



If you would like to address City Council, please place your name on the sign-up sheet located at the back of the council room. You will be recognized to speak during the "audience participation" portion of the agenda.

## AGENDA

Regular Meeting

May 17, 2016 - 7:30 p.m.

City Council meeting packets are prepared several days prior to the meetings. This information is reviewed and studied by the Councilmembers, eliminating lengthy discussions to gain basic understanding. Timely action and short discussion on agenda items does not reflect lack of thought or analysis. An informational packet is available for public inspection on our website at [www.evanscolorado.gov](http://www.evanscolorado.gov) and posted immediately on the bulletin board adjacent to the Council Chambers.

1. CALL TO ORDER

2. PLEDGE & ROLL CALL

Mayor:	John Morris
Mayor Pro-Tem:	Brian Rudy
Council Members:	Mark Clark
	Sherri Finn
	Lance Homann
	Jay Schaffer
	Laura Speer

3. PROCLAMATIONS

- A. National Police Week
- B. National Public Works Week

4. AUDIENCE PARTICIPATION

*The City Council welcomes you here and thanks you for your time and concerns. If you wish to address the City Council, this is the time set on the agenda for you to do so. When you are recognized, please step to the podium, state your name and address then address City Council. Your comments will be limited to two (2) minutes. The City Council may not respond to your comments this evening, rather they may take your comments and suggestions under advisement and your questions may be directed to the appropriate staff person for follow-up. Thank you!*

5. APPROVAL OF AGENDA

6. CONSENT AGENDA

- A. Approval of Minutes of the Regular Meeting of May 03, 2016
- B. Approval of Audit Report

7. NEW BUSINESS

- A. Resolution No. 23-2016 – Authorization to Acquire Right-of-Way and Easements Associated with the 65<sup>th</sup> Avenue Roadway Improvements Through Negotiation
- B. Resolution No. 24-2016 – Declaring the Closure and Demolition of the Evans Municipal Pool and Authorizing City Staff to Proceed with the Planning and Cost Analysis of the Construction of a Splash Park or Similar Facility on the Current Pool Site.
- C. Amendment to the Intergovernmental Agreement with the Central Colorado Water Conservancy District for Exchange of Water Storage and Augmentation Water

8. REPORTS

- A. City Manager
- B. City Attorney

9. AUDIENCE PARTICIPATION (general comments)

*Please review the Audience Participation section listed at the beginning of the agenda for procedures on addressing City Council.*

10. EXECUTIVE SESSION

- A. To Determine Positions Relative to Matters that May be Subject to Negotiations, Developing Strategy for Negotiations, and Instructing Negotiators, Pursuant to C.R.S. 24-6-402(4)(e)

11. ADJOURNMENT

**CITY OF EVANS – MISSION STATEMENT**

**“To deliver sustainable, citizen-driven services for the health, safety, and welfare of the community.”**

*It is the policy of the City of Evans that all programs and activities shall be accessible to, and usable by, persons with disabilities. Persons needing assistance shall contact the Safety & Risk Management Specialist at the City of Evans. Please provide three to five business day’s advance notice so we can adequately meet your needs.*

## **Proclamation for National Police Week 2016**

To recognize National Police Week 2016 and to honor the service and sacrifice of those law enforcement officers killed in the line of duty while protecting our communities and safeguarding our democracy.

WHEREAS, there are approximately 900,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Evans Police Department;

WHEREAS, there have been 48,315 assaults against law enforcement officers in 2014, resulting in approximately 13,654 injuries;

WHEREAS, since the first recorded death in 1791, more than 20,000 law enforcement officers in the United States have made the ultimate sacrifice and been killed in the line of duty, including one member of the Evans Police Department;

WHEREAS, the names of these dedicated public servants are engraved on the walls of the National Law Enforcement Officers Memorial in Washington, D.C.;

WHEREAS, 252 new names of fallen heroes are being added to the National Law Enforcement Officers Memorial this spring, including 128 officers killed in 2015 and 136 officers killed in previous years;

WHEREAS, the service and sacrifice of all officers killed in the line of duty will be honored during the National Law Enforcement Officers Memorial Fund's 28<sup>th</sup> Annual Candlelight Vigil, on the evening of May 13, 2016;

WHEREAS, the Candlelight Vigil is part of National Police Week, which takes place this year on May 15 through 21;

WHEREAS, May 15 is designated as Peace Officers Memorial Day, in honor of all fallen officers and their families and U.S. flags should be flown at half-staff;

THEREFORE, BE IT RESOLVED that the Mayor and City Council of the City of Evans do hereby formally designate May 15-21, 2016, as Police Week in the City of Evans, and publicly salutes the service of law enforcement officers in our community and in communities across the nation.

IN TESTIMONY WHEREOF the Mayor of the City of Evans has hereunto subscribed his name and has caused the Official Seal of the City of Evans to be hereunto affixed on this 17<sup>th</sup> day of May, 2016.

ATTEST:

CITY OF EVANS, COLORADO

\_\_\_\_\_  
City Clerk

By \_\_\_\_\_  
Mayor

# *National Public Works Week 2016 Proclamation*

PROCLAIMING THE WEEK OF MAY 15<sup>TH</sup> THROUGH MAY 21<sup>ST</sup> 2016 AS "NATIONAL PUBLIC WORKS WEEK" IN THE CITY OF EVANS, COLORADO

WHEREAS, public works infrastructure, facilities and services are of vital importance to sustainable communities and to the health, safety and well-being of the people of the City of Evans; and

WHEREAS, such facilities and services could not be provided without the dedicated efforts of public works professionals, engineers, managers and employees from state and local units of government and the private sector, who are responsible for and must plan, design, build, operate, and maintain the transportation, water supply, sewage and refuse disposal systems, public buildings, and other structures and facilities essential to serve our citizens; and

WHEREAS, it is in the public interest for the citizens, civic leaders and children in the United States of America to gain knowledge of and to maintain a progressive interest and understand the importance of public works and public works programs in their respective communities; and

WHEREAS, the year 2016 marks the 56<sup>TH</sup> annual National Public Works Week sponsored by the American Public Works Association;

NOW THEREFORE, I, Jay Schaffer, Mayor Pro-Tem of Evans, Colorado, do hereby proclaim May 15<sup>TH</sup> through May 21<sup>ST</sup>, 2016 as

## *National Public Works Week*

in the City of Evans, Colorado and urge all citizens to thank and support the efforts of public works employees for their contributions to society for current and future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the official seal of the City of Evans this 17<sup>th</sup> day of May, 2016.

ATTEST:

CITY OF EVANS, COLORADO:

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Mayor Pro-Tem

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## COUNCIL COMMUNICATION

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**DATE:** May 17, 2016

**AGENDA ITEM:** 6.A

**SUBJECT:** Approval of the Minutes May 3<sup>rd</sup> City Council Meeting

**PRESENTED BY:** City Clerk

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**AGENDA ITEM DESCRIPTION:**

Approval of minutes.

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**FINANCIAL SUMMARY:**

N/A

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**RECOMMENDATION:**

N/A

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**SUGGESTED MOTIONS:**

*"I move to approve the minutes as presented."*

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**MINUTES  
EVANS CITY COUNCIL  
May 03, 2016**

**CALL TO ORDER**

Mayor Morris called the meeting to order at 7:40 p.m.

**PLEDGE**

**ROLL CALL**

Present: Mayor Morris, Mayor Pro-Tem Rudy, Council Members Finn, Homann, and Speer

Absent: Council Members Clark and Schaffer

**PROCLAMATIONS**

**A. Small Business Week**

Mayor Morris read the proclamation and presented it to Lisa Hudson and Kyla Benson, from the East Colorado Small Business Development Center (SBDC).

**B. Economic Development Month**

Mayor Morris read the proclamation and presented it to Sheryl Trent, City Economic Development Director.

**AUDIENCE PARTICIPATION**

Kelly 815 40<sup>th</sup> Street, commented about the low salary of City Council Members, and expressed his support for a pay increase to raise the importance and gravitas of the position.

Mayor Morris thanked him for his comments.

**APPROVAL OF AGENDA**

Mayor Pro-Tem Rudy made the motion, seconded by Council Member Finn, to approve the Agenda, as amended. The motion passed with all voting in favor thereof.

**CONSENT AGENDA**

- A. Approval of Minutes of the Regular Meeting of April 19, 2016**
- B. Ordinance No. 649-16 – Bella Vista Manufactured Home District, Planned Unit Development (PUD) Rezoning (Second Reading)  
(Continued from the April 19, 2016 Regular Meeting)**

Council Member Homann made the motion, seconded by Council Member Speer, to approve the Consent Agenda. The motion passed with all voting in favor thereof.

**NEW BUSINESS**

- A. Resolution No. 21-2016 – Authorizing Revisions to the Watershed Coordinator Grant from the Colorado Department of Local Affairs**

Ms. Trent presented Resolution No. 21-2016 and discussed the need for the Resolution to authorize revisions to the Watershed Coordinator Grant from the Colorado Department of Local Affairs (DOLA). Ms. Trent talked about the timeline for amending the grant, explaining that the state will be extending the grant with dollars from CDBG-DR funds with a two-year extension. According to Ms. Trent revising the grant ensures there will not be a gap in funding for salary or operating expenses going into next year.

Mayor Pro-Tem Rudy clarified the request would not require additional funds from the City.

Ms. Trent clarified that the amount of funding that the City will receive will not change, but the contract revision will de-obligate, then re-obligate funds for the two-year extension.

Council Member Finn made the motion, seconded by Mayor Pro-Tem Rudy, to adopt Resolution No. 21-2016 Authorizing Revisions to the Watershed Coordinator Grant from the Colorado Department of Local Affairs.

The motion passed 4-0 with Council Member Speer abstained.

- B. Resolution No. 22-2016 – Authorizing Staff to Submit Applications for Round Three Community Development Block Grant–Disaster Relief Grants to Fund the Restoration and Redevelopment of Riverside Park**

Council Member Speer recused herself from discussion and voting on this matter, at the advice of the City Attorney, due to the fact that her property borders the boundary

of Riverside Park. She spoke about the proximity of the park to other City Council Members in Ward 1.

Gary Wilson, Flood Project Manager, talked about the need for the Resolution, which authorizes the City to re-submitting two of the applications from Round 2 that were not funded. According to Mr. Wilson, the Evans City Council authorized applications for \$10,623,362 in Round 2 of Community Development Block Grant - Disaster Relief funds to rebuild Riverside Park in the amount of in May 2015. The City was awarded \$5,000,000 in funding for the floodplain restoration component of the project. This funding will cover the cost to remove and/or cap landfill material on the site and complete earthwork to reshape the park as envisioned by the Master Plan to restore the 100-year floodplain on the northern portion of the Park. Also, the Environmental Assessment required for Round 2 CDBG-DR funding, started in September 2015, is nearly complete and represents accomplishment of a major milestone.

Mr. Wilson explained that the proposed applications include two unfunded requests from 2015: \$4,293,362 for park infrastructure and recreation improvements and \$700,000 to cover the City's 12.5 percent funding share of the FEMA Public Assistance funding for the Park. The two applications are proposed to be re-submitted as authorized in 2015, but with updated information regarding the status of the project which has advanced considerably since last year.

Mr. Wilson also explained that the State's highest priority for CDBG-DR Round 3 funding will go to projects that primarily benefit low and moderate income residents, which is the primary national objective for this funding. As part of the City's CDBG-DR Round 2 applications in 2015, the Riverside Park project qualifies as meeting this primary objective, and is the only qualifying project in Weld County during the Round 2 process—and is well positioned to be highly ranked for funding in Round 3 as well.

Mayor Pro-Tem Rudy asked about the requirements for a matching fund requirement, which equals \$0, but quotes staff time. He wanted to know how much in staff funding the City was spending.

Mr. Wilson, explained that the staff time includes his position and another position, which are grant funded.

Mayor Pro-Tem Rudy clarified that the request would not put an additional workload on Mr. Wilson.

Mr. Wilson, stated that it would not, especially now that the environmental assessment is complete.

Council Member Homann asked when the next grants would be awarded.

Mr. Wilson stated that the next grant awards will be in July, 2016. Council Member Homann clarified that the City is still on track for its original deadlines for park restoration.

Mr. Wilson confirmed that the City was on track to meet the original deadlines.

Mayor Morris discussed his support for the funding request, even though Weld County is only eligible for \$1.8 million, with the City requesting more than that amount to demonstrate the need for funding to restore Riverside Park.

Council Member Homann made the motion, seconded by Mayor Pro-Tem Rudy Finn, to adopt Resolution No. 22-2016 Authorizing Staff to Submit Applications for Round Three Community Development Block Grant–Disaster Relief Grants to Fund the Restoration and Redevelopment of Riverside Park  
The motion passed 4-0, with Council Member Speer abstained.

Following the vote, Mr. Wilson gave a quick presentation about the initial park design, the ball fields, and shade structures designed for Riverside Park.

Mayor thanked Mr. Wilson for his work and the flood team's work.

## **REPORTS**

### **A. City Manager**

Aden Hogan, City Manager, discussed the Ace Internship Program coordinated by the School District, for the City to host high school interns for the summer of 2016.

He talked about a recent meeting involving the Public Works Department and a potential developer on west 37<sup>th</sup> Street concerning infrastructure out west for new development.

Lastly, Mr. Hogan commented that Fred Starr, Evans Public Works Director, attended a capital improvement program with the City of Greeley to implement strategic planning in the region based on the City of Greeley and Greeley's water treatment rates for the City of Evans.

### **B. City Attorney**

Scott Krob, reserved his comments for the executive session.

### **AUDIENCE PARTICIPATION**

Fred Neal, 1614 38<sup>th</sup> Street, Evans, discussed the importance of expanding the City's non-potable water system to prevent using treated water, from the City of Greeley, in areas where usage could be non-potable.

### **EXECUTIVE SESSION**

#### **A. To Determine Positions Relative to Matters that May be Subject to Negotiations, Developing Strategy for Negotiations, and Instructing Negotiators, Pursuant to C.R.S. 24-6-402(4)(e)**

Council Member Homann made the motion, seconded by, Mayor Pro-Tem Rudy to adjourn into executive session to determine positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, pursuant to C.R.S. 24-6-402(4)(e).

The motion passed with all voting in favor thereof.

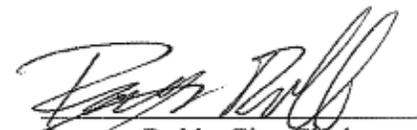
The Council adjourned into executive session at 8:10 p.m.

The executive session concluded at 8:52 p.m.

Mr. Krob noted for the record that the contents of the executive session were subject to attorney client privilege and within the scope of the state statutes.

### **ADJOURNMENT**

The regular meeting adjourned at 8:53 p.m.



Raegan Robb, City Clerk

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## **COUNCIL COMMUNICATION**

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**DATE:** May 17, 2016

**AGENDA ITEM:** 6.B

**SUBJECT:** Acceptance of the 2015 Audited Financial Statements

**PRESENTED BY:** Jacque Troudt, CPA, Finance Manager

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**AGENDA ITEM DESCRIPTION:**

Section 8.10 of the City of Evans Home Rule Charter requires an independent audit and annual report to City Council within 120 days of the year end. The 2015 draft report was presented to Council at work session on May 3, 2016 by Randy Watkins from ACM.

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**FINANCIAL SUMMARY:**

N/A

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**RECOMMENDATION:**

Staff recommends approval of the audited financial statements.

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**SUGGESTED MOTIONS:**

- \* *I move to accept the 2015 audited financial statements.*
  - \* *I move to deny acceptance of the 2015 audited financial statements.*
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# City of Evans, Colorado

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Audit Wrap Document  
May 3, 2016



This presentation was prepared as part of our audit, has consequential limitations, is restricted to those charged with governance and, if appropriate, management, and is not intended and should not be used by anyone other than those specified parties.



May 3, 2016

To the Honorable Mayor and City Council  
City of Evans  
1100 37<sup>th</sup> Street  
Evans, Colorado 80620

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. We presented an overview of our plan for the audit of the financial statements of the City of Evans, Colorado as of and for the year ended December 31, 2015, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the City's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the City and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

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# Discussion Outline

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DRAFT

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# Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended 31, 2015. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- We expect to issue an unmodified opinion on the financial statements.
- Our responsibility for other information in documents containing the City's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the City and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- We expect to issue a report on our consideration of the City's internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, and grant agreements in accordance with Government Auditing Standards and a report on the compliance with requirements that could have a direct and material effect on each major program and on internal control in accordance 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). We did not identify any deficiencies that we consider to be material weaknesses that could have a direct and material effect on major federal programs for the year ended December 31, 2015.
- All records and information requested by Anton Collins Mitchell (ACM) were freely available for our inspection.
- Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of City personnel throughout the course of our work.

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# Results of Our Audit

## ACCOUNTING PRACTICES, POLICIES, AND ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the City's accounting practices, policies, and estimates:

The City's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- During fiscal year 2015, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The result of the implementation of this standard was to increase the net position at the beginning of the fiscal year by \$1,119,403 in the governmental activities.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The City's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 1 of the financial statements.

- Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2015.

## Primary Areas of Focus and Considerations and Findings

**Revenue Recognition:** The City's major source of revenues consists of property taxes, sales and use tax, intergovernmental grants and contributions, and charges for services. The City records revenues when earned. Property taxes are recognized as revenues in the year for which they're levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

**Accounts Receivable and Allowances:** Accounts receivable represent amounts due from citizens and business for property and sales taxes, customers for utilities, and other governmental entities. No allowance is made for bad debts as they are deemed unlikely.

**Capital Assets and Depreciation:** Capital assets of the City continue to be a significant area of the financial statements. Accordingly, as part of the audit, we paid particular attention to the costs of newly acquired assets, repairs and maintenance expenditures on existing capital assets, and depreciation expense of these assets.

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# Results of Our Audit

**Capital Lease Obligations:** The City currently has one capital lease obligation in its governmental activities for the Riverside Library and Cultural Center outstanding totaling approximately \$2.1 million that was entered into during 2013. In addition, the City has three outstanding Colorado Water Resources and Power Development Authority notes payable totaling approximately \$1.56 million in its business-type activities. Accordingly, we have applied certain procedures over balances, future maturities, and accrued interest associated with the applicable lease, along with compliance with the lease agreement. It appears that the City is properly accounting for these obligations.

**Pension Reporting:** The City has a defined benefit plan administered by the Fire and Police Pension Association of Colorado (“FPPA”). The FPPA plan is a cost-sharing, multiple-employer defined benefit plan. The City implemented the new pension standards, referred to above, during the fiscal year ended December 31, 2015. As such, the City has reported their proportionate share of the collective amounts for the plan as a whole. In addition, changes in net pension liability were recognized as pension expense or reported as deferred outflows/inflows of resources depending on the nature of change.

**Evaluation of Going Concern:** No going concern issues were noted during our audit.

**Evaluation of Estimates:** Estimates were determined to be reasonable, and free of bias.

**Single Audit Procedures:** Because the City expended in excess of \$750,000 of federal grant funds, the City was subject to a single audit pursuant to 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). Accordingly, ACM performed procedures on internal controls, and certain compliance requirements associated with the City’s major federal awards.

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Please refer to the schedule of corrected misstatements or Adjusting Journal Entries (AJEs).

There were no uncorrected misstatements or Passed Adjusting Journal Entries identified as part of our audit procedures.

## QUALITY OF THE CITY’S FINANCIAL REPORTING

A discussion was held regarding the quality of the City’s financial reporting, which included the following:

- Qualitative aspects of significant accounting policies and practices
- Our conclusions regarding significant accounting estimates
- Significant unusual transactions
- Financial statement presentation
- New accounting pronouncements
- Alternative accounting treatments

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# Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the City’s internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Deficiency in Internal Control	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.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit of the financial statements, we did not identify any deficiencies in the City’s internal controls over financial reporting that were considered to be material weaknesses.



# Other Required Communications

Following is a summary of those required items, along with specific discussion points as they pertain to the City:

Requirement	Discussion Points
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the City's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the City's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
Representations requested from management	Please refer to the management representation letter.

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# Independence Communication

Our engagement letter to you dated December 1, 2015 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the City with respect to independence as agreed to by the City. Please refer to that letter for further information.

DRAFT

**City of Evans**  
**Year End: December 31, 2015**  
**Adjusting Journal Entries**  
**Date: 1/1/2015 To 12/31/2015**  
**Account No: AJE1 To AJE99**

AJE

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
AJE1	12/31/2015	Fd Balance	11-00-0000-5100 11	WW-LEAD		978.00	
AJE1	12/31/2015	Total Supplies	11-14-1400-8201 11	WW-LEAD			-978.00
AJE1	12/31/2015	Fd Balance	61-00-0000-5100 61	WW-LEAD		7,345.00	
AJE1	12/31/2015	Gen Supplies	61-61-6122-8210 61	WW-LEAD			-7,345.00
AJE1	12/31/2015	Fd Balance	62-00-0000-5100 62	WW-LEAD		559.00	
AJE1	12/31/2015	Gen Supplies	62-62-6230-8210 62	WW-LEAD			-559.00
AJE1	12/31/2015	Fd Balance	63-00-0000-5100 63	WW-LEAD		1,064.00	
AJE1	12/31/2015	Misc Services	63-63-6300-8390 63	WW-LEAD			-1,064.00
Entry to correct fund balance for financial reporting purposes.							
AJE2	12/31/2015	CWRPDA 4/98	62-00-0000-4102 62	PP.02		64,926.00	
AJE2	12/31/2015	CWRPDA 11/98	62-00-0000-4103 62	PP.02		25,161.00	
AJE2	12/31/2015	Reclass Debt Princ Pmts	62-96-9004-8411 62	PP.02			-64,926.00
AJE2	12/31/2015	Reclass Debt Princ Pmts	62-96-9005-8411 62	PP.02			-25,161.00

To move debt payments in the  
wastewater fund from expense to reduction in long-term debt.

5/3/2016  
 12:58 PM





City of

# Evans, Colorado

**Financial Statements  
and Supplementary Information**  
For the Year Ended December 31, 2015

# City of Evans

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# City of Evans

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## Independent Auditor's Report

Honorable Mayor and Members of the City Council  
City of Evans, Colorado

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evans, Colorado (the "City"), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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

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

#### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

#### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evans, 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 Matter***

As discussed in Note 2 to the basic financial statements, the City adopted Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27 and Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of Statement No. 68. As a result of the implementation of these standards, the City reported a \$1,119,403 increase in beginning net position for the restatement for the change in accounting principle for fiscal year 2015. Fiscal year 2014 was not restated for the change in accounting principle as the information needed to properly restate the financial statements was not available. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, the budgetary comparison information on pages 48 and 49, the Schedule of the City's Proportionate Share of the Net Pension Asset on page 58, and Schedule of City Contributions on pages 59 and 60 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 evidence sufficient 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 City's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, Local Highway Finance Report, and schedule of expenditures of federal awards, as required by the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, Local Highway Finance Report, and 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 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, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 3, 2016 on our consideration of the City of Evans' 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 City of Evans' internal control over financial reporting and compliance.

Greeley, Colorado  
May 3, 2016

DRAFT

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

To serve the citizens of the City of Evans (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2015. Please read the information presented here in conjunction with the City's financial statements beginning on page 15.

### ***FINANCIAL HIGHLIGHTS***

- The assets of the City exceeded its liabilities at the close of 2015 by \$120.2 million (net position). Of this amount, \$21.7 million (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors. Of the remaining balance, \$95.8 million is investments in capital assets and \$2.7 million is restricted for other purposes.
- The City's total net position increased by \$7.7 million. The governmental activities drove this change with an increase of \$5 million due to an increase in revenue.
- Sales and use tax collections decreased by \$1 million, an 11 percent decrease over the prior year. Economic conditions contributed to this decrease.
- At the end of 2015, the City's governmental funds reported combined ending fund balances of \$19.1 million, an increase of \$3.3 million in comparison to the ending balances of 2014. Of this total amount, \$9.8 million, or 51 percent, is available for spending at the City's discretion (unassigned fund balance).
- At the end of 2015, the unassigned fund balance for the general fund was \$9.8 million, which was 74 percent of total general fund 2015 expenditures. In addition, the City Charter requires the Emergency Contingency Fund to maintain a balance of 25 percent of the preceding fiscal year's (2014) audited General Fund expenditures, not to exceed \$1 million. The resulting 2015 fund balance related to the Emergency Contingency Fund (shown as combined with the General Fund) amounts to \$1 million in reserve for emergencies. Fund balances at 2015 year end for the General Fund, including the Emergency Contingency Fund, amount to \$11.2 million.
- As required under Accounting Principle GASB 68, the City reported an asset of \$119,764 for its proportionate share of the net pension assets of the State of Colorado Fire and Police Pension Association plans. Footnote 9 explains the impact on net position in more detail.

### ***OVERVIEW OF THE FINANCIAL STATEMENTS***

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

### **Government-wide Financial Statements – Reporting the City of Evans as a Whole**

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

The **statement of net position** presents information on all of the City of Evans' assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these categories 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 City is improving or deteriorating.

The **statement of activities** presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government administration, City Council support and elections, public safety, maintenance and new construction of highways and streets, planning and zoning, maintenance of City facilities, buildings and land improvements, debt service, community development, engineering, and culture, parks and recreation activities. The business-type activities of the City include the City's water, wastewater, and storm drainage utility enterprise functions.

The government-wide financial statements include solely the operations of the City itself. The activity for the Evans Redevelopment Agency ("ERA") is reported as a blended component unit of the City. Separate financial statements are not issued for the ERA. The government-wide financial statements can be found on Pages 15-17 of this report.

### **Fund Financial Statements – Reporting the City of Evans' Most Significant Funds**

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, or as required by legal enabling legislation. The City, 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 City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds** - Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on upcoming inflows and outflows of resources, as well as on balances of resources available at the end of the fiscal year. Such information may be useful in evaluating a government's upcoming 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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the different statements.

The City maintains ten individual governmental funds, including the blended component unit of the Evans Redevelopment Agency. 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, street construction fund and Evans Redevelopment Agency, which are major funds. Data from the remaining seven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements included in other supplementary information.

The City adopts an annual budget for all of its funds. To demonstrate compliance, a budgetary comparison is provided for each of the funds.

The basic governmental fund financial statements are found on Pages 18-23 of this report.

**Proprietary funds** - The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater and storm drainage utility functions.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information on the City's water, wastewater and storm drainage funds.

The basic proprietary fund financial statements can be found on Pages 24-26 of this report.

**Fiduciary funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to

support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Pages 27-28 of this report.

#### **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. The notes to the financial statements are found on Pages 29-55 of this report.

#### ***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City. Required and other supplementary information can be found on Pages 56-84 of this report.

### ***GOVERNMENT-WIDE FINANCIAL ANALYSIS – City of Evans as a Whole***

As noted earlier, net position may serve as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$120 million at the close of 2015.

By far the largest portion (80 percent) of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in 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 City's net position (2 percent) represents resources that are subjected to external and internal restrictions on how they may be used. The remaining balance of unrestricted net position (\$21.7 million) may be used to meet the City's ongoing obligations to citizens and creditors. Table 1 provides a summary of the City's net position for 2015 as compared to 2014.

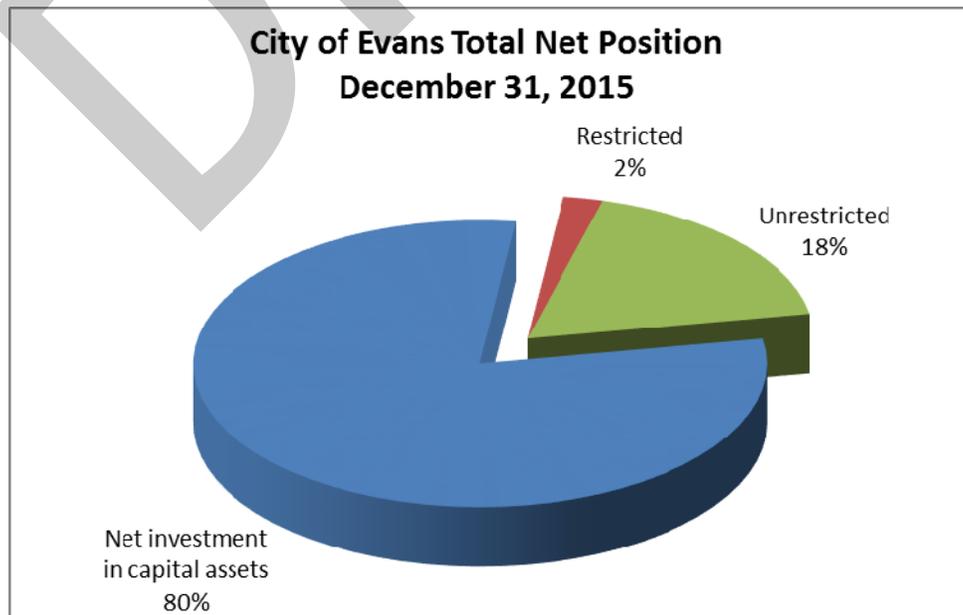
**Table 1**

**City of Evans**

**Net Position (\$000's)**

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
<b>Assets:</b>						
Current and other assets	\$ 20,963	\$ 17,601	\$ 5,618	\$ 5,217	\$ 26,581	\$ 22,818
Capital assets	30,157	28,715	69,327	66,686	99,484	95,401
Net pension asset	1,224	-	-	-	1,224	-
<b>Total assets</b>	<b>52,344</b>	<b>46,316</b>	<b>74,945</b>	<b>71,903</b>	<b>127,289</b>	<b>118,219</b>
<b>Liabilities:</b>						
Current liabilities	1,463	1,450	1,166	471	2,629	1,921
Long-term liabilities	2,432	2,636	1,680	1,897	4,112	4,533
<b>Total liabilities</b>	<b>3,895</b>	<b>4,086</b>	<b>2,846</b>	<b>2,368</b>	<b>6,741</b>	<b>6,454</b>
<b>Deferred inflows of resources</b>						
Unearned revenue – property taxes	435	379	-	-	435	379
Deferred inflows of resources relating to pensions	74	-	-	-	74	-
<b>Total Deferred inflows of resources</b>	<b>509</b>	<b>379</b>	<b>-</b>	<b>-</b>	<b>509</b>	<b>379</b>
<b>Net Position:</b>						
Net investment in capital assets	28,047	26,370	67,761	64,873	95,808	91,243
Restricted	1,466	1,513	1,210	1,144	2,676	2,657
Unrestricted	18,641	13,968	3,128	3,518	21,769	17,486
<b>Total net position</b>	<b>\$ 48,154</b>	<b>\$ 41,851</b>	<b>\$72,099</b>	<b>\$69,535</b>	<b>\$120,253</b>	<b>\$111,386</b>

Note: Net position for 2014 was not restated as presented above for the implementation of GASB 68.



At the end of the current fiscal year and previous fiscal year, the City is able to report positive balances in all three categories of net position, for the City as a whole, as well as for its separate governmental and business-type activities.

Table 2 shows the changes in net position for the fiscal 2015 compared to the fiscal year 2014.

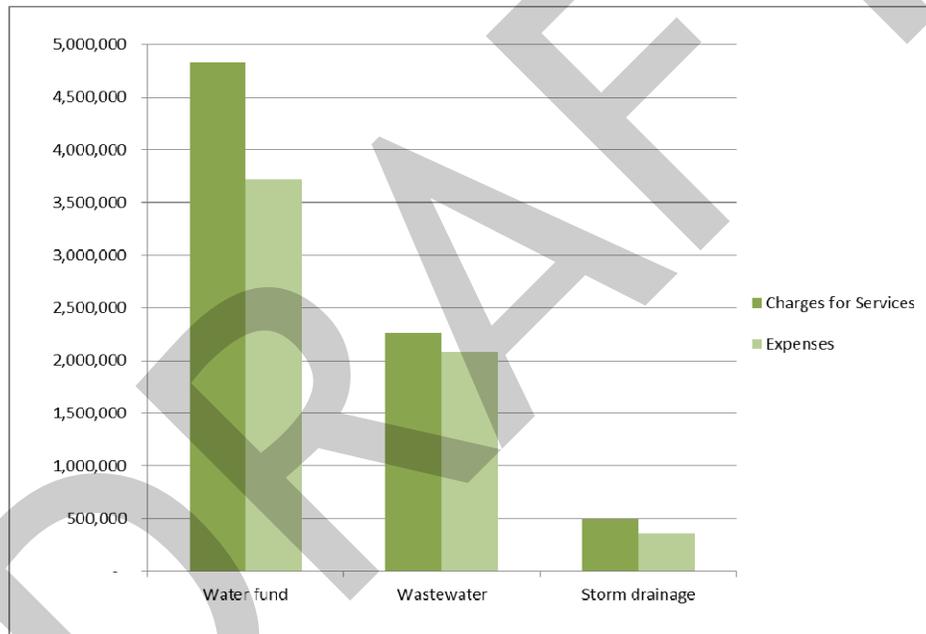
<b>Table 2</b>						
<b>City of Evans</b>						
<b>Condensed Statement of Activities (\$000's)</b>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	2015	2014	2015	2014	2015	2014
<b>Revenues:</b>						
<i>Program revenues:</i>						
Charges for services	\$ 2,982	\$ 2,841	\$ 7,588	\$ 6,407	\$ 10,570	\$ 9,248
Operating grants and contributions	486	334	1,643	16	2,129	351
Capital grants and contributions	684	856	745	422	1,429	1,278
<i>General revenues:</i>						
Sales and use taxes	8,797	9,843	-	-	8,797	9,844
Property taxes	357	388	-	-	357	388
Specific Ownership	25	33	-	-	25	33
Franchise taxes	660	676	-	-	660	676
Other taxes	684	559	-	-	684	559
Intergovernmental	2,200	2,290	-	-	2,200	2,290
Unrestricted Investment	56	62	8	16	64	78
Earnings						
Other general revenue	624	248	1	15	625	263
Gain on extinguishment of debt	-	-	-	-	-	-
Gain (Loss) on disposition of capital assets	13	(8)	9	-	22	(8)
<b>Total revenues</b>	<b>17,568</b>	<b>18,122</b>	<b>9,994</b>	<b>6,876</b>	<b>27,562</b>	<b>25,000</b>
<b>Expenses:</b>						
General government	3,892	3,519	-	-	3,892	3,519
Public safety	3,934	4,029	-	-	3,934	4,029
Public works	3,005	2,706	-	-	3,005	2,706
Culture, parks and recreation	1,206	1,272	-	-	1,206	1,272
Community development	1,140	978	-	-	1,140	978
Flood Damage - Evans 2013 Flood	422	775	-	-	422	775
Water enterprise	-	-	3,721	3,815	3,721	3,815
Wastewater enterprise	-	-	2,080	1,474	2,080	1,474
Storm Drainage enterprises	-	-	362	284	362	284
Interest on Long Term Debt	54	59	-	-	54	59
<b>Total expenses</b>	<b>13,653</b>	<b>13,338</b>	<b>6,163</b>	<b>5,573</b>	<b>19,816</b>	<b>18,911</b>
Excess before transfers	3,915	4,784	3,831	1,303	7,746	6,089
Transfers in (out)	1,269	1,141	(1,267)	(1,141)	2	-
<b>Increase (decrease) in net position</b>	<b>5,183</b>	<b>5,925</b>	<b>2,564</b>	<b>162</b>	<b>7,747</b>	<b>6,087</b>
Net position – Beginning	41,851	35,926	69,535	69,373	111,386	105,299
Restatement for Change in Accounting Principle	1,119	-	-	-	1,119	-
<b>Net position – Ending</b>	<b>\$ 48,153</b>	<b>\$ 41,851</b>	<b>\$ 72,099</b>	<b>\$ 69,535</b>	<b>\$ 120,252</b>	<b>\$ 111,386</b>

Note: Net position for 2014 was not restated as presented above for the implementation of GASB 68.

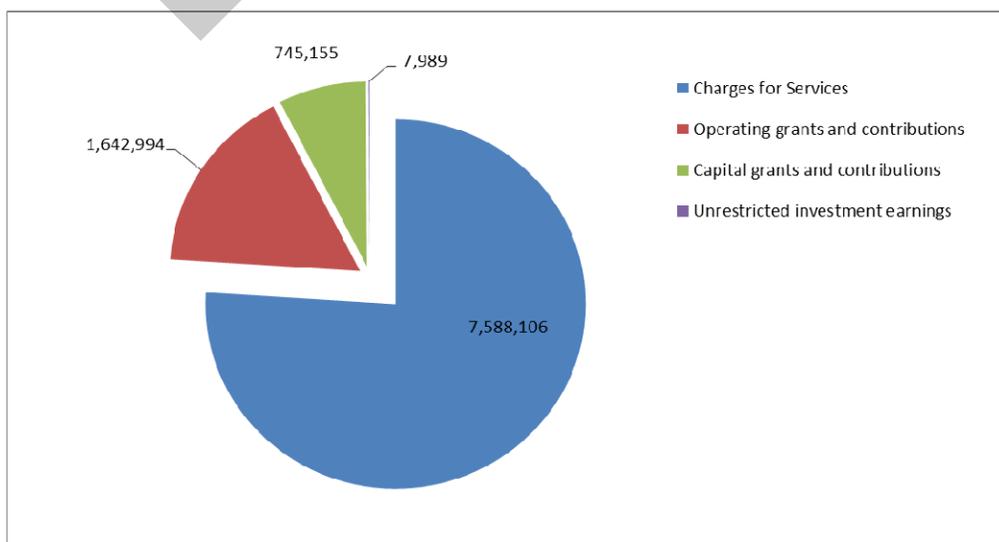
**Governmental Activities** - Governmental activities increased the City's net position by \$5 million, thereby accounting for substantially all of the total growth in the net position of the City as the enterprise funds recognized only a slight increase in net position. Contributing to this growth was both the City's increase in revenues and decrease in expenditures.

**Business-type Activities** - Business-type activities increased the City's net position by \$2.6 million.

### Business-type Activities - Charges for Services and Expenses



### Business-type Activities - Revenues by Source



## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

As of December 31, 2015, the City's governmental funds reported ending fund balances of \$19.1 million, an increase of \$3.3 million from the prior year. Approximately 50 percent of this total amount (\$9.8 million) constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance (\$9.2 million) is restricted to indicate that it is not available for new spending because it has been restricted or committed to 1) provide a reserve fund for the benefit of the holders of certain City debt instruments, 2) provide an emergency reserve as required by the City Charter and the State Constitution (amendment to Article X, Section 20) and 3) fund balance which was accumulated due to revenues which were assigned to a specific function (for example, impact fee revenues).

The General Fund is the chief operating fund of the City. As of December 31, 2015, the unassigned fund balance of the general fund was \$9.8 million. As a measure of the General Fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. Total unassigned fund balance represents 74 percent of total General Fund expenditures. The increase in the fund balance of the General Fund was \$2.0 million during 2015. The major contributing factor to the increase was decreased general fund spending among activities.

In 2015, taxes are the General Fund's largest source of revenue at 70 percent, or \$10.5 million.

The Emergency Contingency Fund ended the 2015 fiscal year with a total fund balance of \$1.0 million, all of which is reserved for emergencies and not available for spending, except at the City Council's discretion in accordance with City Charter direction. For financial reporting purposes, this fund is reported within the General Fund.

**Proprietary funds** - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Water, Wastewater and Storm Drainage funds as of December 31, 2015, amounted to \$51.5 million, \$11.3 million, and \$9.2 million, respectively. The total growth (decline) in net position for the three funds during 2015 was \$901 thousand, \$1.6 million, and \$91 thousand, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the 2015 original budget and the final revised expenditure budget was \$3.9 million. The major appropriations approved during the year were:

- \$700 thousand transfer to the Capital Projects Streets fund as a result of higher than anticipated State Severance Tax and Federal Mineral Lease Tax revenues.
- \$948 thousand for one-time supplies, services, equipment and capital purchases from excess 2014 ending fund balance;
- \$574 thousand for capital projects which includes installation of emergency generators, and final payment for the construction of Riverside Library and Cultural Center.

During the year, actual revenues were \$15.1 million, which exceeded final budgetary estimates by \$1.8 million. The additional revenues are primarily due to sales tax, state severance tax and federal mineral lease tax.

Actual expenditures and other financing sources totaled \$14.4 million which was \$3.0 million under budgeted expenditures and other financing sources. The fund balance as of December 31, 2015 was \$11.2 million. Of this amount, \$131 thousand is nonspendable and related to 2016 expenditures prepaid in 2015, \$1 million is restricted for emergencies, \$312 thousand is committed for functions related to designated revenue, and \$9.8 million is unassigned and available for appropriations as the City Council sees fit.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets** - The City's investment in capital assets for its governmental and business-type activities as of December 31, 2015, amounted to \$99.5 million (net of accumulated depreciation). This investment includes the investment in Greeley water; land; buildings and system; improvements; machinery and equipment; park facilities; sidewalks; roads; highways and bridges; and water, wastewater and storm drainage installations and systems. The City's investment in capital assets increased for both governmental activities and for business-type activities).

Major capital asset additions during the year included the following:

- Purchase of two backup generators (\$198,825)
- Construction in progress activity for a multitude of long range projects, like landscaping projects, permanent repairs from 2013 flood damage, park revitalization and facility improvements.

**City of Evans Capital Assets  
(net of depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land and water shares	\$ 7,153	\$ 7,152	\$ 33,631	\$ 25,829	\$ 40,784	\$ 32,981
Landscaping	1,215	1,215	-	-	1,215	1,215
Construction in progress	2,077	4,045	7,330	3,390	9,407	7,435
Intangible assets	66	87	7	9	73	96
Land improvements	1,349	1,425	-	-	1,349	1,425
Building & improvements	8,795	5,514	338	377	9,133	5,891
System improvements	-	-	27,408	28,670	27,408	28,670
Machinery & equipment	455	189	255	241	710	430
Transportation equipment	529	425	-	-	529	425
Infrastructure	8,518	8,663	357	368	8,875	9,031
<b>Total</b>	<b>\$ 30,157</b>	<b>\$ 28,715</b>	<b>\$ 69,326</b>	<b>\$ 58,884</b>	<b>\$ 99,483</b>	<b>\$ 87,599</b>

Additional information on the City's capital assets can be found in the notes to the financial statements on Pages 38-40 of this report.

**Debt** - As of December 31, 2015, the City had total capital lease obligations outstanding of \$2.1 million. In addition, the City has \$1.6 million in Colorado Water Resources and Power Development Authority ("CWRPDA") notes payable.

**City of Evans Outstanding Debt**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Water loans	-	-	1,252	1,409	1,252	1,409
Wastewater loans	-	-	314	404	314	404
Capital Leases	2,110	2,345	-	-	2,110	2,345
Compensated Absences	322	291	114	84	436	375
<b>Total</b>	<b>\$ 2,432</b>	<b>\$ 2,636</b>	<b>\$ 1,680</b>	<b>\$ 1,897</b>	<b>\$ 4,112</b>	<b>\$ 4,533</b>

The City's general obligation indebtedness may not, by Charter, exceed in aggregate dollars, 15% of the City's prior year's total assessed property valuation. A requirement exists to have an affirmative vote of the citizens to authorize general obligation debt issuance. Business-type funds do not have any limitations on the amount of debt that may be issued nor do they require an elector vote provided that the debt is supported by revenues of the utility enterprise. Issuance of business-type fund debt must be approved by an affirmative vote of the Council by ordinance. Advanced refunding of all debt must be approved by ordinance by the Council.

Additional information on the City's long-term debt can be found in the notes to the financial statements on Pages 42-43 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- The 2016 revenue picture (from both a sales tax and development fee perspective) was slightly improved from 2015. This was due to a conservative view of the economic conditions, and expectations of modest increases in revenue sources.
- Population has remained relatively unchanged over the past several years with a 2013 estimate of 20,153.
- The City's sales tax collections decreased by 11 percent in 2015, in large part due to a decrease in revenue from the industrial sector and motor vehicle use taxes of the City. The industrial category of taxes is considered volatile and the majority of revenues received is treated as "one-time" revenues and are not added to the long-term revenue projections. With the industrial category conservatively projected, sales tax revenues are still projected to increase 2 percent for 2016.
- Property tax decreased by 4 percent in 2015 and is projected to increase by 15 percent for 2016. The increase is largely due to increased property valuations.

All of these factors were considered in preparing the City's budget for the 2016 fiscal year.

## **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Evans Finance Department, 1100 37<sup>th</sup> Street, Evans, Colorado 80620, (970) 475-1127.

## Basic Financial Statements

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**City of Evans**  
**Statement of Net Position**

**December 31, 2015**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash, cash equivalents, and investments	\$ 17,451,206	\$ 3,189,781	\$ 20,640,987
Receivables	2,380,750	1,079,553	3,460,303
Prepaid items	131,209	12,039	143,248
Restricted assets:			
Cash, cash equivalents, and investments	1,000,000	1,210,291	2,210,291
Loan proceeds receivable	-	126,384	126,384
Investment in Greeley water	-	7,802,013	7,802,013
Capital assets, not being depreciated	10,445,032	33,159,546	43,604,578
Capital assets, being depreciated, net	19,711,990	28,365,519	48,077,509
Net pension asset	1,223,923	-	1,223,923
<b>Total assets</b>	<b>52,344,110</b>	<b>74,945,126</b>	<b>127,289,236</b>
<b>Deferred outflows of resources</b>			
Deferred outflows of resources relating to pensions	213,264	-	213,264
<b>Liabilities</b>			
Accounts payable	1,087,251	1,076,985	2,164,236
Accrued payroll	66,059	4,477	70,536
Deposits and escrows	37,246	77,545	114,791
Unearned revenue	37,732	-	37,732
Other liabilities	234,548	7,163	241,711
Noncurrent liabilities:			
Accrued compensated absences	321,942	113,698	435,640
Due within one year	245,000	253,221	498,221
Due in more than one year	1,865,000	1,313,261	3,178,261
<b>Total liabilities</b>	<b>3,894,778</b>	<b>2,846,350</b>	<b>6,741,128</b>
<b>Deferred inflows of resources</b>			
Unearned revenue - property taxes	434,455	-	434,455
Deferred inflows of resources relating to pensions	74,356	-	74,356
<b>Total deferred inflows of resources</b>	<b>508,811</b>	<b>-</b>	<b>508,811</b>
<b>Net Position</b>			
Net investment in capital assets	28,047,022	67,760,596	95,807,618
Restricted for:			
Emergencies	1,000,000	-	1,000,000
Debt service	-	1,210,291	1,210,291
Parks and recreation	465,514	-	465,514
Unrestricted	18,641,249	3,127,889	21,769,138
<b>Total net position</b>	<b>\$ 48,153,785</b>	<b>\$ 72,098,776</b>	<b>\$120,252,561</b>

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

**City of Evans**  
**Statement of Activities**

**Year Ended December 31, 2015**

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental activities:</b>				
General government	\$ 3,891,827	\$ 1,648,986	\$ 109,125	\$ 598,463
Public safety	3,934,465	581,872	-	-
Public works	3,005,300	121,068	-	85,372
Culture, parks and recreation	1,206,481	629,562	-	-
Community development	1,139,485	-	-	-
Flood recovery	422,116	-	377,247	-
Interest on long term-debt	53,717	-	-	-
<b>Total governmental activities</b>	<b>13,653,391</b>	<b>2,981,488</b>	<b>486,372</b>	<b>683,835</b>
<b>Business-type activities:</b>				
Water	3,721,211	4,835,923	35,628	428,059
Wastewater	2,079,719	2,259,684	1,547,522	281,907
Storm drainage	362,069	492,499	59,844	35,189
<b>Total business-type activities</b>	<b>6,162,999</b>	<b>7,588,106</b>	<b>1,642,994</b>	<b>745,155</b>
<b>Total primary government</b>	<b>\$19,816,390</b>	<b>\$10,569,594</b>	<b>\$ 2,129,366</b>	<b>\$ 1,428,990</b>
<b>General revenues</b>				
Taxes:				
Property taxes				
Specific ownership taxes				
Sales and use taxes				
Franchise taxes				
Other taxes				
Intergovernmental				
Earnings on investments				
Other revenues				
Gain on disposal of capital assets				
<b>Subtotal general revenues</b>				
Transfers in (out)				
<b>Total general revenues and transfers</b>				
<b>Changes in net position</b>				
<b>Net position at beginning of year</b>				
<b>Restatement for Change in Accounting Principle (Note 2)</b>				
<b>Net position at end of year</b>				

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (1,535,253)	\$ -	\$ (1,535,253)
(3,352,593)	-	(3,352,593)
(2,798,860)	-	(2,798,860)
(576,919)	-	(576,919)
(1,139,485)	-	(1,139,485)
(44,869)	-	(44,869)
(53,717)	-	(53,717)
(9,501,696)	-	(9,501,696)
-	1,578,399	1,578,399
-	2,009,394	2,009,394
-	225,463	225,463
-	3,813,256	3,813,256
(9,501,696)	3,813,256	(5,688,440)
356,829	-	356,829
25,260	-	25,260
8,796,565	-	8,796,565
660,112	-	660,112
684,149	-	684,149
2,200,021	-	2,200,021
55,506	7,989	63,495
624,179	1,272	625,451
13,251	8,502	21,753
13,415,872	17,763	13,433,635
1,268,822	(1,267,351)	1,471
14,684,694	(1,249,588)	13,435,106
5,182,998	2,563,668	7,746,666
41,851,384	69,535,108	111,386,492
1,119,403	-	1,119,403
\$48,153,785	\$72,098,776	\$120,252,561

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

**City of Evans**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2015**

	General	Street Construction	Evans Redevelopment Agency
<b>Assets</b>			
Equity in pooled cash, cash equivalents and investments	\$ 9,366,381	\$ 2,405,523	\$ 154,936
Restricted cash, cash equivalents and investments	1,000,000	-	-
Receivables	2,099,472	206,836	3,750
Prepaid items	131,209	-	-
<b>Total assets</b>	<b>\$ 12,597,062</b>	<b>\$ 2,612,359</b>	<b>\$ 158,686</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	784,000	15,980	13,051
Unearned revenue	36,932	-	-
Accrued payroll	66,059	-	-
Deposits and escrows	37,246	-	-
Other liabilities	8,642	115,844	-
<b>Total liabilities</b>	<b>932,879</b>	<b>131,824</b>	<b>13,051</b>
<b>Deferred inflows of resources</b>			
Unearned revenue - property taxes	434,455	-	-
<b>Total deferred inflows of resources</b>	<b>434,455</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>			
Nonspendable	131,209	-	-
Restricted	1,000,000	-	-
Committed	311,528	-	-
Assigned	-	2,480,535	145,635
Unassigned	9,786,991	-	-
<b>Total fund balances</b>	<b>11,229,728</b>	<b>2,480,535</b>	<b>145,635</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 12,597,062</b>	<b>\$ 2,612,359</b>	<b>\$ 158,686</b>

Other Governmental Funds	Total Governmental Funds
\$ 5,524,366	\$ 17,451,206
-	1,000,000
70,692	2,380,750
-	131,209
<u>\$ 5,595,058</u>	<u>\$ 20,963,165</u>

\$ 274,220	\$ 1,087,251
800	37,732
-	66,059
-	37,246
106,000	230,486
<u>381,020</u>	<u>1,458,774</u>
-	434,455
-	434,455
-	131,209
465,514	1,465,514
40,795	352,323
4,707,729	7,333,899
-	9,786,991
<u>5,214,038</u>	<u>19,069,936</u>
<u>\$ 5,595,058</u>	<u>\$ 20,963,165</u>

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

**City of Evans**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet with the Government-wide Statement of Net Position**  
**December 31, 2015**

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

Total fund balance - governmental funds	\$ 19,069,936
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Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements.

Capital assets	\$ 42,030,697	
Less: accumulated depreciation	<u>(11,873,675)</u>	30,157,022

Pension asset and related deferred inflows and deferred outflows are not current financial resources and, therefore, are not reported in the fund financial statements

Pension asset	\$ 1,223,923	
Deferred outflows of resources relating to pensions	213,264	
Deferred inflows of resources relating to pensions	<u>(74,356)</u>	1,362,831

Long-term liabilities are not due and payable from current financial resources and, therefore, are not reported as liabilities on the fund financial statements. Long-term liabilities and related accounts at December 31, 2014 consist of:

Capital lease obligation	\$ (2,110,000)	
Compensated absences	(321,942)	
Accrued interest payable	<u>(4,062)</u>	(2,436,004)

<b>Total net position - governmental activities</b>	<b>\$ 48,153,785</b>
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*The accompanying notes are an integral part of these financial statements.*

**City of Evans**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2015**

	General	Street Construction	Evans Redevelopment Agency
<b>Revenues</b>			
Taxes	\$ 10,522,915	\$ -	\$ -
Licenses and permits	973,894	-	-
Intergovernmental	1,302,560	709,774	-
Grants and contributions			
Grants - flood	161,581	33,276	-
Other	707,588	85,372	-
Charges for services	430,984	-	-
Fines and forfeitures	529,565	-	-
Earnings on investments	34,786	5,309	-
Assessments	-	-	-
Miscellaneous	397,058	34,548	190,998
<b>Total revenues</b>	<b>15,060,931</b>	<b>868,279</b>	<b>190,998</b>
<b>Expenditures</b>			
General government	3,377,211	-	-
Public safety	4,053,502	-	-
Public works	1,518,372	294,298	-
Culture, parks and recreation	1,192,657	-	-
Community development	945,853	-	153,601
Flood recovery	361,561	9,996	-
Debt service			
Principal	235,000	-	-
Interest	54,169	-	-
Capital outlay	1,501,738	819,068	-
<b>Total expenditures</b>	<b>13,240,063</b>	<b>1,123,362</b>	<b>153,601</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,820,868</b>	<b>(255,083)</b>	<b>37,397</b>
<b>Other financing sources (uses)</b>			
Proceeds from the sale of capital assets	44,697	-	-
Transfers in	1,301,763	1,200,929	4,319
Transfers out	(1,205,248)	-	-
<b>Total other financing sources (uses)</b>	<b>141,212</b>	<b>1,200,929</b>	<b>4,319</b>
<b>Net changes in fund balances</b>	<b>1,962,080</b>	<b>945,846</b>	<b>41,716</b>
<b>Fund balance at beginning of year</b>	<b>9,267,648</b>	<b>1,534,689</b>	<b>103,919</b>
<b>Fund balance at end of year</b>	<b>\$ 11,229,728</b>	<b>\$ 2,480,535</b>	<b>\$ 145,635</b>

Other Governmental Funds	Total Governmental Funds
\$ -	\$ 10,522,915
1,200	975,094
187,687	2,200,021
182,390	377,247
-	792,960
661,282	1,092,266
-	529,565
15,411	55,506
384,563	384,563
1,575	624,179
1,434,108	17,554,316
-	3,377,211
-	4,053,502
588,907	2,401,577
-	1,192,657
-	1,099,454
50,559	422,116
-	235,000
-	54,169
418,025	2,738,831
1,057,491	15,574,517
376,617	1,979,799
-	44,697
-	2,507,011
(32,941)	(1,238,189)
(32,941)	1,313,519
343,676	3,293,318
4,870,362	15,776,618
\$ 5,214,038	\$ 19,069,936

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

**City of Evans**  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and**  
**Changes in Fund Balances with the Government-wide Statement of Activities**  
**Year Ended December 31, 2015**

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

Net change in fund balance - total governmental funds \$ 3,293,318

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities:

Capital outlay	\$ 2,738,831	
Depreciation expense	<u>(1,265,379)</u>	1,473,452

Proceeds from sale of capital assets are shown as an other financing source, but are reduced by the book value of the asset to calculate the loss on sale of capital assets on the statement of activities. This is the net book value of the capital assets sold. (31,446)

The repayment of the principal of long-term debt consumes current financial resources of governmental funds. 235,000

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued compensated absences	\$ (31,204)	
Change in accrued interest payable	<u>452</u>	(30,752)

Some items reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental fund financial statements.

Change in contributions subsequent to measurement date	\$ 2,731	
Pension expense - first year amortization	(3,219)	
Employer pension contribution expense	<u>243,914</u>	<u>243,426</u>

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**Change in net position of governmental activities \$ 5,182,998**

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

**City of Evans**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2015**

	Water	Wastewater	Storm Drainage	Total
<b>Assets</b>				
<b>Current assets</b>				
Equity in pooled cash, cash equivalents, and investments	\$ 1,496,388	\$ 1,050,267	\$ 643,126	\$ 3,189,781
Receivables	547,993	443,763	87,797	1,079,553
Prepaid items	12,039	-	-	12,039
<b>Total current assets</b>	<b>2,056,420</b>	<b>1,494,030</b>	<b>730,923</b>	<b>4,281,373</b>
<b>Noncurrent assets</b>				
Restricted cash, cash equivalents, and investments	924,852	285,439	-	1,210,291
Loan proceeds receivable	126,384	-	-	126,384
Investment in Greeley water	7,802,013	-	-	7,802,013
Capital assets, not being depreciated	29,461,320	2,219,017	1,479,209	33,159,546
Capital assets, being depreciated, net	12,858,280	8,416,139	7,091,100	28,365,519
<b>Total noncurrent assets</b>	<b>51,172,849</b>	<b>10,920,595</b>	<b>8,570,309</b>	<b>70,663,753</b>
<b>Total assets</b>	<b>53,229,269</b>	<b>12,414,625</b>	<b>9,301,232</b>	<b>74,945,126</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Accounts payable	357,256	663,951	55,778	1,076,985
Accrued expenses	1,146	10,494	-	11,640
Deposits and escrows	36,129	36,256	5,160	77,545
Current portion of note payable	156,579	96,642	-	253,221
<b>Total current liabilities</b>	<b>551,110</b>	<b>807,343</b>	<b>60,938</b>	<b>1,419,391</b>
<b>Noncurrent liabilities</b>				
Accrued compensated absences	52,757	53,618	7,323	113,698
Note payable	1,096,053	217,208	-	1,313,261
<b>Total noncurrent liabilities</b>	<b>1,148,810</b>	<b>270,826</b>	<b>7,323</b>	<b>1,426,959</b>
<b>Total liabilities</b>	<b>1,699,920</b>	<b>1,078,169</b>	<b>68,261</b>	<b>2,846,350</b>
<b>Net position</b>				
Net investment in capital assets	48,868,981	10,321,306	8,570,309	67,760,596
Restricted	924,852	285,439	-	1,210,291
Unrestricted	1,735,516	729,711	662,662	3,127,889
<b>Total net position</b>	<b>\$ 51,529,349</b>	<b>\$ 11,336,456</b>	<b>\$ 9,232,971</b>	<b>\$ 72,098,776</b>

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

**City of Evans**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**Year Ended December 31, 2015**

	Water	Wastewater	Storm Drainage	Total
<b>Operating revenues</b>				
Water/sewer/storm drainage sales	\$ 4,648,318	\$ 2,259,684	\$ 492,499	\$ 7,400,501
Non-potable water sales	143,895	-	-	143,895
Water meters	29,081	-	-	29,081
Other sales	14,629	-	-	14,629
<b>Total operating revenues</b>	<b>4,835,923</b>	<b>2,259,684</b>	<b>492,499</b>	<b>7,588,106</b>
<b>Operating expenses</b>				
Water supply and administrative	3,010,462	-	-	3,010,462
Wastewater and administrative	-	669,824	-	669,824
Storm drainage and administrative	-	-	98,393	98,393
Depreciation expense	710,749	441,213	263,676	1,415,638
Flood recovery	-	951,722	-	951,722
<b>Total operating expenses</b>	<b>3,721,211</b>	<b>2,062,759</b>	<b>362,069</b>	<b>6,146,039</b>
<b>Operating income (loss)</b>	<b>1,114,712</b>	<b>196,925</b>	<b>130,430</b>	<b>1,442,067</b>
<b>Nonoperating revenues (expenses)</b>				
Grants and contributions	-	422,456	-	422,456
Grants and contributions - flood	35,628	1,125,066	59,844	1,220,538
Earnings on investments	3,630	3,130	1,229	7,989
Other nonoperating revenue	-	1,272	-	1,272
Gain on sale of capital assets	8,502	-	-	8,502
Interest expense	-	(16,960)	-	(16,960)
<b>Total nonoperating revenues (expenses)</b>	<b>47,760</b>	<b>1,534,964</b>	<b>61,073</b>	<b>1,643,797</b>
<b>Income before transfers and contributions</b>	<b>1,162,472</b>	<b>1,731,889</b>	<b>191,503</b>	<b>3,085,864</b>
Transfers out	(689,664)	(441,930)	(135,757)	(1,267,351)
Plant investment fees and cash in lieu of fees	428,059	281,907	35,189	745,155
<b>Change in net position</b>	<b>900,867</b>	<b>1,571,866</b>	<b>90,935</b>	<b>2,563,668</b>
<b>Net position at beginning of year</b>	<b>50,628,482</b>	<b>9,764,590</b>	<b>9,142,036</b>	<b>69,535,108</b>
<b>Net position at end of year</b>	<b>\$ 51,529,349</b>	<b>\$ 11,336,456</b>	<b>\$ 9,232,971</b>	<b>\$ 72,098,776</b>

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

**City of Evans**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended December 31, 2015**

	Water	Wastewater	Storm Drainage	Total
<b>Cash flows from operating activities</b>				
Cash received from customers	\$ 4,753,691	\$ 2,115,894	\$ 492,447	\$ 7,362,032
Cash payments to suppliers	(2,735,146)	(720,309)	(41,971)	(3,497,426)
Cash payments to employees	(163,778)	(344,051)	-	(507,829)
Net cash flows from operating activities	1,854,767	1,051,534	450,476	3,356,777
<b>Cash flows from non-capital financing activities</b>				
Transfers to other funds	(689,664)	(441,930)	(135,757)	(1,267,351)
Other nonoperating revenue	-	1,272	-	1,272
Grants and contributions	35,628	1,517,495	18,622	1,571,745
Net cash flows from non-capital financing activities	(654,036)	1,076,837	(117,135)	305,666
<b>Cash flows from capital and related financing activities</b>				
Plant investment fees and cash in lieu of fees	428,059	281,907	35,189	745,155
Principal paid on debt	(156,579)	(90,087)	-	(246,666)
Interest paid on debt	-	(16,960)	-	(16,960)
Change in restricted cash	(60,529)	(5,694)	-	(66,223)
Receipts of loan proceeds receivable	794,974	-	-	794,974
Proceeds from sale of capital assets	8,502	-	-	8,502
Acquisition of capital assets	(1,107,834)	(1,929,756)	(1,019,398)	(4,056,988)
Net cash flows from capital and related financing activities	(93,407)	(1,760,590)	(984,209)	(2,838,206)
<b>Cash flows from investing activities</b>				
Proceeds from sale of investments	489,153	249,058	603,278	1,341,489
Purchases of investments	(1,280,227)	(374,864)	(112,659)	(1,767,750)
Earnings on investments	3,400	3,304	1,462	8,166
Net cash flows from investing activities	(787,674)	(122,502)	492,081	(418,095)
Net change in cash and cash equivalents	319,650	245,279	(158,787)	406,142
Cash and cash equivalents at beginning of year	167,961	281,073	534,903	983,937
Cash and cash equivalents at end of year	\$ 487,611	\$ 526,352	\$ 376,116	\$ 1,390,079
Cash and cash equivalents at end of year	\$ 487,611	\$ 526,352	\$ 376,116	\$ 1,390,079
Investments	1,028,973	523,915	267,010	1,819,898
<b>Cash, cash equivalents, and investments at end of year</b>	<b>\$ 1,516,584</b>	<b>\$ 1,050,267</b>	<b>\$ 643,126</b>	<b>\$ 3,209,977</b>
<b>Reconciliation of operating income to net cash flows from operating activities:</b>				
Operating income	\$ 1,114,712	\$ 196,925	\$ 130,430	\$ 1,442,067
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation expense	710,749	441,213	263,676	1,415,638
Changes in operating assets and liabilities				
Receivables	(102,428)	(143,790)	(52)	(246,270)
Accounts payable and accrued expenses	111,538	557,186	56,422	725,146
Net cash flows from operating activities	\$ 1,834,571	\$ 1,051,534	\$ 450,476	\$ 3,336,581

**City of Evans**  
**Statement of Fiduciary Net Position**  
**Cemetery Endowment Fund**  
**December 31, 2015**

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<b>Assets</b>	
Restricted cash and investments	\$ 49,467
<b>Total assets</b>	<b>\$ 49,467</b>
<b>Net position</b>	
Restricted	\$ 49,467
<b>Total net position</b>	<b>\$ 49,467</b>

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

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**City of Evans**  
**Statement of Changes in Fiduciary Net Position**  
**Cemetery Endowment Fund**  
**Year Ended December 31, 2015**

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<b>Additions</b>	
Earnings on investments	\$ 1,471
<b>Total additions</b>	<b>1,471</b>
<b>Transfers</b>	
Transfers out	(1,471)
<b>Total transfers</b>	<b>(1,471)</b>
<b>Net change in net position</b>	<b>-</b>
<b>Net position at beginning of year</b>	<b>49,467</b>
<b>Net position at end of year</b>	<b>\$ 49,467</b>

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

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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## **1. Summary of Significant Accounting Policies**

### ***Reporting Entity***

The City of Evans, Colorado (the “City”) was founded on November 22, 1869, as a statutory city. On April 30, 1973, the City adopted a home rule charter which provided for adoption of a Council-Manager Government. The City’s major operations include general government; public safety; public works; culture, parks and recreation; and community development. The accompanying financial statements conform to accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

As defined by GAAP established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit’s governing board, and either, a) the ability to impose its will by the primary government, or b) there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government; or
- 2) Fiscal dependency on the primary government and there is a potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board.

Based on the application of these criteria, the following component unit is included in the City’s reporting entity.

### ***Blended Component Unit***

The Evans Urban Renewal Authority, known as the Evans Redevelopment Agency (“ERA”) was created by the City of Evans in 2009 to assist in the redevelopment of blighted and run-down neighborhoods and districts that were attracting little or no private investment and stimulate the transformation into attractive, thriving areas. The City Council serves as the Urban Renewal Authority and is governed by Colorado State Statutes. The activity for the ERA is reported as a blended component unit of the City, a major fund shown as the Evans Redevelopment Agency. Separate financial statements are not issued for the ERA.

### ***Government-wide and Fund Financial Statements***

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. 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 activity, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues, rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments and pollution remediation costs, are recorded only when payment is due.

Property taxes, when levied for; intergovernmental revenues, when eligibility requirements are met; charges for services; and interest associated with the current fiscal period, are all considered to be susceptible to accrual (measurable) and so have been recognized as revenues of the current fiscal period, if available. All others, primarily licenses, fees and permits, are measurable and available only when cash is received.

The City reports the following major governmental funds:

*General Fund* - The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. In addition, the Emergency Contingency Reserve Fund, used for funds accumulated for emergency contingencies established by the City Charter, is also reported in this fund.

*Street Construction Fund* - The Street Construction Fund is a capital projects fund. It is used to manage the City's major assets, such as roadways, alleys, and public rights-of-way, through the on-going maintenance and repair of existing assets and the construction of new assets.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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*Evans Redevelopment Agency* - The Evans Redevelopment Agency is a blended component unit, and reported as a special revenue fund. It reports the activities of the Evans Urban Renewal Authority.

Proprietary Funds - Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for services. Operating expenses for enterprise and internal service funds include the cost of operations and maintenance and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

*Enterprise Funds* - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the primary intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds include the Water, Wastewater, and Storm Drainage Funds.

Fiduciary Funds - Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The City's trust fund is the Cemetery Endowment Fund.

***Budgets***

The City follows these procedures in establishing the budgetary data reflected in the supplementary information.

- By October 15, the City Manager submits to the City Council, a proposed operating budget for the fiscal year beginning the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- A public hearing is conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally enacted through passage of a resolution.
- Any budget revisions that alter the total expenditures of any fund must be approved by the City Council through passage of an ordinance.
- The City legally adopts budgets for all of the funds. Budgets for the General, special revenue, capital projects and fiduciary funds are adopted on a basis consistent with GAAP. Budgetary comparisons presented for the enterprise funds are presented on a non-GAAP budgetary basis.
- Budgeted amounts in the financial statements are as originally adopted or as amended by the City Council. All appropriations lapse at year end.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

The following table summarizes the individual fund budgeted expenditures, as originally adopted, and as revised:

	Original Budget	Total Revisions	Revised Budget
<b>Governmental funds:</b>			
General	\$ 13,527,488	\$ 3,965,546	\$ 17,493,034
Special revenue funds:			
Parks Impact	110,000	200,000	310,000
Conservation Trust	627,000	-	627,000
Refuse Collection	640,900	-	640,900
Street Impact	400,000	879,000	1,279,000
Fire Impact	-	-	-
Cemetery Perpetual Care	-	75,000	75,000
Evans Redevelopment Agency	408,710	-	408,710
Capital projects fund:			
Street Construction	1,465,000	3,375,856	4,840,856
Parks Construction	5,369,332	(4,810,332)	559,000
<b>Business-type funds:</b>			
Water	4,653,912	1,023,720	5,677,632
Wastewater	3,046,616	1,342,780	4,389,396
Storm Drainage	410,892	1,353,959	1,764,851
<b>Fiduciary fund:</b>			
Cemetery Endowment	6,000	-	6,000
<b>Total funds</b>	<b>\$ 30,665,850</b>	<b>\$ 7,405,529</b>	<b>\$ 38,071,379</b>

***Cash and Investments***

Cash balances of the City's funds are pooled and invested in investments maturing within five years, in order to provide improved cash management. Individual fund integrity is maintained through City records. Each fund's interest in the pooled bank account is presented on the financial statements as "equity in pooled cash, cash equivalents, and investments." Overdrawn balances in the pooled cash accounts, if any, are treated by the City as interfund liabilities, payable to the fund deemed to have made the loan.

During 2015, the City had investments in commercial paper, corporate bonds, U.S. treasury obligations, U.S. instrumentality obligations, and local government investment pools.

Investments are reported at fair value which is based on quoted market prices.

For purpose of presentation in the financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the City's cash and investment accounts at December 31, 2015, is provided in Note 3.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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***Restricted Cash***

The Emergency Contingency restricted cash, totaling \$1,000,000, as reported within the General Fund, is due to a reserve for unanticipated expenditures. The City, by Home Rule Charter, maintains a fund balance equal to 25% of the prior year's General Fund expenditures. The designation is to provide a fiscal cushion to absorb fluctuations in City operations due to economic downturns or emergencies. This designation encompasses the "emergency" reserve as defined in the TABOR amendment of the Colorado State Constitution. In the November 2012 election, the citizens of Evans approved a ballot initiative to provide for a ceiling of \$1 million in the Emergency Contingency Fund, allowing any amount exceeding this amount to be transferred to the General Fund. This ceiling was effective starting January 1, 2013.

The amount restricted in the Wastewater Fund, totaling \$285,439, is in compliance with the operation and maintenance reserve requirement of the loans from the Colorado Water Resource and Power Development Authority.

The amount restricted in the Water Fund, totaling \$924,852, is in compliance with the operation and maintenance reserve requirement of the loan from the Colorado Water Resource and Power Development Authority.

***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Because these assets do not represent current financial resources, these amounts are shown as nonspendable fund balance in governmental funds.

***Bond Premiums, Discounts and Issuance Costs***

In the governmental fund statements, bond premiums, discounts, and issuance costs are recognized as current period revenues and/or expenditures. Bond premiums and discounts in the government-wide and proprietary fund statements are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective-interest method. Issuance costs are expensed as incurred, while bond premiums and discounts are netted against the related debt.

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., streets and roads, bridges, traffic signals, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Assets are depreciated using the straight-line method. Depreciation expense is included in program expense in the government-wide statement of activities.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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Estimated useful lives for asset types are as follows:

Intangible assets	10 years
Land improvements	5 - 50 years
Infrastructure	10 - 30 years
Buildings and improvements	5 - 50 years
Machinery and equipment	5 - 20 years
Transportation equipment	6 - 15 years
System Improvements	5 - 40 years

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***Compensated Absences***

Employees of the City are allowed to accumulate unused vacation, sick and compensatory time depending on length of employment. Upon termination of employment from the City, an employee will be compensated for all accrued vacation and compensatory time at their current rate of pay; there is no payment for sick leave upon termination.

Accumulated unpaid vacation and compensatory time is accrued when earned. In the governmental fund statements, accumulated compensated absences not expected to be paid with current available resources are reported as governmental activities liabilities, but not reported in the funds. These balances are generally liquidated by the General Fund. Compensated absences relating to the Enterprise Funds are recorded as a liability of those funds.

***Long-Term Obligations***

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. Bonds payable are reported net of the applicable bond premium or discount.

***Property Taxes***

Property taxes are levied prior to December 31 and attach as an enforceable lien on property on January 1. Taxes are payable in full on April 30 or in two installments on the last day of February and June 15. The County Treasurer's office collects property taxes and remits to the City on a monthly basis. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflows of resources is recorded at December 31. As the tax is collected in the succeeding year, the deferred inflows of resources is recognized as revenue and the receivable is reduced.

***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 represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

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 represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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***Fund Balance and Net Position***

In the government-wide and proprietary fund financial statements, net position is classified in the following categories:

*Net Investment in Capital Assets* - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

*Restricted Net Position* - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* - This category represents the net position of the City, which is not restricted for any project or other purpose. A deficit will require future funding.

In the fund financial statements, fund balances of governmental funds are categorized as follows:

*Nonspendable* - amounts that cannot be spent either because they are not in spendable form 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, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, 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 City Council (the "Council"). The Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through resolutions approved by the Council.

*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. Under the Council's adopted policy, the Council has granted the City Manager, or the City Manager's designee, the authority to assign the designated fund balance for each governmental fund based on the intended use of resources by the City Council in the most recently adopted Budget and Long Range Financial Plans.

*Unassigned* - all other spendable amounts.

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

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

As of December 31, 2015, fund balances are composed of the following:

	General Fund	Street Construction Fund	Evans Redevelopment Agency	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Prepaid items	\$ 131,209	\$ -	\$ -	\$ -	\$ 131,209
<b>Restricted:</b>					
Emergency reserve	1,000,000	-	-	-	1,000,000
Parks and recreation	-	-	-	465,514	465,514
<b>Committed:</b>					
Surcharge fees	311,528	-	-	-	311,528
Street construction	-	-	-	40,795	40,795
<b>Assigned:</b>					
Special revenue funds	-	-	145,635	4,707,729	4,853,364
Street construction	-	2,480,535	-	-	2,480,535
<b>Unassigned:</b>					
	9,786,991	-	-	-	9,786,991
<b>Total</b>	<b>\$11,229,728</b>	<b>\$ 2,480,535</b>	<b>\$ 145,635</b>	<b>\$ 5,214,038</b>	<b>\$19,069,936</b>

**Pensions**

The City contributes to the Statewide Defined Benefit Plan (“SWDB”) and the Statewide Hybrid Plan (“SWH”). Both plans are cost-sharing multiple-employer defined benefit pension plans administered by the Fire and Police Pension Association of Colorado (“FPPA”). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the SWDB and SWH plans and additions to/deductions from the SWDB and SWH plans fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Accounting Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. Adoption of New Accounting Principle**

Effective January 1, 2015, the City adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date*, which revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. Prior to the adoption of GASB Statement No. 68, the City followed the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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Statement No. 68 requires the City, as a participant in FPPA’s multiple-employer cost-sharing defined benefit plans, to record its proportionate share, as defined in GASB Statement No. 68, of the plan’s pension asset. Statement No. 71 requires the City to record as a deferred outflow of resources contributions made to the pension plan subsequent to the measurement date of the net pension liability.

To the extent practical, changes made to comply with GASB Statement No. 68 should be presented as a restatement of the Fiscal Year 2014 financial statements. However, FPPA did not provide the information required to restate the City’s Fiscal Year 2014 financial statements; therefore, the impact of adoption of GASB Statement No. 68 is shown as a cumulative effect adjustment to Net Position, beginning of year, for the year ended December 31, 2015. The impact of the adoption of GASB Statements No. 68 and 71 was to increase the net position at the beginning of the fiscal year by \$1,119,403.

**3. Cash and Investments**

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

Petty cash	\$ 1,967
Cash deposits	6,586,228
Investments	16,312,550
<b>Total</b>	<b>\$ 22,900,745</b>

The above amounts are classified in the statements of net position and fiduciary net position as follows:

<b>Restricted cash and investments:</b>	
Governmental activities	\$ 1,000,000
Business-type activities	1,210,291
Fiduciary funds	49,467
<b>Unrestricted cash and investments:</b>	
Governmental activities	17,451,206
Business-type activities	3,189,781
<b>Total cash and investments</b>	<b>\$ 22,900,745</b>

**Cash Deposits**

*Custodial Credit Risk*

This is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits. The City’s deposit policy is in accordance with CRS 11-10.5-101, the Colorado Public Deposit Protection Act (“PDPA”), which governs the investment of public funds. PDPA requires that all units of local governments 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 maintained by another institution, or held in trust for all of 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

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

uninsured deposits and assets maintained in the collateral pools. At December 31, 2015, the City had deposits with financial institutions with a carrying amount of \$6,586,228. The bank balances with the financial institutions were \$6,872,426, of which \$658,048 was covered by federal depository insurance. The remaining balance of \$6,214,378 was collateralized with securities held by the financial institutions' agents but not in the City's name.

**Investments**

*Credit Risk*

The City's investment policy defines allowable investments instruments including:

- U.S. Treasury obligations
- U.S. instrumentality obligations
- Certificates of deposit
- Corporate bonds rated at lower than AA- by at least two nationally recognized rating agencies
- Repurchase agreements
- Investment grade obligations of state, county and local governments and public authorities
- Money market mutual funds regulated by the Securities and Exchange Commission whose portfolios consist of only dollar denominated securities
- Local government investment pools

The City manages its credit risk by limiting its investments to the types of securities listed above, by pre-qualifying the financial institutions, brokers/dealers, intermediaries, and advisors, and by diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

At December 31, 2015, the City had the following investments:

Investments	S&P Rating	Moody Rating	Fair Value	Weighted Average Maturity Date (in days)	Concentration of Credit Risk
US Treasury	AAA	Aaa	\$ 1,754,378	247	10.75%
US Instrumentality	AAA	Aaa	5,424,134	702	33.25%
Certificates of deposit	NR	NR	200,000	11	1.23%
Corporate Bonds	AA- / AA+	AA1 / AA3	2,000,120	324	12.26%
CSAFE	AAAm	Aaa	2,139	N/A	0.01%
ColoTrust	AAAm	Aaa	6,931,779	N/A	42.49%
<b>Total investments</b>			<b>\$ 16,312,550</b>		

As of December 31, 2014, the City has invested funds in ColoTrust and CSAFE, investment pools that operate under the Colorado Revised Statutes (24-75-701) which are overseen by the Colorado Securities Commissioner. These investment pools invest in securities that are specified by Colorado Revised Statutes (24-75-601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pools operate similar to a money market fund with a share value equal to \$1.00 and a maximum weighted average maturity of 60 days.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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***Interest Rate Risk***

Colorado state statutes require that no investment may have a maturity in excess of five years from the date of purchase, unless an available active market exists. The City has a formal investment policy, consistent with statutory requirements, that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City's investment portfolio does not contain investments that exceed that limitation of five years.

***Custodial Credit Risk - Investments***

For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City Council approves a list of financial institutions and depositories authorized to provide investment services. Security broker/dealers must have a minimum capital requirement of \$10,000,000 and at least five years of operation.

**4. Receivables**

Receivables at December 31, 2015, consist of the following:

Receivables	General	Special Revenue	Capital Projects	Enterprise	Total
Taxes	\$ 434,455	\$ -	\$ -	\$ -	\$ 434,455
Accounts	348,398	63,716	155,384	532,711	1,100,209
Intergovernmental	1,315,648	1,377	57,051	366,583	1,740,659
Other	971	3,750	-	180,259	184,980
<b>Total</b>	<b>\$ 2,099,472</b>	<b>\$ 68,843</b>	<b>\$ 212,435</b>	<b>\$ 1,079,553</b>	<b>\$ 3,460,303</b>

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

**5. Capital Assets**

A summary of changes in governmental activity capital assets is as follows:

	Beginning Balance	Increases	(Decreases) Transfers	Ending Balance
<b>Capital assets, not being depreciated:</b>				
Land	\$ 7,151,850	\$ 1,419	\$ -	\$ 7,153,269
Landscaping	1,214,869	-	-	1,214,869
Construction in progress	4,045,067	1,403,091	(3,371,264)	2,076,894
<b>Total capital assets, not being depreciated</b>	<b>12,411,786</b>	<b>1,404,510</b>	<b>(3,371,264)</b>	<b>10,445,032</b>
<b>Capital assets, being depreciated:</b>				
Intangible assets	137,247	-	-	137,247
Land improvements	3,131,486	80,131	-	3,211,617
Infrastructure	12,208,518	424,811	-	12,633,329
Buildings and improvements	8,246,310	3,489,739	-	11,736,049
Machinery and equipment	1,812,341	425,678	-	2,238,019
Transportation equipment	1,576,495	285,226	(232,317)	1,629,404
<b>Total capital assets, being depreciated</b>	<b>27,112,397</b>	<b>4,705,585</b>	<b>(232,317)</b>	<b>31,585,665</b>
<b>Less accumulated depreciation for:</b>				
Intangible assets	(50,220)	(20,930)	-	(71,150)
Land improvements	(1,706,906)	(155,273)	-	(1,862,179)
Infrastructure	(3,545,664)	(569,149)	-	(4,114,813)
Buildings and improvements	(2,731,995)	(209,095)	-	(2,941,090)
Machinery and equipment	(1,623,401)	(160,149)	-	(1,783,550)
Transportation equipment	(1,150,981)	(150,783)	200,871	(1,100,893)
<b>Total accumulated depreciation</b>	<b>(10,809,167)</b>	<b>(1,265,379)</b>	<b>200,871</b>	<b>(11,873,675)</b>
<b>Total capital assets, being depreciated, net</b>	<b>16,303,230</b>	<b>3,440,206</b>	<b>(31,446)</b>	<b>19,711,990</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 28,715,016</b>	<b>\$ 4,844,716</b>	<b>\$ (3,402,710)</b>	<b>\$ 30,157,022</b>

Depreciation for governmental activity capital assets has been allocated to the various activities as follows:

General government	\$ 506,152
Public safety	107,557
Public works	601,056
Culture, parks and recreation	12,654
Community development	37,961
<b>Total depreciation expense - governmental activities</b>	<b>\$ 1,265,379</b>

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A summary of changes in business-type activity capital assets is as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance
<b>Capital assets, not being depreciated:</b>				
Investment in Greeley water	\$ 7,802,013	\$ -	\$ -	\$ 7,802,013
Water rights	25,755,155	-	-	25,755,155
Land	74,002	-	-	74,002
Construction in progress	3,389,890	3,940,499	-	7,330,389
<b>Total capital assets, not being depreciated</b>	<b>37,021,060</b>	<b>3,940,499</b>	<b>-</b>	<b>40,961,559</b>
<b>Capital assets, being depreciated:</b>				
System improvements	45,291,631	44,118	-	45,335,749
Machinery and equipment	1,415,699	72,372	-	1,488,071
Buildings and improvements	870,390	-	-	870,390
Intangible assets	21,207	-	-	21,207
Infrastructure	443,949	-	-	443,949
<b>Total capital assets, being depreciated</b>	<b>48,042,876</b>	<b>116,490</b>	<b>-</b>	<b>48,159,366</b>
<b>Less accumulated depreciation for:</b>				
System improvements	(16,621,826)	(1,305,819)	-	(17,927,645)
Machinery and equipment	(1,175,041)	(57,849)	-	(1,232,890)
Buildings and improvements	(492,830)	(39,651)	-	(532,481)
Intangible assets	(12,201)	(2,119)	-	(14,320)
Infrastructure	(76,311)	(10,200)	-	(86,511)
<b>Total accumulated depreciation</b>	<b>(18,378,209)</b>	<b>(1,415,638)</b>	<b>-</b>	<b>(19,793,847)</b>
<b>Total capital assets, being depreciated, net</b>	<b>29,664,667</b>	<b>(1,299,148)</b>	<b>-</b>	<b>28,365,519</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 66,685,727</b>	<b>\$ 2,641,351</b>	<b>\$ -</b>	<b>\$ 69,327,078</b>

Depreciation for business-type activity capital assets has been allocated to the various operations as follows:

Water enterprise	\$ 710,749
Wastewater enterprise	441,213
Drainage enterprise	263,676
<b>Total depreciation expense - business - type activities</b>	<b>\$ 1,415,638</b>

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**6. Long-Term Debt**

***Governmental Activities Debt***

Following is a summary of governmental activity debt transactions for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
<b>Governmental activities:</b>					
Capital lease obligation	\$ 2,345,000	\$ -	\$ (235,000)	\$ 2,110,000	\$ 245,000
Compensated absences	290,738	286,353	(255,149)	321,942	-
<b>Total long-term debt</b>	<b>\$ 2,635,738</b>	<b>\$ 286,353</b>	<b>\$ (490,149)</b>	<b>\$ 2,431,942</b>	<b>\$ 245,000</b>

During 2013, the City entered into a capital lease obligation dated August 26, 2013, maturing on December 1, 2023, with semiannual interest and annual principal payments through December 1, 2023. The interest rate is 2.31%. Proceeds from the capital lease will be used to provide funds for the acquisition, construction, and equipping of the Riverside Library and Cultural Center, a joint project of the City and the High Plains Library District.

The following table represents the future debt service requirements on the governmental activity debt.

Year Ending December 31	Principal	Interest	Total
2016	\$ 245,000	\$ 48,742	\$ 293,742
2017	250,000	43,082	293,082
2018	255,000	37,306	292,306
2019	260,000	31,416	291,416
2020	265,000	25,410	290,410
2021 - 2023	835,000	38,924	873,924
<b>Total</b>	<b>\$ 2,110,000</b>	<b>\$ 224,880</b>	<b>\$ 2,334,880</b>

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**Business-Type Activities Debt**

Following is a summary of business-type activity debt transactions for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due in One Year
Wastewater - Colorado Water Resources and Power Development Authority ("CWRPDA") note payable (4/98)	\$ 281,346	\$ -	\$ (64,926)	\$ 216,420	\$ 70,336
Wastewater - CWRPDA note payable (11/98)	122,591	-	(25,161)	97,430	26,306
Water - CWRPDA note payable (2013)	1,409,211	-	(156,579)	1,252,632	156,579
Compensated absences	84,266	99,006	(69,574)	113,698	-
<b>Total long term debt</b>	<b>\$1,897,414</b>	<b>\$ 99,006</b>	<b>\$ (316,240)</b>	<b>\$ 1,680,180</b>	<b>\$253,221</b>

During 1998, the City issued two notes payable with the CWRPDA. The City has pledged future wastewater revenues, net of specified operating expenses, to repay approximately \$1.5 million in wastewater system revenue bonds issued in 1998. Proceeds from the bonds provided financing for the construction and maintenance of the headworks facility at the wastewater treatment facility. The bonds bear interest between 4.00% and 4.50%. The bonds are payable solely from wastewater net revenues and are payable through 2019. Annual principal and interest payments on the bonds are expected to require less than 25 percent of specified net budgeted revenues. The total principal remaining to be paid on the bonds is \$313,850. Principal and interest paid for the current year and specified net budget revenues were \$107,048 and \$117,753, respectively.

During 2013, the City entered into a loan agreement with the CWRPDA for a principal amount of \$1.5 million. The loan does not accrue interest and is payable in semi-annual principal payments beginning on May 1, 2014 with a maturity date of November 1, 2023. Imputed interest for this loan was deemed to not be material and thus is not recorded. The loan is secured by the net revenues of the ownership and operation of the water treatment system, as defined with the agreement. As of December 31, 2015, the City had drawn down \$1,373,616 from this loan. The remaining amount available of \$126,384 to be received is reflected as loan proceeds receivable in the accompanying statement of net position.

The following is a summary of the future debt service requirements for the City's business-type activity notes payable:

Year Ending December 31	Principal	Interest	Total
2016	\$ 253,221	\$ 14,119	\$ 267,340
2017	253,453	9,744	263,197
2018	262,047	5,067	267,114
2019	171,445	334	171,779
2020	156,579	-	156,579
2021 - 2023	469,737	-	469,737
<b>Total</b>	<b>\$ 1,566,482</b>	<b>\$ 29,264</b>	<b>\$ 1,595,746</b>

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**7. Interfund Transfers**

The following table summarizes interfund transfers for the year ended December 31, 2015:

	General Fund	Water Fund	Wastewater Fund	Storm Drainage	Nonmajor Governmental Funds	Fiduciary	Total
<b>Transfers In:</b>							
General Fund	\$ -	\$ 689,664	\$ 441,930	\$ 135,757	\$ 32,941	\$ 1,471	\$1,301,763
Street Construction Fund	1,200,929	-	-	-	-	-	1,200,929
Evans Redevelopment Agency	4,319	-	-	-	-	-	4,319
<b>Total</b>	<b>\$1,205,248</b>	<b>\$ 689,664</b>	<b>\$ 441,930</b>	<b>\$ 135,757</b>	<b>\$ 32,941</b>	<b>\$ 1,471</b>	<b>\$2,507,011</b>

Transfers are used to reimburse the General Fund for indirect costs associated with administrative and operational support related to providing water, wastewater, storm drainage, and refuse services to citizens.

**8. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God. The City maintains commercial insurance to address these risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The City has a self-funded dental insurance arrangement. The insurance coverage is substantially the same as in prior fiscal years. The City is self-insured for its dental benefits through its General Fund for employees which range from \$0 to \$543 per employee per year depending on the level of coverage selected. The maximum claim liability for 2015 was \$146,000. Expenditures are charged to the General Fund as this is the fund in which the employees' payroll expenditure is charged at the maximum amount per level of coverage.

Claims processing and payments for the dental claims are made through a third-party administrator. The City uses the information provided by the third-party administrator to aid in the determination of self-insurance liabilities. Amounts due in the future year on claims as of December 31, 2015 are recognized as a current liability in the statement of net position.

	Claims Premium Liability at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Claims and Premium Liability at End of Year
Fiscal Year 2015	\$ 8,919	\$ 46,317	\$ 46,544	\$ 8,692

**9. Retirement Commitments**

***General Employees Defined Contributions Plan***

Effective January 1, 1985, the City and its employees elected to adopt a defined contribution pension plan called the City of Evans Saving Plan (the "Plan"). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. All regular, full-time employees who have been employed at least one year are eligible to participate in the Plan.

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The City's contribution to the Plan is as follows:

Employee Contribution	Employer Contribution
0%	3%
1%	4%
2%	5%
3%	6%
4% or More	7%

Employee contributions vest immediately. Employees will be vested in employer contributions according to the following schedule:

1 year on plan	30% vested
2 years on plan	60% vested
3 years on plan	100% vested

The City's total payroll for the year ended December 31, 2015 was \$6,247,159. The City's contributions to the plan for the years ending December 31, 2015, 2014, and 2013 were \$308,898, \$267,824, and \$251,279, respectively.

***State of Colorado Fire and Police Pension Association - Defined Benefit Plan***

*Plan description.* The Plan is a cost-sharing multiple-employer defined benefit pension plan covering substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978 (New Hires), provided that they are not already covered by a statutorily exempt plan. As of August 1, 2003, the Plan may include clerical and other personnel from fire districts whose services are auxiliary to fire protection. The Plan became effective January 1, 1980 and as of December 31, 2014 has 212 participating employer fire and police departments.

Employers once had the option to elect to withdraw from the Plan, but a change in state statutes permitted no further withdrawals after January 1, 1988.

Colorado Revised Statutes Title 31, Article 31 grants the authority to establish and amend the benefit terms to the Fire & Police Pension Association of Colorado Board of Directors. The Fire & Police Pension Association of Colorado issues a publicly available financial report that can be obtained at [www.fppaco.org](http://www.fppaco.org).

*Benefits provided.* The annual normal retirement benefit is 2 percent of the average of the member's highest three years' base salary for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members currently covered under Social Security will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefits paid to retired members are evaluated and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index.

In addition, upon retirement a member may receive additional benefits credited to the member's "Separate Retirement Account" each year after January 1, 1988. These are attributable to contributions in excess of the actuarially determined pension cost and the allocation of the net Fire & Police Members' Benefit Investment Fund earnings and losses thereon. Members do not vest in amounts credited to their Separate Retirement Account until retirement, and the Plan may use such stabilization reserve amounts to reduce pension cost in

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the event such cost exceeds contributions. It was previously mentioned that reentry members have a higher contribution rate. As a result their Separate Retirement Account (SRA) has two components; the standard SRA and the reentry SRA. The component of a member's SRA attributable to the higher contribution rate is considered the reentry SRA. The reentry SRA cannot be used to subsidize the costs for the non-reentry members. Effective July 1, 2014, the standard Separate Retirement Account contribution rate for members of the Fire & Police Statewide Defined Benefit Plan was set at 0 percent. The reentry Separate Retirement Account contribution rate was set at 3.60 percent.

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

A member may elect to participate in the deferred retirement option plan (DROP) after reaching eligibility for normal retirement, early retirement, or vested retirement and age 55. A member can continue to work while participating in the DROP, but must terminate employment within 5 years of entry into DROP. The member's percentage of retirement benefit is determined at the time of entry into the DROP. The monthly payments that begin at entry into the DROP are accumulated in a DROP account until the member terminates service, at which time the DROP accumulated benefits can be paid as periodic installments, a lump sum, or if desired, a member may elect to convert the DROP to a lifetime monthly benefit with survivor benefits. While participating in the DROP, the member continues to make pension contributions that are credited to the DROP. Effective January 1, 2003, the member shall self-direct the investments of their DROP funds. The DROP balance invested with the asset custodian at December 31, 2014 was \$50,095,678. This amount was not included in the SWDB Plan Net Position.

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

Members of this Plan and their employers are contributing at the rate of 8 percent of base salary for a total contribution rate of 16 percent through 2014. In 2014, the members elected to increase the member contribution rate to the Plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of base salary. Employer contributions will remain at 8 percent resulting in a combined contribution rate of 20 percent in 2022.

Contributions from members and employers of plans re-entering the system are established by resolution and approved by the FPPA Board of Directors. The reentry group has a combined contribution rate of 20 percent of base salary through 2014. The City is contributing 8 percent of base salary and the employees are contributing 12 percent of base salary for the reentry group. Per the 2014 member election, the reentry group will also have their required member contribution rate increase 0.5 percent annually beginning in 2015 through 2022 for a total combined member and employer contribution rate of 24 percent.

The contribution rate for members and employers of affiliated social security employers is 4 percent of base salary for a total contribution rate of 8 percent effective January 1, 2007 through 2014. Per the 2014 member election, the affiliated social security group will also have their required member contribution rate increase 0.25 percent annually beginning in 2015 through 2022 to a total of 6 percent of base salary. Employer contributions will remain at 4 percent resulting in a combined contribution rate of 10 percent in 2022.

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Contributions to the Plan from the City were \$39,658 for the year ended December 31, 2015.

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

At December 31, 2015, the City reported an asset of (\$119,764) for its proportionate share of the net pension liability/(asset). The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability/(asset) was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating Departments, actuarially determined. At December 31, 2014, the City's proportion was 0.1061 percent, which was a decrease of 0.0018 percent from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the City recognized pension expense of \$11,427. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ 2,233
Net difference between projected and actual earnings on pension plan investments	7,554	-
Changes in proportion share of contributions	1,470	
City contributions subsequent to the measurement date	39,658	-
	\$ 48,682	\$ 2,233

\$39,658 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amortization
2016	\$ 1,809
2017	1,809
2018	1,809
2019	1,809
2020	(80)
Thereafter	(365)
	\$ 6,791

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*Actuarial assumptions.* The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.5 percent, compounded annually net of operating expenses, and including inflation
Projected salary increases	4.0 - 14.0 percent
Cost of Living Adjustment	0.0 percent
Inflation	3.0 percent

Mortality rates were based on the RP-2000 Combined Mortality Table with Blue Collar Adjustment projected with Scale AA, 40 percent multiplier for off-duty mortality. On-duty related mortality is assumed to be 0.00020 per year for all members.

The actuarial assumptions used in the January 1, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2007–December 31, 2011. As a result of the 2011 actuarial experience study, the main actuarial factor changes were:

- Reduced the inflation assumption from 3.5 percent to 3.0 percent.
- Reduced the normal investment return assumption from 8.0 percent to 7.5 percent.
- Revised the post-retirement mortality tables to reflect increased longevity.

Asset Class	Target Allocation	Long Term Expected Rate of Return
Global Equity	40%	8.9%
Equity Long/Short	10%	7.5%
Illiquid Alternatives	18%	10.5%
Fixed Income	15%	4.6%
Absolute Return	12%	6.5%
Managed Futures	4%	5.5%
Cash	1%	2.5%
<b>Total</b>	<b>100%</b>	

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plans target asset allocation as of December 31, 2014, are summarized in the above table.

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

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*Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate.* The following presents the City's proportionate share of the net pension liability/(asset) calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability/(Asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1.00% Decrease*	Current Discount Rate*	1.00% Increase*
City's proportionate share of the net pension liability/(asset)	\$112,916	\$(119,765)	\$(313,851)

\* The long-term rate of return used was 7.5 percent. The municipal bond rate used was 3.65 percent. The single discount rate for the plans was 7.50 percent.

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Fire & Police Pension Association of Colorado financial report.

**State of Colorado Fire and Police Pension Association - Statewide Hybrid Plan**

*Plan description.* The Plan is a cost-sharing multiple-employer defined benefit pension plan covering full-time firefighters and police officers from departments that elect coverage. The Plan may also cover clerical staff or other fire district personnel whose services are auxiliary to fire protection. The Plan is comprised of two components: Defined Benefit and Money Purchase. With the latter component, employees have the option of choosing among various mutual funds offered by an outside investment manager. As of December 31, 2014, the Plan has 34 participating employer departments.

Employers may not withdraw from the Plan once affiliated.

Colorado Revised Statutes, Title 31, Article 31 grants the authority to establish and amend the benefit terms to the Fire & Police Pension Association of Colorado Board of Directors. The Fire & Police Pension Association of Colorado issues a publicly available financial report that can be obtained at [www.fppaco.org](http://www.fppaco.org).

*Benefits provided.* The Plan document states that any member may retire from further service and become eligible for a normal retirement pension at any time after age 55, if the member has at least 25 years of service.

The annual normal pension of the Defined Benefit Component is 1.5 percent of the average of the member's highest three years' base salary for each year of credited service. Benefits paid to retired members of the Defined Benefit Component are evaluated and may be re-determined annually on October 1. The amount of any increase is based on the Board's discretion and can range from 0 to 3 percent.

A member is eligible for early retirement at age 50 or after of 30 years of service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, a member may elect to have all contributions, along with 5 percent as interest, returned as a lump sum distribution from the Defined Benefit Component. Alternatively, a member with at least five years of accredited service may leave contributions with the Defined Benefit Component of the Plan and remain eligible for a retirement pension at age 55 equal to 1.5 percent of the average of the member's highest three years' base salary for each year of credited service. In addition, upon termination, the vested account balance within the Money Purchase Component becomes available to the member.

A member may elect to participate in the deferred retirement option plan (DROP) after reaching eligibility for normal retirement, early retirement, or vested retirement and age 55. A member can continue to work

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while participating in the DROP, but must terminate employment within 5 years of entry into DROP. The member's percentage of retirement benefit is determined at the time of entry into the DROP. The monthly payments that begin at entry into the DROP are accumulated in a DROP account until the member terminates service, at which time the DROP accumulated benefits can be paid as periodic installments, a lump sum, or if desired, a member may elect to convert the DROP to a lifetime monthly benefit with survivor benefits. While participating in the DROP, the member continues to make pension contributions that are credited to the DROP. Effective January 1, 2003, the member shall self-direct the investments of their DROP funds. The DROP balance invested with the asset custodian at December 31, 2014 was \$310,148. This amount was not included in the SWH Plan Net Position.

*Contributions.* The Plan sets contribution rates at a level that enables all benefits to be fully funded at the retirement date of all members. The members of this Plan and their employers are currently each contributing at the rate determined by the individual employer, however, the rate for both employer and members must be at least 8 percent of the member's base salary. The amount allocated to the Defined Benefit Component is set annually by the Fire & Police Pension Association Board of Directors. Excess contributions fund the Money Purchase Component of the Plan. The Defined Benefit Component contribution rate from July 1, 2014 through June 30, 2015 is 12.5 percent. The Defined Benefit Component contribution rate from July 1, 2013 through June 30, 2014 was 12.6 percent.

Within the Money Purchase Component, members are always fully vested in their own contributions, as well as the earnings on those contributions. Vesting in the employer's contributions within the Money Purchase Component, and earnings on those contributions occurs according to the vesting schedule set by the plan document at 20 percent per year after the first year of service to be 100 percent vested after 5 years of service. Unvested Department contributions and earnings thereon are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. Any administrative expenses not covered by forfeitures are charged directly to member accounts.

A member may elect to make voluntary after-tax contributions to the Money Purchase Component of the Plan.

Employer and member contributions are invested in funds at the discretion of members.

Contributions to the Plan from the City were \$116,826 for the year ended December 31, 2015.

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

At December 31, 2015, the City reported an asset of \$1,104,158 for its proportionate share of the net pension liability/(asset). The net pension liability/(asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability/(asset) was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating Departments, actuarially determined. At December 31, 2014, the City's proportion was 8.5208 percent, which was a decrease of .7894 from its proportion measured as of December 31, 2013.

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For the year ended December 31, 2015, the City recognized pension expense of \$93,830. At December 31, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,939	
Net difference between projected and actual earnings on pension plan investments	31,817	-
Changes in proportionate share of contributions	-	72,123
City contributions subsequent to the measurement date	116,826	-
	\$ 164,582	\$ 72,123

\$116,826 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amortization
2016	\$ 1,410
2017	1,410
2018	1,410
2019	1,410
2020	(6,544)
Thereafter	(23,463)
	\$ (24,367)

*Actuarial assumptions.* The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	7.5 percent, compounded annually net of operating expenses, and including inflation
Projected salary increases	4.0 - 14.0 percent
Cost of Living Adjustment	0.0 percent
Inflation	3.0 percent

Mortality rates were based on the RP-2000 Combined Mortality Table with Blue Collar Adjustment projected with Scale AA, 40 percent multiplier for off-duty mortality. On-duty related mortality is assumed to be 0.00020 per year for all members.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

The actuarial assumptions used in the January 1, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2007–December 31, 2011. As a result of the 2011 actuarial experience study, the main actuarial factor changes were:

- Reduced the inflation assumption from 3.5 percent to 3.0 percent.
- Reduced the normal investment return assumption from 8.0 percent to 7.5 percent.
- Revised the post-retirement mortality tables to reflect increased longevity.

Asset Class	Target Allocation	Long Term Expected Rate of Return
Global Equity	40%	8.9%
Equity Long/Short	10%	7.5%
Illiquid Alternatives	18%	10.5%
Fixed Income	15%	4.6%
Absolute Return	12%	6.5%
Managed Futures	4%	5.5%
Cash	1%	2.5%
<b>Total</b>	<b>100%</b>	

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plans target asset allocation as of December 31, 2014, are summarized in the above table.

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

*Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate.* The following presents the City’s proportionate share of the net pension liability/(asset) calculated using the discount rate of 7.50 percent, as well as what the City’s proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentagepoint lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1.00% Decrease*	Current Discount Rate*	1.00% Increase*
City’s proportionate share of the net pension liability/(asset)	(\$779,707)	(\$1,104,158)	(\$1,392,524)

\* The long-term rate of return used was 7.50 percent. The municipal bond rate used was 3.65 percent. The single discount rate for the plans was 7.50 percent.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Fire & Police Pension Association of Colorado financial report.

**Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is administered by the International City Managers Association Retirement Corporation. The plan is available to the City Manager and Directors. The plan allows its participants to defer a portion of their current salary to all future years. Participation in the plan is optional. The deferred compensation is not available to the participants until termination, retirement, death, or an unforeseeable emergency occurs. The plan assets are held in trust for the benefit of the employee and therefore not reflected on the financial statements of the City. The City contributes 3% of the City Manager's gross income and also matches the City Manager's contributions up to a maximum of 4% into the plan. The City's contributions to the plan for the years ending December 31, 2015, 2014, and 2013 were \$4,172, \$3,867, and \$3,728, respectively.

**10. Rate Maintenance**

The 1998 Colorado Water Resources and Power Development Authority loan agreements (Wastewater Fund and Water Funds) require that net revenues, as defined, shall represent a sum equal to 110% of the amount necessary to pay, when due, the principal and interest on the loan. The following table shows these calculations and that the City is in compliance with these requirements.

**Wastewater Fund**

2015 Gross revenues	\$ 2,545,993
2015 Operation and maintenance expense	669,824
Net revenues as defined in 1998	
CWRPDA loan agreement	1,876,169
110% of 1998 loan debt service	(117,753)
Amount 2015 net revenue exceeded the 1998 loan requirements	\$ 1,758,416

**Water Fund**

2015 Gross revenues	\$ 5,267,612
2015 Operation and maintenance expense	3,010,462
Net revenues as defined in 2013	
CWRPDA loan agreement	2,257,150
110% of 2013 loan debt service	(172,237)
Amount 2015 net revenue exceeded the 2013 loan requirements	\$ 2,084,913

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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## **11. Commitments and Contingencies**

### ***TABOR Reserves***

In November 1992, Colorado voters passed the TABOR Amendment (the “Amendment”) to the State Constitution which limits state and local government tax powers and imposes spending limitations. Fiscal year 1993 provides the basis for limits in future years to which may be applied allowable increases for inflation and local growth. Revenue received in excess of the limitations may be required to be refunded unless the City’s electorates vote to retain the revenue.

On April 5, 1994, the voting citizens of the City of Evans authorized the City (retroactive to January 1, 1993) to collect, retain, and expend all revenues, notwithstanding any state restrictions of fiscal year spending. This effectively removed all revenue and spending limits imposed by the Amendment. The City did not increase or incur any new tax or bonded debt in 2015.

The City’s Home Rule Charter provision requires an Emergency Contingency Reserve Fund, reported in the General Fund in 2014, that shall maintain a balance equal to 5% of the budgeted General Fund revenues, until such fund is equal in amount to 25% of the prior year’s General Fund expenditures. In 2015, 5% of budgeted revenues were \$2,877,226 less than 25% of the prior year’s General Fund expenditures. In the November 2012 election, the citizens of Evans approved a ballot initiative to provide for a ceiling of \$1 million in the Emergency Contingency Fund, allowing any amount exceeding this amount to be transferred to the General Fund. This ceiling was effective starting January 1, 2013.

### ***Litigation***

At times, the City may be subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of business. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the City.

### ***Grants***

The City participated in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent the City has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at December 31, 2015, may be impaired. In the opinion of the City, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

## **12. Related Party Transactions**

The City has entered into an intergovernmental agreement (“IGA”) with the Evans Fire Protection District (the “District”) to provide financial support to the District until the District received sufficient revenue to support its operations. In order to provide for the funding of District operations as required in the IGA, the City paid the District \$471,358 in 2015.

**City of Evans**  
**Notes to Financial Statements**  
**December 31, 2015**

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**13. Riverside Library and Cultural Center**

The City has entered into an IGA with the High Plains Public Library District (“HPLD”) for the acquisition of property and construction of shared facilities for public, municipal and/or commercial purposes. This project is known as the Riverside Library and Cultural Center. In accordance with this IGA, the City will provide real property on which the project is to be constructed and the City and HPLD will share the construction costs based on the number of square feet of the project to be owned by each party. An ownership agreement was also entered into relating to the Center; under the agreement the City will own 40% of the Center and the HPLD will own the remaining 60%. The Center was completed in 2015.

**14. Subsequent Events**

The City has evaluated subsequent events through March 3, 2016 the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure.

**Required Supplementary Information**

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**City of Evans**  
**Schedule of Revenues, Expenditures and Changes in Fund**  
**Balances (Budget and Actual) - General Fund**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 8,457,666	\$ 9,165,996	\$ 10,522,915	\$ 1,356,919
Licenses and permits	795,402	795,402	973,894	178,492
Intergovernmental	1,202,107	1,202,107	1,302,560	100,453
Grants and contributions				
Grants - flood	234,581	161,581	161,581	-
Other	47,333	907,746	707,588	(200,158)
Charges for services	323,210	323,210	430,984	107,774
Fines and forfeitures	409,130	409,130	529,565	120,435
Earnings on investments	35,535	35,535	34,786	(749)
Miscellaneous	216,750	321,677	397,058	75,381
<b>Total revenues</b>	<b>11,721,714</b>	<b>13,322,384</b>	<b>15,060,931</b>	<b>1,738,547</b>
<b>Expenditures</b>				
General government	3,148,224	3,495,328	3,377,211	118,117
Public safety	4,297,340	4,423,113	4,053,502	369,611
Public works	1,566,064	1,576,064	1,518,372	57,692
Culture, parks and recreation	1,455,295	1,641,695	1,192,657	449,038
Community development	688,729	1,219,670	945,853	273,817
Flood recovery	351,270	371,742	361,561	10,181
Debt service	289,170	289,170	289,169	1
Capital outlay	910,568	2,955,823	1,501,738	1,454,085
<b>Total expenditures</b>	<b>12,706,660</b>	<b>15,972,605</b>	<b>13,240,063</b>	<b>2,732,542</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(984,946)</b>	<b>(2,650,221)</b>	<b>1,820,868</b>	<b>4,471,089</b>
<b>Other financing sources (uses)</b>				
Proceeds from the sale of capital assets	-	-	44,697	44,697
Transfers out	(820,828)	(1,520,429)	(1,205,248)	315,181
Transfers in	1,382,808	1,382,808	1,301,763	(81,045)
<b>Total other financing sources (uses)</b>	<b>561,980</b>	<b>(137,621)</b>	<b>141,212</b>	<b>278,833</b>
<b>Net change in fund balance</b>	<b>\$ (422,966)</b>	<b>\$ (2,787,842)</b>	<b>1,962,080</b>	<b>\$ 4,749,922</b>
<b>Fund balance at beginning of year</b>			<b>9,267,648</b>	
<b>Fund balance at end of year</b>			<b>\$ 11,229,728</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Schedule of Revenues, Expenditures and Changes in Fund**  
**Balances (Budget and Actual) - Evans Redevelopment Agency**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Miscellaneous revenue	\$ 230,000	\$ 230,000	\$ 190,998	\$ (39,002)
Total revenues	230,000	230,000	190,998	(39,002)
<b>Expenditures</b>				
Community development	408,710	408,710	153,601	255,109
Total expenditures	408,710	408,710	153,601	255,109
<b>Other financing sources</b>				
Transfers in	408,710	408,710	4,319	(404,391)
Total other financing sources	408,710	408,710	4,319	(404,391)
<b>Net change in fund balance</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>41,716</b>	<b>\$ (188,284)</b>
Fund balance at beginning of year			103,919	
Fund balance at end of year			<u>\$ 145,635</u>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Schedule of the City's Proportionate Share of the Net Pension Liability/(Asset)**

**Last Ten Years**

	2015	2014
<b>FPPA - Defined Benefit Plan</b>		
City's proportion of the net pension liability/(asset)	\$ (119,765)	\$ (135,044)
City's proportionate share of the net pension liability/(asset)	0.1061%	0.1079%
City's covered-employee payroll	\$ 477,223	\$ 468,957
City's proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	25.10%	28.80%
Plan fiduciary net position as a percentage of the total pension	140.60%	139.00%
<b>FPPA - Statewide Hybrid Plan</b>		
City's proportion of the net pension liability/(asset)	\$ (1,104,158)	\$ (984,359)
City's proportionate share of the net pension liability/(asset)	9.3102%	8.5208%
City's covered-employee payroll	\$ 1,440,307	\$ 1,377,915
City's proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	76.66%	71.44%
Plan fiduciary net position as a percentage of the total pension	106.80%	105.80%

\* The amounts presented for each fiscal year were determined as of 12/31 of the prior year.

Information for the prior eight years was not available to report.

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Schedule of City Contributions**

**Last Ten Years**

	2015	2014	2013	2012
<b>FPPA - Defined Benefit Plan</b>				
Contractually Required Contribution	\$ 39,658	\$ 38,178	\$ 37,505	\$ 39,704
Contributions in Relation to the Contractually Required Contribution	39,658	38,178	37,505	39,704
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 495,725	\$ 477,223	\$ 468,957	\$ 496,295
Contributions as a Percentage of Covered Employee Payroll	8.00%	8.00%	8.00%	8.00%
<b>FPPA - Statewide Hybrid Plan</b>				
Contractually Required Contribution	\$ 116,826	\$ 115,244	\$ 110,233	\$ 113,879
Contributions in Relation to the Contractually Required Contribution	\$ 116,826	\$ 115,244	\$ 110,233	\$ 113,879
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 1,460,325	\$ 1,440,307	\$ 1,377,915	\$ 1,423,471
Contributions as a Percentage of Covered Employee Payroll	8.00%	8.00%	8.00%	8.00%

**Notes to Schedule**

*Changes in plan provisions.* The plan provisions have not changed since the prior valuation. The member contribution rate will increase in 2015 as a result of the member election.

*Benefit Adjustments.* Benefits to members and beneficiaries may be increased annually on October 1. The amount is based on the Fire & Police Pension Association Board of Directors discretion and can range from 0 percent to 3 percent. Benefit adjustment may begin once the retired member has been receiving retirement benefits for at least 12 calendar months prior to October 1.

*Changes of assumptions.* Beginning in the January 1, 2104 actuarial valuation, the married assumption for active members was increased from 80 percent to 85 percent to reflect the passage of the Colorado Civil Union Act.

2011	2010	2009	2008	2007	2006
\$ 42,056	\$ 43,786	\$ 42,880	\$ 38,398	\$ 40,916	\$ 43,287
42,056	43,786	42,880	38,398		43,287
\$ -	\$ -	\$ -	\$ -	\$ 40,916	\$ -
\$ 525,705	\$ 547,323	\$ 536,004	\$ 479,977	\$ 511,449	\$ 541,089
8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
\$ 108,077	\$ 115,055	\$ 100,680	\$ 93,806	\$ 85,389	\$ 77,631
\$ 108,077	\$ 115,055	\$ 100,680	\$ 93,806	\$ 85,389	\$ 77,631
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,350,963	\$ 1,438,185	\$ 1,258,500	\$ 1,172,572	\$ 1,067,366	\$ 970,386
8.00%	8.00%	8.00%	8.00%	8.00%	8.00%

*See accompanying Independent Auditor's Report.*

**Other Supplementary Information**  
**Combining and Individual Nonmajor Fund Statements and Schedules**

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**City of Evans**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2015**

	Parks Impact	Conservation Trust	Fire Impact	Refuse Collection
<b>Assets</b>				
Equity in pooled cash, cash equivalents, and investments	\$ 1,718,232	\$ 660,508	\$ 315,886	\$ 400,509
Receivables	-	-	-	65,093
<b>Total assets</b>	<b>\$ 1,718,232</b>	<b>\$ 660,508</b>	<b>\$ 315,886</b>	<b>\$ 465,602</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 194,994	\$ -	\$ 45,328
Other liabilities	106,000	-	-	-
Unearned revenue	-	-	-	800
<b>Total liabilities</b>	<b>106,000</b>	<b>194,994</b>	<b>-</b>	<b>46,128</b>
<b>Fund Balances</b>				
Restricted	-	465,514	-	-
Committed	-	-	-	-
Assigned	1,612,232	-	315,886	419,474
<b>Total fund balances</b>	<b>1,612,232</b>	<b>465,514</b>	<b>315,886</b>	<b>419,474</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,718,232</b>	<b>\$ 660,508</b>	<b>\$ 315,886</b>	<b>\$ 465,602</b>

Street Impact	Parks Construction	Cemetery Perpetual Care	Total
\$ 1,200,020	\$ 1,136,458	\$ 92,753	\$ 5,524,366
-	5,599	-	70,692
\$ 1,200,020	\$ 1,142,057	\$ 92,753	\$ 5,595,058
\$ 8,325	\$ 25,573	\$ -	\$ 274,220
-	-	-	106,000
-	-	-	800
8,325	25,573	-	381,020
-	-	-	465,514
40,795	-	-	40,795
1,150,900	1,116,484	92,753	4,707,729
1,191,695	1,116,484	92,753	5,214,038
\$ 1,200,020	\$ 1,142,057	\$ 92,753	\$ 5,595,058

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2014**

	Parks Impact	Conservation Trust	Fire Impact	Refuse Collection
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 187,687	\$ -	\$ -
Licenses and permits	-	-	-	1,200
Grants and contributions				
Grants - flood	-	-	-	6,144
Charges for services	-	-	-	661,282
Earnings on investments	5,624	2,095	1,036	1,550
Assessments	239,408	-	43,172	-
Miscellaneous	-	-	-	1,575
<b>Total revenues</b>	<b>245,032</b>	<b>189,782</b>	<b>44,208</b>	<b>671,751</b>
<b>Expenditures</b>				
Public works	-	-	-	588,907
Flood recovery	-	-	-	-
Capital outlay	-	237,874	-	-
<b>Total expenditures</b>	<b>-</b>	<b>237,874</b>	<b>-</b>	<b>588,907</b>
<b>Excess of revenues over expenditures</b>	<b>245,032</b>	<b>(48,092)</b>	<b>44,208</b>	<b>82,844</b>
<b>Other financing uses</b>				
Transfers out	-	-	-	(32,941)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32,941)</b>
<b>Net changes in fund balances</b>	<b>245,032</b>	<b>(48,092)</b>	<b>44,208</b>	<b>49,903</b>
<b>Fund balance at beginning of year</b>	<b>1,367,200</b>	<b>513,606</b>	<b>271,678</b>	<b>369,571</b>
<b>Fund balance at end of year</b>	<b>\$ 1,612,232</b>	<b>\$ 465,514</b>	<b>\$ 315,886</b>	<b>\$ 419,474</b>

Street Impact	Parks Construction	Cemetery Perpetual Care	Total
\$ -	\$ -	\$ -	\$ 187,687
-	-	-	1,200
-	176,246	-	182,390
-	-	-	661,282
4,206	567	333	15,411
97,798	-	4,185	384,563
-	-	-	1,575
102,004	176,813	4,518	1,434,108
-	-	-	588,907
-	50,559	-	50,559
22,376	157,775	-	418,025
22,376	208,334	-	1,057,491
79,628	(31,521)	4,518	376,617
-	-	-	(32,941)
-	-	-	(32,941)
79,628	(31,521)	4,518	343,676
1,112,067	1,148,005	88,235	4,870,362
\$ 1,191,695	\$ 1,116,484	\$ 92,753	\$ 5,214,038

*See accompanying Independent Auditor's Report.*

**Budgetary Comparison Schedules**  
**Special Revenue Funds**

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**City of Evans**  
**Parks Impact Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Assessments				
Impact fees	\$ -	\$ -	\$ 239,408	\$ 239,408
Earnings on investments	1,015	1,015	5,624	4,609
<b>Total revenues</b>	<b>1,015</b>	<b>1,015</b>	<b>245,032</b>	<b>244,017</b>
<b>Expenditures</b>				
Capital outlay	110,000	310,000	-	310,000
<b>Total expenditures</b>	<b>110,000</b>	<b>310,000</b>	<b>-</b>	<b>310,000</b>
<b>Net change in fund balance</b>	<b>\$ (108,985)</b>	<b>\$ (308,985)</b>	<b>245,032</b>	<b>\$ 554,017</b>
<b>Fund balance at beginning of year</b>			<u>1,367,200</u>	
<b>Fund balance at end of year</b>			<u>\$ 1,612,232</u>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Conservation Trust Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental				
State shared revenue	\$ 186,000	\$ 186,000	\$ 187,687	\$ 1,687
Earnings on investments	7,619	7,619	2,095	(5,524)
<b>Total revenues</b>	<b>193,619</b>	<b>193,619</b>	<b>189,782</b>	<b>(3,837)</b>
<b>Expenditures</b>				
Capital outlay	627,000	627,000	237,874	389,126
<b>Total expenditures</b>	<b>627,000</b>	<b>627,000</b>	<b>237,874</b>	<b>389,126</b>
<b>Net change in fund balance</b>	<b>\$ (433,381)</b>	<b>\$ (433,381)</b>	<b>(48,092)</b>	<b>\$ 385,289</b>
<b>Fund balance at beginning of year</b>			513,606	
<b>Fund balance at end of year</b>			<b>\$ 465,514</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Fire Impact Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Assessments				
Impact fees	\$ -	\$ -	\$ 43,172	\$ 43,172
Earnings on investments	2,370	2,370	1,036	(1,334)
<b>Total revenues</b>	<b>2,370</b>	<b>2,370</b>	<b>44,208</b>	<b>41,838</b>
<b>Net change in fund balance</b>	<b>\$ 2,370</b>	<b>\$ 2,370</b>	<b>44,208</b>	<b>\$ 41,838</b>
<b>Fund balance at beginning of year</b>			<b>271,678</b>	
<b>Fund balance at end of year</b>			<b>\$ 315,886</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Refuse Collection Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and permits				
Trash haulers' license	\$ 800	\$ 800	\$ 1,200	\$ 400
Charges for services				
Refuse collection charges	654,240	654,240	661,282	7,042
Grants and contributions:				
Grants - flood	-	-	6,144	6,144
Earnings on investments	3,789	3,789	1,550	(2,239)
Miscellaneous	-	-	1,575	1,575
<b>Total revenues</b>	<b>658,829</b>	<b>658,829</b>	<b>671,751</b>	<b>12,922</b>
<b>Expenditures</b>				
Public works				
Sanitation	607,959	607,959	588,907	19,052
<b>Total expenditures</b>	<b>607,959</b>	<b>607,959</b>	<b>588,907</b>	<b>19,052</b>
<b>Excess of revenues over expenditures</b>	<b>50,870</b>	<b>50,870</b>	<b>82,844</b>	<b>31,974</b>
<b>Other financing uses</b>				
Transfers out	(32,941)	(32,941)	(32,941)	-
<b>Total other financing uses</b>	<b>(32,941)</b>	<b>(32,941)</b>	<b>(32,941)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 17,929</b>	<b>\$ 17,929</b>	<b>49,903</b>	<b>\$ 31,974</b>
<b>Fund balance at beginning of year</b>			<b>369,571</b>	
<b>Fund balance at end of year</b>			<b>\$ 419,474</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Street Impact Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Assessments				
Impact fees	\$ -	\$ -	\$ 97,798	\$ 97,798
Grants and contributions				
Other	-	462,599	-	(462,599)
Earnings on investments	4,672	4,672	4,206	(466)
<b>Total revenues</b>	<b>4,672</b>	<b>467,271</b>	<b>102,004</b>	<b>(365,267)</b>
<b>Expenditures</b>				
Capital outlay	400,000	1,279,000	22,376	1,256,624
<b>Total expenditures</b>	<b>400,000</b>	<b>1,279,000</b>	<b>22,376</b>	<b>1,256,624</b>
<b>Net change in fund balance</b>	<b>\$ (395,328)</b>	<b>\$ (811,729)</b>	<b>79,628</b>	<b>\$ 891,357</b>
<b>Fund balance at beginning of year</b>			<u>1,112,067</u>	
<b>Fund balance at end of year</b>			<u>\$ 1,191,695</u>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Cemetery Perpetual Care Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Assessments				
Perpetual care fees	\$ 2,700	\$ 2,700	\$ 4,185	\$ 1,485
Earnings on investments	-	-	333	333
<b>Total revenues</b>	<b>2,700</b>	<b>2,700</b>	<b>4,518</b>	<b>1,818</b>
<b>Expenditures</b>				
Capital outlay	-	75,000	-	75,000
<b>Total expenditures</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>
<b>Net change in fund balance</b>	<b>\$ 2,700</b>	<b>\$ (72,300)</b>	<b>4,518</b>	<b>\$ 76,818</b>
<b>Fund balance at beginning of year</b>			<u>88,235</u>	
<b>Fund balance at end of year</b>			<u>\$ 92,753</u>	

*See accompanying Independent Auditor's Report.*

**Budgetary Comparison Schedules**  
**Capital Projects Funds**

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**City of Evans**  
**Parks Construction Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Grants and contributions				
Grants - flood	\$ 4,375,000	\$ 540,250	176,246	\$ (364,004)
Earnings on investments	-	-	567	567
<b>Total revenues</b>	<b>4,375,000</b>	<b>540,250</b>	<b>176,813</b>	<b>(363,437)</b>
<b>Expenditures</b>				
Flood recovery	5,369,332	35,000	50,559	(15,559)
Capital outlay	-	524,000	157,775	366,225
<b>Total expenditures</b>	<b>5,369,332</b>	<b>559,000</b>	<b>208,334</b>	<b>350,666</b>
<b>Net change in fund balance</b>	<b>\$ (994,332)</b>	<b>\$ (18,750)</b>	<b>(31,521)</b>	<b>\$ (12,771)</b>
<b>Fund balance at beginning of year</b>			<u>1,148,005</u>	
<b>Fund balance at end of year</b>			<u>\$ 1,116,484</u>	

*See accompanying Independent Auditor's Report.*

**Budgetary Comparison Schedules**  
**Enterprise Funds**

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**City of Evans**  
**Water Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues</b>				
Water sales	\$ 4,383,809	\$ 4,383,809	\$ 4,648,318	\$ 264,509
Non-potable water sales	120,000	120,000	143,895	23,895
Other sales	13,000	13,000	14,629	1,629
Water meters	6,000	6,000	29,081	23,081
<b>Total operating revenues</b>	<b>4,522,809</b>	<b>4,522,809</b>	<b>4,835,923</b>	<b>313,114</b>
<b>Operating expenses</b>				
Water supply and administrative	3,322,969	3,345,969	3,010,462	335,507
Principal paid	155,447	155,447	156,579	(1,132)
Capital outlay	435,000	1,435,720	1,107,834	327,886
<b>Total operating expenses</b>	<b>3,913,416</b>	<b>4,937,136</b>	<b>4,274,875</b>	<b>662,261</b>
<b>Operating income (loss)</b>	<b>609,393</b>	<b>(414,327)</b>	<b>561,048</b>	<b>975,375</b>
<b>Other revenues (expenses)</b>				
Earnings on investments	7,760	7,760	3,630	(4,130)
Grants and contributions - flood	-	99,655	35,628	(64,027)
Plant investment fees and cash in lieu of fees	325,523	325,523	428,059	102,536
Lease purchase proceeds	-	748,000	794,974	46,974
Gain on sale of capital assets	-	-	8,502	8,502
Transfers to other funds	(723,106)	(723,106)	(689,664)	33,442
Interest expense	(17,390)	(17,390)	-	17,390
<b>Total other revenues (expenses)</b>	<b>(407,213)</b>	<b>440,442</b>	<b>581,129</b>	<b>140,687</b>
<b>Change in net position - budgetary basis</b>	<b>\$ 202,180</b>	<b>\$ 26,115</b>	<b>1,142,177</b>	<b>\$ 1,116,062</b>
<b>Reconciliation to GAAP basis</b>				
Depreciation			(710,749)	
Capital outlay			1,107,834	
Principal paid			156,579	
Lease purchase proceeds			(794,974)	
<b>Change in net position - GAAP basis</b>			<b>900,867</b>	
<b>Net position at beginning of year</b>			<b>50,628,482</b>	
<b>Net position at end of year</b>			<b>\$ 51,529,349</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Wastewater Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues</b>				
Sewer sales	\$ 2,160,112	\$ 2,210,112	\$ 2,259,684	\$ 49,572
<b>Total operating revenues</b>	<b>2,160,112</b>	<b>2,210,112</b>	<b>2,259,684</b>	<b>49,572</b>
<b>Operating expenses</b>				
Wastewater and administration	841,514	856,515	669,824	186,691
Flood recovery	849,255	1,668,918	951,722	717,196
Principal paid	90,088	90,088	90,088	-
Capital outlay	780,284	1,288,400	1,929,756	(641,356)
<b>Total operating expenses</b>	<b>2,561,141</b>	<b>3,903,921</b>	<b>3,641,390</b>	<b>262,531</b>
<b>Operating income (loss)</b>	<b>(401,029)</b>	<b>(1,693,809)</b>	<b>(1,381,706)</b>	<b>312,103</b>
<b>Other revenues (expenses)</b>				
Earnings on investments	5,213	10,932	3,130	(7,802)
Grants and contributions				
Evans 2013 flood	1,583,076	1,657,269	1,125,066	(532,203)
Other	50,000	1,127,043	422,456	(704,587)
Plant investment fees and cash in lieu of fees	50,000	50,000	281,907	231,907
Other nonoperating revenue	5,719	-	1,272	1,272
Transfers to other funds	(468,515)	(468,515)	(441,930)	26,585
Interest expense	(16,960)	(16,960)	(16,960)	-
<b>Total other revenue (expense)</b>	<b>1,208,533</b>	<b>2,359,769</b>	<b>1,374,941</b>	<b>(984,828)</b>
<b>Change in net position - budgetary basis</b>	<b>\$ 807,504</b>	<b>\$ 665,960</b>	<b>(6,765)</b>	<b>\$ (672,725)</b>
<b>Reconciliation to GAAP basis</b>				
Depreciation expense			(441,213)	
Principal paid			90,088	
Capital outlay			1,929,756	
<b>Change in net position - GAAP basis</b>			<b>1,571,866</b>	
<b>Net position at beginning of year</b>			<b>9,764,590</b>	
<b>Net position at end of year</b>			<b>\$ 11,336,456</b>	

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Storm Drainage Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Operating revenues</b>				
Storm drainage sales	\$ 463,655	\$ 463,655	\$ 492,499	\$ 28,844
<b>Total operating revenues</b>	463,655	463,655	492,499	28,844
<b>Operating expenses</b>				
Storm drainage and administration	27,645	27,645	98,393	(70,748)
Flood recovery	-	9,000	-	9,000
Capital outlay	225,000	1,569,959	1,019,398	550,561
<b>Total operating expenses</b>	252,645	1,606,604	1,117,791	488,813
<b>Operating income (loss)</b>	211,010	(1,142,949)	(625,292)	517,657
<b>Other revenues (expenses)</b>				
Plant investment fees	20,000	20,000	35,189	15,189
Grants and contributions - flood	-	272,875	59,844	(213,031)
Earnings on investments	1,347	1,347	1,229	(118)
Transfers to other funds	(158,247)	(158,247)	(135,757)	22,490
<b>Total other revenue (expense)</b>	(136,900)	135,975	(39,495)	(175,470)
<b>Change in net position - budgetary basis</b>	\$ 74,110	\$ (1,006,974)	(664,787)	\$ 342,187
<b>Reconciliation to GAAP basis</b>				
Depreciation			(263,676)	
Capital outlay			1,019,398	
<b>Change in net position - GAAP basis</b>			90,935	
<b>Net position at beginning of year</b>			9,142,036	
<b>Net position at end of year</b>			\$ 9,232,971	

*See accompanying Independent Auditor's Report.*

**Budgetary Comparison Schedule**  
**Fiduciary Fund**

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**City of Evans**  
**Cemetery Endowment Fund**  
**Budgetary Comparison Schedule**  
**Year Ended December 31, 2015**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Earnings on investments	\$ 6,000	\$ 6,000	\$ 1,471	\$ (4,529)
<b>Expenses</b>				
Transfers out	(6,000)	(6,000)	(1,471)	4,529
Total expenses	(6,000)	(6,000)	(1,471)	4,529
<b>Net change in net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Net position at beginning of year			49,467	
Net position at end of year			<u>\$ 49,467</u>	

*See accompanying Independent Auditor's Report.*

**State Compliance Section**

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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:  
Evans, CO  
YEAR ENDING :  
December 2015

This Information From The Records Of City of Evans, CO  
Prepared By: Finance Dept Chris Cooke  
Phone: 970-475-1107

**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**

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	1,026,705
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	894,330
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	11,801
2. General fund appropriations	2,487,370	b. Snow and ice removal	10,326
3. Other local imposts (from page 2)	123,059	c. Other	
4. Miscellaneous local receipts (from page 2)	421,925	d. Total (a. through c.)	22,127
5. Transfers from toll facilities		4. General administration & miscellaneous	534,520
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	259,162
a. Bonds - Original Issues		6. Total (1 through 5)	2,736,844
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	3,032,354	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government (from page 2)</b>		2. Notes:	
	611,315	a. Interest	
<b>D. Receipts from Federal Government (from page 2)</b>		b. Redemption	
	118,648	c. Total (a. + b.)	0
<b>E. Total receipts (A.7 + B + C + D)</b>		3. Total (1.c + 2.c)	0
	3,762,318	<b>C. Payments to State for highways</b>	
		<b>D. Payments to toll facilities</b>	
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	
			2,736,844

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				0
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	2,646,756	3,762,318	2,736,844	3,672,231	(0)

Notes and Comments:

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2015

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

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments		a. Interest on investments	9,514
b. Other local imposts:		b. Traffic Fines & Penalties	313,952
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees	97,798	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	25,260	g. Other Misc. Weld Cty Rd & Bridge	98,459
6. Total (1. through 5.)	123,059	h. Other	
c. Total (a. + b.)	123,059	i. Total (a. through h.)	421,925
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	552,659	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	33,276
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	58,656	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	85,372
f. Total (a. through e.)	58,656	g. Total (a. through f.)	118,648
4. Total (1. + 2. + 3.f)	611,315	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)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs			0
b. Engineering Costs		223,748	223,748
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements		328,061	328,061
(3). System Preservation		441,706	441,706
(4). System Enhancement & Operation		33,190	33,190
(5). Total Construction (1) + (2) + (3) + (4)	0	802,957	802,957
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,026,705	1,026,705
			(Carry forward to page 1)

Notes and Comments:

**Supplemental Section**

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## Independent Auditor's 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*

Honorable Mayor and Members of the City Council  
City of Evans, 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 City of Evans, Colorado (the "City"), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated May 3, 2016.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether City'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*.

### **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.

Greeley, Colorado  
May 3, 2016

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## Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and Members of the City Council  
City of Evans, Colorado

### Report on Compliance for Each Major Federal Program

We have audited the City of Evans, Colorado's (the "City") 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 City's major federal programs for the year ended December 31, 2015. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for each of the City'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 the 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 City'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 City's compliance.

### *Opinion on Each Major Federal Program*

In our opinion, the city 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.

## ***Report on Internal Control over Compliance***

Management of the City 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 City'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 City'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.

Greeley, Colorado  
May 3, 2016

**City of Evans**  
**Schedule of Findings and Questioned Costs**  
**December 31, 2015**

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**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified?      \_\_\_\_\_ yes        X   none reported
- Noncompliance material to financial statements noted?      \_\_\_\_\_ yes        X   no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?      \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified?      \_\_\_\_\_ yes        X   none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes        X   no

Identification of major programs:

CFDA/Contract Number

97.036

Name of Federal Program or Cluster

Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        X   no

**City of Evans, Colorado**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended December 31, 2015**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	2014 Federal Expenditures
<b>Department of Agriculture</b>			
Direct Program:			
Emergency Watershed Protection Program	10.923		\$ 1,695
<b>Total Department of Agriculture</b>			<b>1,695</b>
<b>Department of Housing and Urban Development</b>			
Direct Program:			
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants	14.269		199,932
<b>Total Department of Housing and Urban Development</b>			<b>199,932</b>
<b>Department of the Interior</b>			
Passed through Colorado Department of Local Affairs Distribution of Receipts to State and Local Governments			
	15.227		302,685
<b>Total Department of Agriculture</b>			<b>302,685</b>
<b>Department of Transportation</b>			
Passed through Colorado Department of Transportation Highway Planning and Construction			
	20.205	14 HA4 64604	60,381
<b>Total Department of Transportation</b>			<b>60,381</b>
<b>Environmental Protection Agency</b>			
Passed through Colorado Water Resources & Power Development Authority Capitalization Grants for Drinking Water State Revolving Funds			
	66.468	D13F039	546,525
<b>Total Environmental Protection Agency</b>			<b>546,525</b>
<b>Department of Homeland Security</b>			
Passed through Colorado Department of Public Safety:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-08-CO- 4145-PW	951,187
Hazard Mitigaion Grant	97.039	[REDACTED]	199,011
Emergency Management Performance Grants	97.042	2015 EMPG/LEMS 15-EM-16-87	17,985
<b>Total Department of Homeland Security</b>			<b>1,168,183</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,279,401</b>

*See accompanying Independent Auditor's Report.*

**City of Evans**  
**Notes to Schedule of Expenditures of Federal Awards**  
**December 31, 2015**

---

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Evans, Colorado (the "City") 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 City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 - *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allocable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**3. Subrecipients**

There were no subrecipients of federal awards during the year ended December 31, 2015.

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# COUNCIL COMMUNICATION

---

**DATE:** May 17, 2016

**AGENDA ITEM:** 7.A

**SUBJECT:** Resolution No. 23-2016 – Authorization to Acquire Right-of-Way and Easements associated with the 65<sup>th</sup> Avenue Roadway Improvements through negotiation

**PRESENTED BY:** Dawn Anderson, City Engineer

---

## AGENDA ITEM DESCRIPTION:

On December 15, 2015 the City Council entered into an Intergovernmental Agreement with the Colorado Department of Transportation (CDOT) for the purpose of moving forward with a grant to widen 65<sup>th</sup> Avenue between 37<sup>th</sup> Street and the US Highway 34 Bypass.

By entering into this agreement, the City of Evans is able to use a firm designated by the City Manager to negotiate needed right-of-way and easements in order to acquire property needed to complete the widening project. The City will be negotiating with four property owners along the corridor.

The approved Right-of-Way plan document showing property to be acquired is shown in Exhibit A.

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## FINANCIAL SUMMARY:

The current budget for design and right-of-way:

\$357,878.00 from the Street Impact Fund (24-85-8061-8604)

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## RECOMMENDATION:

Staff recommends City Council approval and adoption of Resolution No. 23-2016 authorizing the City Manager or his assigned designee to negotiate needed property for the purpose of completing road improvements along the 65<sup>th</sup> Avenue corridor.

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## SUGGESTED MOTIONS:

*“ I move to adopt Resolution No. 23-2016 approving negotiations with property owners through the City Manager or his designee for the purpose of acquiring right-of-way and easements for the 65<sup>th</sup> Avenue Roadway Improvements between 37<sup>th</sup> Street and US Highway 34 Bypass.”*

*“ I move to deny adoption of Resolution No. 23-2016 approving negotiations with property owners for the purpose of acquiring right-of-way and easements for the 65<sup>th</sup> Avenue Roadway Improvements between 37<sup>th</sup> Street and US Highway 34 Bypass.”*

---

Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

Right of Way Plans		
Title Sheet		
Project Number:	STU M570-046	
Project Location:	65TH AVENUE ROADWAY IMPROVEMENTS	
Project Code:	Last Mod. Date	Sheet No.
20148	9-18-2015	1.01

# CITY OF EVANS STATE OF COLORADO

## PROJECT NO. STU M570-046 65TH AVENUE ROADWAY IMPROVEMENTS EVANS, COLORADO

R.O.W. Length of Project = 966 Feet  
 Const. Length of Project = 5182 Feet

SHEET NO.	INDEX OF SHEETS
1.01	(1) Title Sheet
2.01	(1) Tabulation of Properties
3.01-3.03	(3) Project Control Diagram
4.01-4.03	(3) Preliminary Land Survey Control Diagram
5.01	(1) Monumentalization Sheets
6.0X	(NA) Tabulation of Road Approach Sheets
7.01-7.06	(6) Plan Sheets
8.01	(1) Ownership Map
(16) Total Sheets	

**Basis of Bearings:** The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

**Lineal Unit Definition:** The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

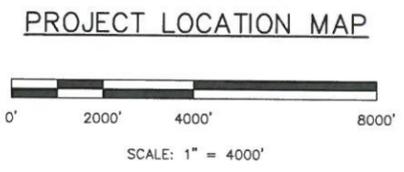
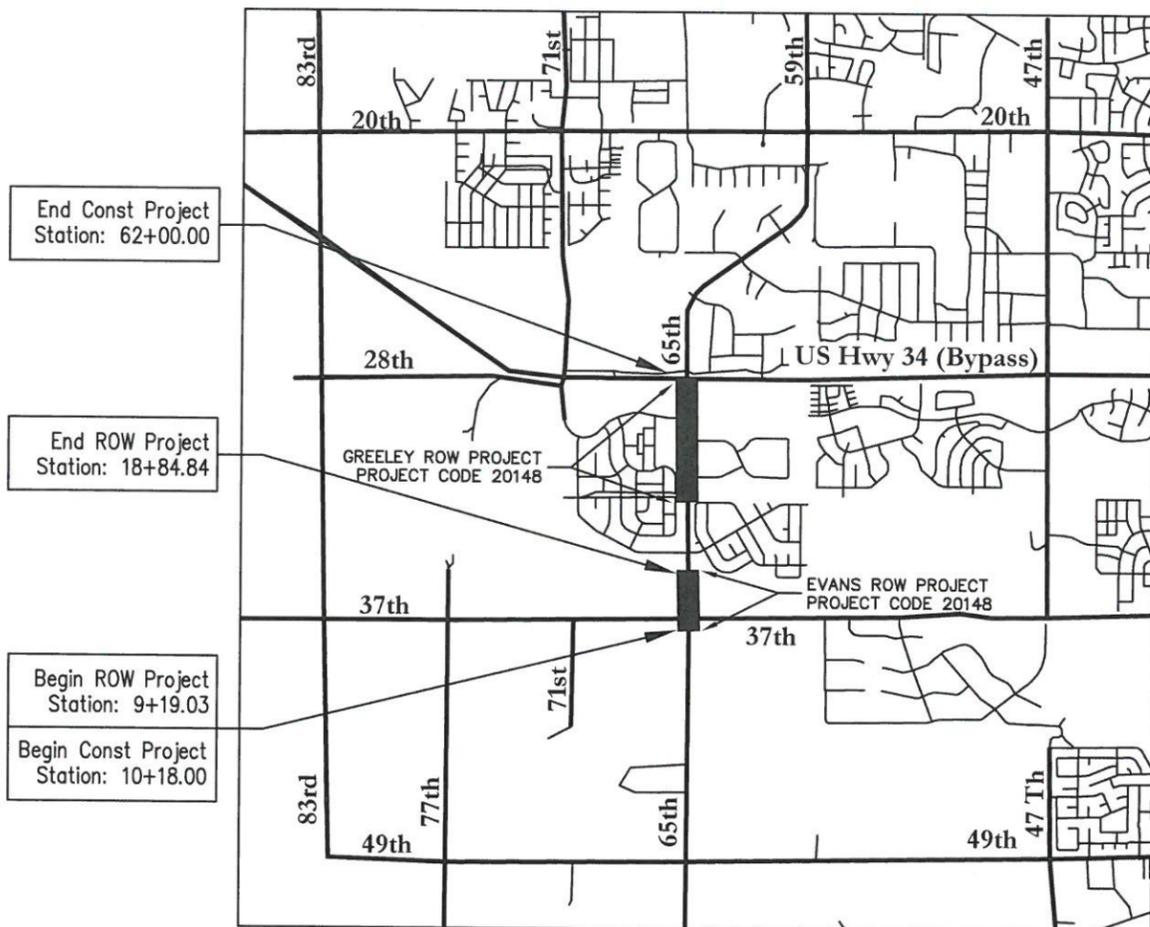
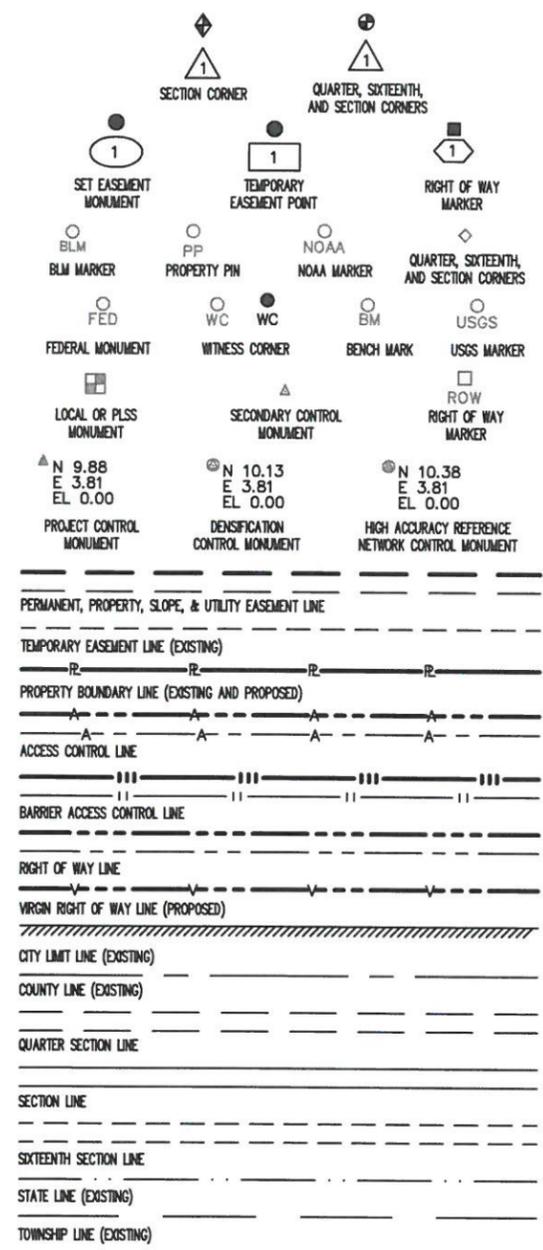
1. This Right-of-Way Plan is not a boundary survey of the adjoining property and is prepared for City of Evans and Colorado Department of Transportation purposes only.
2. For title information, The City of Evans relied on Title Commitment Nos. FCC 25133148, FCC 25133147, FCC 25133146 and FCC 25133965 by Land Title Guarantee Company. (see sheet 2.01).
3. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with the City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.

**NOTICE:** According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

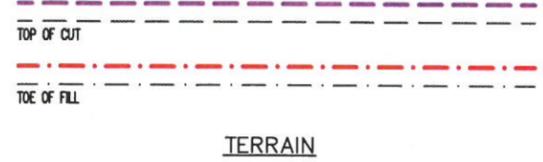
DEPARTMENT OF TRANSPORTATION  
STATE OF COLORADO

ROW PLANS AUTHORIZED: *Bob L. Cule* 11-9-15  
DATE

RIGHT-OF-WAY MANAGER



Note: For a complete listing of symbology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale), except as noted with the word (existing). Proposed or new features are shown as full weight without screening, except as noted with the word (proposed).



SURVEYOR STATEMENT (ROW PLAN)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation that based upon my knowledge, information and belief, research, calculations and evaluation of the survey evidence were performed and this Right-of-Way Plan was prepared under my responsible charge in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC

FILING CERTIFICATION: DEPOSITED THIS DAY OF 20 AT M. IN BOOK OF THE COUNTY LAND SURVEYS/RIGHT OF WAY SURVEYS AT PAGE RECEPTION NUMBER DEPT. SIGNED



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

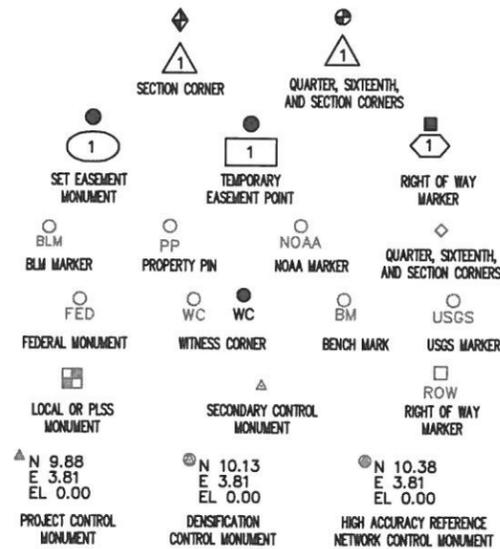
Project Control Diagram			
Title Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	3.01 to 3.03	3.01

# DEPARTMENT OF TRANSPORTATION STATE OF COLORADO

## PROJECT CONTROL DIAGRAM

SHEET NO.	INDEX OF SHEETS
3.01	(1) Title Sheet
3.02	(1) Coordinate Tables
3.03	(1) Plan Sheet
(3) Total Sheets	

PROJECT NO. STU M570-046  
 65TH AVENUE ROADWAY IMPROVEMENTS  
 Sections 21 and 28, Township 5 North, Range 66 West  
 of the 6th Principal Meridian  
 City of Evans, County of Weld

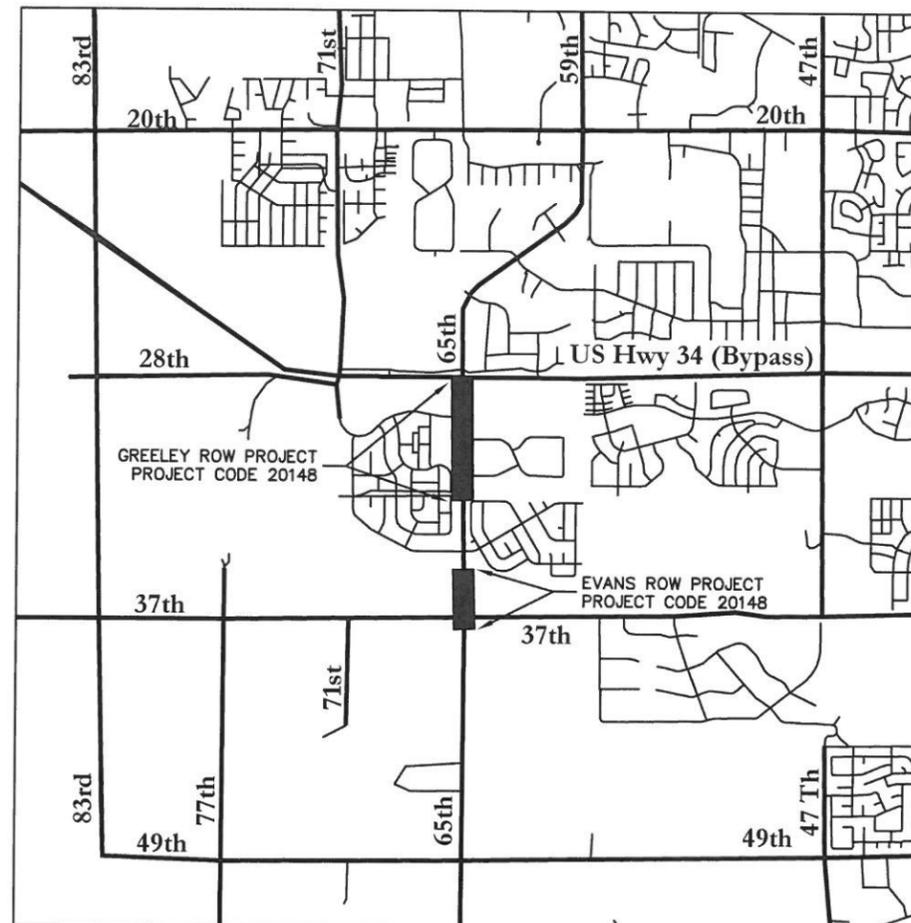


Note: For a complete listing of symbology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale). Proposed or new features are shown as full weight without screening.

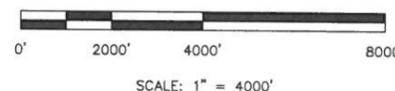
General Notes:

1. This Project Control Diagram is not a boundary survey of the adjoining property and is prepared for City of Evans and Colorado Department of Transportation purposes only.
2. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with The City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.
3. Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for typical survey monument descriptions.

NOTICE: According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.



PROJECT LOCATION MAP



Basis of Bearings: The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

Lineal Unit Definition: The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

Basis of Elevations: Project elevations are based on NGS 4830, with an NAVD88 elevation of 4831.4 ft.

COORDINATE DATUM: Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470). Scale about an origin of 0,0.  
 Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470). Scale about an origin of 0,0.

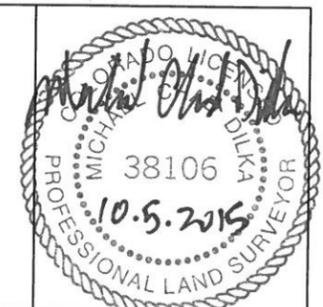
This survey data was obtained from a Global Positioning System (GPS) survey based on the Colorado High Accuracy Reference Network (CHARN).

CHARN Reference Point: NGS 4830  
 Latitude = 40°22'40.38358"(N) (NAD 83(2011))  
 Longitude = 104°47'04.61685"(W) (NAD 83(2011))  
 Ellipsoid Height = 1454.596 meters  
 State Plane Northing = 1,381,307.69 sft  
 State Plane Easting = 3,199,304.75 sft

SURVEYOR STATEMENT (PROJECT CONTROL DIAGRAM)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation this Project Control Diagram was prepared and the field survey it represents was performed under my responsible charge and, based upon my knowledge, information and belief is in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC





Sheet Revisions		
Date	Description	Initials
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Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Project Control Diagram			
Coordinate Tables			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	3.01 to 3.03	3.02

GEODETTIC COORDINATE TABLE

Point	Geodetic Coordinates NAD-83		Elip Height (ft)	Ortho Height(ft) NAVD88	Mapping Angle	Grid Scale Factor	NAD 83 Zone CO N 0501		Description
	Latitude (N)	Longitude (W)					SP Northing (ft)	SP Easting (ft)	
CP-224	40d23'32.82928"	104d47'07.21871"	4833.52	4892.6	0d27'42"	0.999729298	1386613.04	3199060.63	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-224
CP-34STRD	40d22'54.88411"	104d47'05.27061"	4770.46	4829.6	0d27'44"	0.999731868	1382774.59	3199242.32	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-34STRD
CP-AD	40d23'18.46773"	104d47'04.24617"	4820.81	4879.9	0d27'44"	0.999729734	1385161.66	3199302.33	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-AD
CP-CC	40d23'03.08895"	104d47'03.88582"	4782.43	4841.5	0d27'45"	0.999731389	1383605.70	3199342.77	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-CC
CP-GOOSE	40d22'32.22304"	104d47'04.36180"	4786.45	4845.6	0d27'44"	0.999730861	1380482.09	3199331.15	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-GOOSE
CP-H34	40d23'29.88918"	104d47'05.92873"	4839.30	4898.3	0d27'43"	0.999728987	1386316.34	3199162.83	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-H34
CP-KSI	40d22'47.67699"	104d47'03.72679"	4759.76	4818.9	0d27'45"	0.999732300	1382046.26	3199367.67	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-KSI
CP-LD	40d23'10.59665"	104d47'04.27546"	4803.59	4862.7	0d27'44"	0.999730465	1384365.16	3199306.49	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-LD
CP-RED	40d23'24.73685"	104d47'05.65270"	4829.89	4888.9	0d27'43"	0.999729375	1385795.15	3199188.39	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-RED
CP-SCHOOL	40d22'38.53442"	104d47'03.58190"	4778.32	4837.5	0d27'45"	0.999731315	1381121.22	3199386.34	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-SCHOOL
CP-STMIKES	40d22'42.33466"	104d47'03.92540"	4770.80	4830.1	0d27'44"	0.999731715	1381505.55	3199356.66	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-STMIKES
CP-TREE	40d22'22.73504"	104d47'03.58306"	4809.60	4868.8	0d27'45"	0.999729658	1379522.48	3199399.16	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-TREE
NGS 4830	40d22'40.38460"	104d47'04.61728"	4772.27	4831.4	0d27'44"	0.999731624	1381307.69	3199304.75	FOUND IRON POST & 3-1/4in BRASS CAP

PROJECT COORDINATE TABLE

Point	Project Coordinates		Elevation (ft) NAVD88	Description
	Northing (ft)	Easting (ft)		
CP-224	1386980.08	3199907.42	4892.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-224
CP-34STRD	1383140.61	3200089.16	4829.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-34STRD
CP-AD	1385528.31	3200149.19	4879.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-AD
CP-CC	1383971.94	3200189.64	4841.5	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-CC
CP-GOOSE	1380847.50	3200178.01	4845.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-GOOSE
CP-H34	1386683.30	3200009.65	4898.3	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-H34
CP-KSI	1382412.09	3200214.54	4818.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-KSI
CP-LD	1384731.60	3200153.35	4862.7	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-LD
CP-RED	1386161.97	3200035.22	4888.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-RED
CP-SCHOOL	1381486.80	3200233.22	4837.5	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-SCHOOL
CP-STMIKES	1381871.23	3200203.53	4830.1	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-STMIKES
CP-TREE	1379887.64	3200246.04	4868.8	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-TREE
NGS 4830	1381673.32	3200151.61	4831.4	FOUND IRON POST & 3-1/4in BRASS CAP

Colorado Department of Transportation



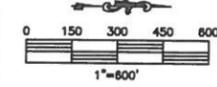
1420 2nd Street  
Greeley, CO 80631  
Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Survey Unit: Mark Guerrero

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Project Control Diagram			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
2014B	9-18-2015	3.01 to 3.03	3.03

*NW1/4  
SECTION 28  
T. 5 N., R. 66 W.*

*W1/2  
SECTION 21  
T. 5 N., R. 66 W.*



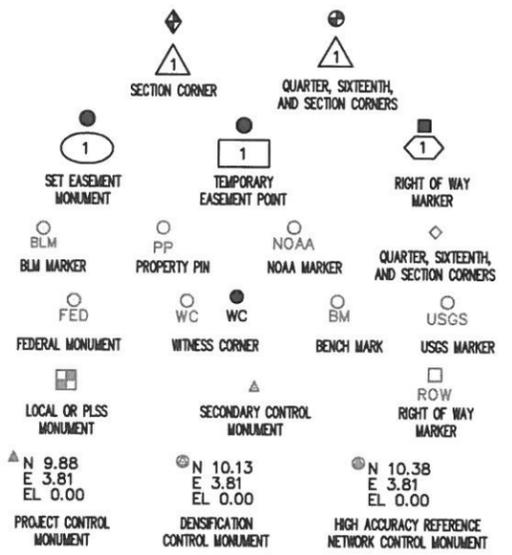
Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

Preliminary Land Survey Control Diagram			
Title Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	4.01 to 4.03	4.01

# DEPARTMENT OF TRANSPORTATION STATE OF COLORADO PRELIMINARY LAND SURVEY CONTROL DIAGRAM

PROJECT NO. STU M570-046  
 65TH AVENUE ROADWAY IMPROVEMENTS  
 Sections 21 and 28, Township 5 North, Range 66 West  
 of the 6th Principal Meridian  
 City of Evans, County of Weld

SHEET NO.	INDEX OF SHEETS
4.01	(1) Title Sheet
4.02	(1) Monument Coordinate Tables
4.03	(1) Plan Sheet
(3) Total Sheets	

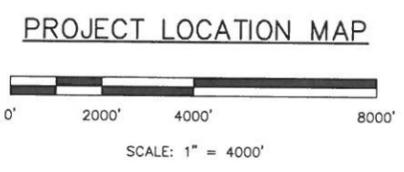
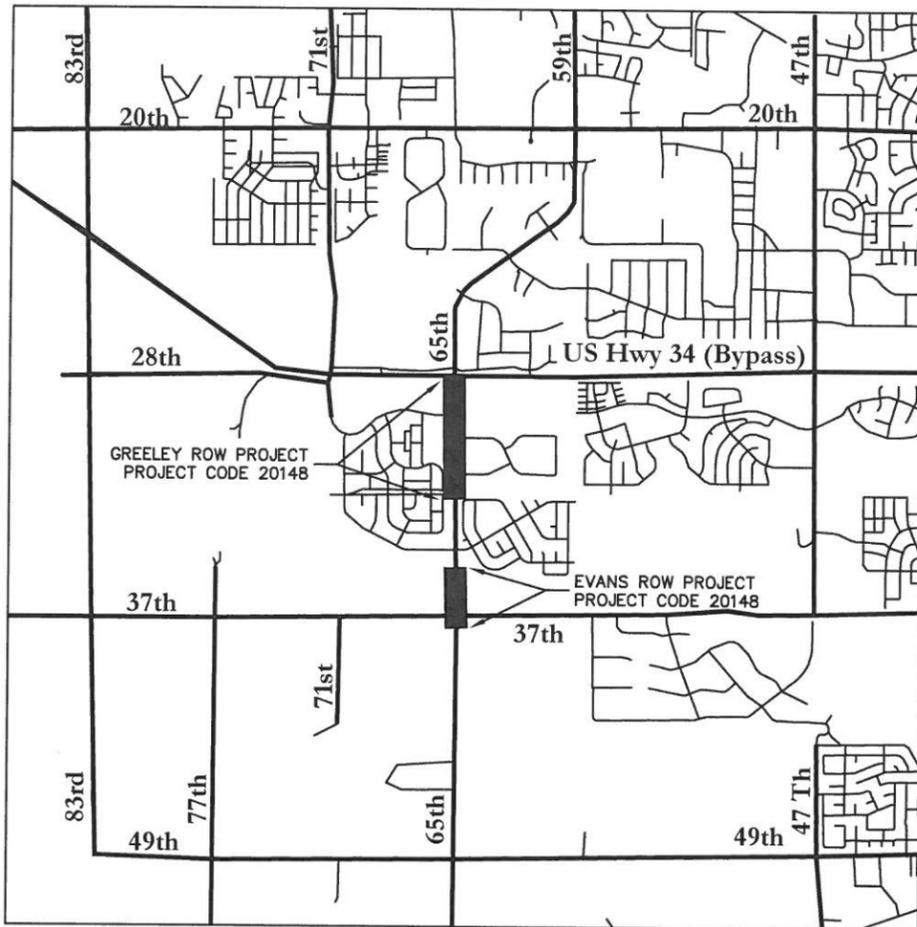


Note: For a complete listing of symbolology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale). Proposed or new features are shown as full weight without screening.

**General Notes:**

1. This Right-of-Way Plan is not a boundary survey of the adjoining property and is prepared for City of Evans and the Colorado Department of Transportation purposes only.
2. For title information, The City of Evans relied on Title commitment Nos. as listed on the Right-of-Way Plans Tabulation of Properties Sheet 2.01, prepared by Land Title Guarantee Company.
3. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with Weld County and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.
4. Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for typical survey monument descriptions.

NOTICE: According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.



Basis of Bearings: The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

Lineal Unit Definition: The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

Basis of Elevations: Project elevations are based on NGS 4830, with an NAVD88 elevation of 4831.4 ft.

COORDINATE DATUM: Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470). Scale about an origin of 0,0.  
 Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470). Scale about an origin of 0,0.

This survey data was obtained from a Global Positioning System (GPS) survey based on the Colorado High Accuracy Reference Network (CHARN).

CHARN Reference Point: NGS 4830  
 Latitude = 40°22'40.38358"(N) (NAD 83(2011))  
 Longitude = 104°47'04.61685"(W) (NAD 83(2011))  
 Ellipsoid Height = 1454.596 meters  
 State Plane Northing = 1,381,307.69 sft  
 State Plane Easting = 3,199,304.75 sft

SURVEYOR STATEMENT (PRELIMINARY LAND SURVEY CONTROL DIAGRAM)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation this Preliminary Land Survey Control Diagram was prepared and the field survey it represents was performed under my responsible charge and, based upon my knowledge, information and belief is in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC

Colorado Department of Transportation



1420 2nd Street  
Greeley, CO 80631  
Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Right of Way Plans Unit: PTS

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Sheet Revisions		
Date	Description	Initials
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Preliminary Land Survey Control Diagram			
Monument Coordinate Tables			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date	Subset	Sheet No.
2014B	9-18-2015	4.01 to 4.03	4.02

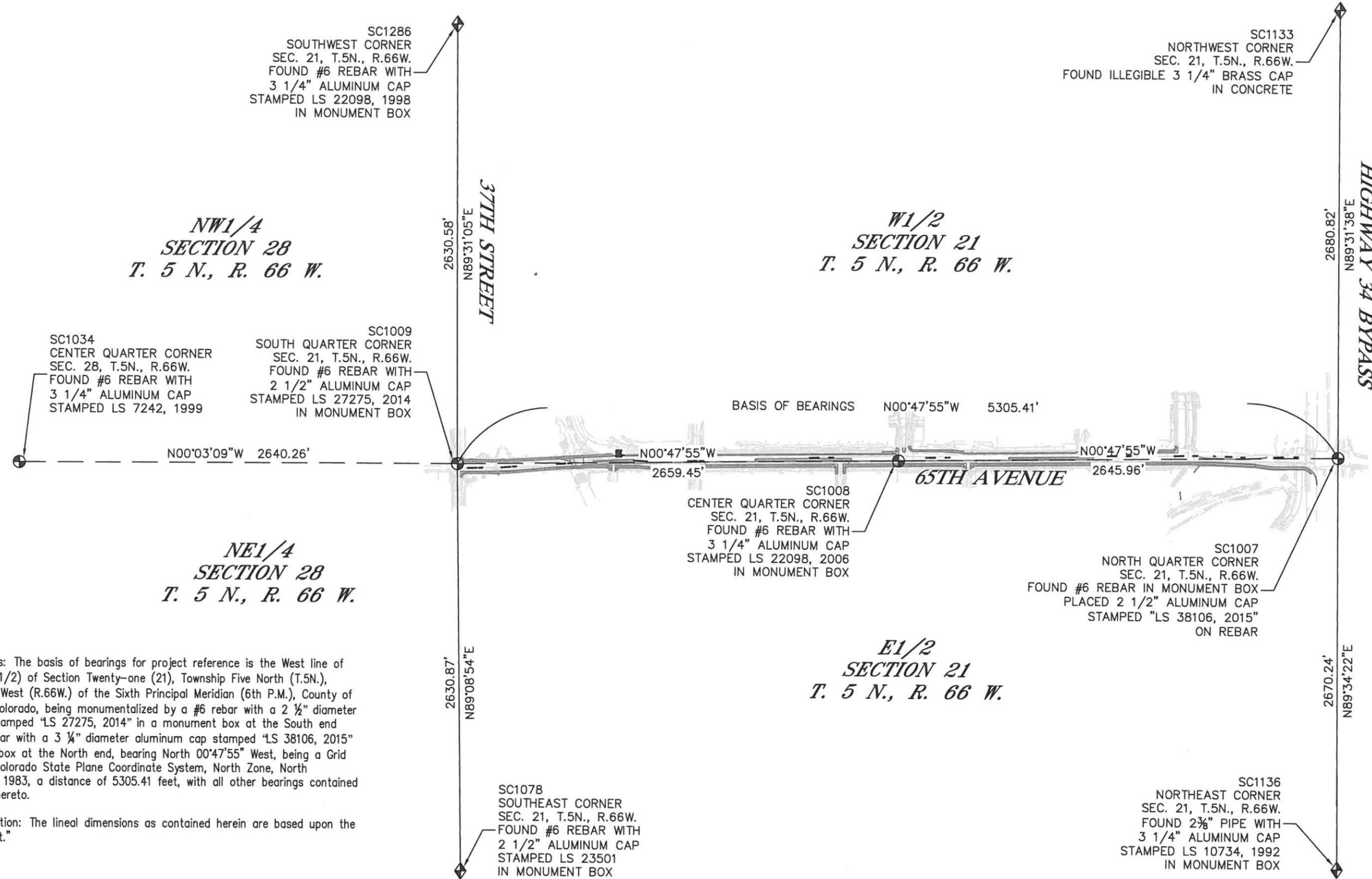
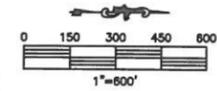
FOUND ALIQUOT MONUMENT COORDINATE TABLE (PROJECT COORDINATES)

Point No.	Northing (ft)	Easting (ft)	Description	Monument
SC1007	1386932.15	3200106.25	N1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar In Monument Box, Placed 2.5" Aluminum Cap, LS 38106, 2015
SC1008	1384286.45	3200143.12	C1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 22098, 2006, In Monument Box
SC1009	1381627.26	3200180.19	S1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 2.5" Aluminum Cap, LS 27275, 2014, In Monument Box
SC1034	1378987.00	3200182.61	C1/4 Corner, Section 28, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 7242, 1999
SC1078	1381666.36	3202810.76	SE Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 2.5" Aluminum Cap, LS 23501, In Monument Box
SC1133	1386910.03	3197425.52	NW Corner, Section 21, T.5N., R.66W.	Found 3.25" Illegible Brass Cap In Concrete
SC1136	1386952.07	3202776.41	NE Corner, Section 21, T.5N., R.66W.	Found 2-3/8" Pipe, 3.25" Aluminum Cap, LS 10734, 1992, In Monument Box
SC1286	1381605.14	3197549.70	SW Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 22098, 1998, In Monument Box



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Preliminary Land Survey Control Diagram			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	4.01 to 4.03	4.03



Basis of Bearings: The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 3 1/4" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

Lineal Unit Definition: The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

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Sheet Revisions		
Date	Description	Initials
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Right of Way Plans			
Monumentalization Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015		5.01

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TABULATION OF ROAD RIGHT OF WAY MONUMENTS TO BE SET (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
1	1381547.71	3200210.26	ROAD RIGHT OF WAY	9+19.03	9.96' R
3	1381598.60	3200270.19	ROAD RIGHT OF WAY	9+69.08	70.59' R
4	1381568.15	3200240.21	ROAD RIGHT OF WAY	9+39.06	40.19' R
5	1381548.15	3200240.21	ROAD RIGHT OF WAY	9+19.06	39.92' R
6	1381678.53	3200264.98	ROAD RIGHT OF WAY	10+49.08	66.49' R
8	1381698.23	3200244.70	ROAD RIGHT OF WAY	10+69.06	46.49' R
12	1381656.76	3200119.77	ROAD RIGHT OF WAY	10+29.33	79.01' L
13	1381687.00	3200149.35	ROAD RIGHT OF WAY	10+59.16	49.01' L
16	1381987.97	3200225.16	ROAD RIGHT OF WAY	13+56.90	39.25' R
17	1381988.20	3200240.66	ROAD RIGHT OF WAY	13+55.97	54.72' R
19	1381984.54	3200145.20	ROAD RIGHT OF WAY	13+59.47	40.74' L
23	1382243.76	3200114.15	ROAD RIGHT OF WAY	16+19.57	55.50' L
24	1382244.68	3200129.12	ROAD RIGHT OF WAY	16+19.57	40.50' L
27	1382368.79	3200106.41	ROAD RIGHT OF WAY	17+44.84	55.50' L
28	1382369.71	3200121.39	ROAD RIGHT OF WAY	17+44.84	40.50' L
30	1382449.25	3200116.47	ROAD RIGHT OF WAY	18+24.52	40.50' L
32	1382509.24	3200113.12	ROAD RIGHT OF WAY	18+84.13	40.50' L

XXX

TABULATION OF TEMPORARY EASEMENT POINTS TO BE STAKED (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
9	1381678.95	3200293.24	TEMPORARY CONSTRUCTION EASEMENT	10+49.11	94.76' R
10	1381706.79	3200264.59	TEMPORARY CONSTRUCTION EASEMENT	10+77.35	66.49' R
14	1381656.52	3200091.56	TEMPORARY CONSTRUCTION EASEMENT	10+29.48	107.21' L
15	1381695.04	3200129.24	TEMPORARY CONSTRUCTION EASEMENT	10+67.48	69.01' L
18	1381988.50	3200260.66	TEMPORARY CONSTRUCTION EASEMENT	13+54.76	74.69' R
20	1381983.78	3200125.21	TEMPORARY CONSTRUCTION EASEMENT	13+60.21	60.73' L
21	1382221.33	3200075.46	TEMPORARY CONSTRUCTION EASEMENT	15+99.57	95.50' L
22	1382223.49	3200110.39	TEMPORARY CONSTRUCTION EASEMENT	15+99.57	60.50' L
25	1382386.28	3200065.26	TEMPORARY CONSTRUCTION EASEMENT	17+64.84	95.50' L
26	1382388.44	3200100.19	TEMPORARY CONSTRUCTION EASEMENT	17+64.84	60.50' L
29	1382448.01	3200096.51	TEMPORARY CONSTRUCTION EASEMENT	18+24.52	60.50' L
31	1382508.96	3200093.11	TEMPORARY CONSTRUCTION EASEMENT	18+84.84	60.50' L
34	1382356.14	3200220.03	TEMPORARY CONSTRUCTION EASEMENT	17+25.20	57.12' R
35	1382406.12	3200219.34	TEMPORARY CONSTRUCTION EASEMENT	17+75.13	59.51' R
36	1382406.82	3200269.32	TEMPORARY CONSTRUCTION EASEMENT	17+72.74	109.45' R
37	1382379.74	3200269.70	TEMPORARY CONSTRUCTION EASEMENT	17+45.70	108.15' R

XX

TABULATION OF POINTS FOR INFORMATIONAL PURPOSES ONLY (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
2	1381597.71	3200210.21	INFORMATIONAL POINT	9+69.02	10.61' R
7	1381678.00	3200229.48	INFORMATIONAL POINT	10+49.04	30.99' R
11	1381657.01	3200149.77	INFORMATIONAL POINT	10+29.16	49.01' L
33	1382509.59	3200137.89	INFORMATIONAL POINT	18+83.24	15.75' L

General Notes:

- All centerline and offset stationing may not represent the centerline as constructed in the field.
- Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for survey monument descriptions.
- This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with The City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.

COORDINATE DATUM: Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470).  
 Scale about an origin of 0,0.  
 Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470).  
 Scale about an origin of 0,0.

NOTICE: According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

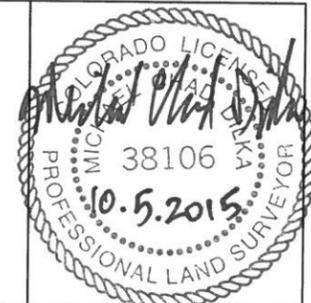
QUANTITY OF MONUMENTS TO BE SET

CAP TYPE	MONUMENT TYPE									
	1	1A	2	2A	3	3A	4	5	5(S)	6
REFERENCE										
ROW							17			
CONTROL										
ALIQUOT CORNER										
PERMANENT EASEMENT										
PROJECT POINTS										
WITNESS POST (REQUIRED)										

SURVEYOR STATEMENT (R.O.W. MONUMENTS)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation that based upon my knowledge, information and belief, adequate research, calculations and evaluation of survey evidence were performed and that no Right-of-Way monuments were set under my responsible charge in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
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Right of Way Plans  
 Plan Sheet  
 Project Number: STU M570-046  
 Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS  
 Project Code: 20148 Last Mod. Date: 9-18-2015 Subset: 7.01 to 7.06 Sheet No.: 7.01

LINE TABLE											
LINE	BEARING	LENGTH									
L1	N89°08'54"E	59.99'	L11	S89°31'05"W	30.00'	L21	N03°32'18"W	59.69'	L31	S89°31'05"W	30.00'
L2	S44°33'51"W	42.73'	L12	N44°21'38"E	42.31'	L22	N03°32'18"W	79.69'	L32	N64°34'43"E	55.00'
L3	S00°01'13"E	20.00'	L13	S89°31'05"W	28.21'	L23	N89°12'05"E	20.01'			
L4	S89°08'54"W	29.96'	L14	N44°21'38"E	53.88'	L24	N89°12'05"E	24.77'			
L5	N00°03'09"W	50.00'	L15	N89°08'57"E	15.50'	L25	N89°12'06"E	49.99'			
L6	S89°08'54"W	35.50'	L16	N89°08'57"E	20.00'	L26	S00°47'54"E	27.08'			
L7	S89°08'54"W	28.27'	L17	S86°27'42"W	15.00'	L27	S64°34'43"W	54.99'			
L8	S45°49'24"E	28.28'	L18	S86°27'42"W	35.00'	L28	N00°47'55"W	49.99'			
L9	S45°49'24"E	39.96'	L19	N86°27'42"E	35.00'	L29	N89°08'54"E	30.00'			
L10	S00°47'55"E	30.00'	L20	N86°27'42"E	15.00'	L30	N89°08'54"E	50.00'			

**EASEMENT NOTES**  
 1) ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE W<sub>2</sub> OF SECTION 21, NO SPECIFIC LOCATION OR WIDTH GIVEN (REC. NO. 01905947)

ROW-3A ST. MICHAEL'S RESERVOIR ESTATE, LLC (REC. NO. 3859841)  
 ROW-3B  
 TE-3

NW1/4 SECTION 28  
 T. 5 N., R. 66 W.

SW1/4 SECTION 21  
 T. 5 N., R. 66 W.

WESTERN INTERNATIONAL MUSIC, INC.  
 60' RIGHT-OF-WAY  
 SC1009 SOUTH QUARTER CORNER SEC. 21, T.5N., R.66W. FOUND #6 REBAR WITH 2 1/2" ALUMINUM CAP STAMPED LS 27275, 2014 IN MONUMENT BOX

60' RIGHT-OF-WAY  
 S00°03'09"E

20' WATER EASEMENT TO THE CITY OF EVANS (REC. NO. 4031180)  
 GARY W. WIEDEMAN (REC. NO. 3869756)  
 ROW-1

NE1/4 SECTION 28  
 T. 5 N., R. 66 W.

37TH STREET  
 E.4°54'58.68N

65TH AVENUE

TRACT 1  
 ROCKY MOUNTAIN CROSSROADS

ROW-2 FAULKNER, MICHAEL R (REC. NO. 3211430)  
 TE-2

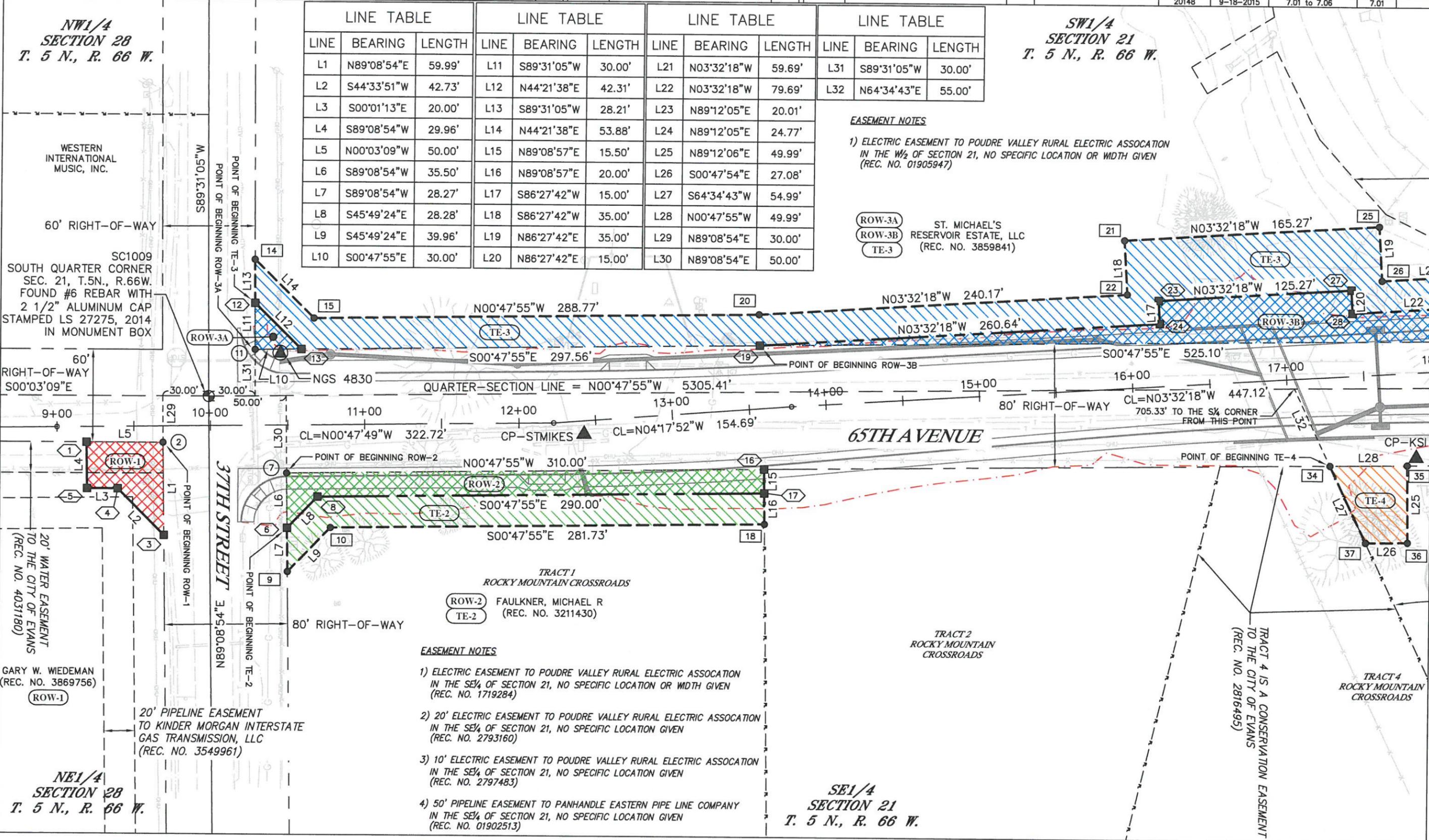
- EASEMENT NOTES**
- 1) ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION OR WIDTH GIVEN (REC. NO. 1719284)
  - 2) 20' ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 2793160)
  - 3) 10' ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 2797483)
  - 4) 50' PIPELINE EASEMENT TO PANHANDLE EASTERN PIPE LINE COMPANY IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 01902513)

TRACT 2  
 ROCKY MOUNTAIN CROSSROADS

TRACT 4 IS A CONSERVATION EASEMENT TO THE CITY OF EVANS (REC. NO. 2816495)

TRACT 4  
 ROCKY MOUNTAIN CROSSROADS

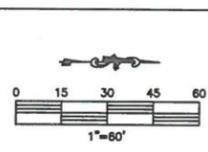
SE1/4 SECTION 21  
 T. 5 N., R. 66 W.



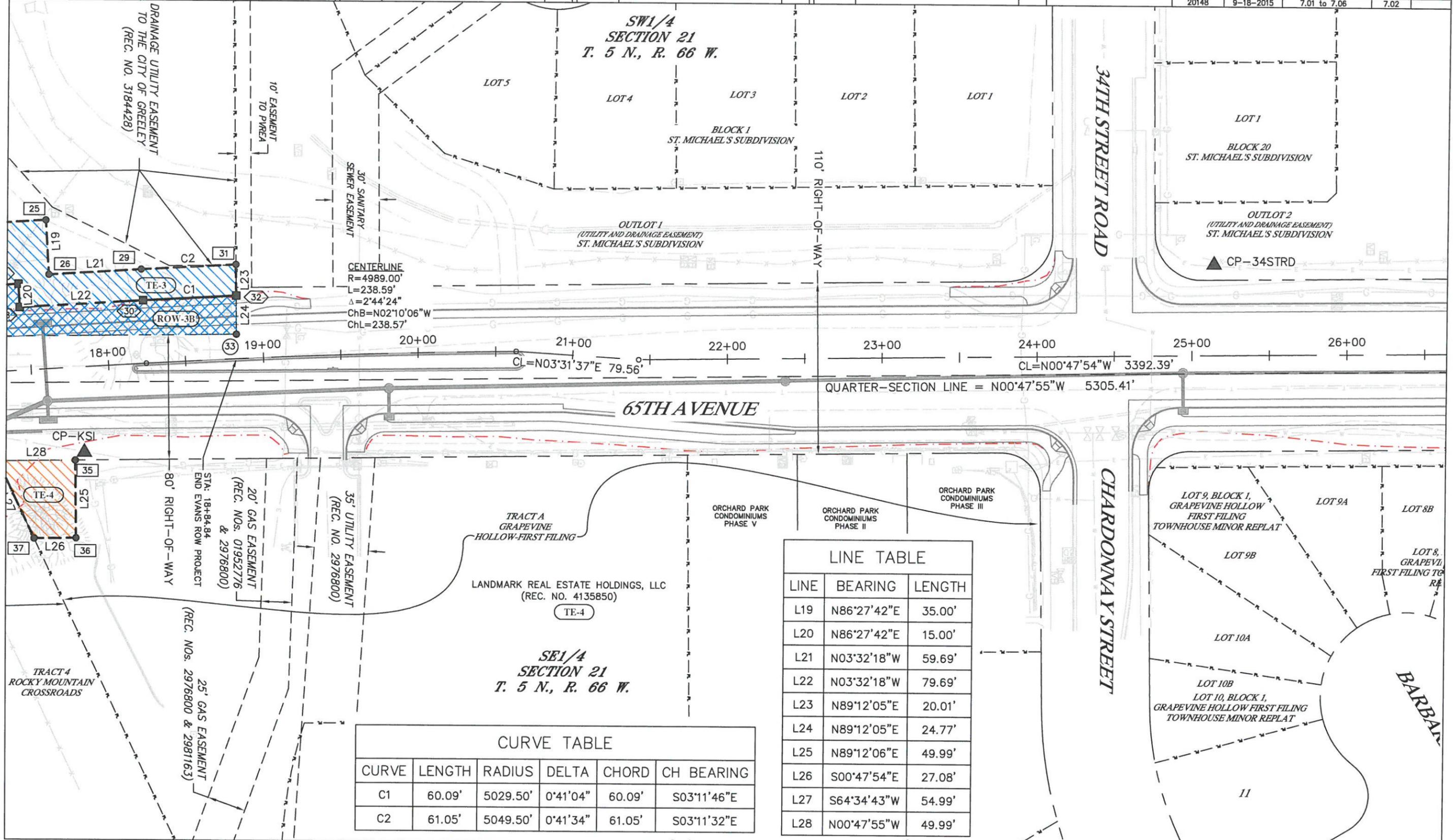
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Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	7.01 to 7.06	7.02



LINE	BEARING	LENGTH
L19	N86°27'42"E	35.00'
L20	N86°27'42"E	15.00'
L21	N03°32'18"W	59.69'
L22	N03°32'18"W	79.69'
L23	N89°12'05"E	20.01'
L24	N89°12'05"E	24.77'
L25	N89°12'06"E	49.99'
L26	S00°47'54"E	27.08'
L27	S64°34'43"W	54.99'
L28	N00°47'55"W	49.99'

CURVE	LENGTH	RADIUS	DELTA	CHORD	CH BEARING
C1	60.09'	5029.50'	0°41'04"	60.09'	S03°11'46"E
C2	61.05'	5049.50'	0°41'34"	61.05'	S03°11'32"E

CENTERLINE  
 R=4989.00'  
 L=238.59'  
 Δ=2°44'24"  
 ChB=N02°10'06"W  
 ChL=238.57'

CL=N03°31'37"E 79.56'  
 CL=N00°47'54"W 3392.39'  
 QUARTER-SECTION LINE = N00°47'55"W 5305.41'

65TH AVENUE

SE1/4  
 SECTION 21  
 T. 5 N., R. 66 W.

SW1/4  
 SECTION 21  
 T. 5 N., R. 66 W.

BLOCK 1  
 ST. MICHAEL'S SUBDIVISION

BLOCK 20  
 ST. MICHAEL'S SUBDIVISION

OUTLOT 2  
 (UTILITY AND DRAINAGE EASEMENT)  
 ST. MICHAEL'S SUBDIVISION

TRACT A  
 GRAPEVINE  
 HOLLOW-FIRST FILING

LANDMARK REAL ESTATE HOLDINGS, LLC  
 (REC. NO. 4135850)

ORCHARD PARK  
 CONDOMINIUMS  
 PHASE III

ORCHARD PARK  
 CONDOMINIUMS  
 PHASE II

ORCHARD PARK  
 CONDOMINIUMS  
 PHASE V

LOT 9, BLOCK 1,  
 GRAPEVINE HOLLOW  
 FIRST FILING  
 TOWNHOUSE MINOR REPLAT

LOT 10, BLOCK 1,  
 GRAPEVINE HOLLOW FIRST FILING  
 TOWNHOUSE MINOR REPLAT

LOT 8,  
 GRAPEVINE  
 FIRST FILING TO  
 RE-PLAT

TRACT 4  
 ROCKY MOUNTAIN  
 CROSSROADS

25' GAS EASEMENT  
 (REC. NOS. 2976800 & 2981163)

20' GAS EASEMENT  
 (REC. NOS. 01952776  
 & 2976800)

35' UTILITY EASEMENT  
 (REC. NO. 2976800)

80' RIGHT-OF-WAY  
 STA: 18+84.84  
 END EVANS ROW PROJECT

DRAINAGE UTILITY EASEMENT  
 TO THE CITY OF GREELEY  
 (REC. NO. 3184428)

10' EASEMENT  
 TO PAREA

30' SANITARY  
 SEWER EASEMENT

110' RIGHT-OF-WAY

34TH STREET ROAD

CHARDONNAY STREET

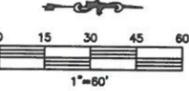
BARBARA

Colorado Department of Transportation  
 1420 2nd Street  
 Greeley, CO 80631  
 Phone: 970-350-2161 FAX: 970-350-2178  
 Region 4 Right of Way Plans Unit: PTS

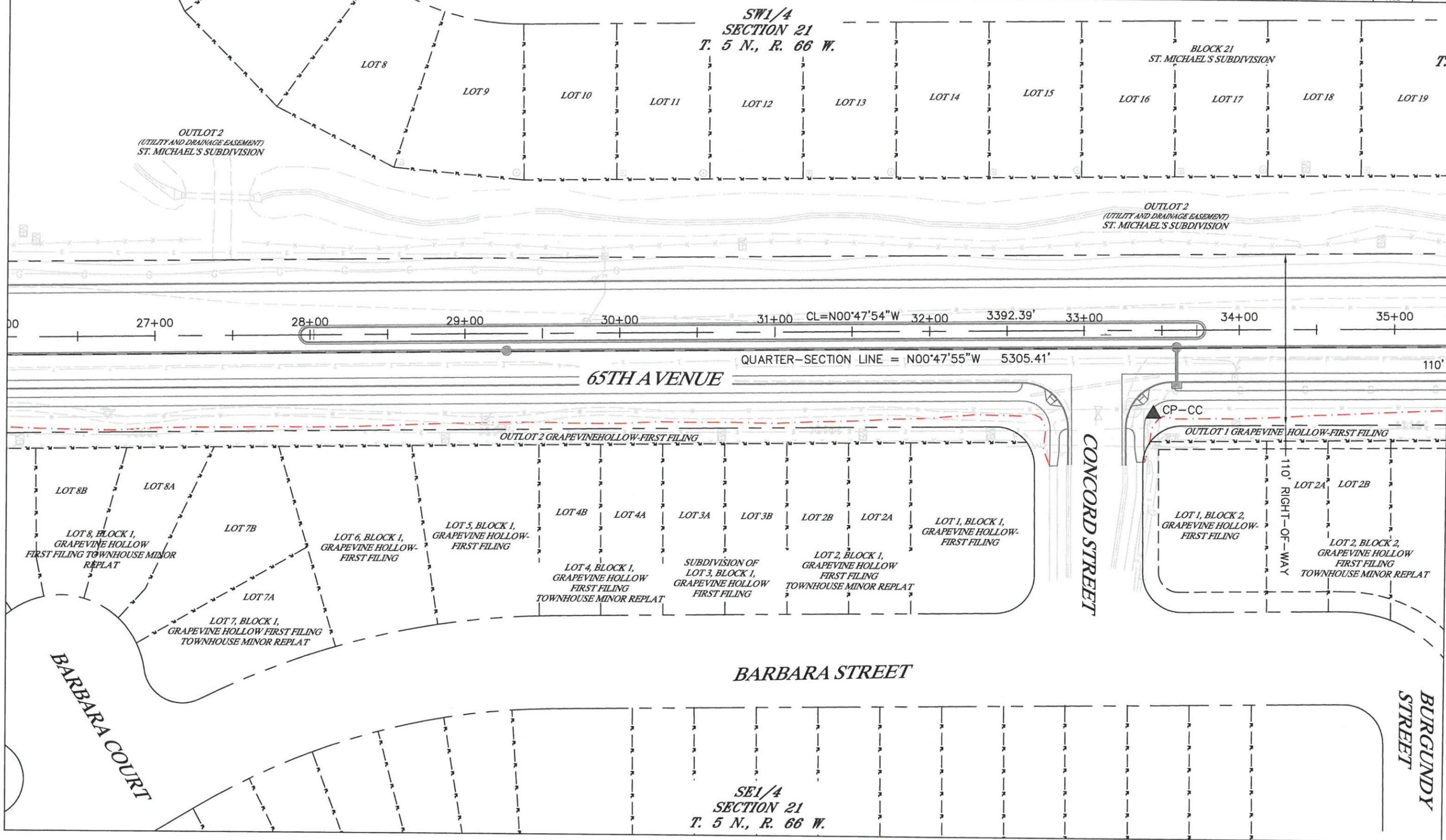
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Right of Way Plans			
Plan Sheet			
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Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
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20148	9-18-2015	7.01 to 7.06	7.03

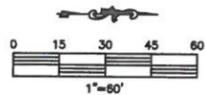




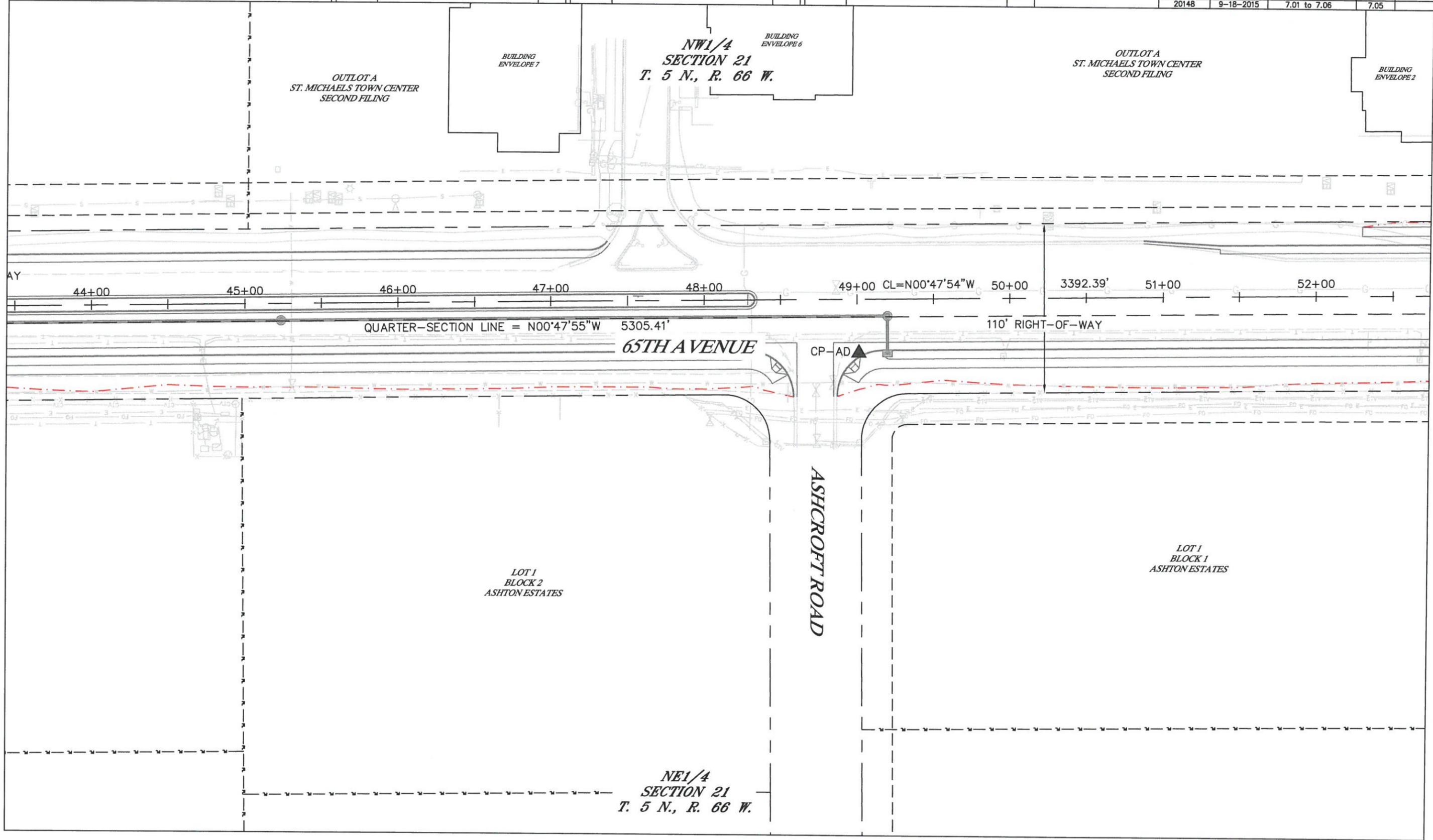
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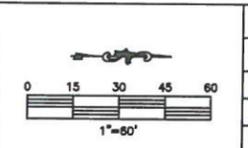
Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	7.01 to 7.06	7.05



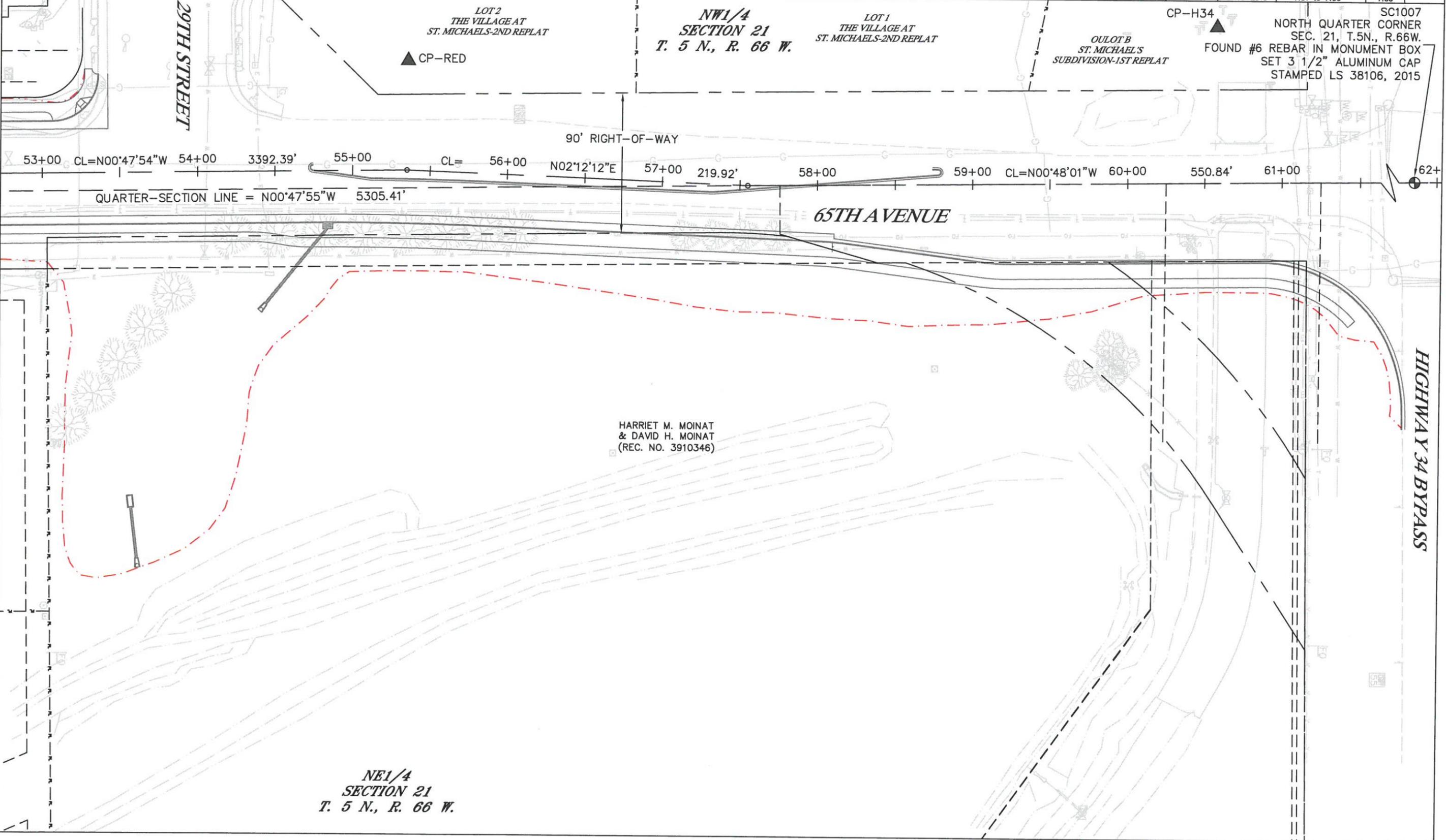
Colorado Department of Transportation  
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 Greeley, CO 80631  
 Phone: 970-350-2161 FAX: 970-350-2178  
 Region 4 Right of Way Plans Unit: PTS



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
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Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	7.01 to 7.06	7.06



NE1/4  
 SECTION 21  
 T. 5 N., R. 66 W.

HARRIET M. MOINAT  
 & DAVID H. MOINAT  
 (REC. NO. 3910346)

HIGHWAY 34 BYPASS

Colorado Department of Transportation



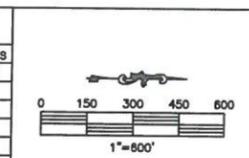
1420 2nd Street  
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Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Right of Way Plans Unit: PTS

Sheet Revisions		
Date	Description	Initials
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Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Right of Way Plans		
Ownership Sheet		
Project Number: STU M570-046		
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS		
Project Code:	Last Mod. Date:	Sheet No.:
20148	9-18-2015	8.01

**ROW-1** GARY W. WIEDEMAN  
(REC. NO. 3869756)

**ROW-2** FAULKNER, MICHAEL R  
(REC. NO. 3211430)

**TE-2**

**ROW-3A** ST. MICHAEL'S RESERVOIR  
ESTATE, LLC

**ROW-3B** (REC. NO. 3859841)

**TE-3**

**TE-4** LANDMARK REAL ESTATE  
HOLDINGS, LLC  
(REC. NO. 4135850)

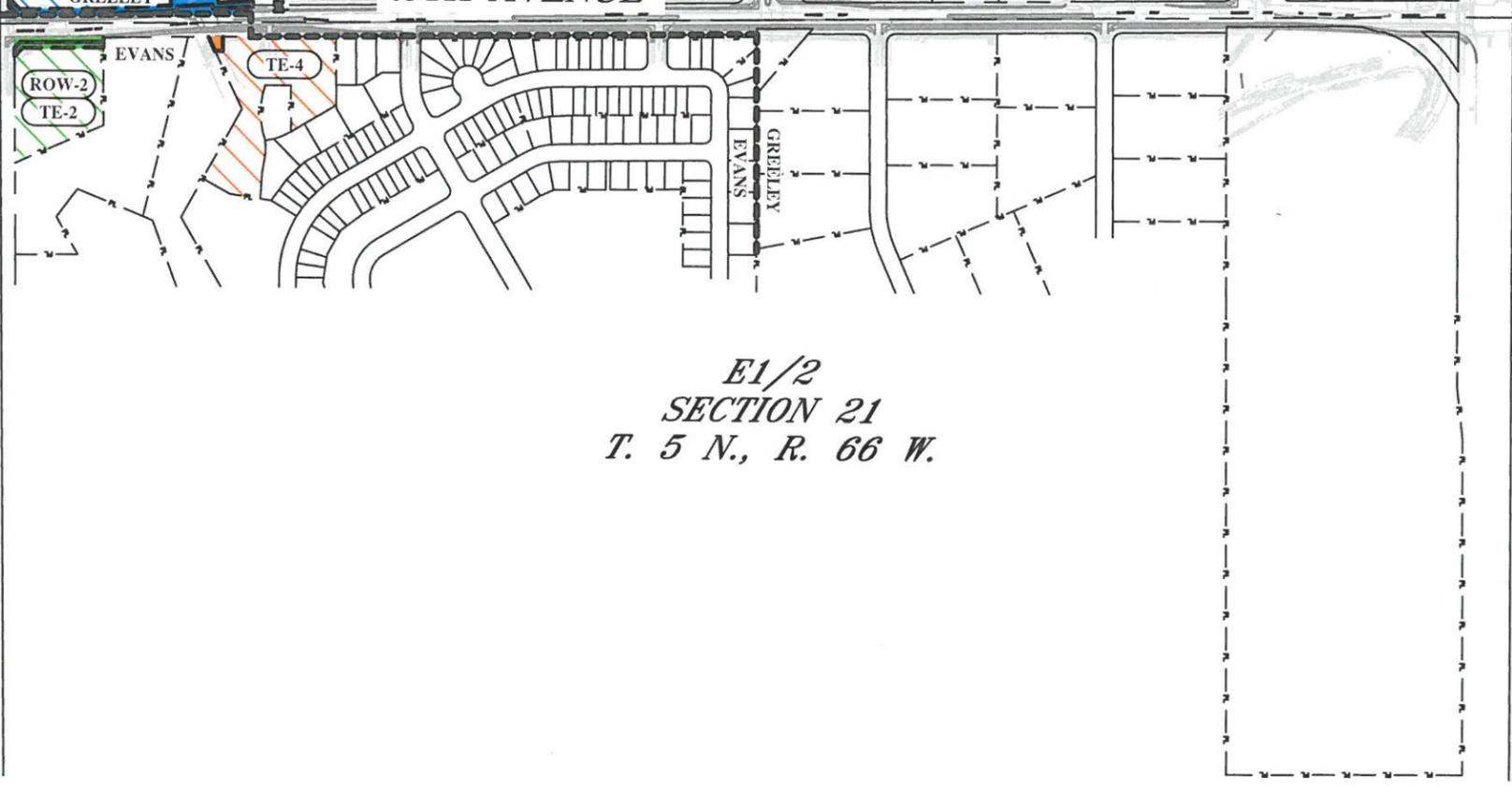
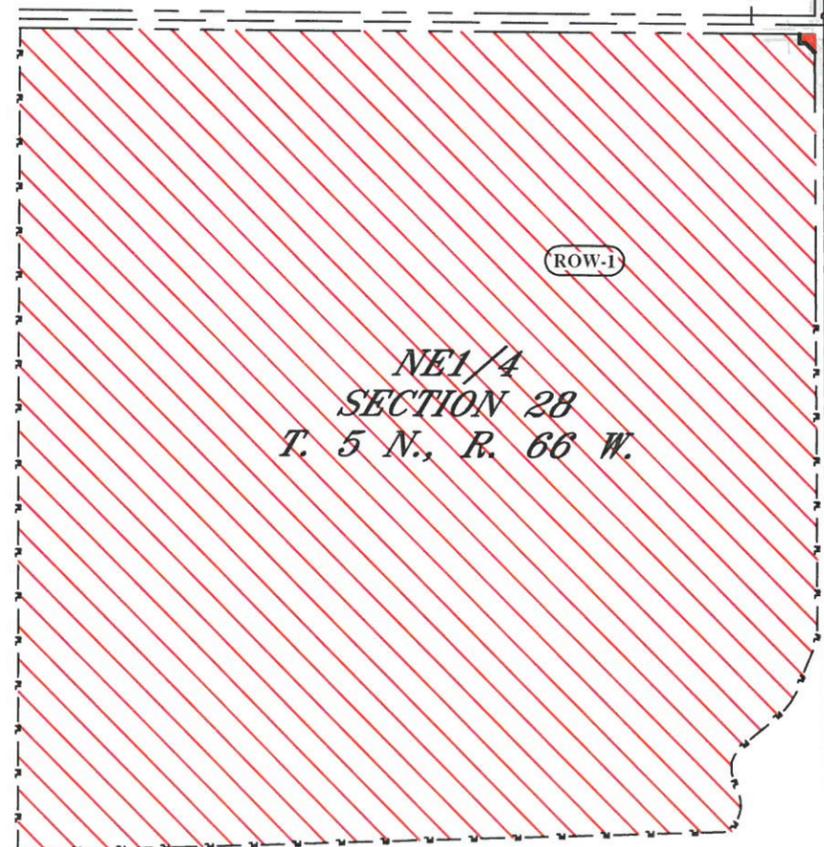
NW1/4  
SECTION 28  
T. 5 N., R. 66 W.

37TH STREET

ROW-3A  
ROW-3B  
TE-3

W1/2  
SECTION 21  
T. 5 N., R. 66 W.

HIGHWAY 34 BYPASS



CITY OF EVANS, COLORADO

RESOLUTION NO. 23-2016

A RESOLUTION AUTHORIZING EVANS' CITY MANAGER  
OR HIS DESIGNEE TO SEEK TO ACQUIRE RIGHTS OF WAY AND EASEMENTS  
ASSOCIATED WITH THE 65<sup>TH</sup> AVENUE ROADWAY IMPROVEMENTS PROJECT  
THROUGH NEGOTIATION

**WHEREAS**, the City Council of the City of Evans, Colorado, pursuant to Colorado statute and the Evans City Charter, is vested with the authority of administering the affairs of the City of Evans, Colorado; and

**WHEREAS**, the City of Evans ("the City") has received approval from the Colorado Department of Transportation ("CDOT") to make certain improvements to 65<sup>th</sup> Avenue within the City, known as the 65<sup>th</sup> Avenue Roadway Improvements, Evans, Colorado, Project No. STU M570-046 ("the Project"), as more specifically described in Exhibit A, attached hereto and incorporated herein by reference; and

**WHEREAS**, the City Council has determined that construction and completion of the Project is a public use, serves a public purpose, and is in the public interest in that it will, among other things, alleviate traffic congestion, and facilitate the smoother and safer flow of traffic within the City; and

**WHEREAS**, construction and completion of the Project necessitates the acquisition by the City of certain private lands (1) for road right of way and (2) for temporary construction easements for construction of road improvements and fill slope, as more specifically described in Exhibit A; and

**WHEREAS**, the City Council's preference is to acquire such rights of way and easements through negotiations with the current owners of the property needed for the Project, and

**WHEREAS**, pursuant to Colorado statute, including but not limited to, C.R.S. §38-1-102(1), prior to initiating proceedings to condemn the necessary rights of way and easements, the City is required to enter into good faith negotiations with the current property owners to acquire the necessary property interests.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANS, COLORADO AS FOLLOWS:**

1. In connection with the 65<sup>th</sup> Avenue Roadway Improvements Project, the City Manager or his designee is hereby authorized and directed to enter into good faith negotiations with current property owners for the purpose of acquiring the road rights of way and temporary construction easements for construction of improvements and fill slope as set forth in Exhibit A, attached hereto and incorporated herein by reference
2. Severability. If any article, section, paragraph, sentence, clause, or phrase of this Resolution is held to be unconstitutional or invalid for any reason such decision shall not affect the validity or constitutionality of the remaining portions of this Resolution. The City Council hereby declares that it would have passed this resolution and each part or parts thereof irrespective of the fact that any one part or parts be declared unconstitutional or invalid.
3. Repeal. Existing resolutions or parts of resolutions covering the same matters embraced in this Resolution are hereby repealed and all resolutions or parts of resolutions inconsistent with the provisions of this Resolution are hereby repealed.

**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF EVANS ON THIS 17<sup>TH</sup> DAY OF MAY, 2016.**

**ATTEST:**

**CITY OF EVANS, COLORADO**

\_\_\_\_\_  
Raegan Robb, City Clerk

BY: \_\_\_\_\_  
John L. Morris, Mayor

# EXHIBIT A

Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

Right of Way Plans		
Title Sheet		
Project Number:	STU M570-046	
Project Location:	65TH AVENUE ROADWAY IMPROVEMENTS	
Project Code:	Last Mod. Date	Sheet No.
20148	9-18-2015	1.01

# CITY OF EVANS STATE OF COLORADO

## PROJECT NO. STU M570-046 65TH AVENUE ROADWAY IMPROVEMENTS EVANS, COLORADO

R.O.W. Length of Project = 966 Feet  
 Const. Length of Project = 5182 Feet

SHEET NO.	INDEX OF SHEETS
1.01	(1) Title Sheet
2.01	(1) Tabulation of Properties
3.01-3.03	(3) Project Control Diagram
4.01-4.03	(3) Preliminary Land Survey Control Diagram
5.01	(1) Monumentalization Sheets
6.0X	(NA) Tabulation of Road Approach Sheets
7.01-7.06	(6) Plan Sheets
8.01	(1) Ownership Map
(16) Total Sheets	

**Basis of Bearings:** The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

**Lineal Unit Definition:** The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

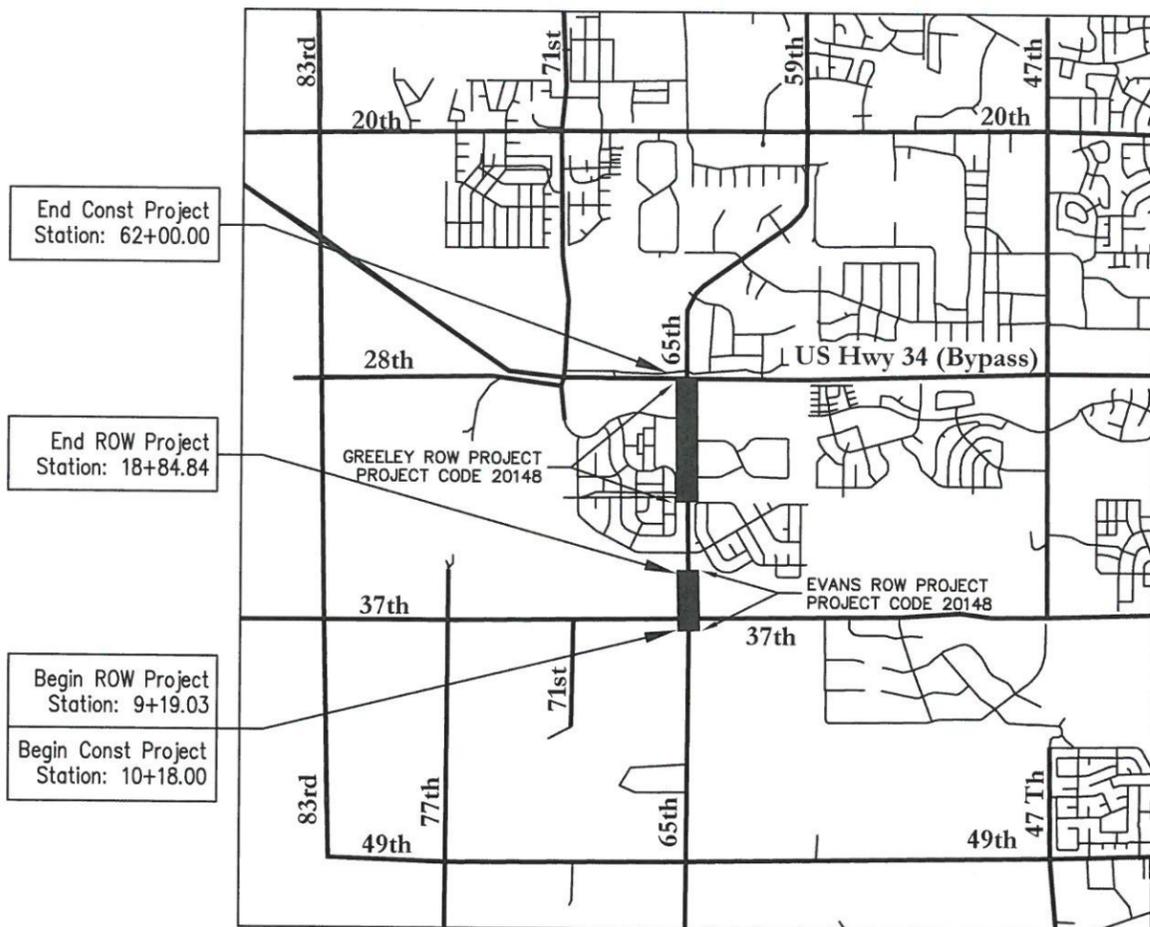
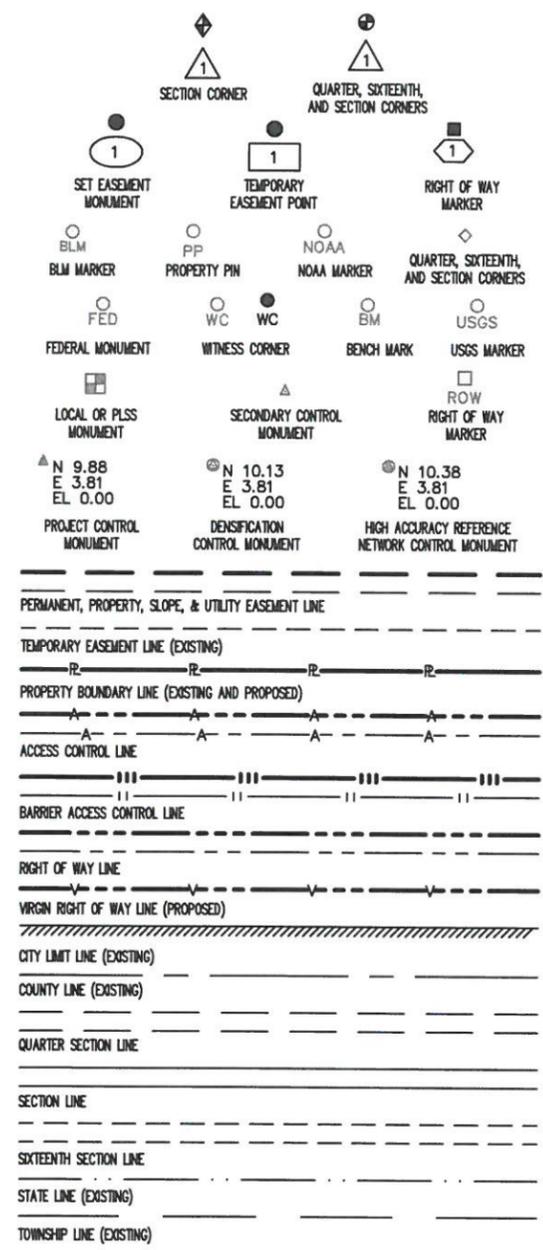
1. This Right-of-Way Plan is not a boundary survey of the adjoining property and is prepared for City of Evans and Colorado Department of Transportation purposes only.
2. For title information, The City of Evans relied on Title Commitment Nos. FCC 25133148, FCC 25133147, FCC 25133146 and FCC 25133965 by Land Title Guarantee Company. (see sheet 2.01).
3. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with the City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.

**NOTICE:** According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

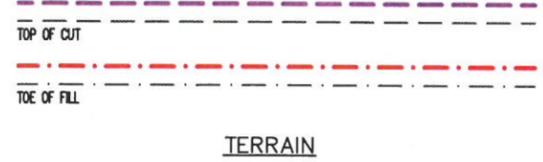
DEPARTMENT OF TRANSPORTATION  
STATE OF COLORADO

ROW PLANS AUTHORIZED: *Bob L. Cule* 11-9-15  
DATE

RIGHT-OF-WAY MANAGER



Note: For a complete listing of symbology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale), except as noted with the word (existing). Proposed or new features are shown as full weight without screening, except as noted with the word (proposed).



SURVEYOR STATEMENT (ROW PLAN)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation that based upon my knowledge, information and belief, research, calculations and evaluation of the survey evidence were performed and this Right-of-Way Plan was prepared under my responsible charge in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC

FILING CERTIFICATION: DEPOSITED THIS DAY OF 20 AT M. IN BOOK OF THE COUNTY LAND SURVEYS/RIGHT OF WAY SURVEYS AT PAGE RECEPTION NUMBER DEPT. SIGNED



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

Project Control Diagram			
Title Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	3.01 to 3.03	3.01

# DEPARTMENT OF TRANSPORTATION STATE OF COLORADO

## PROJECT CONTROL DIAGRAM

SHEET NO.	INDEX OF SHEETS
3.01	(1) Title Sheet
3.02	(1) Coordinate Tables
3.03	(1) Plan Sheet
(3) Total Sheets	

PROJECT NO. STU M570-046  
 65TH AVENUE ROADWAY IMPROVEMENTS  
 Sections 21 and 28, Township 5 North, Range 66 West  
 of the 6th Principal Meridian  
 City of Evans, County of Weld

**Basis of Bearings:** The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

**Lineal Unit Definition:** The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

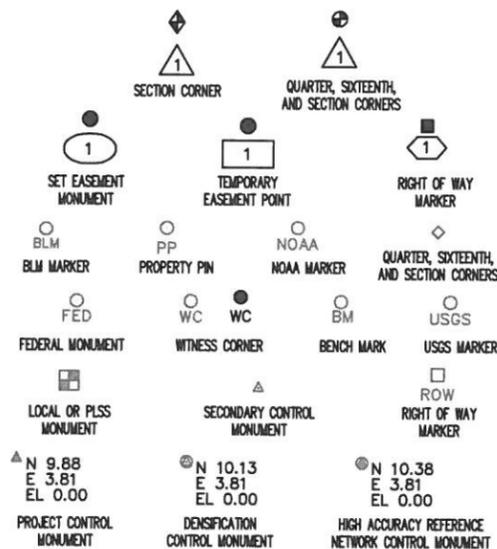
**Basis of Elevations:** Project elevations are based on NGS 4830, with an NAVD88 elevation of 4831.4 ft.

**COORDINATE DATUM:** Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470). Scale about an origin of 0,0.  
 Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470). Scale about an origin of 0,0.

This survey data was obtained from a Global Positioning System (GPS) survey based on the Colorado High Accuracy Reference Network (CHARN).

**CHARN Reference Point:** NGS 4830  
 Latitude = 40°22'40.38358"(N) (NAD 83(2011))  
 Longitude = 104°47'04.61685"(W) (NAD 83(2011))  
 Ellipsoid Height = 1454.596 meters  
 State Plane Northing = 1,381,307.69 sft  
 State Plane Easting = 3,199,304.75 sft

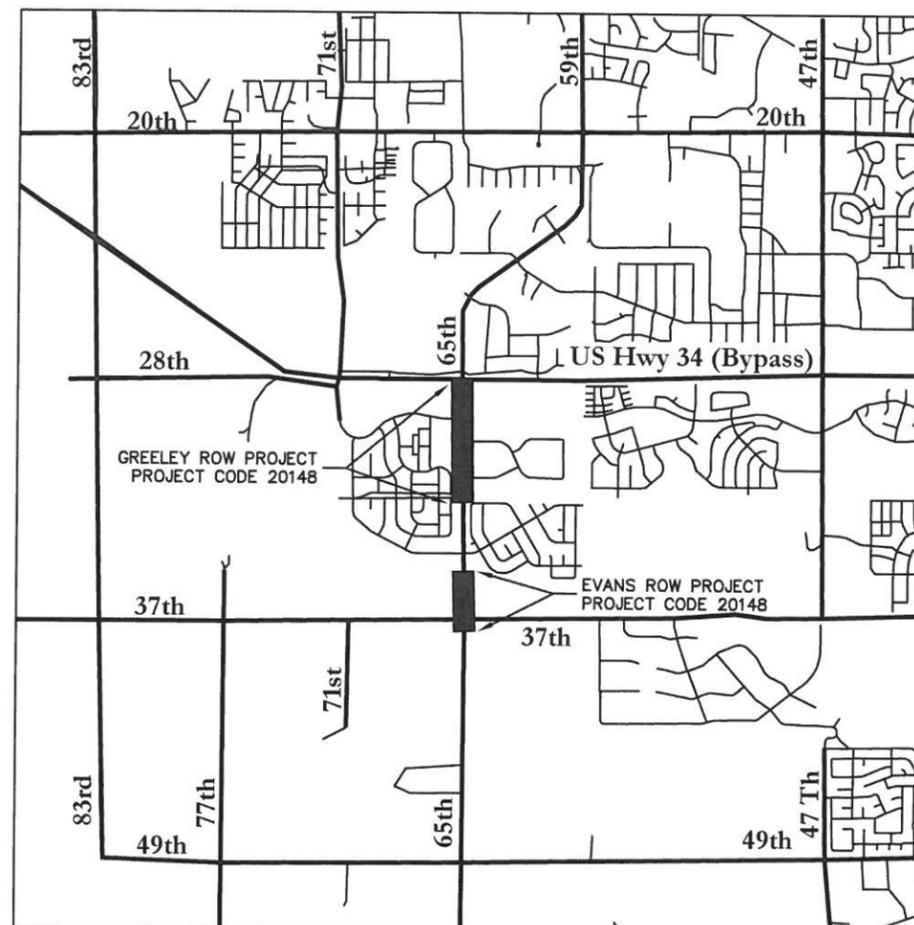


Note: For a complete listing of symbology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale). Proposed or new features are shown as full weight without screening.

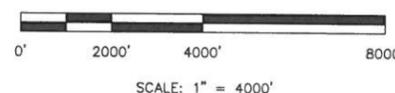
**General Notes:**

1. This Project Control Diagram is not a boundary survey of the adjoining property and is prepared for City of Evans and Colorado Department of Transportation purposes only.
2. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with The City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.
3. Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for typical survey monument descriptions.

**NOTICE:** According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.



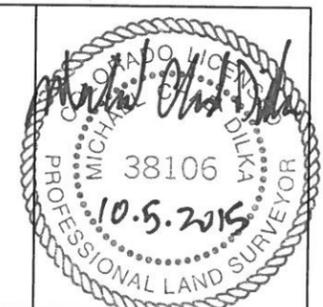
PROJECT LOCATION MAP



**SURVEYOR STATEMENT (PROJECT CONTROL DIAGRAM)**

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation this Project Control Diagram was prepared and the field survey it represents was performed under my responsible charge and, based upon my knowledge, information and belief is in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date mm/dd/yy	Description XXXXXXXX	Initials XXX	Date mm/dd/yy	Description XXXXXXXX	Initials XXX	Date mm/dd/yy	Description XXXXXXXX	Initials XXX

Project Control Diagram			
Coordinate Tables			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	3.01 to 3.03	3.02

GEODETTIC COORDINATE TABLE									
Point	Geodetic Coordinates NAD-83		Elip Height (ft)	Ortho Height(ft) NAVD88	Mapping Angle	Grid Scale Factor	NAD 83 Zone CO N 0501		Description
	Latitude (N)	Longitude (W)					SP Northing (ft)	SP Easting (ft)	
CP-224	40d23'32.82928"	104d47'07.21871"	4833.52	4892.6	0d27'42"	0.999729298	1386613.04	3199060.63	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-224
CP-34STRD	40d22'54.88411"	104d47'05.27061"	4770.46	4829.6	0d27'44"	0.999731868	1382774.59	3199242.32	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-34STRD
CP-AD	40d23'18.46773"	104d47'04.24617"	4820.81	4879.9	0d27'44"	0.999729734	1385161.66	3199302.33	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-AD
CP-CC	40d23'03.08895"	104d47'03.88582"	4782.43	4841.5	0d27'45"	0.999731389	1383605.70	3199342.77	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-CC
CP-GOOSE	40d22'32.22304"	104d47'04.36180"	4786.45	4845.6	0d27'44"	0.999730861	1380482.09	3199331.15	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-GOOSE
CP-H34	40d23'29.88918"	104d47'05.92873"	4839.30	4898.3	0d27'43"	0.999728987	1386316.34	3199162.83	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-H34
CP-KSI	40d22'47.67699"	104d47'03.72679"	4759.76	4818.9	0d27'45"	0.999732300	1382046.26	3199367.67	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-KSI
CP-LD	40d23'10.59665"	104d47'04.27546"	4803.59	4862.7	0d27'44"	0.999730465	1384365.16	3199306.49	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-LD
CP-RED	40d23'24.73685"	104d47'05.65270"	4829.89	4888.9	0d27'43"	0.999729375	1385795.15	3199188.39	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-RED
CP-SCHOOL	40d22'38.53442"	104d47'03.58190"	4778.32	4837.5	0d27'45"	0.999731315	1381121.22	3199386.34	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-SCHOOL
CP-STMIKES	40d22'42.33466"	104d47'03.92540"	4770.80	4830.1	0d27'44"	0.999731715	1381505.55	3199356.66	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-STMIKES
CP-TREE	40d22'22.73504"	104d47'03.58306"	4809.60	4868.8	0d27'45"	0.999729658	1379522.48	3199399.16	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-TREE
NGS 4830	40d22'40.38460"	104d47'04.61728"	4772.27	4831.4	0d27'44"	0.999731624	1381307.69	3199304.75	FOUND IRON POST & 3-1/4in BRASS CAP

PROJECT COORDINATE TABLE				
Point	Project Coordinates		Elevation (ft) NAVD88	Description
	Northing (ft)	Easting (ft)		
CP-224	1386980.08	3199907.42	4892.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-224
CP-34STRD	1383140.61	3200089.16	4829.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-34STRD
CP-AD	1385528.31	3200149.19	4879.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-AD
CP-CC	1383971.94	3200189.64	4841.5	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-CC
CP-GOOSE	1380847.50	3200178.01	4845.6	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-GOOSE
CP-H34	1386683.30	3200009.65	4898.3	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-H34
CP-KSI	1382412.09	3200214.54	4818.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-KSI
CP-LD	1384731.60	3200153.35	4862.7	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-LD
CP-RED	1386161.97	3200035.22	4888.9	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-RED
CP-SCHOOL	1381486.80	3200233.22	4837.5	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-SCHOOL
CP-STMIKES	1381871.23	3200203.53	4830.1	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-STMIKES
CP-TREE	1379887.64	3200246.04	4868.8	FOUND #4 REBAR & 2in ALUM CAP STAMPED CP-TREE
NGS 4830	1381673.32	3200151.61	4831.4	FOUND IRON POST & 3-1/4in BRASS CAP

Colorado Department of Transportation



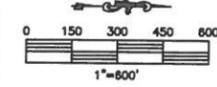
1420 2nd Street  
Greeley, CO 80631  
Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Survey Unit: Mark Guerrero

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

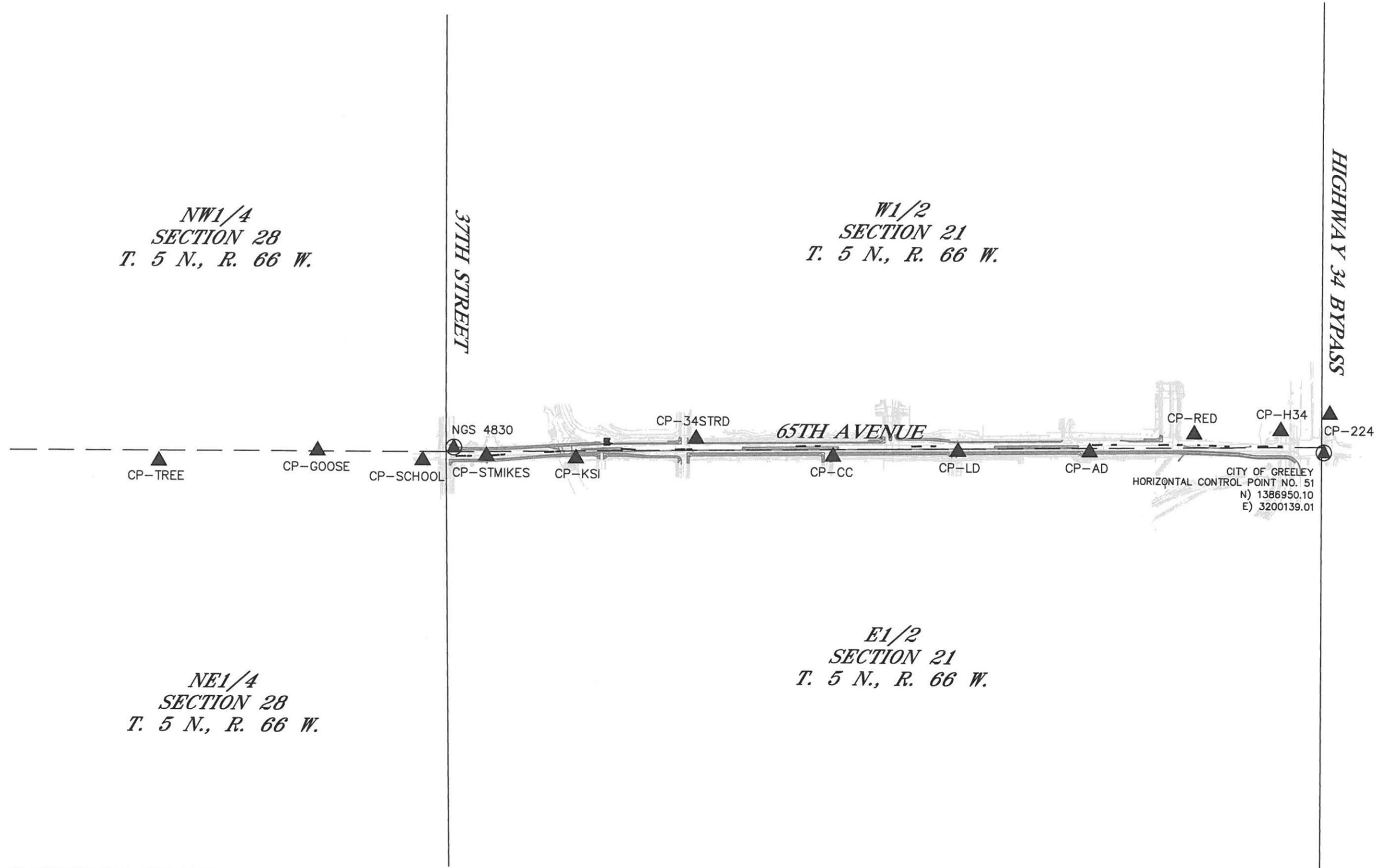
Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Project Control Diagram			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
2014B	9-18-2015	3.01 to 3.03	3.03

*NW1/4  
SECTION 28  
T. 5 N., R. 66 W.*

*W1/2  
SECTION 21  
T. 5 N., R. 66 W.*



Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX	mm/dd/yy	XXXXXXXX	XXX

Preliminary Land Survey Control Diagram			
Title Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	4.01 to 4.03	4.01

# DEPARTMENT OF TRANSPORTATION STATE OF COLORADO PRELIMINARY LAND SURVEY CONTROL DIAGRAM

SHEET NO.	INDEX OF SHEETS
4.01	(1) Title Sheet
4.02	(1) Monument Coordinate Tables
4.03	(1) Plan Sheet
(3) Total Sheets	

PROJECT NO. STU M570-046  
 65TH AVENUE ROADWAY IMPROVEMENTS  
 Sections 21 and 28, Township 5 North, Range 66 West  
 of the 6th Principal Meridian  
 City of Evans, County of Weld

Basis of Bearings: The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

Lineal Unit Definition: The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

Basis of Elevations: Project elevations are based on NGS 4830, with an NAVD88 elevation of 4831.4 ft.

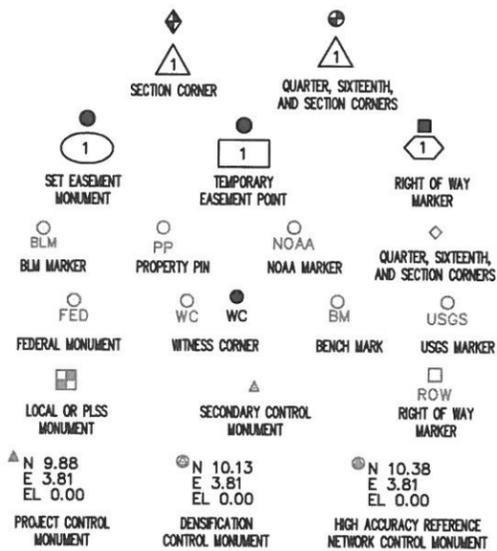
COORDINATE DATUM: Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470). Scale about an origin of 0,0.

Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470). Scale about an origin of 0,0.

This survey data was obtained from a Global Positioning System (GPS) survey based on the Colorado High Accuracy Reference Network (CHARN).

CHARN Reference Point: NGS 4830  
 Latitude = 40°22'40.38358"(N) (NAD 83(2011))  
 Longitude = 104°47'04.61685"(W) (NAD 83(2011))  
 Ellipsoid Height = 1454.596 meters  
 State Plane Northing = 1,381,307.69 sft  
 State Plane Easting = 3,199,304.75 sft

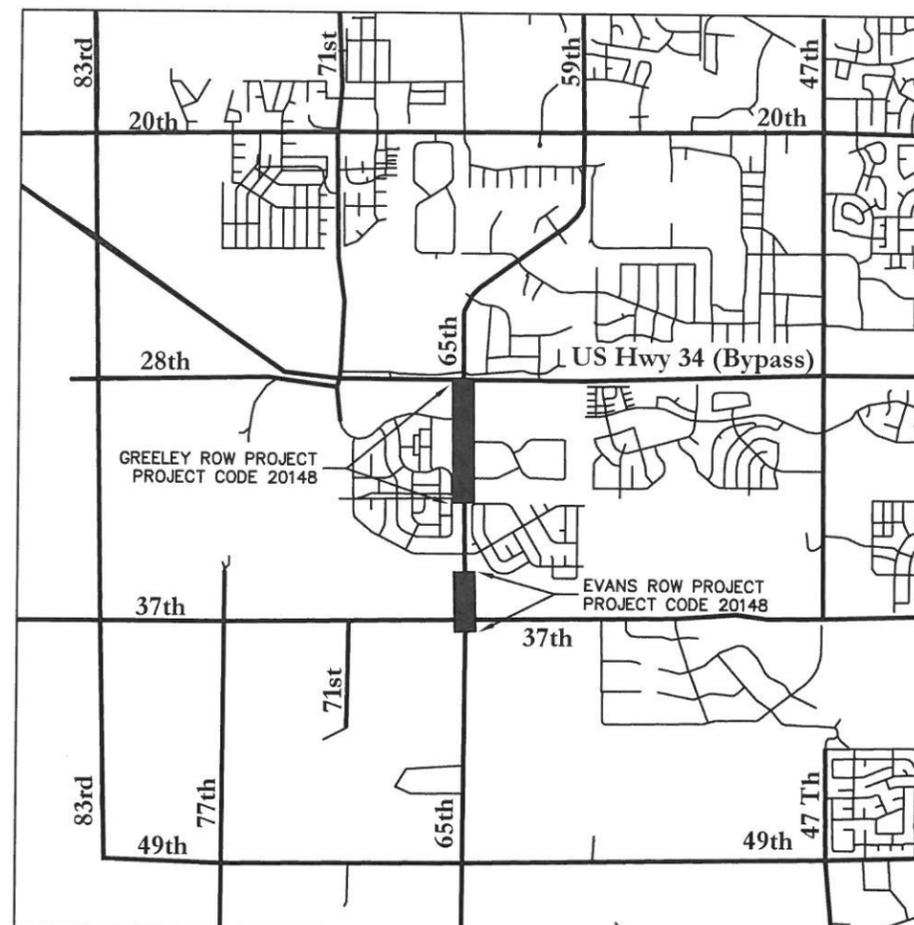


Note: For a complete listing of symbolology used within this set of plans, please refer to the M-100-1 Standard Symbols of the Colorado Department of Transportation M&S Standards Publication dated July 2012. Existing features are shown as screened weight (gray scale). Proposed or new features are shown as full weight without screening.

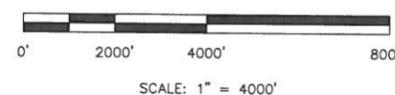
General Notes:

1. This Right-of-Way Plan is not a boundary survey of the adjoining property and is prepared for City of Evans and the Colorado Department of Transportation purposes only.
2. For title information, The City of Evans relied on Title commitment Nos. as listed on the Right-of-Way Plans Tabulation of Properties Sheet 2.01, prepared by Land Title Guarantee Company.
3. This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with Weld County and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.
4. Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for typical survey monument descriptions.

NOTICE: According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.



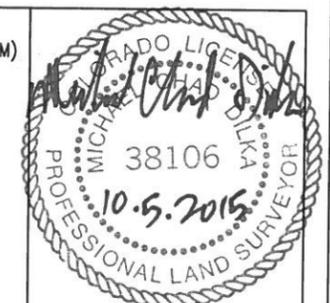
PROJECT LOCATION MAP



SURVEYOR STATEMENT (PRELIMINARY LAND SURVEY CONTROL DIAGRAM)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation this Preliminary Land Survey Control Diagram was prepared and the field survey it represents was performed under my responsible charge and, based upon my knowledge, information and belief is in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC



Colorado Department of Transportation



1420 2nd Street  
Greeley, CO 80631  
Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Right of Way Plans Unit: PTS

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Sheet Revisions		
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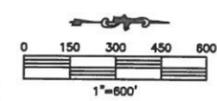
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Preliminary Land Survey Control Diagram			
Monument Coordinate Tables			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date	Subset	Sheet No.
2014B	9-18-2015	4.01 to 4.03	4.02

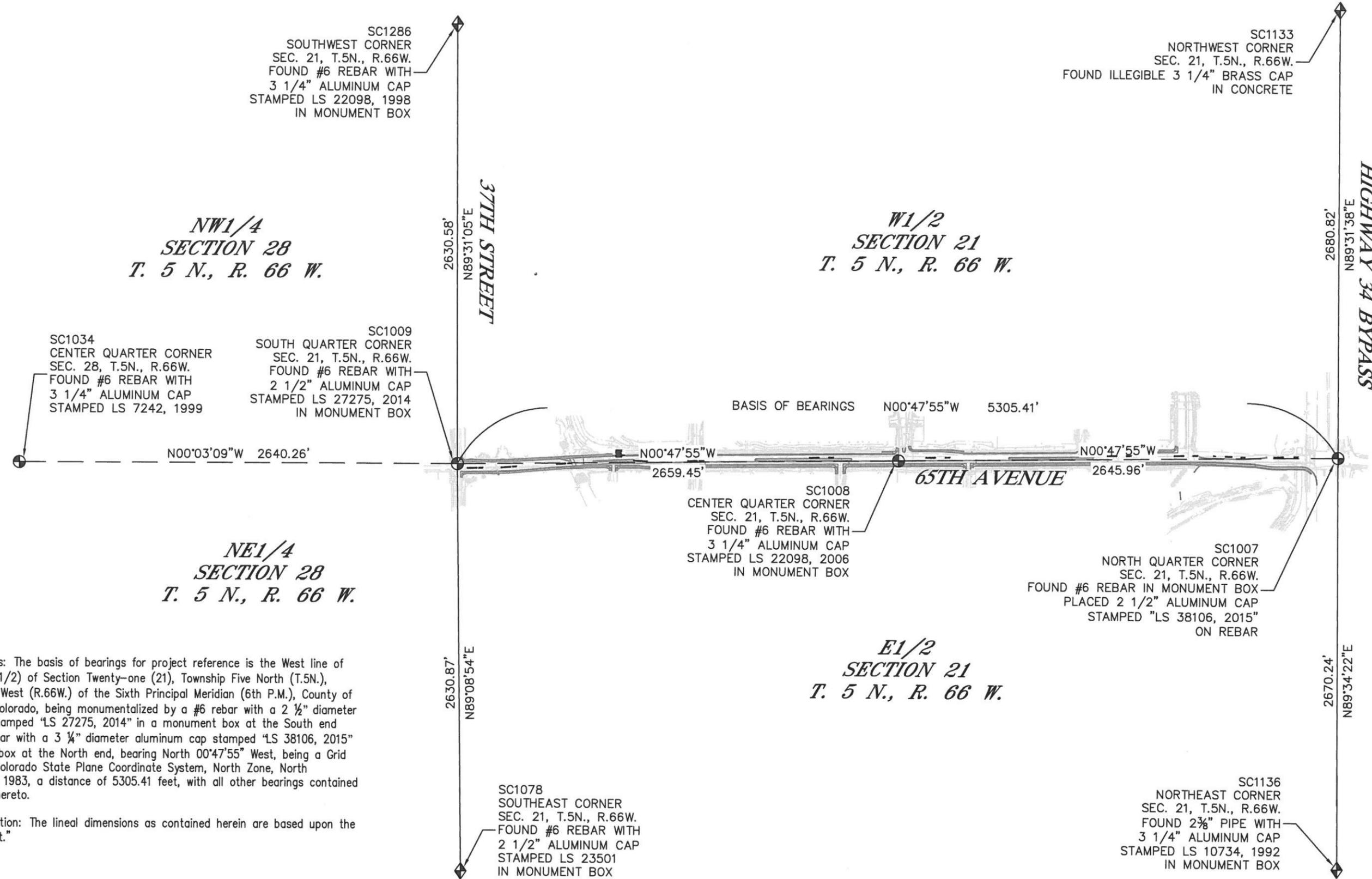
FOUND ALIQUOT MONUMENT COORDINATE TABLE (PROJECT COORDINATES)				
Point No.	Northing (ft)	Easting (ft)	Description	Monument
SC1007	1386932.15	3200106.25	N1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar In Monument Box, Placed 2.5" Aluminum Cap, LS 38106, 2015
SC1008	1384286.45	3200143.12	C1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 22098, 2006, In Monument Box
SC1009	1381627.26	3200180.19	S1/4 Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 2.5" Aluminum Cap, LS 27275, 2014, In Monument Box
SC1034	1378987.00	3200182.61	C1/4 Corner, Section 28, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 7242, 1999
SC1078	1381666.36	3202810.76	SE Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 2.5" Aluminum Cap, LS 23501, In Monument Box
SC1133	1386910.03	3197425.52	NW Corner, Section 21, T.5N., R.66W.	Found 3.25" Illegible Brass Cap In Concrete
SC1136	1386952.07	3202776.41	NE Corner, Section 21, T.5N., R.66W.	Found 2-3/8" Pipe, 3.25" Aluminum Cap, LS 10734, 1992, In Monument Box
SC1286	1381605.14	3197549.70	SW Corner, Section 21, T.5N., R.66W.	Found #6 Rebar, 3.25" Aluminum Cap, LS 22098, 1998, In Monument Box



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Date	Description	Initials	Date	Description	Initials	Date	Description	Initials
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Preliminary Land Survey Control Diagram			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	4.01 to 4.03	4.03



Basis of Bearings: The basis of bearings for project reference is the West line of the East Half (E1/2) of Section Twenty-one (21), Township Five North (T.5N.), Range Sixty-six West (R.66W.) of the Sixth Principal Meridian (6th P.M.), County of Weld, State of Colorado, being monumentalized by a #6 rebar with a 2 1/2" diameter aluminum cap stamped "LS 27275, 2014" in a monument box at the South end and by a #6 rebar with a 3 1/4" diameter aluminum cap stamped "LS 38106, 2015" in a monument box at the North end, bearing North 00°47'55" West, being a Grid Bearing of the Colorado State Plane Coordinate System, North Zone, North American Datum 1983, a distance of 5305.41 feet, with all other bearings contained herein relative thereto.

Lineal Unit Definition: The lineal dimensions as contained herein are based upon the "U.S. Survey Foot."

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Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Right of Way Plans			
Monumentalization Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015		5.01

XX

TABULATION OF ROAD RIGHT OF WAY MONUMENTS TO BE SET (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
1	1381547.71	3200210.26	ROAD RIGHT OF WAY	9+19.03	9.96' R
3	1381598.60	3200270.19	ROAD RIGHT OF WAY	9+69.08	70.59' R
4	1381568.15	3200240.21	ROAD RIGHT OF WAY	9+39.06	40.19' R
5	1381548.15	3200240.21	ROAD RIGHT OF WAY	9+19.06	39.92' R
6	1381678.53	3200264.98	ROAD RIGHT OF WAY	10+49.08	66.49' R
8	1381698.23	3200244.70	ROAD RIGHT OF WAY	10+69.06	46.49' R
12	1381656.76	3200119.77	ROAD RIGHT OF WAY	10+29.33	79.01' L
13	1381687.00	3200149.35	ROAD RIGHT OF WAY	10+59.16	49.01' L
16	1381987.97	3200225.16	ROAD RIGHT OF WAY	13+56.90	39.25' R
17	1381988.20	3200240.66	ROAD RIGHT OF WAY	13+55.97	54.72' R
19	1381984.54	3200145.20	ROAD RIGHT OF WAY	13+59.47	40.74' L
23	1382243.76	3200114.15	ROAD RIGHT OF WAY	16+19.57	55.50' L
24	1382244.68	3200129.12	ROAD RIGHT OF WAY	16+19.57	40.50' L
27	1382368.79	3200106.41	ROAD RIGHT OF WAY	17+44.84	55.50' L
28	1382369.71	3200121.39	ROAD RIGHT OF WAY	17+44.84	40.50' L
30	1382449.25	3200116.47	ROAD RIGHT OF WAY	18+24.52	40.50' L
32	1382509.24	3200113.12	ROAD RIGHT OF WAY	18+84.13	40.50' L

XXX

TABULATION OF TEMPORARY EASEMENT POINTS TO BE STAKED (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
9	1381678.95	3200293.24	TEMPORARY CONSTRUCTION EASEMENT	10+49.11	94.76' R
10	1381706.79	3200264.59	TEMPORARY CONSTRUCTION EASEMENT	10+77.35	66.49' R
14	1381656.52	3200091.56	TEMPORARY CONSTRUCTION EASEMENT	10+29.48	107.21' L
15	1381695.04	3200129.24	TEMPORARY CONSTRUCTION EASEMENT	10+67.48	69.01' L
18	1381988.50	3200260.66	TEMPORARY CONSTRUCTION EASEMENT	13+54.76	74.69' R
20	1381983.78	3200125.21	TEMPORARY CONSTRUCTION EASEMENT	13+60.21	60.73' L
21	1382221.33	3200075.46	TEMPORARY CONSTRUCTION EASEMENT	15+99.57	95.50' L
22	1382223.49	3200110.39	TEMPORARY CONSTRUCTION EASEMENT	15+99.57	60.50' L
25	1382386.28	3200065.26	TEMPORARY CONSTRUCTION EASEMENT	17+64.84	95.50' L
26	1382388.44	3200100.19	TEMPORARY CONSTRUCTION EASEMENT	17+64.84	60.50' L
29	1382448.01	3200096.51	TEMPORARY CONSTRUCTION EASEMENT	18+24.52	60.50' L
31	1382508.96	3200093.11	TEMPORARY CONSTRUCTION EASEMENT	18+84.84	60.50' L
34	1382356.14	3200220.03	TEMPORARY CONSTRUCTION EASEMENT	17+25.20	57.12' R
35	1382406.12	3200219.34	TEMPORARY CONSTRUCTION EASEMENT	17+75.13	59.51' R
36	1382406.82	3200269.32	TEMPORARY CONSTRUCTION EASEMENT	17+72.74	109.45' R
37	1382379.74	3200269.70	TEMPORARY CONSTRUCTION EASEMENT	17+45.70	108.15' R

XX

TABULATION OF POINTS FOR INFORMATIONAL PURPOSES ONLY (PROJECT COORDINATES)					
Point No.	Northing (ft)	Easting (ft)	Description	Station	Offset
2	1381597.71	3200210.21	INFORMATIONAL POINT	9+69.02	10.61' R
7	1381678.00	3200229.48	INFORMATIONAL POINT	10+49.04	30.99' R
11	1381657.01	3200149.77	INFORMATIONAL POINT	10+29.16	49.01' L
33	1382509.59	3200137.89	INFORMATIONAL POINT	18+83.24	15.75' L

General Notes:

- All centerline and offset stationing may not represent the centerline as constructed in the field.
- Refer to the M-629-1 Survey Monuments of the Standard Plans dated July, 2012 found in The Colorado Department of Transportation, M & S Standards for survey monument descriptions.
- This plan set is subject to change and may not be the most current set. It is the user's responsibility to verify with The City of Evans and CDOT that this set is the most current. The information contained on the attached drawing is not valid unless this copy bears an original signature of the Professional Land Surveyor hereon named.

COORDINATE DATUM: Project coordinates are Colorado State Plane, North Zone, NAD 83 coordinates that have been scaled to ground using a combined factor of 1.00026470 about an origin of 0,0.

Project Coordinates Northing US Survey Feet = (State Plane Coordinate Northing \* 1.00026470).  
 Scale about an origin of 0,0.  
 Project Coordinates Easting US Survey Feet = (State Plane Coordinate Easting \* 1.00026470).  
 Scale about an origin of 0,0.

NOTICE: According to Colorado law you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

QUANTITY OF MONUMENTS TO BE SET

CAP TYPE	MONUMENT TYPE									
	1	1A	2	2A	3	3A	4	5	5(S)	6
REFERENCE										
ROW							17			
CONTROL										
ALIQUOT CORNER										
PERMANENT EASEMENT										
PROJECT POINTS										
WITNESS POST (REQUIRED)										

SURVEYOR STATEMENT (R.O.W. MONUMENTS)

I, Michael Chad Dilka, a professional land surveyor licensed in the State of Colorado, do hereby state to the Colorado Department of Transportation that based upon my knowledge, information and belief, adequate research, calculations and evaluation of survey evidence were performed and that no Right-of-Way monuments were set under my responsible charge in accordance with applicable standards of practice defined by Colorado Department of Transportation publications. This statement is not a guaranty or warranty, either expressed or implied.

PLS No. 38106, on behalf of King Surveyors, LLC

Sheet Revisions			Sheet Revisions			Sheet Revisions		
Date mm/dd/yy	Description XXXXXXXXXX	Initials XXX	Date mm/dd/yy	Description XXXXXXXXXX	Initials XXX	Date mm/dd/yy	Description XXXXXXXXXX	Initials XXX

Right of Way Plans  
 Plan Sheet  
 Project Number: STU M570-046  
 Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS  
 Project Code: 20148 Last Mod. Date: 9-18-2015 Subset: 7.01 to 7.06 Sheet No.: 7.01

LINE TABLE											
LINE	BEARING	LENGTH									
L1	N89°08'54"E	59.99'	L11	S89°31'05"W	30.00'	L21	N03°32'18"W	59.69'	L31	S89°31'05"W	30.00'
L2	S44°33'51"W	42.73'	L12	N44°21'38"E	42.31'	L22	N03°32'18"W	79.69'	L32	N64°34'43"E	55.00'
L3	S00°01'13"E	20.00'	L13	S89°31'05"W	28.21'	L23	N89°12'05"E	20.01'			
L4	S89°08'54"W	29.96'	L14	N44°21'38"E	53.88'	L24	N89°12'05"E	24.77'			
L5	N00°03'09"W	50.00'	L15	N89°08'57"E	15.50'	L25	N89°12'06"E	49.99'			
L6	S89°08'54"W	35.50'	L16	N89°08'57"E	20.00'	L26	S00°47'54"E	27.08'			
L7	S89°08'54"W	28.27'	L17	S86°27'42"W	15.00'	L27	S64°34'43"W	54.99'			
L8	S45°49'24"E	28.28'	L18	S86°27'42"W	35.00'	L28	N00°47'55"W	49.99'			
L9	S45°49'24"E	39.96'	L19	N86°27'42"E	35.00'	L29	N89°08'54"E	30.00'			
L10	S00°47'55"E	30.00'	L20	N86°27'42"E	15.00'	L30	N89°08'54"E	50.00'			

**EASEMENT NOTES**  
 1) ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE W<sub>2</sub> OF SECTION 21, NO SPECIFIC LOCATION OR WIDTH GIVEN (REC. NO. 01905947)

ROW-3A ST. MICHAEL'S RESERVOIR ESTATE, LLC (REC. NO. 3859841)  
 ROW-3B  
 TE-3

NW1/4 SECTION 28  
 T. 5 N., R. 66 W.

SW1/4 SECTION 21  
 T. 5 N., R. 66 W.

WESTERN INTERNATIONAL MUSIC, INC.  
 60' RIGHT-OF-WAY  
 SC1009 SOUTH QUARTER CORNER SEC. 21, T.5N., R.66W. FOUND #6 REBAR WITH 2 1/2" ALUMINUM CAP STAMPED LS 27275, 2014 IN MONUMENT BOX

60' RIGHT-OF-WAY  
 S00°03'09"E

20' WATER EASEMENT TO THE CITY OF EVANS (REC. NO. 4031180)  
 GARY W. WIEDEMAN (REC. NO. 3869756)  
 ROW-1

NE1/4 SECTION 28  
 T. 5 N., R. 66 W.

37TH STREET  
 E.4°54'58.68N

65TH AVENUE

TRACT 1  
 ROCKY MOUNTAIN CROSSROADS

ROW-2 FAULKNER, MICHAEL R (REC. NO. 3211430)  
 TE-2

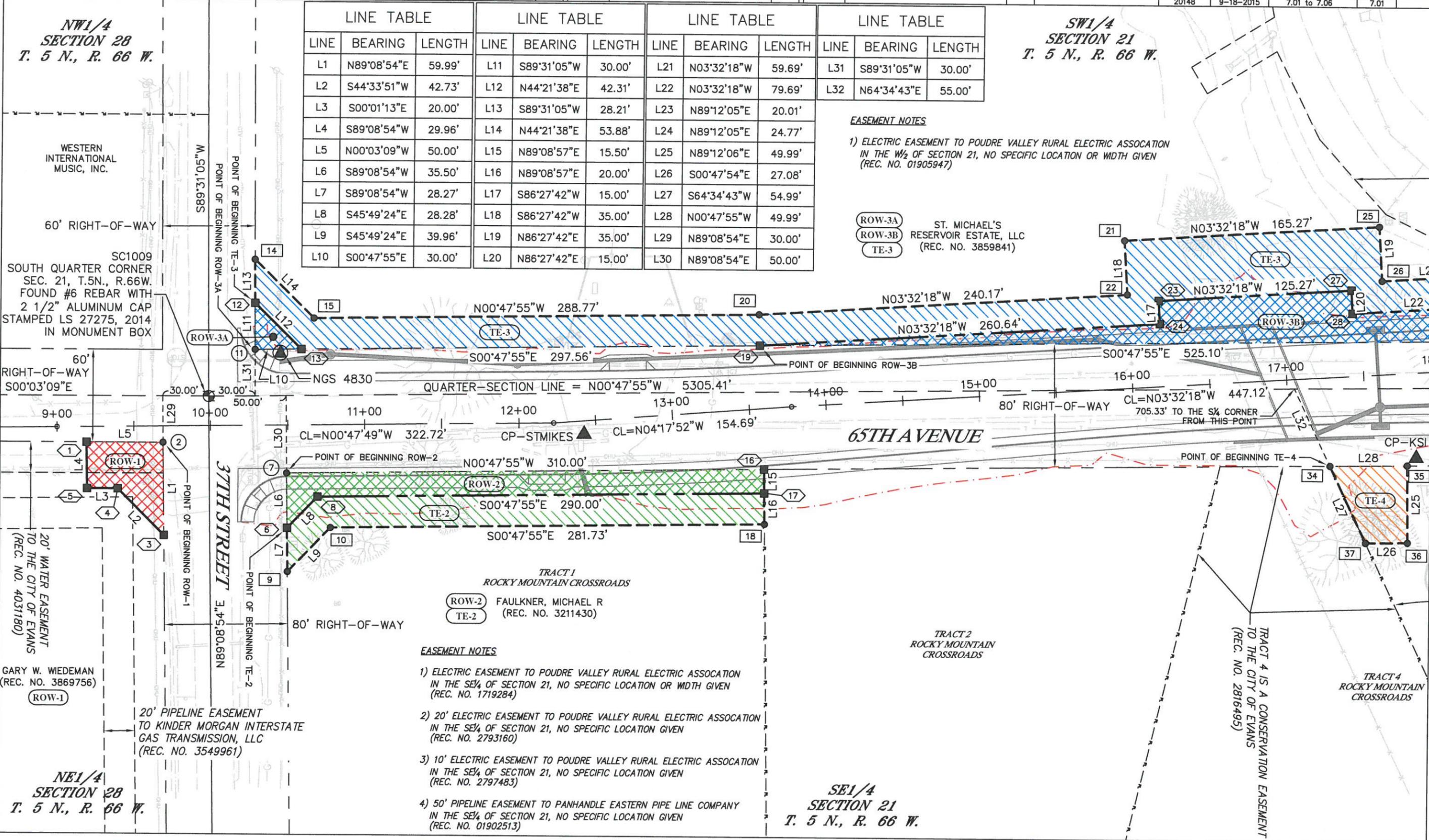
**EASEMENT NOTES**

- 1) ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION OR WIDTH GIVEN (REC. NO. 1719284)
- 2) 20' ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 2793160)
- 3) 10' ELECTRIC EASEMENT TO Poudre VALLEY RURAL ELECTRIC ASSOCIATION IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 2797483)
- 4) 50' PIPELINE EASEMENT TO PANHANDLE EASTERN PIPE LINE COMPANY IN THE SE<sub>4</sub> OF SECTION 21, NO SPECIFIC LOCATION GIVEN (REC. NO. 01902513)

TRACT 2  
 ROCKY MOUNTAIN CROSSROADS

TRACT 4 IS A CONSERVATION EASEMENT TO THE CITY OF EVANS (REC. NO. 2816495)

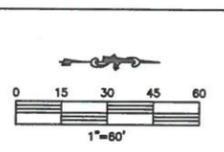
TRACT 4  
 ROCKY MOUNTAIN CROSSROADS



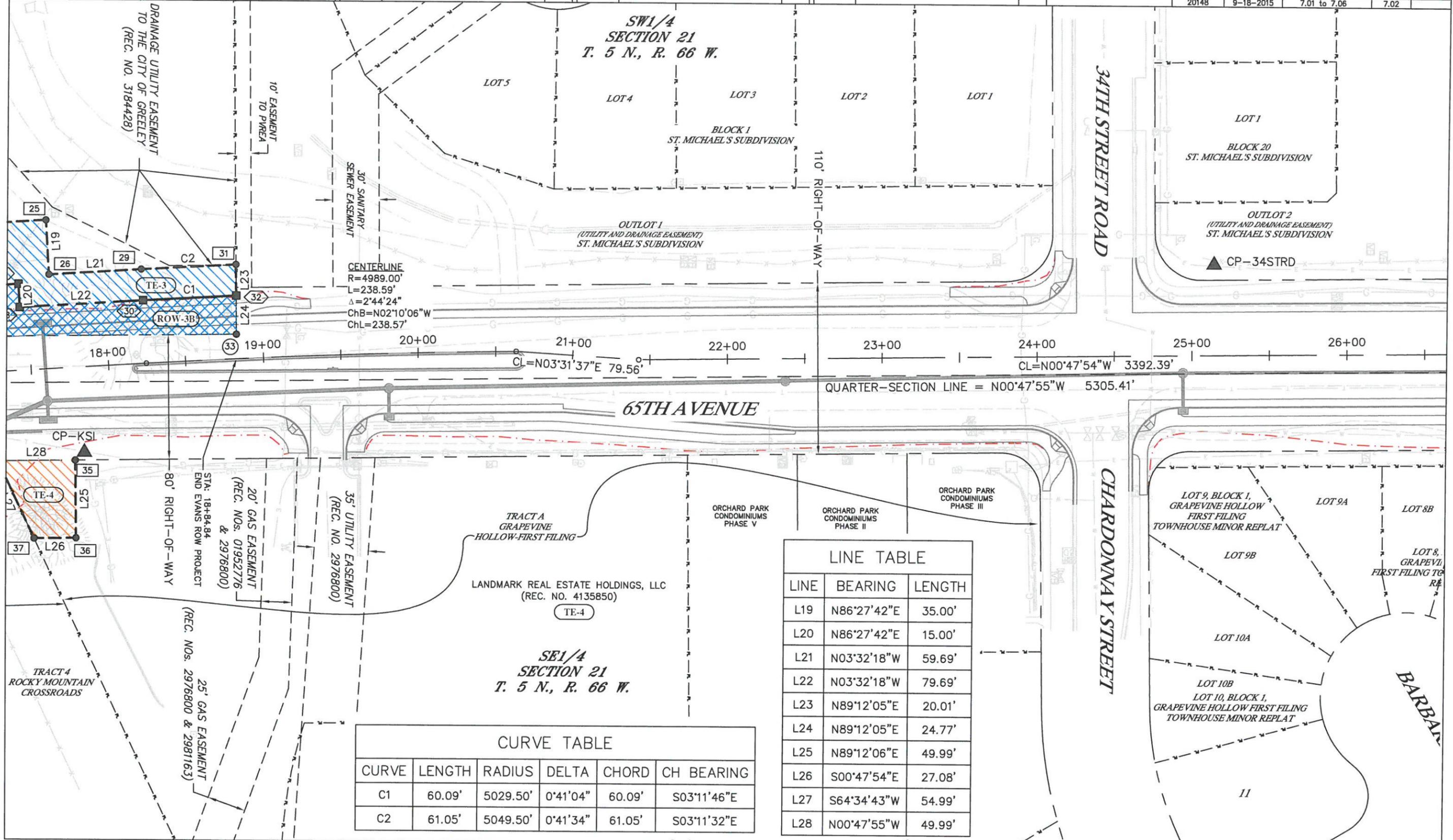
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Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code:	Last Mod. Date:	Subset:	Sheet No.:
20148	9-18-2015	7.01 to 7.06	7.02



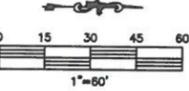
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L20	N86°27'42"E	15.00'
L21	N03°32'18"W	59.69'
L22	N03°32'18"W	79.69'
L23	N89°12'05"E	20.01'
L24	N89°12'05"E	24.77'
L25	N89°12'06"E	49.99'
L26	S00°47'54"E	27.08'
L27	S64°34'43"W	54.99'
L28	N00°47'55"W	49.99'

CURVE	LENGTH	RADIUS	DELTA	CHORD	CH BEARING
C1	60.09'	5029.50'	0°41'04"	60.09'	S03°11'46"E
C2	61.05'	5049.50'	0°41'34"	61.05'	S03°11'32"E

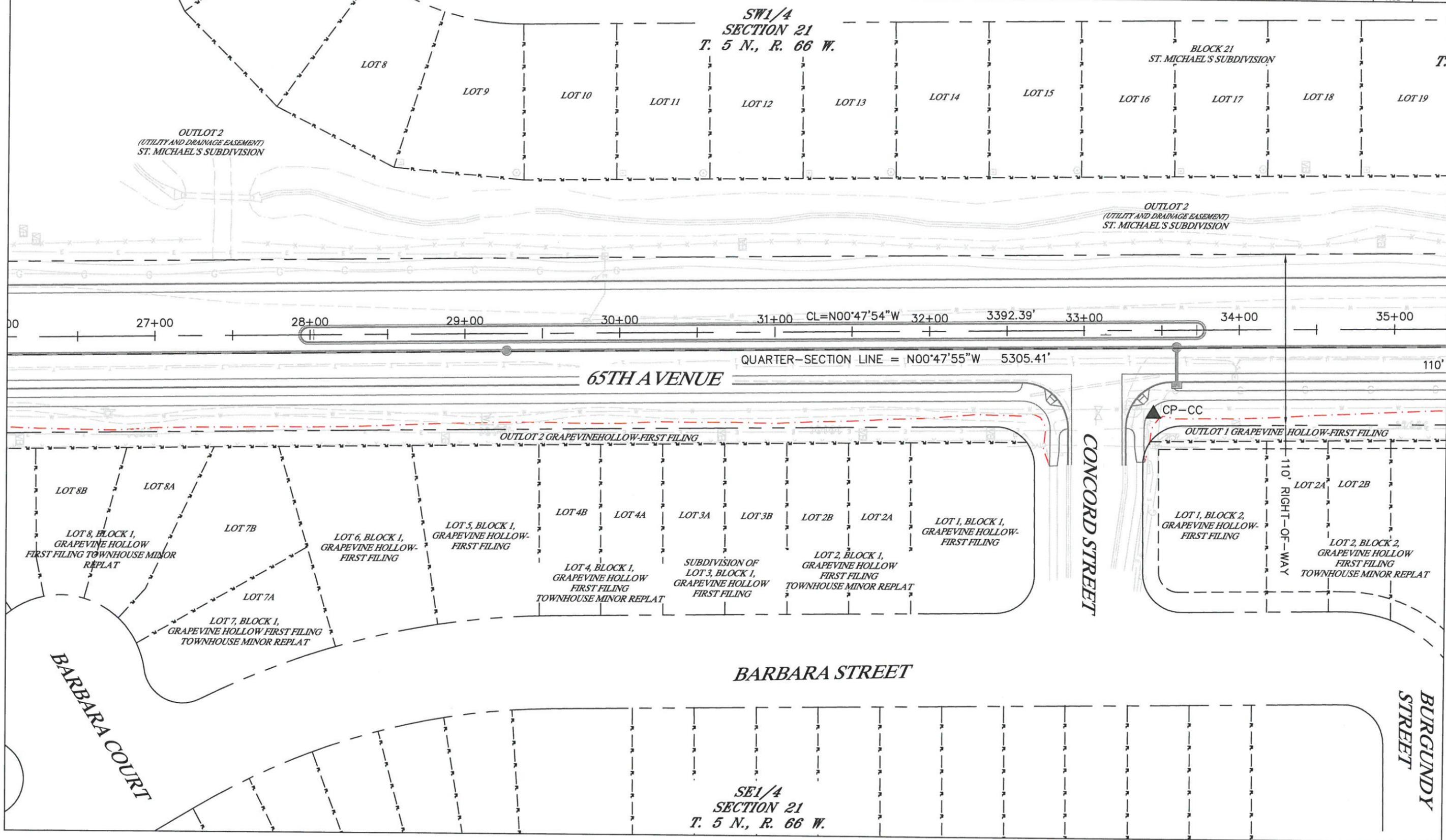
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Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX

Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	7.01 to 7.06	7.03

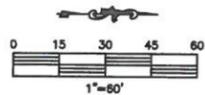




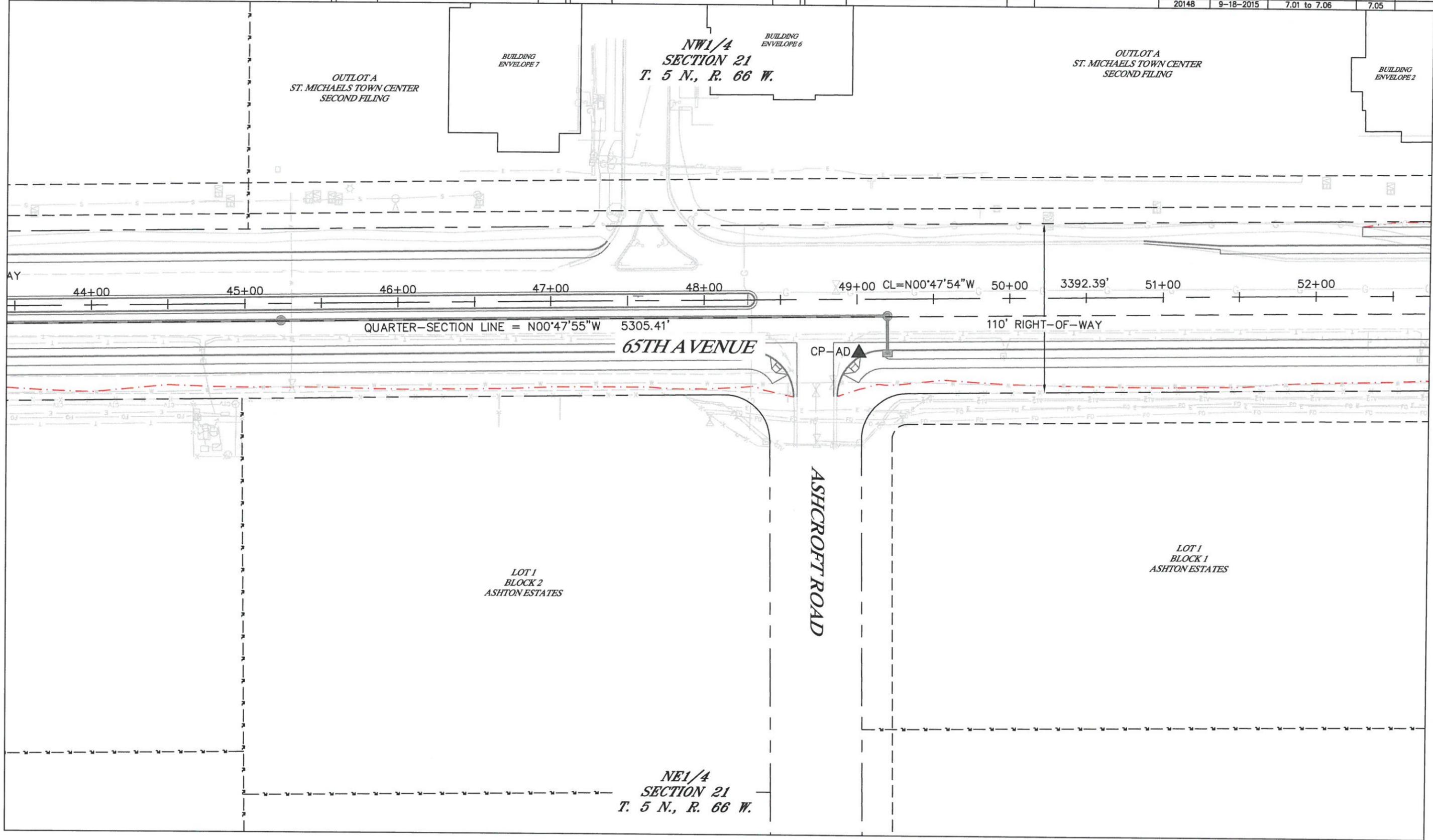
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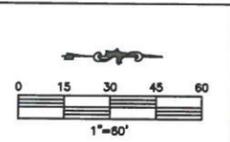
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Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY			
IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	7.01 to 7.06	7.05



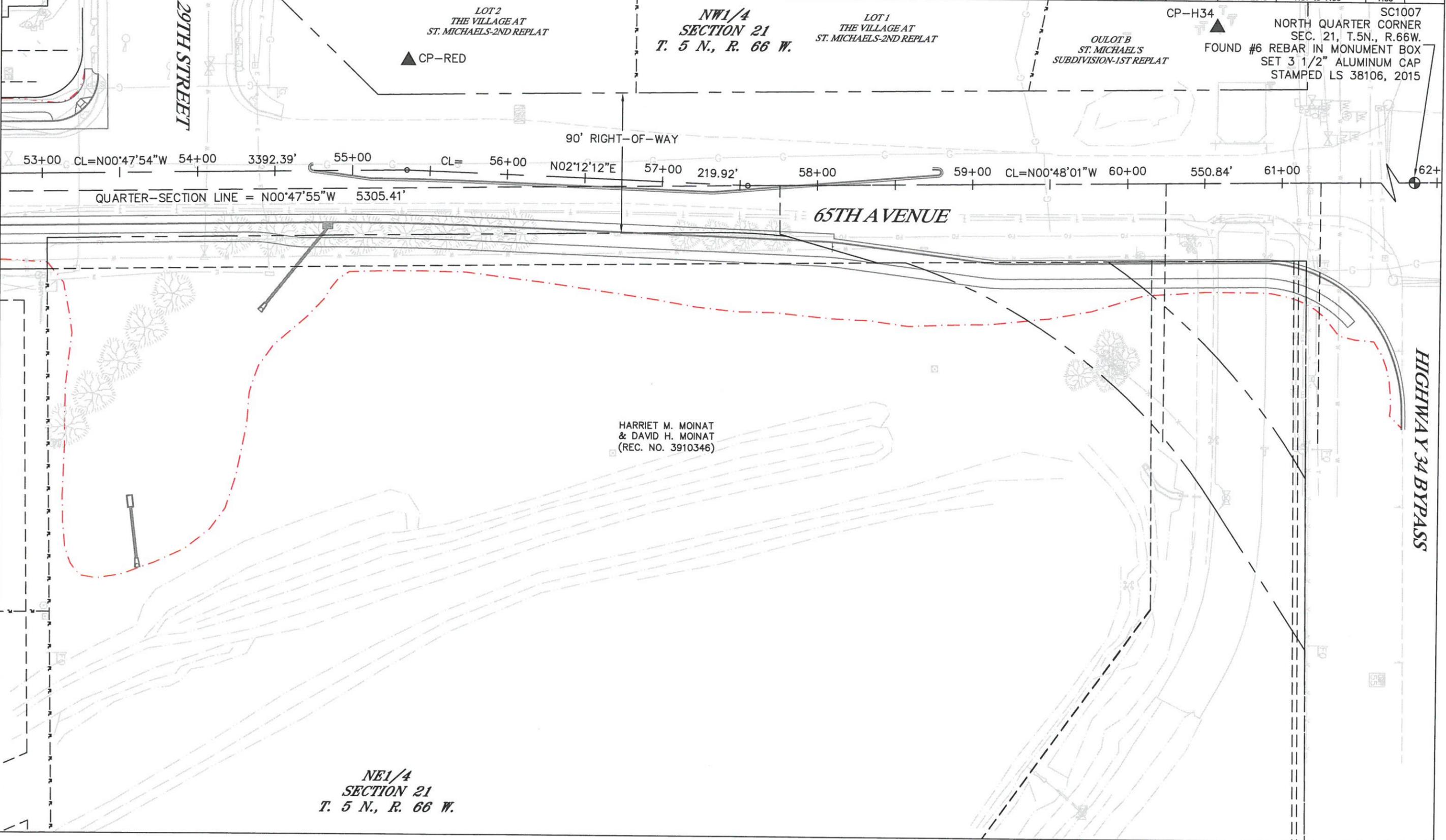
Colorado Department of Transportation  
 1420 2nd Street  
 Greeley, CO 80631  
 Phone: 970-350-2161 FAX: 970-350-2178  
 Region 4 Right of Way Plans Unit: PTS



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Right of Way Plans			
Plan Sheet			
Project Number: STU M570-046			
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS			
Project Code	Last Mod. Date	Subset	Sheet No.
20148	9-18-2015	7.01 to 7.06	7.06



NE1/4  
 SECTION 21  
 T. 5 N., R. 66 W.

Colorado Department of Transportation



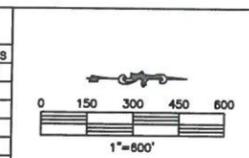
1420 2nd Street  
Greeley, CO 80631  
Phone: 970-350-2161 FAX: 970-350-2178

Region 4 Right of Way Plans Unit: PTS

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Sheet Revisions		
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Sheet Revisions		
Date	Description	Initials
mm/dd/yy	XXXXXXXX	XXX



Right of Way Plans		
Ownership Sheet		
Project Number: STU M570-046		
Project Location: 65TH AVENUE ROADWAY IMPROVEMENTS		
Project Code:	Last Mod. Date:	Sheet No.:
20148	9-18-2015	8.01

**ROW-1** GARY W. WIEDEMAN  
(REC. NO. 3869756)

**ROW-2** FAULKNER, MICHAEL R  
(REC. NO. 3211430)

**TE-2**

**ROW-3A** ST. MICHAEL'S RESERVOIR  
ESTATE, LLC

**ROW-3B** (REC. NO. 3859841)

**TE-3**

**TE-4** LANDMARK REAL ESTATE  
HOLDINGS, LLC  
(REC. NO. 4135850)

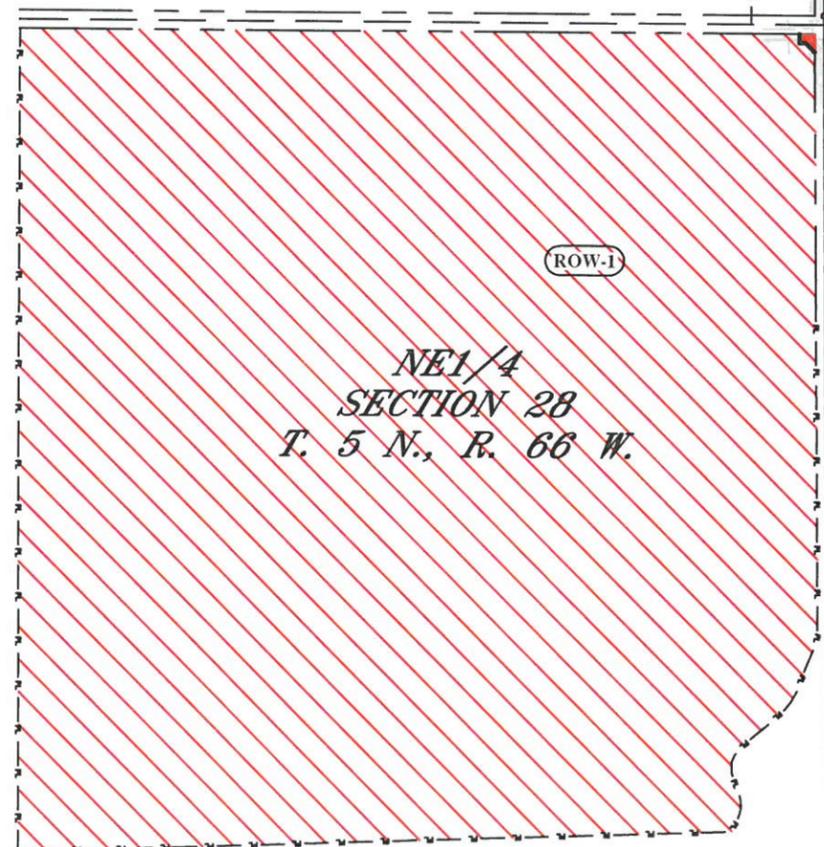
NW1/4  
SECTION 28  
T. 5 N., R. 66 W.

37TH STREET

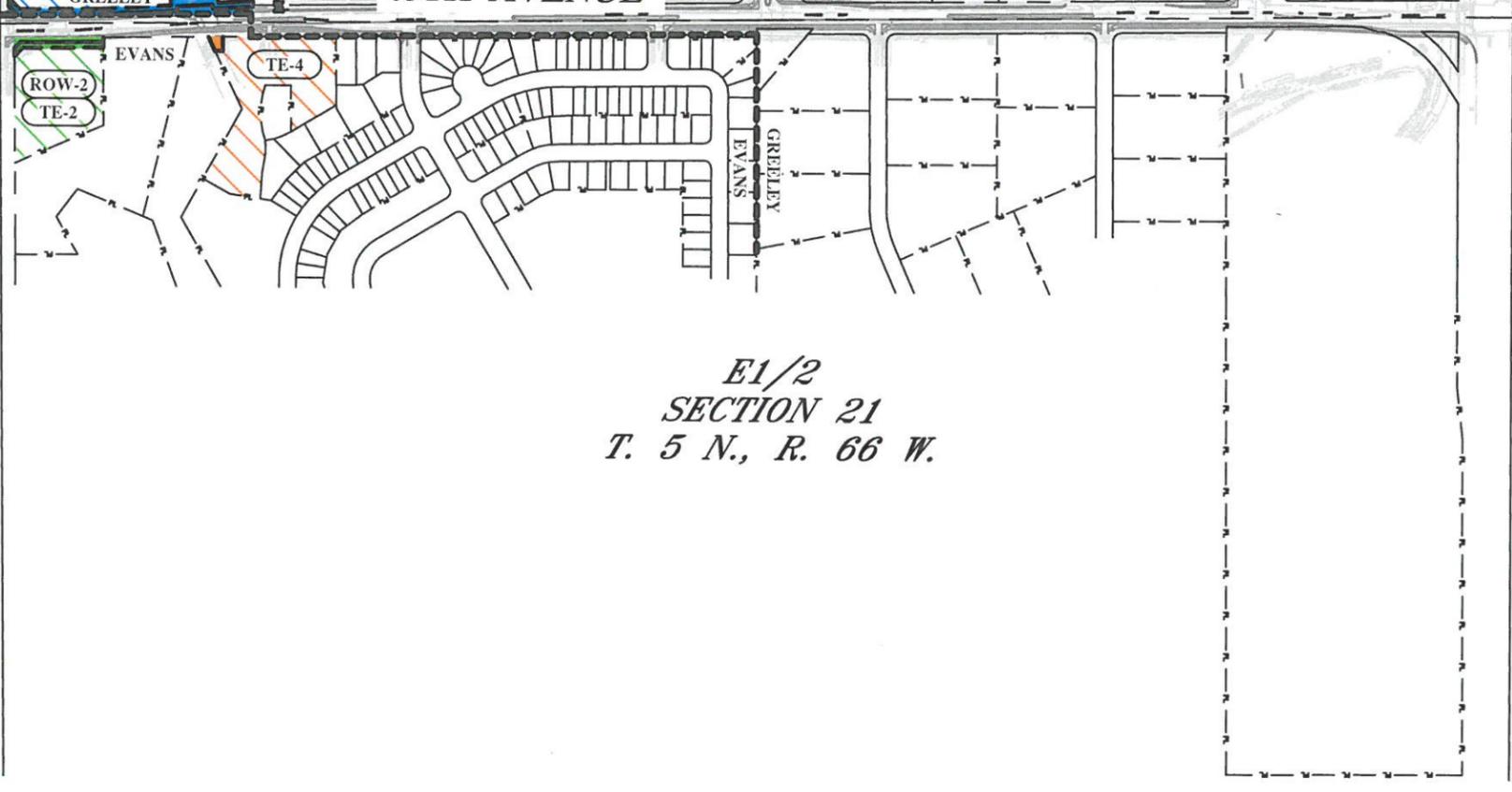
ROW-3A  
ROW-3B  
TE-3

W1/2  
SECTION 21  
T. 5 N., R. 66 W.

HIGHWAY 34 BYPASS



NE1/4  
SECTION 28  
T. 5 N., R. 66 W.



E1/2  
SECTION 21  
T. 5 N., R. 66 W.

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## CITY COUNCIL COMMUNICATION

---

**DATE:** May, 17 2016

**AGENDA ITEM:** 7.B

**SUBJECT:** Resolution No. 24-2016 – Declaring the Closure and Demolition of the Evans Municipal Pool and Authorizing City Staff to Proceed with the Planning and Cost Analysis of the Construction of a Splash Park or Similar Facility on the Current Pool Site

**PRESENTED BY:** Kristen Debo, Recreation Coordinator  
Brian Stone, Recreation Director

---

**AGENDA ITEM DESCRIPTION:**

The attached Resolution gives clear direction to our staff on how to proceed with the closure of the Evans Municipal Pool. It outlines next steps for new recreation amenities to be located on that site.

As a result of the aging pool, major repairs are needed to ensure we can meet federal regulations to operate the current facility. Along with the mandated repairs necessary to be in compliance with federal regulations and guidelines, there are also many other items that would need to be addressed to ensure the pool functions properly and safely.

Removal of the pool is a difficult decision. However, like we discussed at a previous work session, new recreational amenities provide new opportunities for our community, are financially responsible, and are in the best interest of the public health, safety, and welfare of our community.

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**FINANCIAL SUMMARY:**

Financial impacts for demolition will be used from current funds allocated for repairs in the 2016 budget.

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**RECOMMENDATION:**

Staff recommends adoption of the Resolution.

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**SUGGESTED MOTIONS:**

\* *“I move to approve Resolution No. 24-2016.”*

\* *“I move to deny approval of Resolution No. 24-2016.”*

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CITY OF EVANS, COLORADO

RESOLUTION NO. 24-2016

A RESOLUTION DECLARING THE CLOSURE AND DEMOLITION OF THE EVANS MUNICIPAL POOL AND AUTHORIZING CITY STAFF TO PROCEED WITH THE PLANNING AND COST ANALYSIS OF THE CONSTRUCTION OF A SPLASH PARK OR SIMILAR FACILITY ON THE CURRENT POOL SITE

**WHEREAS**, the City Council of the City of Evans, Colorado, pursuant to Colorado statute and the Evans City Charter, is vested with the authority of administering the affairs of the City of Evans, Colorado; and

**WHEREAS**, the City has owned and operated the Evans Municipal Pool since 1984;

**WHEREAS**, for a number of years City staff has seen a decline in attendance in open swim, swimming lessons, and rentals;

**WHEREAS**, the current facility has been forced to shut down amenities because of new federal regulations and cannot comply with current standards set forth by federal guidelines in a cost effective manner;

**WHEREAS**, the facility has declining mechanical equipment and major capital infrastructure repairs are needed to continue to operate the facility and meet regulatory requirements;

**WHEREAS**, City staff has presented City Council with several alternatives for recreational amenities for the community at that location

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EVANS, COLORADO AS FOLLOWS:**

1. Based on the information and materials provided to the City Council to date, the City Council concludes that it is in the best interest of the public health, safety and welfare to demolish the Evans Municipal Pool.
2. The City Council concludes another recreational amenity with a water feature at the current Municipal Pool location is necessary and in the interest of the public health, safety and welfare.
3. The City Council directs staff to proceed with the planning and cost analysis of the construction of a Splash Park at the current Municipal Pool location.

**PASSED AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF EVANS ON THIS 17<sup>TH</sup> DAY OF MAY, 2016.**

**ATTEST:**

**CITY OF EVANS, COLORADO**

\_\_\_\_\_  
Raegan Robb, City Clerk

BY: \_\_\_\_\_  
John L. Morris, Mayor

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# COUNCIL COMMUNICATION

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**DATE:** May 17, 2016

**AGENDA ITEM:** 7.C

**SUBJECT:** AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT WITH THE CENTRAL COLORADO WATER CONSERVANCY DISTRICT FOR EXCHANGE OF WATER STORAGE AND AUGMENTATION WATER

**PRESENTED BY:** Scott Krob, City Attorney

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## **AGENDA ITEM DESCRIPTION:**

In 2008 the City of Evans entered into an intergovernmental agreement (“IGA”) with the Central Colorado Water Conservancy District (“Central”). The general purpose of the 2008 IGA was to enable the City of Evans to obtain the right to store water in the Nissen Reservoir owned by Central, in exchange for Central being able to use certain water rights belonging to Evans, including Godfrey Ditch Shares. The City needs to be able to store water in Nissen Reservoir so it can provide augmentation water for a well that serves the Envirotech facility and another well that waters one of the City’s parks. As Council is aware, the City of Evans obtained Godfrey Ditch Shares from a developer through a series of transactions between 2004 and 2012 in exchange for EQRs issued by the City. However, the conveyances of Godfrey Ditch shares in exchange for EQRs were never approved by the City Council. In October 2015, the City Council passed Resolution 29-2015, disaffirming those conveyances and directing staff to take steps necessary to return the Godfrey Ditch shares to the developer and cancel the EQRs. City staff has not yet been able to complete that task due to (1) bankruptcy proceedings initiated by the developer that prevent the City from doing anything with the Godfrey Ditch shares until the bankruptcy case is resolved and (2) challenges from a couple of banks that loaned money to the developer and relied on the EQRs as collateral to secure those loans. The challenges from the banks were raised in a pending case in Weld County District Court, which has also been stayed due to the developer’s bankruptcy proceedings.

The purpose of the proposed amendment to the IGA between the City of Evans and Central that is before the Council for its consideration seeks to substitute other water rights the City of Evans has for the Godfrey Ditch shares in the in the IGA with Central. Those other water rights include Greeley Loveland Irrigation Company shares and/or

Windy Gap return flows. This amendment will enable the City to continue to store water in Central's Nissen Reservoir.

The amendment is the result of negotiations between staff for the City and Central, and has been approved by Central's board.

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**FINANCIAL SUMMARY:**

The financial obligations of the City do not change substantially, as it is primarily a matter of substituting other water rights for the Godfrey Ditch shares.

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**RECOMMENDATION:**

Staff recommends that the City Council approve the IGA Amendment with Central

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**SUGGESTED MOTIONS:**

"I move to approve and authorize the Mayor to sign the amendment of intergovernmental agreement with Central Colorado Water Conservancy District for exchange of water storage and augmentation water.

"I move to not approve the amendment of intergovernmental agreement with Central Colorado Water Conservancy District for exchange of water storage and augmentation water

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**AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF EVANS AND THE GROUND WATER MANAGEMENT SUBDISTRICT OF THE CENTRAL COLORADO WATER CONSERVANCY DISTRICT FOR EXCHANGE OF WATER STORAGE AND AUGMENTATION WATER**

This Amendment to the Intergovernmental Agreement between the City of Evans and the Ground Water Management Subdistrict of the Central Colorado Water Conservancy District for Exchange of Water Storage and Augmentation Water (“Amendment”) is entered into this \_\_ day of April, 2016.

**RECITALS**

WHEREAS, the City of Evans (“Evans”) and the Ground Water Management Subdistrict of the Central Colorado Water Conservancy District (“Central”) entered into an intergovernmental agreement on August 19, 2008, referred to as the “Storage Agreement;” and

WHEREAS, the Storage Agreement allows Central to use excess shares of the Godfrey Ditch Company owned by Evans during the period from April 1, 2009 until October 31, 2023; and

WHEREAS, the Storage Agreement allows Evans to store water in Nissen Reservoir, use Central’s carriage agreement with the Plumb Ditch, and augmentation station on the Godfrey Ditch; and

WHEREAS , the Storage Agreement can be terminated by either party “by providing the other party written notice of their intent to terminate at least 2 years in advance of the proposed termination date;” and

WHEREAS, if Evans terminates the Storage Agreement, Central has the option to lease excess shares in the Godfrey Ditch Company for \$50 per acre foot for up to four years following expiration of the Storage Agreement pursuant to the schedule attached as Exhibit 1 to the Storage Agreement; and

WHEREAS, Evans and Central desire to amend the Storage Agreement as provided below in anticipation of the possibility Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement because it no longer owns the shares, the shares cannot be delivered by the Godfrey Ditch Company or based on a Court Order. Until such time as Evans provides written notice to Central that Evans cannot use Evans excess Godfrey Ditch Company shares to satisfy the Storage Agreement, this Amendment shall not be in effect.

**AMENDMENT**

1. Evans and Central agree that the following table represents the storage Central is to provide to Evans under the Storage Agreement and the number of excess Godfrey Ditch Company shares that Evans shall provide to Central under the Storage Agreement from 2014 to 2023 and the yield of those shares under the current engineering in Case No. 08CW175:

Period	Storage from Central to Evans (AF)	Godfrey Ditch shares from Evans to Central	Yield of Godfrey Ditch shares to Central (AF per year)
2016-2017	65.0	10.0	119
2018-2023	70.0	11.0	131

2. If Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement, Evans shall provide written notice to Central and the date upon receipt of the written notice shall be the “effective date” of this Amendment. The written notice shall also state whether Evans is terminating the Storage Agreement and this Amendment. If Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement, Evans shall deliver water annually to Central pursuant to the following delivery schedule:

Year	Nov	Dec	Jan	Feb	Mar	Annual Total
2016-2017	23.8	23.8	23.8	23.8	23.8	119.0
2018-2021	26.2	26.2	26.2	26.2	26.2	131.0

3. Central shall have the right to change the above delivery schedule if thirty days prior written notice is provided to Evans; provided, however, that the monthly delivery amounts above shall not be modified by more than thirty percent, and any modification of the monthly deliveries will not change the total amount of water Evans is obligated to provide annually to Central under Paragraph 1 above.
4. If Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement, the water deliveries pursuant to this Amendment shall consist of municipal return flow water from the Windy Gap Project, or other sources upon written agreement between Evans and Central. Central’s consent to use of other water sources shall not be unreasonably withheld, but Central shall not be obligated to accept Windy Gap or other sources that require Central to expend legal and engineering costs for such water to be approved by the Water Court and/or State Engineer for augmentation use in Central’s plans for augmentation in excess of the legal and engineering costs Central spends for approval of use of the Godfrey Ditch shares each year.
5. If Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement, water deliveries pursuant to this Amendment shall be delivered and measured at the Hill N’ Park wastewater plant in the NW1/4 of Section 36, T5N, R66W, or the Evans wastewater treatment plant in the SW1/4 of Section 21, T5N, R65W.
6. If Evans cannot use its excess Godfrey Ditch Company shares to satisfy its obligation under the Storage Agreement, Evans shall maintain accounting of the municipal return

flow credit for Windy Gap Project water allocated to Central within Evans' monthly water rights accounting for Case Nos. 96CW958 and 03CW314.

7. In the event that Evans does not take or deliver water available under the Godfrey Ditch Company shares, either for use by Evans or Central, Evans will not be obligated to pay Central any augmentation structure use fee, including a minimum \$1,000 annual fee, as described in paragraph 15 of the Storage Agreement.
8. Evans shall continue to have use of storage space in Nissen Reservoir or elsewhere within Central's system pursuant to the terms of the Storage Agreement, until 2 years after the effective date of termination as described in paragraph 2.
9. Upon written request from Central and approval by Evans in its sole discretion, Central may lease additional Windy Gap Project water at a rate agreed to by both parties.
10. Starting two years after this Amendment is effective as described in paragraph 2, and if Evans gives written notice of termination of the Storage Agreement, Central shall pay to Evans the sum of \$50 per acre foot for each acre foot of water delivered to Central in accordance with paragraph 13 of the Storage Agreement.
11. The Storage Agreement and this Amendment shall terminate six years after the Amendment is effective as described in paragraph 2 and if Evans gives written notice of termination of the Storage Agreement. After that time, Evans and Central shall have no further obligations under the Storage Agreement and this Amendment.
12. All provisions of the Storage Agreement not modified by this Amendment shall remain in full force and effect.
13. Evans and Central agree to cooperate in obtaining any necessary approvals for use of the water as contemplated under this Amendment.

THE CITY OF EVANS,  
a Colorado municipal corporation

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Mayor

ATTEST:

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City Clerk

APPROVED AS TO FORM:

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City Attorney

THE GROUND WATER MANAGEMENT  
SUBDISTRICT OF THE CENTRAL  
COLORADO WATER CONSERVANCY  
DISTRICT

By:

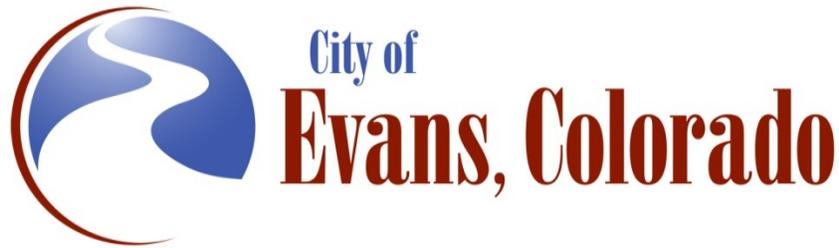
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Randall C. Knutson, President

ATTEST:

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Randy Ray, Secretary



## City Manager - Monitoring Report

May 17, 2016

*Below is a compellation of updates and projects that are either new or have changed since the last City Council meeting.*

➤ **Finance**

### Sales Tax Update

Please find the Final February sales tax update below.

February 2016 - FINAL			
Category	2015 YTD	2016 YTD	% Change
Base	372,122	327,445	-12%
Commercial	305,320	296,309	-3%
Industrial	374,712	153,497	-59%
Utilities	151,174	125,771	-17%
Motor Vehicle	215,251	212,776	-1%
<b>Total</b>	<b>1,418,579</b>	<b>1,115,798</b>	<b>-21%</b>
February 2016 - FINAL			
Lodging	15,304	11,830	-23%

Please find the Preliminary March 2016 sales tax update below.

**Year-to-date Actual vs. Budget, we are \$11,986 ahead.**

As far as the monthly projection goes, we are \$37,522 ahead of what we needed to collect this month to meet our annual budget. This does not include motor vehicle tax. We have included a new category "one-time" revenue for unexpected additional revenue received.

March 2016 - Preliminary			
Category	2015 YTD	2016 YTD	% Change
Base	610,214	553,805	-9%
Commercial	473,177	450,278	-5%
Industrial	562,117	205,753	-63%
Utilities	220,500	183,471	-17%
One-Time	-	180,224	
March 2016 - Preliminary			
Lodging	23,090	17,922	-22%

## New Business License List - April

The chart below is a list of new Business and Tax License Applications received. The columns show the company and Doing Business As (DBA) name. "In/Out" indicates whether or not the business is located "In" Evans or "Out" of Evans. "Account Start" is the date the business/account started, location address and type of business conducted.

New businesses located in Evans go through a review process. Please contact me by email at [jpacheco@evanscolorado.gov](mailto:jpacheco@evanscolorado.gov) or by phone at 970-475-1109 if you would like to know if an Evans business listed below was approved, denied or still under review.

Business/Doing Business As	Acct Start	Address	NOB
CenterPoint Energy Services Inc	O 4/1/2016	1111 Louisiana Houston, TX 77002	Natural Gas Provider
El Coco Pirata of Greeley LLC	I 4/2/2016	2812 11th Ave Evans, CO 80620	Restaurant
Roofing J A D E Contractors Inc.	O 4/8/2016	1533 11th Street Greeley, CO 80631	Roofing repair and installation
R&R Construction LLC	O 4/11/2016	1021 East 25th St Rd Greeley, CO 80631	General Contractor
Build West Construction LLC	O 4/12/2016	606 Elder Street Kersey, CO 80644	General Contractor
Avery Asphalt, Inc.	O 4/15/2016	1770 E. 69th Ave Denver, CO 80229	Avery Asphalt, Inc.
Travis Hobert	O 4/15/2016	5889 Seldovia Road Fort Collins, CO 80524	Siding, Window s, and roofing
AAB Enterprises	O 4/20/2016	6790 Commanche Ct Loveland, CO 80534	Electrical work
La Pasadita Market LLC	I 4/20/2016	3505 11th Ave #3 Evans, CO 80620	Bakery, grocery, ice cream shop
La Pasadita Taqueria LLC	I 4/20/2016	3505 11th Ave #3 Evans , CO 80620	restaurant
Melvin Geib Inc.	O 4/20/2016	903 1st street Pierce, CO 80650	Road Maintenance
Morning Fresh Dairy Farm LLC	O 4/20/2016	5821 W County Rd 54E Fort Collins, CO 80512	
Gonzales Plumbing LLC	O 4/22/2016	1441 W 38th Place Loveland, CO 80538	Plumbing

## ➤ Police

- Officer Brandon Martin is the newest addition to the Evans Police Department. Officer Martin was sworn in on 05-02-16 and is currently in the 2-week in-house training phase and will start his field training sometime next week.
- We will soon be beginning a hiring process for two officers which will hopefully get us to our authorized strength of 37.
- On 04-30-16 we participated in the national prescription drug take back campaign. Local residents braved the weather and brought in a little over two hundred pounds of prescription drugs.
- On 05-04-16 our local schools participated in the national bike to school day. We had officers Cobb, Duffy, and Schuett involved with the kids at the schools for the event. Pictures of the bike to school day have been posted to Evans PD Facebook page.



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## COUNCIL COMMUNICATION

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**DATE:** May 17, 2016  
**AGENDA ITEM:** 10.A  
**SUBJECT:** Adjournment to Executive Session

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**AGENDA ITEM DESCRIPTION:**

The City Council will adjourn into an executive session to determine positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, pursuant to C.R.S. 24-6-402(4)(e).

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**FINANCIAL SUMMARY:**

N/A

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**RECOMMENDATION:**

N/A

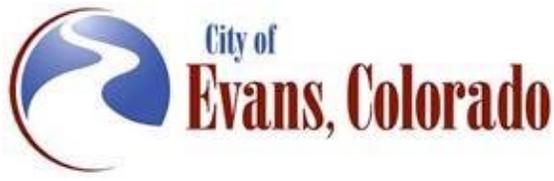
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**SUGGESTED MOTIONS:**

*“I move to go into Executive Session for the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and instructing negotiators, pursuant to C.R.S. 24-6-402(4)(e).”*

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# Evans City Council



# May 2016 Calendar

MAY 2016						
Su	Mo	Tu	We	Th	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

May	Event	Location	Time
3	City Council Work Session & Regular City Council Meeting	Evans City Complex	Begins at 6:30PM
5	<a href="#">NFRMPO Monthly Meeting</a>	810 East 10th Street Loveland, Colorado	6:00PM - 8:30PM
12	Joint Meeting-Transit Planning	Family FunPlex 1501 65th Ave, Greeley, CO 80634	7:00AM - 8:30AM
12	85 Coalition Meeting	Fort Lupton Rec Center	Begins at 6:30PM
17	City Council Work Session & Regular City Council Meeting	Evans City Complex	Begins at 6:30PM
23	Joint Meeting with Evans Fire Protection District	Evans City Complex	Begins at 6:00PM
25	<a href="#">CML Spring Outreach Meeting</a>	City of Loveland Council Chambers 500 E. 3rd Street Loveland, CO 80537	9:00AM - 11:00PM
29	Evans VFW Breakfast	3501 State Street, Evans	8:30AM - 11:00AM
30	Memorial Day	City Offices Closed	All Day