229.80		
Electric Fund:	$	4,228.56		
Family Support Registry	$	50.00		
Federal Payroll Taxes	$	16,220.70		
Lewan & Associates:	$	61.83		
Longmont, City of:	$	25,258.24		
Michow Cox & McAskin LLP:	$	12,508.31		
N Line Electric, LLC:	$	16,635.06		
Poysti & Adams, LLC:	$	12,119.40		
PR Diamond Products:	$	220.00		
Quill	$	1,079.52		
Ramey Environmental Complian	$	47,212.20		
RG and Associates, LLC:	$	9,945.75	$9,945.75	CDPHE
Rush Management, Inc.:	$	937.50		
SJR Environmental Consulting:	$	2,299.90	$933.75	FEMA
Stamey and Associates, Inc.:	$	3,311.80		
U.S. Postmaster:	$	400.00		
Uline:	$	1,588.65	$1,588.65	FEMA
USA Blue Book:	$	44.87		
Utilities Refund:	$	21.80		
Utility Notification Center:	$	108.68		
West Unified Communications S	$	17.34		
Western Disposal Services, Inc:	$	641.00		
Xcel Energy:	$	316.66		
Unpaid Invoices as of 9/13/16		**$266,714.30**	**$108,997.47**	**Grant Expenditures**

Total (hand checks, unpaid invoices & payroll)	**$311,485.63**

Workshop
Bohn Park 90% Design Review and
Phasing Options
Discussion Concerning Year Around Camping, Park Host, Camping/Parking Fees at LaVern Johnson Park
5:30 pm – 6:45 pm

MINUTES
TOWN OF LYONS

TUESDAY, SEPTEMBER 6, 2016

SHIRLEY F. JOHNSON COUNCIL CHAMBER
LYONS TOWN HALL, 432 5TH AVENUE, LYONS, COLORADO

I. Roll Call and Pledge of Allegiance
Roll Call. Present: Mayor Connie Sullivan, Mayor Pro Tem Dan Greenberg, Trustee Mike Karavas, Trustee Julie Waugh, Trustee Jim Kerr, Trustee Barney Dreistadt, Trustee Wendy Miller.

II. Reflective Moment of Silence
Approve the agenda minus the annual library report
Motion: Mayor Pro Tem Greenberg moved to approve the Agenda with pulling the Annual Library Report
Action: Approve, **Moved by** Mayor Pro Tem Dan Greenberg, **Seconded by** Trustee Barney Dreistadt.
Motion passed unanimously.

III. Sgt Bill Crist, Sheriff's Dept Report
Sgt Crist reported on the following;
- ✓ Deputy Wagner and Sgt Crist will be changing their scheduled days to work to Tuesday – Friday starting in September
- ✓ Continued speeding problems on Evans Street/Park Street and Apple Valley Road – extra patrol officers will focus on the speeding issues and the parks.
- ✓ Lyons High School teacher bit by rattle snake.
- ✓ Vehicle crash on Main/2nd Ave on September 3, 2016, doing significant property damage, the driver had a seizure, but no injuries.

IV. Staff Reports (15 min)
1. Highland Ditch Update – no Highland Ditch Update tonight.
2. Town Administrator Simonsen updated the BOT on the LWCF Grant (trail extension to Hwy 36) the reprioritization and matching funds.
3. Finance Director Cavalier gave the BOT an overview of the cash flow situation and the new Cash Flow Spreadsheet the State has developed. Trustee Dreistadt asked Finance Director Cavalier to notify the BOT if accounts payable would be

held up for cash flow reasons. Trustee Kerr stated he would like to see a diagram showing the finance humps visually, maybe with Cash Flow Analysis

V. Audience Business - Limited to 15 minutes - All comments will be limited to 4 minutes per person

1. Proclamation of September as Attendance Awareness Month - St Vrain Valley School District

Andrew Moore, Lyons Grade School Principal reported for the SVVSD, they are working hard to get kids to school on time and to get parents to schedule vacations during regular school breaks.

Mayor Sullivan read the Proclamation of September as Attendance Awareness Month in to the record.

2. Lavern Johnson, Lyons, thanked the SVVSD for the use of the Grade School Gymnasium for the last 58 years for the Lyons Redrock Ramblers to square dance.

Mrs. Johnson thanked the Parks and Rec Dept. and Project Manager Sloane Nystrom for the new amenities in LaVern M. Johnson Park, the kids will enjoy it.

3.2016 Election Overview – What you need to know in Boulder County.

Hillary Hall, Boulder County Clerk and Recorder of Boulder County presented a power point regarding the upcoming November 2016 Election.

VI. Boards and Commissions

1. Lyons Prepared - Emily Gubler

Emily Gubler and Aaron Caplan, reported the following to the BOT;

- ✓ There is a point of contact for each neighborhood, each has a radio on MEERS frequency for emergencies
- ✓ Radios would be used for shelter in place for incidents such as storms
- ✓ Point of contact does not have the authority to command or attend an incident they are not first responders
- ✓ Point of contacts for each neighborhood need to be relayed to the public
- ✓ Lyons Fire Dept is the umbrella organization and funded the radios for Lyons Prepared, they are also looking for additional grants to help.

2. Lyons Library District Annual Report – will be given at the Regular BOT Meeting on October 17, 2016

VII. Consent Agenda

1. September 2016 Accounts Payable
2. August 1, 2016 BOT Meeting Minutes
3. August 15, 2016 BOT Meeting Minutes
4. Resolution 2016-75, a Resolution Accepting a Disaster Emergency Funds Grant in the Not to Exceed Amount of $1,172,570.25 for Stream Restoration
5. Resolution 2016-76, a Resolution Approving Change Orders 55, 59, and 62, to the Contract with Kirsche Construction for Phase II Construction of Lavern M. Johnson Park, Formerly Known as Meadow Park

6. Resolution 2016-77, a Resolution Change Orders 18, 21, 23, 28, 31, 36A, 38, 39, 44, 45, 47, 61, 68, 68, 92 and 100 to the Contract with Kirsche Construction Phase II Construction of LaVern M. Johnson Park, Formerly Known as Meadow Park
7. Resolution 2016-78, a Resolution Approving an MOU with DOLA and CU Technical Assistance for Landscape Design
8. Resolution 2016-79, a Resolution Approving the First Amendment to the Disaster Recovery Services Agreement with DHM Design Corporation for the 2016 Lyons Bohn Park Flood Recovery Final Design and Bid Project PW:20E
9.Resolution 2016-80 a Resolution Appointing One New Member to the Board of Trustees of the Lyons Regional Library District
Town Clerk Anthony read the Consent Agenda into the record.
Trustee Waugh requested Resolution 2016-76 to be pulled from the Consent Agenda.
Mayor Sullivan requested Resolution 2016-75 be pulled from the Consent Agenda
Motion: Mayor Pro Tem Greenberg moved to approve the Consent Agenda with pulling Resolutions 2016-75 & Resolution 2016-76
Action: Approve, **Moved by** Mayor Pro Tem Dan Greenberg, **Seconded by** Trustee Barney Dreistadt.
Motion passed unanimously.

VIII. General Business

1.Resolution 2016-81, a Resolution Approving the Second IGA Among the County of Boulder, Colorado, the County of Larimer, Colorado, the Town of Lyons and the Lyons Regional Library District
Town Attorney Guckenberger reported earlier intergovernmental agreements involving the Town of Lyons and the LRLD anticipated that the LRLD would move library operations into the recently flood restored Depot Building. The LRLD has since determined that the Depot is not a suitable site for a new library, and has asked the Town if there is another suitable site in the vicinity. The Town and the LRLD have identified a general area, east of and adjoining the Depot, consisting of Town-owned land that appears to be appropriate for a library. The Second IGA is necessary to document an arrangement whereby the LRLD would be able to construct a library and associated parking on the Town-owned property and would enter into a long-term lease of the land. In the Second IGA the Parties acknowledge and agree that at some point, a true legal description of the property will be necessary before the lease agreement can be executed or financing secured. Town Attorney Guckenberger stated the LRLD has asked that the anticipated time to secure funding be extended to 2020 due to the title work taking more time than originally anticipated, the current Resolution can be finalized tonight within limits. Town Attorney Guckenberger stated under item f. property availability agreement IGA should be referenced.
Kathleen Crane, LRLD stated they would like for the LRLD Attorney to look at the Resolution before finalizing.
Discussion concerning property availability agreement, extension of leasehold agreement, relocation of the skate park/recycle center and RV dump station, title and platting responsibilities, LRLD securing funding before bringing leasehold agreement to

the BOT, language to protect the town if LRLD should default on the loan, language so the land owner and lender is protected, EDC objection to the RTD Lot being used by the LRLD (stating they believe the Library on Main Street to be a large economic driver to businesses and the RTD parking lot is easy access to business parking that would be lost of the library were to be built on that lot),
Mayor Sullivan asked for clarification on Section 7, instead of saying improvements to the property say improvements to the New Library Site, Section 12 regarding the skate park change in the last sentence to say available not funded.
Mayor Pro Tem Greenberg asked what needed to be in F. Town Attorney Guckenberger stated this pertains to the site commitments by the town and the LRLD with the availability of the IGA, the language in F. needs to be there so there are won't be any conflicting documents out there.
Kathleen Crane and Sandy Banta, LRLD state they are anxious to get the funding in place this year but because of the replat and survey they may need some leeway. Sandy Banta stated there are a few unknowns and we may need to be on the ballot next November. Discussion concerning the financing, going to a vote next fall and whether financing would be available then in 2017.
Trustee Waugh stated this is a hard one, although I agree with part of the EDC opposition, opposing for space identified for parking as EDC is working on other parking availability throughout town, it is great to have the Library on Main Street, it has generated more traffic and visitor information, I strongly agree the Library should be on Main Street.
Town Administrator Simonsen stated the only factor would be the EDC recommendation or the BOT may think at some point the property would be needed for another use. Mayor Sullivan stated EDC is objecting due to the site due to the parking.
Trustee Karavas stated he feels the town should be charging more than a dollar a year for this, but we get the Depot building out of this and a shared municipal building, I see the advantages to a new structure also.
Trustee Miller stated Main Street is great but the building is not big enough, still a lot of people who use the library, the RTD lot is still in the realm of Downtown, it is only a half block away from where it is currently.
Trustee Karavas asked if staff could run a cost analysis to estimate the value of rent over the next 50 years, taxpayers are having to pay for this and the new District tax, this money could be the funding for our housing. Trustee Karavas stated Staff could run an analysis of revenue/expenses for each use and charge rent for the space that is consistent with the current market.
Trustee Kerr stated this has already been discussed an analyzed; this is a benefit to the town as well as LRLD.
Trustee Karavas asked if this puts the town in legal exposure since the voters approved the Depot site not the RTD lot.
Mayor Pro Tem Greenberg stated the preferred location was the Depot unless a different location was found was in the original IGA, voters approved mill for a library, not for housing or another project. Mayor Pro Tem Greenberg stated up until the LRLD was funded, the town spent $100K toward Library services yearly, the town save this

amount annually plus gets the use of the Depot building for office space vs. having to rent another business. Mayor Pro Tem Greenberg stated EDC says the library is an economic driver; the mill levy approved additional programming and services that could not be provided at the current location due to the size.
Trustee Dreistadt stated he believes the promise of the original vote was to relieve the town of its expenses to run the library. Trustee Dreistadt stated the conference and performance areas that are expected as part of the library vote can't be provided in the current location, to change that now would not be what the voters intended.
Mayor Sullivan stated she agrees with Trustee Dreistadt, this is a valuable piece of land but the town should help the library and this will bring new opportunities and it will still be within walking distance of Main Street, I support the IGA.
Motion: Mayor Pro Tem Greenberg moved to approve Resolution 2016-81 with the following changes;

- ✓ Changes may be made with the attorney agreement between attorneys
- ✓ F. to include property availability
- ✓ Change date in section one from 2018 to 2020
- ✓ Section 12 regarding the skate park change in the last sentence to say available not funded.
- ✓ Property availability agreement with the LRLD should be referenced and include supersede clause, so there won't be any conflicting documents
- ✓ Section 7, instead of saying improvements to the property say improvements to the New Library Site,

Action: Approve, **Moved by** Mayor Pro Tem Dan Greenberg, **Seconded by** Trustee Wendy Miller. Motion passed unanimously.

Mayor Sullivan asked for a 5 minute break, 8:51- 8:57 pm.

2. Discussion/Direction Bohn Park 90% Design Review and Phasing Recommendations
Mayor Sullivan stated this item was on the workshop tonight, the discussion now will be to direct staff how to proceed. Mayor Sullivan asked Parks Director Cosgrove what he was looking to get from the BOT tonight concerning this item. Parks Director Cosgrove stated he would like direction from the BOT on how to move this project forward with the 100 % design, bidding and contracting the project. BOT discussion concerning other projects other town projects that are priorities and what the towns obligations were to the projects, the reimbursement schedule for Johnson Park and phasing Bohn Park. Finance Director Cavalier stated each project is important such as the McConnell spill way, 2nd Ave Bridge, Eastern Corridor water/wastewater lines, the extension trail and purchase of the Longmont Plant property as well as Bohn Park. Discussion concerning reimbursement of work at Meadow Park and the time frame expected before the town would be reimbursed. Mayor Sullivan asked the BOT what their thoughts were on how the Bohn Park project should be prioritized.
Trustee Kerr expressed his concerns for the town's cash flow problems and stated his priorities are the river work, the bridge and maybe the skate park, ballfields later. Trustee Kerr asked when the ponds were scheduled to be completed. Trustee Kerr

stated he would like to see the cost of the entire project but is reluctant to proceed with the entire project due to the town's cash flow at this time.
Trustee Waugh stated she likes Option 2, priorities being the bridges and river restoration before other projects. Trustee Waugh stated she would like to see the park resorted to what used to be there prior to the flood. Trustee Waugh stated she didn't think two ball fields were needed that one would be sufficient. Trustee Waugh also stated she is concerned about long term maintenance for the parks.
Trustee Miller stated she feels strongly the first phase should include the 4th Ave pedestrian bridge in order to connect the confluence area back to the town, the river work is also important and the skate park should also be a priority for a multitude of reasons, the older kids in town don't have a lot of things to do in town and the skate park we have now gets lots of use from the older kids. Trustee Miller also expressed concerns about the cash flow.
Trustee Dreistadt stated the BOT needs to adhere to the priorities set forth and stick to it. Trustee Dreistadt stated the #1 priority would be to restore the river and program out the cash flow and one access to the LVP bridge, then look at and prioritize the Bohn Park amenities. Trustee Dreistadt stated his preference would be Option 2 with a gap in time for park amenities.
Mayor Pro Tem Greenberg stated priorities need to be the bridges and the ponds as that is part of the river being sustainable, Option 2 and the skate park. Mayor Pro Tem Greenberg stated there was a large softball culture in town prior to the flood and he would like for there to be at least one field and a basketball court and a simple play structure would mean a lot to the residents, honoring the sentiment of Bohn Park being a simple park. Mayor Pro Tem Greenberg stated he was impressed with the amount of work that had gone into this plan, it is very detailed and the passion Park Director Cosgrove has for the parks is evident in the documents. Mayor Pro Tem Greenberg stated he has no doubts about the work it is all about the cash flow, you have not failed in anyway with what you have delivered to the BOT.
Trustee Karavas stated the priority list and consider the cash flow. Trustee Karavas stated that restoring the river and the 2nd Ave trail head and if bids come in lower than anticipated to consider other options.
Trustee Miller stated the parks were originally built by volunteers and that a large part could be done without spending a lot of money.
Mayor Sullivan stated the river work throughout the town, being resilient and a healthy environmentally is the most critical. Mayor Sullivan stated the skate park needs to be replaced and invested in, we have a generation of kids in that age range, I don't like the location but believe we need to invest in the skate park. Mayor Sullivan stated Johnson Park is a brand new child friendly park that is ready to open, but Bohn Park could be more of a different use, it is a different environment than Johnson Park, I appreciate the effort that has gone into the Bohn Park plan, public expectation is going to be blown away by Johnson Park and that will satisfy while we get the river work completed.
Mayor Sullivan stated she would like the Stacy property included in the river work.
Mayor Sullivan stated maybe we bid the whole project so we have the opportunity to see what the cost would be, the priorities seen to be with Option 2, the skate park and

maybe a ball field, focus on the river there are many who would like to have the river experience back.
Parks Director Cosgrove expressed the need for other amenities to raise revenue to offset maintenance expenses at Bohn Park and the need for space for special events.
The BOT directed Parks Director Cosgrove to go to 100% design and bid the entire project, base bid Option 2 with add alternatives for the skate park, one ballfield and an entire or upgrade the existing playground.
The BOT approved going to 100% design and to bid the entire project, with the base bid being Option 2 with add alternate the skate park.

3. Discussion/Direction Concerning Winter RV's, Park Host Year Around and Parking/Camping Fees
Parks Director Cosgrove reported as LaVern M. Johnson Park enters its final stages of construction and staff prepares for the Grand Opening for the Lyons Community on September 9, 2016, Parks staff is shifting its focus to the management plan for the park. One area that has been discussed during the planning process is the possibility of year round camping and park host staffing. Staff has received many calls from potential park patrons who have voiced interest in weekly and monthly stays over the winter months and staff feels strongly that having a park host presence in the park over the first winter season as the park opens will be critical for many reasons. Staff will work with the park host to ensure that utilities will operate safely during the winter months and offer guests rates comparable to area competition. Another area being reviewed by staff is the current fees for parking, camping, shelters and other related items. Staff wants to be certain rates are competitive, reasonable and help to offset needed operations and maintenance based on the construction of the new park. Parks Director Cosgrove gave an over view of the recommended fee schedule for parking, camping and shelters. Parking fees are currently $5 per visitor/day. Staff is recommending the rate be modified to $5 per four hours. Ultimately, we want to ensure that any needed fees are increased appropriately prior to next season and for budget purposes. Parks Director Cosgrove stated the Park Hosts could be trained concerning rules and regulations or Community Service Officers could be used for enforcement.
Trustee Dreistadt stated he is concerned about people parking in other areas of town instead of paying the parking fee, enforcement would be the key to implementing this. Trustee Dreistadt suggested putting signs in the neighborhoods to discourage parking. Mayor Pro Tem Greenberg suggested charging for use and parking. Parks Director Cosgrove stated that there is a current State Statue regarding this and that a user fee can't be charged, that the park must remain open to the public without a user fee. Mayor Sullivan questioned if the RV fees are competitive and suggested checking to see what Jellystone, Camp Dick and the Estes Park KOA camp grounds are charging. Mayor Sullivan stated the town needs to look at the maintenance costs surrounding the park amenities and the impact to utilities. Mayor Sullivan stated that the fees seem complicated and asked if there is a way to make it simpler.

4. Discussion/Direction for Public Works Site

Town Administrator Simonsen stated Raul Vasquez has been notified that FEMA will not purchase this property for the PW site. The town has the temporary PW building on the Vasquez property. Mr. Vasquez has stated if he sells the property he will give the town 90 days to move the temporary building. The second option is the eastern most section of the old Longmont Water Treatment property on the north side of Hwy 66, next to Grace Design, the problem is the town does not have the mechanism to purchase the entire site for $1.7 million. FEMA will only pay for the portion of the property needed for the PW Building. Town Administrator Simonsen reported she has a meeting set with Harold Dominguez and Kathy Fedler from City of Longmont to see if there are any other options to transfer the property to the Town of Lyons and accepting monthly payments, the other option would be buying the property with HUD money for a housing project and maybe a land swap, all options will require further environmental reviews, staff will be looking at financing strategies. Town Administrator Simonsen reported she and Mayor Sullivan met with CDOT regarding their site by Eagle Canyon to see if they had any interest in sharing a site with the town or moving their facility to the eastern corridor. CDOT has stated their current policy is that they are not good neighbors, they prefer to be out of the way and if moved to a new facility it would have to be 5 acres and they do not share facilities, the 5 acres must also be assessable to both canyons (Hwy 7 & Hwy 36). Mayor Sullivan stated CDOT would swap land with the town; the town would then use the current CDOT property for housing. Town Administrator Simonsen reported CDOT would require the town to build the quonset building, office and a larger fuel supply station, the cost would be about a million to build the new facility. Town Administrator Simonsen reported CDBG-DR money could be a possibility but then other projects would be put on hold or the 3 million dollar advance we are expecting from the State. Mayor Sullivan stated she would not want to do that as the money would not be replaced. Town Administrator Simonsen reported on the potential problems the town will have if Mr. Vasquez sells his property before the town has a place to put the temporary building with only 90 days to relocate it could be critical mess. Mr. Vasquez has stated the potential buyer had stated they would like to keep the temporary building. Mayor Sullivan stated it would be best if the town could, but the entire Longmont Water Treatment property as once annexed to Lyons is would become more desirable. Deputy Clerk Watson stated it would be a good place for a hotel as long as it wasn't next to the PW Building. BOT discussion concerning funds to purchase the property, the possibility of using Bohn Park as a temporary place to house the PW Building, getting HUD to get creative in their thinking about how money gets housing in Lyons, putting a scenario out there and see what HUD can do to help us. Town Administrator Simonsen stated she knows of two different groups who would love to do a housing project in the eastern corridor. Town Administrator Simonsen reported the BOT need not make a decision tonight; this discussion was to keep the BOT up to date.

Motion: Trustee Karavas moved to extend the meeting past 10:30 pm.
Action: Approve, **Moved by** Trustee Mike Karavas, **Seconded by** Mayor Pro Tem Dan Greenberg.

IX. Items Removed from the Consent Agenda

4. Resolution 2016-75, a Resolution Accepting a Disaster Emergency Funds Grant Not to Exceed Amount of $1,172,570.25 for Stream Restoration

Town Administrator Simonsen reported the DEF program has notified the Town that it has been awarded a grant in the amount of $1,172,570.28 for the second phase of the St. Vrain Creek Restoration project. This grant will pay for work consisting of restoration to severely damaged stream channels, stream banks, stream access and recreation infrastructure of the North and South Branches and combined creek channel of the St. Vrain Creek principally within the boundaries of the Town of Lyons. Town Administrator reported this is due to not being able to plant in February , the project is almost complete.

BOT discussion concerning the St Vrain Creek Restoration Project.

Motion: Trustee Dreistadt moved to approve Resolution 2016-75.

Action: Approve, **Moved by** Trustee Barney Dreistadt, **Seconded by** Trustee Julie Waugh.

X. 5. Resolution 2016-76, a Resolution Approving Change Orders 55, 59, and 62, to the Contract with Kirsche Construction for Phase II Construction of Lavern M. Johnson Park, Formerly Known as Meadow Park

Trustee Waugh stated she would recuse herself from voting on this item due to being part of the Lyons Properties, LLC

Parks Director Cosgrove reported in the base bid for Meadow Park Phase II construction of the sewer lines and man holes were shown up to number eight to service the park needs. During discussion between the town and Lyons Properties, who own land adjacent to the park, it was decided that the sewer and water lines would cross the river and service their properties as well. It was agreed to in the MOA between the town and Lyons Properties that this work would be completed by Krische Construction through Meadow Park Phase II project but the expense for this work would be reimbursed by Lyons Properties. This will not come out of the total budget for the PW project but had to be processed as a change order under Meadow Park Phase II contract. The town will send out an invoice to Lyons Properties for the total of the work separately.

BOT discussion concerning the project.

Motion: Trustee Karavas moved to approve Resolution 2016-76

Action: Approve, **Moved by** Trustee Mike Karavas, **Seconded by** Trustee Jim Kerr.

Vote: Motion passed (**summary:** Yes = 6, No = 0, Abstain = 1).

Yes: Mayor Connie Sullivan, Mayor Pro Tem Dan Greenberg, Trustee Barney Dreistadt, Trustee Jim Kerr, Trustee Mike Karavas, Trustee Wendy Miller .

Abstain: Trustee Julie Waugh.

XI. Trustee Reports (5 minutes per person)

Trustee Karavas updated the BOT on HSAC, taking over meals on wheels and the start up amount needed. LEAF will be doing a benefit at Halloween.

Trustee Dreistadt updated the BOT on the PCDC and UEB's notes relative to ADU's.

Trustee Driestadt stated LAHC would be sponsoring the last, Last Thursday of the year, this one is Walk the Walk, which will encourage residents to walk the new sidewalks down to the Lyons Quilting Store, there will be 4 stations set up along the new sidewalk.
Trustee Dreistadt asked what the LAHC policy is for permanent art installation and how the tree in the right of way at 3rd and Main could be used for chain saw art.
Mayor Pro Tem Greenberg stated the SFC will meet on Thursday.
Mayor Pro Tem Greenberg asked if staff have looked into the $2,000 request from LEAF.
Town Administrator Simonsen stated the money was in the budget and Finance Director Cavalier has been in contact Emily Dusel.
Trustee Karavas stated the Ecology Board will meet on September 21, 2016.
Trustee Waugh stated she attended the EDC meeting, EDC has sent the Hotel Feasibility RFP, the EDC working group headed by Toby Russell is working on what it means to be business friendly.
Trustee Kerr stated UEB will meet tomorrow and will be discussing tap fees, back flow prevention, ADU's and the possibility of a study to see if sewer extensions to the S St Vrain and Apple Valley are feasible.
Trustee Kerr updated the BOT concerning the MEAN meeting he attended. MEAN may grandfather solar energy generators and may require a production meter for systems that are not grandfathered. Trustee Kerr will be attending the MEAN meeting at the end of October regarding solar generation.
Mayor Sullivan stated and Trustees Dreistadt and Waugh attended the Small Communities Workshop funded by DOLA and will be attending another the week of the 15th, funded by DRCOG.
Mayor Sullivan attended the DRCOG meeting, the next TIP cycle will focus on special needs of small communities.

XII. Summary of Action Items

- ✓ Finish 100% design for Bohn Park and get the project out to bid
- ✓ Check the state statues for use fees versus parking fees at the parks
- ✓ Check to see if RV fees are competitive
- ✓ Simplify the Parks Fee Schedule
- ✓ Moving forward with 100% design and to bid the entire project, with the base bid being Option 2 with add alternate the skate park.
- ✓ Parks to look at maintenance costs surrounding the park amenities and the impact to utilities (LaVern M Johnson Park)
- ✓ Look to see if the fee schedule for LaVern M Johnson Park can be simplified and check to see what Jellystone, Camp Dick and the Estes Park KOA camp grounds are charging to see if we are competitive.
- ✓ Look at lodging and occupancy tax

XIII. Adjournment - **Motion:** Mayor Pro Tem Greenberg moved to adjourn at 10:51 pm.
Action: Adjourn, **Moved by** Mayor Pro Tem Dan Greenberg, **Seconded by** Trustee Jim Kerr.

"The Town of Lyons will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. Persons needing accommodations or special assistance should contact the Town at hr@townoflyons.com as soon as possible, but no later than 72 hours before the scheduled event."

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

FUND 01

ASSETS

01-01-1005	OPERATING - BANK OF THE WEST		2,771,266.77	
01-01-1006	CT-REST: CAPITAL IMPROVEMENTS		32,068.81	
01-01-1010	COLO-TRUST INVESTMENT ACCT		(2,510,596.17)	
01-01-1013	OPERATING - WELLS FARGO CHECK		400.00	
01-01-1100	CASH ON HAND		150.00	
01-01-1101	PETTY CASH		200.00	
01-01-1102	COURT PETTY CASH		100.00	
01-01-1105	PETTY CASH-PUBLIC WORKS		200.00	
01-01-1200	A/R - MISCELLANEOUS		158,476.34	
01-01-1201	BANK OF WEST WIRES RECEIVABLE		2,258.12	
01-01-1205	PREPAID EXPENSES		570.00	
01-01-1216	A/R:EST ACCRUED TAXES		80,181.28	
01-01-1217	A/R - PROPERTY TAXES		499,722.00	
01-01-1218	A/R LIBRARY FUND		4,862.43	
01-01-1246	GRANTS RECEIVABLE		163,255.80	
	TOTAL ASSETS			1,203,115.38

LIABILITIES AND EQUITY

LIABILITIES

01-02-2002	SOC SEC PAYABLE:ER&EE		1,304.97	
01-02-2003	MEDICARE PAYABLE:ER&EE		312.96	
01-02-2006	DEPOSIT- LAND USE APPLICATION		(41,472.45)	
01-02-2008	DUE TO OTHER FUNDS - INTEREST		283,411.01	
01-02-2013	DEFERRED REAL ESTATE TAXES		499,722.00	
01-02-2014	ACQUIRED PROPERTY TAX PAYABLE		1,206.96	
01-02-2018	REIMBURSEMENT ACCT-PAYROLL		182.94	
01-02-2031	MEDICAL INSURANCE PAYABLE		(14,740.90)	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE		336.18	
01-02-2200	A/P - MISCELLANEOUS		125,697.92	
01-02-2202	RETAINAGE PAYABLE		43,076.02	
01-02-2215	OUTSTANDING PAYROLL CHECKS		15,422.58	
01-02-2230	DEFERRED REVENUES		4,945.00	
01-02-2250	FIDUCIARY ACCOUNTS		1,500.00	
01-02-2265	PAYROLL WAGES PAYABLE		(.01)	
01-02-2270	DEFERRED GRANT REVENUES		163,255.80	
	TOTAL LIABILITIES			1,084,160.98

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	911,500.67		
	REVENUE OVER EXPENDITURES - YTD	(792,546.27)		
	BALANCE - CURRENT DATE		118,954.40	
	TOTAL FUND EQUITY			118,954.40

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

FUND 01

TOTAL LIABILITIES AND EQUITY	1,203,115.38

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
01-10-3000	PROPERTY TAXES REVENUE	129,509.84	478,433.54	499,722.00	21,288.46	95.7
01-10-3001	SPECIFIC OWNERSHIP TAX	2,008.53	14,722.21	15,000.00	277.79	98.2
01-10-3002	SALES TAX REV - 2%	59,072.93	342,996.69	670,000.00	327,003.31	51.2
01-10-3004	USE TAX REV - 2%	15,768.43	76,105.94	125,000.00	48,894.06	60.9
01-10-3006	FRANCHISE TAX REVENUE	941.94	15,945.25	30,000.00	14,054.75	53.2
	TOTAL TAXES	207,301.67	928,203.63	1,339,722.00	411,518.37	69.3
	FEES, LICENSES & PERMITS					
01-11-3100	BUSINESS LICENSES	453.98	6,767.73	10,000.00	3,232.27	67.7
01-11-3101	NON-BUSINESS LICENSES	30.00	1,200.00	1,800.00	600.00	66.7
01-11-3102	LIQUOR LICENSES	300.00	2,596.25	3,000.00	403.75	86.5
01-11-3103	BUILDING PERMITS REVENUE	1,701.66	23,622.02	40,000.00	16,377.98	59.1
01-11-3104	PLANNING FEES REVENUE	739.19	7,407.36	20,000.00	12,592.64	37.0
01-11-3106	MMJ LICENSES	.00	6,000.00	12,000.00	6,000.00	50.0
01-11-3110	WASTE HAULING ANNUAL LICENSE	.00	700.00	.00	(700.00)	.0
	TOTAL FEES, LICENSES & PERMITS	3,224.83	48,293.36	86,800.00	38,506.64	55.6
	INTERGOVERNMENTAL					
01-12-3200	CIGARETTE TAX REVENUE	185.42	1,292.83	1,800.00	507.17	71.8
01-12-3201	HIGHWAY USERS TAX REVENUE	5,267.84	35,069.71	60,000.00	24,930.29	58.5
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	2,345.90	6,969.42	11,850.00	4,880.58	58.8
	TOTAL INTERGOVERNMENTAL	7,799.16	43,331.96	73,650.00	30,318.04	58.8
	FINES & FORFEITS					
01-13-3300	MUNICIPAL COURT FINES REVENUE	10,095.00	76,360.50	130,000.00	53,639.50	58.7
	TOTAL FINES & FORFEITS	10,095.00	76,360.50	130,000.00	53,639.50	58.7

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS INCOME					
01-14-3400	OTHER INCOME	91.71	1,586.57	9,000.00	7,413.43	17.6
01-14-3401	INTEREST INCOME	286.13	1,826.51	750.00	(1,076.51)	243.5
01-14-3429	LAND LEASE FEE REVENUE	8,191.50	75,532.00	110,000.00	34,468.00	68.7
01-14-3501	TRANSFER IN FROM ELECTRIC FUND	.00	36,160.00	72,320.00	36,160.00	50.0
01-14-3502	TRANSFER IN FROM WATER FUND	.00	31,680.00	63,360.00	31,680.00	50.0
01-14-3503	TRANSFER IN FROM SANITA FUND	.00	16,480.00	32,960.00	16,480.00	50.0
01-14-3508	TRSF IN FROM PARKS/RECR FUNDND	.00	10,560.00	21,120.00	10,560.00	50.0
01-14-3775	SPRING CLEAN UP DAYS REVENUE	.00	2,967.00	3,000.00	33.00	98.9
	TOTAL MISCELLANEOUS INCOME	8,569.34	176,792.08	312,510.00	135,717.92	56.6
	OTHER FINANCING SOURCES					
01-30-3441	CDOT TRANSPORTATION FUNDS	459,598.91	601,598.91	.00	(601,598.91)	.0
01-30-3875	CIRSA INSURANCE PROCEEDS	26,238.96	26,238.96	.00	(26,238.96)	.0
	TOTAL OTHER FINANCING SOURCES	485,837.87	627,837.87	.00	(627,837.87)	.0
	REIMBURSABLES					
01-39-3999	REIMBURSABLES	.00	4,595.61	.00	(4,595.61)	.0
	TOTAL REIMBURSABLES	.00	4,595.61	.00	(4,595.61)	.0
	TOTAL FUND REVENUE	722,827.87	1,905,415.01	1,942,682.00	37,266.99	98.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENDITURES					
01-44-4006	OUTSIDE PROF SERVICE FEES	.00	204.35	.00	(204.35)	.0
01-44-4008	OFFICE OPERATIONS	2,597.03	13,054.28	26,350.00	13,295.72	49.5
01-44-4010	POSTAGE	.00	3,036.46	9,400.00	6,363.54	32.3
01-44-4011	EQUIPMENT MAINTENANCE	1,715.43	21,206.10	13,925.00	(7,281.10)	152.3
01-44-4014	DUES & SUBSCRIPTIONS	.00	2,848.77	4,750.00	1,901.23	60.0
01-44-4015	SEMINARS/MEETINGS	.00	1,618.10	7,250.00	5,631.90	22.3
01-44-4016	TRAVEL EXPENSES	.00	49.38	1,500.00	1,450.62	3.3
01-44-4018	STAFF SERVICES	.00	10.43	750.00	739.57	1.4
01-44-4022	UNEMPL INS EXP	1,012.84	2,134.29	3,000.00	865.71	71.1
01-44-4023	WORK COMP EXP	6,367.25	12,734.50	30,725.00	17,990.50	41.5
01-44-4025	EMPLOYEE INS - ER	570.00	570.00	.00	(570.00)	.0
01-44-4032	ATTORNEYS FEES	.00	35,757.33	52,000.00	16,242.67	68.8
01-44-4033	ENGINEERING FEES	.00	19,838.38	8,225.00	(11,613.38)	241.2
01-44-4034	XPRESS MERCHANT FEES	668.39	4,552.77	6,000.00	1,447.23	75.9
01-44-4035	CIVICPLUS WEB FEES	.00	.00	3,000.00	3,000.00	.0
01-44-4041	PC, SOFTWARE & PRINTERS	23.81	8,031.89	8,250.00	218.11	97.4
01-44-4055	PC TECHNICIAN FEES	.00	24,657.50	20,000.00	(4,657.50)	123.3
01-44-4057	TELEPHONE EXP	.00	1,605.53	500.00	(1,105.53)	321.1
01-44-4102	AUDITING FEES	33,817.64	92,126.26	72,000.00	(20,126.26)	128.0
01-44-4800	GENERAL INSURANCE	11,007.75	41,371.80	48,000.00	6,628.20	86.2
01-44-4820	LMC CODIFICATION EXP	.00	791.00	3,500.00	2,709.00	22.6
	TOTAL ALLOCATED EXPENDITURES	57,780.14	286,199.12	319,125.00	32,925.88	89.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
01-50-4000	FULLTIME SALARIES (ADMIN)	5,678.77	41,550.61	95,643.00	54,092.39	43.4
01-50-4001	PARTTIME SALARIES	2,781.00	26,519.79	15,000.00	(11,519.79)	176.8
01-50-4006	OUTSIDE PROF SERVICE FEES	.00	3,353.00	8,250.00	4,897.00	40.6
01-50-4008	OFFICE OPERATIONS	1,050.83	6,194.01	5,000.00	(1,194.01)	123.9
01-50-4010	POSTAGE	.00	198.67	.00	(198.67)	.0
01-50-4011	EQUIPMENT MAINTENANCE	.00	.00	3,600.00	3,600.00	.0
01-50-4012	BLDG MAINT & GROUNDS	944.28	10,351.84	7,500.00	(2,851.84)	138.0
01-50-4014	DUES & SUBSCRIPTIONS	.00	717.00	500.00	(217.00)	143.4
01-50-4015	SEMINARS/MEETINGS	140.18	1,018.21	3,000.00	1,981.79	33.9
01-50-4016	TRAVEL EXPENSES	.00	930.15	1,000.00	69.85	93.0
01-50-4020	NATURAL GAS SERVICE	39.24	773.61	1,200.00	426.39	64.5
01-50-4021	TELEPHONE SERVICE	1,124.70	5,391.97	7,500.00	2,108.03	71.9
01-50-4024	PAYROLL TAXES - ER	632.08	5,244.92	6,700.00	1,455.08	78.3
01-50-4025	EMPLOYEE INS - ER	.00	6,883.13	14,850.00	7,966.87	46.4
01-50-4026	RETIREMENT CONTRIBUTION - ER	246.66	1,881.54	2,600.00	718.46	72.4
01-50-4029	VEHICLE MAINT EXP	.00	99.50	.00	(99.50)	.0
01-50-4032	ATTORNEYS FEES	.00	36,957.75	34,000.00	(2,957.75)	108.7
01-50-4036	ADVERTISING & PUBLISHING EXP	.00	1,696.76	1,000.00	(696.76)	169.7
01-50-4041	PC, SOFTWARE & PRINTERS	183.73	2,248.13	2,200.00	(48.13)	102.2
01-50-4050	MISCELLANEOUS EXPENSE	3,379.54	8,961.82	10,000.00	1,038.18	89.6
01-50-4057	TELEPHONE EXP	238.39	428.39	.00	(428.39)	.0
01-50-4101	COUNTY TREASURER'S FEE	1,295.11	4,771.87	6,201.00	1,429.13	77.0
01-50-4509	TRANSFER OUT TO LIBRARY FUND	.00	25,541.15	.00	(25,541.15)	.0
	TOTAL ADMINISTRATION	17,734.51	191,713.82	225,744.00	34,030.18	84.9
	LEGISLATIVE					
01-52-4000	FULLTIME SALARIES (ADMIN)	.00	2,950.00	12,500.00	9,550.00	23.6
01-52-4006	OUTSIDE PROF SERVICE FEES	.00	2,500.00	.00	(2,500.00)	.0
01-52-4036	ADVERTISING & PUBLISHING	98.00	768.80	2,000.00	1,231.20	38.4
01-52-4050	MISCELLANEOUS EXPENSE	.00	1,626.61	500.00	(1,126.61)	325.3
01-52-4100	ELECTIONS EXPENSE	.00	1,981.70	4,000.00	2,018.30	49.5
	TOTAL LEGISLATIVE	98.00	9,827.11	19,000.00	9,172.89	51.7
	JUDICIAL					
01-53-4000	FULLTIME SALARIES (ADMIN)	1,190.21	8,956.27	15,250.00	6,293.73	58.7
01-53-4024	PAYROLL TAXES - ER	88.00	659.86	1,200.00	540.14	55.0
01-53-4025	EMPLOYEE INS - ER	.00	1,744.42	2,200.00	455.58	79.3
01-53-4026	RETIREMENT CONTRIBUTION - ER	35.70	268.63	450.00	181.37	59.7
01-53-4032	ATTORNEYS FEES	.00	3,838.05	10,000.00	6,161.95	38.4
01-53-4050	MISCELLANEOUS EXPENSE	.00	.00	400.00	400.00	.0
01-53-4103	JUDGE'S SERVICES FEES	1,000.00	7,000.00	12,000.00	5,000.00	58.3
	TOTAL JUDICIAL	2,313.91	22,467.23	41,500.00	19,032.77	54.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING & ZONING					
01-54-4000	FULLTIME SALARIES (ADMIN)	478.94	3,604.26	6,100.00	2,495.74	59.1
01-54-4024	PAYROLL TAXES - ER	35.84	269.11	460.00	190.89	58.5
01-54-4025	EMPLOYEE INS - ER	.00	444.15	1,400.00	955.85	31.7
01-54-4026	RETIREMENT CONTRIBUTION - ER	14.36	108.07	200.00	91.93	54.0
01-54-4032	ATTORNEYS FEES	.00	11,626.00	5,538.00	(6,088.00)	209.9
01-54-4050	MISCELLANEOUS EXPENSE	.00	133.56	500.00	366.44	26.7
01-54-4104	PLANNER'S SERVICES FEES	2,092.90	9,544.80	30,000.00	20,455.20	31.8
	TOTAL PLANNING & ZONING	2,622.04	25,729.95	44,198.00	18,468.05	58.2
	HEALTH,WELFARE & COMMUNITY					
01-55-4000	FULLTIME SALARIES YOUTH SPEC	.00	.00	7,800.00	7,800.00	.0
01-55-4024	PAYROLL TAXES - ER	.00	.00	625.00	625.00	.0
01-55-4700	DONATION - OTHER	.00	.00	3,000.00	3,000.00	.0
01-55-4711	BRCC DISPATCH FEES	.00	23,000.00	23,000.00	.00	100.0
01-55-4714	HUMANE SOCIETY	.00	2,325.00	4,650.00	2,325.00	50.0
01-55-4750	WALT SELF EXPENDITURES	356.62	2,111.76	5,000.00	2,888.24	42.2
01-55-4775	SPRING CLEAN UP DAYS EXPENSE	.00	.00	3,000.00	3,000.00	.0
01-55-4778	SFC-ZERO WASTE CVERAGE	.00	1,342.63	3,120.00	1,777.37	43.0
01-55-4779	MAIN STREET BEAUTIFICATION	.00	.00	20,000.00	20,000.00	.0
	TOTAL HEALTH,WELFARE & COMMUNITY	356.62	28,779.39	70,195.00	41,415.61	41.0
	ECONOMIC DEVELOPMENT					
01-56-4000	FULLTIME SALARIES ECO DEV	4,029.78	30,199.89	52,000.00	21,800.11	58.1
01-56-4001	ECON DEVELOPMENT PT SALARIES	2,011.00	2,271.00	27,000.00	24,729.00	8.4
01-56-4006	OUTSIDE PROF SERVICE FEES	1,800.00	8,332.35	45,000.00	36,667.65	18.5
01-56-4014	DUES & SUBSCRIPTIONS	500.00	1,121.00	4,000.00	2,879.00	28.0
01-56-4024	PAYROLL TAXES - ER	314.35	2,190.92	3,721.00	1,530.08	58.9
01-56-4025	EMPLOYEE INS - ER	.00	9,711.42	18,240.00	8,528.58	53.2
01-56-4026	RETIREMENT CONTRIBUTION - ER	120.90	906.04	1,459.00	552.96	62.1
01-56-4036	ADVERTISING & PUBLISHING	.00	468.17	12,500.00	12,031.83	3.8
01-56-4702	LYONS REDSTONE MUSEUM	6,500.00	10,500.00	13,750.00	3,250.00	76.4
01-56-4715	ECONOMIC DEV GRANT EXPENSE	.00	.00	1,200.00	1,200.00	.0
01-56-4716	DOLA MINI GRANT	.00	.00	1,000.00	1,000.00	.0
01-56-4717	USDA GRANT EXPENSE	.00	.00	5,000.00	5,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	15,276.03	65,700.79	184,870.00	119,169.21	35.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING INSPECTION					
01-57-4600	BLDG INSPECTOR FEES EXPENSE	.00	19,761.85	42,000.00	22,238.15	47.1
01-57-4601	PLAN CHECK	.00	2,542.29	6,000.00	3,457.71	42.4
	TOTAL BUILDING INSPECTION	.00	22,304.14	48,000.00	25,695.86	46.5
	GENERAL FUND POLICE					
01-58-4006	BOULDER COUNTY CONTRACT FEE	36,527.00	258,273.50	448,662.00	190,388.50	57.6
01-58-4008	OFFICE OPERATIONS	.00	767.36	.00	(767.36)	.0
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	.00	12,030.00	35,000.00	22,970.00	34.4
	TOTAL GENERAL FUND POLICE	36,527.00	271,070.86	483,662.00	212,591.14	56.1
	STREETS					
01-59-4000	FULLTIME SALARIES (ADMIN)	793.92	3,407.15	13,478.00	10,070.85	25.3
01-59-4002	MAINTENANCE SALARIES	3,755.49	21,463.83	41,500.00	20,036.17	51.7
01-59-4006	OUTSIDE PROFESSIONAL SERVICE F	.00	1,472.47	7,000.00	5,527.53	21.0
01-59-4008	OFFICE OPERATIONS	.00	68.75	.00	(68.75)	.0
01-59-4011	EQUIPMENT MAINTENANCE	5.60	1,767.06	2,500.00	732.94	70.7
01-59-4012	BLDG MAINT & GROUNDS	.00	2,492.60	3,000.00	507.40	83.1
01-59-4020	NATURAL GAS SERVICE	39.24	821.97	5,000.00	4,178.03	16.4
01-59-4024	PAYROLL TAXES - ER	342.74	2,003.44	3,200.00	1,196.56	62.6
01-59-4025	EMPLOYEE INS - ER	.00	3,355.12	7,800.00	4,444.88	43.0
01-59-4026	RETIREMENT CONTRIBUTION - ER	39.39	295.00	1,250.00	955.00	23.6
01-59-4027	STREET MAINTENANCE	4,313.69	18,513.01	16,642.00	(1,871.01)	111.2
01-59-4028	WINTER STREET MAINTENANCE	.00	28.78	6,000.00	5,971.22	.5
01-59-4029	VEHICLE MAINT EXP	138.69	2,284.18	1,000.00	(1,284.18)	228.4
01-59-4030	GASOLINE, OIL, ETC.	114.06	1,381.02	7,000.00	5,618.98	19.7
01-59-4035	UNIFORMS EXPENSE	.00	229.11	500.00	270.89	45.8
01-59-4037	EQUIPMENT LEASE EXP	.00	6,172.23	11,000.00	4,827.77	56.1
01-59-4038	EQUIPMENT & SMALL TOOLS	45.45	49.45	1,500.00	1,450.55	3.3
01-59-4041	PC, SOFTWARE & PRINTERS	.00	.00	500.00	500.00	.0
01-59-4050	MISCELLANEOUS EXPENSE	127.06	2,219.62	500.00	(1,719.62)	443.9
01-59-4302	ROADBASE, PATCH, & REPAIR EXP	1,474.67	4,901.26	2,500.00	(2,401.26)	196.1
01-59-4303	STREET SIGNS	813.13	3,430.52	4,500.00	1,069.48	76.2
01-59-4306	TREE TRIMMING	.00	9,330.70	2,500.00	(6,830.70)	373.2
01-59-4309	STORM & SEWER DRAINAGE	.00	.00	3,700.00	3,700.00	.0
01-59-4311	TRASH REMOVAL	135.00	1,198.52	2,400.00	1,201.48	49.9
01-59-4312	STREET LIGHTING - ELECTRICITY	2,026.20	6,121.70	12,000.00	5,878.30	51.0
01-59-4313	STREET LIGHT MAINTENANCE	.00	14.91	3,000.00	2,985.09	.5
01-59-4314	FLAG MAINTENANCE	.00	445.00	500.00	55.00	89.0
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	.00	172.51	3,200.00	3,027.49	5.4
	TOTAL STREETS	14,164.33	93,639.91	163,670.00	70,030.09	57.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 01

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	VISITOR CENTER					
01-60-4001	PARTTIME SALARIES	1,427.51	3,675.79	3,500.00	(175.79)	105.0
01-60-4012	BLDG MAINT & GROUNDS	116.00	116.00	1,000.00	884.00	11.6
01-60-4020	NATURAL GAS SERVICE	.00	.00	1,000.00	1,000.00	.0
01-60-4024	PAYROLL TAXES - ER	109.22	284.37	280.00	(4.37)	101.6
01-60-4050	MISCELLANEOUS EXPENSE	127.69	884.26	250.00	(634.26)	353.7
	TOTAL VISITOR CENTER	1,780.42	4,960.42	6,030.00	1,069.58	82.3
	LIBRARY					
01-61-4017	UTILITY SERVICE	.00	2,903.46	.00	(2,903.46)	.0
	TOTAL LIBRARY	.00	2,903.46	.00	(2,903.46)	.0
	OTHER FINANCING EXPENDITURES					
01-66-4024	LESAP ER PAYROLL TAXES MATCH	166.77	1,114.53	.00	(1,114.53)	.0
01-66-4038	CAPITAL PURCHASES	.00	3,700.00	12,000.00	8,300.00	30.8
01-66-4039	CDOT TRANSPORTATION PROJECT	323,058.66	1,165,092.19	10,000.00	(1,155,092.19)	11650.
01-66-4040	I'SECTION IMPROVEMENT #18393	181,122.91	499,241.13	.00	(499,241.13)	.0
01-66-5650	BOCO LESAP GRANT PROJECT	436.00	3,697.23	11,000.00	7,302.77	33.6
01-66-5703	PROPERTY AQUISITION COSTS	.00	(180.00)	.00	180.00	.0
	TOTAL OTHER FINANCING EXPENDITURES	504,784.34	1,672,665.08	33,000.00	(1,639,665.08)	5068.7
	TOTAL FUND EXPENDITURES	653,437.34	2,697,961.28	1,638,994.00	(1,058,967.28)	164.6
	NET REVENUE OVER EXPENDITURES	69,390.53	(792,546.27)	303,688.00	1,096,234.27	(261.0)

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

ELECTRIC FUND

ASSETS

02-01-1005	OPERATING - BANK OF THE WEST		478,424.72	
02-01-1007	COLO-TRUST INVESMENT ACCT		297,043.91	
02-01-1008	CT-REST: RATE STABILIZATION		74,800.00	
02-01-1009	CT-REST: ELECTRIC FUND		52,160.54	
02-01-1010	CT- REST: METER DEPOSITS		10,141.25	
02-01-1011	CT-REST: BOND RESERVE COVENANT		96,000.00	
02-01-1015	DUE FROM OTHER FUNDS-INTEREST		1,044,136.60	
02-01-1017	CT-REST: PARITY RESERVE		34,190.00	
02-01-1108	INVENTORY		28,192.00	
02-01-1110	LAND & WATER RIGHTS		49,215.00	
02-01-1113	SYSTEM FIXED ASSETS		3,210,226.48	
02-01-1114	ACCUM DEPREC - SYSTEM		(848,513.74)	
02-01-1115	PLANT & EQUIP FIXED ASSETS		92,815.05	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(180,819.13)	
02-01-1201	CASH CLEARING - UTILITIES		(4,944.13)	
02-01-1220	A/R - UTILITY BILLING		168,871.05	
02-01-1222	A/R CONTRACTS		(101.23)	
	TOTAL ASSETS			4,601,838.37

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE		10,681.24	
02-02-2005	SALES TAX PAYABLE		(6,747.81)	
02-02-2010	ACCRUED INTEREST PAYABLE		9,522.74	
02-02-2017	COMPENSATION FOR ABSENCES		7,607.84	
02-02-2022	BONDS PAYABLE		278,126.80	
02-02-2023	ELEC REV BONDS SERIES 2003		745,000.05	
02-02-2200	A/P - MISCELLANEOUS		121,985.86	
02-02-2201	A/P - GENERAL FUND		1,763,597.79	
02-02-2203	A/P - AUDIT		(99,450.90)	
	TOTAL LIABILITIES			2,830,323.61

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	1,129,396.29		
02-02-2291	CAPITAL CONTRIBUTION	531,363.00		
	REVENUE OVER EXPENDITURES - YTD	110,755.47		
	BALANCE - CURRENT DATE		1,771,514.76	
	TOTAL FUND EQUITY			1,771,514.76
	TOTAL LIABILITIES AND EQUITY			4,601,838.37

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
02-15-3400	OTHER INCOME	.00	.00	3,000.00	3,000.00	.0
02-15-3401	INTEREST INCOME	189.92	1,212.34	500.00	(712.34)	242.5
02-15-3409	INVESTMENT FEE	.00	121.23	31,500.00	31,378.77	.4
02-15-3414	RECONNECTION CHARGES	.00	375.00	2,700.00	2,325.00	13.9
02-15-3470	TAXABLE ELECTRIC SALES	90,830.89	607,610.49	1,203,655.00	596,044.51	50.5
02-15-3471	NON-TAXABLE ELECTRIC SALES	9,351.44	74,819.29	137,000.00	62,180.71	54.6
02-15-3472	COMMERCIAL ELECTRIC SALES	33,957.11	194,614.29	277,000.00	82,385.71	70.3
02-15-3473	ELECTRIC SURCHARGE	5.00	438.26	.00	(438.26)	.0
	TOTAL SOURCE 15	134,334.36	879,190.90	1,655,355.00	776,164.10	53.1
	TOTAL FUND REVENUE	134,334.36	879,190.90	1,655,355.00	776,164.10	53.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
02-44-4008	OFFICE OPERATIONS	.00	164.75	.00	(164.75)	.0
02-44-4010	POSTAGE	133.33	963.33	.00	(963.33)	.0
02-44-4032	ATTORNEYS FEES	.00	1,110.00	.00	(1,110.00)	.0
02-44-4100	ANTICIPATED INFLATION	.00	.00	1,362.00	1,362.00	.0
02-44-8002	EF'S SHARE ALLOC EXP'S FROM GF	.00	36,160.00	72,320.00	36,160.00	50.0
	TOTAL ALLOCATED EXPENSES	133.33	38,398.08	73,682.00	35,283.92	52.1
	ADMINISTRATION					
02-50-4000	FULLTIME SALARIES (ADMIN)	4,498.64	32,912.27	68,812.00	35,899.73	47.8
02-50-4001	PARTTIME SALARIES	594.38	2,956.42	7,400.00	4,443.58	40.0
02-50-4008	OFFICE OPERATIONS	.00	68.75	1,000.00	931.25	6.9
02-50-4011	EQUIPMENT & SMALL TOOLS	.00	.00	2,700.00	2,700.00	.0
02-50-4014	DUES & SUBSCRIPTIONS	.00	1,754.23	1,000.00	(754.23)	175.4
02-50-4015	SEMINARS/MEETINGS	.00	492.11	1,000.00	507.89	49.2
02-50-4016	TRAVEL EXPENSES	553.52	2,043.57	.00	(2,043.57)	.0
02-50-4024	PAYROLL TAXES - ER	375.88	2,737.37	5,025.00	2,287.63	54.5
02-50-4025	EMPLOYEE INS - ER	.00	5,020.23	9,500.00	4,479.77	52.8
02-50-4026	RETIREMENT CONTRIBUTION - ER	123.04	943.36	2,000.00	1,056.64	47.2
02-50-4032	ATTORNEYS FEES	.00	499.50	500.00	.50	99.9
02-50-4050	MISCELLANEOUS EXPENSE	81.25	81.25	500.00	418.75	16.3
02-50-4055	PC TECHNICIAN FEES	.00	.00	250.00	250.00	.0
02-50-4100	ANTICIPATED INFLATION	.00	.00	1,529.00	1,529.00	.0
	TOTAL ADMINISTRATION	6,226.71	49,509.06	101,216.00	51,706.94	48.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAINTENANCE					
02-65-4002	MAINTENANCE SALARIES	3,702.57	24,057.26	36,500.00	12,442.74	65.9
02-65-4006	OUTSIDE PROF SERVICE FEES	5,089.04	26,125.94	88,000.00	61,874.06	29.7
02-65-4011	EQUIPMENT MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
02-65-4020	NATURAL GAS SERVICE	.00	226.52	.00	(226.52)	.0
02-65-4021	TELEPHONE SERVICE	.00	.00	1,000.00	1,000.00	.0
02-65-4024	PAYROLL TAXES - ER	279.48	1,841.21	2,800.00	958.79	65.8
02-65-4025	EMPLOYEE INS - ER	.00	3,481.60	3,600.00	118.40	96.7
02-65-4026	RETIREMENT CONTRIBUTION - ER	56.23	420.93	1,100.00	679.07	38.3
02-65-4027	MAINTENANCE & SUPPLIES	1,199.35	5,416.26	13,000.00	7,583.74	41.7
02-65-4029	VEHICLE MAINT EXP	391.54	1,928.56	750.00	(1,178.56)	257.1
02-65-4030	GASOLINE, OIL, ETC.	65.18	777.74	4,000.00	3,222.26	19.4
02-65-4035	UNIFORMS EXPENSE	.00	260.32	500.00	239.68	52.1
02-65-4038	EQUIPMENT & SMALL TOOLS	.00	4.00	1,500.00	1,496.00	.3
02-65-4041	PC, SOFTWARE & PRINTERS	.00	.00	500.00	500.00	.0
02-65-4050	MISCELLANEOUS EXPENSE	.00	(6,147.89)	250.00	6,397.89	(2459.
02-65-4302	ROAD BASE, SQUEEGEE, ASPHALT	.00	.00	2,000.00	2,000.00	.0
02-65-4306	TREE TRIMMING	.00	6,015.00	14,500.00	8,485.00	41.5
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	.00	2,764.23	8,000.00	5,235.77	34.6
02-65-5005	WIRE,XARMS,CONNECTORS,POLES	.00	1,194.85	15,000.00	13,805.15	8.0
02-65-5012	ELECTRIC POWER-MEAN & WAPA	85,566.71	556,478.61	988,007.00	431,528.39	56.3
02-65-5014	SUBSTATION MAINT & SUPPLIES	.00	.00	3,200.00	3,200.00	.0
	TOTAL MAINTENANCE	96,350.10	624,845.14	1,186,207.00	561,361.86	52.7
	CAPITAL OUTLAY					
02-66-4038	CAPITAL PURCHASES	.00	2,398.99	107,475.00	105,076.01	2.2
	TOTAL CAPITAL OUTLAY	.00	2,398.99	107,475.00	105,076.01	2.2
	DEBT SERVICE					
02-67-4902	BOND SERVICE FEES	.00	150.00	150.00	.00	100.0
02-67-4903	2003 BOND PRINCIPAL	.00	.00	80,000.00	80,000.00	.0
02-67-4904	2003 BOND INTEREST	.00	18,943.75	37,887.50	18,943.75	50.0
02-67-4921	2006 BOND PRINCIPAL	19,171.57	19,171.57	19,171.57	.00	100.0
02-67-4922	2006 BOND INTEREST	15,018.84	15,018.84	15,018.43	(.41)	100.0
	TOTAL DEBT SERVICE	34,190.41	53,284.16	152,227.50	98,943.34	35.0
	TOTAL FUND EXPENDITURES	136,900.55	768,435.43	1,620,807.50	852,372.07	47.4
	NET REVENUE OVER EXPENDITURES	(2,566.19)	110,755.47	34,547.50	(76,207.97)	320.6

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

WATER FUND

ASSETS

03-01-1002	CT-REST: O&M RESERVE		111,364.00	
03-01-1003	CT-REST: WATER FUND		1,616,124.17	
03-01-1005	OPERATING - BANK OF THE WEST		1,630,396.91	
03-01-1007	COLO-TRUST INVESTMENT ACCT		758,281.22	
03-01-1011	CT-REST: WATER CAPITAL RESERVE		712,962.65	
03-01-1015	DUE FROM OTHER FUNDS-INTEREST		(1,292,423.11)	
03-01-1108	INVENTORY		64,297.96	
03-01-1110	LAND & WATER RIGHTS		1,441,323.95	
03-01-1113	SYSTEM FIXED ASSETS		5,901,342.32	
03-01-1114	ACCUM DEPREC - SYSTEM		(1,826,740.82)	
03-01-1115	PLANT & EQUIP FIXED ASSETS		113,364.40	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(48,655.51)	
03-01-1117	EQUIPMENT		59,075.67	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATIONK		(41,245.46)	
03-01-1119	IMPROVEMENTS		2,166,374.37	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE		(748,543.45)	
03-01-1220	A/R - UTILITY BILLING		138,197.59	
03-01-1222	A/R CONTRACTS		2,634.58	
	TOTAL ASSETS			10,758,131.44

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE		34,132.77	
03-02-2017	COMPENSATION FOR ABSENCES		10,911.06	
03-02-2018	CWRPDA 2003 LOAN PAYABLE		2,315,196.72	
03-02-2026	LONGMONT TAP FEE IGA		2,885.00	
03-02-2200	A/P - MISCELLANEOUS		314,918.75	
	TOTAL LIABILITIES			2,678,044.30

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
03-02-2290	FUND BALANCE/RETAINED EARNINGS	5,773,272.53		
03-02-2291	CAPITAL CONTRIBUTION	2,429,093.38		
	REVENUE OVER EXPENDITURES - YTD	(122,278.77)		
	BALANCE - CURRENT DATE		8,080,087.14	
	TOTAL FUND EQUITY			8,080,087.14
	TOTAL LIABILITIES AND EQUITY			10,758,131.44

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUES					
03-16-3400	OTHER INCOME	.00	80.00	500.00	420.00	16.0
03-16-3401	INTEREST INCOME	1,478.85	9,440.16	1,500.00	(7,940.16)	629.3
03-16-3410	TAP CONNECTION FEES	.00	.00	122,500.00	122,500.00	.0
03-16-3480	METERED WATER SALES	103,851.70	428,666.45	880,000.00	451,333.55	48.7
03-16-3481	UNMETERED WATER SALES	.00	.00	1,000.00	1,000.00	.0
03-16-3482	PIPE WATER SALES RENTAL	2,333.20	9,202.40	15,000.00	5,797.60	61.4
03-16-3483	WATER METER SALES	1,130.00	7,667.24	7,500.00	(167.24)	102.2
03-16-3490	NCWCD ANNUAL LEASING PROCEEDS	3,447.71	3,447.71	.00	(3,447.71)	.0
	TOTAL WATER REVENUES	112,241.46	458,503.96	1,028,000.00	569,496.04	44.6
	SOURCE 39					
03-39-3999	REIMBURSABLES	.00	361.86	.00	(361.86)	.0
	TOTAL SOURCE 39	.00	361.86	.00	(361.86)	.0
	TOTAL FUND REVENUE	112,241.46	458,865.82	1,028,000.00	569,134.18	44.6

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES(ORIG					
03-44-4008	OFFICE OPERATIONS	.00	164.75	.00	(164.75)	.0
03-44-4010	POSTAGE	133.34	968.34	.00	(968.34)	.0
03-44-4011	EQUIPMENT MAINTENANCE	.00	119.42	.00	(119.42)	.0
03-44-4032	ATTORNEYS FEES	.00	92.50	.00	(92.50)	.0
03-44-4033	ENGINEERING FEES	.00	945.00	.00	(945.00)	.0
03-44-4038	EQUIPMENT & SMALL TOOLS	.00	4.00	.00	(4.00)	.0
03-44-4100	ANTICIPATED INFLATION	.00	.00	1,192.00	1,192.00	.0
03-44-8003	WF'S SHARE OF ALLOCATED EXP	.00	31,680.00	63,360.00	31,680.00	50.0
	TOTAL ALLOCATED EXPENSES(ORIG	133.34	33,974.01	64,552.00	30,577.99	52.6
	ADMINISTRATION					
03-50-4000	FULLTIME SALARIES (ADMIN)	4,895.60	35,171.19	78,267.00	43,095.81	44.9
03-50-4001	PARTTIME SALARIES	1,141.19	5,331.52	14,100.00	8,768.48	37.8
03-50-4006	OUTSIDE PROF SERVICE FEES	.00	.00	8,000.00	8,000.00	.0
03-50-4008	OFFICE OPERATIONS	.00	68.75	250.00	181.25	27.5
03-50-4011	EQUIPMENT & SMALL TOOLS	.00	140.09	5,600.00	5,459.91	2.5
03-50-4014	DUES & SUBSCRIPTIONS	250.00	2,363.00	350.00	(2,013.00)	675.1
03-50-4015	SEMINARS/MEETINGS	.00	.00	2,000.00	2,000.00	.0
03-50-4024	PAYROLL TAXES - ER	443.43	3,089.54	5,525.00	2,435.46	55.9
03-50-4025	EMPLOYEE INS - ER	.00	5,605.48	9,500.00	3,894.52	59.0
03-50-4026	RETIREMENT CONTRIBUTION - ER	123.04	943.36	2,150.00	1,206.64	43.9
03-50-4032	ATTORNEYS FEES	.00	.00	3,000.00	3,000.00	.0
03-50-4033	ENGINEERING FEES	.00	.00	6,000.00	6,000.00	.0
03-50-4050	MISCELLANEOUS EXPENSE	81.25	81.25	500.00	418.75	16.3
03-50-4055	PC TECHNICIAN FEES	.00	.00	250.00	250.00	.0
03-50-4060	LONGMONT TAP FEE EXPENDITURE	.00	.00	4,328.00	4,328.00	.0
03-50-4100	ANTICIPATED INFLATION	.00	.00	2,006.00	2,006.00	.0
	TOTAL ADMINISTRATION	6,934.51	52,794.18	141,826.00	89,031.82	37.2
	TREATMENT					
03-62-4006	OUTSIDE PROF SERVICE FEES	.00	.00	10,000.00	10,000.00	.0
03-62-4017	ELECTRIC SERVICES	46.11	377.20	750.00	372.80	50.3
03-62-4021	TELEPHONE SERVICE	.00	.00	150.00	150.00	.0
03-62-4027	MAINTENANCE & SUPPLIES	.00	.00	500.00	500.00	.0
03-62-4029	VEHICLE MAINT EXP	66.86	66.86	.00	(66.86)	.0
03-62-4031	CHEMICALS,LAB & LAB SUPPLIES	.00	518.70	500.00	(18.70)	103.7
03-62-4050	MISCELLANEOUS EXPENSE	45.81	1,174.53	500.00	(674.53)	234.9
03-62-4100	ANTICIPATED INFLATION	.00	.00	253.00	253.00	.0
03-62-5106	LONGMONT WATER SERVICES	22,062.80	81,574.50	146,880.00	65,305.50	55.5
03-62-5111	BACTERIA & GIARDIA (WTR) TESTS	.00	.00	250.00	250.00	.0
	TOTAL TREATMENT	22,221.58	83,711.79	159,783.00	76,071.21	52.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DISTRIBUTION					
03-63-4003	DISTRIBUTION SALARIES	7,048.20	42,544.00	98,000.00	55,456.00	43.4
03-63-4006	OUTSIDE PROF SERVICE FEES	111.12	6,576.26	5,000.00	(1,576.26)	131.5
03-63-4012	BUILDING MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
03-63-4020	NATURAL GAS SERVICE	44.66	575.20	1,200.00	624.80	47.9
03-63-4024	PAYROLL TAXES - ER	527.75	3,244.11	7,500.00	4,255.89	43.3
03-63-4025	EMPLOYEE INS - ER	.00	5,890.79	13,000.00	7,109.21	45.3
03-63-4026	RETIREMENT CONTRIBUTION - ER	106.72	798.60	2,950.00	2,151.40	27.1
03-63-4027	MAINTENANCE & SUPPLIES	262.75	3,544.62	75,000.00	71,455.38	4.7
03-63-4029	VEHICLE MAINT EXP	71.82	1,833.30	1,000.00	(833.30)	183.3
03-63-4030	GASOLINE, OIL, ETC.	32.59	388.86	3,000.00	2,611.14	13.0
03-63-4031	CHEMICALS, LAB & LAB SUPPLIES	459.00	746.50	3,000.00	2,253.50	24.9
03-63-4035	UNIFORMS EXPENSE	.00	262.37	400.00	137.63	65.6
03-63-4041	PC, SOFTWARE & PRINTERS	.00	.00	1,200.00	1,200.00	.0
03-63-4100	ANTICIPATED INFLATION	.00	.00	6,716.00	6,716.00	.0
03-63-4302	ROAD BASE, SQUEEGEE, ASPHALT	3,375.00	3,375.00	2,000.00	(1,375.00)	168.8
03-63-5100	LINE & VALVE REPAIRS	.00	4,089.96	15,000.00	10,910.04	27.3
03-63-5101	HIGH SERV PUMP STATION MAINT	.00	3,170.63	200.00	(2,970.63)	1585.3
03-63-5102	PIPE & PIPE BEDDING	.00	.00	10,000.00	10,000.00	.0
03-63-5103	HIGHSERV PUMP STATION ELECTRIC	3,270.83	17,187.56	40,000.00	22,812.44	43.0
03-63-5104	HYDRANT REPAIRS	.00	.00	7,000.00	7,000.00	.0
03-63-5107	WATER ASSESSMENTS & STORAGE	.00	6,112.08	20,000.00	13,887.92	30.6
03-63-5110	WATER METERS & METER PARTS	.00	2,843.41	22,000.00	19,156.59	12.9
	TOTAL DISTRIBUTION	15,310.44	103,183.25	335,166.00	231,982.75	30.8
	CAPITAL OUTLAY					
03-66-4038	CAPITAL PURCHASES	.00	2,100.00	7,175.00	5,075.00	29.3
	TOTAL CAPITAL OUTLAY	.00	2,100.00	7,175.00	5,075.00	29.3
	DEBT SERVICE					
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	114,641.39	229,282.78	229,283.00	.22	100.0
03-67-4920	CWRPDA 03 LOAN INTEREST	35,049.29	76,098.58	76,098.00	(.58)	100.0
	TOTAL DEBT SERVICE	149,690.68	305,381.36	305,381.00	(.36)	100.0
	TOTAL FUND EXPENDITURES	194,290.55	581,144.59	1,013,883.00	432,738.41	57.3
	NET REVENUE OVER EXPENDITURES	(82,049.09)	(122,278.77)	14,117.00	136,395.77	(866.2)

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

SANITATION FUND

	ASSETS			
04-01-1003	CT-REST: SANITATION FUND		837,699.55	
04-01-1005	OPERATING - BANK OF THE WEST		(1,279,252.00)	
04-01-1007	COLO-TRUST INVESTMENT ACCT		323,553.11	
04-01-1015	DUE FROM OTHER FUNDS-INTEREST		(22,206.09)	
04-01-1016	SRF-REST - CASH HELD BY OTHERS		103,610.62	
04-01-1108	INVENTORY		2,105.28	
04-01-1110	LAND & WATER RIGHTS		57,048.95	
04-01-1113	SYSTEM FIXED ASSETS		2,893,277.82	
04-01-1114	ACCUM DEPREC - SYSTEM		(1,369,835.68)	
04-01-1115	PLANT & EQUIP FIXED ASSETS		101,190.06	
04-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(43,002.45)	
04-01-1125	CONSTRUCTION IN PROGRESS		6,100,894.37	
04-01-1200	A/R - MISCELLANEOUS		375,583.48	
04-01-1220	A/R - UTILITY BILLING		77,419.21	
04-01-1222	A/R CONTRACTS		7,019.00	
	TOTAL ASSETS			8,165,105.23
	LIABILITIES AND EQUITY			
	LIABILITIES			
04-02-2010	ACCRUED INTEREST PAYABLE		10,521.28	
04-02-2017	COMPENSATION FOR ABSENCES		6,963.94	
04-02-2200	A/P - MISCELLANEOUS		35,207.34	
04-02-2265	PAYROLL WAGES PAYABLE		.01	
	TOTAL LIABILITIES			52,692.57
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
04-02-2290	FUND BALANCE/RETAINED EARNINGS	796,633.31		
04-02-2291	CAPITAL CONTRIBUTION	2,277,982.98		
	REVENUE OVER EXPENDITURES - YTD	(24,629.24)		
	BALANCE - CURRENT DATE		3,049,987.05	
	TOTAL FUND EQUITY			3,049,987.05
	TOTAL LIABILITIES AND EQUITY			3,102,679.62

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SANITATION REVENUE					
04-17-3401	INTEREST INCOME	389.95	2,489.24	500.00	(1,989.24)	497.9
04-17-3410	TAP CONNECTION FEES	.00	.00	59,500.00	59,500.00	.0
04-17-3490	SANITATION USERS' FEE	40,315.11	282,100.39	493,492.00	211,391.61	57.2
	TOTAL SANITATION REVENUE	40,705.06	284,589.63	553,492.00	268,902.37	51.4
	SOURCE 23					
04-23-3400	WWTP SRF LOAN PROCEEDS	.00	53,654.00	.00	(53,654.00)	.0
04-23-3500	WWTP DOLA GRANT PROCEEDS	.00	375,583.48	.00	(375,583.48)	.0
	TOTAL SOURCE 23	.00	429,237.48	.00	(429,237.48)	.0
	SOURCE 39					
04-39-3999	REIMBURSABLES	.00	500.00	.00	(500.00)	.0
	TOTAL SOURCE 39	.00	500.00	.00	(500.00)	.0
	TOTAL FUND REVENUE	40,705.06	714,327.11	553,492.00	(160,835.11)	129.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
04-44-4008	OFFICE OPERATIONS	45.99	210.74	.00	(210.74)	.0
04-44-4010	POSTAGE	133.33	968.33	.00	(968.33)	.0
04-44-4011	EQUIPMENT MAINTENANCE	.00	284.43	.00	(284.43)	.0
04-44-4014	DUES & SUBSCRIPTIONS	2,315.00	2,315.00	.00	(2,315.00)	.0
04-44-4100	ANTICIPATED INFLATION	.00	.00	624.00	624.00	.0
04-44-8004	SF'S SHARE ALLOC EXP FROM GF	.00	16,480.00	32,960.00	16,480.00	50.0
	TOTAL ALLOCATED EXPENSES	2,494.32	20,258.50	33,584.00	13,325.50	60.3
	ADMINISTRATION					
04-50-4000	FULLTIME SALARIES (ADMIN)	4,715.36	34,066.95	72,448.00	38,381.05	47.0
04-50-4001	PARTTIME SALARIES	404.18	1,992.21	5,000.00	3,007.79	39.8
04-50-4006	OUTSIDE PROF SERVICE FEES	.00	.00	5,000.00	5,000.00	.0
04-50-4008	OFFICE OPERATIONS	.00	126.75	.00	(126.75)	.0
04-50-4011	EQUIPMENT & SMALL TOOLS	.00	140.10	4,600.00	4,459.90	3.1
04-50-4015	SEMINARS	.00	442.62	.00	(442.62)	.0
04-50-4024	PAYROLL TAXES - ER	378.46	2,750.63	4,800.00	2,049.37	57.3
04-50-4025	EMPLOYEE INS - ER	.00	5,077.88	8,250.00	3,172.12	61.6
04-50-4026	RETIREMENT CONTRIBUTION - ER	121.60	932.56	1,875.00	942.44	49.7
04-50-4032	ATTORNEYS FEES	.00	.00	6,000.00	6,000.00	.0
04-50-4033	ENGINEERING FEES	.00	.00	30,000.00	30,000.00	.0
04-50-4050	MISCELLANEOUS EXPENSE	81.25	670.25	1,500.00	829.75	44.7
04-50-4100	ANTICIPATED INFLATION	.00	.00	2,205.00	2,205.00	.0
04-50-4500	TRANSFER OUT TO GENERAL FUND	.00	7,372.39	.00	(7,372.39)	.0
	TOTAL ADMINISTRATION	5,700.85	53,572.34	141,678.00	88,105.66	37.8
	TREATMENT					
04-62-4006	OUTSIDE PROF SERVICE FEES	31.10	64,634.67	57,000.00	(7,634.67)	113.4
04-62-4012	BUILDING MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
04-62-4017	ELECTRIC SERVICES	5,400.40	21,334.40	22,000.00	665.60	97.0
04-62-4020	NATURAL GAS SERVICE	44.66	2,429.38	1,500.00	(929.38)	162.0
04-62-4021	TELEPHONE SERVICE	122.83	1,196.75	1,500.00	303.25	79.8
04-62-4027	MAINTENANCE & SUPPLIES	619.00	6,260.73	15,000.00	8,739.27	41.7
04-62-4029	VEHICLE MAINT EXP	10.11	502.78	500.00	(2.78)	100.6
04-62-4030	GASOLINE, OIL, ETC.	.00	.00	50.00	50.00	.0
04-62-4031	CHEMICALS,LAB & LAB SUPPLIES	3,436.20	8,182.17	10,660.00	2,477.83	76.8
04-62-4050	MISCELLANEOUS EXPENSE	.00	55.29	.00	(55.29)	.0
04-62-5202	SLUDGE DISPOSAL	401.98	20,467.11	22,000.00	1,532.89	93.0
	TOTAL TREATMENT	10,066.28	125,063.28	132,210.00	7,146.72	94.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COLLECTION & TRANSMISSION					
04-64-4005	COLLECT/TRANSMIT SALARIES	2,502.19	16,279.55	31,000.00	14,720.45	52.5
04-64-4006	OUTSIDE PROF SERVICE FEES	.00	6,657.92	1,000.00	(5,657.92)	665.8
04-64-4024	PAYROLL TAXES - ER	186.78	1,241.85	2,400.00	1,158.15	51.7
04-64-4025	EMPLOYEE INS - ER	.00	2,447.54	6,000.00	3,552.46	40.8
04-64-4026	RETIREMENT CONTRIBUTION - ER	41.17	308.08	950.00	641.92	32.4
04-64-4027	MAINTENANCE & SUPPLIES	.00	3,896.63	6,500.00	2,603.37	60.0
04-64-4029	VEHICLE MAINT EXP	128.59	1,383.31	600.00	(783.31)	230.6
04-64-4030	GASOLINE, OIL, ETC.	32.59	433.19	2,500.00	2,066.81	17.3
04-64-4035	UNIFORMS EXPENSE	.00	261.35	350.00	88.65	74.7
04-64-4038	EQUIPMENT & SMALL TOOLS	.00	4.00	1,000.00	996.00	.4
04-64-4050	MISCELLANEOUS EXPENSE	45.82	396.82	.00	(396.82)	.0
04-64-4100	ANTICIPATED INFLATION	.00	.00	1,582.00	1,582.00	.0
04-64-4309	STORM & SEWER DRAINAGE	.00	3,389.82	3,000.00	(389.82)	113.0
04-64-5105	DISCHARGE PERMIT	.00	560.00	2,500.00	1,940.00	22.4
04-64-5200	LINE REPAIRS & CLEANING	380.00	1,695.66	20,000.00	18,304.34	8.5
	TOTAL COLLECTION & TRANSMISSION	3,317.14	38,955.72	79,382.00	40,426.28	49.1
	CAPITAL OUTLAY					
04-66-4038	CAPITAL PURCHASES	.00	1,100.00	4,400.00	3,300.00	25.0
04-66-4049	WPCRF TRT PLANT IMPROVEMENTS	.00	843.19	.00	(843.19)	.0
	TOTAL CAPITAL OUTLAY	.00	1,943.19	4,400.00	2,456.81	44.2
	DEPARTMENT 70					
04-70-4006	NEW WWTP PROJECT COSSTS	.00	348,941.04	.00	(348,941.04)	.0
04-70-4914	WWTP SRF LOAN PRINCIPAL	.00	119,004.01	238,687.37	119,683.36	49.9
04-70-4915	WWTP SRF LOAN INTEREST	.00	31,218.27	61,757.19	30,538.92	50.6
	TOTAL DEPARTMENT 70	.00	499,163.32	300,444.56	(198,718.76)	166.1
	TOTAL FUND EXPENDITURES	21,578.59	738,956.35	691,698.56	(47,257.79)	106.8
	NET REVENUE OVER EXPENDITURES	19,126.47	(24,629.24)	(138,206.56)	(113,577.32)	(17.8)

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

CONSERVATION TRUST FUND

	ASSETS			
07-01-1001	CASH-CONSERVATION TRUST FUND		180,560.62	
07-01-1007	COLO-TRUST INVESTMENT ACCT		(36,684.96)	
	TOTAL ASSETS			143,875.66
	LIABILITIES AND EQUITY			
	LIABILITIES			
07-02-2008	DUE TO DUE FROM OTHER FUNDS		(2,213.79)	
	TOTAL LIABILITIES			(2,213.79)
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
07-02-2290	FUND BALANCE/RETAINED EARNINGS	197,217.12		
	REVENUE OVER EXPENDITURES - YTD	(51,127.67)		
	BALANCE - CURRENT DATE		146,089.45	
	TOTAL FUND EQUITY			146,089.45
	TOTAL LIABILITIES AND EQUITY			143,875.66

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONSERVATION TRUST REVENUE					
07-20-3203	COLORADO LOTTERY	.00	11,941.35	20,000.00	8,058.65	59.7
07-20-3401	INTEREST INCOME	78.68	596.98	200.00	(396.98)	298.5
	TOTAL CONSERVATION TRUST REVENUE	78.68	12,538.33	20,200.00	7,661.67	62.1
	TOTAL FUND REVENUE	78.68	12,538.33	20,200.00	7,661.67	62.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
07-70-4050	MISCELLANEOUS EXPENSE	.00	63,666.00	.00	(63,666.00)	.0
	TOTAL EXPENDITURES	.00	63,666.00	.00	(63,666.00)	.0
	ADMINISTRATION					
07-82-4508	TRANSFER TO PARKS/RECR FUND	.00	.00	15,000.00	15,000.00	.0
	TOTAL ADMINISTRATION	.00	.00	15,000.00	15,000.00	.0
	TOTAL FUND EXPENDITURES	.00	63,666.00	15,000.00	(48,666.00)	424.4
	NET REVENUE OVER EXPENDITURES	78.68	(51,127.67)	5,200.00	56,327.67	(983.2)

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

PARKS & RECREATION FUND

	ASSETS			
08-01-1005	OPERATING - BANK OF THE WEST		(901,974.38)	
08-01-1006	CT-REST: PF SVGS-CONSTR		256,703.10	
08-01-1007	COLO-TRUST INVESTMENT ACCT		1,217,279.22	
08-01-1008	KIOSKS BANK OF THE WEST		100.00	
08-01-1015	DUE FROM OTHER FUNDS-INTEREST		(18,142.76)	
08-01-1101	PETTY CASH		450.00	
08-01-1105	GAP PETTY CASH		150.00	
08-01-1216	EST ACCRUED TAXES&REVS REC'BLE		31,545.79	
	TOTAL ASSETS			586,110.97
	LIABILITIES AND EQUITY			
	LIABILITIES			
08-02-2008	DUE TO FUND 19		64,924.96	
08-02-2200	A/P - MISCELLANEOUS		8,970.58	
08-02-2265	PAYROLL WAGES PAYABLE		(.03)	
	TOTAL LIABILITIES			73,895.51
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
08-02-2290	FUND BALANCE/RETAINED EARNINGS	550,456.59		
	REVENUE OVER EXPENDITURES - YTD	(38,241.13)		
	BALANCE - CURRENT DATE		512,215.46	
	TOTAL FUND EQUITY			512,215.46
	TOTAL LIABILITIES AND EQUITY			586,110.97

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
08-10-3007	HOME ADDITIONS FEE - PARKS	.00	9,232.74	24,500.00	15,267.26	37.7
	TOTAL TAXES	.00	9,232.74	24,500.00	15,267.26	37.7
	PARKS/RECREATION REVENUE					
08-21-3003	SALES TAX: MEADOW PARK - 1%	16,831.50	111,573.92	210,000.00	98,426.08	53.1
08-21-3005	USE TAX: MEADOW PARK - 1%	7,884.20	40,736.03	62,500.00	21,763.97	65.2
08-21-3400	OTHER INCOME	.00	76.00	100.00	24.00	76.0
08-21-3401	INTEREST INCOME	187.38	1,196.12	500.00	(696.12)	239.2
08-21-3402	PARK DONATIONS	(90.11)	9.89	4,500.00	4,490.11	.2
08-21-3509	TRANSFER IN FROM CONSRV TRUST	.00	.00	15,000.00	15,000.00	.0
	TOTAL PARKS/RECREATION REVENUE	24,812.97	153,591.96	292,600.00	139,008.04	52.5
	PARK DIVISION REVENUE					
08-22-3891	CAMPING REVENUES	11,751.60	25,714.60	89,500.00	63,785.40	28.7
08-22-3892	SHELTER HOUSE REVENUES	.00	.00	3,750.00	3,750.00	.0
08-22-3893	PARKING FEES: MEADOW PARK	.00	.00	20,500.00	20,500.00	.0
08-22-3894	DOG PARK FEES	30.00	1,310.00	1,500.00	190.00	87.3
08-22-3895	SPECIAL EVNT/LG GROUP PERMITS	.00	1,575.00	9,250.00	7,675.00	17.0
	TOTAL PARK DIVISION REVENUE	11,781.60	28,599.60	124,500.00	95,900.40	23.0
	RECREATION DIVISION REVENUE					
08-23-3800	RECR PROGRAM REVENUES	2,278.00	5,696.00	12,500.00	6,804.00	45.6
08-23-3860	DUMP STATION REVENUE	300.00	630.00	1,500.00	870.00	42.0
	TOTAL RECREATION DIVISION REVENUE	2,578.00	6,326.00	14,000.00	7,674.00	45.2
	SPECIAL EVENT REVENUE					
08-25-3404	SPECIAL EVENTS REVENUES	.00	.00	500.00	500.00	.0
08-25-3406	LYONS 5K RIVER RUN REVENUE	1,296.00	10,421.00	6,500.00	(3,921.00)	160.3
08-25-3407	LYONS OUTDOOR GAMES REVENUE	.00	57,685.44	83,500.00	25,814.56	69.1
08-25-3410	PARADE OF LIGHTS REVENUE	.00	3,000.00	7,000.00	4,000.00	42.9
08-25-3820	LYONS GOOD OLD DAYS REVENUE	.00	12,680.00	6,000.00	(6,680.00)	211.3
	TOTAL SPECIAL EVENT REVENUE	1,296.00	83,786.44	103,500.00	19,713.56	81.0
	TOTAL FUND REVENUE	40,468.57	281,536.74	559,100.00	277,563.26	50.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
08-44-4014	DUES & SUBSCRIPTIONS	.00	200.00	.00	(200.00)	.0
08-44-8008	PRF'S SHARE ALLOC EXP FROM GF	.00	10,560.00	21,120.00	10,560.00	50.0
	TOTAL ALLOCATED EXPENSES	.00	10,760.00	21,120.00	10,360.00	51.0
	ADMINISTRATION					
08-50-4000	FULLTIME SALARIES (ADMIN)	1,195.64	9,205.59	23,985.00	14,779.41	38.4
08-50-4006	OUTSIDE PROF SERVICE FEES	29.00	148.00	1,000.00	852.00	14.8
08-50-4008	OFFICE OPERATIONS	47.96	678.10	2,000.00	1,321.90	33.9
08-50-4011	EQUIPMENT & SMALL TOOLS	.00	.00	500.00	500.00	.0
08-50-4014	DUES & SUBSCR	.00	191.00	750.00	559.00	25.5
08-50-4015	SEMINARS/MEETINGS	.00	295.00	1,200.00	905.00	24.6
08-50-4021	TELEPHONE SERVICE	325.97	1,887.17	2,800.00	912.83	67.4
08-50-4024	PAYROLL TAXES - ER	88.46	699.98	1,150.00	450.02	60.9
08-50-4025	EMPLOYEE INS - ER	.00	1,418.93	3,000.00	1,581.07	47.3
08-50-4026	RETIREMENT CONTRIBUTION - ER	35.90	283.26	600.00	316.74	47.2
08-50-4032	ATTORNEYS FEES	.00	888.00	1,500.00	612.00	59.2
08-50-4033	ENGINEERING FEES	.00	7,856.75	.00	(7,856.75)	.0
08-50-4036	ADVERTISING & PUBLISHING	.00	446.00	4,000.00	3,554.00	11.2
08-50-4041	PC, SOFTWARE & PRINTERS	.00	.00	1,500.00	1,500.00	.0
08-50-4050	MISCELLANEOUS EXPENSE	45.81	1,740.37	3,500.00	1,759.63	49.7
08-50-4055	PC TECHNICIAN FEES	.00	.00	250.00	250.00	.0
	TOTAL ADMINISTRATION	1,768.74	25,738.15	47,735.00	21,996.85	53.9
	PARKS DIRECTOR					
08-51-4000	FULLTIME SALARIES DIRECTOR	5,143.18	37,527.24	64,914.00	27,386.76	57.8
08-51-4024	PAYROLL TAXES - ER	378.18	2,834.80	5,000.00	2,165.20	56.7
08-51-4025	EMPLOYEE INS - ER	.00	7,267.33	12,500.00	5,232.67	58.1
08-51-4026	RETIREMENT CONTRIBUTION - ER	154.30	1,156.35	1,700.00	543.65	68.0
	TOTAL PARKS DIRECTOR	5,675.66	48,785.72	84,114.00	35,328.28	58.0
	SPECIAL EVENTS					
08-55-4303	GOOD OLD DAYS EXP	(300.00)	4,763.50	7,750.00	2,986.50	61.5
08-55-4705	SPECIAL EVENTS EXPENSE	.00	.00	1,500.00	1,500.00	.0
08-55-4707	PARADE OF LIGHTS EXPENSES	.00	.00	6,500.00	6,500.00	.0
08-55-4709	LYONS 5K RIVER RUN	.00	4,037.07	5,750.00	1,712.93	70.2
08-55-4710	LYONS OUTDOOR GAMES	5,075.00	85,370.57	72,500.00	(12,870.57)	117.8
	TOTAL SPECIAL EVENTS	4,775.00	94,171.14	94,000.00	(171.14)	100.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CULTURE EXPENDITURES					
08-56-4700	CULTURAL - OTHER	620.00	620.00	2,000.00	1,380.00	31.0
	TOTAL CULTURE EXPENDITURES	620.00	620.00	2,000.00	1,380.00	31.0
	PARKS DEPT					
08-60-4000	FULLTIME SALARIES (ADMIN)	2,647.88	19,353.75	33,420.00	14,066.25	57.9
08-60-4001	PARTTIME SALARIES	6,503.38	32,992.91	49,754.00	16,761.09	66.3
08-60-4002	MAINTENANCE SALARIES	5,352.78	38,160.04	72,592.00	34,431.96	52.6
08-60-4011	EQUIP & SMALL TOOLS	.00	73.18	.00	(73.18)	.0
08-60-4012	BLDG MAINT & GROUNDS	52.22	7,879.07	27,500.00	19,620.93	28.7
08-60-4017	ELECTRIC SERVICES	997.51	3,156.87	6,250.00	3,093.13	50.5
08-60-4020	NATURAL GAS SERVICE	36.01	36.01	.00	(36.01)	.0
08-60-4024	PAYROLL TAXES - ER	1,694.65	6,681.60	13,000.00	6,318.40	51.4
08-60-4025	EMPLOYEE INS - ER	.00	20,441.74	26,500.00	6,058.26	77.1
08-60-4026	RETIREMENT CONTRIBUTION - ER	79.44	596.34	1,200.00	603.66	49.7
08-60-4027	MAINTENANCE & SUPPLIES	1,007.83	4,238.48	18,500.00	14,261.52	22.9
08-60-4029	VEHICLE MAINT EXP	.00	643.30	4,500.00	3,856.70	14.3
08-60-4030	GASOLINE, OIL, ETC.	81.47	927.83	4,500.00	3,572.17	20.6
08-60-4035	UNIFORMS EXPENSE	.00	359.30	1,250.00	890.70	28.7
08-60-4041	PC, SOFTWARE & PRINTERS	.00	.00	1,500.00	1,500.00	.0
08-60-4050	MISCELLANEOUS EXPENSE	.00	748.08	2,500.00	1,751.92	29.9
08-60-4311	SANITARY SRVS-TRASH,PORTAJ:PRF	360.00	1,894.94	5,500.00	3,605.06	34.5
08-60-4316	ACQUIRED PROPERTY MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
08-60-4317	RIVER COURSE MAINT	.00	.00	2,500.00	2,500.00	.0
08-60-4321	PARK SIGNAGE	.00	.00	1,250.00	1,250.00	.0
08-60-4322	TREE MAINTENANCE	.00	.00	2,700.00	2,700.00	.0
08-60-4383	BOHN PARK IMPROVEMENTS	.00	616.98	.00	(616.98)	.0
	TOTAL PARKS DEPT	18,813.17	138,800.42	276,416.00	137,615.58	50.2
	CAPITAL OUTLAY					
08-66-4038	CAPITAL PURCHASES	.00	700.00	700.00	.00	100.0
	TOTAL CAPITAL OUTLAY	.00	700.00	700.00	.00	100.0
	PARKS RECREATION PROGRAMMING					
08-76-4050	RECREATION PROGRAMING	.00	162.40	24,000.00	23,837.60	.7
	TOTAL PARKS RECREATION PROGRAMMING	.00	162.40	24,000.00	23,837.60	.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEPARTMENT 79					
08-79-4050	SENIOR PROGRAMMING MISC EXPENS	17.99	40.04	2,000.00	1,959.96	2.0
	TOTAL DEPARTMENT 79	17.99	40.04	2,000.00	1,959.96	2.0
	TOTAL FUND EXPENDITURES	31,670.56	319,777.87	552,085.00	232,307.13	57.9
	NET REVENUE OVER EXPENDITURES	8,798.01	(38,241.13)	7,015.00	45,256.13	(545.1)

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

GRANTS & OTHER

	ASSETS			
19-01-1003	BANK OF THE WEST FLOOD ADVANCE		100.00	
19-01-1005	OPERATING - BANK OF THE WEST		(34,569.27)	
19-01-1010	DUE FROM OTHER FUNDS		452,835.49	
19-01-1200	A/R - MISCELLANEOUS		3,299,999.46	
19-01-1202	CIRSA		156,387.95	
19-01-1203	A?R STATE ASSISTANCE GRANT		1,100,000.49	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS		235,061.61	
	TOTAL ASSETS			5,209,815.73
	LIABILITIES AND EQUITY			
	LIABILITIES			
19-02-2200	A/P - MISCELLANEOUS		13,083.48	
19-02-2202	RETAINAGE PAYABLE		382,087.57	
19-02-2203	GRANTS PAYABLE		789.63	
19-02-2270	DEFERRED FEDERAL REVENUES		3,847,000.30	
19-02-2273	CIRSA DEFERRED REVENUE		156,387.95	
19-02-2275	DEFERRED MISC GRANT REVENUE		205,026.42	
	TOTAL LIABILITIES			4,604,375.35
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
19-02-2290	FUND BALANCE/RETAINED EARNINGS	4,020,406.87		
	REVENUE OVER EXPENDITURES - YTD	(3,414,966.49)		
	BALANCE - CURRENT DATE		605,440.38	
	TOTAL FUND EQUITY			605,440.38
	TOTAL LIABILITIES AND EQUITY			5,209,815.73

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
19-14-3400	OTHER INCOME	.00	2,730.43	.00	(2,730.43)	.0
	TOTAL SOURCE 14	.00	2,730.43	.00	(2,730.43)	.0
	TRANSFERS IN					
19-21-3500	TRANSFER IN FROM GENERAL FUND	.00	32,913.54	.00	(32,913.54)	.0
	TOTAL TRANSFERS IN	.00	32,913.54	.00	(32,913.54)	.0
	SOURCE 24					
19-24-3450	ECDEV QUASIQUICENT & MAY HIST.	.00	2,060.69	.00	(2,060.69)	.0
	TOTAL SOURCE 24	.00	2,060.69	.00	(2,060.69)	.0
	LIBRARY & OTHER					
19-25-3875	CIRSA INSURANCE PROCEEDS	.00	280,607.76	.00	(280,607.76)	.0
	TOTAL LIBRARY & OTHER	.00	280,607.76	.00	(280,607.76)	.0
	LYONS COMMUNITY FOUNDATION					
19-27-3908	LCF PRC BOHN PK LANDSCAPE $5K	.00	5,000.00	.00	(5,000.00)	.0
19-27-3909	LCF PRC BOHN PK TRAILS $14.46K	.00	14,460.00	.00	(14,460.00)	.0
	TOTAL LYONS COMMUNITY FOUNDATION	.00	19,460.00	.00	(19,460.00)	.0
	FEDERAL FUNDING					
19-28-3800	FEMA FLOOD PROJECT SHARE	289,998.08	1,219,092.11	.00	(1,219,092.11)	.0
	TOTAL FEDERAL FUNDING	289,998.08	1,219,092.11	.00	(1,219,092.11)	.0

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	STATE FUNDING					
19-29-3412	DOLA MINI GRANT	.00	10,000.00	.00	(10,000.00)	.0
19-29-3420	HSEM RECOVERY MGR GRANT $100K	.00	17,544.00	.00	(17,544.00)	.0
19-29-3425	GOCO FLOOD RECOVERY	.00	532,474.63	.00	(532,474.63)	.0
19-29-3442	CWCB LYONS DITCH $25K	.00	20,000.00	.00	(20,000.00)	.0
19-29-3444	CWCB LYONS VALLEY RIVER PARK	.00	25,000.00	.00	(25,000.00)	.0
19-29-3875	STATE FLOOD PROJECT SHARE	86,999.43	369,274.10	.00	(369,274.10)	.0
19-29-3879	STATE HISTORIC LIBRARY $200K	.00	750.00	.00	(750.00)	.0
19-29-3881	STATE LIBRARY LITERACY $3K	.00	(2,290.00)	.00	2,290.00	.0
19-29-3883	DOLA $200K LIBRARY RENOVATE	.00	86,173.91	.00	(86,173.91)	.0
19-29-3886	DOLA 2016 MAIN ST SCHOLARSHIP	3,211.35	2,856.35	.00	(2,856.35)	.0
19-29-3890	DOLA STAFFING GRANT 10-24-14	91,203.42	396,172.32	.00	(396,172.32)	.0
19-29-3892	CO HERITAGE PLAN GRANT #00195	61,023.62	61,023.62	.00	(61,023.62)	.0
	TOTAL STATE FUNDING	242,437.82	1,518,978.93	.00	(1,518,978.93)	.0
	OTHER GOVT REVENUES					
19-30-3452	BOCO LESAP GRANT 2016	.00	15,000.00	.00	(15,000.00)	.0
19-30-3455	2015 BOCO ZERO MONITORING	.00	2,068.98	.00	(2,068.98)	.0
19-30-3456	2015 BOCO ZERO WASTE STATIONS	.00	4,819.00	.00	(4,819.00)	.0
	TOTAL OTHER GOVT REVENUES	.00	21,887.98	.00	(21,887.98)	.0
	FISCAL AGENT REVENUES					
19-31-3800	LAHC	150.00	405.00	.00	(405.00)	.0
19-31-3801	LYBSA	.00	400.00	.00	(400.00)	.0
19-31-3802	LAHC "LAST THURSDAY" FUNDS	.00	2,840.14	.00	(2,840.14)	.0
	TOTAL FISCAL AGENT REVENUES	150.00	3,645.14	.00	(3,645.14)	.0
	SOURCE 32					
19-32-3001	W/WW CIP $27200	.00	3,476.00	.00	(3,476.00)	.0
19-32-3002	FESIBILITY SAN APPVAL $67350	.00	450.00	.00	(450.00)	.0
19-32-3003	WATER SEWER RATE STUDY $38950	.00	790.00	.00	(790.00)	.0
19-32-3005	WWTP OUTFAL CONSTRUCT $322554	.00	11,135.00	.00	(11,135.00)	.0
19-32-3011	TRANSLINE/APPLEV OR MEADOW $1M	.00	171,345.28	.00	(171,345.28)	.0
	TOTAL SOURCE 32	.00	187,196.28	.00	(187,196.28)	.0

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 39					
19-39-3999	REIMBURSABLES	.00	160.00	.00	(160.00)	.0
	TOTAL SOURCE 39	.00	160.00	.00	(160.00)	.0
	TOTAL FUND REVENUE	532,585.90	3,288,732.86	.00	(3,288,732.86)	.0

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CDPHE					
19-42-4002	FESIBILITY SAN APPVAL $67350	7,362.50	17,948.75	.00	(17,948.75)	.0
19-42-4003	WATER SEWER RATE STUDY$38950	6,277.00	24,943.80	.00	(24,943.80)	.0
19-42-4004	PROJECT MGMT $132302	6,400.00	18,269.00	.00	(18,269.00)	.0
19-42-4005	WWTP OUTFALL CONSTRUCT $322554	.00	11,213.87	.00	(11,213.87)	.0
19-42-4010	CK STRUCTURE & ENCASE 2ND $56K	.00	6,216.35	.00	(6,216.35)	.0
19-42-4011	TRANSLINE/APPLEV OR MEADOW $1M	62,569.49	475,839.31	.00	(475,839.31)	.0
19-42-4024	PAYROLL TAXES ER	467.72	1,362.54	.00	(1,362.54)	.0
19-42-4025	EMPLYEE INS EXP ER	.00	1,170.97	.00	(1,170.97)	.0
	TOTAL CDPHE	83,076.71	556,964.59	.00	(556,964.59)	.0
	ALLOCATED EXPENSES					
19-44-4033	ENGINEERING FEES	(97.50)	325.00	.00	(325.00)	.0
	TOTAL ALLOCATED EXPENSES	(97.50)	325.00	.00	(325.00)	.0
	DOLA STAFFING GRANT 10-24-14					
19-45-4000	SALARY AND WAGES	34,611.88	271,789.16	.00	(271,789.16)	.0
19-45-4006	OUTSIDE PROFESSIONAL SERVICES	7,500.00	19,950.00	.00	(19,950.00)	.0
19-45-4012	BLDG RENT & MAINT	.00	7,423.55	.00	(7,423.55)	.0
19-45-4024	PAYROLL TAXES ER	2,065.00	20,992.41	.00	(20,992.41)	.0
19-45-4025	EMPLOYEE INS ER	.00	39,040.63	.00	(39,040.63)	.0
19-45-4026	RETIREMENT CONTRIBUTION ER	99.23	712.63	.00	(712.63)	.0
19-45-4057	TELEPHONE EXP	.00	165.50	.00	(165.50)	.0
	TOTAL DOLA STAFFING GRANT 10-24-14	44,276.11	360,073.88	.00	(360,073.88)	.0
	DOLA HUMAN RESOURCE POSITION					
19-47-4000	DOLA HUMAN RESOURCES WAGES	3,322.00	6,721.00	.00	(6,721.00)	.0
19-47-4024	PAYROLL TAXES - ER	254.13	514.14	.00	(514.14)	.0
	TOTAL DOLA HUMAN RESOURCE POSITION	3,576.13	7,235.14	.00	(7,235.14)	.0
	DEPARTMENT 51					
19-51-4030	PARKS DONATION EXPENSE	.00	2,231.59	.00	(2,231.59)	.0
19-51-4040	CO HOME $ GARDEN MAY'14 $15K	.00	15,000.00	.00	(15,000.00)	.0
19-51-4050	ECDEV QUASIQUICENT. & MAY HIST	300.00	1,346.94	.00	(1,346.94)	.0
	TOTAL DEPARTMENT 51	300.00	18,578.53	.00	(18,578.53)	.0

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LIBRARY GRANTS					
19-57-4007	LCF VOLUNTEER GRANT MISC $10K	.00	772.50	.00	(772.50)	.0
19-57-4051	LIBRARY REPAIR LCF $15K	.00	1,075.13	.00	(1,075.13)	.0
19-57-4057	LIBRARY DOLA $200K RENOVATE	1,761.64	102,642.58	.00	(102,642.58)	.0
19-57-4058	LIBRARY $200K STATE HIST FUND	.00	25,653.02	.00	(25,653.02)	.0
	TOTAL LIBRARY GRANTS	1,761.64	130,143.23	.00	(130,143.23)	.0
	LAHC					
19-58-4006	LAHC EXPENDITURES	.00	938.57	9,537.59	8,599.02	9.8
19-58-4007	LAHC "LAST THURSDAY" EXPENSES	61.80	414.80	.00	(414.80)	.0
	TOTAL LAHC	61.80	1,353.37	9,537.59	8,184.22	14.2
	LYBSA					
19-59-4006	LYBSA EXPENDITURES	144.75	388.86	.00	(388.86)	.0
	TOTAL LYBSA	144.75	388.86	.00	(388.86)	.0
	STATE GRANTS					
19-60-4006	DOLA 2016 MAIN ST SCHOLARSHIP	.00	1,782.92	.00	(1,782.92)	.0
19-60-4054	CWCB LYONS VALLEY RIVER PK 25K	.00	25,000.00	.00	(25,000.00)	.0
19-60-4393	GOCO FLOOD RECOVERY	.00	61,837.90	.00	(61,837.90)	.0
19-60-4800	CO HERITAGE PLAN GRANT #00195	15,030.61	96,413.10	.00	(96,413.10)	.0
	TOTAL STATE GRANTS	15,030.61	185,033.92	.00	(185,033.92)	.0
	2013 FLOOD					
19-61-4001	PARTTIME SALARIES	3,843.12	28,768.86	.00	(28,768.86)	.0
19-61-4006	OUTSIDE PROF SERVICE FEES	1,141,454.20	5,301,112.32	.00	(5,301,112.32)	.0
19-61-4012	BLDG MAINT & GROUNDS	1,130.00	9,501.20	.00	(9,501.20)	.0
19-61-4024	PAYROLL TAXES - ER	294.00	2,261.87	.00	(2,261.87)	.0
19-61-4027	STREET MAINTENANCE	1,422.00	11,365.90	.00	(11,365.90)	.0
19-61-4033	ENGINEERING FEES	97.50	29,921.40	.00	(29,921.40)	.0
19-61-4038	EQUIPMENT & SMALL TOOLS	.00	10,099.77	.00	(10,099.77)	.0
19-61-4039	VEHICLE & EQUIPMENT PURCHASE	.00	805.08	.00	(805.08)	.0
19-61-4050	MISCELLANEOUS EXPENSE	78.19	390.57	.00	(390.57)	.0
19-61-4302	ROADBASE,PATCH & REPAIR EXP	.00	711.44	.00	(711.44)	.0
19-61-4321	PARK SIGNAGE	.00	150.00	.00	(150.00)	.0
19-61-5002	METERS:REPLACMNTS,SOCKETS,TE	.00	672.56	.00	(672.56)	.0
	TOTAL 2013 FLOOD	1,148,319.01	5,395,760.97	.00	(5,395,760.97)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER GRANT EXPENDITURES					
19-62-4006	BOCO LESAP GRANT THRU 6.30.16	1,744.00	10,871.77	.00	(10,871.77)	.0
	TOTAL OTHER GRANT EXPENDITURES	1,744.00	10,871.77	.00	(10,871.77)	.0
	DEPARTMENT 63					
19-63-4009	LCF SENIOR PROGRAM $1800	.00	657.75	.00	(657.75)	.0
19-63-4029	LCF PRC MEADOW PH2 NOV14 $10K	.00	10,000.00	.00	(10,000.00)	.0
19-63-4031	LCF VOL LUNCH NOV14 $5800	.00	829.43	.00	(829.43)	.0
19-63-4037	LCF LYONS DITCH $10K DEC 14	4,500.00	4,500.00	.00	(4,500.00)	.0
19-63-5001	LCF PRC GOOD OLD DAYS 2016	.00	2,500.00	.00	(2,500.00)	.0
19-63-5002	LCF SUMMER CONCERT SERIES 2016	460.00	4,800.00	.00	(4,800.00)	.0
19-63-5005	LCF EDC MAIN ST. LANDSCAPE	111.00	111.00	.00	(111.00)	.0
19-63-5006	LCF LAHC 2016 COMMUNITY ARTS	.00	1,408.55	.00	(1,408.55)	.0
19-63-5007	LCF PRC 2016 PROGRAMMING	420.54	1,669.69	.00	(1,669.69)	.0
19-63-5008	LCF PRC BOHN PK LANDSCAPE $5K	.00	5,000.00	.00	(5,000.00)	.0
	TOTAL DEPARTMENT 63	5,491.54	31,476.42	.00	(31,476.42)	.0
	DEPARTMENT 65					
19-65-4001	HSEM RECOVERY MGR GRANT $100K	.00	330.00	.00	(330.00)	.0
	TOTAL DEPARTMENT 65	.00	330.00	.00	(330.00)	.0
	CAPITAL OUTLAY					
19-66-4040	TOWN HALL PLAZA PROJECT NOV 14	.00	3,633.67	.00	(3,633.67)	.0
19-66-4050	CDOT PROJECTS	.00	1,530.00	.00	(1,530.00)	.0
	TOTAL CAPITAL OUTLAY	.00	5,163.67	.00	(5,163.67)	.0
	TOTAL FUND EXPENDITURES	1,303,684.80	6,703,699.35	9,537.59	(6,694,161.76)	70287.
	NET REVENUE OVER EXPENDITURES	(771,098.90)	(3,414,966.49)	(9,537.59)	3,405,428.90	(35805

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

GRANTS

	ASSETS			
21-01-1000	CASH COMBINED ACCOUNT		(1,647,717.87)	
21-01-1010	DUE FROM OTHER FUNDS		181,922.05	
21-01-1200	A/R CDBG		786,262.96	
21-01-1201	A/R HMGP		200,452.64	
	TOTAL ASSETS			(479,080.22)
	LIABILITIES AND EQUITY			
	LIABILITIES			
21-02-2013	ACQUIRED PROPERTY TAX PAYABLE		8,927.81	
21-02-2200	ACCOUNTS PAYABLE MISC.		89,317.44	
21-02-2202	RETAINAGE PAYABLE		117,831.02	
21-02-2270	DEFERRED CDBG REVENUE		714,452.63	
21-02-2271	DEFERRED HMGP REVENUE		836,851.14	
	TOTAL LIABILITIES			1,767,380.04
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(910,200.66)		
	REVENUE OVER EXPENDITURES - YTD	(1,336,259.60)		
	BALANCE - CURRENT DATE		(2,246,460.26)	
	TOTAL FUND EQUITY			(2,246,460.26)
	TOTAL LIABILITIES AND EQUITY			(479,080.22)

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CDBG-DR RD1 GRANT REIMBURSE					
21-25-3100	CDBG RD 1 HOUSING ACQUISITIONS	.00	998,987.31	.00	(998,987.31)	.0
21-25-3200	CDBG RD1 HOUSING SITE ANALYSIS	.00	6,765.75	.00	(6,765.75)	.0
21-25-3300	CDBG RD1 FACILITY SITEANALYSIS	.00	29,517.50	.00	(29,517.50)	.0
21-25-3500	CDBG RD1 STREAM RESTORE $2.5M	.00	1,212,459.06	.00	(1,212,459.06)	.0
	TOTAL CDBG-DR RD1 GRANT REIMBURSE	.00	2,247,729.62	.00	(2,247,729.62)	.0
	CDBG-DR RD2 REIMBURSEMENTS					
21-26-3100	CDBG MATCH HMGP ACQ	.00	202,245.15	.00	(202,245.15)	.0
21-26-3200	CDBG R2 FL PLAN./GIS/CODEMATCH	31,896.79	31,896.79	.00	(31,896.79)	.0
	TOTAL CDBG-DR RD2 REIMBURSEMENTS	31,896.79	234,141.94	.00	(234,141.94)	.0
	SOURCE 27					
21-27-3100	STATE DEF MATCH - HMGP ACQ	.00	202,245.10	.00	(202,245.10)	.0
	TOTAL SOURCE 27	.00	202,245.10	.00	(202,245.10)	.0
	HMGP REIMBURSEMENTS					
21-28-3100	HMGP PROPERTY ACQUISITION	.00	1,213,470.75	.00	(1,213,470.75)	.0
	TOTAL HMGP REIMBURSEMENTS	.00	1,213,470.75	.00	(1,213,470.75)	.0
	TOTAL FUND REVENUE	31,896.79	3,897,587.41	.00	(3,897,587.41)	.0

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CDBG-DR R1 - BUYOUT					
21-41-4006	OUTSIDE PROFESSIONAL SERVICE	.00	958,461.62	.00	(958,461.62)	.0
	TOTAL CDBG-DR R1 - BUYOUT	.00	958,461.62	.00	(958,461.62)	.0
	CDBG-DR RD1 FACILITY SITE $70K					
21-43-4006	OUTSIDE PROFESSIONAL SERVICES	.00	5,291.25	.00	(5,291.25)	.0
	TOTAL CDBG-DR RD1 FACILITY SITE $70K	.00	5,291.25	.00	(5,291.25)	.0
	CDBG-DR R1 STRM RESTORE $2.5M					
21-45-4006	CDBG RD1 STREAM RESTORE $2.5M	.00	575,760.47	.00	(575,760.47)	.0
	TOTAL CDBG-DR R1 STRM RESTORE $2.5M	.00	575,760.47	.00	(575,760.47)	.0
	CDBG-DR R2 INFRA/COLLABORATIVE					
21-50-4006	CDBG INFRASTRUCTURE RD2	1,215.00	24,380.59	.00	(24,380.59)	.0
21-50-4007	DR MATCH FOR HMGP URA	.00	1,506.27	.00	(1,506.27)	.0
21-50-4010	CDBG-R2 MATCH HMGP ACQ	3,450.30	3,703.80	.00	(3,703.80)	.0
	TOTAL CDBG-DR R2 INFRA/COLLABORATIVE	4,665.30	29,590.66	.00	(29,590.66)	.0
	CDBG-DR R2 PLAN & RESILIENCY					
21-54-4000	CDBG 2 WAGES- FLOOD PLANNER	6,815.36	48,702.41	.00	(48,702.41)	.0
21-54-4006	CDBG PLAN & RES. R2 - GENERAL	.00	(720.00)	.00	720.00	.0
21-54-4024	CDBGR2 PR TAX ER FLOODPLANNER	521.39	3,777.18	.00	(3,777.18)	.0
21-54-4080	R2 STORM WTR PLAN & ELEC RATE	6,874.00	44,784.44	.00	(44,784.44)	.0
	TOTAL CDBG-DR R2 PLAN & RESILIENCY	14,210.75	96,544.03	.00	(96,544.03)	.0
	CDBG / DEF RESTRICTION					
21-56-4010	DEF STREAM RESTORATION	.00	871,840.95	.00	(871,840.95)	.0
21-56-4050	DEF - UNMET NEEDS	.00	325.00	.00	(325.00)	.0
	TOTAL CDBG / DEF RESTRICTION	.00	872,165.95	.00	(872,165.95)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CDBG R3					
21-57-4001	CDBG R3 PRE-AWARD EXPENSES	.00	3,015.00	.00	(3,015.00)	.0
	TOTAL CDBG R3	.00	3,015.00	.00	(3,015.00)	.0
	HMGP PROPERTY ACQUISITION					
21-60-4006	HMGP PROPERTY ACQUISITION	25,493.73	2,693,867.91	.00	(2,693,867.91)	.0
21-60-4007	HMGP URA	.00	10,543.86	.00	(10,543.86)	.0
	TOTAL HMGP PROPERTY ACQUISITION	25,493.73	2,704,411.77	.00	(2,704,411.77)	.0
	HMGP CODE ENFORCEMENT					
21-61-4000	CODE ENFORCEMENT WAGES	288.00	288.00	.00	(288.00)	.0
21-61-4006	HMGP CODE ENFORCEMENT	.00	(4,737.60)	.00	4,737.60	.0
21-61-4024	CODE ENFORCEMENT TAXES ER	22.04	22.04	.00	(22.04)	.0
	TOTAL HMGP CODE ENFORCEMENT	310.04	(4,427.56)	.00	4,427.56	.0
	HMGP ELEVATIONS					
21-62-4006	HMGP ELEVATIONS	.00	(7,101.18)	.00	7,101.18	.0
	TOTAL HMGP ELEVATIONS	.00	(7,101.18)	.00	7,101.18	.0
	CDBG-DR R3 - BUYOUT					
21-81-4006	CDBG R3 BUYOUT OUTSIDE PROFESS	.00	135.00	.00	(135.00)	.0
	TOTAL CDBG-DR R3 - BUYOUT	.00	135.00	.00	(135.00)	.0
	TOTAL FUND EXPENDITURES	44,679.82	5,233,847.01	.00	(5,233,847.01)	.0
	NET REVENUE OVER EXPENDITURES	(12,783.03)	(1,336,259.60)	.00	1,336,259.60	.0

TOWN OF LYONS
BALANCE SHEET
JULY 31, 2016

FUND 22

	ASSETS			
22-01-1000	CASH COMBINED ACCOUNT		28,879.12	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL		39,237.57	
22-01-1205	BRF LOAN REPAY - PRINCIPAL		53,996.41	
22-01-1300	UNEARNED LOAN REPAYMENTS		(95,000.00)	
	TOTAL ASSETS			27,113.10
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
22-02-2290	FUND BALANCE - UNRESTRICTED	26,771.60		
	REVENUE OVER EXPENDITURES - YTD	341.50		
	BALANCE - CURRENT DATE		27,113.10	
	TOTAL FUND EQUITY			27,113.10
	TOTAL LIABILITIES AND EQUITY			27,113.10

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2016

FUND 22

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-14-3401	BRF LOAN REPAY - INTEREST	45.17	192.57	.00	(192.57)	.0
22-14-3402	USDA LOAN REPAY-INTEREST	36.79	148.93	.00	(148.93)	.0
	TOTAL SOURCE 14	81.96	341.50	.00	(341.50)	.0
	TOTAL FUND REVENUE	81.96	341.50	.00	(341.50)	.0
	NET REVENUE OVER EXPENDITURES	81.96	341.50	.00	(341.50)	.0

Report Criteria:
- Print Fund Titles
- Page and Total by Fund
- Total by Source
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
GENERAL FUND										
	Total TAXES:	21,776-	52,310	182,298	88,309	128,192	106,922	180,000	716,256	976,923
	Total FEES, LICENSES & PERMITS:	15,969	16,662	12,211	7,241	9,643	6,659	14,485	82,870	85,550
	Total INTERGOVERNMENTAL:	5,533	6,030	2,913	9,634	7,301	6,246	7,725	45,382	75,600
	Total FINES & FORFEITS:	9,748	9,760	10,910	12,400	10,888	12,615	12,670	78,990	175,000
	Total MISCELLANEOUS INCOME:	5,892	12,582	8,310	8,661	5,230	11,064	8,858	60,598	301,526
	Total Source: 18:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Library:	319	.00	.00	503	58	157	1,235	2,272	500
	Total OTHER FINANCING SOURCES:	.00	.00	.00	1,429	217,397	24,445	.00	243,270	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	15,684	97,344	216,642	128,176	378,709	168,108	224,974	1,229,638	1,615,099
	Total ALLOCATED EXPENDITURES:	24,931	18,690	22,577	34,289	15,627	22,303	44,008	182,425	283,771
	Total ADMINISTRATION:	10,346	11,278	10,128	33,293	16,385	8,732	16,793	106,954	125,709
	Total LEGISLATIVE:	123	522	1,827	1,295	4,073	127	7,085	15,052	21,000
	Total JUDICIAL:	2,548	3,203	3,012	3,239	4,023	4,349	2,877	23,251	41,500
	Total PLANNING & ZONING:	423	4,347	8,085	7,688	15,586	16,939	5,525	58,594	44,198
	Total HEALTH,WELFARE & COMMUNITY:	345	293	574	424	326	802	9,974	12,738	51,144
	Total ECONOMIC DEVELOPMENT:	3,590	6,465	5,887	17,619	13,842	6,345	9,335	63,083	212,370
	Total BUILDING INSPECTION:	.00	4,393	3,335	1,171	3,318	5,089	6,173	23,480	48,000
	Total GENERAL FUND POLICE:	27,590	36,527	37,702	36,527	46,677	36,527	36,527	258,077	473,375
	Total STREETS:	11,209	14,113	12,304	10,124	13,060	12,173	33,104	106,087	149,242
	Total VISITOR CENTER:	745	1,419	1,281	1,258	2,593	2,012	1,426	10,735	14,980
	Total Library:	4,311	6,780	4,071	5,205	6,059	4,180	4,022	34,629	98,750
	Total OTHER FINANCING EXPENDITURES:	2,644-	10,280	14,870	24,762	6,298	14,591	33,698	101,855	48,215
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	83,518	118,310	125,653	176,894	147,866	134,169	210,547	996,958	1,612,254
	Net Total GENERAL FUND:	67,835-	20,966-	90,989	48,718-	230,843	33,939	14,427	232,680	2,845

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
ELECTRIC FUND										
	Total ELECTRIC REVENUES:	125,238	92,750	123,299	114,100	103,702	116,771	124,304	800,164	1,414,200
	Total Source: 16:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total BOND/LOAN PROCEEDS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 25:	.00	.00	.00	1,429	.00	.00	.00	1,429	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	125,238	92,750	123,299	115,528	103,702	116,771	124,304	801,593	1,414,200
	Total ALLOCATED EXPENSES:	166	183	183	316	150	643	.00	1,641	68,105
	Total ADMINISTRATION:	4,781	7,143	6,616	7,464	8,613	7,743	6,724	49,083	76,450
	Total BILLING:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total MAINTENANCE:	6,787	73,690	94,277	102,380	83,642	82,980	80,702	524,459	1,073,850
	Total CAPITAL OUTLAY:	.00	3,399	.00	2,670	.00	5,646	.00	11,715	34,240
	Total DEBT SERVICE:	.00	.00	.00	.00	20,725	.00	.00	20,725	149,115
	Total FIXED CHARGES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	11,734	84,415	101,076	112,830	113,130	97,012	87,426	607,623	1,401,760
	Net Total ELECTRIC FUND:	113,504	8,335	22,223	2,698	9,428-	19,759	36,879	193,970	12,440

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
WATER FUND										
	Total WATER REVENUES:	69,095	53,720	79,855	70,436	72,319	71,947	91,367	508,739	1,010,500
	Total LOAN PROCEEDS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 25:	.00	.00	.00	1,429	.00	.00	.00	1,429	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	69,095	53,720	79,855	71,865	72,319	71,947	91,367	510,168	1,010,500
	Total ALLOCATED EXPENSES(ORIG:	167	183	183	399	150	651	.00	1,734	59,592
	Total ADMINISTRATION:	5,698	7,726	6,845	8,266	8,876	7,373	5,709	50,492	100,278
	Total TREATMENT:	5,859	6,744	5,685	6,107	8,052	9,219	14,575	56,241	156,650
	Total DISTRIBUTION:	15,997	14,245	14,717	14,329	23,004	18,740	10,976	112,008	335,800
	Total CAPITAL OUTLAY:	.00	3,100	.00	2,670	.00	22,583	.00	28,353	26,440
	Total DEBT SERVICE:	152,841	.00	.00	.00	.00	.00	.00	152,841	309,782
	Total FIXED CHARGES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total JOINT REVENUE BOND EXP (:	.00	.00	.00	.00	27,000	.00	.00	27,000	.00
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	180,561	31,999	27,431	31,771	67,081	58,566	31,260	428,669	988,542
	Net Total WATER FUND:	111,466-	21,721	52,424	40,093	5,239	13,381	60,107	81,499	21,958

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
SANITATION FUND										
	Total Source: 16:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total SANITATION REVENUE:	38,042	32,877	51,124	42,804	42,849	35,017	36,027	278,740	484,508
	Total LOAN PROCEEDS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 23:	528,000-	46,000	1,191,997	.00	67,000	102,000	.00	878,997	.00
	Total Source: 25:	.00	.00	.00	1,429	.00	.00	.00	1,429	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	489,958-	78,877	1,243,121	44,233	109,849	137,017	36,027	1,159,166	484,508
	Total ALLOCATED EXPENSES:	167	183	183	399	150	651	.00	1,734	31,215
	Total ADMINISTRATION:	4,675	11,398	5,840	7,136	8,632	6,711	5,452	49,844	110,250
	Total TREATMENT:	25,567	14,208	29,695	13,072	25,829	37,985	22,413	168,769	247,210
	Total COLLECTION & TRANSMISSION:	3,297	3,908	4,368	2,926	4,342	3,625	6,885	29,352	79,100
	Total Department: 65:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CAPITAL OUTLAY:	90	2,100	.00	2,670	.00	16,937	.00	21,797	9,915
	Total DEBT SERVICE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total FIXED CHARGES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total JOINT REVENUE BOND EXP:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Department: 70:	46,000-	46,000	663,997	463,576	.00	102,000	.00	1,229,573	.00
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	12,204-	77,798	704,085	489,779	38,953	167,909	34,750	1,501,070	477,690
	Net Total SANITATION FUND:	477,754-	1,079	539,036	445,546-	70,897	30,893-	1,277	341,904-	6,818

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
LIBRARY FUND										
	Total LIBRARY REVENUE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total TRANSFERS IN:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LIBRARY REVENUE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ALLOCATED EXPENSES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LIBRARY:	.00	.00	.00	12	.00	.00	.00	12	.00
	Total CAPITAL OUTLAY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	.00	.00	.00	12	.00	.00	.00	12	.00
	Net Total LIBRARY FUND:	.00	.00	.00	12-	.00	.00	.00	12-	.00

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
CONSERVATION TRUST FUND										
	Total CONSERVATION TRUST REVENUE:	21	18	4,880	21	22	5,786	27	10,775	19,200
	Total Revenue:	21	18	4,880	21	22	5,786	27	10,775	19,200
	Total Expenditures:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	15,000
	Total Expenditure:	.00	.00	.00	.00	.00	.00	.00	.00	15,000
	Net Total CONSERVATION TRUST FUND:	21	18	4,880	21	22	5,786	27	10,775	4,200

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
PARKS & RECREATION FUND										
	Total TAXES:	5,594	.00	8,455	4,014	3,939	.00	.00	22,001	18,500
	Total PARKS/RECREATION REVENUE:	10,359-	22,651	20,148	20,886	23,310	25,633	27,948	130,215	260,100
	Total PARK DIVISION REVENUE:	50	50	125	3,701	7,292	16,459	15,779	43,456	113,250
	Total RECREATION DIVISION REVENUE:	815	180	140	140	285	620	220	2,400	19,750
	Total CULTURAL REVENUE:	.00	.00	.00	100	.00	.00	.00	100	3,600
	Total SPECIAL EVENT REVENUE:	.00	.00	11,000	3,000	14,720	37,967	6,524	73,211	121,750
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	3,900-	22,881	39,868	31,841	49,545	80,678	50,471	271,383	536,950
	Total ALLOCATED EXPENSES:	.00	.00	.00	90	.00	295	24	409	19,864
	Total ADMINISTRATION:	1,441	2,759	1,926	4,470	3,781	2,367	2,250	18,994	38,750
	Total PARKS DIRECTOR:	4,330	6,273	6,273	6,273	9,999	6,485	5,092	44,724	79,700
	Total SPECIAL EVENTS:	2,423-	1,400-	.00	12,665	23,023	24,165	31,281	87,311	100,000
	Total CULTURE EXPENDITURES:	.00	20	.00	.00	.00	530	.00	550	7,000
	Total PARKS DEPT:	9,293	13,754	13,410	13,992	33,349	27,974	12,617	124,389	260,650
	Total CAPITAL OUTLAY:	.00	1,200	.00	2,670	.00	.00	.00	3,870	4,015
	Total BASEBALL SOFTBALL REC EXP:	.00	.00	.00	.00	.00	.00	.00	.00	750
	Total PRF RECR: YOUTH BASEBALL EXP:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total COMMUNITY ROOM:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total YOUTH SCHOLARSHIPS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS & REC DESIGNATED EXPENSE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS AND RECREATION FUND :	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS RECREATION PROGRAMMING:	.00	.00	.00	.00	.00	140	140-	.00	10,000
	Total PARKS MISC RECREATION EXPENSE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS AND RECREATION FUND REC :	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Department: 79:	35	35	.00	.00	.00	.00	.00	70	2,500
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	12,677	22,641	21,609	40,160	70,150	61,955	51,125	280,317	523,229
	Net Total PARKS & RECREATION FUND:	16,576-	240	18,259	8,319-	20,605-	18,723	654-	8,934-	13,721

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
PROPERTY FUND										
	Total PROPERTY REVENUES:	.00	.00	.00	.00	.00	8,192	.00	8,192	8,273
	Total Revenue:	.00	.00	.00	.00	.00	8,192	.00	8,192	8,273
	Net Total PROPERTY FUND:	.00	.00	.00	.00	.00	8,192	.00	8,192	8,273

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
GRANTS & OTHER										
	Total Source: 14:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total GRANT REVENUE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total TRANSFERS IN:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total UNITED WAY GRANTS:	.00	.00	.00	.00	.00	13,076	.00	13,076	.00
	Total Source: 24:	319	.00	.00	.00	.00	10,000	.00	10,319	.00
	Total LIBRARY & OTHER:	62	.00	.00	.00	.00	156,388	.00	156,450	.00
	Total FLOOD LONGMONT COMM FOUNDATION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LYONS COMMUNITY FOUNDATION:	.00	3,000	5,000	.00	14,826	.00	.00	22,826	.00
	Total FEDERAL FUNDING:	195,890	153,388	77,977	454,637	191,626	71,580	5,127	1,150,224	.00
	Total STATE FUNDING:	68,031	114,961	78,531	220,352	111,601	70,340	215,638	879,455	.00
	Total OTHER GOVT REVENUES:	.00	.00	5,750	.00	.00	.00	.00	5,750	.00
	Total FISCAL AGENT REVENUES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDPHE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	264,303	271,349	167,258	674,989	318,053	321,383	220,765	2,238,100	.00
	Total Non-Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDPHE:	.00	.00	.00	.00	.00	.00	1,350	1,350	.00
	Total ALLOCATED EXPENSES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total DOLA STAFFING GRANT 10-24-14:	19,840	43,101	43,291	40,515	67,339	36,377	38,445	288,908	.00
	Total DOLA HUMAN RESOURCE POSITION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Department: 51:	803	441	7,624	1,661	.00	.00	.00	10,529	.00
	Total UNITED WAY GRANTS:	386	.00	.00	.00	.00	.00	.00	386	.00
	Total LIBRARY GRANTS:	960	1,580	5,885	1,085	1,456	2,230	960	14,157	.00
	Total LAHC:	.00	.00	.00	1,750	2,646-	300	.00	596-	9,538
	Total LYBSA:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total STATE GRANTS:	.00	4,140	1,815	9,075	1,100	15,950	16,420	48,500	.00
	Total 2013 FLOOD:	15,324	149,820	161,424	74,115	276,653	156,495	98,920	932,751	.00
	Total OTHER GRANT EXPENDITURES:	.00	.00	5,750	.00	5,245	640	.00	11,635	.00
	Total Department: 63:	1,930	12,189	153-	1,423	9,770	4,959	4,594	34,712	.00
	Total Department: 65:	4,758	1,959	.00	.00	.00	.00	.00	6,717	.00
	Total CAPITAL OUTLAY:	.00	.00	.00	625	43,161	2,233	.00	46,019	.00
	Total Expenditure:	44,001	213,230	225,637	130,249	402,079	219,184	160,689	1,395,068	9,538

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
Net Total GRANTS & OTHER:		220,302	58,119	58,378-	544,740	84,026-	102,200	60,076	843,032	9,538-

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
Project Fund										
	Total TAXES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LICENSES AND PERMITS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total FINES & FORFEITS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS INCOME:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total GRANTS & ECONOMIC DEVEL.:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ALLOCATED EXPENDITURES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LEGISLATIVE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total JUDICIAL:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PLANNING & ZONING:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total HEALTH,WELFARE & COMMUNITY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total ECONOMIC DEVELOPMENT:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total BUILDING INSPECTION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total GENERAL FUND POLICE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total STREETS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total VISITOR CENTER:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CAPITAL OUTLAY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Net Total Project Fund:	.00	.00	.00	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
Grants										
	Total Federal Grants-w match in "21":	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR Rd1 Grant Reimburse:	.00	.00	55,250	.00	.00	.00	.00	55,250	.00
	Total CDBG-DR Rd2 Reimbursements:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total State Funds:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total HMGP Reimbursements:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG/ DEF Restriction:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	.00	.00	55,250	.00	.00	.00	.00	55,250	.00
	Total CDBG-DR R1 Expenses - general:	400	800	.00	.00	400	.00	.00	1,600	.00
	Total CDBG-DR R1 - Buyout:	10,485	720	3,555	2,205	225	495	2,655	20,340	.00
	Total CDBG-DR Rd 1 Housing Site $45K:	104,465-	106,040	450	.00	.00	.00	.00	2,025	.00
	Total CDBG-DR Rd1 Facility Site $70k:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R1 Strm Restore $2.5M:	.00	.00	.00	.00	810	.00	5,670	6,480	.00
	Total CDBG-Dr R2 Infra/Collaborative:	1,440	765	7,985	1,665	180	270	2,655	14,960	.00
	Total CDBG-DR Rd2 Watershed:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-Dr Econ Development:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R2 Plan & Resiliency:	.00	6,615	45	540	.00	.00	1,260	8,460	.00
	Total CDBG-DR R2 BCHA Housing Dev:	.00	660	2,189	.00	.00	.00	.00	2,848	.00
	Total CDBG / DEF Restriction:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG R3:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total State:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total HMGP Property Acquisition:	360	3,178	3,960	2,565	4,330	4,095	11,880	30,368	.00
	Total HMGP Code Enforcement:	.00	90	.00	3,825	.00	.00	270	4,185	.00
	Total HMGP Elevations:	.00	630	450	270	180	1,170	585	3,285	.00
	Total Federal Grants - Other:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R3 - Buyout:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	91,780-	119,497	18,634	11,070	6,125	6,030	24,975	94,551	.00
	Net Total Grants:	91,780	119,497-	36,616	11,070-	6,125-	6,030-	24,975-	39,301-	.00

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
Fund: 22										
Total Source: 14:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Source: 28:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Revenue:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Department: 50:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Department: 52:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Expenditure:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Net Total Fund: 22:		.00	.00	.00	.00	.00	.00	.00	.00	.00

Account Number	Account Title	2015-15 January Actual	2015-15 February Actual	2015-15 March Actual	2015-15 April Actual	2015-15 May Actual	2015-15 June Actual	2015-15 July Actual	2015-15 Prior year Actual	2015-15 Prior year Budget
Cash Combined Fund										
	Total Department: 40:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Net Total Cash Combined Fund:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Net Grand Totals:	248,023-	50,950-	706,049	73,885	186,816	165,056	147,162	979,995	60,718

Report Criteria:
- Print Fund Titles
- Page and Total by Fund
- Total by Source
- Total by Department
- All Segments Tested for Total Breaks

Report Criteria:
Include Funds: 01,02,03,04,07,08,19,21
Print Fund Titles
Page and Total by Fund
Total by Source
Total by Department
All Segments Tested for Total Breaks

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
GENERAL FUND										
	Total TAXES:	49,434	54,384	239,263	96,197	145,840	135,783	207,302	928,204	1,339,722
	Total FEES, LICENSES & PERMITS:	8,654	5,256	5,298	10,950	10,724	4,186	3,225	48,293	86,800
	Total INTERGOVERNMENTAL:	5,512	5,519	5,773	5,674	6,918	6,136	7,799	43,332	73,650
	Total FINES & FORFEITS:	10,475	13,990	11,386	11,840	11,110	7,465	10,095	76,361	130,000
	Total MISCELLANEOUS INCOME:	8,649	16,656	599	20,226	11,791	110,301	8,569	176,792	312,510
	Total Source: 18:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Library:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	63,508	78,492	.00	.00	.00	.00	485,838	627,838	.00
	Total Reimbursables:	.00	2,000	4-	2,600	.00	.00	.00	4,596	.00
	Total Revenue:	146,232	176,297	262,315	147,488	186,384	263,871	722,828	1,905,415	1,942,682
	Total ALLOCATED EXPENDITURES:	32,674	24,978	35,722	27,321	41,969	65,756	57,780	286,199	319,125
	Total ADMINISTRATION:	36,638	13,959	50,432	32,501	18,868	21,583	17,735	191,714	225,744
	Total LEGISLATIVE:	2,292-	3,626	517	4,140	146	3,593	98	9,827	19,000
	Total JUDICIAL:	2,933	3,667	3,148	4,144	3,139	3,122	2,314	22,467	41,500
	Total PLANNING & ZONING:	526	2,956	1,725	9,292	3,444	5,165	2,622	25,730	44,198
	Total HEALTH,WELFARE & COMMUNITY:	1,242	218	23,425	1,052	802	1,683	357	28,779	70,195
	Total ECONOMIC DEVELOPMENT:	4,441	10,109	8,272	9,856	10,479	7,268	15,276	65,701	184,870
	Total BUILDING INSPECTION:	3,388	4,517	3,828	3,676	4,702	2,193	.00	22,304	48,000
	Total GENERAL FUND POLICE:	37,497	114,090	6,020	40,055	.00	36,883	36,527	271,071	483,662
	Total STREETS:	6,130	10,873	20,157	12,372	16,522	13,422	14,164	93,640	163,670
	Total VISITOR CENTER:	462	591	528	581	481	536	1,780	4,960	6,030
	Total Library:	1,796	.00	481	361	265	.00	.00	2,903	.00
	Total OTHER FINANCING EXPENDITURES:	691	16,894	222,170	366,344	279,535	282,246	504,784	1,672,665	33,000
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	126,126	206,476	376,425	511,695	380,352	443,450	653,437	2,697,961	1,638,994
	Net Total GENERAL FUND:	20,106	30,180-	114,109-	364,208-	193,968-	179,578-	69,391	792,546-	303,688

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
ELECTRIC FUND										
	Total ELECTRIC REVENUES:	130,353	147,407	113,051	138,967	95,408	119,670	134,334	879,191	1,655,355
	Total Source: 16:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total BOND/LOAN PROCEEDS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 25:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	130,353	147,407	113,051	138,967	95,408	119,670	134,334	879,191	1,655,355
	Total ALLOCATED EXPENSES:	166	331	166	166	166	37,270	133	38,398	73,682
	Total ADMINISTRATION:	4,326	6,575	8,110	9,836	7,693	6,742	6,227	49,509	101,216
	Total BILLING:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total MAINTENANCE:	85,547	87,828	86,687	87,009	84,052	97,372	96,350	624,845	1,186,207
	Total CAPITAL OUTLAY:	.00	.00	2,399	.00	.00	.00	.00	2,399	107,475
	Total DEBT SERVICE:	150	.00	.00	18,944	.00	.00	34,190	53,284	152,228
	Total FIXED CHARGES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	90,189	94,734	97,362	115,955	91,911	141,384	136,901	768,435	1,620,808
	Net Total ELECTRIC FUND:	40,164	52,673	15,690	23,011	3,497	21,713-	2,566-	110,755	34,548

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
WATER FUND										
	Total WATER REVENUES:	53,616	49,561	49,228	52,429	55,220	86,210	112,241	458,504	1,028,000
	Total LOAN PROCEEDS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 25:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Reimbursables:	.00	.00	.00	.00	362	.00	.00	362	.00
	Total Revenue:	53,616	49,561	49,228	52,429	55,582	86,210	112,241	458,866	1,028,000
	Total ALLOCATED EXPENSES(ORIG:	334	165	167	167	167	32,841	133	33,974	64,552
	Total ADMINISTRATION:	6,775	6,944	7,127	9,713	7,199	8,102	6,935	52,794	141,826
	Total TREATMENT:	9,689	9,104	10,655	5,692	10,325	16,026	22,222	83,712	159,783
	Total DISTRIBUTION:	10,615	10,633	21,242	16,651	14,692	14,039	15,310	103,183	335,166
	Total CAPITAL OUTLAY:	.00	.00	2,100	.00	.00	.00	.00	2,100	7,175
	Total DEBT SERVICE:	.00	155,691	.00	.00	.00	.00	149,691	305,381	305,381
	Total FIXED CHARGES:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total JOINT REVENUE BOND EXP (:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	27,414	182,536	41,291	32,223	32,383	71,007	194,291	581,145	1,013,883
	Net Total WATER FUND:	26,202	132,975-	7,936	20,206	23,199	15,203	82,049-	122,279-	14,117

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
SANITATION FUND										
Total Source: 16:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total SANITATION REVENUE:		35,278	39,993	39,938	41,501	41,335	45,840	40,705	284,590	553,492
Total LOAN PROCEEDS:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Source: 23:		.00	.00	.00	53,654	375,583	.00	.00	429,237	.00
Total Source: 25:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Reimbursables:		.00	.00	500	.00	.00	.00	.00	500	.00
Total Revenue:		35,278	39,993	40,438	95,155	416,918	45,840	40,705	714,327	553,492
Total ALLOCATED EXPENSES:		334	165	167	167	167	16,764	2,494	20,259	33,584
Total ADMINISTRATION:		11,793	5,961	7,599	9,384	6,392	6,743	5,701	53,572	141,678
Total TREATMENT:		14,284	19,449	41,798	26,261	8,186	5,020	10,066	125,063	132,210
Total COLLECTION & TRANSMISSION:		2,036	8,507	8,237	6,141	5,801	4,917	3,317	38,956	79,382
Total Department: 65:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total CAPITAL OUTLAY:		.00	843	1,100	.00	.00	.00	.00	1,943	4,400
Total DEBT SERVICE:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total FIXED CHARGES:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total JOINT REVENUE BOND EXP:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Department: 70:		311,202	.00	24,585	150,222	5,506	7,648	.00	499,163	300,445
Total CONTINGENCY:		.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Expenditure:		339,649	34,924	83,485	192,175	26,052	41,092	21,579	738,956	691,699
Net Total SANITATION FUND:		304,371-	5,069	43,047-	97,020-	390,866	4,748	19,126	24,629-	138,207-

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
CONSERVATION TRUST FUND										
	Total CONSERVATION TRUST REVENUE:	72	77	4,687	96	103	7,425	79	12,538	20,200
	Total Revenue:	72	77	4,687	96	103	7,425	79	12,538	20,200
	Total Expenditures:	63,666	.00	.00	.00	.00	.00	.00	63,666	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	15,000
	Total Expenditure:	63,666	.00	.00	.00	.00	.00	.00	63,666	15,000
	Net Total CONSERVATION TRUST FUND:	63,594-	77	4,687	96	103	7,425	79	51,128-	5,200

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
PARKS & RECREATION FUND										
	Total TAXES:	1,955	1,449	.00	281	3,389	2,159	.00	9,233	24,500
	Total PARKS/RECREATION REVENUE:	18,428	17,755	19,513	21,320	27,376	24,388	24,813	153,592	292,600
	Total PARK DIVISION REVENUE:	.00	1,255	535	1,215	2,448	11,365	11,782	28,600	124,500
	Total RECREATION DIVISION REVENUE:	1,615	863	190	486	194	400	2,578	6,326	14,000
	Total CULTURAL REVENUE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total SPECIAL EVENT REVENUE:	3,682	11,000	1,050	11,600	13,315	41,843	1,296	83,786	103,500
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	25,680	32,322	21,288	34,902	46,722	80,155	40,469	281,537	559,100
	Total ALLOCATED EXPENSES:	130	.00	.00	.00	70	10,560	.00	10,760	21,120
	Total ADMINISTRATION:	1,500	4,382	10,214	3,308	2,503	2,062	1,769	25,738	47,735
	Total PARKS DIRECTOR:	4,624	6,881	6,881	10,925	6,881	6,917	5,676	48,786	84,114
	Total SPECIAL EVENTS:	.00	6,666	8,269	170	11,549	62,741	4,775	94,171	94,000
	Total CULTURE EXPENDITURES:	.00	.00	.00	.00	.00	.00	620	620	2,000
	Total PARKS DEPT:	11,565	16,050	14,162	27,951	25,663	24,597	18,813	138,800	276,416
	Total CAPITAL OUTLAY:	.00	.00	700	.00	.00	.00	.00	700	700
	Total BASEBALL SOFTBALL REC EXP:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PRF RECR: YOUTH BASEBALL EXP:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total COMMUNITY ROOM:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total YOUTH SCHOLARSHIPS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS & REC DESIGNATED EXPENSE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS AND RECREATION FUND :	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS RECREATION PROGRAMMING:	74	29	.00	18	.00	41	.00	162	24,000
	Total PARKS MISC RECREATION EXPENSE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total PARKS AND RECREATION FUND REC :	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Department: 79:	.00	.00	.00	22	.00	.00	18	40	2,000
	Total CONTINGENCY:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Expenditure:	17,894	34,009	40,227	42,393	46,666	106,919	31,671	319,778	552,085
	Net Total PARKS & RECREATION FUND:	7,786	1,687-	18,939-	7,492-	57	26,764-	8,798	38,241-	7,015

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
GRANTS & OTHER										
	Total Source: 14:	565	.00	.00	.00	.00	2,165	.00	2,730	.00
	Total GRANT REVENUE:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total TRANSFERS IN:	32,914	.00	.00	.00	.00	.00	.00	32,914	.00
	Total UNITED WAY GRANTS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Source: 24:	.00	.00	2,061	.00	.00	.00	.00	2,061	.00
	Total LIBRARY & OTHER:	.00	.00	.00	280,608	.00	.00	.00	280,608	.00
	Total LYONS COMMUNITY FOUNDATION:	5,000	.00	14,460	.00	.00	.00	.00	19,460	.00
	Total FEDERAL FUNDING:	25,073	400,050	322,929	37,021	106,393	37,628	289,998	1,219,092	.00
	Total STATE FUNDING:	261,506-	418,513	268,958	83,644	160,626	586,307	242,438	1,498,979	.00
	Total OTHER GOVT REVENUES:	.00	.00	4,819	.00	.00	17,069	.00	21,888	.00
	Total FISCAL AGENT REVENUES:	110	.00	2,840	545	.00	.00	150	3,645	.00
	Total CDPHE:	.00	.00	.00	.00	22,685	164,511	.00	187,196	.00
	Total Reimbursables:	.00	.00	.00	.00	160	.00	.00	160	.00
	Total Revenue:	197,844-	818,562	616,066	401,818	289,864	807,680	532,586	3,268,733	.00
	Total Non-Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDPHE:	.00	11,795	10,432	5,323	189,693	256,645	83,077	556,965	.00
	Total ALLOCATED EXPENSES:	.00	.00	98	.00	.00	325	98-	325	.00
	Total DOLA STAFFING GRANT 10-24-14:	37,328	50,071	52,195	71,989	52,743	51,472	44,276	360,074	.00
	Total DOLA HUMAN RESOURCE POSITION:	.00	.00	.00	.00	.00	3,659	3,576	7,235	.00
	Total ADMINISTRATION:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Department: 51:	.00	.00	775	272	17,232	.00	300	18,579	.00
	Total UNITED WAY GRANTS:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total LIBRARY GRANTS:	79,492	26,679	1,160	11,015	8,960	.00	1,762	129,068	.00
	Total LAHC:	.00	.00	439	250	495	108	62	1,353	9,538
	Total LYBSA:	.00	.00	.00	125	.00	119	145	389	.00
	Total STATE GRANTS:	.00	17,356	42,787	87,971	21,889	.00	15,031	185,034	.00
	Total 2013 FLOOD:	1,148,168	951,284	565,435	826,175	635,909	120,471	1,148,319	5,395,761	.00
	Total OTHER GRANT EXPENDITURES:	456	1,132	1,664	2,475	1,664	1,737	1,744	10,872	.00
	Total Department: 63:	813	717	1,393	10,553	6,950	5,559	5,492	31,476	.00
	Total Department: 65:	.00	.00	330	.00	.00	.00	.00	330	.00
	Total CAPITAL OUTLAY:	.00	.00	1,530	3,634	.00	.00	.00	5,164	.00
	Total Expenditure:	1,266,257	1,059,034	678,237	1,019,782	935,535	440,094	1,303,685	6,702,624	9,538
	Net Total GRANTS & OTHER:	1,464,100-	240,472-	62,170-	617,964-	645,671-	367,586	771,099-	3,433,891-	9,538-

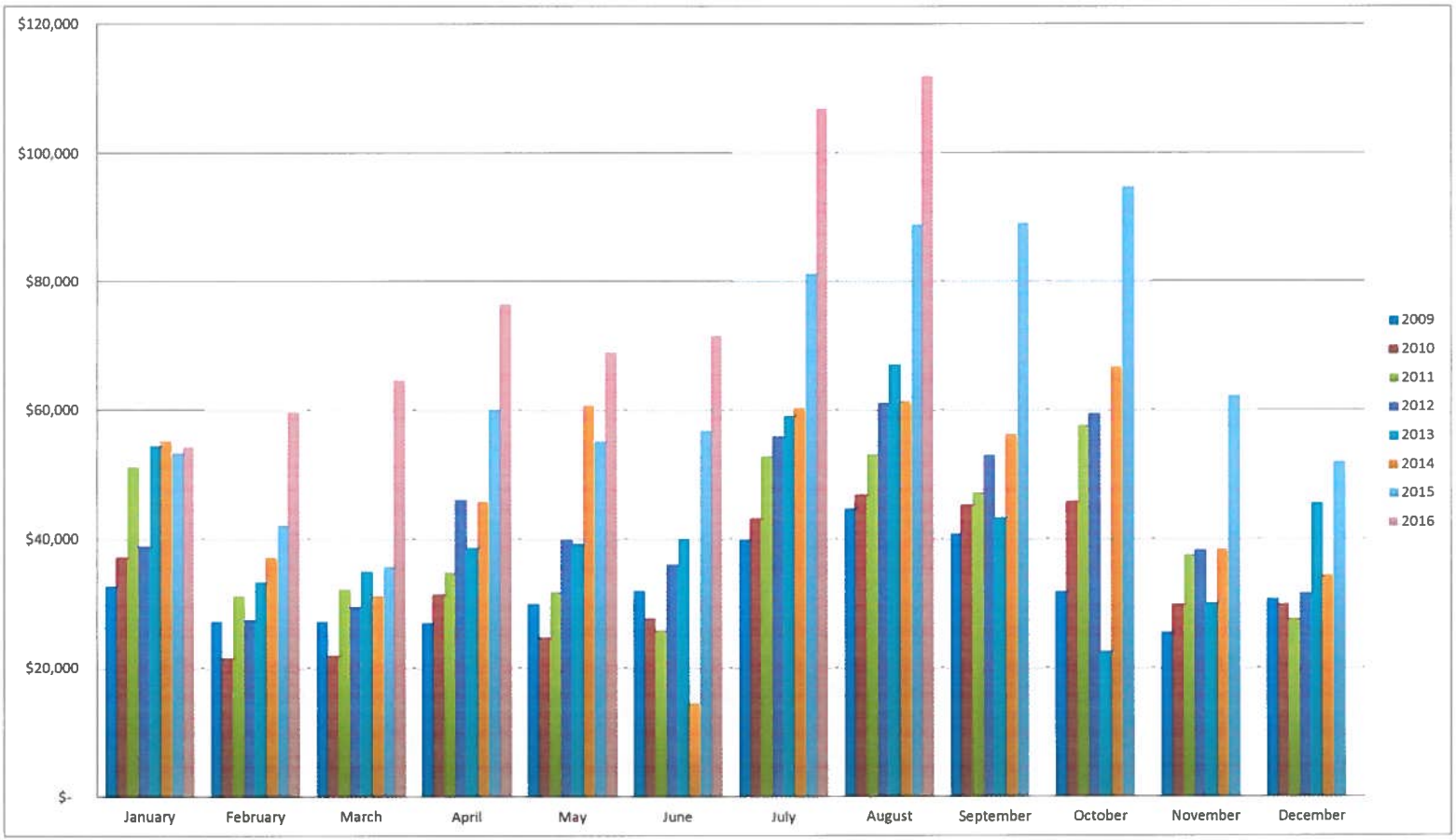
Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget
Grants										
	Total Federal Grants-w match in "21":	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR Rd1 Grant Reimburse:	.00	412,897	1,141,710	693,123	.00	.00	.00	2,247,730	.00
	Total CDBG-DR Rd2 Reimbursements:	151,443	.00	26,834	23,969	.00	.00	31,897	234,142	.00
	Total State Funds:	151,443	.00	26,834	23,969	.00	.00	.00	202,245	.00
	Total HMGP Reimbursements:	908,657	.00	161,002	143,812	.00	.00	.00	1,213,471	.00
	Total CDBG/ DEF Restriction:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Reimbursables:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total Revenue:	1,211,543	412,897	1,356,379	884,872	.00	.00	31,897	3,897,587	.00
	Total CDBG-DR R1 Expenses - general:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R1 - Buyout:	1,386	956,535	541	.00	.00	.00	.00	958,462	.00
	Total CDBG-DR Rd 1 Housing Site $45K:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR Rd1 Facility Site $70k:	.00	.00	5,291	.00	.00	.00	.00	5,291	.00
	Total CDBG-DR R1 Strm Restore $2.5M:	309,884	125,360	140,516	.00	.00	.00	.00	575,760	.00
	Total CDBG-Dr R2 Infra/Collaborative:	.00	13,667	3,497	.00	6,996	765	4,665	29,591	.00
	Total CDBG-DR Rd2 Watershed:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-Dr Econ Development:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R2 Plan & Resiliency:	6,015	6,329	9,772	10,844	33,819	15,555	14,211	96,544	.00
	Total CDBG-DR R2 BCHA Housing Dev:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG / DEF Restriction:	.00	84,384	373,778	413,473	325	206	.00	872,166	.00
	Total CDBG R3:	.00	.00	.00	.00	3,015	.00	.00	3,015	.00
	Total State:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total HMGP Property Acquisition:	1,778,515	871,922	10,763	3,960	12,643	1,115	25,494	2,704,412	.00
	Total HMGP Code Enforcement:	4,718-	20-	.00	.00	.00	.00	310	4,428-	.00
	Total HMGP Elevations:	8,226-	45	540	135	.00	405	.00	7,101-	.00
	Total Federal Grants - Other:	.00	.00	.00	.00	.00	.00	.00	.00	.00
	Total CDBG-DR R3 - Buyout:	.00	.00	.00	.00	135	.00	.00	135	.00
	Total Expenditure:	2,082,856	2,058,223	544,698	428,411	56,933	18,046	44,680	5,233,847	.00
	Net Total Grants:	871,313-	1,645,326-	811,681	456,460	56,933-	18,046-	12,783-	1,336,260-	.00
	Net Grand Totals:	2,609,121-	1,992,820-	601,729	586,910-	478,852-	148,859	771,104-	5,688,219-	216,823

Account Number	Account Title	2016-16 January Actual	2016-16 February Actual	2016-16 March Actual	2016-16 April Actual	2016-16 May Actual	2016-16 June Actual	2016-16 July Actual	2016-16 Current year Actual	2016-16 Current year Budget

Report Criteria:
- Include Funds: 01,02,03,04,07,08,19,21
- Print Fund Titles
- Page and Total by Fund
- Total by Source
- Total by Department
- All Segments Tested for Total Breaks

SALES TAX COMPARISON TC 9/14/16

Sales Month	Collection Month	2009	2010	2011	2012	2013	2014	2015	2016
December	January	$ 32,847	$ 37,304	$ 51,402	$ 39,030	$ 54,734	$ 55,385	$ 53,503	$ 54,424
January	February	$ 27,415	$ 21,740	$ 31,377	$ 27,718	$ 33,509	$ 37,322	$ 42,397	$ 59,815
February	March	$ 27,491	$ 22,069	$ 32,365	$ 29,751	$ 35,137	$ 31,335	$ 35,964	$ 64,727
March	April	$ 27,224	$ 31,604	$ 34,980	$ 46,181	$ 38,824	$ 45,979	$ 60,180	$ 76,549
April	May	$ 30,131	$ 24,910	$ 31,975	$ 40,097	$ 39,454	$ 60,852	$ 55,348	$ 69,197
May	June	$ 32,100	$ 27,831	$ 26,081	$ 36,155	$ 40,170	$ 14,663	$ 56,997	$ 71,677
June	July	$ 40,044	$ 43,343	$ 53,047	$ 56,124	$ 59,266	$ 60,533	$ 81,305	$ 106,986
July	August	$ 44,832	$ 46,976	$ 53,309	$ 61,281	$ 67,279	$ 61,540	$ 88,911	$ 111,940
August	September	$ 40,980	$ 45,350	$ 47,385	$ 53,165	$ 43,417	$ 56,464	$ 89,194	$ -
September	October	$ 31,995	$ 46,009	$ 57,796	$ 59,619	$ 22,655	$ 66,953	$ 94,849	$ -
October	November	$ 25,728	$ 29,992	$ 37,619	$ 38,435	$ 30,237	$ 38,583	$ 62,310	$ -
November	December	$ 30,832	$ 30,014 †	$ 27,887	$ 31,727	$ 45,699	$ 34,584	$ 52,124	$ -
		$ 391,617	$ 407,143	$ 485,223	$ 519,284	$ 510,381	$ 564,192	$ 773,083	$ 615,315



TOWN OF LYONS

BASIC FINANCIAL STATEMENTS

December 31, 2015

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TABLE OF CONTENTS

Independent Auditors' Report *i-iii*

Management's Discussion and Analysis *iv-x*

BASIC FINANCIAL STATEMENTS

Statement of Net Position 1
Statement of Activities 2
Balance Sheet – Governmental Funds 3
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 4
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 5
Statement of Net Position – Proprietary Funds 6
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds 7
Statement of Cash Flows – Proprietary Funds 8
Notes to Financial Statements 9-23

REQUIRED SUPPLEMENTARY INFORMATION

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual:
General Fund 24
Grants Fund 25
Parks, Recreation, and Cultural Fund 26

OTHER SUPPLEMENTARY INFORMATION – COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual:
Conservation Trust Fund 27
Electric Fund 28
Water and Sanitation Fund 29

STATE COMPLIANCE

Local Highway Finance Report 30-31

(Continued)

DRAFT

TABLE OF CONTENTS

(Continued)

ADDITIONAL INFORMATION

Schedule of Expenditures of Federal Awards	32
Notes to Schedule of Expenditures of Federal Awards	33
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	34-35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	36-37
Schedule of Findings and Questioned Costs	38-42
Summary Schedule of Prior Year Findings	43-44

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Town of Lyons, Colorado

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Town of Lyons, Colorado (Town) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Lyons, Colorado as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

Cash Flow Concerns

As described in Note 10 to the financial statements the Town is dependent on grant funding for flood restoration projects. The Town has experienced delays in the grant reimbursement process. To alleviate these issues, at December 31, 2015, the Town has received $6,500,000 and is expected to receive another $3,000,000 in advance funds related to the FEMA grant from the State of Colorado. Based on cash flow projections, the Town anticipates that this advance will only fund costs through November of 2016. After that period the Town believes it will have to delay restoration projects until reimbursements are received.

Significant estimates

As described in Note 1 to the financial statements, The Town has recorded a receivable for approximately $6,119,318 from the State of Colorado for the Federal and State share of costs related to flood restoration grants. Due to the nature of the grants and the fact that these grants are new both to the Town and the State of Colorado, the amounts which will ultimately be reimbursed by the State of Colorado is an estimate which may have a significant effect on future year's financial results. The Town believes that all costs which have been accrued are allowable.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information and on pages iv through xi, and 24 through 26, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyons' basic financial statements. The individual fund financial statements and the Local Highway Finance Report, are presented for purposes of additional analysis and legal compliance and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The individual fund financial statements, the Local Highway Finance Report, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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, individual fund financial statements, the Local Highway Finance Report, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2016, on our consideration of the Town of Lyons Colorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Lyons Colorado's internal control over financial reporting and compliance.

August 29, 2016
Denver, Colorado

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TOWN OF LYONS
MANAGEMENT'S DISCUSSION & ANALYSIS

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The management of the Town of Lyons offers this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2015.

Financial Highlights

- The assets of the Town of Lyons exceeded its liabilities at the close of 2015 by $44,007,814 (*net position*). Of this amount, $3,816,614 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased by $6,859,449.
- As of the close of the current fiscal year, the Town of Lyons governmental funds reported combined ending fund balances of $4,797,759.
- At the end of the current year, unrestricted, undesignated fund balance for the general fund was $546,894, or about 26% of total general fund expenditures.

Overview of the Financial Statements

This overview is an introduction to the Town's financial statements. The Town of Lyons basic financial statements consist of 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 themselves.

Government-wide financial statements - Government-wide financial statements are designed to provide readers with a broad overview of the Town of Lyons' finances, in a manner similar to private-sector business.

The statement of net position presents information on all of the town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the town is improving or deteriorating.

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 event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future time periods (for example, uncollected taxes, and earned but unused employee leave time).

Both of the government-wide financial statements distinguish functions of the town that are principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to cover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the town include general government, administrative services, public safety, public works (streets), planning and zoning, judicial and legislative, and parks, recreation and cultural activities, and grant funds that include temporary rebuilding and recovery from the 2013 Flood disaster. The business-type activities of the town include electric utility, water utility, wastewater utility.

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 town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the town can be divided into two categories: governmental funds and proprietary funds.

Governmental funds are used to account for essentially the same functions reported in 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, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the town'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 town's near-term financial decisions. Both the governmental fund balance sheets and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Lyons maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Grants Fund, and the Parks, Recreation And Cultural Fund, all of which are considered major funds. Individual fund data for the Conservation Trust Fund, a non-major governmental fund, is also provided.

Proprietary funds are generally used to account for services for which the town charges customers. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric Fund And Water And Sanitation Fund (in 2014 the Water Fund And Sanitation Funds were combined), which are all considered to be major funds of the Town of Lyons.

Notes to the financial statements – the notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information - in addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town of Lyons governmental funds budgetary comparisons. This comparison demonstrates actual results (using the basis of budgeting) with the original budget and the final budget of each individual major fund in the governmental funds.

Budgetary comparisons for the proprietary funds and other non-major governmental funds are also provided as supplemental information, although not required by GAAP.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the town's financial position. In the case of the Town of Lyons, assets exceeded liabilities by $44,007,814 at the close of 2015.

Town of Lyons Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Current and other assets	$ 14,528,377	$ 9,023,631	$ 4,814,297	$ 7,982,522	$ 19,342,674	$ 17,006,153
Capital Assets	26,793,865	21,097,774	17,669,700	14,092,115	44,463,565	65,561,339
Total Assets	41,322,242	30,121,405	22,483,997	22,074,637	63,806,239	52,196,042
Long-term Liabilities Outstanding	6,695,982	1,416,934	8,426,233	532,927	15,122,215	1,949,861
Other Liabilities	3,056,465	3,787,263	1,120,023	8,888,630	4,176,488	12,675,893
Total Liabilities	9,752,447	5,204,197	9,546,256	9,421,557	19,298,703	14,625,754
Deferred Inflows of Resources-						
Unavailable resources of property taxes	499,722	421,923	-	-	499,722	421,923
						-
Net Investment in Capital Assets	26,629,255	20,848,553	9,372,561	8,390,736	36,001,816	29,239,289
Restricted						-
Required emergency reserve	-	-	-	-		-
Debt Service	-	-	387,541	385,335	387,541	385,335
Parks and Open Space	197,217	184,321	-	-	197,217	184,321
Capital outlay	-	-	103,611	3,159,417	103,611	3,159,417
Grant Expenditures	3,501,015	1,534,726	-	-	3,501,015	1,534,726
Unrestricted	742,586	1,927,685	3,074,028	717,592	3,816,614	2,645,277
Total Net Position	$ 31,070,073	$ 24,495,285	$ 12,937,741	$ 12,653,080	$ 44,007,814	$ 37,148,365

By far the largest portion of the town's net position (81.8%) reflects its investment of $36 million in capital assets (e.g., land, buildings, machinery and equipment, utility plants and infrastructure), less any related debt used to acquire those assets that is still outstanding. The town uses these capital assets to provide services to the public; consequently, these assets are *not* available for future spending. Although the town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the town's net position, $4,189,384 (9.5%), represents resources that are subject to restrictions as to how they may be used. The remaining balance of unrestricted assets, $3,816,614 (8.7%), may be used to meet the town's on-going obligations to the public and creditors. It is important to note that the unrestricted net position of the town's business-type activities may not be used to fund governmental activities, or visa-versa.

At the end of the current fiscal year, the Town of Lyons is able to report positive balances in all categories of net position, both for the government as a whole as well as for its separate governmental and business-type activities. Net position invested in capital assets, net of related debt, increased $6,762,527, or just over 23.1%, compared to 2014. This increase is discussed below in "Capital Assets."

Governmental activities – Governmental activities increased the Town of Lyons net position by $6,574,788. Other key elements of governmental activities are as follows:

- The grants fund created to assist with the 2013 Flood rebuilding and recovery contributed $11.9 million in assets and $3.06 million in liabilities. The majority of expenditures were associated with disaster recovery. Most if not all of those costs will be reimbursed through State, local, and federal grants (i.e., FEMA Public Assistance, FEMA HMGP, CDBG-DR).

- Sales tax collection increased $214,594 in 2015 over 2014.

- Grant revenues increased $2,607,640 in 2015 over 2014. This is largely attributed to collection of FEMA eligible expense reimbursement as well as state and local grant reimbursements.

- Contributions and Donations decreased $444,708, which is mainly attributed to the grant funds.

Town of Lyons Changes in Net Position

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program Revenues:						
Charges for services	$ 458,547	$ 393,225	$ 2,645,906	$ 2,541,819	$ 3,104,453	$ 2,935,044
Operating Grants and Contributions	1,273,402	1,704,135	-	-	1,273,402	1,704,135
Capital Grants and Contributions	6,465,933	3,104,755	571,773	668,776	7,037,706	3,773,531
General Revenues:						
Property Taxes	424,089	450,879	-	-	424,089	450,879
Other Taxes	1,137,055	823,553	-	-	1,137,055	823,553
Unrestricted investment earnings	1,769	1,440	6,208	3,015	7,977	4,455
Intergovernmental	78,361	75,392	-	-	78,361	75,392
Loss on disposal of equipment	-	-	-	-	-	-
Transfers	-	1,070,669	-	(1,070,669)	-	-
Extraordinary gain	772,995	223,945	-	-	772,995	223,945
Other	583,262	740,009	-	-	583,262	740,009
Total Revenues	11,195,413	8,588,002	3,223,887	2,142,941	14,419,300	10,730,943
Expenses:						
General Government	2,683,677	1,136,428	-	-	2,683,677	1,136,428
Public Safety	534,330	1,395,972	-	-	534,330	1,395,972
Public Works & Streets	807,109	1,399,796	-	-	807,109	1,399,796
Parks, Recreation & Culture	588,295	869,699	-	-	588,295	869,699
Interest on Long-term Debt	7,214	6,411	-	-	7,214	6,411
Electric	-	-	1,425,242	1,269,945	1,425,242	1,269,945
Water and Sanitation	-	-	1,513,984	1,447,073	1,513,984	1,447,073
Sewer	-	-	-	-	-	-
Property	-	-	-	-	-	-
Total Expenses	4,620,625	4,808,306	2,939,226	2,717,018	7,559,851	7,525,324
Increase or Decrease in Net Position	6,574,788	3,779,696	284,661	(574,077)	6,859,449	3,205,619
Net Position, Beginning	24,495,285	20,715,589	12,653,080	13,227,157	37,148,365	33,942,746
Net Position, Ending	$ 31,070,073	$ 24,495,285	$ 12,937,741	$ 12,653,080	$ 44,007,814	$ 37,148,365

Proprietary (Business-type) activities - Business-type activities increased the Town of Lyons net position by $284,661 in 2015. The flat rate schedule adopted by the Municipal Energy Association of Nebraska (M.E.A.N.) in 2014 reduced the volatility of electric purchases in 2015. This, along with a rate increase, helped the Electric Fund improve their financial position. The town is getting more interest in customer generated electricity and is working on policies and procedures to make this cost effective for both parties.

The Town is near completion on a new Waste Water Treatment Plant (WWTP) at its current location. The new system will be a sequence batch reactor with ultraviolet disinfection. Honeywell and Filanc/Frachetti were contracted to design and build the plant under a performance contract. It was anticipated to be complete in October 2015 with an extended outfall being built in 2016. As of December 31, 2015 it is not yet complete.

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Financial Analysis of the Town's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

Governmental funds – The focus of the Town of Lyons governmental funds is to provide information on near-term inflows, outflows and balances of resources that are available for spending. Such information is useful in assessing the town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the town's net resources available for spending at the end of the fiscal year. Types of governmental funds reported by the town include the General Fund; Grants Fund; Parks, Recreation and Cultural Fund; and a Special Revenue Fund.

As of December 31, 2015 the town's governmental funds reported combined ending fund balances of $4,797,759 an increase of $2,298,780 over the previous year. This increase primarily reflects revenues and other financing sources in the grant funds. The deferred inflows of resources – the unavailability of grant resources (mainly flood cost reimbursement but some property taxes) increased $1,437,270.

The general fund is the chief operating fund of the Town of Lyons. At the end of the fiscal year, unassigned fund balance of the general fund was $546,894, while total fund balance reached $911,501. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 26% of total general fund expenditures, while total fund balance represents 43% percent of that same amount.

Proprietary funds – the Town of Lyons' proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

As of December 31, 2015 the unrestricted net position of the Electric Fund was $208,135. The Water and Sanitation Fund was $2,865,893. The total increase in net position for all proprietary funds was $284,661 due mainly to intergovernmental income in the Water and Sanitation Fund. Other factors concerning the finances of the proprietary funds have already been discussed in the Town of Lyons' business-type activities.

General Fund Budgetary Highlights

Actual revenue compared to the budget was $551,538 higher than budgeted (134%). Almost all revenue categories were higher than expected. The revenues that came in over budget include property tax, specific ownership tax, sales tax, use tax, licenses and permits, intergovernmental, rental income, contributions and donations, and other income. Expenditures were under final budget at approximately 99.8% of budget ($2,107,250 actual to $2,112,254 final budget).

The year of 2015 was highlighted by flood recovery work, temporary and permanent improvements to infrastructure and navigating the federal and state regulations regarding flood-related documentation and reimbursements. Staffing needs were greatly increased and the State funded 14 positions for a two year period to assist with the recovery. This resulted in the need to add additional space for staff.
The Town leased a building on Main Street and referenced it as Town Hall Annex. In addition, with the Depot Library being totally damaged by the flood, space on Main Street was also leased for a temporary library.

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Much of 2015 was spent in hiring and training of grant-funded staff, the acceptance of grant funds and the start of design work on many capital projects. Once design is completed and accepted, it appears that 2016 will be the year for actual construction on numerous capital projects.

Most of the revenue streams for flood recovery are based on reimbursement models, requiring the Town to pay for services when rendered and being reimbursed by the state; several months after the submittal. The significant needs of the town following the flood resulted in the approval of a FEMA Community Disaster Loan totaling $994,322, as well as $6.5 million in advances from the State Disaster Emergency Fund to assist with cash flow during flood recovery.

The following is a list of some of the contracts, services and actions taken in 2015:

- DOLA Flood Recovery Staffing Assistance Grant Implemented
- Lyons Depot Historic Restoration designed and ready to bid
- Lyons Recovery Action Plan Steering Committee met Quarterly
- Rental agreement for Town Hall Annex
- Submitted and received Lyons Community Foundation grants
- Hydraulic studies of the creek
- Conducted Exigent Work in the Creek
- Municipal Facilities Site Analysis started but not completed
- Housing Site Analysis completed
- Conducted Public Works Siting Analysis
- Design of Phase II Meadow Park and river corridor
- Completed process for Buyouts / Acquisitions
- Replacement of water and wastewater infrastructure
- Design of public improvements in confluence neighborhood
- Awarded EDA grant to install sewer infrastructure to eastern corridor
- Awarded grant to hire a Sustainability Coordinator
- Purchased Microsoft Project Software
- Upgraded numerous computers and server
- Awarded inventory software and hardware for public works / parks
- Replaced and updated holiday lights and decorations
- Awarded and purchased zero waste stations
- Finalized design of Main Street enhancements and traffic signal

Capital Asset and Debt Administration

Capital assets – The Town of Lyons investment in capital assets for its governmental and business-type activities as of December 31, 2015 amounts to $44,463,565 (net of accumulated depreciation). This investment in capital assets includes land, water rights, buildings, streets, utility systems, improvements, machinery and equipment, park facilities and structures.

Major capital asset events during the 2015 fiscal year included the following:

- Water and sewer repairs throughout the system
- Permanent creek work and stream bank improvements were completed
- Waste water treatment plant near completion
- Asphalt patching services were conducted
- Roof repair and replacement on numerous town-owned buildings following hail event
- Town Hall plaza completed
- Addition of work stations, copier/scanner and computers for grant-funded staff

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Town of Lyons Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Land & Water	$ 23,185,629	$ 17,041,616	$ 8,239,391	$ 4,185,811	$ 31,425,020	$ 21,227,427
Building and Improvements	3,273,659	3,662,108	-	-	3,273,659	3,214,938
Plant and systems	-	-	9,238,684	9,802,557	9,238,684	9,802,557
Machinery and Equipment	334,577	394,050	191,625	103,747	526,202	497,797
	$ 26,793,865	$ 21,097,774	$ 17,669,700	$ 14,092,115	$ 44,463,565	$ 34,742,719

Long-Term Debt – At the end of the current fiscal year, the Town of Lyons had debt outstanding of $15,122,215. Debt represented by bonds and loans secured solely by specified revenue sources (i.e., revenue bonds) are within the proprietary funds. The Town of Lyons does not hold any general obligation debt within the governmental funds. Capital Leases represent two loans on equipment held by the Governmental Funds. Both loans will be paid within two years. Compensated Absences represent the total employee benefit dollar amount (at current rate of pay) regarding vacation, sick and compensated time, earned but not taken. In addition to the summary below, see the notes to the Financial Statements section for more information.

Town of Lyons Outstanding Debt
Revenue Bonds and Loans

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2013
Capital Lease	$ 164,610	$ 249,221	$ -	$ -	$ 164,610	$ 249,221
Advance from State	6,500,000	3,500,000	-	-	6,500,000	3,500,000
Compensated Absences	31,372	38,042	25,483	27,834	56,855	65,876
Revenue Bonds	-	-	745,000	820,000	745,000	820,000
Revenue Loans	-	-	7,655,750	8,040,796	7,655,750	8,040,796
Total	$ 6,695,982	$ 3,787,263	$ 8,426,233	$ 8,888,630	$ 15,122,215	$ 12,675,893

All issues of the Town of Lyons are unrated.

Economic Factors and Next Year's Budgets and Rates

In preparing the 2016 budget, the Town had to estimate the fiscal impact on all revenues for the town and its government recovering from a devastating flood disaster that caused over $50 million in damages to the Town's infrastructure. The regional impact of the flood disaster changed local economic factors in projecting revenues, due to highways and businesses being closed for months. Business activity is good with the construction projects occurring in town.

However, the Town remains cautious of the steadily growing economy. It is difficult to predict if support of local businesses will continue into another summer season, especially now that the highways are reopened. The property values in Boulder County continue to increase, with many homes increasing 40% due to the lack of housing and desirous quality of life. The town lost nearly twenty percent of its housing stock in the flood and has very minimal land available for replacement housing outside of the floodplain. Workforce housing is almost nonexistent in Lyons at this time, rendering a shortage in workforce for local businesses.

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Budget expenditures in 2015 were held to a minimum except for increases in areas that were deemed critical (all flood related costs for response and recovery). In addition to the flood recovery staff, some regular staff hours were able to be shifted from the Town budget and reimbursed as 'force account labor' for flood recovery.

Electric rates were increased, and are anticipated to be reviewed again in 2017 following a rate study in 2016. A Capital Improvement Plan is needed and planned for grant approval in the coming year. Plans continue for exploring growth in the Commercial Eastern Corridor with the assistance of an EDA grant that will fund installation of sewer and water lines to this area. The town is working collaboratively with the City of Longmont to purchase or sell the decommissioned plants for redevelopment.

Contacting the Town's Financial Management

This financial report is designed to provide the public, taxpayers, customers, investors and creditors with a general overview of the town's finances and to show the town's accountability for the funds and assets it receives. If you have questions about this report, or need additional financial information contact the Finance Director of the Town of Lyons at PO Box 49, 432 5th Ave, Lyons, Colorado 80540.

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BASIC FINANCIAL STATEMENTS

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TOWN OF LYONS, COLORADO
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 4,313,440	$ 6,378,465	$ 10,691,905
Restricted cash and cash equivalents	-	256,439	256,439
Receivables	928,441	656,684	1,585,125
Due from other governments	6,119,318	-	6,119,318
Property tax receivable	499,722	-	499,722
Internal balances	2,571,886	(2,571,886)	-
Prepaid expenses	570		570
Inventories	-	94,595	94,595
Revolving loan funds receivable	95,000	-	95,000
Capital assets not being depreciated			
Land, water rights and construction in progress	23,185,629	8,239,391	31,425,020
Capital assets, net of accumulated depreciation			
Buildings	350,128	-	350,128
Improvements	2,923,531	-	2,923,531
Plant and systems	-	9,238,684	9,238,684
Equipment	334,577	191,625	526,202
Total Assets	41,322,242	22,483,997	63,806,239
Liabilities			
Current liabilities			
Accounts payable and other current liabilities	2,732,028	1,048,692	3,780,720
Other current liabilities	324,437	58,305	382,742
Deposits	-	13,026	13,026
Due within one year	175,067	575,636	750,703
Due in more than one year	6,520,915	7,850,597	14,371,512
Total Liabilities	9,752,447	9,546,256	19,298,703
Deferred Inflows of Resources			
Unavailable resources property taxes	499,722	-	499,722
Total Deferred Inflows of Resources	499,722	-	499,722
Net Position			
Net investment in capital assets	26,629,255	9,372,561	36,001,816
Restricted			
Debt service	-	387,541	387,541
Capital outlay	-	103,611	103,611
Parks and open space	197,217	-	197,217
Grant expenditures	3,501,015	-	3,501,015
Unrestricted	742,586	3,074,028	3,816,614
Total Net Position	$ 31,070,073	$ 12,937,741	$ 44,007,814

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

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TOWN OF LYONS, COLORADO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

		Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government		
Function/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	$ 2,683,677	$ 127,165	$ 1,054,741	$ 25,294	$ (1,476,477)	$ -	$ (1,476,477)
Public safety	534,330	131,388	43,009	-	(359,933)	-	(359,933)
Public works and streets	807,109	-	153,137	3,111,750	2,457,778	-	2,457,778
Parks, recreation and cultural	588,295	199,994	22,515	3,328,889	2,963,103	-	2,963,103
Interest	7,214	-	-	-	(7,214)	-	(7,214)
Total governmental activities	4,620,625	458,547	1,273,402	6,465,933	3,577,257	-	3,577,257
Business-type activities							
Electric	1,425,242	1,395,365	-	31,499	-	1,622	1,622
Water and Sanitation	1,513,984	1,250,541	-	540,274	-	276,831	276,831
Total business-type activities	2,939,226	2,645,906	-	571,773	-	278,453	278,453
Total primary government	$ 7,559,851	$ 3,104,453	$ 1,273,402	$ 7,037,706	3,577,257	278,453	3,855,710
General revenues							
Property taxes					424,089	-	424,089
Sales and use taxes					1,058,537	-	1,058,537
Ownership taxes					25,520	-	25,520
Other taxes and fees					52,998	-	52,998
Unrestricted investment earnings					1,769	6,208	7,977
Intergovernmental					78,361	-	78,361
Other income					583,262	-	583,262
Total general revenues					2,224,536	6,208	2,230,744
Extraordinary gain					772,995	-	772,995
Total general revenues, transfers extraordinary gains					2,997,531	6,208	3,003,739
Change in net position					6,574,788	284,661	6,859,449
Net position, beginning					24,495,285	12,653,080	37,148,365
Net position, ending					$ 31,070,073	$ 12,937,741	$ 44,007,814

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

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TOWN OF LYONS, COLORADO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Major Funds				
	General	Grants	Parks, Recreation, and Cultural	Other Governmental	Total Governmental
Assets					
Cash and cash equivalents	$ 1,154,560	$ 1,713,317	$ 614,162	$ 195,003	$ 3,677,042
Cash held by county treasurer	4,862	-	-	-	4,862
Cash held in escrow		636,398	-	-	636,398
Accounts receivable	251,965	628,871	31,546	-	912,382
Accounts receivable - land use permits	11,197	-	-	-	11,197
Revolving loan funds receivable	-	95,000	-	-	95,000
Due from other governments	108,545	6,010,773	-	-	6,119,318
Property taxes receivable	499,722	-	-	-	499,722
Prepaid expenses	570	-	-	-	570
Due from other funds	-	2,829,602	-	2,214	2,831,816
Total Assets	$ 2,031,421	$ 11,913,961	$ 645,708	$ 197,217	$ 14,788,307
Liabilities					
Accounts payable	$ 212,522	$ 2,508,602	$ 10,904	$ -	$ 2,732,028
Accrued liabilities	53,489	270,948	-	-	324,437
Due to other funds	177,189	-	82,741	-	259,930
Deferred revenue	4,945	280,608	-	-	285,553
Total Liabilities	448,145	3,060,158	93,645	-	3,601,948
Deferred Inflows of Resources					
Unavailable resources property taxes	499,722	-	-	-	499,722
Unavailable resources grants	172,053	5,716,825	-	-	5,888,878
Total Deferred Inflows of Resources	671,775	5,716,825	-	-	6,388,600
Fund Balance					
Nonspendable for					
Prepaid items	570		-	-	570
Restricted for					
Grant expenditures	364,037	3,136,978	-	-	3,501,015
Parks, recreation and cultural	-	-	-	197,217	197,217
Assigned to					
Parks, recreation and cultural	-	-	552,063	-	552,063
Unassigned	546,894	-	-	-	546,894
Total Fund Balance	911,501	3,136,978	552,063	197,217	4,797,759
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,031,421	$ 11,913,961	$ 645,708	$ 197,217	$ 14,788,307

Reconciliation of total fund balance to net assets of governmental activities:

Total fund balance shown above	4,797,759
Amounts reported for governmental activities in the statement of net assets are different because long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.	(6,695,982)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues in the funds.	6,174,431
Capital assets used in governmental activities are not financial resources and, therefore, not reported in the funds.	26,793,865
Net Position of Governmental Activities	$ 31,070,073

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

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TOWN OF LYONS, COLORADO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General Fund	Grants	Parks, Recreation and Cultural	Other Governmental	Total Governmental Funds
Revenues					
Taxes					
General property tax	$ 424,089	$ -	$ -	$ -	$ 424,089
Specific ownership tax	25,520	-	-	-	25,520
Sales tax	560,842	-	216,062	-	776,904
Use tax	187,592	-	94,041	-	281,633
Other taxes and fees	22,262	-	30,736	-	52,998
Licenses and permits	122,220	-	-	-	122,220
Intergovernmental	373,411	6,094,590	-	20,225	6,488,226
Charges for services	-	-	199,994	-	199,994
Fines and forfeitures	131,388	-	-	-	131,388
Investment earnings	863	-	565	341	1,769
Rental income	113,798	-	-	-	113,798
Contributions and donations	3,979	97,811	3,150	-	104,940
Other income	200,673	-	2,170	-	202,843
Total Revenues	2,166,637	6,192,401	546,718	20,566	8,926,322
Expenditures					
Current					
General government	955,280	1,487,111	-	-	2,442,391
Public safety	474,083	60,247	-	-	534,330
Economic development	130,755	30,000	-	-	160,755
Public works	326,159	56,006	-	-	382,165
Library	39,828	-	-	-	39,828
Parks, recreation and cultural	-	25,073	461,823	7,670	494,566
Capital outlay	181,145	6,107,823	3,170	-	6,292,138
Debt service					
Principal	-	84,611	-	-	84,611
Interest	-	7,214	-	-	7,214
Total Expenditures	2,107,250	7,858,085	464,993	7,670	10,437,998
Excess of revenues over (under) expenditures	59,387	(1,665,684)	81,725	12,896	(1,511,676)
Other financing sources (uses)					
Loan proceeds	-	3,000,000	-	-	3,000,000
Insurance recoveries	161,681	648,775	-	-	810,456
Total other financing sources (uses)	161,681	3,648,775	-	-	3,810,456
Change in fund balances	221,068	1,983,091	81,725	12,896	2,298,780
Fund balance, beginning	690,433	1,153,887	470,338	184,321	2,498,979
Fund balance, ending	$ 911,501	$ 3,136,978	$ 552,063	$ 197,217	$ 4,797,759

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

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TOWN OF LYONS, 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, 2015

Amounts reported for governmental activities in the statements of activities are different because:

Net change in fund balances, total governmental funds		$ 2,298,780
Issuances of debt are treated as revenues in the governmental funds, but are recorded as liabilities on the statement of net position. Repayments of this debt are recorded as expenses in the governmental funds and reduce liabilities on the statements of net position.		
Principal payments on capital lease	$ 84,611	
Loan proceeds	(3,000,000)	
Net amount by which debt proceeds exceeded principal payments		(2,915,389)
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Total governmental funds capital outlay - capitalized	$ 6,292,137	
Loss on disposal of assets	(66,536)	
Less current period depreciation	(529,510)	
Net amount by which capital outlay exceeded depreciation and loss on disposal of asset in the current period		5,696,091
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		1,488,636
Accrued compensated absences are not reported as an expenditure at the fund level.		6,670
Change in Net Assets of Governmental Activities		$ 6,574,788

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

TOWN OF LYONS, COLORADO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Electric Fund	Water and Sanitation Fund	Totals
Assets			
Current assets			
Cash and cash equivalents	$ 1,446,358	$ 4,932,107	$ 6,378,465
Restricted cash, cash equivalents	152,828	103,611	256,439
Accounts receivable	137,272	519,412	656,684
Inventory, at cost	28,192	66,403	94,595
Total current assets	1,764,650	5,621,533	7,386,183
Noncurrent assets			
Capital assets not being depreciated			
Land, construction in progress and water rights	49,215	8,190,176	8,239,391
Capital assets being depreciated			
Plant and systems	3,210,226	10,960,994	14,171,220
Equipment	92,815	273,630	366,445
Plant, systems and equipment	3,352,256	19,424,800	22,777,056
Less accumulated depreciation	(1,029,333)	(4,078,023)	(5,107,356)
Capital assets, net of accumulated depreciation	2,322,923	15,346,777	17,669,700
Total Assets	4,087,573	20,968,310	25,055,883
Liabilities			
Current liabilities			
Accounts payable	$ 106,683	$ 942,009	$ 1,048,692
Due to other funds	1,265,603	1,306,283	2,571,886
Accrued liabilities	13,652	44,653	58,305
Customer deposits	10,141	2,885	13,026
Compensated absences-current	2,536	5,958	8,494
Revenue notes payable - current	19,172	467,970	487,142
Revenue bonds payable - current	80,000	-	80,000
Total current liabilities	1,497,787	2,769,758	4,267,545
Noncurrent liabilities			
Compensated absences	5,072	11,917	16,989
Notes payable	258,955	6,909,653	7,168,608
Bonds payable	665,000	-	665,000
Total noncurrent liabilities	929,027	6,921,570	7,850,597
Total Liabilities	2,426,814	9,691,328	12,118,142
Net position			
Net investment in capital assets	1,299,796	8,072,765	9,372,561
Restricted for capital outlay	-	103,611	103,611
Restricted for debt service	152,828	234,713	387,541
Unrestricted	208,135	2,865,893	3,074,028
Total Net Position	$ 1,660,759	$ 11,276,982	$ 12,937,741

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

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TOWN OF LYONS, COLORADO
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Electric Fund	Water and Sanitation Fund	Totals
Operating revenues			
Charges for services	$ 1,379,494	$ 1,223,596	$ 2,603,090
Other	15,871	26,945	42,816
Total operating revenues	1,395,365	1,250,541	2,645,906
Operating expenses			
Operations and maintenance	1,107,024	667,009	1,774,033
Administrative	158,913	259,210	418,123
Depreciation and amortization	102,559	457,152	559,711
Total operating expenses	1,368,496	1,383,371	2,751,867
Operating income (loss)	26,869	(132,830)	(105,961)
Non-operating revenues (expenses)			
Investment earnings	573	5,635	6,208
Intergovernmental income	-	375,583	375,583
Interest on indebtedness	(56,746)	(130,613)	(187,359)
Total Non-Operating Revenues (Expenses)	(56,173)	250,605	194,432
Income (loss) before capital contributions, and transfers	(29,304)	117,775	88,471
Capital contributions	31,500	164,690	196,190
Change in net position	2,196	282,465	284,661
Net position, beginning of year	1,658,563	10,994,517	12,653,080
Net position, end of year	$ 1,660,759	$ 11,276,982	$ 12,937,741

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

TOWN OF LYONS, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Electric	Water and Sanitation Fund	Total
Cash flows from operating activities			
Receipts from customers and users	$ 1,361,463	$ 1,212,012	$ 2,573,475
Other services	15,871	26,945	42,816
Payments to suppliers and employees	(1,326,513)	(962,850)	(2,289,363)
Net cash provided by operating activities	50,821	276,107	326,928
Cash Flows from Noncapital Financing Activities			
Interfund borrowings	1,520,365	(23,948)	1,496,417
Net cash provided by (used for) noncapital financing activities	1,520,365	(23,948)	1,496,417
Cash flows from capital and related financing activities			
Principal repayments	(93,189)	(366,857)	(460,046)
Contributions from customers	31,499	164,689	196,188
Interest paid	(56,041)	(117,724)	(173,765)
Intergovernmental capital grants	-	528,000	528,000
Purchase of fixed assets	(10,845)	(3,506,632)	(3,517,477)
Net cash used for capital and related financing	(128,576)	(3,298,524)	(3,427,100)
Cash flows from investing activities			
Change in restricted holdings	-	3,055,806	3,055,806
Interest earned	573	5,635	6,208
Net cash used for investing activities	573	3,061,441	3,062,014
Net change in cash and equivalents	1,443,183	15,076	1,458,259
Cash and equivalents, beginning of year	3,175	4,917,031	4,920,206
Cash and equivalents, end of year	$ 1,446,358	$ 4,932,107	$ 6,378,465
Operating income (loss)	$ 26,869	$ (132,830)	$ (105,961)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	102,559	457,152	559,711
Purchase of inventory	1,608	(53,751)	(52,143)
Decrease (increase) in accounts receivable	(14,429)	(11,584)	(26,013)
Decrease (increase) in accounts payable	(65,786)	17,120	(48,666)
Total adjustments	23,952	408,937	432,889
Net cash provided by operating activities	$ 50,821	$ 276,107	$ 326,928

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

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Town of Lyons (the "Town") was organized on April 6, 1891 as an incorporated municipality as defined by Colorado Revised Statutes. The Town is governed by an elected Mayor and a six member Board of Trustees (Board). The Town provides the following services to the residents and businesses: public safety (police and building inspections), economic development, streets and storm drainage, sewer treatment, water, electric, cultural activities, a library, parks and recreation, public improvements, planning and zoning, judicial, and general administrative services. Police protection is provided by an intergovernmental agreement with the Boulder County Sheriff's Office.

The accounting policies of the Town conform to generally accepted accounting principles (GAAP) as applicable to government units. The following is a summary of the more significant policies.

Reporting Entity

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

Based on the application of these criteria, the financial statements include only the funds of the Town of Lyons for which the Mayor and Board of Trustees have oversight responsibility. During June, 2015, The Town Board of Trustees created the Lyons Urban Renewal Authority (LURA) and appointed several members of the Town's management as management of the LURA. The LURA did not commence operations until 2016 and will then be reported as a component unit.

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 activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary activity is not reported in the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function 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 and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. There are no legal restrictions concerning the use of property taxes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Property taxes, specific ownership taxes, sales taxes, public improvement fees, grants and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues are considered measurable and available only when cash is received.

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

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

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

- The *Grants Fund* is a special revenue fund created as a result of the flood that occurred September 12, 2013. This fund primarily captures grants, insurance proceeds, donations and expenses related to flood restoration.

- The *Parks, Recreation, and Cultural Fund* is a special revenue fund that accounts for the acquisition and maintenance of parkland and related facilities including the visitor center, as well as organizing and promoting special events and other community programs. Financing is provided by sales and use taxes, impact fees on new construction, activity fees, grants, donations, and other park use fees.

The Town reports the following major proprietary funds:

- *Electric Fund* - This enterprise fund was established to finance and account for the activities of the municipally owned electric utility. It is predominately self-supported by customer user charges but also receives revenue from investment fees for new connections.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

- *Water and Sanitation Fund* - This enterprise fund was established to finance and account for the acquisition, operation and maintenance of water facilities and wastewater facilities and distribution. It is predominately self-supported by customer user charges but also receives revenue from plant investment fees (tap fees).

The Town reports one governmental fund as non-major:

- The *Conservation Trust Fund* is used to account for monies received from the Colorado Lottery, on a per capita basis. By statute, funds can be used for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

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 a proprietary fund's principal ongoing operations. The principal operating revenues of the Electric Fund, Water and Sanitation Fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budgets

Budgets are adopted on a basis consistent with Colorado Revised Statutes and Local Government Budget Law. The budgets for the Town are adopted for all funds and presented on a basis consistent with GAAP except as follows. In the budgets for the enterprise funds: 1) bond and other debt proceeds are treated as other financing sources, and bond and other debt principal payments are treated as budget expenditures, 2) tap fees for the Electric Fund, Water and Sanitation Fund are treated as budgeted revenues, 3) no depreciation or amortization is budgeted 4) capital acquisitions are treated as budget expenditures and 5) losses on disposals of equipment are not recognized as revenues for budget purposes.

Expenditures may not legally exceed budgeted appropriations at the fund level for all funds. Appropriations for all funds lapse at fiscal year-end. The budget of the Town is a detailed operating plan, which identifies estimated costs and results in relation to estimated revenues and represents a process through which policy decisions are made, implemented and controlled. The Town approved supplemental appropriations of $500,000 for the General Fund, $50,000 for the Electric Fund and $4,000,000 for the Water and Sanitation Fund. The Water and Sanitation Fund's expenditures exceeded appropriations as no amounts were budgeted for the debt service payments on the 2013 CWPDRA loan.

Legal Compliance – TABOR Amendment

Colorado voters passed an amendment to the Colorado Constitution (Article X, Section 20 or "TABOR") at the general election held on November 3, 1992. The language of TABOR applies to the State and all local governments, including the Town. TABOR has several limitations, including revenue increases, spending abilities, and other specific requirements of state and local government.

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TABOR generally requires that the voters of the town approve any new tax, increase of existing tax, or property tax mill levy increase. TABOR also limits increases in the Town's property tax revenue over the prior year to the rate of inflation plus the net percentage change in the actual value of all real property in the Town from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from taxable real property, unless otherwise approved by the voters. Any revenues collected in excess of these limits are required to be refunded during the next fiscal year.

On November 8, 1994 the voters within the Town approved a ballot question which authorizes the Town to collect, retain and expend the full amount of revenues generated by the Town of Lyons without any increase in any tax rate. All remaining restrictions of TABOR remain in full force and effect.

Prior to 2013, the Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by TABOR. As a result of the 2013 flood, the Town's emergency declaration resolution authorized the use of its TABOR reserves. The emergency declaration was still in effect at the end of the fiscal year. As a result, the Town does not have a TABOR emergency reserve at December 31, 2015.

The Town believes it is in compliance with the requirements of the amendment. In order to determine its compliance, the Town has made certain interpretations of the amendments language.

Restricted Revenue

Restrictions are placed upon certain revenue received by the Town when legally mandated to be used for specific purposes. Currently the voters have approved a restriction for 1% of the 3% sales and use tax to be used for parks and recreation. The exception to this allocation is the amount of recreational marijuana sales tax which remains in the General Fund.

Under this formula, sales and use tax was recorded in the funds as follows:

	Percentage	Sales Tax	Use Tax	Total
General Fund	66 2/3%	$ 560,842	$ 187,592	$ 748,434
Parks, Recreation and Cultural Fund	33 1/3%	216,062	94,041	310,103
	100%	$ 776,904	$ 281,633	$ 1,058,537

Assets, Liabilities and Net Position/Fund Balances

Cash and Investments – For purpose of the statement of cash flows, cash equivalents are defined as investments with original maturities of three months or less, which are available for unrestricted purposes. Investments are stated at fair value.

Receivables – All receivables are reported at their gross values and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. At December 31, 2015, management believes all receivables are collectible.

Accounts receivables in the enterprise funds represent the utility billings for customer accounts. Unpaid amounts represent an enforceable lien on the property; therefore no allowance for uncollectible amounts is made.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position/Fund Balances (Continued)

Interfund Receivables and Payables – During the course of operations, numerous transactions occur between individual funds. The resulting receivables and payables are classified on the balance sheet as *due from other funds* and *due to other funds* because they are short-term in nature.

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*.

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

Capital Assets - Capital assets, including "public domain" infrastructure capital assets such as streets, bridges, curbs and gutters, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than $10,000 for infrastructure assets and $2,500 for all other capital assets, with an estimated useful life of more than 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 the donation.

Costs incurred for the purchase or construction of capital assets for governmental activities are recorded as capital outlay expenditures in the governmental funds. Only those infrastructure assets associated with governmental activities that were completed beginning in 2004 have been capitalized as additions.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Accumulated depreciation is reported on the government-wide financial statements.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives. Capital assets not being depreciated include land, water rights, and construction in progress.

Building and improvements	10 - 30 years
Plant and systems	20 - 40 years
Infrastructure	20 years

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. At December 31, 2015, the Town had no deferred outflows of resources. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes earned but levied for a subsequent period and reimbursable grant revenues which were earned, but were not available at December 31, 2015.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position/Fund Balances (Continued)

Unearned Revenues – Unearned revenues include insurance proceeds which were not available at December 31, 2015.

Compensated Absences – It is the policy of the Town to permit employees to accumulate a limited amount of earned but unused vacation, overtime, and sick leave benefit. Upon separation from Town service, earned but unused vacation and overtime is paid to the employee. Earned but unused sick leave is paid at one half (50%) value. Accumulated unpaid vacation pay is accrued when earned in the government-wide and proprietary fund type financial statements. A liability is reported in the governmental funds financial statements when payment is due. At December 31, 2015, $56,855 of earned but unused vacation, overtime and sick leave percentage is recorded as an accrued liability.

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

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

Net Position/Fund Balances – In the government-wide financial statements, net position is restricted when constraints placed on the net position are externally imposed. Fund balances of the governmental funds are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in nonspendable form (i.e. inventories or prepaid items) or because they are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – Amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making body for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The Town has no committed fund balance.

Assigned – Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Board may assign fund balances for specific purposes.

Unassigned – All other spendable amounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position/Fund Balances (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

Property Taxes - Property taxes are levied by the Board and certified to Boulder County for collection by December 15 of each year. These taxes attach an enforceable lien on property as of January 1 of the succeeding year and are payable in full by May 2 or in two installments by February 29 and June 15 in the year of collection. The County Treasurer collects the property taxes and remits the collections to the Town on a monthly basis.

Retirement Commitments - Effective January 1, 1998, a Savings Incentive Match Plan for Employees (SIMPLE) IRA Plan was established by the Board of Trustees. Capital Guardian Trust Company administers the defined contribution plan with investments made within the American Funds Group chosen by the employee. Under this plan, participation by the employee is voluntary. If the employee chooses to participate, the Town will contribute a match of up to 3% of the employee's gross salary. A new employee is eligible to participate following successful completion of a six-month period during one of the semi-annual election periods. All amounts are 100% vested at the time of contribution. During the year ended December 31, 2015, the Town contributed $29,921.

Risk Management
The Town is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the Town 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. 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 Town does not approve budgets nor does it have ability to significantly affect the operations of the unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect certain reported amounts and disclosures. The Town has recorded a receivable for approximately $6,119,318 from the State of Colorado for the Federal and State share of costs related to the flood restoration grants. Due to the nature of the grants and the fact that these grants are new both to the Town and the State of Colorado, the amounts which will ultimately be reimbursed by the State of Colorado is an estimate which may have a significant effect on future year's financial results. The Town believes that all costs which have been accrued are allowable.

NOTE 2 - CASH AND INVESTMENTS

A summary of deposits and investments as of December 31, 2015, follows:

Petty cash	$ 1,450
Deposits	4,903,031
Investments	5,087,838
Funds held by other entities	956,025
Total Cash and Investments	$ 10,948,344

The above amounts are classified in the financial statements as follows:

Cash and investments	$ 10,691,905
Restricted cash and investments	256,439
Total Cash and Investments	$ 10,948,344

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 Town's deposit policy is in accordance with CRS 11-10.5-101 et. seq., 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 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, 2015, the carrying amount of the Town's deposits was $4,903,031 and the bank balance was $5,027,586. Of this amount $250,000 was covered by FDIC insurance. The remaining $4,777,586 was included in the PDPA funds.

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NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Credit Risk – Investments - Colorado statutes specify which instruments units of local government may invest, which include:

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

The Town does not have an investment policy that would further limit its investment choices. The Town invests excess funds under the prudent investor rule. Criteria for selection of investments and their order of priority are:

- Safety
- Liquidity
- Yield

Investments
The Town invests funds in COLOTRUST PLUS+. The Colorado Local Government Liquid Asset Trust (COLOTRUST) was organized in 1985 in accordance with the Investment Funds - Local Government Pooling Act, (Part 7, Article 75, Title 24, Colorado Revised Statues), to allow Colorado governmental entities to pool their funds to take advantage of short-term investments and maximize net interest earnings. Authorized securities include U.S. Treasury Securities, Federal Instrumentality Securities, Agency Securities, Repurchase Agreements and Tri-Party Repurchase Agreements, collateralized bank deposits, Commercial Paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rate such obligations, and corporate bonds. The pool operates similar to a money market fund with a share value equal to $1.00. The State Securities Commissioner administers and enforces all State statutes governing the Pool. The fund is rated AAAm by the Standard and Poor's Corporation. At December 31, 2015, the Town and had invested $5,087,838 in COLOTRUST.

Interest Rate Risk - The Town has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At December 31, 2015, the Town has interest rate risk related only to its investments in COLOTRUST. At December 31, 2015, COLOTRUST had a weighted average maturity of 53 days to reset and 75 days to maturity.

Custodial Credit Risk – Investments - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town 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, 2015, the Town's investments consisted of the investment pool.

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NOTE 3 - CASH - RESTRICTED

The Electric Fund revenue bond agreement contains a covenant provision requiring the Town to deposit restricted cash in the amount of $118,638 as a bond reserve account. In addition, $34,190 was contained in a bond sub-account restricted for debt service as of December 31, 2015.

The Water fund obtained an additional loan from the Colorado Water Resources and Power Development Authority of which they are currently holding $103,611 to be used to fund future improvements.

NOTE 4 - INTERNAL BALANCES

During the year ended December 31, 2015 the following amounts were transferred to the grant fund to cover the Town's share of flood related costs by each fund.

	Transfer From Other Funds	Transfer To Other Funds
General Fund	$ -	$ 25,542
Grants Fund	32,914	-
Water and Sanitation Fund	-	7,372
Totals	$ 32,914	$ 32,914

The following are the balances owed between funds as of December 31, 2015. All balances are expected to be repaid within one year.

	Due From Other Funds	Due To Other Funds
Major funds		
General Fund	$ -	$ 202,151
Grants Fund	2,869,821	-
Parks, Recreation, and Cultural Fund	-	82,741
Electric Fund	-	1,268,229
Water and Sanitation Fund	-	1,318,914
Non-Major Funds		
Conservation Trust Fund	2,214	-
Totals	$ 2,872,035	$ 2,872,035

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NOTE 5 - CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended December 31, 2015 was as follows:

	Balance 1/1/15	Additions	Deletions	Balance 12/31/15
Governmental Activities				
Capital assets, not being depreciated				
Land	$ 13,870,198	$ -	$ -	$ 13,870,198
Construction in progress	3,171,418	6,184,537	(40,524)	9,315,431
Total capital assets, not depreciated	17,041,616	6,184,537	(40,524)	23,185,629
Capital assets being depreciated				
Buildings	767,628	59,197	-	826,825
Improvements	4,259,575	-	-	4,259,575
Equipment	662,901	48,403	(42,181)	669,123
Total capital assets, depreciated	5,690,104	107,600	(42,181)	5,755,523
Less accumulated depreciation for				
Buildings	(375,279)	(101,418)	-	(476,697)
Improvements	(989,816)	(346,228)	-	(1,336,044)
Equipment	(268,851)	(81,864)	16,169	(334,546)
Total accumulated depreciation	(1,633,946)	(529,510)	16,169	(2,147,287)
Total capital assets being depreciated, net	4,056,158	(421,910)	(26,012)	3,608,236
Governmental activities Capital assets, net	$ 21,097,774	$ 5,762,627	$ (66,536)	$ 26,793,865

The amount of depreciation charged to each governmental function on the government-wide Statement of Activities is as follows:

General government	$ 49,167	
Public works and streets	424,944	
Parks, culture and recreation	55,399	
Total current year depreciation		$ 529,510

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NOTE 5 - CAPITAL ASSETS (CONTINUED)

Capital asset activity for the business-type activities for the year ended December 31, 2015 was as follows:

	Balance 1/1/15	Additions	Deletions	Balance 12/31/15
Business-type Activities				
Capital assets, not being depreciated				
Land and water rights	$ 1,547,588	$ -	$ -	$ 1,547,588
Construction in progress	2,638,223	4,053,580	-	6,691,803
Total capital assets, not depreciated	4,185,811	4,053,580	-	8,239,391
Capital assets being depreciated				
Plant and systems	14,171,220	-	-	14,171,220
Equipment	282,729	83,716	-	366,445
Total capital assets, depreciated	14,453,949	83,716	-	14,537,665
Less accumulated depreciation for				
Plant and systems	(4,425,313)	(507,223)	-	(4,932,536)
Equipment	(122,332)	(52,488)	-	(174,820)
Total accumulated depreciation	(4,547,645)	(559,711)	-	(5,107,356)
Total capital assets being depreciated, net	9,906,304	(475,995)	-	9,430,309
Business-type activities Capital assets, net	$ 14,092,115	$ 3,577,585	$ -	$ 17,669,700

Depreciation expense for the business-type activities totaled $559,711 for the year ended December 31, 2015.

NOTE 6 - LONG TERM DEBT

	Balance 1/1/15	Advances	Payments	Balance 12/31/15	Due Within One Year
Governmental activities					
Capital leases	$ 249,221	$ -	$ 84,611	$ 164,610	$ 164,610
Advance from State	3,500,000	3,000,000	-	6,500,000	-
Compensated absences	38,042	51,121	57,791	31,372	10,457
	$ 3,787,263	$ 3,051,121	$ 142,402	$ 6,695,982	$ 175,067

Compensated absences from the governmental activities are generally liquidated by the General Fund.

During 2014, the Town received an advance from the State of Colorado to assist with cashflow issues in the amount of $3,500,000. During 2015, the Town received an additional $3,000,000. The loan is to be paid with the final FEMA reimbursements. At this time, the date of those reimbursements is not known. The loan has no interest component. Also, during 2014, the Town entered into a Community Disaster Loan (CDL) with FEMA in the amount of $994,322. The loan bears interest at a rate of 1.75%. The loan is due on December 28, 2019, unless amounts are forgiven under Section 417 of the Stafford Disaster and Relief and Emergency Assistance Act. At December 31, 2015, no amounts have been drawn on this loan.

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NOTE 6 - LONG TERM DEBT (CONTINUED)

	Balance 1/1/15	Advances	Payments	Balance 12/31/15	Due Within One Year
Business-type activities					
2003 Elec. Rev. Bonds	$ 820,000	$ -	$ 75,000	$ 745,000	$ 80,000
2006 Elec. Rev. Note	296,317	-	18,189	278,127	19,172
2003 CWRPDA Loan	2,544,479	-	229,283	2,315,197	229,283
2013 CWRPDA Loan	5,200,000	-	137,574	5,062,426	238,687
Compensated absences	27,834	41,525	43,876	25,483	8,494
	$ 8,888,630	$ 41,525	$ 503,922	$ 8,426,233	$ 575,636

The Town has leases classified as capital leases on equipment with an original cost of $257,132 and a book value of $195,910. Future minimum obligations and the net present value of these minimum lease payments are as follows:

Year Ending December 31:	
2016	$ 166,188
Less amount representing interest	(1,578)
Present value of minimum lease payments	$ 164,610

- *Electric Fund – Revenue Bonds Payable*
  Revenue bonds in the amount of $1,480,000 were issued October 15, 2003 for the purpose of constructing an electrical substation. The average coupon rate is 4.76% over twenty years with final payment on December 1, 2023. These bonds are payable from the revenues of the Electric Fund and do not represent a general obligation of the town. The balance on this bond at fiscal year-end is $745,000.

  In 2006, a revenue note was issued in the amount of $412,000 in support of the same project. The rate on this note is 5.4% with a twenty-year term. The balance as of December 31, 2015 is $278,127.

- *Water fund - loans payable*
  A loan agreement was approved June 1, 2003 with the Colorado Water Resources and Power Development Authority through the Drinking Water Revolving Fund in the principal amount of $4,915,599 at 3.03% interest. Payments were due on February 1 and August 1 of each year, payable from the revenues of the Water and Sanitation Fund. Final payment was originally due on August 1, 2024.

  This note was refinanced by the Colorado Water Resources and Power Authority in February 2013. The refinancing provided a present value savings of approximately 4.1% as a percentage of current outstanding loan principal. These anticipated refunding credits will be reduced against the Town's principal at the time the credit is issued. The balance remaining on December 31, 2015 is $2,315,197.

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NOTE 6 - LONG TERM DEBT (CONTINUED)

The Town entered into a loan agreement with the Colorado Water Resources and Power Development Authority through the Drinking Water Revolving Fund, dated April 18, 2014, in the principal amount of $5,200,000. $3,200,000 of the loan balance bears interest at 2.00% interest while the balance or "green" portion is at 0%. Payments were due on May 1 and November 1 of each year, payable from the revenues of the Water and Sanitation Fund. Final payment is due on November 1, 2034. The balance remaining on December 31, 2015 is $5,062,426.

The Water fund loan agreements with the Colorado Water Resources and Power Development Authority require three months operations and maintenance expenses be restricted for debt service. There is not a requirement under the agreement to hold these funds in separate cash accounts and amounts can be unrestricted equity. For purposes of the bond issue, the Water and Sanitation funds are combined. The required amount of restricted equity totals $234,713 as of December 31, 2015.

Principal and interest payments on long term debt are due as follows:

Year	Principal	Interest	Total
2016	$ 567,142	$ 150,960	$ 718,102
2017	576,514	136,504	713,018
2018	590,997	126,562	717,559
2019	605,596	115,767	721,363
2020	620,314	150,960	771,274
2021-2025	2,862,565	323,179	3,185,744
2026-2030	1,410,381	126,032	1,536,413
2031-2035	1,167,241	34,538	1,201,779
	$ 8,400,750	$ 1,164,502	$ 9,565,252

Interest expense for the year ended December 31, 2015 totaled $187,359.

NOTE 7 - EQUITY

Net Position

As described in Note 1, net position in the Government-Wide Statement of Net Position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulators of other governments. At December 31, 2015 restrictions on the governmental activities net position totaled $3,698,232. Restrictions on the net position of the business type activities totaled $491,152.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies, as well as matching obligations from the Town. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants.

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NOTE 8 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Commitments

During 2015, the Town entered into a number of agreements related to the flood reconstruction and the new wastewater treatment plant. The total remaining balances of these agreements at December 31, 2015 is approximately $11.4 million. The Town anticipates that the majority of these costs will be paid by loan proceeds or grant reimbursements.

NOTE 9 - FLOOD DISASTER

During September, 2013, after historic rainfall, the Town of Lyons suffered significant damage from flash flooding of tributaries of the St. Vrain River. On September 24, 2013, a Presidential Disaster Declaration was issued. The Town estimates infrastructure damage at $60 million and damage to the parks to be $9 million. The Town is in the process of being award or has been awarded a number of different grants from different state and federal agencies that will assist in rebuilding of the Town and meeting the match requirements for the Federal Emergency Management Agency (FEMA) grants. These grants will also provide for the hiring of additional temporary personnel to implement and account for the awarded projects. The Town anticipates that these grants will exceed $100 million.

Additional insurance proceeds were recognized in 2015 and resulted in an extraordinary gain of $772,995

NOTE 10 –CASH FLOW CONCERNS

As more fully described in Note 9, in order to restore the Town to pre-flood levels, the Town is dependent on federal, state and local grants. The Town has experienced significant delays in the grant reimbursement process. As of August 2, 2016, the latest information available the Town has approved grants totaling approximately $50.4 million. Of these funds, the Town has estimates it has expended approximately $25.4 million and has received reimbursements totaling approximately $16.6 million. To lessen these issues, at December 31, 2015, the Town has received $6,500,000 and is expected to receive another $3,000,000 in advance funds related to the FEMA grant from the State of Colorado. Based on cash flow projections, the Town anticipates that this advance will only fund costs through November of 2016. After that period the Town believes it will have to delay restoration projects until reimbursements are received.

NOTE 11 -SUBSQUENT EVENT

During 2015, the Town Board of Trustees approved an intergovernmental agreement with the Lyons Urban Renewal Authority (LURA). The Board appointed certain Town employees as officers of the Authority. It is anticipated in 2016, LURA will be reported as a component unit of the Town.

During 2016, the Town believes it will receive an additional advance from the State of Colorado to assist with cash flow issues in the amount of $3,000,000. Through December, 2015 the Town received $6,500,000 in advances. The loan is to be paid with the final FEMA reimbursements. At this time, the date of those reimbursements is not known. The loan has no interest component.

REQUIRED SUPPLEMENTARY INFORMATION

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TOWN OF LYONS, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final
Revenues				
Taxes				
General property tax	$ 421,923	$ 421,923	$ 424,089	$ 2,166
Specific ownership tax	15,000	15,000	25,520	10,520
Sales tax	410,000	410,000	560,842	150,842
Use tax	100,000	100,000	187,592	87,592
Franchise tax	30,000	30,000	22,262	(7,738)
Licenses and permits	85,550	85,550	122,220	36,670
Intergovernmental	75,600	75,600	373,411	297,811
Fines and forfeitures	175,200	175,200	131,388	(43,812)
Investment earnings	750	750	863	113
Rental income	110,000	110,000	113,798	3,798
Contributions and donations	3,300	3,300	3,979	679
Other income	187,776	187,776	200,673	12,897
Total revenues	1,615,099	1,615,099	2,166,637	551,538
Expenditures				
Current				
General government				
Legislative council	21,000	21,000	23,205	(2,205)
Judicial	41,500	41,500	42,287	(787)
Administrative	125,709	325,709	329,453	(3,744)
Police	473,375	473,375	474,083	(708)
Economic development	212,370	212,370	130,755	81,615
Building inspections	48,000	48,000	54,781	(6,781)
Public works - streets	159,242	359,242	326,159	33,083
Planning	44,198	44,198	67,652	(23,454)
Health, welfare and community	51,144	51,144	43,004	8,140
Other general government	298,751	398,751	394,898	3,853
Library	98,750	98,750	39,828	58,922
Capital outlay	38,215	38,215	181,145	(142,930)
Total expenditures	1,612,254	2,112,254	2,107,250	5,004
Excess of revenues over (under) expenditures	2,845	(497,155)	59,387	556,542
Other financing sources (uses)				
Insurance recoveries	-	-	161,681	161,681
Total other financing sources (uses)	-	-	161,681	161,681
Net change in fund balances	$ 2,845	$ (497,155)	221,068	$ 718,223
Fund balances - beginning			690,433	
Fund balances - ending			$ 911,501	

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

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TOWN OF LYONS, COLORADO
GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2014

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final
Revenues			
Intergovernmental	$ 21,305,000	$ 6,094,590	$ (15,210,410)
Contributions and donations	95,000	97,811	2,811
Total revenues	21,400,000	6,192,401	(15,207,599)
Expenditures			
Current			
General government	1,500,000	1,487,111	12,889
Public safety	75,000	60,247	14,753
Economic development	35,000	30,000	5,000
Public works	65,000	56,006	8,994
Parks, recreation and cultural	30,000	25,073	4,927
Capital outlay	23,203,175	6,107,823	17,095,352
Debt service			
Principal	84,611	84,611	-
Interest	7,214	7,214	-
Total expenditures	25,000,000	7,858,085	17,141,915
Excess of revenues over (under) expenditures	(3,600,000)	(1,665,684)	1,934,316
Other financing sources (uses)			
Debt proceeds	3,000,000	3,000,000	-
Insurance recoveries	600,000	648,775	48,775
Total other financing sources (uses)	3,600,000	3,648,775	48,775
Net change in fund balances	$ -	1,983,091	$ 1,983,091
Fund balances - beginning		1,153,887	
Fund balances - ending		$ 3,136,978	

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

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TOWN OF LYONS, COLORADO
PARKS, RECREATION, AND CULTURAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Sales tax	$ 190,000	$ 190,000	$ 216,062	$ 26,062
Use tax	50,000	50,000	94,041	44,041
Home additions fees	18,500	18,500	30,736	12,236
Interest income	500	500	565	65
Grants, contributions and donations	4,500	4,500	3,150	(1,350)
Charges for services				
Camping	82,000	82,000	83,476	1,476
Other park division charges	31,250	31,250	20,123	(11,127)
Recreation	19,750	19,750	4,238	(15,512)
Cultural and special events	121,750	121,750	92,157	(29,593)
Other income	100	100	2,170	2,070
Total revenues	518,350	518,350	546,718	28,368
Expenditures				
Administrative	38,750	38,750	34,508	4,242
Allocated expenses	19,864	19,864	24,548	(4,684)
Cultural and recreation				
Special event expenditures	100,000	100,000	104,494	(4,494)
Other culture and recreation expenditures	7,000	7,000	550	6,450
Parks				
Personnel	274,900	274,900	251,350	23,550
Operations and maintenance	65,450	65,450	44,693	20,757
Recreation	13,250	13,250	1,680	11,570
Capital improvements	4,015	4,015	3,170	845
Total expenditures	523,229	523,229	464,993	58,236
Excess (deficiency) of revenues over (under) expenditures	(4,879)	(4,879)	81,725	86,604
Other financing sources (uses)				
Transfers in (out)	15,000	15,000	-	(15,000)
Net change in fund balances	$ 10,121	$ 10,121	81,725	$ 71,604
Fund balance, beginning			470,338	
Fund balance, end			$ 552,063	

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

OTHER SUPPLEMENTARY INFORMATION
COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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TOWN OF LYONS, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2015

	Conservation Trust Fund		
	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Intergovernmental revenue	$ 19,000	$ 20,225	$ 1,225
Investment earnings	200	341	141
Total revenues	19,200	20,566	1,366
Expenditures			
Cultural and recreation	15,000	7,670	7,330
Net change in fund balance	$ 4,200	12,896	$ 8,696
Fund balance, beginning of year		184,321	
Fund balance, end of year		$ 197,217	

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

TOWN OF LYONS, COLORADO
ENTERPRISE FUNDS - SCHEDULE OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2015

	Electric Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Sales	$ 1,383,700	$ 1,383,700	$ 1,379,494	$ (4,206)
Investment / tap fees	27,000	27,000	31,500	4,500
Investment earnings	500	500	573	73
Other income	3,000	3,000	14,442	11,442
Insurance proceeds	-	-	1,429	1,429
Total revenues	1,414,200	1,414,200	1,427,438	13,238
Operating expenses				
Electric wholesale purchases	875,000	925,000	940,334	(15,334)
Administrative	76,450	76,450	87,058	(10,608)
Personnel	44,650	44,650	45,859	(1,209)
Distribution and maintenance	154,200	154,200	120,831	33,369
Debt service				
Bond principal	87,257	87,257	93,189	(5,932)
Bond interest	61,858	61,858	56,746	5,112
Allocated expenses	68,105	68,105	71,855	(3,750)
Capital outlay	34,240	34,240	10,845	23,395
Total expenses	1,401,760	1,451,760	1,426,717	25,043
Net income (loss)	$ 12,440	$ (37,560)	721	$ 38,281
Reconciliation to change in net position				
Add bond principal paid			93,189	
Add Capital outlay			10,845	
Less depreciation expense			(102,559)	
Change in net position			$ 2,196	

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

TOWN OF LYONS, COLORADO
ENTERPRISE FUNDS - SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
DECEMBER 31, 2015

	Water and Sanitation Fund			
	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Water sales	$ 1,314,008	$ 1,314,008	$ 1,211,520	$ (102,488)
Water tap fees	156,000	156,000	164,690	8,690
Pipe water sales	15,000	15,000	12,076	(2,924)
Investment earnings	2,000	2,000	5,635	3,635
Intergovernmental	-	-	375,583	375,583
Miscellaneous	8,000	8,000	24,087	16,087
Insurance proceeds	-	-	2,858	2,858
Total revenues	1,495,008	1,495,008	1,796,449	301,441
Expenses				
Administration	210,527	210,527	162,464	48,063
Treatment services	236,650	236,650	240,540	(3,890)
Distribution salaries	170,450	170,450	158,346	12,104
Distribution maintenance	411,660	411,660	268,123	143,537
Capital outlay	36,355	4,036,355	4,126,448	(90,093)
Debt service				
Principal	229,283	229,283	366,857	(137,574)
Interest	80,499	80,499	130,613	(50,114)
Allocated expenses	90,807	90,807	96,746	(5,939)
Total expenses	1,466,231	5,466,231	5,550,137	(83,906)
Net income (loss)	$ 28,777	$ (3,971,223)	(3,753,688)	$ 217,535
Reconciliation to change in net position				
Add bond principal paid			366,857	
Add Capital outlay			4,126,448	
Less depreciation expense			(457,152)	
Change in net position			$ 282,465	

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

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OTHER SUPPLEMENTARY INFORMATION
STATE COMPLIANCE

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

LOCAL HIGHWAY FINANCE REPORT	City or County: Town of Lyons
	YEAR ENDING : December 2015
This Information From The Records Of (example - City of _ or County of _ Town of Lyons	Prepared By: Tony Cavalier Phone:303-823-6622 ext 17

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	274,263
3. Other local imposts (from page 2)	25,520
4. Miscellaneous local receipts (from page 2)	11,324
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	311,107
B. Private Contributions	
C. Receipts from State government (from page 2)	463,148
D. Receipts from Federal Government (from page 2)	561,483
E. Total receipts (A.7 + B + C + D)	1,335,738

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	941,282
2. Maintenance:	144,588
3. Road and street services:	
a. Traffic control operations	1,372
b. Snow and ice removal	17,549
c. Other	13,170
d. Total (a. through c.)	32,091
4. General administration & miscellaneous	88,817
5. Highway law enforcement and safety	128,960
6. Total (1 through 5)	1,335,738
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	1,335,738

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
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
	1,335,738	1,335,738		0

Notes and Comments:

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LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2015

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		a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	25,520	g. Other Misc. Receipts	
6. Total (1. through 5.)	25,520	h. Other County road and bridge	11,324
c. Total (a. + b.)	25,520	i. Total (a. through h.)	11,324
	(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	64,813	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	549,193
b. Project Match		c. HUD CDBG-DR	12,290
c. Motor Vehicle Registrations		d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (CDOT&PA Match)	398,335	f. Other Federal	
f. Total (a. through e.)	398,335	g. Total (a. through f.)	561,483
4. Total (1. + 2. + 3.f)	463,148	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	26,461		26,461
b. Engineering Costs	173,998	362,914	536,912
c. Construction:			
(1). New Facilities		377,909	377,909
(2). Capacity Improvements			0
(3). System Preservation			0
(4). System Enhancement & Operation			0
(5). Total Construction (1) + (2) + (3) + (4)	0	377,909	377,909
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	200,459	740,823	941,282
			(Carry forward to page 1)

Notes and Comments:

ADDITIONAL INFORMATION

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TOWN OF LYONS, COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA No.	Pass-through Enity Identifying Nunmber	Total Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Homeland Security				
Passed through Colorado Department of Public Safety				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	*	$ 2,087,562	$ -
Hazard Mitigation Grant	97.039	*	1,147,745	-
Total U.S. Department of Homeland Security			**3,235,307**	**-**
U.S. Department of Transportation				
Passed through Colorado Department of Transportation				
Highway Planning and Construction	20.205	*	295,050	-
Total U.S. Department of Transportation			**295,050**	**-**
U.S. Department of Housing and Urban Development				
Passed through the Colorado Department of Local Affairs				
Hurrican Sandy Community Development Block Grants - Disaster Recovery Grants (CDBG-DR)	14.269	*	1,776,554	-
Total U.S. Department of Housing and Urban Development			**1,776,554**	**-**
U.S. Department of Agriculture				
Direct programs				
Rural Business Enterprise Grants	10.769	*	120	-
Total U.S. Department of Agriculture			**120**	**-**
U.S. Department of Interior				
Passed through the Colorado Department of Local Affairs				
Distribution of Receipts to State and Local Governments	15.227	*	190,211	-
Total U.S. Department of Interior			**190,211**	**-**
Total Federal Financial Assistance			**$ 5,497,242**	**$ -**

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The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Town of Lyons, Colorado government (the Town). All federal financial assistance received by the Town directly from federal agencies, as well as federal financial assistance passed through other government agencies, including the State of Colorado, is included on the schedule.

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Town under programs of the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, (Uniform Guidance). Because the schedule presents only a selected portion of the operations of The Town of Lyons, Colorado, it is not intended to and does not present the financial position or changes in net assets, of the Town of Lyons, Colorado.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. See Note 1 of the financial statements for summary of significant accounting policies.

The Town has not elected to use the ten percent de Minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – EXPENDITURES TO BE REPORTED IN 2015

Disaster Grants – Public Assistance expenditures are to be reported only after FEMA has approved the Project Worksheet (PW). At December 31, 2015, all PWs have been approved.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Town of Lyons, Colorado

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Lyons, Colorado (Town), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated August 29, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Lyons, Colorado's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Lyons, Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Lyons, Colorado's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2015-A to be a material weakness.

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A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompany schedule of findings and questioned costs, as 2015-B, to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Lyons, Colorado's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Town of Lyons Colorado's Response to Findings

The Town of Lyons, Colorado's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

August 29, 2016
Denver, Colorado

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQURED BY UNIFORM GUIDANCE

To the Board of Trustees
Town of Lyons, Colorado

Report on Compliance for Each Major Federal Program

We have audited the Town of Lyons, Colorado's (Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Lyons, Colorado's major federal programs for the year ended December 31, 2015. The Town of Lyons, Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and question costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Lyons, Colorado's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

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Opinion on Each Major Federal Program

In our opinion the Town of Lyons, Colorado complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

The Town of Lyons, Colorado's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Town of Lyons, Colorado is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Lyons, Colorado's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Lyons, Colorado's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

August 29, 2016
Denver, Colorado

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: *unmodified opinion*

Internal control over financial reporting:

- Material weakness(es) identified? ___X__Yes _____No
- Significant deficiencies identified that are not considered to be material weaknesses? ___X__Yes _____No

Noncompliance material to financial statements noted? _____Yes ___X__No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____Yes ___X__No
- Significant deficiencies identified that are not considered to be material weakness(es)? _____Yes ___X__No

Type of auditor's report issued on compliance for major programs: *unmodified opinion*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____Yes ___X__No

Identification of major programs:

CFDA Number 97.036
U.S. Department of Homeland Security:
Disaster Grants – Public Assistance (Presidentially Declared Disasters)

CFDA Number 97.039
U.S. Department of Homeland Security:
Hazard Mitigation Grant

CFDA Number 14.269
U.S. Department of Housing and Urban Development:
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? _____Yes ___X__No

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Section II Findings - Financial Statement Findings

Reference Number	Finding

2015-A Material Audit Adjustments

Criteria:	The Town of Lyons (Town) is responsible for establishing and implementing a system of internal accounting control that will prevent, detect and correct errors in a timely manner and to safeguard its assets.
Condition:	Based on the audit procedures performed we found proposed adjustments totaling approximately $1.9 million to the Town's general ledger. Town personnel also prepared significant audit adjustments after field work was commenced.
Cause:	The Town was flooded in September, 2013. As a result of this flood, the Town's governmental expenditures increased from approximately $1.8 million in 2012 to $10.4 million this fiscal year. Although the Town has added additional staff, due to the timing and volume of transactions the Town was not able to record all of the required entries. We understand the Town is in the process of assigning certain staff from flood restoration accounting to the general ledger accounting function.
Effect:	The unadjusted general ledger was not materially correct at December 31, 2015.
Questioned Costs:	None reported
Repeat Finding From:	2014-A and 2013-A
Recommendation:	We recommend the Town consider hiring an outside consultant to assist with the annual closing of the accounting records to assist the staff already in place. If the Town hires additional accounting staff that individual should be assigned solely to year-end close functions.
Views of Responsible Officials:	Agree
Corrective Action Plan:	During the audit process, the Finance Director changed the priorities of the main accountant to focus strictly on monthly accounting oversight, review, reconciliation and yearend audit preparation. Since that implementation, the Town's financial situation has improved dramatically. The Finance group also added a finance clerk in August, 2016 to assist the accountant as well as all other finance personnel. This newly hired clerk has many years of governmental finance experience, which includes A/R, A/P, audit preparation, grant documentation preparation and

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filing, and overall financial support. Additionally, the new clerk has two years of experience with our Caselle financial software. These changes should address having this finding appear in future audits.

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Section II Findings - Financial Statement Findings

Reference Number	Finding

2015-B Schedule of Expenditures of Federal Awards

Criteria:	The Uniform Guidance requires auditees receiving federal assistance prepare a Schedule of Expenditure of Federal Awards (SEFA) detailing all federal assistance expended by the Town each fiscal year.
Condition:	The amounts originally reported on the SEFA were approximately $768,000 higher than the final amounts reported for the year ended December 31, 2015.
Cause:	As noted in Finding 2015-A the general ledger required significant adjustments. These adjustments affected the amounts reported on the SEFA.
Effect:	Amounts reported on the original SEFA were higher than the final reported amounts.
Questioned Costs:	None reported
Repeat Finding From:	None
Recommendation:	We recommend the Town consider hiring an outside consultant to assist with the annual closing of the accounting records and preparation of the SEFA. If the Town hires additional accounting staff that individual should be assigned solely to year-end close functions, including the preparation of final year-end balance documentation.
Views of Responsible Officials:	Agree
Corrective Action Plan:	During the audit process, the Finance Director changed the priorities of the main accountant to focus strictly on monthly accounting oversight, review, reconciliation and yearend audit preparation. Since that implementation, the Town's financial situation has improved dramatically. The Finance group also added a finance clerk in August, 2016 to assist the accountant as well as all other finance personnel. This newly hired clerk has many years of governmental finance experience, which includes A/R, A/P, audit preparation, grant documentation preparation and filing, and overall financial support. Additionally, the new clerk has two years of experience with our Caselle financial software. These changes should address having this finding appear in future audits

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Section III Findings – Federal Award Findings and Questioned Costs

Reference Number	Finding	Questioned Costs

None

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Section IV Prior Year Federal Award Findings and Questioned Costs

2014-A Material Audit Adjustments

Initial Year Finding Occurred: 2013

Finding Summary: Based on the audit procedures performed we found proposed adjustments totaling approximately $2.6 million to the Town's general ledger.

Status: Not Implemented, Repeat Finding 2015-A

2014-B Bank Reconciliations

Initial Year Finding Occurred: 2014

Finding Summary: Based on the audit procedures performed we found that certain cash accounts had not been properly reconciled. These reconciliations were not performed in a timely manner.

Status: Fully Implemented

2014-C Reconciliation of General Ledger to FEMA Spreadsheets

Initial Year Finding Occurred: 2014

Finding Summary: Amounts of expenditures related to the FEMA grants are tracked on spreadsheets. These spreadsheets are not reconciled to the total amounts expended in the Town's general ledger. As a result, the spreadsheets include expenditures which are recorded in other Town funds on the general ledger and the general ledger, related to FEMA expenditures, includes amounts for which there will not be a request for reimbursement from FEMA.

Status: Fully Implemented

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Section IV Prior Year Federal Award Findings and Questioned Costs

2014-001

Passed through the Colorado Department of Public Safety:
CFDA No. 97.036
Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Allowable Costs

Initial Year Finding Occurred: 2014

Finding Summary: 60 invoices were selected for testing to determine if the invoices were appropriately reviewed and approved and if the costs were deemed allowable under the requirements of the grant. It was noted in 7 instances that there was no written evidence documenting the review and approval of the invoice in accordance with the Town's policy.

Status: Fully Implemented

U.S. Department of Homeland Security:

2014-002

Passed through the Colorado Department of Public Safety:
CFDA No. 97.036
Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Procurement & Suspension and Debarment

Finding Summary: A sample of 4 contracts issued in 2014 were reviewed and no documentation could be provided in 2 of the 4 contracts selected that a search of the SAMS site had been performed to insure that the contractor selected was not suspended or debarred.

Status: Fully implemented.

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