

- 1 - Alcohol Beverage Lic_Roberts Corp dba Harmels Ranch Resort
- 2 - July 20, 2021 agenda
- 3 - Calendar_July 20_2021
- 4a - Annual Landfill Closure Cost Letter
- 4b - IGA Undesirable Plant Management 2021
- 4c - Acknowledgment of CM Signature_Polco Quote
- 4d - Grant App Approval_Rocky Mountain Health Foundation_Gunnison Health Coalition
- 4e - Ackn of CM Signature; Agreement for Receipt of Court Security Grant Funds
- 4f - Grant App Approval_Family First Transition Funds, GC Juvenile Svcs
- 5 - Public Hearing_Somerset Street Vacation_Resolution
- 6 - Hearing_Amstar Petition for Abatement
- 7 - Treasurers Reports
- 8c - June 2021 Cash Transfer Report
- 8d - Sales Tax - LMD Reports
- 9 - 2020 Comprehensive Audited Financial Report
- 10 - 2020 Popular Annual Financial Report
- 11 - Resolution Rescinding Third Extension of Gunnison Co COVID-19 Local Disaster Emergency
- 12 - Discussion_Resolution Adopting_Gunnison Valley Greenhouse Gas Mitigation Plan
- 13 - MOU_Mt. Emmons Project, Town of CB Response to MEMC_July 2021

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Alcohol Beverage License #03-01581; Roberts Corporation dba Harmel's Ranch Resort; Effective Dates 6/17/2021 – 6/17/2022

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Kathy Simillion, County Clerk

Term Begins: _____ **Term Ends:** _____ **Grant Contract #:** _____

Summary:
Liquor License renewal for Roberts corporation dba Harmel's Ranch Resort

Fiscal Impact:

Submitted by: Kathy Simillion, County Clerk **Submitter's Email Address:** ksimillion@gunnisoncounty.org

Finance Review: Required Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review: Required Not Required

Comments:
Reviewed and appears legally sufficient. ESG

Reviewed by: GUNCOUNTY1\egaebler

Discharge Date: 7/7/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/9/2021

Consent Agenda Regular Agenda Worksession

Time Allotted: 1

Agenda Date: 7/20/2021



GUNNISON COUNTY

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

**GUNNISON COUNTY
GUNNISON COUNTY CLERK
221 N. WISCONSIN STREET
GUNNISON, COLORADO 81230**

LICENSE TYPE

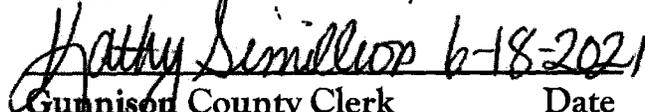
ALCOHOL BEVERAGE LICENSE #03-01581
to sell/serve malt, vinous, spirituous liquor for (on the)-premises
consumption in the County of Gunnison, Colorado.

**ROBERTS CORPORATION DBA HARMEL'S RANCH RESORT
6748 COUNTY ROAD 742
ALMONT, COLORADO 81210**

Fee \$100.00

Effective Dates: 06.17.2021 - 06.17.2022

This license is issued subject to the laws of the State of Colorado and especially under the provisions of Title 44, Articles 4, 3, CRS 1973, as amended; and the Ordinances of the County of Gunnison as applicable.


Gunnison County Clerk Date
Kathy Simillion

Board of County Commissioners Date

THIS LICENSE MUST BE POSTED IN PUBLIC VIEW

DR 8402 (07/01/2012)

**STATE OF COLORADO
DEPARTMENT OF REVENUE**

LIQUOR ENFORCEMENT DIVISION
1707 Cole Blvd, Suite 300
Lakewood, CO 80401

**ROBERTS CORPORATION
dba HARMEL'S RANCH RESORT
6748 COUNTY ROAD 742
Almont CO 81210**

ALCOHOL BEVERAGE LICENSE

Liquor License Number 03-01581	License Expires at Midnight June 17, 2022
License Type HOTEL & RESTAURANT (COUNTY)	
Authorized Beverages MALT, VINOUS AND SPIRITUOUS LIQUOR	

This license is issued subject to the laws of the State of Colorado and especially under the provisions of Title 44, Articles 4, 3, CRS 1973, as amended. This license is nontransferable and shall be conspicuously posted in the place above described. This license is only valid through the expiration date shown above. Any questions concerning this license should be addressed to: Colorado Liquor Enforcement Division, 1707 Cole Blvd, Suite 300 Lakewood, CO 80401.

In testimony whereof, I have hereunto set my hand. 6/12/2021 LSS

Michelle Stone-Principato

Michelle Stone-Principato, Division Director

Mark Ferrandino

Mark Ferrandino, Executive Director/CEO

Submit to Local Licensing Authority

**HARMEL'S RANCH RESORT
 PO BOX 399
 Almont CO 81210**

Fees Due		
Renewal Fee		Waived due to 20B-001
Storage Permit	\$100 X _____	\$
Sidewalk Service Area	\$75.00	\$
Additional Optional Premise Hotel & Restaurant	\$100 X _____	Waived due to 20B-001
Related Facility - Campus Liquor Complex	\$160.00 per facility	Waived due to 20B-001
Amount Due/Paid		\$

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

Retail Liquor or Fermented Malt Beverage License Renewal Application

Please verify & update all information below

Return to city or county licensing authority by due date

Licensee Name ROBERTS CORPORATION		Doing Business As Name (DBA) HARMEL'S RANCH RESORT		
Liquor License # 03-01581	License Type Hotel & Restaurant (county)	Sales Tax License # 05230200000	Expiration Date 06/17/2021	Due Date 05/03/2021
Business Address 6748 COUNTY ROAD 742 Almont CO 81210		County Gunnison	Phone Number 9706411740	
Mailing Address PO BOX 399 Almont CO 81210		Email		
Operating Manager Steve Roberts	Date of Birth 2-23-51	Home Address 6758 CR 742 Almont Co.	Phone Number 970-641-1740	
1. Do you have legal possession of the premises at the street address above? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Are the premises owned or rented? <input checked="" type="checkbox"/> Owned <input type="checkbox"/> Rented* *If rented, expiration date of lease _____				
2. Are you renewing a storage permit, additional optional premises, sidewalk service area, or related facility? If yes, please see the table in upper right hand corner and include all fees due. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
3a. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant, been found in final order of a tax agency to be delinquent in the payment of any state or local taxes, penalties, or interest related to a business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
3b. Since the date of filing of the last application, has the applicant, including its manager, partners, officer, directors, stockholders, members (LLC), managing members (LLC), or any other person with a 10% or greater financial interest in the applicant failed to pay any fees or surcharges imposed pursuant to section 44-3-503, C.R.S.? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
4. Since the date of filing of the last application, has there been any change in financial interest (new notes, loans, owners, etc.) or organizational structure (addition or deletion of officers, directors, managing members or general partners)? If yes, explain in detail and attach a listing of all liquor businesses in which these new lenders, owners (other than licensed financial institutions), officers, directors, managing members, or general partners are materially interested. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
5. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been convicted of a crime? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
6. Since the date of filing of the last application, has the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) been denied an alcohol beverage license, had an alcohol beverage license suspended or revoked, or had interest in any entity that had an alcohol beverage license denied, suspended or revoked? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
7. Does the applicant or any of its agents, owners, managers, partners or lenders (other than licensed financial institutions) have a direct or indirect interest in any other Colorado liquor license, including loans to or from any licensee or interest in a loan to any licensee? If yes, attach a detailed explanation. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

GUNNISON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA

DATE: Tuesday, July 20, 2021

Page 1 of 3

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
(Remote Option, below)

GUNNISON COUNTY LOCAL LIQUOR LICENSING AUTHORITY:

- 8:30 am
- Call to Order
 - Alcohol Beverage License #03-01581; Roberts Corporation dba Harmel's Ranch Resort; Effective Dates 6/17/2021 – 6/17/2022
 - Adjourn

GUNNISON COUNTY BOARD OF COUNTY COMMISSIONERS REGULAR MEETING:

- 8:32 am
- Call to Order; Agenda Review
 - Scheduling
 - Consent Agenda: These items will not be discussed unless requested by a Commissioner or citizen. Items removed from consent agenda for discussion may be rescheduled later in this meeting, or at a future meeting.
 1. Annual Landfill Compliance Letter; summary of the landfill's estimated cost and useful life; 2020
 2. Intergovernmental Agreement Regarding Undesirable Plant Management; Gunnison, Hinsdale, Saguache Counties, Towns of Mt. CB, Crested Butte, Pitkin and City of Gunnison; 1/01/2021 through 12/31/2021; \$34,318
 3. Acknowledgment of County Manager Signature; Polco NRC Price Quote; 2021 Biennial Citizen Survey; \$19,100 Additional Funding; Colorado Department of Local Affairs, Community Services Block Grant; Ends 9/30/2024; \$48,823
 4. Grant Application Approval; Rocky Mountain Health Foundation; Gunnison County Health and Human Services; staff funding for Gunnison Health Coalition Coordinator and Health Navigator; Fall 2021, as CDPHE funds run out; \$25,000
 5. Acknowledgment of County Manager Signature; Agreement for Receipt of Court Security Grant Funds; Gunnison County; Calendar Year 2022; \$84,114
 6. Grant Application Approval; Family First Transition Funds; Gunnison County Juvenile Services; for training across Gunnison County – GVH, Gunnison County Early Childhood, Plus Mentors; 3-year program; \$123,124
- 8:35 am
- County Manager's Reports
 1. County Forest Payment Funds Distribution
 - Deputy County Manager's Reports and Project Updates
- 8:50 am
- Public Hearing: Street Vacation; a portion of 10th Street adjacent to Lots 2 and 3, Block 1, (168.65 feet in length), part of Section 8 & Section 17, Township 13 South, Range 90 west, Sixth Principal Meridian; Somerset, Colorado; Clifford Brewer and Jedediah Brown
 1. Resolution; A Resolution Vacating a Certain Portion of 10th Street Lying within Somerset, County of Gunnison, State of Colorado
- 9:10 am
- Hearing; Petition for Abatement of Refund of Taxes; Property Tax Years 2018 and 2019; R070735; Lot 5 Hidden Mine Ranch; Parcel No. 3255-000-11-022; Amstar Homes, Inc, David McEntire, Owner
- 9:30 am
- Treasurer's Reports

*NOTE: This agenda is subject to change, including the addition of items up to 24 hours in advance or the deletion of items at any time. All times are approximate. The County Manager and Deputy County Manager's reports may include administrative items not listed. Regular Meetings, Public Hearings, and Special Meetings are recorded and **ACTION MAY BE TAKEN ON ANY ITEM.** Work Sessions are not recorded and formal action cannot be taken. For further information, contact the County Administration office at 641-0248. If special accommodations are necessary per ADA, contact 641-0248 or TTY 641-3061 prior to the meeting.*

GUNNISON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA

DATE: Tuesday, July 20, 2021

Page 2 of 3

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
(Remote Option, below)

- Vouchers and Transfers
 1. July 2021 Accounts Payable Report
 2. May 2021 Purchase Card Report
 3. June 2021 Cash Transfer Report
 4. Sales Tax - LMD Reports

- 9:35 am • Government Finance Officers Association (GFOA) Submittal Approval: 2020 Comprehensive Audited Financial Report

- 9:40 am • Government Finance Officers Association (GFOA) Submittal Approval: 2020 Popular Annual Financial Report

- 9:50 am • Resolution; A Resolution Rescinding the Third Extension of the Gunnison County COVID-19 Local Disaster Emergency

- 9:55 am • Discussion and Resolution; A Resolution Adopting the "Gunnison Valley Greenhouse Gas Mitigation Plan"

- 10:10 am • Memorandum of Understanding; Mt. Emmons Project; Town of Crested Butte Response to Mt. Emmons Mining Co. (MEMC); July 2021

- 10:25 am • **Unscheduled Citizens:** Limit to 5 minutes per item. No formal action can be taken at this meeting.
- **Commissioner Items:** Commissioners will discuss among themselves activities that they have recently participated in that they believe other Commissioners and/or members of the public may be interested in hearing about.
- Adjourn

GUNNISON COUNTY BOARD OF HEALTH REGULAR MEETING:

- 10:45 am • Call to Order

- Designation of Health and Human Services Director Joni Reynolds to serve as the Gunnison County Public Health Director

- COVID update: PHO and current situation

- Clinical Services update

- Early Childhood update

- Adjourn

Please Note: Packet materials for the above discussions will be available on the Gunnison County website at <http://www.gunnisoncounty.org/meetings> prior to the meeting.

ZOOM MEETING DETAILS: (cont'd on next page)

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GUNNISON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING AGENDA

DATE: Tuesday, July 20, 2021

Page 3 of 3

PLACE: Board of County Commissioners' Meeting Room at the Gunnison County Courthouse
(Remote Option, below)

ZOOM MEETING DETAILS:

Join Zoom Meeting

<https://us02web.zoom.us/j/88336680665?pwd=MVhiUzZnRrNjdma0JoUllXUzRaUT09>

Meeting ID: 883 3668 0665

Passcode: 149941

One tap mobile

+16699006833,,88336680665#,,,,*149941# US (San Jose)

+12532158782,,88336680665#,,,,*149941# US (Tacoma)

Gunnison County Board of County Commissioners Calendar

(Two or more commissioners may be in attendance.)

July 20, 2021 – August 31, 2021
As of 7/16/2021

Board of County Commissioners

1. BOCC Regular Meeting

July 20, 2021, All Day @ BOCC Boardroom
[More Details](#)

2. Joint Meeting; Gunnison County Board of County Commissioners and Crested Butte Town Council

July 21, 2021, 6:00 PM @ Crested Butte Town Hall
The topic of this joint meeting is the Mt. Emmons Mine.
[More Details](#)

3. BOCC Work Session

July 27, 2021, All Day @ BOCC Boardroom
[More Details](#)

4. BOCC Regular Meeting

August 3, 2021, All Day @ BOCC Boardroom
[More Details](#)

5. Mayors & Managers Meeting - Hosted by Library District

August 5, 2021, 12:00 PM - 1:30 PM
[More Details](#)

6. BOCC Work Session

August 10, 2021, All Day @ BOCC Boardroom
[More Details](#)

7. BOCC Regular Meeting

August 17, 2021, All Day @ BOCC Boardroom
[More Details](#)

8. BOCC Work Session

August 24, 2021, All Day @ BOCC Boardroom
[More Details](#)

Gunnison-Hinsdale Board of Human Services

1. Gunnison-Hinsdale Board of Human Services Meeting

August 17, 2021, All Day @ BOCC Board Room
[More Details](#)

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Annual Landfill Compliance Letter; summary of the landfill's estimated cost and useful life; 2020

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Per State requirements, this letter must summarize the landfill's estimated cost and useful life, and ensuring it is included in our audited financial report.

Fiscal Impact: 0

Submitted by: Juan Guerra

Submitter's Email Address: jguerra@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 6/30/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/1/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021



June 23, 2021

Ms. Emily Everett
Colorado Department of Public Health and Environment
4300 Cherry Creek Drive South
Denver, Colorado
80246-1530

Dear Ms. Everett,

In accordance with the requirements of *6 CCR 1007-2, Part 1, Section 4.6.7(B)*, as amended, please be advised that Gunnison County has reported the following current cost estimates in its audited December 31, 2020 financial statements and related notes:

Liability for closure and post-closure costs at December 31, 2020:	\$1,370,254
Estimated total closure and post-closure costs at December 31, 2020:	\$2,430,387
Percentage of landfill capacity used to date at December 31, 2020:	58%
Estimated landfill life in years at December 31, 2020:	26 years

Gunnison county has complied with the requirements of Government Accounting Standards Board Statement no. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs.

A copy of Gunnison County's audited December 31, 2020 financial statements is attached for your reference.

Gunnison County has placed a copy of this letter and the audited December 31, 2020 financial statements in the facility's operating record.

Sincerely,
Gunnison County

Jonathan Houck, Chairperson
Gunnison County Board of County Commissioners

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Intergovernmental Agreement Regarding Undesirable Plant Management; Gunnison, Hinsdale, Saguache Counties, Towns of Mt. CB, Crested Butte, Pitkin and City of Gunnison; 1/01/2021 through 12/31/2021; \$34,318

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement: Gunnison, Hinsdale, Saguache Counties, Towns of Mt. CB, Crested Butte, Pitkin and City of Gunnison

Term Begins: 01/01/2021

Term Ends: 12/31/2021

Grant Contract #:

Summary:

This contract provides for weed spraying by Gunnison County in the counties, towns and city listed above

Fiscal Impact: \$34,318.00 in revenue

Submitted by: Marlene D. Crosby

Submitter's Email Address: mcrosby@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/15/2021

County Attorney Review:

Required

Not Required

Comments:

Appears legally sufficient. MRH

Reviewed by:

Discharge Date: 7/14/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/15/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

**INTERGOVERNMENTAL AGREEMENT
REGARDING UNDESIRABLE PLANT MANAGEMENT
2021**

THIS AGREEMENT, made and entered this 1st day of May, 2021, by and among the Board of County Commissioners of Gunnison County ("Gunnison County"), the Board of County Commissioners of Saguache County ("Saguache County"), the Board of County Commissioners of Hinsdale County ("Hinsdale County"), the Town of Crested Butte, the Town of Mt. Crested Butte, City of Gunnison, and the Town of Pitkin all of which are either a County, or a statutory or home rule city, or a statutory town or home rule town, or a territorial charter municipality, and all of which are organized under and by virtue of the laws of the State of Colorado,

WITNESSETH:

WHEREAS, each of the party counties is obligated pursuant to C.R.S. 35-5.5-101 *et seq.* (hereinafter referred to as the "Act") to adopt no later than January 1, 1992, an undesirable plant management plan for all of the unincorporated lands within the respective counties; and

WHEREAS, each of the party cities and towns is obligated pursuant to the Act to adopt no later than January 1, 1992, an undesirable plant management plan for all lands within the territorial limits of the respective municipalities; and

WHEREAS, each of the parties has other specified powers, authorities and obligations pursuant to the Act including but not limited to formation of undesirable plant management advisory commissions; and

WHEREAS, pursuant to C.R.S. 29-1-201 *et seq.*, and C.R.S. 29-20-101 *et seq.*, C.R.S. 35-5.5-105(3) and C.R.S. 35-5.5-106(3), each of the parties herein may cooperate with another party herein or other parties herein for the exercise or satisfaction of any or all of the powers, authorities and obligations granted or imposed by C.R.S. 35-5.5-101 *et seq.*; and

WHEREAS, it is to the mutual advantage and benefit of the parties hereto that the parties agree to cooperate among themselves for the exercise or satisfaction of any or all of the powers, authorities and obligations imposed by the Act;

NOW, THEREFORE, in consideration of their mutual covenants, the parties agree as follows:

1. This Intergovernmental Agreement shall be applied by the parties to and shall be used by the parties for the management of undesirable plants within the entirety of the Gunnison River Basin Watershed as follows:
2.
 - a. Each of the parties hereby jointly and severally appoints the Gunnison Watershed Weed Commission, aka Gunnison Basin Weed Commission (hereinafter referred to as the "Commission") as the Commission required by the Act for the Gunnison River Basin Watershed.
 - b. Each of the parties hereby jointly and severally appoints the Board of County Commissioners of Gunnison County as the local authority required by the Act for the Gunnison River Basin Watershed.

c. The membership of the Commission shall be:

- (i) Lorraine Rup (Gunnison County Representative);
- (ii) _____ (Gunnison County Representative);
- (iii) Tom Walker (Appointed by Gunnison County);
- (iv) _____ (Vacancy, appointed by Gunnison County);
- (v) Alice Curry (Hinsdale County Representative);
- (vi) _____ (Saguache County Representative);
- (vii) Ex-officio Representatives from:
Bureau of Land Management, US Forest Service, Natural Resource Conservation Service, National Park Service, City of Gunnison, Colorado Department of Parks & Wildlife, Town of Mt. Crested Butte, Town of Crested Butte, CSU Extension, CB Land Trust, Rocky Mountain Biological Lab, Gunnison Conservation District, and Colorado Department of Transportation.

Each Gunnison County representative may be succeeded by a Gunnison County representative; the Saguache County representative and the Hinsdale County representative may be succeeded by a representative from their respective county.

In the case of a tie vote, the issue shall be decided by the Board of County Commissioners of Gunnison County.

- d. The Commission shall elect a Chairman and Secretary. A majority of the members of the Commission shall constitute a quorum for the conduct of business.
- e. The Commission shall have all of the powers and duties specified in C.R.S. 35-5.5-107(4)(a), (b) and (c).
- f. The Commission shall consult with and report to each of the parties regarding the annual budget required to perform this Intergovernmental Agreement, the management plan, management criteria, management practice and any other major decision or recommendation of the Commission. Such consultation and reporting shall not necessarily be in person but may be in writing or by telephone.

3. The parties hereto authorize Gunnison County to be the sole and final authority to approve, modify and supervise the day-to-day conduct and provision of services required by this Intergovernmental Agreement including, but not limited to, the authority to select, contract with, and compensate the personnel, including administrative personnel, public or private, who shall perform the work necessary to accomplish the ends of the Act. Each of the parties expressly authorizes Gunnison County to enter into such contracts and provide such compensation on behalf of that respective party providing that such actions do not require expenditures exceeding the annual budget.

4. Gunnison County will furnish to each of the parties an annual report of activities, costs and expenses of personnel, including administrative personnel, who perform the work necessary to accomplish the ends of the Act.
5. Gunnison County will charge a rate of \$117.50/hour for noxious weed management, including all associated labor, equipment, materials, and administration. Each of the parties agrees to pay or to reimburse Gunnison County, no later than December 31, 2020, for a share of such activities, costs and expenses as follows:

Hinsdale County -	\$ 1,880.00 (16 hours)
Saguache County -	\$ 3,055.00 (26 hours)
Town of Crested Butte -	\$ 12,913.00 (110 hours)
Town of Mt. Crested Butte -	\$ 14,707.00 (126 hours)
City of Gunnison -	\$ 1,410.00 (12 hours)
Town of Pitkin -	\$ 353.00 (3 hours)

Each party shall be solely responsible for all additional costs required for control of undesirable plants pursuant to C.R.S. 35-5.5-109 within the jurisdiction of that party. If scheduling allows, Gunnison County may be available for weed management work, in addition to the hours listed above, at the same hourly rate.

Payments to Gunnison County shall be in the form acceptable to Gunnison County.

6. No provision of this Agreement is or shall be construed to be a waiver of sovereign immunity pursuant to C.R.S. 24-10-104. Each party hereto shall be responsible to defend itself, at its sole cost, in any action or claim arising from or under any activity pursuant to this Agreement. Neither Gunnison County nor any of its officers, employees or agents shall have any liability whatsoever under this Agreement different in any kind or nature whatsoever than any other party or officer, employee or agent of any other party.
7. The term of this Agreement shall be from January 1, 2021 through December 31, 2021, with work performed during May 1 through October 30, 2021. Any party may terminate its participation in this Agreement upon ninety (90) days written notice, by certified mail, to each of the other participating parties. Such termination shall require a cessation of activity under this Agreement within the jurisdiction of the terminating party but shall not require, in any circumstance, a return or reimbursement to the terminating party of moneys already paid pursuant to paragraph 5 above.
8. This Agreement may be signed in a series of originals; that is, not all of the parties are required to sign a single original. This Agreement becomes effective to a particular party upon its signature to an original.

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY**

Chairperson

ATTEST:

Deputy Clerk

Date: _____

**BOARD OF COUNTY COMMISSIONERS
OF SAGUACHE COUNTY**

Chairperson

ATTEST:

Deputy Clerk

Date: _____

TOWN OF MT. CRESTED BUTTE

Chairperson

ATTEST:

Deputy Clerk

Date: _____

TOWN OF PITKIN

Chairperson

ATTEST:

Deputy Clerk

Date: _____

**BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY**

Chairperson

ATTEST:

Deputy Clerk

Date: _____

TOWN OF CRESTED BUTTE

Chairperson

ATTEST:

Deputy Clerk

Date: _____

CITY OF GUNNISON

Chairperson

ATTEST:

Deputy Clerk

Date: _____

**BOARD OF COUNTY COMMISSIONERS
OF GUNNISON COUNTY**

Chairperson _____

ATTEST:

Deputy Clerk _____

Date: _____

**BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY**

Chairperson _____

ATTEST:

Deputy Clerk _____

Date: 5/19/21



**BOARD OF COUNTY COMMISSIONERS
OF SAGUACHE COUNTY**

ATTEST:

D. White
Deputy Clerk

Date: 6/30/2021

TOWN OF MT. CRESTED BUTTE



TOWN OF CRESTED BUTTE

Chairperson _____

ATTEST:

Deputy Clerk _____

Date: 5-19-2021

TOWN OF MT. CRESTED BUTTE

Chairperson _____

ATTEST:

Town Deputy Clerk _____

Date: 5/1/21

CITY OF GUNNISON

CITY OF GUNNISON

Chairperson _____

ATTEST:

Deputy Clerk _____

Date: 5/4/21

TOWN OF PITKIN

TOWN OF PITKIN

Chairperson _____

ATTEST:

Deputy Clerk _____

Date: 6/14/2021

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Acknowledgment of County Manager Signature; Polco

Action Requested: County Manager Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

This contract is for our biennial citizen survey, previously contracted through NRC. Polco and NRC have merged.

Fiscal Impact: \$19,100

Submitted by: Katherine Haase

Submitter's Email Address: khaase@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/13/2021

County Attorney Review:

Required

Not Required

Comments:

It would be preferable not to execute agreements that do not contain the County's standard contractual provisions and protections – e.g., indemnity, insurance, choice of law, choice of forum. However, I am understanding that the vendor is refusing to do so and will only agree to this "quote", which may or may not constitute a proper contract. Therefore, Administration will have to weigh whether these risks are outweighed by business need. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 7/13/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/15/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

Gunnison County, CO

Gunnison County, CO
 200 East Virginia Avenue
 Gunnison, CO 81230
 United States

Katherine Haase
 Assistant to the County Manager
 khaase@gunnisoncounty.org
 970-641-7601

Reference: 20210318-142814730
 Quote created: March 18, 2021
 Quote expires: July 30, 2021
 Quote created by: Damema Mann
 damema@n-r-c.com
 +1 (303) 226-6983

Products & Services

Item & Description	Quantity	Unit Price	Total
<p>Polco Performance Plan (Level 2)</p> <p>All Polco Premium Features are available to you during your subscription term to engage with your target audiences. Respondents answer questions via Polco's civic surveying and engagement platform which includes real time results and the option to have respondents verified against voter lists. As participants respond they become part of your community's digital panel available for follow up questions, surveys, polls, and other engagement.</p> <p>The Performance plan includes 1 benchmark survey per 12-month period. Your online report will include comparisons to our National Benchmarks, and demographic and geographic comparisons (if response is sufficient by subgroup). Our client success team will guide your benchmark survey process to ensure smooth implementation.</p> <p>Level 2</p> <p>A representative sample of residents (or other appropriate stakeholders) will be invited to complete the survey to ensure statistically significant response and results. We will use statistically appropriate methodologies to garner community-wide representativeness with at least a 6% margin of error (4-6% is typical and meets best practices for performance measurement, about 250-450 responses) per local jurisdiction. The invitations will contain an introduction outlining the importance of the survey and instructions for completing it. To supplement this effort, the client will be asked to participate in outreach efforts with guidance on best practices from</p>	1	\$15,500.00 / year	\$15,500.00 / year for 1 year

Polco. Responses will be statistically weighted to ensure the best representation of your community (or stakeholder group, if applicable).

The NCS - 1/2 Page of Custom Questions	1	\$1,800.00	\$1,800.00
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Questions

As The NCS is a comprehensive survey we suggest not adding custom questions to minimize respondent burden and recommend asking custom questions in a separate survey on Polco. However, we recognize that while you are making this larger effort to get input from your residents you may want to add a few custom items. This is not included in the Polco Performance plan, but can be added.

The NCS - Online Custom Benchmark Comparisons	1	\$1,800.00	\$1,800.00
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Comparisons

In addition to the national benchmarks (included with The NCS Online reporting), Custom Benchmarks can be purchased to compare your results to custom cohorts such as communities within a state or region, with similar population sizes, university or resort towns, or other specifications. Your program manager will assess the viability of unique cohorts (i.e., if too specific, there may not be enough communities in the database to provide a comparison). Cost is per custom group and will be included as an additional tab in your online report

Subtotals

Annual subtotal			\$15,500.00
-----------------	--	--	-------------

One-time subtotal			\$3,600.00
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Total			\$19,100.00
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Signature



Signature



Date

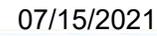


Printed name

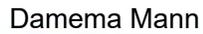
Countersignature



Signature



Date



Printed name

Questions? Contact me



Damema Mann
damema@n-r-c.com
+1 (303) 226-6983

Polco / NRC
8001 Terrace Ave, Ste 201
Middleton, WI 53562
US

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Grant Application Approval; Rocky Mountain Health Foundation; Gunnison County Health and Human Services; staff funding for Gunnison Health Coalition Coordinator and Health Navigator; Fall 2021, as CDPHE funds run out; \$25,000

Action Requested: County Manager Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Applying for funding to support a health navigator and coordinator to advance the objectives of the Gunnison Health Coalition

Fiscal Impact:

Submitted by: kyle tibbett

Submitter's Email Address: ktibbett@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

This is for additional funds to support the Health Coalition when the CDPHE funds run out in September.

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/12/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed and grant application does not raise any legal concerns but CAO would ask to review any contract if funds awarded. ESG

Reviewed by: GUNCOUNTY1\egaebler

Discharge Date: 7/8/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

Health Coalition July Balance Sheet

Total budget: \$30,000

Expenditures to date: \$1668.44

Remaining balance: \$28,331.56

Note that paid staff was not hired until June, so expenditures were not reflected until the month of June.

4/8/21-9/30/21

**CDDPHE
Health Coalition**

2021

April May June July August September Total

	Budget	Expended	Balance							
Personnel										
Kyle - Salary	10036.00	1313.13	8,722.87	0.00	0.00	1313.13				
Navigator - Salary	2668.00									
Fringe	3375.00		3,375.00			329.43				
		0.00	0.00							
Total Wages	16079.00	1642.56	14436.44	0.00	0.00	1642.56	0.00	0.00	0.00	1642.56
Supplies & operating										
Office Supplies	421.00	0.00	421.00							0.00
Operating Supplies	4000.00	0.00	4,000.00							
Contract services	6000.00	0.00	6,000.00							0.00
Advertising	1000.00	25.88	974.12			25.88				25.88
Stipends	2500.00	0.00	2,500.00							0.00
Expenses	13921.00	25.88	13,895.12	0.00	0.00	25.88	0.00	0.00	0.00	25.88
Total Expenses	30000.00	1,668.44	28,331.56	0.00	0.00	1,668.44	0.00	0.00	0.00	1,668.44

04556000 44262 G3640

15000.00		15000.00				30,000.00
4/19/2021		6/25/2021				

Standard Grants Application - Cycle 1 2021

Instructions:

If you have questions or need help completing the application, please contact us at 970-644-8188.

ORGANIZATION INFORMATION

Legal Name of Organization *

[Gunnison County - Gunnison County Community Health Coalition](#)

Organization Type *

[Fiscal Agent/Sponsor](#)

In which Western Slope region are you located? *

[Central](#)

Website *

www.gunnisoncounty.org

Year Founded *

[2016](#)

Tell us about the history of your organization. *

In 2016, the One Valley Prosperity Project assessment identified community health issues. The workgroups that formed with the One Valley Prosperity Project were integrated into the existing Gunnison County Health and Human Services Commission to become an inclusive group of health and human services professionals who are dedicated to improving social, physical, mental and spiritual health for all community members. The coalition is comprised of three subgroups aimed at addressing the following priority areas: basic needs, health and wellness, and youth development. Historically, the health coalition has operated without funding, which has limited our ability to implement community-driven services.

Word Count: 99 / 100

What is your Mission, Vision or Belief Statement? *

The Community Health Coalition is an inclusive and dynamic group of health and human services professionals dedicated to improving social, physical, mental and spiritual health for all community members.

Word Count: 29 / 100

Share a client success story that illustrates your mission in action. *

One of the efforts of the health coalition has been to understand our prevention, treatment, and recovery needs for substance use disorders. In convening community members with lived experience, professionals, and community stakeholders, we have been able to have an open dialogue that has started to transform our community work. As an example, at one of these meetings, a professional in the community referred to substance users as "drug seekers", and a community member with lived experience was able to educate the room in that moment about how that language drives stigma that acts a barrier to community change. That interaction led to a very rich conversation across community stakeholders about changing the adversarial relationship between patient and provider. These unique collaborative efforts highlight the power of convening a wide range of community stakeholders.

Suicide prevention efforts have also been well coordinated. Using the health coalition as a collaborative platform, we have increased the number of community members who are trained in suicide prevention. The community has also increased the capacity to address behavioral health needs through Gunnison Valley Health's behavioral health department, which supports direct crises services.

Lastly, the health coalition is currently working on a community behavioral health environmental scan and gaps analysis which will result in a community wide behavioral health strategic plan, further improving health outcomes for all community members. These examples highlight coalition efforts that have created a culture of true collaboration, benefitting community members as a whole.

Word Count: 242 / 250

FINANCIAL INFORMATION

Have you previously applied for funding from Rocky Mountain Health Foundation? *

Yes

What is your current Budget amount? *

\$30,000

What are your current funding sources? *

Our only current funding source is a grant provided by CDPHE via the Office of Public Health Planning, Practice, and Local Partnerships.

Word Count: 22 / 100

Examples: Grants, Special Events, Individual Donors, Medicaid/care reimbursement, COVID-related emergency grants/loans.

Who are your top five funders and the amounts? *

CDPHE Office of Public Health Planning, Practice, and Local Partnerships - \$30,000.

Word Count: 12 / 100

Note: You do not have to list an individual's name. Example: Individual donor \$10,000

As of your most recent financial statement, how many months of operations can be covered with available cash? *

3

This is the amount of cash and liquid investments that an agency has on hand that are not designated for specific purposes by the terms of government contracts, foundation grants or individual donor intent: $(\text{Cash} + \text{savings}) \div (\text{total expenses} \div \text{by } 12)$.

Do you have a Board designated reserve? *

No

What is the level of your independent annual financial report? *

None

How do volunteers contribute their time to your organization? *

All coalition members volunteer their time as representatives from their respective organizations. The health coalition has three subgroups that regularly convene to provide cross sector information, pool

resources, and implement objectives and programs as identified by the community. Coalition representation includes Gunnison Valley Health, Gunnison County Health and Human Services, Gunnison County Juvenile Services, Western Colorado University, Community Foundation of the Gunnison Valley, Gunnison Valley Mentors, local law enforcement, primary care providers, and other community members and non-profits.

Word Count: 78 / 100

How many people volunteered with your organization last year? *

50

How many total hours did they contribute? *

1,200

FUNDING REQUEST

What is the amount of your request? *

\$25,000

Round up to the nearest thousand.

With which priority are you most closely aligned? *

Social/Emotional/ Behavioral Health

Who is your target population? *

general low-income individuals and families, non-English speaking residents.

Examples: Homeless families, older adults, undocumented immigrants, general low-income individuals and families.

What is the issue you are addressing? *

In Gunnison County, equity work has been at the forefront of everyone's mind, but organizations have simply lacked the capacity to address community level concerns that have been identified. Namely, these concerns include access to resources for underserved populations, including low-income and Spanish speaking communities. The Gunnison County Health Coalition has identified incorporating

health equity and increased access to services at the forefront of their strategic plan, but have had difficulty achieving measurable results without the paid staff to coordinate this work and navigate individuals to the services they need. This has directly resulted in negative health outcomes for these identified populations. For example, according to the US Census Bureau, 9.6% of Gunnison County's population is Hispanic or Latino. The health coalition has identified the lack of interpretation and translation services as a barrier for non-English speaking community members to access behavioral health services. This is highlighted by looking at Gunnison County's COVID vaccine interest form, which was only available in English for the first 4 months that the vaccine was available. Likewise, the vaccine interest form was only made available to individuals with access to a computer - creating a barrier for low-income individuals as well as Spanish speakers. Organizations and community members recognized that these equity concerns would surface, but they lacked the capacity to address them due to the lack of resources and paid personnel. Bilingual messaging and documents have historically been a secondary thought in Gunnison County, and with the equity work that the health coalition has been leading, we are seeing bilingual communication as a priority across the community. It is also important to note that community messaging platforms and access to behavioral health resources typically require access to technology devices and the skills to navigate them. These inequities create barriers for community members that are layered and often result in accumulated stressors that negatively impact health outcomes. For example, if English is not your primary language, and/or you do not have access or the skills required to navigate technology, you may not be able to register your child for school, you may not be able to get assistance for child care needs, and you may not be able to access health services. These issues will be addressed through this grant.

Word Count: 376 / 500

How will you use the grant funds? *

We will use a two-pronged approach for this grant, one at a systems level and one at an individual level. This approach will ensure sustainable efforts by working on systems change and concurrently addressing individual needs. Funds will be used to support paid staff time for the Health Coalition Coordinator and a Health Navigator. A paid Coordinator is needed to coordinate services across health systems, using the Gunnison County Health Coalition as a platform for collaboration. This increased collaboration and coordination will directly serve our community by creating a collective impact, which will support longer broader community-wide goals by increasing access to health and wellness services for the priority populations listed above. The Health Navigator will work on the individual level, working one on one with community members in need to direct them to services that may otherwise be inaccessible or hard to reach. This work has been at the forefront of the Health Coalition's strategic plan, and funding to support a coordinator and a navigator would finally give the coalition the capacity to accomplish these goals. Remaining funds would be directed towards operating costs to support information dissemination, printing, and office supplies.

Word Count: 193 / 200

What is the change you expect to see in your clients? *

Working at the systems and individual level, this grant will help increase the utilization of behavioral health services across health systems for low-income and Spanish speaking individuals. At the systems level we will see an increase in representation of diverse stakeholders, increased equitable practices in disseminating information, and increased awareness of behavioral health resources and services. At the individual level, we expect to see an increase in our target population receiving behavioral health services. The Health Navigator will also have an important role in increasing community connectedness and a sense of belonging. In order to see lasting change, it is essential to serve at both the systems level and individual level. This will directly result in increased health outcomes for the identified populations by connecting them to services. Specifically, we expect to see a decrease in the utilization of the emergency room for behavioral health needs and an increase in availability of healthy food for kids.

Word Count: 156 / 200

How will you measure your results? *

At the systems level, we will measure results by tracking increased coalition member representation, as well as the number of organizations that provide information bilingually and through accessible platforms. Increased awareness to behavioral health services will be measured by qualitative data produced by the behavioral health and environmental scan gaps analysis, a process in which Gunnison County will conduct key informant interviews and focus groups to identify needs and gaps in the community as it pertains to behavioral health services. Increased access to behavioral health resources will be tracked by the number of individuals served by the health navigator, and will result in Increased health outcomes in priority populations. We will use GVH emergency room data from 2020 as a baseline to measure a reduction in community members utilizing the ER for crisis services. We will use HKCS 2019 as a baseline to measure the increase of availability of healthy food for kids in priority populations. We will also work with Human Services to capture the number of families and individuals served through their programs pre/post grant award.

Word Count: 178 / 200

What counties will you directly impact? Check all that apply. *

Gunnison - Estimate the number of people served *

500

It is unrealistic to use the entire county population.

Total Served (as stated above)

500

What underserved, vulnerable or marginalized groups of people does your organization reach? Check all that apply. *

Low-income people

Uninsured/Underinsured

Immigrant/Migrant People

People whose primary language is not English

Geographically isolated people

People with chronic health conditions

People with mental health conditions

Of your total clients served, estimate the PERCENTAGE of people you serve in each of these groups. The sum does NOT have to equal 100% since people may fall into multiple categories.

Low-income people - Percentage *

75

Uninsured/underinsured people - Percentage *

25

Immigrant/migrant people - Percentage *

30

People whose primary language is not English - Percentage *

40

Geographically isolated people - Percentage *

25

People with chronic health conditions - Percentage *

5

People with mental health conditions - Percentage *

20

How do you define 'low income?' *

For the purpose of this grant, we will define "low income" as 150% of the federal poverty level. So in this case, low-income would be considered an annual income of less than 39,258 for a family of four, or less than 30,502 for a family of three. We are taking into consideration our community factors such as the percentage of income that is spent on basic needs, including housing and food.

Word Count: 71 / 100

Examples: X% of FPL, Medicaid eligible, Free & Reduced lunch.

Do you collect demographics on Gender? *

No

Do you collect demographics on Ethnicity/Race? *

No

Do you collect demographics on Age? *

No

Are your clients representative of your County demographics with respect to ethnicity? *

Yes

Do your clients pay a fee? *

No

Describe your organization's most significant collaborations and efforts with other organizations to enhance client outcomes. *

Gunnison County Health Coalition has an extensive history of collaboration with community organizations, and was founded as a collaborative effort to enhance health outcomes for community members. Coalition members, who range from law enforcement to primary care providers, convene on a monthly basis in order to address needs and gaps as it pertains to the strategic plan, which aims to enhance client outcomes. For example, in some meetings we have had substance users and law enforcement professionals sitting at the same table, and the presence of these varying perspectives has contributed to our community-wide stigma reduction efforts. It is also important to note that the coalition is composed of 3 separate subgroups, each of which is dedicated to a different strategic priority (Health and Wellness, Basic Needs, and Youth Development). These groups, each of which is represented by a diverse combination of Health and Wellness organizations, meet and collaborate regularly and independently of the large coalition to identify objectives to be accomplished as part of their strategic priority. Identified objectives are brought to the larger group so the entire coalition is aware of each subgroup's objectives and action items.

Word Count: 155 / 250

Current board-approved operating budget *

For governmental entity, provide the relevant Department budget; for fiscal sponsor, provide applicable program budget.

Select a file

Most recent budget-to-actuals *

Select a file

Most recent balance sheet *

Select a file

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Acknowledgment of County Manager Signature; Agreement for Receipt of Court Security Grant Funds; Gunnison County; Calendar Year 2022; \$84,114

Action Requested: Other Acknowledgment of Signatures

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

This is a Court Security Cash Fund Annual Grant Award Acceptance, which has been signed by the Gunnison County and CO Judicial Dept parties. CM Birnie is asking for acknowledgment of signatures on the next consent agenda.

Fiscal Impact:

Submitted by: Melanie Bollig

Submitter's Email Address: mbollig@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Renewal of Court Security officer grant

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/15/2021

County Attorney Review:

Required

Not Required

Comments:

Arguably our legal review is moot because this agreement is already executed; in any event this appears legally sufficient. (I should not that this is not the fault of submitting staff but with the contracting entity.) MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 7/14/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirnie

Discharge Date: 7/16/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

AGREEMENT FOR RECEIPT OF COURT SECURITY GRANT FUNDS

This Agreement is made by and between the COUNTY OF GUNNISON (hereinafter "COUNTY"), a body corporate and politic, whose principal offices are located at 200 E. Virginia Avenue , Gunnison, CO 81230-2297 and the COLORADO JUDICIAL DEPARTMENT (hereinafter "JUDICIAL") a branch of state government. The COUNTY and JUDICIAL may each be referred to herein as a "Party", or collectively as the "Parties."

WHEREAS, in 2007 the Colorado General Assembly enacted SB 07-118, subsequently codified at §13-1-201 et seq., C.R.S., and thereby created the Court Security Cash Fund (hereinafter the "Fund") in the state treasury (see §13-1-204, C.R.S.) to be funded by annual appropriations by the General Assembly; AND

WHEREAS, SB 07-118 also created the Court Security Cash Fund Commission (hereinafter the "Commission") to assist the State Court Administrator in distributing the funds to counties (see §13-1-203, C.R.S.) through a program of court security grants (hereinafter the "Court Security Grant Program" or "Program"); AND

WHEREAS, SB 07-118 also provided for a local security team in each county composed of, at minimum, the Chief Judge, the County Sheriff, and a County Commissioner or Manager, or their designees, to oversee issues of court security for the county (see §13-1-202, C.R.S.); AND

WHEREAS, the General Assembly has appropriated Fund moneys for the Court Security Grant Program for State Fiscal Year 2022 (July 1, - June 30, 2022), and JUDICIAL reasonably anticipates similar funding for State Fiscal Year (July 1, 2022 - June 30,), which will allow the Program to cover the full calendar year 2022, which is the COUNTY's fiscal year; AND

WHEREAS, the local security team for the above-named COUNTY has submitted an application for court security grant funds to supplement the COUNTY'S efforts already in place to improve the security of one or more facilities in which state courts and/or probation offices are located; AND

WHEREAS, a grant of funds to the COUNTY (hereinafter "Grant") has been approved by the Commission and the State Court Administrator.

NOW THEREFORE, in consideration of the premises and mutual promises and covenants herein contained, the sufficiency of which is hereby acknowledged, COUNTY and JUDICIAL agree as follows:

1. PURPOSE OF AGREEMENT. The purpose of this Agreement is 1) to acknowledge that a Grant of up to \$84,114.00 has been awarded to the COUNTY from the Court Security Cash Fund, which will be available to the COUNTY for expenditure during the 2022 calendar year; 2) to define the obligations of the COUNTY under the Court Security Grant Program; and 3) to establish the payment plan under which the COUNTY will receive the said funds.

2. THE AGREEMENT. The entire agreement between the Parties is contained in this writing, including all documents incorporated herein by reference.

3. TERM OF THE AGREEMENT. This Agreement shall be effective from January 1, 2022 through December 31, 2022.

4. SCOPE OF WORK. The COUNTY shall use the grant funds to accomplish the goals and activities outlined in the Grant Application form (including any modifications that may have been made by the Commission in the approval process), which is available at <http://www.coloradocourthousesecurity.com> in the Application Management Section, and is incorporated herein by this reference.

5. GENERAL CONDITIONS. The COUNTY shall use grant funds only for purposes of court security improvement as set forth in this Agreement. Failure to follow the intent of the Court Security Grant

Program may result in revocation of the award, termination of this Agreement, and return of funds.

6. PAYMENT METHOD. Reimbursement of the costs of salaries and benefits, equipment, training, and other reimbursable expenses will be made quarterly by JUDICIAL upon receipt of a reimbursement request on the form provided by JUDICIAL at <http://www.coloradocourthousesecurity.com>, in the Quarterly Reports Section. Each reimbursement request shall be submitted by the COUNTY within 10 business days following the end of March, June, September and December. If disbursement of grant funds on a reimbursement basis causes undue hardship for the COUNTY, disbursement may be made in accordance with an alternative schedule prepared and agreed to in writing by COUNTY and JUDICIAL.

7. REPORTING REQUIREMENTS. The COUNTY shall submit quarterly activity reports on the Quarterly Progress Report Form provided by JUDICIAL at <http://www.coloradocourthousesecurity.com>, in the Quarterly Reports Section. Such reports must be received by JUDICIAL on or before the 10th business day after the last day of each calendar quarter.

8. RECORDS MAINTENANCE. The COUNTY shall maintain a complete file of all records, documents, communications, and other materials that pertain to the Program under this Agreement. Such files shall be sufficient to reflect correctly all direct and indirect costs of whatever nature for which a Grant payment was made. These records shall be maintained according to generally accepted accounting principles and must be easily separable from other COUNTY records, and shall be retained for at least three (3) years following expiration or termination of this Agreement.

9. AUDIT. The COUNTY authorizes JUDICIAL, or its designee, to perform audits and/or inspections of its records pertinent to this Agreement at any reasonable time during the term of this Agreement and for a period of three (3) years thereafter to assure compliance with this Agreement.

10. ADMINISTRATIVE REPRESENTATIVES. The Parties shall designate administrative representatives for this Agreement, and each Party shall notify the other Party promptly of any change in such designation. At the commencement of this Agreement, the designated representatives shall be:

FOR THE COUNTY

Sarah Coleman
Court Security Team Contact
200 E. Virginia Avenue

Gunnison, CO 81230-2297

FOR JUDICIAL

John Putbrese
Administrator of Judicial Security
State Court Administrator's Office
1300 Broadway St, Suite 1200
Denver, CO 80203

11. STATUS OF COUNTY WORKERS. The Parties understand and agree that the COUNTY'S employees and agents are not employees or agents of JUDICIAL. COUNTY shall have no authorization, express or implied, to bind the Colorado Judicial Department to any agreements, liability or understandings except as expressly set forth herein.

12. INCOME TAXES. COUNTY understands and agrees that COUNTY is responsible to withhold and pay, according to law, any federal, state and local income taxes owed by its employees.

13. UNEMPLOYMENT COMPENSATION. COUNTY understands and agrees that its employees and/or agents shall not be entitled to unemployment insurance benefits for work performed under this Agreement, unless unemployment compensation coverage is provided by COUNTY or by some entity other than JUDICIAL.

14. WORKERS' COMPENSATION. COUNTY understands and agrees that no workers' compensation insurance shall be obtained by JUDICIAL concerning COUNTY or the employees or agents of COUNTY. COUNTY shall comply with workers' compensation law concerning COUNTY and the employees and agents of COUNTY.

15. **FRINGE BENEFITS.** Because COUNTY is engaged in COUNTY'S own independent business, COUNTY'S employees are not eligible for, and shall not participate in, any employer pension, health, or other fringe benefit plan of JUDICIAL.

16. **TERMINATION**

a. **Cause/Default.** JUDICIAL may terminate this Agreement, and the Grant Award, upon default by COUNTY, effective immediately upon receipt of notice of termination, or at any time thereafter in the discretion of JUDICIAL. "Default" is defined as the failure to fulfill in a timely and satisfactory manner any of the duties or obligations required under this Agreement. JUDICIAL may in its discretion permit the COUNTY a period of time to cure the default.

b. **For Loss of Funds.** In the event that funding for any activity established by this Agreement is discontinued or decreased by the State of Colorado, JUDICIAL may terminate the Agreement or reduce its scope without penalty effective immediately upon receipt by the COUNTY of notice of such termination or reduction. In the event of such termination or reduction, the COUNTY will be compensated for the value of services actually performed and goods received, if any, prior to the effective date of the termination or reduction.

17. **INSURANCE.** The Parties understand and agree that both are "public entities" within the meaning of the Colorado Governmental Immunity Act, Section 24-10-101 et seq., as amended, C.R.S. (the "Act") and that to the extent required or permitted by the Act both Parties will at all times during the term of this Agreement maintain such liability insurance, by commercial policy or self-insurance, as is necessary to meet its liabilities under the Act.

18. **CONFIDENTIALITY.** In the event that COUNTY or the employees and/or agents of COUNTY obtain access to any records or files of JUDICIAL in connection with this Agreement, or in connection with the performance of its obligations under this Agreement, the COUNTY and its employees and/or agents shall keep such records and information confidential and shall comply with all laws and regulations concerning the confidentiality of such records to the same extent as such laws and regulations apply to the COUNTY.

19. **COMPLIANCE WITH LAW.** The Parties to this Agreement shall comply with the letter and spirit of all applicable federal, state and local laws and regulations related to performance under this Agreement, including but not limited to the Colorado Anti-Discrimination Act of 1957, as amended, (Section 24-34-401 et seq., C.R.S.) and other applicable law respecting discrimination and unfair employment practices.

20. **SEVERABILITY.** If any provisions of this Agreement are held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby to the extent permitted by law.

21. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement and a complete integration of all understandings between the COUNTY and JUDICIAL, and no modifications or amendments to this Agreement shall be valid unless in a signed writing.

22. **NON-WAIVER.** The failure of either Party to exercise any of its rights under this Agreement shall not be deemed to be a waiver of any other or subsequent rights.

23. **CHOICE OF LAW; VENUE.** Any dispute under or related to this Agreement shall be decided in accordance with the laws of the State of Colorado, and venue shall be in the State Courts of Colorado.

IN WITNESS WHEREOF, the Parties hereto execute this AGREEMENT FOR COURT SECURITY GRANT FUNDS on the dates set forth below.

COUNTY OF GUNNISON

By: [Signature]
Printed: Matthew Birnie
Title: Gunnison County Manager
Date: July 12, 2021

COLORADO JUDICIAL DEPARTMENT

By: [Signature]
Printed: ~~Christopher J. Ryan~~ Steven Vasconcellos
Title: State Court Administrator
Date: July 13, 2021

ATTEST

By: Melanie Ballig
Printed: Melanie Ballig
Title: Deputy County Clerk



APPROVED AS TO FORM

By: _____
Printed: _____
Title: _____

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Grant Application Approval; Family First Transition Funds; Gunnison County Juvenile Services

Action Requested: Motion

Parties to the Agreement: Gunnison County state of Colorado

Term Begins:

Term Ends:

Grant Contract #:

Summary:

signature upon electronic submission needed.

Fiscal Impact:

Submitted by: Kari Commerford

Submitter's Email Address: kcommerford@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:
New grant.

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/15/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/16/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

PROJECT BUDGET

FFTA = Family First Transition Act

Applicant Name/Organization:	Gunnison County					
Name of Proposed Project:	Prevention Services					
Project Period: (State Fiscal Year)	From: 7/1/21		6/30/2024			
Contact Name, Email & Phone:	Joni Reynolds jreynolds@gunnisoncounty.org 970-641- 7940					
INCOME	Budget Year 1		Budget Year 2		Budget Year 3	
	(multi-year requests only)					
Source	FFTA	Other Sources	FFTA	Other Sources	FFTA	Other Sources
FFTA request	\$ 43,596		\$ 40,289		\$ 39,239	
Other Government Grants & Contracts (specify)						
OBH Block grant contractor				\$ 2,000		\$ 2,000
HB1451 - Supervisory for Plus Mentors		\$ 22,720		\$ 22,720		\$ 22,720
Other Foundations (specify)						
Community Foundation of the Gunnison Valley				\$ 3,000		\$ 3,000
Individual Contributions						
Fundraising Events/Products						
Patient / Client Fees						
Other (specify)						
Total FFTA	\$ 43,596		\$ 40,289		\$ 39,239	
Total Other		\$ 22,720		\$ 27,720		\$ 27,720
Total Income		\$ 22,720		\$ 22,720		\$ 26,720

PROJECT BUDGET (continued, if applicable)

Applicant Name/Organization	Gunnison County					
Name of Proposed Project:	Prevention Services					

EXPENSES	Budget Year 1		Budget Year 2		Budget Year 3	
	(multi-year requests only)					
Item	FFTA	Other Sources	FFTA	Other Sources	FFTA	Other Sources
Salaries & Wages						
(break down by individual position and indicate full- or part-time)						
Plus Mentor 2 @ 8 hr. week. Non-benefited position	\$ 20,800	\$ -	\$ 20,800		\$ 20,800	\$ 3,000
Total Salaries & Wages	\$ 20,800	\$ -	\$ 20,800	\$ -	\$ 20,800	\$ 3,000
Fringe Benefits						
Total Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consultants & Professional Fees - Ongoing professional development for Plus Mentors	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000
Awareness and education - marketing (\$175 mo. X 2 newspapers x 12)	\$ 6,300	\$ 1,500	\$ 3,150	\$ 1,500	\$ 3,150	\$ 1,500
Printing & Copying	\$ 250	\$ 500	\$ 250	\$ 500	\$ 250	\$ 500
Professional Development & Training - parents as teachers for 2 staff per year and affiliation fee	\$ 10,250		\$ 10,250		\$ 10,250	
National Affiliation fee	\$ 1,500		\$ 1,500		\$ 1,500	
Telephone / Fax / Internet	\$ 420		\$ 420		\$ 420	
Travel						
Other (specify) ex. Subcontracts						
Indirect Costs* 5%	\$ 2,076		\$ 1,919		\$ 1,869	
Total FFTA	\$ 43,596		\$ 40,289		\$ 39,239	
Total Other		\$ 4,000		\$ 4,000		\$ 7,000

Total Expenses		\$ 47,596		\$ 44,289		\$ 46,239
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Total amount requested: \$123,124

Expected length of project (in months): 36

What is the change you expect to see as a result of gaining funding (think about outcomes expected)?

Goal 1: Increase the number of families who receive prevention programming through in-home parenting classes by supplementing the Nurse Family Partnership (NFP) program with Parents as Teachers (or another evidence-based program targeted towards early childhood). The current limitations of NFP include, being a first-time mother, income less than 200% above poverty line, and education levels lower than a bachelor's degree. Supplementing NFP with Parents as Teachers will help to expand the number of families who receive prevention services by 20%.

Goal 2 - Restart the Plus Mentor program to meet the needs of our higher risk youth with providing them with a trusted adult, which is a protective factor identified by our community. The Plus Mentor program is designed to incorporate a community-based approach that will minimize the likelihood of further system involvement.

Goal 3 - Continue to have less than 5% of youth enter into out of home placement.

What need are you trying to address and why is it a fit/priority for your community or the community you expect the funding to support?

Gunnison County had been practicing High Fidelity Wraparound for the past 7 years. In those 7 years Gunnison County has successfully kept the number of out of home placements below 5% and has successfully operated our IOG Gunnison County is seeing the impact of toxic stress in our community youth and are initiating a behavioral health environmental scan and gaps analysis to understand the needs of the whole community and create a community wide strategic plan for implementation. Gunnison County Health and Human Services and Juvenile Services will take the lead on planning and implementation of prevention programming that comes from this process. One gap that has already been identified is prevention services by way of parenting classes and for in-home parenting programs. Gunnison County is invested in increasing the capacity to meet this need now. Additionally, over the past 2 years Gunnison County has seen an increase of youth and families accessing the FAST program with more complex needs. Restarting the Plus Mentor program would offer another layer of prevention to support youth in the community.

Provide a one- to two-paragraph description of your proposal (attach additional project narratives at the end of the application):

Gunnison County will expand the prevention services continuum in a way that addresses our locally-identified community needs and is informed by our community culture. In order to address needs across the continuum Gunnison County will increase prevention programming accessible to all Gunnison County youth and families prenatally through Kindergarten. Gunnison County will create a comprehensive community plan to address the behavioral health needs of youth and families. The Departments of Health and Human Services and Juvenile Services will take the lead on implementing programs that are sustainable. To increase the number of families who receive prevention programming through in-home parenting classes Gunnison County will supplement the Nurse Family Partnership (NFP)

program with Parents as Teachers. There will be 9 professionals/community members certified as trainers to ensure sustainability and create a network of support for each other. This program will be mandated and non-mandated; mandated for identified families who enter into Child Welfare and non-mandated for parents throughout the community. To enhance our services for youth who have complex needs we will restart the Plus Mentor program. This program helps to support youth and families not only at the point of service but also within the community as it provides relationships to trusted adults which is a primary protective factor. Gunnison County is dedicated to providing equitable services to all community members.

Collaboration. How does your proposal leverage partnerships and collaboration? Is this collaboration going to ensure a coordinated approach to Family First Implementation? If appropriate, list out your partners. If applicable, attach letters of support/partnership to the end of your application.

Gunnison County's Health and Human Services (HHS) and Juvenile Services will work with the Health Coalition of the Gunnison Valley on the Behavioral Health environmental scan and gaps analysis. This collaborative coordination will help to ensure that community voice and culture is leading the process and that strategies are family and youth focused. This proposal is a shared effort between HHS, Gunnison Valley Health Juvenile Service's Family Advocacy and Support Team (FAST) program which includes partnerships with; RE1-J School District, Gunnison Valley Mentors, Project Hope, 7th Judicial Court and probation, Gunnison Police Department, the Center for Mental Health, Division of Youth Services, and Rocky Mountain Health Plans. All of these partners are committed to giving time and resources.

Infrastructure Development. How does your proposal address identified gaps in the current system and/or build a more robust foundation?

This proposal includes addressing current gaps in equitable services by expanding the opportunity for in-home parenting support to families that do not meet NFP criteria. This proposal includes addressing the current gap in Mentorship for our youth with complex needs which has been a gap in prevention services for over 4 years. Additionally, the proposal includes a comprehensive environmental scan and gaps analysis that will be collaboratively completed.

Sustainability. How does your proposal support sustainable, longer-term impacts/outcomes?

As part of the strategic planning process that will come from the community wide assessment Gunnison County will create a long-term sustainability plan. Current MOU's with our Family Advocacy and Support Team (FAST) stakeholders exemplify community commitment to sustainable programming for youth and families and this assessment process will further solidify community commitment. A part of the sustainability plan will be to start billing High-Fidelity Wraparound services to Medicaid, diversifying funding sources locally, state-wide, and federally. Parent as Teachers will be a cross-sector initiative that will include Gunnison County and Gunnison Valley Health as well as a partnership with the school district. Each organization will take on fiscal responsibility after the initial 2-3-year period of this seed

money. Additionally the outcome of Behavioral Health Community needs gaps analysis will be a community fundraising for behavioral health including prevention.

Community-Informed. How did feedback and input from the community you plan to serve/contribute to the proposed work? What ongoing engagement strategies will your proposal utilize?

Gunnison County's Interagency Oversight Group (IOG) meets quarterly and keeps a pulse on the needs of youth and families by sharing information and data. The Family Advocacy and Support Team (FAST) Coordinator and FAST members report information about families currently served as well as trends and needs to the IOG for review and consideration. The IOG also works closely with our Communities that Care coalition (CTC). CTC is a data driven framework that identifies risk and protective factors using a socioecological lens. Additionally, the CTC coalition and IOG are part of the larger Health Coalition of the Gunnison Valley. Juvenile Services' staff sits on the Child Protection Team review board and the identified needs have been substantiated across all of these data points. All of these stakeholders and data reports were reviewed to identify needs and strategies to enhance the continuum of prevention services. Identified community needs included in-home parenting support that is more equitable and inclusive based on community demographics and Plus Mentoring to increase trusted adults as a protective factor for youth who have higher needs. Ongoing engagement strategies for the proposal included continued quarterly meetings and reports to the IOG with annual MOUs, continued participation in the CTC Coalition, continued collaboration with Child Protection Team, and being a strategic partner with the Health Coalition as they complete the behavioral health environmental scan and gaps analysis.

Data-Informed. Is the request data-informed? If yes, please describe the data collection plan and measurements. If no, please explain why not and/or what data will be gathered as part of your proposal.

Gunnison County's community partners are dedicated to providing evidence-based and data driven prevention efforts. The Family Advocacy and Support Team (FAST) has been working to serve youth and families collaboratively with community partners for the past 10 years. FAST is a recipient of the System of Care grant, the state's Collaborative Management Program, as well as the Office of Behavioral Health's Block Grant in partnership with Gunnison Valley Mentors. For each of these entities, FAST reports performance and process measures. Additionally, FAST reports measure bi-annually to the IOG and Gunnison County's Board of County Commissioners. The FAST Coordinator will continue to collect all of the current data measures (attendance, mental health, participation of partners, disciplinary action in schools, out of home placement, number of families served, number of meetings with each family, number of mentors matches, and number of youths who receive mental health services) in addition to new data created by this proposal. Data specific to this proposal will include all current measures as well as the number of families served and number of meetings in the Parents as Teachers' program, pre-post surveys for the Parents as Teachers' program, number of youths matched with plus mentors and monthly case logs reporting goals and progress towards those goals. Parents as Teachers has a National Affiliation that requires data reporting and input at the state level which we will abide by. Gunnison County utilizes data to help determine programming and allows data to tell a story. This allows for programs and organizations to be community informed, culturally responsive and flexible to course correct if needed.

Equity. How has your proposal taken Equity, Diversity and Inclusion (EDI) into consideration? What specific inequities is this work addressing? How will the proposed activities address these inequities?

Gunnison County is designated as a frontier county located in south central Colorado. With a population of 17,462, there are fewer than 5 people per square mile. Approximately one half of county residents are between the ages of 0 and 35 (Gunnison Valley Health, 2019). Two reasons Gunnison County has such a high population of young adults is the existence of Western Colorado University (WCU) which lies within the city limits of Gunnison, and the outdoor tourism-driven economy. According to 2019 Health Kids Colorado Survey (HKCS) Data (Highschool only no data for middle school) 14.3% of youth identify as Gay/lesbian/bisexual and 1% of adult County resident identify as Gay/lesbian/bisexual. There are limited resources and education for our LGBTQ community members.

The City of Gunnison's demographics offer a measure of diversity, with a 14.7% Hispanic population versus the county measure of 9%. County Census data reports 87.1% of residents identifying White alone, 2.6% identify as American Indian/Native Alaskans, and 1.9% identify as 2 or more races. This City of Gunnison's rate of growth in Hispanic population is in line with diversity growth across the rural United States (Census.gov). However, we continue to see a diversity gap in our local power structure that has not kept up with the change in demographics.

The median household income in Gunnison County is \$54, 979 compared to the state, which is \$77, 127. The percentage of people 25 and older living in Gunnison County with a bachelor's degree or higher is 38.5% compared to the state, which is at 25.2%. While many residents in Gunnison County are highly educated, they get paid \$22,148 less per year on average making the rural community residents vulnerable to financial insecurities. Additionally, many of the community members who fall into this category are ineligible for services based on education and/or income. This is the double-edge-sword of middle and lower middle-class America.

In addition, Gunnison County is growing rapidly. (Census.gov) From 2010 to 2019, the overall population of the county has grown 11%, further increasing the demand on the existing limited resources of this rural community. The media often generalizes rural America as white, marginalizing the many rural communities of color across the US. Rural America and rural white America are not the same, and both exist in Gunnison County. Differences between the Crested Butte end of the valley and the City of Gunnison end (South) are stark. A plethora of second homes, a high school listed in the Forbes top 100, a 9% poverty rate, and a population that is 96.7% white define the charming resort town of Crested Butte. Contrast that with the City of Gunnison's 25.6% poverty rate, and a picture of wealth distribution becomes clear. Greater wealth = better schools = higher cost of living. This fosters a commuter culture where Crested Butte's workforce lives down valley resulting in a degree of wealth and class segregation.

This proposal is designed to address several layers of inequities in our community. Through our collaborative process, Gunnison County has identified that in order to serve our community equitably more professional staff that represent the culture and language of our Latino/a population is needed. We currently have a bi-lingual Wraparound Facilitator and to serve our community equitably this proposal will include at least one bilingual Parent as Teachers facilitator. Parents as Teachers will also allow more families to access in-home parenting programming. Currently our in-home parenting programming is limited to Nurse Family Partnership which has specific criteria that eliminates services

for our middle and lower-middle class, those with a Bachelor's degree as well as mothers of multiple children.

Two of our biggest risk factors that was identified during the Communities that Care (CTC) community assessment are "Community Norms favorable to substance use" and "high availability of substances". This is true for both our youth and adult population and is more pervasive in the North end of the valley.

Gunnison Valley Hospital (GVH) has seen a 500% increase in admits to the ER for behavioral issues for adults in 2020. The primary diagnosis seen in ER visits include: anxiety, suicide attempt or ideation, alcohol and opioid non-fatal overdose, depression, hallucinations/bizarre behavior. Since January 2020, there has been an 18% increase in visits for suicidal ideation and a 10% increase in alcohol non-fatal overdose in primarily our adult population. Gunnison County's prevalence of Adverse Childhood Experiences (ACEs) include physical abuse, neglect, sexual abuse, emotional abuse and parental mental health/substance use disorder (SUD). Taking this into consideration, this proposal aims to address the complex needs of youth and families who are disproportionately impacted by ACE's through Parents as Teachers and Plus Mentoring. By restarting the Plus Mentor program youth support from a trusted adult who is trained in youth mental health and is trauma-informed. Having a trusted adult is the number protective factor to buffer against adversity.

What is the timeline for this work and what are the major milestones that will ultimately lead to your desired results?

We are proposing a 3 year timeline.

Complete a behavioral health environmental scan and gaps analysis by December 2021 and prevention specific strategic plan with sustainability plan by Jan. 2022.

Increase the number of families severed with in-home parenting programming by 5% within the first year and 20% by end of year 3. Additionally, increase equitable services by hiring at least one bilingual facilitator.

Increase protective factors for youth and families impacted by ACE's by re-starting the Plus Mentor and serving at least 2 youth in year 1.

Annually, have less than 5% of youth enter into out of home placement.

How will you know you are successful?

Data collection and measurements will guide the Gunnison community's understanding of success. If the measures outlined for this proposal are met, those specific to our proposal and others already imbedded in our current practices, this will provide quantitative evidence that the strategies we utilize are working. In prioritizing that children, youth and families have timely access to a continuum of community-based and prevention-focused services, the most important indicator of success will be an increase in the number of youth and families that we serve in preventative services and a maintenance of our low rate of out-of-home placements (less than 5%). Qualitatively, youth and family voice are central to Gunnison County's sense of success and enhances the story the data tells. Feedback, collected

formally and informally, from youth and families that our strategies positively impact their safety and wellbeing are important indicators of success. As well as families experiencing services as individualized, strength-based, family centered and culturally sensitive. From a systems perspective, success also means increasing all of Gunnison County's family serving organizations' sense of capability and preparedness for the coming changes that the Family First Prevention Services Act entails. This is aided by the continuation of the collaborative relationship with families and community partners. Completion of the behavioral health environmental needs and gaps analysis will provide more locally sourced data that will continue to help us define and refine what success of Gunnison County and community stakeholders' collective impact looks like for future strategic planning.

What do you believe the consequence will be if your proposal is not funded?

- In reflecting on the community-informed process of identifying prevention continuum needs if this proposal is not funded Gunnison County will continue to see an increasing rate of youth and families with behavioral health needs and increase in calls to Child Protection Services. The long-term impact of not having adequate and equitable parental support is often seen across systems; child welfare, legal, school disciplinary, and mental health. Gunnison County takes a targeted universalism approach to our services. Targeted Universalism alters the usual approach of universal strategies to achieve universal goals, and instead suggests we use targeted strategies to reach universal goals. It is inclusive of the needs of both the dominant and the marginal group, but pays particular attention to the situation of the marginal group. Targeted Universalism deepens our sense of belonging by working towards a shared goal while also offering a deeper understanding of equity by calling attention to how people are situated differently. Using this lens, this proposal is not funded we will not be able to meet the needs of the community.

Gunnison County is seeing an increase of youth with complex needs and having a trusted adult that is knowledgeable about systems and behavioral health will provide a needed protective factor in their lives. If this proposal is not funded youth who would greatly benefit from that protective factor may not get the support they need. Lastly, without funding Gunnison County will only be able to provide in-home parenting programming to families who meet specific criteria, leaving out a large population of youth and families who need and are requesting extra support.

If the request is for workforce development or training, describe how the final product can be replicated or will be shared across the state.

The request will include workforce training in the Parents as Teachers program across multiple sectors. Gunnison County will provide an opportunity for 5 HHS staff, 2 GVH staff and 2 Early Childhood/Community members to be trained and met the annual requirements to be certified. Additionally Gunnison County will invest in a certified supervisor. At the end of the program funding period we will have 9 trained facilitators and a supervisor who can work with our partners on the Western Slope to provide networking opportunities to learn from each other. Gunnison County is part of the larger Collaborative Management Program (CMP) and System of Care (SOC) network and we are connected to the statewide Communities that Care (CTC) and Officer of Behavioral Health (OBH)

coalitions and partnerships. Participating in learning communities are part of our current practice and will continue throughout this grant period.

Budget justification for total amount requested - please describe how you came to the number above, e.g. based on target population size, percentage of the total child welfare block, number of clients expected to be served, hours per deliverable, etc.:

Plus Mentors - Funds will be used to stipend at least 2 Plus Mentors to serve youth with complex needs. Each Plus Mentor will have a case load of no more than 3 youth. Funds will be used for training and to compensate staff for their time. Costs were calculated using past Plus Mentor pay scale.

Training - Funds are being requested to cover training costs for the Parents as Teachers program for 9 community members/staff and one supervisor.

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Please describe any sustainability plans you have to ensure funding after the use of transition funds, if appropriate.

Gunnison County and the Family Advocacy and Support Team (FAST) partners are dedicated to providing prevention services to youth and families. Sustainability is always a top priority and will be included in the strategic plan. After 3 years, funds will not be needed for the Parents as Teachers training. As part of this proposal we will work with HHS, GVH, Juvenile Services, the school district to ensure sustainability of Parents as Teachers by supporting personnel costs. Each organization will commit to dedicating staff time to this program, therefore, personnel costs will be sustained by the employer. .

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Public Hearing: Street Vacation; a portion of 10th Street adjacent to Lots 2 and 3, Block 1, Somerset, and Resolution

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Request by adjacent property owners for the vacation of a portion of 10th Street.

Fiscal Impact: Fees paid by applicant

Submitted by: Marlene D. Crosby

Submitter's Email Address: mcrosby@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Although it appears legally sufficient, the Board may want to (but are not required to) articulate on the record all of the criteria set forth in Road and Bridge Standards Sec. 2.9.2. MRH

Reviewed by:

Discharge Date: 7/14/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 15

Agenda Date: 7/20/2021

GUNNISON COUNTY PUBLIC WORKS DEPARTMENT

195 Basin Park Drive
Gunnison, CO 81230

NOTICE OF PUBLIC HEARING
REGARDING PETITION TO VACATE A PORTION OF A CERTAIN
STREET IN SOMERSET, COLORADO

The Board of County Commissioners of Gunnison County, Colorado, will hold a public hearing regarding the petition filed by Clifford Brewer and Jedediah Brown to vacate a portion of a certain street in Somerset, Colorado. The portion of the street that the petitioners seek to have vacated is described as follows:

A portion of 10th Street adjacent to Lots 2 and 3, Block 1, (168.65 feet in length), part of Section 8 & Section 17, Township 13 South, Range 90 West, Sixth Principal Meridian in Somerset, Colorado, located in Gunnison County.

The public hearing will be held on **July 6, 2021, at 8:50 a.m. in the Commissioners Room, Gunnison County Courthouse, 200 East Virginia Avenue, Gunnison, Colorado.** The public is invited to attend and participate.

/s/ Marlene Crosby
Public Works Director

Addendum #1:

This public hearing will be opened July 6, 2021 at 8:50am then immediately continued to July 20, 2021 at 8:50a.m.

Publish as a Legal Notice for the weeks of June 21, 2021 and June 28, 2021 in the Gunnison Country Times and CB News.

Marlene Crosby

From: cwbrewer93@gmail.com
Sent: Sunday, June 13, 2021 9:06 PM
To: Marlene Crosby
Subject: Street vacancy

[EXTERNAL SENDER - USE CAUTION]

This is in interest of vacating block 3 lot 1 and a portion of lot 2

In Somerset co . Myself and my adjacent property owner jed Brown are both adjacent property owners to the street we are wanting to have vacated and are both in agreement on the street vacancy as the affected property owners understand and agree to the terms and conditions both legal and any civil obligations that must be met in accordance with said street vacancy also the formentioned vacancy will help with continued and unhindered access to both adjacent properties

Thank you: Cliff Brewer & Jed Brown Somerset Co.

Sent from my iPad

970-929-5068

Jedediah Brown
PO BOX 554
SOMERSET, CO 81434

Gunnison County
200 E Virginia Avenue
Gunnison, CO 81230

June 14, 2021

Gunnison County Commissioners, Marlene Crosby, et al -

I am corresponding to inform Gunnison County that its' interest in a particular piece of land, that particularly the section of 10th Street extending South from the alley intersection in Somerset to which I am an adjacent landowner, is among other things, these two:

- 1) As a public interest counter productive, peculiarly enabling the ongoing aggression of Laura Refka toward my neighbors Cliff and Genie Brewer, making even more remote the possibility that anyone might peacefully enjoy my home.
- 2) As a public interest non-performative, providing minimally for the public good, generating no revenue, providing no service or other benefit to the County or its' citizens, the land being currently and formerly unused by the County and having no apparent future utility.

It has come to my attention that the Public Works Department of Gunnison County may advise the Commissioners to vacate the County's interest in the land to the adjacent landowners on an equal and proportional basis. I have no objection to such a vacation, would welcome the consequent addition of both property and rights to the those that I currently possess, and so therefore do request the same.

Thank you for your time,
Sincerely,



Jedediah Brown

979-309-3686 phone

**GUNNISON COUNTY
PUBLIC WORKS DEPARTMENT**

*195 Basin Park Drive
GUNNISON, CO 81230
970-641-0044*

MEMORANDUM

TO: Board of County Commissioners
Matthew Birnie, County Manager
Matthew Hoyt, County Attorney

FROM: Marlene Crosby, Public Works Director



DATE: July 13, 2021

SUBJECT: Somerset Street Vacation

Cliff Brewer and Jedidiah Brown have applied for a vacation of the portion of 10th Street adjacent to Block 1, Lot 2 and Lot 3. Several maps have been included for your review. They include a portion of the Somerset Plat, dated June 27, 1960, that identifies the properties, a map from the interactive map which includes property ownership, and an aerial from Wilmore Land Surveying showing survey points located on the area properties. Wilmore was not able to provide a signed survey due to their workload. The points on this map were physically located with their surveyor when Ed Casebolt and I met with Randy from Wilmore on May 21, 2020.

The utility providers in the area were notified of the vacation request. We received a call from John Mlaker at the Somerset Waterworks District, and e-mails from TDS Telecomm and Delta Montrose Electric stating that they had no utilities impacted by this request.

Adjacent neighbors were notified and a copy of the certified mailing notices and green receipt cards is included. We did not receive any correspondence or calls from those notified.

I have included a copy of the 2016 Colorado Revised Statutes that includes Methods of vacation. In addition, I have included Section 2.9.2 of the County Road and Bridge Standards for New Construction which establishes street vacation policy and procedures. This section lists the criteria that the Board shall consider:

- #1 - C.R.S. 43-2-301 et.seq;
- #2 - N/A
- #3 - No access is restricted;
- #4 - No disruption;
- #5 - No change in traffic;
- #6 - N/A

#7 - Actually helps to preserve an unstable hillside;

#8 - N/A

#9 - Increases safety due to conflicts between neighbors

#10 - No conflicts with other roads

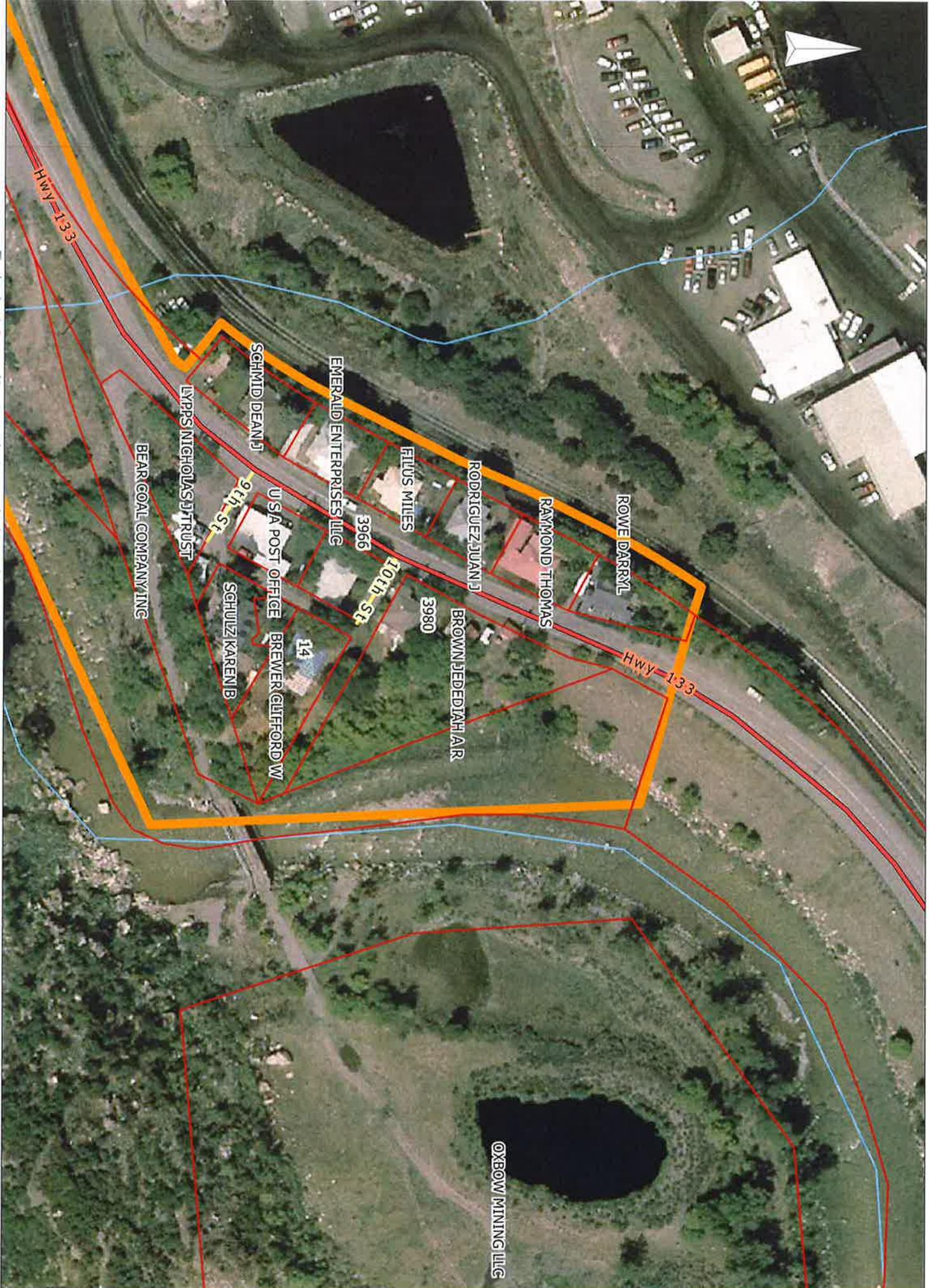
#11 - Emergency personnel already has limited access, this street vacation does not change

#12 - Benefits do outweigh detriments;

#13 - Benefit is vacation it provides off street parking, and minimizes neighborhood conflicts which is a benefit to the Sheriff;

#14 - There is no effect on maintenance; we will be able to continue to plow as we did the winter of 2020-2021.

The Public Works Department recommends approval of this vacation request which is in effect a strip of land 8' wide and 168.65' long, of which less than 100 feet is usable. In addition, because of the benefit to the Sheriff's Department and Public Works we request the Board waive the administrative fee and only require the applicants to pay for the certified mailings and the advertising.



Hwy 133

Hwy 133

SCHMID DEAN J

EMERALD ENTERPRISES LLC

FILUS MILES

RODRIGUEZ JUAN J

RAMOND THOMAS

ROWE DARRYL

LYPPI NICHOLAS J TRUST

BEAR COAL COMPANY INC

SCHUIZ KAREN B

USA POST OFFICE BREWER GILFORD W

14

10th St

9th St

3966

3980

BROWN JEDEDIAH A R

OXBOW MINING LLC



From Wilmore Land Surveying

Marlene Crosby

From: Shelby Bear <shelby.bear@dmea.com>
Sent: Tuesday, July 13, 2021 10:23 AM
To: Marlene Crosby
Subject: Notice of Vacation Request - Town of Somerset

[EXTERNAL SENDER - USE CAUTION]

Marlene Crosby
Public Works Department
Gunnison County, CO

Marlene,

Thank you for including us in the Notice of Public Hearing on this vacation request. We have reviewed our GIS mapping and determined that on the south end of 10th St we have no electrical infrastructure nor Elevate Fiber plant.

We do have a power line that crosses the northern portion of 10th St near Hwy 133, but this line should not be affected by the outcome of the request.

Kindest regards,

Shelby

Shelby Bear, P.E.
DMEA System Design Supervisor
970-240-1238 (office)

Debbi Ferchau

From: Pahl, Jared <Jared.Pahl@tdstelecom.com>
Sent: Monday, July 12, 2021 3:58 PM
To: Debbi Ferchau
Subject: RE: Public Hearing Notice

[EXTERNAL SENDER - USE CAUTION]

Debbi,

TDS has no facilities impacted by the proposed street vacation – I will forward to our local field services group but being that we aren't impacted I don't anticipate they will have any additional comments.

Thank you,

Jared Pahl

Manager – Route Acquisition
TDS Telecommunications
541-876-6723

From: Debbi Ferchau <DFerchau@gunnisoncounty.org>
Sent: Thursday, July 8, 2021 12:07 PM
To: Pahl, Jared <Jared.Pahl@tdstelecom.com>
Subject: Public Hearing Notice

Jared,

We have a request for a street vacation in Somerset, Colorado. I tried to send the attached information to the Paonia Office and the mail was returned. I have tried to call TDS Telecom for a more accurate address with no luck. I had your email address from a previous road cut permit that you submitted to our office. I am hoping that you can handle or pass this information along to someone who can comment regarding the requested street vacation on 10th Street in Somerset, Colorado.

Deborah Ferchau

From: noreply@gunnisoncounty.org <noreply@gunnisoncounty.org>
Sent: Thursday, July 08, 2021 11:48 AM
To: Debbi Ferchau <DFerchau@gunnisoncounty.org>
Subject: Scanned Document Attached

7019 0140 0000 1877 5963

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

Somerset, CO 81434

Certified Mail Fee	\$3.60	0777 02
Extra Services & Fees (check box, add fee as appropriate)	\$2.85	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00	Postmark Here
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	\$0.00	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00	
Postage	\$0.55	06/28/2021
Total Postage and Fees	\$7.00	

Sent To Laura Refka
 Street and Apt. No., or PO Box No. P.O. Box 546
 City, State, ZIP+4® Somerset CO 81434

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7019 0140 0000 1877 5949

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
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For delivery information, visit our website at www.usps.com®.

Saint Louis, MO 63141

Certified Mail Fee	\$3.60	0777 02
Extra Services & Fees (check box, add fee as appropriate)	\$2.85	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00	Postmark Here
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	\$0.00	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00	
Postage	\$0.55	06/28/2021
Total Postage and Fees	\$7.00	

Sent To Mountain Coal Company
 Street and Apt. No., or PO Box No. 1 Cityplace Dr., Ste 300
 City, State, ZIP+4® St. Louis, MO 63141-7066

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

7019 0140 0000 1877 5956

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

Grand Junction, CO 81506

Certified Mail Fee	\$3.60	0777 02
Extra Services & Fees (check box, add fee as appropriate)	\$2.85	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00	Postmark Here
<input type="checkbox"/> Return Receipt (electronic)	\$0.00	
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00	
<input type="checkbox"/> Adult Signature Required	\$0.00	
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00	
Postage	\$0.55	06/28/2021
Total Postage and Fees	\$7.00	

Sent To Bear Coal Company, Inc.
 Street and Apt. No., or PO Box No. 143 Horizon Ct, Ste 300A
 City, State, ZIP+4® Grand Junction CO 81506-8716

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Laura Refka
P.O. Box 546
Somerset CO 81434



9590 9402 6192 0220 0379 85

Brewer/Brown St. Vaca

2. Article Number (Transfer from service label)

7019 0140 0000 1877 5963

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

Laura Refka

C. Date of Delivery

6/30/21

- D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Mountain Coal Company
1 Cityplace Dr. Ste 300
St. Louis, MO 63141-7066



9590 9402 6192 0220 0379 92

Brewer/Brown St. Vaca

2. Article Number (Transfer from service label)

7019 0140 0000 1877 5949

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Miller

C. Date of Delivery

7/2/21

- D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Bear Coal Company, Inc.
743 Horizon Ct, Ste 300A
Grand Junction CO
81506-8716



9590 9402 6192 0220 0380 05

Brewer/Brown St. Vaca

2. Article Number (Transfer from service label)

7019 0140 0000 1877 5956

PS Form 3811, July 2020 PSN 7530-02-000-9053

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

Angela

C. Date of Delivery

7/2/21

- D. Is delivery address different from item 1? Yes
If YES, enter delivery address below: No

3. Service Type

- Adult Signature
- Adult Signature Restricted Delivery
- Certified Mail®
- Certified Mail Restricted Delivery
- Collect on Delivery
- Collect on Delivery Restricted Delivery
- Priority Mail Express®
- Registered Mail™
- Registered Mail Restricted Delivery
- Signature Confirmation™
- Signature Confirmation Restricted Delivery

2016 Colorado Revised Statutes

Title 43 - Transportation

Highways and Highway Systems

Article 2 - State, County, and Municipal Highways

Part 3 - Vacation Proceedings: Roads, Streets, and Highways

§ 43-2-303. Methods of vacation

Universal Citation: CO Rev Stat § 43-2-303 (2016)

(1) All right, title, or interest of a county, of an incorporated town or city, or of the state or of any of its political subdivisions in and to any roadway shall be divested upon vacation of such roadway by any of the following methods:

(a) The city council or other similar authority of a city or town by ordinance may vacate any roadway or part thereof located within the corporate limits of said city or town, subject to the provisions of the charter of such municipal corporation and the constitution and statutes of the state of Colorado.

(b) The board of county commissioners of any county may vacate any roadway or any part thereof located entirely within said county if such roadway is not within the limits of any city or town.

(c) If such roadway constitutes the boundary line between two counties, such roadway or any part thereof may be vacated only by the joint action of the boards of county commissioners of both counties.

(d) If said roadway constitutes the boundary line of a city or town, it may be vacated only by joint action of the board of county commissioners of the county and the duly constituted authority of the city or town.

(2) (a) No platted or deeded roadway or part thereof or unplatted or undefined roadway which exists by right of usage shall be vacated so as to leave any land adjoining said roadway without an established public road or private-access easement connecting said land with another established public road.

(b) If any roadway has been established as a county road at any time, such roadway shall not be vacated by any method other than a resolution approved by the board of county commissioners of the county. No later than ten days prior to any county commissioner meeting at which a resolution to vacate a county roadway is to be presented, the county commissioners shall mail a notice by first-class mail to the last-known address of each landowner who owns one acre or more of land adjacent to the roadway. Such notice shall indicate the time and place of the county commissioner meeting and shall indicate that a resolution to vacate the county roadway will be presented at the meeting.

(c) If any roadway has been established as a municipal street at any time, such street shall not be vacated by any method other than an ordinance approved by the governing body of the municipality.

(d) If any roadway has been established as a state highway, such roadway shall not be vacated or abandoned by any method other than a resolution approved by the transportation commission pursuant to section 43-1-106 (11).

(e) Paragraphs (b), (c), and (d) of this subsection (2) shall not apply to any roadway that has been established but has not been used as a roadway after such establishment.

(f) If any roadway is vacated or abandoned, the documents vacating or abandoning such roadway shall be recorded pursuant to the requirements of section 43-1-202.7.

(3) In the event of vacation under subsection (1) of this section, rights-of-way or easements may be reserved for the continued use of existing sewer, gas, water, or similar pipelines and appurtenances, for ditches or canals and appurtenances, and for electric, telephone, and similar lines and appurtenances.

(4) Any written instrument of vacation or a resubdivision plat purporting to vacate or relocate roadways or portions thereof which remains of record in the counties where the roadways affected are situated for a period of seven years shall be prima facie evidence of an effective vacation of such former roadways. This subsection (4) shall not apply during the pendency of an action commenced prior to the expiration of said seven-year period to set aside, modify, or annul the vacation or when the vacation has been set aside, modified, or annulled by proper order or decree of a competent court and such notice of pendency of action or a certified copy of such decree has been recorded in the recorder's office of the county where the property is located.

Disclaimer: These codes may not be the most recent version. Colorado may have more current or accurate information. We make no warranties or guarantees about the accuracy, completeness, or adequacy of the information contained on this site or the information linked to on the state site. Please check official sources.

2.9 Deletions from the Road System

2.9.1 Abandonment

- A. Abandoned State Highway. When a portion of a state highway is relocated and, because of such relocation, a portion of the route as it existed before such relocation is, in the opinion of the State Transportation Commission, no longer necessary as a State Highway, such portion shall be considered as abandoned. If it appears that the abandoned portion is necessary for use as a public highway, street or road, or other public purpose the abandoned portion shall become a County road, upon adoption of a resolution to that effect by the Board. Such resolution shall be adopted within ninety days after such abandonment. If the portion of the road is not needed for a public purpose, title to it shall revert to the owners of the land through which such abandoned portion may lie subject to the provisions of state law.
- B. Abandoned County Roads. A County road shall be abandoned only when a portion of the County Road System is relocated and because of such relocation a portion of the route as it existed before such relocation is, in the written and recorded opinion of the Board, or no longer needed for a public purpose; in such a case, such portion shall be considered as abandoned, and title to it shall revert to the owners of the land through which such abandoned portion may lie, subject to the provisions of state law.

2.9.2 Policy and Procedures Regarding Vacation of County Road or Public Road Under County Jurisdiction

A. Purpose.

The purpose of this section is to establish standards and a uniform process by which the Board will act on request to vacate a county road or public road under county jurisdiction.

It is the intent of the Board in adopting this section to exercise the Board's authority pursuant to, among other statutes, C.R.S. 43-2-301 et. seq.

On occasion, vacation of all or a portion of a county road or public road under county jurisdiction may be warranted due to specific circumstances or changes in traffic or development patterns. In those limited circumstances, the Board has discretion, but no obligation, to vacate all or a portion of a county road or public road under county jurisdiction. No such road shall be vacated so as to leave any parcel adjoining such road without an established public road connecting said parcel with another established public road.

The applicant for a vacation shall bear the burden to prove to the Board that the request meets the criteria of C.R.S. 43-2-301 et. seq. and these Standards and Specifications.

This wisdom of granting a vacation is a matter committed to the discretion of the Board and is not controlled by any one factor. In determining whether to grant a request to vacate all or a portion of a county road or public road under County jurisdiction, the Board shall consider the following criteria:

1. Requirements of C.R.S. 43-2-301 et. seq.;
2. Consistency with any comprehensive plan adopted by Gunnison County;
3. Vacation shall not restrict access to any parcel so that access is unreasonably difficult or costly;
4. Not disruptive to existing travel modes;
5. Changed conditions in traffic or development patterns;
6. Anticipated conditions in traffic or development patterns;
7. No adverse impact to natural environment;
8. Community needs;
9. Public health, safety and welfare;
10. No conflict with other established County roads or public roads under County jurisdiction;
11. No increased risk to emergency services personnel;
12. Benefits outweigh detriments;
13. Public benefits; and
14. Effect on maintenance of structures deemed necessary by the County.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

RESOLUTION NO: 2021-_____

A RESOLUTION VACATING A CERTAIN PORTION OF 10TH STREET LYING WITHIN
SOMERSET, COUNTY OF GUNNISON, STATE OF COLORADO

WHEREAS, the Board of County Commissioners of the County of Gunnison, Colorado (“Board”), by virtue of Colorado law, has authority and is the owner of certain roads and alleys lying within the County of Gunnison; and

WHEREAS, the Board has determined that not all platted roads and alleys are necessary for public access to privately owned property; and

WHEREAS, the Board has received a request to vacate a certain portion of 10th Street lying within Somerset, County of Gunnison, State of Colorado described as follows:

A portion of 10th Street adjacent to Lots 2 and 3, Block 1 (168.65 feet in length), part of Section 8 & Section 17, Township 13 South, Range 90 West, Sixth Principal Meridian in Somerset, Colorado, located in Gunnison County; and

WHEREAS, the vacation of the above described portion of 10th Street lying within Somerset, will not hinder any property owners of any lands from having access to their respective land nor disrupt existing travel modes or anticipated conditions in traffic or development patterns; and

WHEREAS, there will be no adverse impact to the natural environment, community needs or public health, safety and welfare from the vacation of the above described portion of 10th Street lying within Somerset; and

WHEREAS, the notices required by Colorado law for such vacation have been given and a public hearing on such vacation has been conducted; and

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Gunnison, Colorado that the certain portion of 10th Street lying within Somerset, County of Gunnison, State of Colorado described as follows shall be and hereby is vacated:

A portion of 10th Street adjacent to Lots 2 and 3, Block 1 (168.65 feet in length), part of Section 8 & Section 17, Township 13 South, Range 90 West, Sixth Principal Meridian in Somerset, Colorado, located in Gunnison County; and

It is the specific intent of the Board that the vacation of the above described portion of 10th Street lying within Somerset shall accrue to and vest in the record owner(s) of adjacent real property pursuant to the provisions of C.R.S. § 43-2-302.

FURTHERMORE, this Resolution is contingent upon and shall not become effective until the recording in the records of the Office of the Clerk and Recorder of Gunnison County, Colorado of the following:

1. This Resolution.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this _____ day of _____, 2021.

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF GUNNISON, COLORADO

By: _____
Jonathan Houck, Chairperson

By: _____
Roland Mason, Vice Chairperson

By: _____
Elizabeth K. Smith, Commissioner

ATTEST:

Deputy County Clerk

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Hearing; Petition for Abatement of Refund of Taxes; Property Tax Years 2018 and 2019; R070735; Lot 5 Hidden Mine Ranch; Parcel No. 3255-000-11-022; Amstar Homes, Inc, David McEntire, Owner

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Please send the petitioner a hearing notice two weeks prior to the agenda item. This petitioner was not notified of his past CBOE hearing on 4/20/2021. Notice sent 7/1/2021. mbollig

Fiscal Impact:

Submitted by: Charles McDonald

Submitter's Email Address: cmcdonald@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Appears legally sufficient. MRH

Reviewed by: GUNCOUNTY1\mhoyt

Discharge Date: 6/22/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 6/30/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 20

Agenda Date: 7/20/2021

Date Sent 7-6-2020



PETITION FOR ABATEMENT OR REFUND OF TAXES

County: GUNNISON

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: July 06 2020
Month Day Year

Petitioner's Name: AMSTAR HOMES, INC. by DAVID MCENTIRE sole owner
Petitioner's Mailing Address: 5732 Amber Ridge Drive
Castle Pines North CO 80108
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S) _____
PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
Lot 5 Hidden Mine Ranch according to the plat thereof recorded on October 29, 2007 at Reception No. 579840 etc.

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2018 and 2019 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ 1,462,818 (2018) and \$ 1,859,148 (2019)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

[Signature]
Petitioner's Signature

Daytime Phone Number (702) 303-8081
Email dmcentires@gmail.com

By _____
Agent's Signature*

Daytime Phone Number (702) 303-8081

Printed Name: _____ Email _____

*Letter of agency must be attached when petition is submitted by an agent.

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision. § 39-10-114.5(1), C.R.S.

Section II: Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year <u>2018</u>			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	<u>1,862,270</u>	<u>134,560</u>	<u>7,892.21</u>			
Corrected	<u>1,823,170</u>	<u>131,740</u>	<u>7,726.81</u>			
Abate/Refund	<u>39,100</u>	<u>2,820</u>	<u>165.40</u>			

Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer. § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):
Lates within TIMEFRAME, support Assessor's VALUATION.
[Signature]
Assessor's or Deputy Assessor's Signature

ABATEMENT	Residential Sales Examples
2018	Inventory and Account Value Summary

OWNER: AMSTAR HOMES
5732 AMBER RIDGE DRIVE
CASTLE PINES, CO 80108-9435

ACCOUNT #: R070735
PARCEL #: 3255-000-11-022
ECONOMIC AREA: 6



	R070735	R032393	R031981	R032718	R031534
ACCOUNT NUMBER:	3255-000-11-022	3257-000-02-035	3435-000-00-064	3257-000-05-001	3177-264-34-002
PARCEL NUMBER:	94 HIDDEN MINE RD	426 RED MOUNTAIN RANCH	455 OVERSTEEG GULCH RD	1894 RED MOUNTAIN RD	29 SUMMIT ROAD
PROPERTY ADDRESS:	UPPER EAST RIVER VALLEY	UPPER EAST VALLEY	JACK'S CABIN AREA	UPPER EAST RIVER VALLEY	MT. CRESTED BUTTE
LEGAL DESCRIPTION:	LOT 5 HIDDEN MINE RANCH	LOT 30, RED MOUNTAIN RANCH	TRACT A, RED MOUNTAIN RANCH	LOT 40, RED MOUNTAIN RANCH	LOT 26 THE SUMMIT
LAND ACRES:	35.100	35.100	35.050	35.100	0.528
ARCHITECTURAL STYLE:	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL
EFFECTIVE YEAR BUILT:	2011	2000	1997	2004	2006
QUALITY CONSTRUCTION:	GOOD	VERY GOOD	VERY GOOD	GOOD	VERY GOOD
CONDITION:	VERY GOOD	VERY GOOD	VERY GOOD	GOOD	VERY GOOD
RESIDENTIAL SQ FT:	3,603	3,027	2,133	2,629	2,228
BASEMENT SQ FT:	0	1,890	1,104	1,771	2,030
GARAGE SQ FT:	1,070	1,016	528	741	835
EQUIVALENT SQ FT:	3,871	4,415	3,127	3,877	3,655

SALE DATE:	5/21/2015	1/11/2016	7/16/2014	1/8/2016
SALES PRICE:	\$2,300,000	\$1,700,000	\$1,350,000	\$2,250,000
TIME ADJUSTED SALES PRICE:	\$2,323,000	\$2,045,100	\$1,498,500	\$2,676,675
TASP PER EQUIVALENT SQ FT:	\$526	\$654	\$387	\$732
COMPARABILITY:	SUPERIOR	SLIGHTLY SUPERIOR	INFERIOR	SIMILAR

SUBJECT ACCOUNT VALUE: **\$1,860,090**

VALUE PER EQUIVALENT SQ FT: **\$481**

VALUE W/AG CLASSIFICATION **\$1,823,170**

Narrative

Subject property is a newer well constructed single family residence located in the Hidden Mine Subdivision just south of Crested Butte, and is situated on a 35 acre tract. Three examples presented are from Red Mountain Ranch, located 4-5 miles to the south and are in a gated community like the subject. The fourth example is in Mt. Crested Butte. All examples in Red Mountain Ranch are situated on 35.00 acre tracts. Ex. #1 and #2 are superior and slightly superior in quality. Ex. #3 is inferior, most notably the interior features. Exterior components are inferior as well. Ex. #4, though being on a much smaller tract of land, was chosen for it's high degree of similarity to the subject building quality, age and view. Ex. #4 quality is rated very good, but after reviewing MLS photos the dwelling was deemed comparable. Based on the analysis of examples presented, the Assessor recommends no adjustment to the property.

ABATEMENT	Residential Sales Examples
2019	Inventory and Account Value Summary

OWNER: AMSTAR HOMES
5732 AMBER RIDGE DRIVE
CASTLE PINES, CO 80108-9435

ACCOUNT #: R070735
PARCEL #: 3255-000-11-022
ECONOMIC AREA: 6



	R070735	R031967	R027248	R070736	R027279
ACCOUNT NUMBER:	R070735	R031967	R027248	R070736	R027279
PARCEL NUMBER:	3255-000-11-022	3177-354-01-006	3177-000-01-005	3255-000-01-012	3255-000-01-009
PROPERTY ADDRESS:	94 HIDDEN MINE RD	9 MOON RIDGE	194 MEADOW DR	369 SMITH ROAD	303 EVERGREEN DR
LEGAL DESCRIPTION:	UPPER EAST RIVER VALLEY	GOTHIC CORRIDOR	TRAPPER'S CROSSING	UPPER EAST RIVER VALLEY	TRAPPER'S CROSSING
LAND ACRES:	LOT 5 HIDDEN MINE RANCH	LOT 9, MOON RIDGE SUBDIVISION	LOT 6. TRAPPER'S CROSSING	RANCH WHETSTONE MOUNTAIN RANCH	LOT 13. TRAPPER'S CROSSING
ARCHITECTURAL STYLE:	35.100	2.550	37.300	35.050	35.900
EFFECTIVE YEAR BUILT:	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	LOG/CONVENTIONAL
QUALITY CONSTRUCTION:	2011	1999	2009 & 2014	2006	1998-1998
CONDITION:	GOOD	GOOD	GOOD/GOOD	VERY GOOD	GOOD/GOOD
RESIDENTIAL SQ FT:	VERY GOOD	VERY GOOD	VERY GOOD/VERY GD	VERY GOOD	GOOD/AVERAGE
BASEMENT SQ FT:	3,603	3,685	4,649	2,802	3,157
GARAGE SQ FT:	0	0	0	1,518	0
EQUIVALENT SQ FT:	1,070	636	728	1,121	917
	3,817	3,812	5,243	4,412	3,340

SALE DATE:	8/10/2017	11/14/2016	12/14/2016	9/26/2017
SALES PRICE:	\$1,950,000	\$2,900,000	\$3,000,000	\$2,100,000
TIME ADJUSTED SALES PRICE:	\$2,086,500	\$3,285,700	\$3,378,000	\$2,276,400
TASP PER EQUIVALENT SQ FT:	\$547	\$627	\$ 766	\$682
COMPARABILITY:	SIMILAR	SUPERIOR	SUPERIOR	INFERIOR

SUBJECT ACCOUNT VALUE: \$2,151,380

VALUE PER EQUIVALENT SQ FT: \$564

VALUE W/AG CLASSIFICATION \$2,091,660

Narrative

Subject property is a newer well constructed single family residence located in the Hidden Mine Subdivision just south of Crested Butte. All examples, except for Ex. #1, are approximately 35 acre tracts, with similar views. Ex. #1, though on a 2.55 acre tract, is highly similar to the subject, including view. It is located in the Moon Ridge Subdivision, which is just .5 mile NE of the town of Crested Butte. Ex. #2 and Ex. #4, are located in Trapper's Crossing Subdivision just to the west of Crested Butte, and are approximately four miles from the subject. Both properties are in a gated subdivision, like the subject. Ex. #2 is superior to the subject and Ex. #4 is inferior to the subject. Ex. #3, though being superior in quality to the subject, was chosen because it is immediately adjacent to the subject property, it is very comparable except the quality aspect. Equivalent square foot area, view and location are quite similar to the subject. Based on analysis of the examples presented, the Assessor recommends no value adjustment.

[Petitioner email with realtor information](#)

[View Listings_2018 Abatement Link](#)

[View Listings_2019 Abatement Link](#)

Melanie Bollig

From: David McEntire <president@amstarhomes.com>
Sent: Wednesday, July 14, 2021 2:43 PM
To: Melanie Bollig
Cc: Charles McDonald
Subject: Re: HEARING NOTICE RE: Amstar Homes, Inc | David McEntire, Owner -- Petition for Abatement or Refund of Taxes, R070735

[EXTERNAL SENDER - USE CAUTION]

Hello Melanie and Charles,

Here is the direct communication from a local licensed realtor and broker concerning the County's assessment and my abatement request:

I have not heard back from the county regarding their formula used for time adjustments so I'm not exactly sure how they come up with their adjustments.

However, here are my thoughts on the comps provided from the county -

2019 Abatement -

<https://cren.paragonrels.com/publink/default.aspx?GUID=12be3b67-baf1-4e54-9e8f-dbc5df64c928&Report=Yes>

303 Evergreen - Trappers

It looks like they have the sales information incorrect - The MLS shows that it sold for **\$1,796,000** not \$2,100,000 on 9/26/17 which is **\$568/ft.**

194 Meadow Drive - Trappers

This is a much larger home and also 20 minutes from town.

Instead, I would suggest the following-

7 Journeys End - Older home, close to town located on a true 35-acre parcel

Sold for \$2,100,000 on 7/28/17

\$550/ft

3,814 sq. ft.

2018 Abatement -

<https://cren.paragonrels.com/publink/default.aspx?GUID=12be3b67-baf1-4e54-9e8f-dbc5df64c928&Report=Yes>

29 Summit Road - Superior

My dad and I sold this home. It's much larger and nicer with many upgrades and overall a very high-quality built home. Also, only a .52 acre lot. I don't believe this home to be a fair comp.

455 Oversteeg Gulch - located on a true 35-acre parcel about 20 minutes from downtown CB with a large barn and pasture.

426 Red Mountain Ranch - Superior home on a true 35-acre parcel 20 minutes from downtown CB.

1894 Red Mountain Ranch - 20 minutes from downtown and an older comp selling in 2014.

Instead, I would suggest the following comps -

340 Wright Ranch Road - Superior brand-new build at the time of selling - located directly across the highway from your home.

Sold for \$2,200,000 on 7/31/15

\$462/ft

4,757 sq. ft.

6.3 acres

796 Hidden River Road - Similar, located closer to town

Sold for \$1,345,000 on 9/11/15

\$375/ft

3,579 sq. ft.

4.8 acres

1250 CR 734 - Inferior home, similar type of property located close to town

Sold for \$1,250,000 on 9/27/16

\$321/ft

3,883 sq. ft.

10.35 acres

1097 CR 738 - Superior home, located close to town

Sold for \$2,270,000 on 12/10/15

\$520/ft

4,359 sq. ft.

10.99 acres

*I would argue that Hidden Mine Ranch parcels are not true 35-acre tracts like you see in Whetstone Mountain Ranch, Red Mountain Ranch or even Trappers Crossing - meaning you really only have about 5-10 acres of usable space in Hidden Mine Ranch which is why I believe the above comps to be more similar in comparison.

I hope this helps.

Thanks,

Tisha Swan | Broker Associate
Coldwell Banker Mountain Properties

305 Sixth Street | Crested Butte | CO

970-209-1998

tisha.swan@cbmp.com

www.crestedbutte.realestate

CMA Summary Report

RESIDENTIAL Summary Statistics

High LP: \$4,895,000 SP: \$4,500,000	Low \$699,000 \$630,000	Average \$2,296,471 \$2,132,619	Median \$2,300,000 \$2,030,000
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RESIDENTIAL - Sold

Number of Properties: 21

Num	MLS #	Address	Area	Price	Std P/Sqft	Apx.Tot SF	DOM	LP	LP/Apx.Tot SF	SP	SP/Apx.Tot SF
1	14206	2600 Roaring Judy Ranch Road	Crested Butte Rural	\$630,000	\$195.90	3,216	296	\$699,000	\$217.35	\$630,000	\$195.90
2	716074	660 Lower Highlands	Crested Butte Rural	\$860,000	\$219.05	3,926	411	\$929,900	\$236.86	\$860,000	\$219.05
3	738901	496 White Buffalo Trail	Crested Butte Rural	\$960,000	\$427.05	2,248	491	\$999,000	\$444.40	\$960,000	\$427.05
4	718840	1250 County Rd 734	Crested Butte Rural	\$1,250,000	\$321.92	3,883	134	\$1,495,000	\$385.01	\$1,250,000	\$321.92
5	727122	1253 Red Mountain Ranch Lower Loop Road	Crested Butte Rural	\$1,285,000	\$573.66	2,240	250	\$1,350,000	\$602.68	\$1,285,000	\$573.66
6	739250	2472 Wildcat Trail	Crested Butte Rural	\$1,350,000	\$369.26	3,656	172	\$1,450,000	\$396.61	\$1,350,000	\$369.26
7	13532	2255 Wildcat Trail	Crested Butte Rural	\$1,590,000	\$311.03	5,112	831	\$1,795,000	\$351.13	\$1,590,000	\$311.03
8	733056	405 Wapiti Lane	Crested Butte Rural	\$1,789,000	\$653.40	2,738	3	\$1,949,000	\$711.83	\$1,789,000	\$653.40
9	720659	303 Evergreen Drive	Crested Butte Rural	\$1,796,000	\$604.51	2,971	466	\$1,795,000	\$604.17	\$1,796,000	\$604.51
10	727478	625 Red Mountain Ranch Road	Crested Butte Rural	\$2,000,000	\$245.34	8,152	459	\$2,025,000	\$248.41	\$2,000,000	\$245.34
11	751791	938 Round Mountain Road	Crested Butte Rural	\$2,030,000	\$403.66	5,029	234	\$2,500,000	\$497.12	\$2,030,000	\$403.66
12	731244	7 Journey's End	Crested Butte Rural	\$2,100,000	\$550.60	3,814	68	\$2,345,000	\$614.84	\$2,100,000	\$550.60
13	747574	200 Wright Ranch Road	Crested Butte Rural	\$2,200,000	\$653.40	3,367	88	\$2,300,000	\$683.10	\$2,200,000	\$653.40
14	734202	341 Red Mountain Ranch Road	Crested Butte Rural	\$2,225,000	\$359.57	6,188	94	\$2,395,000	\$387.04	\$2,225,000	\$359.57
15	719253	1060 County Road 12	Crested Butte Rural	\$2,375,000	\$378.97	6,267	198	\$2,400,000	\$382.96	\$2,375,000	\$378.97
16	715358	194 Meadow Drive	Crested Butte Rural	\$2,900,000	\$511.92	5,665	261	\$2,985,000	\$526.92	\$2,900,000	\$511.92
17	733818	6470 County Road 740	Crested Butte Rural	\$2,995,000	\$845.81	3,541	82	\$3,095,000	\$874.05	\$2,995,000	\$845.81
18	725292	369 Smith Road	Crested Butte Rural	\$3,000,000	\$602.17	4,982	68	\$3,000,000	\$602.17	\$3,000,000	\$602.17
19	741296	507 S Ranch Road	Crested Butte Rural	\$3,400,000	\$822.65	4,133	265	\$3,675,000	\$889.18	\$3,400,000	\$822.65
20	13816	15533 State Highway 135	Crested Butte Rural	\$3,550,000	\$599.46	5,922	593	\$4,149,000	\$700.61	\$3,550,000	\$599.46
21	722575	143 Journey's End Road	Crested Butte Rural	\$4,500,000	\$715.88	6,286	313	\$4,895,000	\$778.71	\$4,500,000	\$715.88
Avg				\$2,132,619	\$493.58	4444	275	\$2,296,471	\$530.25	\$2,132,619	\$493.58
Min				\$630,000	\$195.90	2240	3	\$699,000	\$217.35	\$630,000	\$195.90
Max				\$4,500,000	\$845.81	8152	831	\$4,895,000	\$889.18	\$4,500,000	\$845.81
Med				\$2,030,000	\$511.92	3926	250	\$2,300,000	\$526.92	\$2,030,000	\$511.92

CMA Summary Report

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AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Treasurer's Reports

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Present Monthly, Investment, Quarterly Interest and Six Month reports

Fiscal Impact:

Submitted by: Debbie Dunbar

Submitter's Email Address: ddunbar@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 7/20/2021

GUNNISON COUNTY TREASURER'S SIX MONTH REPORT
ENDING JUNE 30, 2021

	BEGINNING BALANCE 1/1/2021	CURRENT TAX	DELINQUENT TAX	OTHER REVENUE	DISBURSEMENTS	TREASURER'S FEES	OTHER EXPENSES	ENDING BALANCE 6/30/2021
	\$	\$	\$	\$	\$	\$	\$	\$
COUNTY FUNDS								
General Fund	\$9,904,624.74	\$9,996,219.11	-\$3,465.56	\$3,776,784.47	\$2,587,397.98	\$309,024.05	\$3,433,055.43	\$17,324,820.66
Road and Bridge	\$2,908,155.57	\$0.00	\$0.00	\$1,270,652.94	\$0.00	\$2,330.34	\$426,438.11	\$3,750,038.80
Human Services	\$392,835.70	\$346,268.61	-\$118.83	\$73,064.12	\$0.00	\$0.00	\$299,841.53	\$512,208.07
Public Health Agency	\$128,838.95	\$0.00	\$0.00	\$399,246.23	\$0.00	\$2,331.53	\$287,980.61	\$237,773.04
Conservation Trust	\$83,593.78	\$0.00	\$0.00	\$30,370.23	\$0.00	\$189.30	\$2,028.43	\$92,746.28
Bond Fund	\$33,938.06	\$0.00	\$0.00	\$20,257.02	\$0.00	\$0.00	\$44,354.10	\$9,840.98
Airport	\$1,834,750.21	\$0.00	\$0.00	\$721,994.03	\$0.00	\$4,430.14	\$1,433,621.64	\$1,118,558.71
Sales Tax	\$1,794,475.21	\$0.00	\$0.00	\$868,667.71	\$0.00	\$122.58	\$322,947.31	\$2,340,073.03
Land Preservation	\$893,478.18	\$0.00	\$0.00	\$290,808.13	\$0.00	\$0.00	\$0.00	\$1,184,286.31
Mosquito	\$14,036.76	\$0.00	\$0.00	\$84,842.27	\$0.00	\$2,101.95	\$45,721.30	\$51,055.78
Sage Grouse	\$165,660.44	\$0.00	\$0.00	\$10,292.37	\$0.00	\$0.00	\$10,640.94	\$165,311.87
Risk Management	\$213,254.00	\$0.00	\$0.00	\$84,794.10	\$0.00	\$84.25	\$18,306.14	\$279,657.71
Airport Const	\$378,038.05	\$0.00	\$0.00	\$991,341.79	\$0.00	\$0.00	\$387,356.16	\$982,023.68
Capital Projects/Expenditures	\$731,051.04	\$0.00	\$0.00	\$456,788.43	\$0.00	\$0.00	\$851,316.37	\$336,523.10
Water	\$1,531,471.92	\$0.00	\$0.00	\$549,825.28	\$0.00	\$5,504.64	\$573,851.98	\$1,501,940.58
Solid Waste	\$645,588.93	\$0.00	\$0.00	\$141,687.67	\$0.00	\$0.00	\$73,057.29	\$714,219.31
Housing Authority	\$77,195.73	\$0.00	\$0.00	\$715,690.63	\$0.00	\$7,156.24	\$460,947.44	\$324,782.68
Gunn Sr Housing	\$99,540.53	\$0.00	\$0.00	\$793,800.34	\$0.00	\$7,484.92	\$16,067.78	\$869,788.17
Assisted Living	\$80,921.98	\$0.00	\$0.00	\$22,810.18	\$0.00	\$0.00	\$63,975.44	\$39,756.72
ISF 1	\$3,050.55	\$0.00	\$0.00	\$3,040.65	\$0.00	\$0.00	\$0.00	\$6,091.20
ISF II	\$1,540,232.56	\$0.00	\$0.00	\$628,830.43	\$0.00	\$106.39	\$305,306.22	\$1,863,650.38
Insurance Trust	\$846,112.92	\$0.00	\$0.00	\$54,113.14	\$0.00	\$135.07	\$43,805.41	\$856,285.58
Local Marketing District	\$2,015,599.56	\$0.00	\$0.00	\$273,364.88	\$0.00	\$0.00	\$443,607.54	\$1,845,356.90
Rural Trans Auth	\$1,107,033.63	\$0.00	\$0.00	\$310,863.66	\$0.00	\$0.00	\$298,989.62	\$1,118,907.67
Public Trustee Agency	\$4,058,823.38	\$0.00	\$0.00	\$940,690.55	\$0.00	\$169.10	\$174,975.24	\$4,824,369.59
Series 2010 Bond Reserve	\$3,012.09	\$0.00	\$0.00	\$26,135.99	\$0.00	\$160.00	\$24,217.89	\$4,770.19
Terminal Construction	\$241.47	\$0.00	\$0.00	-\$0.06	\$0.00	\$0.00	\$0.00	\$241.41
Courthouse Renovation	\$705,162.90	\$0.00	\$0.00	-\$195.69	\$0.00	\$0.00	\$0.00	\$704,967.21
Courthouse Renovation	\$69.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69.19
Assessor Fees	\$0.00	\$0.00	\$0.00	\$5,310.36	\$0.00	\$0.00	\$5,310.36	\$0.00
Trees Fees	\$0.00	\$0.00	\$0.00	\$804,202.38	\$0.00	\$0.00	\$804,202.38	\$0.00
Health Claims	\$52,908.47	\$0.00	\$0.00	\$802,339.53	\$808,631.56	\$0.00	\$0.00	\$46,616.44
Landfill Closure	\$1,026,397.37	\$0.00	\$0.00	\$16,367.88	\$0.00	\$0.00	\$0.00	\$1,042,765.25
Landfill Cons Resv	\$710,430.64	\$0.00	\$0.00	\$61,645.95	\$0.00	\$0.00	\$0.00	\$772,076.59
Payroll Clearing	\$19,793.60	\$0.00	\$0.00	\$4,353,477.34	\$4,352,746.27	\$0.00	\$0.00	\$20,524.67
Sewer Reserve	\$96,160.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,160.00
Water -Restricted	\$78,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,496.00
Sr Housing Deposits	\$12,424.96	\$0.00	\$0.00	\$196.81	\$0.00	\$0.00	\$0.00	\$12,621.77
Housing Authority Restricted Deposits	\$8,900.00	\$0.00	\$0.00	\$2,326.00	\$0.00	\$0.00	\$0.00	\$11,226.00
Accts Payable Clearing	\$1,064,163.64	\$0.00	\$0.00	\$14,316,625.09	\$14,715,160.52	\$0.00	\$0.00	\$665,628.21
Finance Revenue Clearing	\$0.00	\$0.00	\$0.00	\$17,056,652.14	\$0.00	\$0.00	\$17,056,630.38	\$21.76
Wate Resource	\$79,879.43	\$0.00	\$0.00	-\$30.51	\$0.00	\$0.00	\$11,261.13	\$68,587.79
Workforce Impace Fees	\$42,416.52	\$0.00	\$0.00	-\$11.76	\$0.00	\$0.00	\$0.00	\$42,404.76
Living Community	\$208.19	\$827,450.50	-\$286.84	\$372.20	\$681,448.81	\$0.00	\$13,899.96	\$132,395.28
COUNTY FUNDS TOTAL	\$35,382,966.85	\$11,169,938.22	-\$3,871.23	\$50,960,034.90	\$23,145,385.14	\$341,330.50	\$27,972,714.13	\$46,049,639.32
CITIES AND TOWNS								
Crested Butte General	\$7,205.92	\$259,458.61	-\$196.21	\$44,179.78	\$257,605.06	\$5,223.86	\$0.00	\$47,819.18
Crested Butte Street/Alley	\$139.91	\$875,071.03	-\$722.04	\$434.21	\$711,374.50	\$26,243.44	\$0.00	\$137,305.17
Gunnison City General	\$3,871.24	\$365,355.59	\$72.42	\$24,461.77	\$309,580.64	\$7,422.36	\$0.00	\$76,758.02
Marble General	\$187.31	\$23,383.28	\$0.00	\$1,288.90	\$18,857.08	\$471.85	\$0.00	\$5,530.56
Mt Crested Butte General	\$8,463.26	\$1,128,078.99	\$643.83	\$43,294.67	\$906,911.13	\$20,212.66	\$120,011.87	\$133,345.09
Riikin General	\$206.86	\$22,328.34	\$0.00	\$1,182.49	\$21,207.80	\$450.55	\$0.00	\$2,059.54
CITIES AND TOWNS TOTAL	\$20,074.50	\$2,673,675.84	-\$202.00	\$114,841.82	\$2,225,536.01	\$60,024.72	\$120,011.87	\$402,817.56
SCHOOLS								
RE1J General	\$109,948.27	\$11,193,898.65	-\$802.84	\$660,497.43	\$11,532,736.39	\$27,490.37	\$202,186.81	\$201,127.59
RE1J Bond	\$1,326.59	\$4,792,180.86	-\$327.12	\$2,306.67	\$4,664,588.05	\$0.00	\$86,559.04	\$44,339.91
50J General	\$7,482.62	\$983,063.48	-\$4,623.63	\$41,463.08	\$753,530.30	\$2,446.11	\$0.00	\$271,409.14
50J Bond	\$0.00	\$214,080.85	-\$1,004.43	\$5.60	\$155,152.38	\$0.00	\$0.00	\$57,929.64
Montrose RE1J General	\$741.47	\$107,008.09	-\$38.03	\$4,504.93	\$110,790.53	\$267.57	\$0.00	\$1,158.36
Montrose RE1J Bond	\$0.00	\$16,456.06	-\$6.03	\$9.04	\$16,382.41	\$0.00	\$0.00	\$76.66
RE1J 2014 Mill Override	\$706.36	\$2,395,772.02	-\$176.91	\$1,162.76	\$2,326,167.09	\$5,883.57	\$43,272.58	\$22,120.99
SCHOOLS TOTAL	\$120,205.31	\$19,702,460.01	-\$6,978.99	\$709,949.51	\$19,559,367.15	\$36,087.62	\$332,018.43	\$598,162.29
IMPROVEMENT DISTRICTS								
Library Dist	\$252.72	\$0.00	\$0.00	\$0.00	\$252.72	\$0.00	\$0.00	\$0.00
CO River Water CD	\$981.86	\$345,581.54	-\$59.47	\$11,360.22	\$286,423.02	\$10,195.62	\$5,804.18	\$55,441.33
Reserve MD2	\$748.57	\$125,880.70	\$0.00	\$4,614.67	\$109,193.34	\$3,778.42	\$0.00	\$18,272.18
Mt Crested Butte DDA	\$528.10	\$910,624.57	\$0.00	\$279.45	\$803,765.09	\$27,327.10	\$0.00	\$80,339.93
Bostwick Park Water CD	\$14.18	\$2,594.17	\$0.00	\$88.35	\$2,401.03	\$77.89	\$0.00	\$217.78
Crawford Water CD	\$0.00	\$18.00	\$0.00	\$0.00	\$17.46	\$0.54	\$0.00	\$0.00
Crested Butte South MD	\$1,868.00	\$355,852.41	-\$486.55	\$12,518.65	\$273,859.59	\$10,662.31	\$0.00	\$85,230.61
Mt CB Water/San	\$8,729.04	\$1,240,802.05	\$640.87	\$44,398.17	\$993,201.54	\$33,645.98	\$120,440.28	\$147,282.33
East River Regional SD	\$506.14	\$85,207.17	\$0.00	\$3,125.10	\$73,748.21	\$2,557.70	\$0.00	\$12,532.50
Cemetery	\$990.81	\$170,451.48	\$12.12	\$6,169.93	\$143,488.62	\$5,116.39	\$0.00	\$29,019.33
Gunnison Co Metro Rec Dist	\$3,788.11	\$626,067.33	-\$66.40	\$22,577.84	\$527,604.27	\$18,441.53	\$11,564.65	\$94,756.43
North Fork Water CD	\$140.34	\$22,345.60	\$0.00	\$774.81	\$15,674.04	\$670.31	\$0.00	\$6,916.40
Skyland MD	\$3,899.64	\$666,716.77	\$0.00	\$24,216.07	\$589,367.35	\$20,014.47	\$0.00	\$85,450.66
Upper Gunn Water CD	\$7,242.89	\$1,196,335.82	-\$94.88	\$43,151.90	\$1,006,192.03	\$35,226.73	\$22,561.84	\$182,655.13
Crested Butte Fire PD	\$17,508.05	\$2,836,934.64	-\$656.42	\$101,880.51	\$2,376,951.45	\$82,457.38	\$88,893.51	\$407,364.44
Gunnison CO Fire PD	\$3,967.52	\$690,657.74	-\$13.14	\$24,665.69	\$602,231.44	\$20,727.83	\$0.00	\$96,318.54
Carbondale & Rural Fire PD	\$1,233.93	\$209,402.52	\$0.00	\$7,631.75	\$179,197.34	\$6,285.49	\$0.00	\$32,785.37
Ragged Mtn Fire PD	\$828.36	\$129,137.57	-\$683.22	\$4,495.98	\$86,651.96	\$3,853.79	\$0.00	\$43,272.94
Arowhead Fire PD	\$263.20	\$44,102.05	\$31.83	\$1,618.63	\$39,063.52	\$1,324.85	\$0.00	\$5,627.14
Library General Fund	\$7,339.30	\$1,307,971.75	-\$503.90	\$45,948.36	\$1,090,351.18	\$38,580.87	\$21,971.82	\$209,851.64
RESERVE METRO DISTRICT #2 BOND 2016A	\$3,106.48	\$25,314.55	\$0.00	\$19,036.65	\$467,002.78	\$15,766.42	\$0.00	\$64,688.48
North Fork Ambulance Health Service District	\$1,549.06	\$263,199.69	-\$1,132.70	\$9,034.21	\$187,636.03	\$7,862.58	\$0.00	\$77,151.65
RESERVE METRO DISTRICT #2 BOND 2016b	\$389.35	\$65,193.62	\$0.00	\$2,391.76	\$56,572.90	\$1,938.62	\$0.00	\$9,463.21
RESERVE METRO DISTRICT #2 BOND 2016c	\$328.81	\$53,650.56	\$0.00	\$1,977.11	\$46,573.28	\$1,595.58	\$0.00	\$7,787.62
IMPROVEMENT DISTRICTS TOTAL	\$66,204.46	\$11,874,042.50	-\$3,012.06	\$391,955.81	\$9,957,420.19	\$348,108.60	\$271,236.28	\$1,752,425.64
MISC CONTROL								
Clerk and Recorder	\$491,659.85	\$0.00	\$0.00	\$3,125,363.29	\$1,461.95	\$0.00	\$2,975,233.61	\$640,327.58
Clerk Sales Tax	\$88.00	\$0.00	\$0.00	\$329,636.29	\$317,465.66	\$0.00	\$12,258.63	\$0.00
SOT	\$0.00	\$0.00	\$0.00	\$1,576,780.98	\$0.00	\$0.00	\$1,576,780.98	\$0.00
State Auto	\$0.00	\$0.00	\$0.00	\$1,224,612.91	\$1,224,612.91	\$0.00	\$0.00	\$0.00
Clerk ST Domestic Abuse	\$160.00	\$0.00	\$0.00	\$920.00	\$1,080.00	\$0.00	\$0.00	\$0.00
Clerk State Registrar	\$0.00	\$0.00	\$0.00	\$138.00	\$138.00	\$0.00	\$0.00	\$0.00
State Tech 2.00 Surcharge	\$0.00	\$0.00	\$0.00	\$9,032.00	\$9,032.00	\$0.00	\$0.00	\$0.00
Range Improvement Dist 3	\$0.00	\$0.00	\$0.00	\$2,856.61	\$2,856.61	\$0.00	\$0.00	\$0.00
Sheriff Commissary	\$14,808.10	\$0.00	\$0.00	\$1,324.77	\$3,429.15	\$13.24	\$0.00	\$12,690.48
Inmate Trust	\$21,115.65	\$0.00	\$0.00	\$49,631.13	\$60			

**TREASURER'S QUARTERLY INTEREST REPORT
FOR GUNNISON COUNTY
FOR THE PERIOD OF APRIL - JUNE 2021**

FUND	#	INVESTMENT INTEREST:			
		CURRENT QUARTER	YEAR TO DATE	BUDGETED	% OF BUDGET
COUNTY GENERAL	1	28,865.63	-11,031.63	196,040.00	-5.63%
ROAD & BRIDGE	2	3,137.30	-1,441.09	35,000.00	-4.12%
HEALTH AND HUMAN SERVICES	3	848.61	-16.54	8,000.00	-0.21%
PUBLIC HEALTH AGENCY	4	-111.36	-115.10	800.00	-14.39%
CONSERVATION TRUST	7	162.31	7.25	2,000.00	0.36%
BOND FUND	8	75.22	21.93	1,000.00	2.19%
AIRPORT OPERATIONS	10	2,339.13	-545.80	4,000.00	-13.65%
SALES TAX REVENUE	12	3,236.08	-425.11	25,000.00	-1.70%
LAND PRESERVATION	13	1,416.27	-207.35	10,000.00	-2.07%
MOSQUITO	30	80.71	15.59	729.00	2.14%
SAGE GROUSE	32	235.94	-43.11	2,000.00	-2.16%
RISK MANAGEMENT FUND	34	358.12	-100.75	4,000.00	-2.52%
AIRPORT CONSTRUCTION	41	-340.78	-847.96	1,500.00	-56.53%
COUNTY CAP EXPEND	43	420.72	-449.08	-	
SEWER FUND	50	2,150.28	-387.97	17,575.00	-2.21%
WATER FUND	51	768.29	-266.38	1,600.00	-16.65%
SOLID WASTE OPERATIONS	52	80.58	85.54	5,000.00	1.71%
HOUSING AUTHORITY	70	1,058.94	182.26	700.00	26.04%
GUNN SR HOUSING	71	45.98	-106.99	500.00	-21.40%
ISF I	80	1,621.46	-512.90	20,000.00	-2.56%
ISF II	82	1,089.03	-231.59	13,261.00	-1.75%
HEALTH INS ISF-III	90	2,353.05	-429.55	40,000.00	-1.07%
GRVL MARKETING DISTRT	91	1,496.59	52.24	18,000.00	0.29%
RURAL TRANSPORT AUTH	92	6,449.35	-602.48	40,000.00	-1.51%
BUILDING CONSTRUCTION RES	101	0.32	-0.07	-	
TERMINAL CONSTRUCTION	102	928.10	-195.68	17,000.00	-1.15%
HEALTH CLAIMS	115	-27.56	-74.75	-	
SOLID WASTE CLOSURE	125	1,368.43	-277.60	25,000.00	-1.11%
SOLID WASTE CONSTRUCT. RES.	126	1,000.17	-170.35	7,000.00	-2.43%
SEWER RESERVE	135	126.78	-26.46	-	
WATER - RESTRICTED	136	103.49	-21.60	-	
SR HOUSING DEPOSITS	140	16.62	-3.18	-	
WATER RESOURCES	150	96.79	-30.51	2,000.00	-1.53%
WORKFORCE IMPACT FEE	155	55.83	-11.77	5,000.00	-0.24%
TOTAL		61,506.42	(18,208.54)	502,705.00	-3.62%

Gunnison County Treasurer						
Investment Report						
30-Jun-21						
CASH AND CHECKING	GL#	BALANCE	RATE		TYPE	MATURITY/LENGTH
Cash on Hand	1100	88,723.88			Cash	N/A
Bank of the West	1101	2,879,115.15	0.00%		Chkg	N/A
Bank of the West CC	1103	2,953,306.89	0.00%		Chkg	N/A
Bank of the West MM	1104	4,385,105.94	0.30%		MMA	Mo
Wells Fargo Warrant Clearing	1145	1,410,264.92	0.00%		Chkg	N/A
Wells Fargo Revenue Clearing	1147	6,508,163.28	0.01%		Chkg	Mo
Colofrust Plus	1118	2,600,868.38	0.04%		Pool	Mo
C-Safe	1121	2,668,520.30	0.09%		Pool	Mo
Community Banks of Colorado MM	1320	1,015,743.45	0.25%		MMA	Mo
Gunnison Bank and Trust	1102	154,161.68	0.00%		MMA	Mo
Solera Savings	1161	1,027,141.00	0.20%		MMA	Quarterly
Investment Clearing	1199	2,353.86	0.01%		MMA	Mo
TOTAL CASH AND CHECKING		25,693,468.73			51.28%	
INVESTMENTS						
Ally Bank GJX2	1313	250,086.20	2.45%		CD	SA/Mat 5/23/22 3 yrs
Alma Bank OBQ9	1282	248,993.01	1.65%		CD	M/MAT 8/12/22 30 MO
AXOS Bank DAH1	1275	250,534.76	1.55%		CD	M/Mat 3/27/23 3 yrs
Bank Champaign ABR1	1277	-				
Bank Hapoalim A2C3	1252	244,741.77	0.30%		CD	SA/ Mat 8/21/23
Bank Midwest 7928	1302	249,790.59	1.95%		CD	A/Mat 11/22/21 27 mo
Bank Midwest 8479	1303	250,708.55	0.60%		CD	A/Mat 5/22/24 42 mo
Bank of Baroda HMT7	1260	245,950.84	0.65%		CD	SA/Mat 7/22/25 5 yrs
Bank of New England KAL2	1326	252,838.04	3.15%		CD	SA/Mat 7/29/22 4 yrs
Bankwell BCL3	1261	245,370.44	0.40%		CD	SA/Mat 7/28/23 3 yrs
Barclays Bank KKR7	1344	250,439.98	2.25%		CD	SA/MAT 7/26/22 5yrs
Beneficial Bank QBR6	1370	245,734.75	1.50%		CD	SA/Mat 9/13/21 4 yrs
BMO Harris Bank XAN0	1259	241,323.28	0.55%		CD	Qtrly/Mat 7/29/24 yrs
BMW Bank AKJ2	1343	246,043.45	2.10%		CD	SA/Mat 9/15/21 4yr
Cadence Bank RGA6	1272	249,514.86	1.30%		CD	SA/Mat 4/17/23 3yrs
Capital One Bank RPN5	1271	253,588.23	1.45%		CD	SA/Mat 4/15/25 5 yrs
Cathay Bank 9MQ5	1328	258,478.18	3.15%		CD	SA/Mat 6/8/2023 5 yrs
Celtic Bank RRH2	1306	255,864.28	1.85%		CD	SA/Mat 8/30/24 5 yr
CIT Bank LBA3	1305	249,832.38	1.90%		CD	SA/Mat 8/23/22
Chibank QK40	1330	257,682.42	3.10%		CD	SA/MAT 5/4/23
Community Banks of Colorado	1357	264,819.35	1.70%		CD	ANNUAL/MAT 5/14/20 27 mo
East Boston Savings PDL2	1254	244,480.11	0.30%		CD	SA/ Mat 2/12/24
Enerbank TQJ2	1257	245,320.95	0.30%		CD	SA/Mat 7/24/23 3 yrs
Enterprise Bank RJC1	1369	246,015.52	1.40%		CD	M/Mat 9/23/21 4 yrs
FFCB EMZ5	1233	498,915.50	0.73%		AG	SA/Mat 5/19/25 4 yrs callable
FFCB L6U3	1251	249,703.75	0.28%		CD	SA/Mat 9/14/23 3 yrs callable
FFCB MHL9	1247	499,167.00	0.31%		AG	SA/Mat 11/30/23 3 yrs callable
FFCB MJT0	1245	484,740.34	0.60%		AG	SA/Mat 12/9/25 5 yrs callable
FHLB AMDV1	1236	499,847.50	1.00%		AG	SA/Mat 5/12/26 5 yrs callable
FHLB AMDY5	1235	499,027.50	1.00%		AG	SA/Mat 5/20/26 5 yrs callable
FHLB AMJN3	1234	499,367.00	0.55%		AG	SA/Mat 5/26/26 5yrs callable
FHLB AMTQ5	1234	348,457.55	0.50%		AG	SA/Mat 12/30/24 4.6yrs callable
FHLB AMTZ5	1235	348,446.00	0.75%		AG	SA/Mat 11/28/25 4yrs callable
FHLB AMXJ6	1234	498,635.00	0.50%		AG	SA?Mat 9/30/24 3.25 yrs callable
FHLB KWS1	1243	491,916.50	0.53%		AG	SA/Mat 2/17/26 5 yrs callable
FHLB LA53	1244	492,926.50	0.60%		AG	SA/Mat 2/25/26 5 yrs callable
FHLB LM43	1241	498,218.00	0.75%		AG	SA/MAT 9/30/25 4 YRS CALLABLE
FHLB LMM3	1242	499,377.00	1.00%		AG	SA/MAT 3/30/26 5 YRS CALLABLE
FHLB LV68	1240	499,871.00	1.03%		AG	SA/MAT 3/30/26 5 YRS CALLABLE
FHLB LW26	1237	499,609.00	0.75%		AG	SA/MAT 4/22/25 4 YRS CALLABLE
FHLB LW59	1239	500,323.00	1.15%		AG	SA/MAT 4/28/26 5 YRS CALLABLE
FHLB LW67	1238	500,569.50	1.10%		AG	SA/MAT 4/22/26 5 YRS CALLABLE
FHLMC B3F5	1246	296,819.10	0.60%		AG	SA/Mat 11/20/25 5 yrs callable
FHLMC XAP9	1248	494,842.00	0.60%		AG	SA/Mat 11/12/25 5 yrs callable
First Oklahoma Bank 7BX5	1270	244,839.28	0.95%		CD	M/Mat 5/15/25 5 yrs Callable
Firstier Bank LAH1	1304	253,206.76	1.90%		CD	SA/Mat 8/23/23 4 yrs
Flagstar Bank E3X3	1256	245,528.46	0.50%		CD	SA/Mat 7/31/24 yrs
Goldman Sachs P6U6	1399	255,618.30	2.65%		CD	SA/Mat 5/1/23 4yrs
Gunnison Savings and Loan 6020	1106	500,000.00	1.71%		CD	M/Mat 1/17/22 - 5 yrs
Gunnison Savings and Loan 8721	1335	500,000.00	2.70%		CD	M/,AT 2/14/23
Gunnison Bank and Trust	1283	251,183.13	2.00%		CD	Qtrly/Mat 1/27/25
Jonesboro Bank PGT6	1267	-				
JP Morgan UNC9	1250	232,652.00	0.40%		CD	SA/Mat 9/30/25 5yrs callable
Leader Bank UHF2	1249	244,264.75	0.25%		CD	SA/Mat 10/2/23 callable
Legacy Bank 9156	1402	218,213.53	1.01%		CD	Q/Mat 6/21/22 - 25 mo
Live Oak Bank 6HN7	1284	255,618.05	1.85%		CD	SA/Mat 7/24/24
Luana Savings PHA5	1253	244,475.45	0.30%		CD	SA/ Mat 2/14/24
M Y Saira Bank JBJ0	1258	244,736.38	0.30%		CD	SA/Mat 2/14/24 4 yrs
Marlin Business Bank	1291	252,918.15	1.70%		CD	SA/ Mat 12/4/23 4 yrs
Medallion Bank dgb1	1487	250,251.82	1.60%		CD	SA/MAT 2/6/23 3 yr
Merrick Bank KEW2	1285	253,637.23	1.75%		CD	SA/Mat 1/31/24
Morgan Stanley RRB8	1338	257,088.30	1.90%		CD	SA/Mat 1/2/25
Morgan Stanley Private Bank AYA1	1316	255,702.33	2.75%		CD	SA/Mat 4/4/23 4 yr
Northern Bank & Trust QCJ5	1367	247,247.87	1.25%		CD	SA/Mat 4/18/22 2 yrs
Pacific Western Bank YRK7	1273	250,490.69	1.20%		CD	SA/Mat 4/30/24 4 yrs
Park State Bank VAB7	1265	245,116.86	0.90%		CD	M/Mat 5/22/25 5 yrs callable
Pinnacle Bank SKU4	1269	246,716.96	0.70%		CD	M/Mat 5/8/23 3 yrs
Raymond James Bank	1293	256,407.69	1.85%		CD	SA/Mat 11/26/24 5 yrs
Redstone Bank 0776	1449	258,159.45	0.40%		CD	SA/Mat 11/8/23 - 3 yrs
Sallie Mae OTT2	1472	250,351.04	1.85%		CD	SA/Mat 10/24/22 3 yrs
State Bank of India NY 5KL4	1333	256,257.60	2.90%		CD	SA/Mat 3/29/23 5 yrs
Stockmens Bank	1372	245,000.00	1.40%		CD	Q/Mat 7/20/21 - 5yrs
Texas Capital Bank PLY3	1255	245,159.74	0.30%		CD	SA/Mat 2/7/23
Texas Exchange Bank THU7	1263	245,118.09	1.00%		CD	M/Mat 6/19/25 callable 5 yrs
Townebank PCQ0	1274	247,133.70	1.15%		CD	SA/Mat 4/29/22 4 yrs
Toyota Financial Savings MJS1	1264	247,517.37	0.80%		CD	SA/Mat 6/30/25 5 yrs
UBS Bank JEE6	1324	247,243.71	3.10%		CD	M/Mat 10/18/21 5 yrs
Verus Bank LBT0	1364	250,038.82	1.35%		CD	M/Mat 10/25/21 5 yr
Wells Fargo Bank 3A48	1488	261,245.21	2.75%		CD	M/5/3/24 5 yrs
Western States Bank	1309	500,000.00	2.72%		CD	Q/Mat 7/14/24 5 yr
TOTAL INVESTMENTS		24,408,069.40			48.72%	
Cash per Treasurer's Ledger		50,101,538.13			100.00%	
Plus Pending Disbursements		(6,799.88)				
Total Due to All Funds		50,094,738.25				

TREASURER'S MONTHLY REPORT FOR JUNE 2021

FUNDS	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
COUNTY FUNDS	\$	\$	\$	\$
Due from Tre-County General	16,113,225.33	2,112,832.22	(901,236.89)	17,324,820.66
Due from Tre-Road & Bridge	2,826,568.39	926,256.01	(2,785.60)	3,750,038.80
Due from Tre-Human Services	601,576.71	69,278.83	(158,647.47)	512,208.07
Due from Tre-Public Health Agency	26,433.49	211,938.79	(599.24)	237,773.04
Due from Tre-Conservation Trust	113,830.07	-	(21,083.79)	92,746.28
Due from Tre-Bond Fund	52,201.85	-	(42,360.87)	9,840.98
Due from Tre-Airport	1,047,261.49	72,466.04	(1,168.82)	1,118,558.71
Due from Tre-Sales Tax	2,267,483.71	74,004.52	(1,415.20)	2,340,073.03
Due from Tre-Land Preservation	1,134,638.53	50,354.66	(706.88)	1,184,286.31
Due from Tre-Mosquito	52,900.18	14,009.94	(15,854.34)	51,055.78
Due from Tre-Sage Grouse	174,492.15	-	(9,180.28)	165,311.87
Due from Tre-Risk Management	276,359.63	3,500.00	(201.92)	279,657.71
Due from Tre-Airport Construction	53,600.53	929,009.31	(586.16)	982,023.68
Due from Tre-Capital Projects	508,471.88	75,430.56	(247,379.34)	336,523.10
Due from Tre-Sewer	1,616,967.47	49,772.70	(164,799.59)	1,501,940.58
Due from Tre-Water	624,936.06	89,756.42	(473.17)	714,219.31
Due from Tre-Solid Waste	143,759.35	227,755.00	(46,731.67)	324,782.68
Due from Tre-Housing Authority	830,249.41	40,243.51	(704.75)	869,788.17
Due from Tre-Gunn Sr Housing	34,019.22	7,961.37	(2,223.87)	39,756.72
Due from Tre-Assisted Living	3,050.55	3,040.65	-	6,091.20
Due from Tre-Internal Service I	1,398,028.22	466,734.55	(1,112.39)	1,863,650.38
Due from Tre-Internal Service II	841,070.16	19,728.91	(4,513.49)	856,285.58
Due from Tre-Insurance Trust	1,815,511.78	30,974.41	(1,129.29)	1,845,356.90
Due from Tre-Local Marketing District	1,214,761.85	-	(95,854.18)	1,118,907.67
Due from Tre-Rural Trans Auth	4,999,838.11	2,492.92	(177,961.44)	4,824,369.59
Due from Tre-Public Trustee Agency	9,557.04	-	(4,786.85)	4,770.19
Due from Tre-Series 2010 Bond Reserve	241.55	-	(0.14)	241.41
Due from Tre-Terminal Construction	705,388.00	-	(420.79)	704,967.21
Due from Tre-Courthouse Renovation	69.19	-	-	69.19
Due from Tre-Series 2013 Bond Reserve	-	-	-	-
Due from Tre-Assessor Fees	-	672.72	(672.72)	-
Due from Tre-Treas Fees	-	125,687.01	(125,687.01)	-
Due from Tre-Health Claims	250.29	127,788.04	(81,421.89)	46,616.44
Due from Tre-Landfill Closure	1,043,387.66	-	(622.41)	1,042,765.25
Due from Tre-Landfill Cons Resv	772,537.43	-	(460.84)	772,076.59
Due from Tre-Payroll Clearing	21,722.52	712,411.03	(713,608.88)	20,524.67
Due from Tre-Sewer Reserve	96,160.00	-	-	96,160.00
Due from Tre-Water -Restricted	78,496.00	-	-	78,496.00
Due from Tre-Sr Housing Deposits	12,629.30	-	(7.53)	12,621.77
Due From Tre-Housing Authority Restricted D	11,226.00	-	-	11,226.00
Due from Tre-Accounts Payable Clearing	522,971.73	2,780,165.32	(2,637,508.84)	665,628.21
Due from Tre-Finance Revenue Clearing	21.76	4,986,706.47	(4,986,706.47)	21.76
Due from Tre-Water Resource	68,628.73	-	(40.94)	68,587.79
Due from Tre-Workforce Impact Fees	42,430.07	-	(25.31)	42,404.76
Due from Tre-Living Community	69,610.67	133,839.56	(71,054.95)	132,395.28
COUNTY FUNDS TOTAL	42,226,564.06	14,344,811.47	(10,521,736.21)	46,049,639.32
CITIES AND TOWNS	\$	\$	\$	\$
Due from Tre-Crested Butte General	25,406.99	48,963.02	(26,550.83)	47,819.18
Due from Tre-Crested Butte Street/Alley	57,147.97	142,580.67	(62,423.47)	137,305.17
Due from Tre-Gunnison City General	29,146.28	78,264.88	(30,653.14)	76,758.02
Due from Tre-Marble General	2,511.04	5,639.71	(2,620.19)	5,530.56
Due from Tre-Mt Crested Butte General	88,496.16	146,851.64	(102,002.71)	133,345.09
Due from Tre-Pitkin General	1,426.87	2,098.38	(1,465.71)	2,059.54
CITIES AND TOWNS TOTAL	204,135.31	424,398.30	(225,716.05)	402,817.56
SCHOOLS	\$	\$	\$	\$
Due from Tre-Gunn RE1J Gen	304,502.62	1,804,788.22	(1,908,163.25)	201,127.59
Due from Tre-Gunn RE1J Bond	77,141.55	730,789.15	(763,590.79)	44,339.91
Due from Tre-Delta 50J General	8,653.62	305,675.44	(42,919.92)	271,409.14
Due from Tre-Delta 50J Bond	202.69	65,247.02	(7,520.07)	57,929.64
Due from Tre-Montrose RE1J General	2,445.38	12,594.03	(13,881.05)	1,158.36

Due from Tre-Montrose RE1J Bond	247.07	1,835.02	(2,005.43)	76.66
Due from Tre-Reij 2014 Mill Override	38,469.15	365,315.22	(381,663.38)	22,120.99
SCHOOLS TOTAL	431,662.08	3,286,244.10	(3,119,743.89)	598,162.29
IMPROVEMENT DISTRICTS	\$	\$	\$	\$
Due from Tre-Library Dist	-	-	-	-
Due from Tre-CO River Water CD	30,556.69	57,689.15	(32,804.51)	55,441.33
Due from Tre-Reserve MD2	6,291.53	18,816.32	(6,835.67)	18,272.18
Due from Tre-Mt Crested Butte DDA	91,514.69	82,824.68	(93,999.44)	80,339.93
Due from Tre-Bostwick Park Water CD	280.31	224.11	(286.64)	217.78
Due from Tre-Crawford Water CD	0.28	-	(0.28)	-
Due from Tre-Crested Butte South MD	24,504.11	88,142.17	(27,415.67)	85,230.61
Due from Tre-Mt CB Water/San	98,113.07	162,585.99	(113,416.73)	147,282.33
Due from Tre-East River Regional SD	6,376.69	12,905.91	(6,750.10)	12,532.50
Due from Tre-Cemetery	15,570.33	29,888.66	(16,439.66)	29,019.33
Due from Tre-Gunn Co Metro Rec Dist	50,717.84	98,793.55	(54,754.96)	94,756.43
Due from Tre-N Fork Water CD	4,542.14	7,126.79	(4,752.53)	6,916.40
Due from Tre-Skyland MD	43,608.40	87,983.71	(46,141.45)	85,450.66
Due from Tre-Upper Gunn Water CD	97,173.99	190,467.34	(104,986.20)	182,655.13
Due from Tre-Crested Butte Fire PD	215,372.83	428,792.84	(236,801.23)	407,364.44
Due from Tre-Gunn Co Fire PD	68,464.06	99,184.75	(71,330.27)	96,318.54
Due from Tre-Carbondale & Rural Fire PD	13,224.13	33,764.69	(14,203.45)	32,785.37
Due from Tre-Ragged Mt Fire PD	23,418.16	44,591.04	(24,736.26)	43,272.94
Due from Tre-Arrowhead Fire PD	2,993.37	5,793.88	(3,160.11)	5,627.14
Due From Tre-Library General Fund	115,598.87	218,407.98	(124,155.21)	209,851.64
Due From Tre-Reserve MD#2 BOND 2016A	22,660.87	66,602.50	(24,574.89)	64,688.48
Due From Tre-North Fork Ambulance Health S	51,758.77	79,496.57	(54,103.69)	77,151.65
Due From Tre-Reserve MD #2 BOND 2016B	3,258.43	9,745.01	(3,540.23)	9,463.21
Due From Tre-Reserve MD #2 BOND 2016C	2,681.53	8,019.55	(2,913.46)	7,787.62
IMPROVEMENT DISTRICTS TOTAL	988,681.09	1,831,847.19	(1,068,102.64)	1,752,425.64
MISC CONTROL	\$	\$	\$	\$
Due from Tre-Clerk & Recorder	501,262.76	665,957.14	(526,892.32)	640,327.58
Due from Tre-Clerk Sales Tax	26,503.48	52,763.19	(79,266.67)	-
Due from Tre-SOT	-	236,218.92	(236,218.92)	-
Due from Tre-State Auto	-	218,373.00	(218,373.00)	-
Due from Tre-Clerk ST Domestic Abuse	-	200.00	(200.00)	-
Due from Tre-Clerk State Registrar	24.00	30.00	(54.00)	-
Due from Tre-Clerk State Specific	-	-	-	-
Due from Tre- State Tech 2.00 Surcharge	-	1,422.00	(1,422.00)	-
Due from Tre-Range Improvement Dist 3	-	-	-	-
Due from Tre-Sheriff Commissary	12,376.81	316.84	(3.17)	12,690.48
Due from Tre-Inmate Trust	8,559.37	22,311.80	(20,298.28)	10,572.89
Due from Tre-Investment Interest	-	47,506.31	(47,506.31)	-
Due from Tre-Treas Deed	3,186.75	-	(543.59)	2,643.16
Due from Tre-Unused Remittances	615,346.13	1,208.51	(1,661.77)	614,892.87
Due from Tre-Elected Official Fees Clrg	24,887.58	37,195.13	(51,516.25)	10,566.46
Due from Tre-GV Regional Housing Authority	-	-	-	-
MISC CONTROL TOTAL	1,192,146.88	1,283,502.84	(1,183,956.28)	1,291,693.44
GRAND TOTALS	45,043,189.42	21,170,803.90	(16,119,255.07)	50,094,738.25

TO THE HONORABLE JONATHAN HOUCK , CHAIRMAN OF THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON, IN THE STATE OF COLORADO:

The preceding is a full and accurate account of all moneys, received and disbursed, and all payments received in account thereof of every name and descriptions whatsoever in the office of the County Treasurer, within and for the aforesaid county for the month of June 2021.

Debbie Dunbar
Gunnison County Treasurer

DATE: _____

Jonathan Houck
Chairman of the Board of County Commissioners

Date Accepted: _____

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: June 2021 Cash Transfer Report

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

June 2021 Cash Transfer Report

Fiscal Impact: 6,325,205.34

Submitted by: Juan Guerra

Submitter's Email Address: jguerra@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/12/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

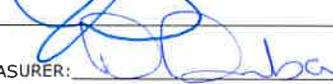


**GUNNISON COUNTY, COLORADO
CASH TRANSFER AUTHORIZATION
JUNE 2021**

TREASURER	FINANCE	FUND	INCREASE CASH	DECREASE CASH
001	01 11900	General	0.00	(400,569.67)
130	95 11122	General - Payroll Account	712,411.03	0.00
150	01 11102	General - Water Resources	0.00	0.00
155	01 11103	General - Workforce Impact Fee:	0.00	0.00
103	01 11105	General - Courthouse Renovation	0.00	0.00
147	01 11106	General - Revenue Clearing	0.00	(4,986,706.47)
002	02 11900	Road & Bridge	850,780.47	0.00
003	03 11900	Human Services	0.00	(157,737.47)
004	04 11900	Public Health Agency	166,207.28	0.00
007	07 11900	Conservation Trust	0.00	(21,028.43)
008	08 11900	Bond Fund	0.00	(42,355.00)
101	08 11101	Series 2020 Bond Reserve	0.00	0.00
104	08 11102	Series 2013 Bond Reserve	0.00	0.00
010	10 11900	Airport	22,348.55	0.00
102	10 11101	Airport - Terminal Construction	0.00	0.00
012	12 11900	Sales Tax Fund	72,160.65	0.00
013	13 11900	Land Preservation	50,354.66	0.00
030	30 11900	Mosquito Control	0.00	(15,403.52)
032	32 11900	Sage Grouse Trust	0.00	(9,081.61)
034	34 11900	Risk Management	0.00	0.00
041	41 11900	Airport Construction	920,090.97	0.00
043	43 11900	Capital Expenditures	0.00	(247,178.47)
050	50 11900	Gunnison County Sewer	0.00	(123,679.00)
135	50 11101	Sewer - Restricted	0.00	0.00
051	51 11900	Gunnison County Water	89,756.42	0.00
136	51 11101	Water - Restricted	0.00	0.00
052	52 11900	Solid Waste	0.00	(44,235.48)
125	52 11101	Solid Waste - Landfill Closure	0.00	0.00
126	52 11102	Solid Waste - Landfill Const	0.00	0.00
070	70 11900	Housing Authority	21,684.57	0.00
141	70 11101	Housing Authority Restricted Depo	0.00	0.00
071	71 11900	Senior Housing - Operating	0.00	(2,200.14)
140	71 11101	Senior Housing - Deposits	0.00	0.00
072	72 11900	Assisted Living	3,040.65	0.00
080	80 11900	ISF-I	466,734.55	0.00
082	82 11900	ISF-II	19,490.91	0.00
090	90 11900	Health Insurance Trust	22,191.27	0.00
115	90 11101	Health Insurance Claims	127,788.04	0.00
091	91 11900	Local Marketing District	0.00	(95,186.32)
092	92 11900	Transportation Authority	0.00	(175,056.91)
093	93 11900	Public Trustee Agency	0.00	(4,786.85)
145	95 11121	Accounts Payable Clearing	2,780,165.32	0.00
TOTALS			\$ 6,325,205.34	\$ (6,325,205.34)

TRANSFER FOR JOURNAL ENTRIES:

106071, 106072, 106073, 106074, 106075, 361, 103287, 104424, 104425, 104426, 105266, 106070, 106103, 106128, 106186, 106187, 106213, 106214, 106215, 106194, 106212, 106216, 106217, 106218, 106195, 105327, 105328, 105325, JUN AP, JUN GBI, JUN PRJ,

PREPARED BY: 
 AUTHORIZED BY: 
 RECEIVED BY TREASURER: 

DATE: 7/8/21
 DATE: 7/9/21
 DATE: 7-9-21

GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING: JUNE 2021

Balance	JE's	Description	Finance Business Date	01	01	01	01	01	02	03	04
				General Fund 01 11900	Water Resource Prot. 01 11102	Workforce Impact Fees 01 11103	Courthouse Renovation 01 11105	Revenue Clearing 01 11106	Road & Bridge 02 11900	Human Services 03 11900	Public Health 04 11900
0.00	106071,	STND1: VEHICLE/EQUIPMENT RENT	06/30/21	(16,219.98)						(245.83)	
0.00	106072,	STND2: BUDGETED INTERFUND TRANSF	06/30/21	49,200.65					(8,048.33)		(5,971.58)
0.00	106073,	STND3: MAPPING SYSTEM CHARGES	06/30/21	(11,864.01)					(1,675.91)	(22.08)	(22.08)
0.00	106074,	STND4: TELEPHONE/FAX SYSTEM CHARGES	06/30/21	(4,480.33)					(412.50)	(881.25)	(524.99)
0.00	106075,	STND5: COMPUTER SYSTEM CHARGES	06/30/21	(25,289.58)					(2,870.83)	(1,750.00)	(3,419.83)
0.00	361,	PAYOFF 2020 DUE/TO FROM	01/01/21	32,415.47					(208,478.11)	(45,237.78)	156,824.66
0.00	103287,	CFMS SETTLEMENT MAR 2021	03/31/21	34,457.16						(34,457.16)	
0.00	104424,	EQUIPMENT USAGE APR	04/30/21	(4,368.10)					(89,142.37)		
0.00	104425,	MATERIAL USAGE APR	04/30/21						(25,600.73)		
0.00	104426,	PCARD DISTRIBUTION 5/6	04/30/21	20,038.63					(591.67)	(2,144.53)	(3,855.71)
0.00	105266,	MOTORPOOL RENTS MAY	05/31/21	(281.68)							(576.24)
0.00	106070,	MOVE PAYMENT TO CORR ACCT	06/30/21	(2,821.02)							
0.00	106103,	RECLASS MT CB BILLING	06/30/21						238.00		
0.00	106128,	WEED DEPT RENT TO AIRPORT	06/30/21	(3,825.00)							
0.00	106186,	REC MED/DEN/FLEX/Rx CHECKS JUN	06/30/21	(6,004.52)							
0.00	106187,	NET PAYROLL TRANSFER JUN	06/30/21	(712,411.03)							
0.00	106213,	POSTAGE USE JUN	06/30/21	(1,283.30)							(181.56)
0.00	106214,	COPIES BLACK JUN 2021	06/30/21	(900.52)					(0.20)	(40.44)	(8.48)
0.00	106215,	COPIES COLOR JUN 2021	06/30/21	(1,262.34)					(5.94)	(24.66)	(18.00)
0.00	106194,	PH PHOTOCOPY JUNE	06/30/21								(474.56)
0.00	106212,	REVENUE CLEARING ACTIVITY JUN	06/30/21	19,225.28				(4,986,706.47)	1,689,329.27	129,738.58	138,508.31
0.00	106216,	DHS ACCOUNTING TIME 2ND QTR	06/30/21	2,278.08						(2,278.08)	
0.00	106217,	DHS ATTORNEY TIME 2ND QTR	06/30/21	30,747.07						(30,747.07)	
0.00	106218,	DHS RENT JUNE	06/30/21	12,297.00						(12,297.00)	
0.00	106195,	RECORD PW COMP EARNED JUN	06/30/21						936.70		
0.00	105327,	EQUIPMENT USAGE MAY	05/31/21	(25,863.29)					(144,186.16)		
0.00	105328,	MATERIAL USAGE MAY	05/31/21						(12,833.32)		
0.00	105325,	RECORD VETC	05/31/21	21,135.07							
0.00	JUN AP,	AP CLEARING JUN	06/30/21	(230,249.20)					(178,518.86)	(28,673.69)	(9,606.81)
0.00	JUN GBI,	LANDFILL INTERFUND CHARGES JUN	06/30/21								
0.00	JUN PRJ,	Payroll Journals	06/30/21	424,899.77					(165,292.90)	(128,676.48)	(104,465.85)
0.00		2nd QTR WTR/SWR BILLING	04/01/21	(139.95)	-	-	-	-	(2,065.67)	-	-
0.00		Cash Transfer adjustments		-	-	-	-	-	-	-	-
0.00		TOTALS		(400,569.67)	-	-	-	(4,986,706.47)	850,780.47	(157,737.47)	166,207.28

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING: JUNE 2021**

JE's	Description	Finance Business Date	07	08	08	08	10	10	12	13	30	32	34
			Conservation Trust 07 11900	Bond Fund 08 11900	Series 2010 Bond Reserve 08 11101	Series 2013 Bond Reserve 08 11102	Airport Operations 10 11900	Terminal Construction 10 11101	Sales Tax 12 11900	Land Preservation 13 11900	Mosquito Control 30 11900	Sage Grouse 32 11900	Risk Management 34 11900
106071,	STND1: VEHICLE/EQUIPMENT RENT	06/30/21					(502.25)						
106072,	STND2: BUDGETED INTERFUND TRANSF	06/30/21					(5,577.33)		(8,333.33)		1,277.00		
106073,	STND3: MAPPING SYSTEM CHARGES	06/30/21					(22.08)						
106074,	STND4: TELEPHONE/FAX SYSTEM CHARGES	06/30/21					(300.00)						
106075,	STND5: COMPUTER SYSTEM CHARGES	06/30/21					(1,654.17)						
361,	PAYOFF 2020 DUE/TO FROM	01/01/21	(22,500.00)	(40,855.00)			(28,592.86)		(113,158.44)	40.88		(7,103.79)	
103287,	CFMS SETTLEMENT MAR 2021	03/31/21											
104424,	EQUIPMENT USAGE APR	04/30/21											
104425,	MATERIAL USAGE APR	04/30/21											
104426,	PCARD DISTRIBUTION 5/6	04/30/21					(2,061.19)						
105266,	MOTORPOOL RENTS MAY	05/31/21											
106070,	MOVE PAYMENT TO CORR ACCT	06/30/21											
106103,	RECLASS MT CB BILLING	06/30/21											
106128,	WEED DEPT RENT TO AIRPORT	06/30/21					3,825.00						
106186,	REC MED/DEN/FLEX/Rx CHECKS JUN	06/30/21											
106187,	NET PAYROLL TRANSFER JUN	06/30/21											
106213,	POSTAGE USE JUN	06/30/21					(4.20)						
106214,	COPIES BLACK JUN 2021	06/30/21					(47.00)						
106215,	COPIES COLOR JUN 2021	06/30/21					(90.22)						
106194,	PH PHOTOCOPY JUNE	06/30/21											
106212,	REVENUE CLEARING ACTIVITY JUN	06/30/21	14,421.57				162,494.46		301,608.09	50,313.78			
106216,	DHS ACCOUNTING TIME 2ND QTR	06/30/21											
106217,	DHS ATTORNEY TIME 2ND QTR	06/30/21											
106218,	DHS RENT JUNE	06/30/21											
106195,	RECORD PW COMP EARNED JUN	06/30/21											
105327,	EQUIPMENT USAGE MAY	05/31/21											
105328,	MATERIAL USAGE MAY	05/31/21											
105325,	RECORD VETC	05/31/21											
JUN AP,	AP CLEARING JUN	06/30/21	(12,950.00)	(1,500.00)			(32,915.02)		(107,955.67)		(16,680.52)	(1,977.82)	
JUN GBI,	LANDFILL INTERFUND CHARGES JUN	06/30/21											
JUN PRJ,	Payroll Journals	06/30/21					(72,204.59)						
	2nd QTR WTR/SWR BILLING	04/01/21	-	-	-	-	-	-	-	-	-	-	-
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-	-
	TOTALS		(21,028.43)	(42,355.00)	-	-	22,348.55	-	72,160.65	50,354.66	(15,403.52)	(9,081.61)	-

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING: JUNE 2021**

JE's	Description	Finance Business Date	41	43	50	50	51	51	52	52	52	70	70
			Airport Construction	Capital Expenditures	Sewer Fund	Sewer Bond Reserve	Water Fund	Water Bond Reserve	Solid Waste	Landfill Closure	Landfill Construction	Housing Authority	Hsg Auth Deposits
106071,	STND1: VEHICLE/EQUIPMENT RENT	06/30/21			(397.13)		(576.68)		(10,584.73)				
106072,	STND2: BUDGETED INTERFUND TRANSF	06/30/21			(3,903.17)		1,061.17		(6,526.00)			(818.33)	
106073,	STND3: MAPPING SYSTEM CHARGES	06/30/21					(661.50)					(22.08)	
106074,	STND4: TELEPHONE/FAX SYSTEM CHARGES	06/30/21											
106075,	STND5: COMPUTER SYSTEM CHARGES	06/30/21					(166.67)		(420.83)				
361,	PAYOFF 2020 DUE/TO FROM	01/01/21		(55,815.88)	(14,462.82)		28,185.35		55,335.62			24,503.51	
103287,	CFMS SETTLEMENT MAR 2021	03/31/21											
104424,	EQUIPMENT USAGE APR	04/30/21							(2,394.73)				
104425,	MATERIAL USAGE APR	04/30/21											
104426,	PCARD DISTRIBUTION 5/6	04/30/21					(270.35)		(5,015.05)				
105266,	MOTORPOOL RENTS MAY	05/31/21											
106070,	MOVE PAYMENT TO CORR ACCT	06/30/21			2,821.02								
106103,	RECLASS MT CB BILLING	06/30/21											
106128,	WEED DEPT RENT TO AIRPORT	06/30/21											
106186,	REC MED/DEN/FLEX/Rx CHECKS JUN	06/30/21											
106187,	NET PAYROLL TRANSFER JUN	06/30/21											
106213,	POSTAGE USE JUN	06/30/21											
106214,	COPIES BLACK JUN 2021	06/30/21											
106215,	COPIES COLOR JUN 2021	06/30/21											
106194,	PH PHOTOCOPY JUNE	06/30/21											
106212,	REVENUE CLEARING ACTIVITY JUN	06/30/21	2,006,622.37	5,818.86					301.43				
106216,	DHS ACCOUNTING TIME 2ND QTR	06/30/21											
106217,	DHS ATTORNEY TIME 2ND QTR	06/30/21											
106218,	DHS RENT JUNE	06/30/21											
106195,	RECORD PW COMP EARNED JUN	06/30/21			(624.75)		(49.98)		(96.06)				
105327,	EQUIPMENT USAGE MAY	05/31/21			(90.00)				(3,260.34)				
105328,	MATERIAL USAGE MAY	05/31/21							(799.20)				
105325,	RECORD VETC	05/31/21					(154.14)						
JUN AP,	AP CLEARING JUN	06/30/21	(1,086,531.40)	(197,181.45)	(10,559.61)		(22,122.53)		(30,589.33)			(1,978.53)	
JUN GBI,	LANDFILL INTERFUND CHARGES JUN	06/30/21											
JUN PRJ,	Payroll Journals	06/30/21			(5,045.28)		(9,111.13)		(40,186.26)				
	2nd QTR WTR/SWR BILLING	04/01/21	-	-	(91,417.26)	-	93,622.88	-	-	-	-	-	-
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-	-
	TOTALS		920,090.97	(247,178.47)	(123,679.00)	-	89,756.42	-	(44,235.48)	-	-	21,684.57	-

**GUNNISON COUNTY, COLORADO
JOURNAL ENTRY CASH TRANSFERS
FOR THE MONTH ENDING: JUNE 2021**

JE's	Description	Finance Business Date	71	71	72	80	82	90	90	91	92	93
			Senior Housing	Senior Hsg. Deposits	Assisted Living	Internal Service I	Internal Service II	Health Insurance	Health Claims Clearing	Marketing District	Transportation Authority	Public Trustee
			71 11900	71 11101	72 11900	80 11900	82 11900	90 11900	90 11101	91 11900	92 11900	93 11900
106071,	STND1: VEHICLE/EQUIPMENT RENT	06/30/21				28,526.60						
106072,	STND2: BUDGETED INTERFUND TRANSF	06/30/21				(293.34)	(3,474.50)	(4,086.00)		(3,561.08)	(945.83)	
106073,	STND3: MAPPING SYSTEM CHARGES	06/30/21					14,289.74					
106074,	STND4: TELEPHONE/FAX SYSTEM CHARGES	06/30/21				(37.50)	6,674.07					(37.50)
106075,	STND5: COMPUTER SYSTEM CHARGES	06/30/21				(166.67)	35,948.58					(210.00)
361,	PAYOFF 2020 DUE/TO FROM	01/01/21	(4,906.37)		3,040.65	270,395.45	16,370.79			(7,283.00)	(38,725.49)	7.16
103287,	CFMS SETTLEMENT MAR 2021	03/31/21										
104424,	EQUIPMENT USAGE APR	04/30/21				95,905.20						
104425,	MATERIAL USAGE APR	04/30/21				25,600.73						
104426,	PCARD DISTRIBUTION 5/6	04/30/21				(65.25)	(5,999.88)					(35.00)
105266,	MOTORPOOL RENTS MAY	05/31/21				857.92						
106070,	MOVE PAYMENT TO CORR ACCT	06/30/21										
106103,	RECLASS MT CB BILLING	06/30/21						(238.00)				
106128,	WEED DEPT RENT TO AIRPORT	06/30/21										
106186,	REC MED/DEN/FLEX/Rx CHECKS JUN	06/30/21						(121,783.52)	127,788.04			
106187,	NET PAYROLL TRANSFER JUN	06/30/21										
106213,	POSTAGE USE JUN	06/30/21					1,469.06					
106214,	COPIES BLACK JUN 2021	06/30/21					996.64					
106215,	COPIES COLOR JUN 2021	06/30/21					1,401.16					
106194,	PH PHOTOCOPY JUNE	06/30/21					474.56					
106212,	REVENUE CLEARING ACTIVITY JUN	06/30/21	12,090.00							94,209.43	362,025.04	
106216,	DHS ACCOUNTING TIME 2ND QTR	06/30/21										
106217,	DHS ATTORNEY TIME 2ND QTR	06/30/21										
106218,	DHS RENT JUNE	06/30/21										
106195,	RECORD PW COMP EARNED JUN	06/30/21				(165.91)						
105327,	EQUIPMENT USAGE MAY	05/31/21				173,399.79						
105328,	MATERIAL USAGE MAY	05/31/21				13,632.52						
105325,	RECORD VETC	05/31/21				(1,408.18)					(19,572.75)	
JUN AP,	AP CLEARING JUN	06/30/21	(9,383.77)			(91,442.37)	(13,423.98)	(39,535.21)		(178,551.67)	(477,837.88)	
JUN GBI,	LANDFILL INTERFUND CHARGES JUN	06/30/21										
JUN PRJ,	Payroll Journals	06/30/21				(48,004.44)	(34,997.33)	187,596.00				(4,511.51)
	2nd QTR WTR/SWR BILLING	04/01/21	-	-	-	-	-	-	-	-	-	-
	Cash Transfer adjustments		-	-	-	-	-	-	-	-	-	-
	TOTALS		(2,200.14)	-	3,040.65	466,734.55	19,490.91	22,191.27	127,788.04	(95,186.32)	(175,056.91)	(4,786.85)

**GUNNISON COUNTY, COLORADO
 JOURNAL ENTRY CASH TRANSFERS
 FOR THE MONTH ENDING: JUNE 2021**

JE's	Description	Finance Business Date	95	
			Accounts Pay Clearing 95 11121	Payroll Clearing 95 11122
106071,	STND1: VEHICLE/EQUIPMENT RENT	06/30/21		
106072,	STND2: BUDGETED INTERFUND TRANSF	06/30/21		
106073,	STND3: MAPPING SYSTEM CHARGES	06/30/21		
106074,	STND4: TELEPHONE/FAX SYSTEM CHARGES	06/30/21		
106075,	STND5: COMPUTER SYSTEM CHARGES	06/30/21		
361,	PAYOFF 2020 DUE/TO FROM	01/01/21		
103287,	CFMS SETTLEMENT MAR 2021	03/31/21		
104424,	EQUIPMENT USAGE APR	04/30/21		
104425,	MATERIAL USAGE APR	04/30/21		
104426,	PCARD DISTRIBUTION 5/6	04/30/21		
105266,	MOTORPOOL RENTS MAY	05/31/21		
106070,	MOVE PAYMENT TO CORR ACCT	06/30/21		
106103,	RECLASS MT CB BILLING	06/30/21		
106128,	WEED DEPT RENT TO AIRPORT	06/30/21		
106186,	REC MED/DEN/FLEX/Rx CHECKS JUN	06/30/21		
106187,	NET PAYROLL TRANSFER JUN	06/30/21		712,411.03
106213,	POSTAGE USE JUN	06/30/21		
106214,	COPIES BLACK JUN 2021	06/30/21		
106215,	COPIES COLOR JUN 2021	06/30/21		
106194,	PH PHOTOCOPY JUNE	06/30/21		
106212,	REVENUE CLEARING ACTIVITY JUN	06/30/21		
106216,	DHS ACCOUNTING TIME 2ND QTR	06/30/21		
106217,	DHS ATTORNEY TIME 2ND QTR	06/30/21		
106218,	DHS RENT JUNE	06/30/21		
106195,	RECORD PW COMP EARNED JUN	06/30/21		
105327,	EQUIPMENT USAGE MAY	05/31/21		
105328,	MATERIAL USAGE MAY	05/31/21		
105325,	RECORD VETC	05/31/21		
JUN AP,	AP CLEARING JUN	06/30/21	2,780,165.32	
JUN GBI,	LANDFILL INTERFUND CHARGES JUN	06/30/21		
JUN PRJ,	Payroll Journals	06/30/21		
	2nd QTR WTR/SWR BILLING	04/01/21	-	-
	Cash Transfer adjustments		-	-
TOTALS			2,780,165.32	712,411.03

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Sales Tax - LMD Reports

Action Requested:

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

May 2021 Sales Tax and Local Marketing District Tax Reports

Fiscal Impact: See reports.

Submitted by: Kelly Weak

Submitter's Email Address: kweak@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 7/15/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/15/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 1

Agenda Date: 7/20/2021

Gunnison County, Colorado
County Taxable Sales
For the Year Ended 12/31/21

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	16,592,456	17,005,091	17,498,356	17,802,918	19,214,279								88,113,100
Crested Butte	12,513,507	13,017,048	16,540,802	7,696,158	9,230,655								58,998,170
Mt. Crested Butte	4,990,371	6,986,247	7,855,129	2,046,403	1,593,221								23,471,371
Marble	134,091	110,204	163,848	95,749	262,325								766,217
Pitkin	60,157	74,791	61,971	51,597	114,822								363,338
Unincorporated	7,999,252	8,959,136	9,714,171	7,854,839	9,857,208								44,384,606
TOTAL TAXABLE SALES	42,289,834	46,152,517	51,834,277	35,547,664	40,272,510	0	216,096,802						
Computed 1% Sales Tax	422,898.34	461,525.17	518,342.77	355,476.64	402,725.10	0.00	2,160,968.02						
% Incr(Decr) of 2021 over 2020	11.54%	21.90%	67.66%	39.42%	34.53%								

For the Year Ended 12/31/20

Entity	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
City of Gunnison	14,635,850	14,000,127	15,133,045	11,932,684	15,954,321	19,372,536	23,038,867	22,218,810	26,371,538	20,261,753	15,982,681	18,321,705	217,223,917
Crested Butte	10,471,137	9,450,851	6,444,115	5,175,176	5,488,622	10,999,031	17,679,453	15,578,385	15,561,932	10,587,353	8,350,809	13,913,764	129,700,628
Mt. Crested Butte	5,027,827	5,730,611	3,186,788	1,908,470	835,291	1,349,158	3,849,787	3,121,506	2,888,821	1,639,309	1,767,046	5,411,868	36,716,482
Marble	75,081	57,884	60,091	83,170	207,672	381,939	486,729	395,287	478,854	317,888	102,207	210,200	2,857,002
Pitkin	60,171	36,829	(13,486)	43,998	58,737	169,813	235,564	163,847	251,899	104,841	114,662	51,277	1,278,152
Unincorporated	7,645,916	8,584,311	6,106,643	6,353,506	7,390,112	10,634,557	12,475,812	11,308,379	11,386,336	8,997,474	8,990,856	12,563,534	112,437,436
TOTAL TAXABLE SALES	37,915,982	37,860,613	30,917,196	25,497,004	29,934,755	42,907,034	57,766,212	52,786,214	56,939,380	41,908,618	35,308,261	50,472,348	500,213,617
Computed 1% Sales Tax	379,159.82	378,606.13	309,171.96	254,970.04	299,347.55	429,070.34	577,662.12	527,862.14	569,393.80	419,086.18	353,082.61	504,723.48	5,002,136.17
% Incr(Decr) of 2020 over 2019	15.90%	17.12%	-9.57%	-0.53%	9.50%	2.63%	2.32%	6.46%	28.78%	13.56%	11.42%	13.55%	9.38%

	Y-T-D 2020 TOTAL	Y-T-D 2021 TOTAL	Difference	%
City of Gunnison	71,656,027	88,113,100	16,457,073	22.97%
Crested Butte	37,029,901	58,998,170	21,968,269	59.33%
Mt. Crested Butte	16,688,987	23,471,371	6,782,384	40.64%
Marble	483,898	766,217	282,319	58.34%
Pitkin	186,249	363,338	177,089	95.08%
Unincorporated	36,080,488	44,384,606	8,304,118	23.02%
TOTAL TAXABLE SALES	162,125,550	216,096,802	53,971,252	33.29%
TOTAL COUNTY REVENUE	910,210	1,214,002	303,792	33.38%

	Y-T-D 2019 TOTAL	Y-T-D 2020 TOTAL	Difference	%
City of Gunnison	70,044,696	71,656,027	1,611,331	2.30%
Crested Butte	40,703,263	37,029,901	(3,673,362)	-9.02%
Mt. Crested Butte	19,590,833	16,688,987	(2,901,846)	-14.81%
Marble	618,956	483,898	(135,058)	-21.82%
Pitkin	1,099,276	186,249	(913,027)	-83.06%
Unincorporated	20,140,031	36,080,488	15,940,457	79.15%
TOTAL TAXABLE SALES	152,197,055	162,125,550	9,928,495	6.52%
TOTAL COUNTY REVENUE	787,620	910,210	122,590	15.56%

PREVIOUS YEARS FOR COMPARISON

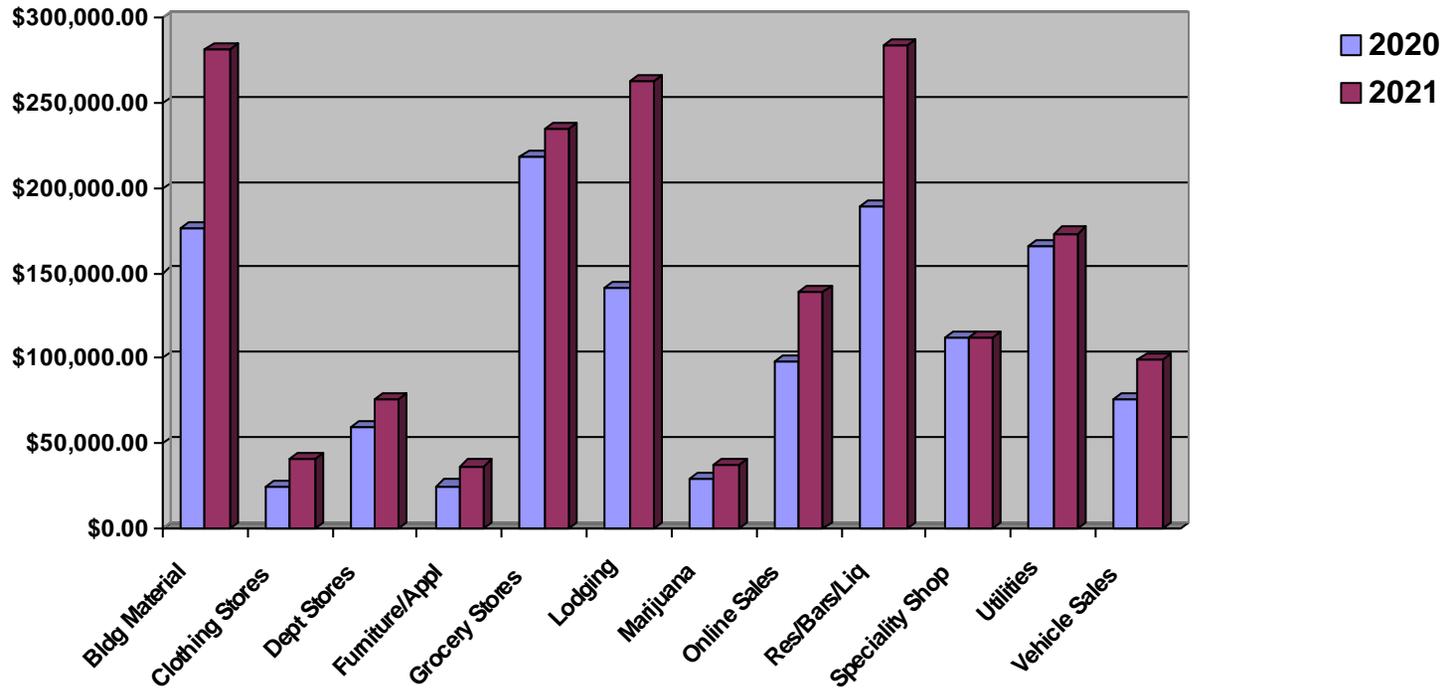
	2018 TOTAL	2019 TOTAL	Difference	%
City of Gunnison	190,666,769	208,654,907	17,988,138	9.43%
Crested Butte	126,866,234	124,011,858	(2,854,376)	-2.25%
Mt. Crested Butte	40,815,057	41,690,589	875,532	2.15%
Marble	2,157,469	2,611,538	454,069	21.05%
Pitkin	1,069,451	1,485,301	415,850	38.88%
Unincorporated	57,515,834	78,846,346	21,330,512	37.09%
TOTAL TAXABLE SALES	419,090,814	457,300,539	38,209,725	9.12%

	2017 TOTAL	2018 TOTAL	Difference	%
City of Gunnison	175,996,491	190,666,769	14,670,278	8.34%
Crested Butte	108,890,946	126,866,234	17,975,288	16.51%
Mt. Crested Butte	38,963,525	40,815,057	1,851,532	4.75%
Marble	1,481,919	2,157,469	675,550	45.59%
Pitkin	941,177	1,069,451	128,274	13.63%
Unincorporated	48,058,750	57,515,834	9,457,084	19.68%
TOTAL TAXABLE SALES	374,332,808	419,090,814	44,758,006	11.96%

SALES TAX REVENUE COMPARISONS

YEAR													Total	Year to Date	Budgeted Sales Tax Revenue And % YTD Actual / TTL Budgeted	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
2021	Current Month TOTAL COUNTY REVENUE	\$ 233,764.43	\$ 257,877.27	\$ 290,061.24	\$ 199,331.52	\$ 232,967.59								\$ 1,214,002.05	\$ 1,214,002.05	\$ 2,633,392.00
	% Change over previous year (monthly)	10.45%	19.35%	71.68%	39.31%	36.67%									33.38%	46.10%
2020	Current Month TOTAL COUNTY REVENUE	\$ 211,645.49	\$ 216,060.62	\$ 168,955.20	\$ 143,088.55	\$ 170,460.34	\$ 251,543.96	\$ 335,046.12	\$ 304,308.97	\$ 325,464.58	\$ 238,366.46	\$ 205,331.59	\$ 299,015.41	\$ 2,869,287.29	\$ 910,210.20	\$ 2,364,672.12
	% Change over previous year (monthly)	24.45%	29.42%	-3.86%	8.26%	19.46%	6.12%	6.06%	11.54%	31.38%	18.14%	14.22%	14.84%		15.56%	38.49%
2019	Current Month TOTAL COUNTY REVENUE	\$ 170,067.96	\$ 166,941.31	\$ 175,741.46	\$ 132,172.13	\$ 142,697.59	\$ 237,026.29	\$ 315,888.42	\$ 272,815.87	\$ 247,730.77	\$ 201,759.56	\$ 179,763.86	\$ 260,373.24	\$ 2,502,978.46	\$ 787,620.45	\$ 2,110,144.44
	% Change over previous year (monthly)	6.96%	12.89%	4.28%	9.95%	-0.24%	10.74%	11.84%	16.86%	-10.43%	26.89%	43.45%	33.69%		6.63%	37.33%
2018	Current Month TOTAL COUNTY REVENUE	\$ 158,998.15	\$ 147,877.26	\$ 168,534.55	\$ 120,215.15	\$ 143,035.31	\$ 214,044.30	\$ 282,456.83	\$ 233,447.74	\$ 276,580.27	\$ 159,001.17	\$ 125,310.95	\$ 194,759.60	\$ 2,224,261.28	\$ 738,660.42	\$ 1,924,050.00
	% Change over previous year (monthly)	14.07%	0.56%	-3.97%	24.93%	24.08%	16.38%	25.51%	-2.42%	37.65%	12.47%	7.25%	6.80%		9.69%	38.39%
2017	Current Month TOTAL COUNTY REVENUE	\$ 139,392.05	\$ 147,046.94	\$ 175,494.85	\$ 96,225.07	\$ 115,278.76	\$ 183,923.35	\$ 225,051.99	\$ 239,240.43	\$ 200,934.31	\$ 141,366.34	\$ 116,835.75	\$ 182,355.98	\$ 1,963,145.82	\$ 673,437.67	\$ 1,838,400.00
	% Change over previous year (monthly)	11.37%	-9.78%	11.44%	-7.80%	5.38%	1.77%	-4.98%	4.68%	6.87%	17.47%	22.18%	5.95%		2.13%	36.63%
2016	Current Month TOTAL COUNTY REVENUE	\$ 125,157.30	\$ 162,978.56	\$ 157,480.34	\$ 104,370.28	\$ 109,392.20	\$ 180,729.23	\$ 236,844.80	\$ 228,536.23	\$ 188,023.92	\$ 120,347.56	\$ 95,627.52	\$ 172,116.30	\$ 1,881,604.24	\$ 659,378.68	\$ 1,838,000.00
	% Change over previous year (monthly)	-1.20%	29.56%	4.72%	21.85%	6.55%	9.49%	2.63%	16.62%	-4.53%	6.42%	-4.80%	4.24%		11.54%	35.87%
2015	Current Month TOTAL COUNTY REVENUE	\$ 126,678.67	\$ 125,794.53	\$ 150,379.22	\$ 85,651.79	\$ 102,663.54	\$ 165,070.67	\$ 230,768.25	\$ 195,967.70	\$ 196,937.46	\$ 113,087.50	\$ 100,454.29	\$ 165,122.68	\$ 1,758,576.30	\$ 591,167.75	\$ 1,590,000.00
	% Change over previous year (monthly)	13.93%	13.06%	10.63%	7.12%	3.16%	11.09%	6.21%	7.35%	8.53%	4.87%	4.44%	8.69%		9.91%	37.18%
2014	Current Month TOTAL COUNTY REVENUE	\$ 111,193.82	\$ 111,264.35	\$ 135,936.02	\$ 79,959.58	\$ 99,519.75	\$ 148,591.26	\$ 217,271.71	\$ 182,557.86	\$ 181,452.74	\$ 107,834.56	\$ 96,183.39	\$ 151,915.60	\$ 1,623,680.64	\$ 537,873.52	\$ 1,472,000.00
	% Change over previous year (monthly)	0.79%	4.46%	4.02%	6.01%	8.73%	5.16%	7.10%	9.55%	23.01%	-0.72%	6.56%	9.74%		4.55%	36.54%
2013	Current Month TOTAL COUNTY REVENUE	\$ 110,323.53	\$ 106,514.20	\$ 130,684.01	\$ 75,428.71	\$ 91,528.08	\$ 141,300.06	\$ 202,862.92	\$ 166,649.18	\$ 147,508.85	\$ 108,616.50	\$ 90,259.56	\$ 138,427.93	\$ 1,510,103.53	\$ 514,478.53	\$ 1,425,560.00
	% Change over previous year (monthly)	18.70%	-3.76%	12.39%	-3.09%	-2.68%	-2.80%	11.87%	17.96%	11.21%	13.03%	2.22%	5.56%		4.61%	36.09%
2012	Current Month TOTAL COUNTY REVENUE	\$ 92,940.69	\$ 110,678.57	\$ 116,280.84	\$ 77,835.01	\$ 94,048.48	\$ 145,374.41	\$ 181,344.11	\$ 141,276.47	\$ 132,636.58	\$ 96,095.54	\$ 88,302.36	\$ 131,131.54	\$ 1,407,944.60	\$ 491,783.59	\$ 1,329,266.00
	% Change over previous year (monthly)	-5.63%	11.73%	-2.46%	8.75%	16.00%	21.77%	2.09%	-10.04%	0.67%	5.01%	3.11%	-7.50%		4.77%	37.00%
2011	Current Month TOTAL COUNTY REVENUE	\$ 98,483.50	\$ 99,062.88	\$ 119,211.37	\$ 71,571.55	\$ 81,077.59	\$ 119,386.11	\$ 177,639.68	\$ 157,047.23	\$ 131,749.00	\$ 91,514.44	\$ 85,637.00	\$ 141,760.78	\$ 1,374,141.13	\$ 469,406.89	\$ 1,314,611.00
	% Change over previous year (monthly)	0.08%	2.33%	-6.44%	6.03%	5.34%	-4.07%	4.40%	1.19%	9.97%	-2.08%	3.07%	4.34%		0.50%	35.71%
2010	Current Month TOTAL COUNTY REVENUE	\$ 98,400.27	\$ 96,807.67	\$ 127,414.83	\$ 67,498.88	\$ 76,966.39	\$ 124,445.99	\$ 170,158.18	\$ 155,201.21	\$ 119,801.59	\$ 93,460.15	\$ 83,089.19	\$ 135,867.11	\$ 1,349,111.46	\$ 467,088.04	\$ 1,448,152.00
	% Change over previous year (monthly)	-9.51%	-6.61%	11.82%	-4.86%	-7.74%	-3.63%	6.07%	6.73%	-5.77%	5.35%	7.94%	3.59%		-2.84%	32.25%
2009	Current Month TOTAL COUNTY REVENUE	\$ 108,739.89	\$ 103,664.68	\$ 113,950.67	\$ 70,950.60	\$ 83,421.06	\$ 129,132.90	\$ 160,419.87	\$ 145,416.76	\$ 127,133.00	\$ 88,715.98	\$ 76,977.54	\$ 131,163.52	\$ 1,339,686.47	\$ 480,726.90	\$ 1,350,032.00

2020/2021 YTD INDUSTRY COMPARISON AS OF MAY



Taxes by Industry and Jurisdiction

May 2021

Amusement & Entertainment

<i>Almont</i>	164.70
<i>Crested Butte</i>	3231.63
<i>Gunnison</i>	7328.14
<i>Marble</i>	36.27
<i>Mt. Crested Butte</i>	549.09
<i>Ohio City</i>	1.79
<i>Parlin</i>	9.46
<i>Pitkin</i>	16.27
<i>Rem of Cnty</i>	2263.09
<i>Somerset</i>	1.51

Grand Total By Industry: \$13,601.95

Bldg Material & Trades

<i>Crested Butte</i>	24635.35
<i>Gunnison</i>	34160.74
<i>Marble</i>	13.48
<i>Mt. Crested Butte</i>	1267.21
<i>Ohio City</i>	126.41
<i>Pitkin</i>	304.83
<i>Rem of Cnty</i>	9492.67
<i>Somerset</i>	445.95

Grand Total By Industry: \$70,446.64

Clothing Stores

<i>Almont</i>	13.12
<i>Crested Butte</i>	3464.07
<i>Gunnison</i>	2520.27
<i>Marble</i>	16.30
<i>Mt. Crested Butte</i>	223.84
<i>Ohio City</i>	5.62
<i>Pitkin</i>	3.62
<i>Powderhorn</i>	4.46
<i>Rem of Cnty</i>	534.95
<i>Somerset</i>	2.58

Grand Total By Industry: \$6,788.83

Department Stores

<i>Almont</i>	4.93
<i>Crested Butte</i>	1350.29
<i>Gunnison</i>	15290.64
<i>Marble</i>	15.88
<i>Mt. Crested Butte</i>	158.64
<i>Ohio City</i>	17.00
<i>Pitkin</i>	190.68
<i>Rem of Cnty</i>	529.15
<i>Somerset</i>	0.82

Grand Total By Industry: \$17,558.03

Furniture & Appliance Stores

<i>Almont</i>	43.74
<i>Crested Butte</i>	2209.34
<i>Gunnison</i>	3524.48
<i>Marble</i>	40.55
<i>Mt. Crested Butte</i>	1173.34
<i>Ohio City</i>	5.16
<i>Pitkin</i>	11.02
<i>Rem of Cnty</i>	1669.86
<i>Somerset</i>	10.34

Grand Total By Industry: \$8,687.83

Gas/Convenience Stores

<i>Almont</i>	10.39
<i>Crested Butte</i>	684.59
<i>Gunnison</i>	3873.29
<i>Pitkin</i>	85.81
<i>Rem of Cnty</i>	412.57
<i>Somerset</i>	117.07

Grand Total By Industry: \$5,183.72

Grocery Stores

<i>Almont</i>	24.66
<i>Crested Butte</i>	7100.23
<i>Gunnison</i>	36899.25
<i>Marble</i>	31.92
<i>Mt. Crested Butte</i>	71.87
<i>Rem of Cnty</i>	156.73
<i>Somerset</i>	7.15

Grand Total By Industry: \$44,291.81

Lodging

<i>Almont</i>	1283.01
<i>Crested Butte</i>	9745.05
<i>Gunnison</i>	8574.88
<i>Marble</i>	414.42
<i>Mt. Crested Butte</i>	5081.08
<i>Ohio City</i>	17.45
<i>Pitkin</i>	25.03
<i>Powderhorn</i>	161.58
<i>Rem of Cnty</i>	7854.98
<i>Somerset</i>	60.90
<i>Grand Total By Industry:</i>	\$33,218.38

Manufacturing

<i>Almont</i>	11.19
<i>Crested Butte</i>	1473.64
<i>Gunnison</i>	6689.93
<i>Marble</i>	34.92
<i>Mt. Crested Butte</i>	863.13
<i>Ohio City</i>	79.65
<i>Pitkin</i>	133.02
<i>Powderhorn</i>	0.42
<i>Rem of Cnty</i>	1619.49
<i>Somerset</i>	316.30
<i>Tincup</i>	3.03
<i>Grand Total By Industry:</i>	\$11,224.72

Marijuana

<i>Crested Butte</i>	1845.57
<i>Gunnison</i>	4826.41
<i>Grand Total By Industry:</i>	\$6,671.98

Miscellaneous Services

<i>Almont</i>	219.23
<i>Crested Butte</i>	8859.25
<i>Gunnison</i>	13269.60
<i>Marble</i>	54.07
<i>Mt. Crested Butte</i>	437.30
<i>Ohio City</i>	27.24
<i>Parlin</i>	1.97
<i>Pitkin</i>	117.98
<i>Powderhorn</i>	15.02

<i>Rem of Cnty</i>	11551.54
<i>Sapinero</i>	12.49
<i>Somerset</i>	1093.55
<i>Tincup</i>	2.86
<i>Grand Total By Industry:</i>	\$35,662.10
Online Sales	
<i>Rem of Cnty</i>	30207.45
<i>Grand Total By Industry:</i>	\$30,207.45
Ranching & Agriculture	
<i>Crested Butte</i>	2.31
<i>Gunnison</i>	4.61
<i>Marble</i>	19.46
<i>Rem of Cnty</i>	26.12
<i>Grand Total By Industry:</i>	\$52.50
Restaurant/Bars/Liquor Stores	
<i>Almont</i>	266.91
<i>Crested Butte</i>	15672.36
<i>Gunnison</i>	26632.14
<i>Marble</i>	1479.88
<i>Mt. Crested Butte</i>	967.78
<i>Pitkin</i>	0.74
<i>Rem of Cnty</i>	2966.23
<i>Grand Total By Industry:</i>	\$47,986.04
Specialty Shops	
<i>Almont</i>	46.11
<i>Crested Butte</i>	6074.30
<i>Gunnison</i>	12844.79
<i>Marble</i>	203.94
<i>Mt. Crested Butte</i>	1080.34
<i>Ohio City</i>	16.66
<i>Parlin</i>	21.13
<i>Pitkin</i>	35.72
<i>Powderhorn</i>	8.33
<i>Rem of Cnty</i>	4688.92
<i>Sapinero</i>	1.30
<i>Somerset</i>	1973.92
<i>Tincup</i>	1.02
<i>Grand Total By Industry:</i>	\$26,996.48

Utilities

<i>Almont</i>	2234.68
<i>Crested Butte</i>	4033.95
<i>Gunnison</i>	5484.81
<i>Marble</i>	235.45
<i>Mt. Crested Butte</i>	3726.21
<i>Ohio City</i>	149.85
<i>Parlin</i>	0.81
<i>Pitkin</i>	215.50
<i>Powderhorn</i>	4.12
<i>Rem of Cnty</i>	10601.76
<i>Somerset</i>	359.57
<i>Tincup</i>	0.48

Grand Total By Industry: \$27,047.19

Vehicle Sales/Parts/Services

<i>Almont</i>	9.87
<i>Crested Butte</i>	1924.62
<i>Gunnison</i>	10218.81
<i>Marble</i>	26.71
<i>Mt. Crested Butte</i>	332.38
<i>Ohio City</i>	16.46
<i>Parlin</i>	0.80
<i>Pitkin</i>	8.00
<i>Rem of Cnty</i>	4478.66
<i>Somerset</i>	83.14

Grand Total By Industry: \$17,099.45

\$402,725.10

May 2021

Taxes by Industry

Amusement & Entertainment	\$13,601.95
Bldg Material & Trades	\$70,446.64
Clothing Stores	\$6,788.83
Department Stores	\$17,558.03
Furniture & Appliance Stores	\$8,687.83
Gas/Convenience Stores	\$5,183.72
Grocery Stores	\$44,291.81
Lodging	\$33,218.38
Manufacturing	\$11,224.72
Marijuana	\$6,671.98
Miscellaneous Services	\$35,662.10
Online Sales	\$30,207.45
Ranching & Agriculture	\$52.50
Restaurant/Bars/Liquor Stores	\$47,986.04
Specialty Shops	\$26,996.48
Utilities	\$27,047.19
Vehicle Sales/Parts/Services	\$17,099.45
<i>GRAND TOTAL:</i>	\$402,725.10

COMPARATIVE MARKETING DISTRICT TAX FIGURES

YEAR		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
2021	Current Month Net Collection	255,042.00	321,507.97	403,453.78	95,007.06	112,838.00									
	Interest Credit	600.00	132.01	15.41	(2.15)	69.00									
	Program Cost	151.86	162.18	122.38	156.13	212.09									
	Current Total Distribution	\$ 255,793.86	\$ 321,802.16	\$ 403,591.57	\$ 95,161.04	\$ 113,119.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,467.72	\$ 1,189,467.72
	% Change over previous year (cumulative)	32.88%	40.50%	64.94%	60.58%	70.92%									
2020	Current Month Net Collection	192,337.20	217,689.00	183,515.22	56,203.66	30,274.48	188,258.70	358,038.00	304,201.02	363,812.00	152,657.98	101,914.10	282,110.00		
	Interest Credit	15.00	698.00	44.48	19,104.76	(4,667.50)	(177.60)	247.00	30.00	17.00	26.00	1.00	27.00		
	Program Cost	147.97	216.53	198.04	107.88	44.20	(5,983.34)	(4,596.45)	190.91	176.62	216.70	118.97	60.01		
	Current Total Distribution	\$ 192,500.17	\$ 218,603.53	\$ 183,757.74	\$ 75,416.30	\$ 25,651.18	\$ 182,097.76	\$ 353,688.55	\$ 304,421.93	\$ 364,005.62	\$ 152,900.68	\$ 102,034.07	\$ 282,197.01	\$ 2,437,274.54	\$ 695,928.92
	% Change over previous year (cumulative)	5.75%	14.23%	4.43%	-0.06%	-6.11%	-7.23%	-1.96%	1.44%	6.08%	8.70%	9.33%	11.38%	11.38%	
2019	Current Month Net Collection	181,759.69	177,578.30	209,047.39	100,724.00	70,191.13	207,441.00	309,188.00	257,693.50	276,461.20	96,836.07	82,106.00	216,810.00		
	Interest Credit	152.00	84.00	509.00	7.00	172.00	254.02	459.00	20.32	133.00	394.20	156.00	272.00		
	Program Cost	128.08	176.76	184.79	333.11	165.11	(2,443.33)	226.15	312.87	309.59	252.98	144.90	65.56		
	Current Total Distribution	\$ 182,039.77	\$ 177,839.06	\$ 209,741.18	\$ 101,064.11	\$ 70,528.24	\$ 205,251.69	\$ 309,873.15	\$ 258,026.69	\$ 276,903.79	\$ 97,483.25	\$ 82,406.90	\$ 217,147.56	\$ 2,188,305.39	\$ 741,212.36
	% Change over previous year (cumulative)	20.51%	18.14%	7.37%	14.17%	10.98%	1.14%	0.56%	1.54%	0.29%	0.63%	1.63%	2.63%	2.63%	
2018	Current Month Net Collection	150,988.25	153,443.94	225,700.97	56,842.31	80,200.55	267,369.77	313,268.01	241,735.29	294,313.53	90,622.93	62,462.92	191,652.50		
	Interest Credit	4.00	25.00	30.00	4.64	88.00	3,069.00	20.00	52.00	43.00	18.74	24.00	953.40		
	Program Cost	71.70	93.54	160.38	88.55	110.11	(2,467.14)	185.13	298.14	303.93	227.89	139.41	72.74		
	Current Total Distribution	\$ 151,063.95	\$ 153,562.48	\$ 225,891.35	\$ 56,935.50	\$ 80,398.66	\$ 267,971.63	\$ 313,473.14	\$ 242,085.43	\$ 294,660.46	\$ 90,869.56	\$ 62,626.33	\$ 192,678.64	\$ 2,132,217.13	\$ 667,851.94
	% Change over previous year (cumulative)	15.06%	8.18%	12.14%	-1.92%	1.85%	14.14%	14.88%	13.40%	14.18%	11.43%	12.48%	11.68%	11.68%	
2017	Current Month Net Collection	131,226.92	150,242.13	191,385.00	125,552.00	56,447.40	166,343.60	267,468.40	227,437.04	248,807.60	118,126.46	40,002.34	184,745.32		
	Interest Credit	22.00	16.00	8.00	310.00	103.00	40.00	55.00	19.00	56.00	1,820.00	(13.00)	59.00		
	Program Cost	41.65	54.80	89.05	-	228.03	(2,234.71)	109.46	162.93	196.53	188.83	61.55	52.41		
	Current Total Distribution	\$ 131,290.57	\$ 150,312.93	\$ 191,482.05	\$ 125,862.00	\$ 56,778.43	\$ 164,148.89	\$ 267,632.86	\$ 227,618.97	\$ 249,060.13	\$ 120,135.29	\$ 40,050.89	\$ 184,856.73	\$ 1,909,229.74	\$ 655,725.98
	% Change over previous year (cumulative)	-14.99%	-11.93%	-2.37%	1.95%	3.02%	6.33%	4.67%	6.62%	7.27%	10.32%	9.96%	10.28%	10.28%	
2016	Current Month Net Collection	154,255.38	165,229.45	164,669.00	102,875.15	48,926.71	136,784.96	266,986.96	194,346.00	224,387.82	68,581.00	41,202.00	163,034.63		
	Interest Credit	150.33	58.23	47.67	52.26	26.00	(8.67)	740.68	44.00	55.90	25.00	176.30	24.00		
	Program Cost	30.27	39.21	71.30	22.48	74.79	(2,248.68)	204.62	62.87	238.92	95.47	46.19	21.84		
	Current Total Distribution	\$ 154,435.98	\$ 165,326.89	\$ 164,787.97	\$ 102,949.89	\$ 49,027.50	\$ 134,527.61	\$ 267,932.26	\$ 194,452.87	\$ 224,682.64	\$ 68,701.47	\$ 41,424.49	\$ 163,080.47	\$ 1,731,330.04	\$ 636,528.23
	% Change over previous year (cumulative)	48.61%	40.79%	10.92%	24.08%	22.90%	18.62%	17.77%	13.06%	12.09%	11.70%	11.88%	14.85%	14.85%	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals	Year to Date
2015														
Current Month Net Collection	103,887.62	123,026.98	209,636.18	36,499.60	44,147.00	133,997.56	231,925.85	208,642.67	209,796.56	65,936.00	34,600.13	105,526.52		
Interest Credit	20.00	167.00	17.00	69.00	258.00	77.00	193.84	(2.00)	17.90	29.00	156.68	265.31		
Program Cost	11.58	-	84.66	52.12	57.69	(1,998.18)	53.61	99.39	93.77	65.97	45.03	13.03		
Current Total Distribution	\$ 103,919.20	\$ 123,193.98	\$ 209,737.84	\$ 36,620.72	\$ 44,462.69	\$ 132,076.38	\$ 232,173.30	\$ 208,740.06	\$ 209,908.23	\$ 66,030.97	\$ 34,801.84	\$ 105,804.86	\$ 1,507,470.07	\$ 517,934.43
% Change over previous year (cumulative)	452.10%	608.71%	31.93%	39.95%	48.15%	17.49%	18.74%	20.42%	13.00%	13.44%	13.37%	8.87%	8.87%	
2014														
Current Month Net Collection	18,792.00	13,080.60	299,068.76	7,142.00	11,227.36	205,225.14	189,618.00	163,004.00	245,097.00	53,500.77	31,347.96	148,224.44		
Interest Credit	7.00	105.00	-	29.00	15.00	53.00	57.00	15.00	74.08	41.92	112.44	32.00		
Program Cost	23.43	38.18	3.75	26.39	54.58	(1,640.70)	-	-	78.29	136.22	59.23	41.57		
Current Total Distribution	\$ 18,822.43	\$ 13,223.78	\$ 299,072.51	\$ 7,197.39	\$ 11,296.94	\$ 203,637.44	\$ 189,675.00	\$ 163,019.00	\$ 245,249.37	\$ 53,678.91	\$ 31,519.63	\$ 148,298.01	\$ 1,384,690.41	\$ 349,613.05
% Change over previous year (cumulative)	-0.02%	47.41%	8.74%	3.28%	6.57%	17.43%	48.17%	78.33%	20.71%	22.48%	25.45%	22.07%	22.07%	
2013														
Current Month Net Collection	17,797.00	2,867.00	282,694.00	22,960.06	444.44	144,450.39	30,240.40	6,574.45	445,564.73	29,978.12	1,731.00	148,722.92		
Interest Credit	1,003.00	10.00	54.00	76.77	0.85	145.16	7.00	1.00	60.00	48.00	2.00	-		
Program Cost	26.17	36.03	4.41	32.95	60.91	(1,531.60)	31.01	37.97	10.38	68.74	85.05	6.87		
Current Total Distribution	\$ 18,826.17	\$ 2,913.03	\$ 282,752.41	\$ 23,069.78	\$ 506.20	\$ 143,063.95	\$ 30,278.41	\$ 6,613.42	\$ 445,635.11	\$ 30,094.86	\$ 1,818.05	\$ 148,729.79	\$ 1,134,301.18	\$ 328,067.59
% Change over previous year (cumulative)	-14.52%	-16.80%	14.02%	9.81%	5.99%	8.67%	6.42%	7.09%	6.98%	4.82%	4.27%	3.60%	3.60%	
2012														
Current Month Net Collection	21,800.00	3,937.80	240,894.00	31,236.91	10,986.00	125,479.23	37,160.27	2,935.00	416,480.80	46,892.73	6,153.00	149,692.99		
Interest Credit	191.04	102.51	5.00	0.05	137.00	5.00	404.00	296.00	492.00	89.35	456.00	3.00		
Program Cost	33.14	64.89	17.14	27.61	89.58	(1,444.94)	33.43	(6.09)	76.83	96.51	96.78	10.30		
Current Total Distribution	\$ 22,024.18	\$ 4,105.20	\$ 240,916.14	\$ 31,264.57	\$ 11,212.58	\$ 124,039.29	\$ 37,597.70	\$ 3,224.91	\$ 417,049.63	\$ 47,078.59	\$ 6,705.78	\$ 149,706.29	\$ 1,094,924.86	\$ 309,522.67
% Change over previous year (cumulative)	16.10%	29.82%	-8.20%	-7.24%	-3.98%	-2.94%	3.28%	3.23%	8.23%	10.52%	11.11%	8.30%	8.30%	
2011														
Current Month Net Collection	18,937.12	1,104.76	270,773.23	30,367.37	663.36	125,580.61	9,481.00	3,191.13	363,759.45	25,523.22	1,388.00	160,304.38		
Interest Credit	33.13	52.32	3.31	381.87	113.77	16.87	4.00	115.06	334.46	(82.22)	8.00	6.22		
Program Cost	-	-	-	(72.08)	(22.09)	(1,244.91)	31.75	29.68	20.18	97.63	133.81	15.17		
Current Total Distribution	\$ 18,970.25	\$ 1,157.08	\$ 270,776.54	\$ 30,677.16	\$ 755.04	\$ 124,352.57	\$ 9,516.75	\$ 3,335.87	\$ 364,114.09	\$ 25,538.63	\$ 1,529.81	\$ 160,325.77	\$ 1,011,049.56	\$ 322,336.07
% Change over previous year (cumulative)	28.17%	-5.25%	6.58%	12.59%	10.03%	7.31%	7.71%	4.24%	1.47%	1.67%	1.02%	2.83%	2.83%	
2010														
Current Month Net Collection	14,751.40	6,362.16	251,692.03	12,616.22	7,438.11	124,451.70	7,299.63	17,229.27	370,895.72	23,464.77	6,891.62	141,091.75		
Interest Credit	49.15	80.18	10.54	56.14	146.69	12.68	47.20	84.21	8.44	-	-	6.13		
Program Cost	-	-	-	-	(247.69)	(1,166.31)	(68.36)	-	-	-	-	-		
Current Total Distribution	\$ 14,800.55	\$ 6,442.34	\$ 251,702.57	\$ 12,672.36	\$ 7,337.11	\$ 123,298.07	\$ 7,278.47	\$ 17,313.48	\$ 370,904.16	\$ 23,464.77	\$ 6,891.62	\$ 141,097.88	\$ 983,203.38	\$ 292,954.93

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Government Finance Officers Association (GFOA) Submittal Approval: 2020 Comprehensive Audited Financial Report

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Acceptance of the 2020 audited financial report completed June 23, 2021.

Fiscal Impact: 0

Submitted by: Juan Guerra

Submitter's Email Address: jguerra@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by: GUNCOUNTY1\jguerra

Discharge Date: 6/30/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed and CAO does not note any legal concerns at this time. ESG

Reviewed by: GUNCOUNTY1\egaebler

Discharge Date: 7/8/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/9/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 7/20/2021



Comprehensive Annual Financial Report

For the Fiscal Year ended December 31, 2020

Recipients of:



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended December 31, 2020

Prepared by:

Juan G. Guerra, CPA, CGFO, Chief Financial Officer



GUNNISON COUNTY, COLORADO

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal	i
ICMA Performance Management Award	vii
Organizational Structure	viii
Department/Program Structure	ix
List of Elected Officials	x
Colorado Map	xi
FINANCIAL SECTION	
Independent Auditors' Report	A1
Management's Discussion and Analysis	B1
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	C1
Statement of Activities	C2
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	C3
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	C4
Statement of Revenues, Expenditures and Changes in Fund Balance	C5
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	C6
Proprietary Funds:	
Statement of Net Position	C7
Statement of Revenues, Expenses and Changes in Net Position	C8
Statement of Cash Flows	C9
Fiduciary Funds:	
Statement of Fiduciary Net Position	C11
Statement of Changes in Fiduciary Net Position	C12
Notes to Basic Financial Statements	D1
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual – General Fund	E1
Major Special Revenue Funds:	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (GAAP Basis) and Actual	
Road & Bridge Fund.....	E2
Human Services Fund.....	E3

Sales Tax Capital Improvement Fund	E4
Capital Expenditure Fund	E5
Combining and Individual Fund Information and Other Supplementary Information:	
Non-Major Governmental Funds:	
Combining Balance Sheet	F1
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	F2
Governmental Funds:	
General Fund Schedule of Revenues – Budget (GAAP Basis) and Actual:	F3
General Fund Schedule of Expenditures – Budget (GAAP Basis) and Actual:	F4
Schedules of Revenues, Expenditures and Changes in Fund Balance –	
Budget (GAAP Basis) and Actual:	
Public Health Fund	F5
Conservation Trust Fund	F6
Mosquito Control Fund	F7
Land Preservation Fund	F8
Sage Grouse Fund	F9
Risk Management Fund	F10
Gunnison County Housing Authority Fund	F11
Airport Construction Fund	F12
Local Marketing District Fund	F13
Debt Service Fund	F14
Proprietary Funds:	
Schedules of Revenues, Expenses and Changes in Net Position –	
Budget (Non-GAAP Basis) and Actual:	
Airport Operations Fund	F15
Gunnison County Sewer Fund	F16
Gunnison County Water Fund	F17
Solid Waste Fund	F18
Gunnison County Assisted Living Fund	F19
Gunnison County Housing Authority – Mountain View Fund	F20
Internal Service Funds:	
Combining Balance Sheet	F21
Combining Statement of Revenues, Expenses and Changes in Net Position	F22
Combining Statement of Cash Flows	F23
Schedules of Revenues, Expenses and Changes in Net Position –	
Budget (Non-GAAP Basis) and Actual:	
Internal Service Fund I – Fleet Management	F24
Internal Service Fund II – Information Technology	F25
Internal Service Fund III – Health Insurance	F26
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position – Fiduciary Funds	F27
Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds	F28
Schedule of Passenger Facility Charges Collected and Expended	F29
Local Highway Finance Report	F30

STATISTICAL SECTION

Financial Trend:	
Net Position	G1
Changes in Net Position	G2
Fund Balances of Governmental Funds	G4
Changes in Fund Balances of Governmental Funds	G5
Revenue Capacity:	
Assessed and Actual Value of Taxable Property	G6

Property Tax Rates and Tax Levies – Direct and Overlapping Governments	G7
Principal Property Tax Payers	G8
Property Tax Levies and Collections	G10
Debt Capacity:	
Outstanding Debt by Activity Type	G11
Ratio of Net General Bonded Debt to Assessed Value & Net Bonded Debt Per Capita	G12
Ratio of Net Certificates of Participation Debt to Assessed Value & Net Bonded Debt Per Capita	G13
Computation of Overlapping & Direct Debt	G14
Legal Debt Margin.....	G15
Demographic and Economic Information:	
Demographic and Economic Statistics	G16
Principal Employers	G17
Actual Sales Tax Revenue by Industry Type	G18
Housing Starts	G19
County Regional Airport Enplanements	G20
Operating Information:	
Full-Time Equivalent County Employees by Department	G21
Operating Indicators	G22
Capital Asset.....	G23
General Miscellaneous Statistics	G24

STATUTORY REPORT SECTION - SINGLE AUDIT REPORTS & SCHEDULES

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 .	H1
Independent Auditor’s Report on Compliance for Each Major Federal Program; on Compliance with Passenger Facility Charge Program; Report on Internal Control Over Compliance Required by Uniform Guidance and the Passenger Facility Charge Audit Guide for Public Agencies	H3
Schedule of Expenditures of Federal and State Awards.....	H5
Schedule of Findings and Questioned Costs.....	H7

INTRODUCTORY SECTION





June 23, 2021

To the Citizens and Board of County Commissioners of Gunnison County:

State law requires Gunnison County (County) to publish a complete set of financial statements prepared in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted accounting standards by a firm of licensed certified public accountants.

Pursuant to those requirements we hereby present the Comprehensive Annual Financial Report of Gunnison County, Colorado for the fiscal year ended December 31, 2020. This report is prepared by the Finance Department of Gunnison County. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the County. We believe the data is accurate in all material respects and presented in a manner designed to set forth fairly the financial activity of the various funds. All disclosures necessary for the reader to gain the maximum understanding of the County's financial affairs have been included.

This report is the result of the cooperative effort between the Finance Department and McMahan and Associates, L.L.C., our independent auditors. The independent auditor's report has been included in the financial section of this report on pages A1, A2 and A3. In their opinion, the financial statements were presented fairly in all material respects.

Gunnison County is also required to undergo an annual single audit in conformity with the provisions of the Federal Single Audit Act of 1996 and the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Information related to this single audit, including the schedule of expenditures of federal awards, the independent auditor's reports on the internal control and compliance with applicable laws, regulations, contracts, and grants is included in the single audit section located after the Statistical Section.

GAAP requires management provide a narrative introduction, overview, and an analysis to accompany the basic financial statements. This narrative is in the form of the Management's Discussion and Analysis (MD&A) and can be found immediately following the report of the independent auditors. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF GUNNSION COUNTY

Geography

Gunnison County was founded March 9, 1877. Gunnison County is a great place to live and raise a family. The county was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853. The County is surrounded by the 1.6 million acre Gunnison National Forest encompassing some of the wildest and most beautiful terrain in the world, including Colorado's largest manmade lake - Blue Mesa Reservoir, Black Canyon National Park, Curecanti National Recreation Area, and 2,000 miles of trout streams. In fact, 85% of Gunnison County is under public use and management. Winter activities include world-class alpine skiing and snowboarding, snowmobiling, cross-country skiing, snow shoeing, ice skating and ice fishing. Summer activities include Cattlemen's Days - the oldest rodeo in Colorado, the Crested Butte Wildflower Festival, hiking, climbing, mountain biking, boating, whitewater rafting, kayaking, fly-fishing, camping, hunting and horseback riding.

The City of Gunnison is the county seat of the "unspoiled heart of Colorado." Western Colorado University, located in Gunnison is a fully accredited institution offering unique and balanced undergraduate and graduate academic programs. Just 30 miles away is the historic mining town of Crested Butte, and access to Crested Butte Mountain Resort at the Town of Mt. Crested Butte, a year-round recreation playground known for its outstanding skiing and snowboarding.

Geography Quick facts

Area (square miles)	3,239.10
Persons per square mile	4.7
Altitude - high	14,285 ft
- low	5,880 ft
Largest Cities/Towns	
	City of Gunnison
	Town of Crested Butte
	Town of Mt. Crested Butte
	Town of Pitkin
	Town of Marble

Source: U.S. Census Bureau

Operating Structure

Incorporated March 9, 1877, Gunnison County is a statutory county, defined as a service arm of the State, and derives its elected official structure and its powers from the State through enabling legislation. Gunnison County is organized under the County Commissioner form of government. The governing body is led by three elected Commissioners. The Assessor, Treasurer, Clerk and Recorder, Sheriff, and Coroner are elected positions. Primary responsibilities of the County are law enforcement, roads and bridges, elections, human services and open space.

Services

Gunnison County provides the full range of services contemplated by State statute including, but not limited to, assessment and property tax administration; recording of vital documents and automobile registration; sheriff patrol and jail administration; court facilities; land use planning and building inspections; road maintenance and construction; welfare and public health services; sewer and water operations; a solid waste landfill disposal facility; general aviation airport operations; fairgrounds; and environmental health protection.

Budget Process

The annual budget serves as the foundation for the County's financial planning and control. All activities, departments, and funds of the County are prepared in compliance with State statute and generally accepted accounting principles. Supplemental appropriations are approved by the Board of County Commissioners as needed throughout the year. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of County Commissioners. Expenditures may not legally exceed appropriations at the fund or elected official level. Detailed line item records provide management the capability to monitor budgets for all areas. Budgetary control is exercised through the use of system controls, which restrict payments exceeding the budget.

Internal Control

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:

- (1)The cost of a control should not exceed the benefits likely to be derived, and
- (2)The valuation of costs and benefits requires estimates and judgments by management.

LOCAL ECONOMY

Gunnison County's economy, largely dominated by agriculture, tourism, and natural resource development, continued to show signs of growth in 2020 in all industry sectors except the energy industry. Unemployment rate began in 2020 at 2.2%, after COVID hit it reached up to 16%, but by December the County's unemployment rate was 5%, which is lower than the State of Colorado at 6.9% and the nation at 6.7%.



Despite the COVID-19 pandemic, the County’s 2020 sales tax collections were 14.63% higher than the previous year. Countywide, accommodation and food services make up nearly 23.96% of the total sales tax collections while building materials make up 11.76%.

This past year put significant pressure on our Human Services and Public Health departments for their services as a direct result of the COVID-19 pandemic. Increased costs in 2020 were largely offset with federal CARES Act funding to pay for contact tracers; provide economic support to the business community; and provide economic assistance benefits to citizens in the community directly affected by the sudden unforeseen downturn in the economy and chain of events that transpired thereafter. While the economy shows signs of recovery, the financial and economic impacts that the pandemic will have on future 2021 expenditures are unknown at this time.

These trends are expected to continue in 2021 with growth in the housing and job markets; rising incomes; and increasing retail, tourism, and related sales tax revenues.

FINANCIAL INFORMATION

Budgetary Controls

The County maintains a system of budgetary controls, the objective of which is to ensure compliance with the legal provisions of the annual appropriated budget. The adopted Annual Budget is the basic budget document. It governs all expenditures within a certain fiscal year, which runs from January 1 to December 31. The budgeted expenditures for governmental funds will not exceed estimated resources and requires that public hearings be held prior to the adoption of the budget. Directors are expected to review their budgets on a monthly basis. The Finance Director will periodically review the budget and inform the Director and/or management of its status. A complete summary of significant accounting policies and budgetary principles is presented in the notes to the financial statements.

Fund Accounting

Pursuant to GASB 34 the principal role of funds in the new financial reporting model is to demonstrate fiscal accountability. While there are no limits to the number of individual funds a government elects to use, a basic principle of governmental accounting recommends that the entity use the smallest number of individual funds possible, consistent with its particular circumstances. Gunnison County has 27 funds, which are broken out into three classifications: Governmental, Proprietary and Fiduciary Funds. The general ledger is organized on the basis of these funds and the fund’s classification, and maintained in conformance with GAAP. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that consist of assets, liabilities, fund equity, revenues and expenditures.

General Fund Balance Policy

The fiscal policy as it relates to General Fund’s reserve/contingency account states: The Board has determined the minimum ending fund balance shall be at least 25% of current year's expenditures. The General Fund undesignated/unreserved fund balance is recommended to be at 90 days of the current year’s budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchases and any incentives/passthrough expenditures.

For fiscal year 2020, the table below is an analysis for the County’s conservative and healthy General Fund contingency balances, Unassigned Fund Balance, Restricted TABOR (please see Notes to Financial Statements for TABOR description), and Assigned Contingency Fund Balance are specifically identified in the financial statements for this purpose:

General Fund Contingency Analysis

	FY 2020	FY 2019	FY 2018
Total General Fund Expenditure for Contingency Calculation	\$ 14,244,642	\$ 14,731,219	\$ 13,614,146
Contingency Required	\$ 3,561,200	\$ 3,682,800	\$ 3,403,540
Recommended Days of Fund Balance	90	90	90
Daily Expenditure Per Contingency Calculation	\$ 39,030	\$ 40,360	\$ 37,300
Actual Days of Fund Balance: Contingency, TABOR, & Unassigned Fund Balance	209	141	147

This contingency provides an adequate protection against unforeseen occurrences and significantly decreased the likelihood of the County entering the short-term debt market to pay for current operating expenditures. The County's General Fund is fiscally stable.

Debt Administration and Rating

General obligations are backed by the full faith and credit of the County and are used to finance permanent public improvements. In October 2020, Moody’s Investor Service rated the County’s most recent Certificate of Participation and assigned it Aa2. Their rating rationale is as follows:

“The Aa2 issuer rating reflects the county's expansive tax base in southwestern Colorado (Aa1 stable), a healthy financial reserve position, and lack of a defined benefit pension liability supporting a low fixed cost profile. Additionally, the rating incorporates the county's historical usage of sales collections to make base rental payments on its outstanding COPs. Despite the current economic downturn caused by the ongoing health pandemic, sales tax collections have performed favorably, driven by increased tourism activity during the summer months throughout the county. Finally, the Aa2 reflects the healthy and stable operations of the county's hospital that benefits from strong liquidity, as well as additional funding from the recent CARES act. While the county does not have any legal responsibility for the hospital's debt or financial operations, they have previously provided support to the enterprise.

The one-notch distinction between the Aa3 rating on the COPs and the Aa2 issuer rating reflects the annual appropriation risk, the more essential nature of the pledged leased asset, and the adequate legal structure of the certificates.”

Cash Management

All County operating funds are held in interest-bearing demand accounts in the depository bank. This money is protected by insurance from the Federal Deposit Insurance Corporation and by collateral interests in the depository's investment securities that are pledged against the County's deposits.

Risk Management

Worker’s compensation, general liability, casualty and property insurance are also insured by County Technical Services, Inc (CTSI). The County continues to put high emphasis on safety concerns to lower workers' compensation claims. Risk management, particularly workers’ compensation, is coordinated through the Finance Department and insured by CTSI. The following table shows the annual improvement in payments made for workers compensation issues.

	Total Paid	Change
2016	\$214,091.06	
2017	\$278,694.24	30%
2018	\$115,576.04	-59%
2019	\$19,352.68	-83%
2020	\$11,336.48	-41%

LONG-TERM FINANCIAL PLANNING

The County annually updates their five-year capital improvement plan, ensuring adequate infrastructure is planned and funded. This is available to the public at: <https://www.gunnisoncounty.org/356/Capital-Improvement-Plan>.

During the budget process, the County utilizes a five-year fiscal analysis and communicates to the County Manager and elected officials any fiscal problems that are foreseeable to ensure continued County fiscal health. An example of this is available to the public in the Budget Overview section of the annual budget document.

The Board of County Commissioners annually review their strategic plans, updating goals and priorities. This enables the budget to be developed to implement those goals and priorities. This is available to the public at: <https://www.gunnisoncounty.org/172/Strategic-Planning-and-Performance>.

RELEVANT FINANCIAL POLICIES

Gunnison County has a comprehensive set of financial policies. In 2020 there were no material changes to policies that would directly affect the County's financial or budget situation.

MAJOR INITIATIVES

In 2020, Gunnison County continued to focus on the strategic priorities identified by the Board of County Commissioners. Highlights included:

- Participate in Census 2020 Outreach and Count with regional partners.
- Continue to execute the Gunnison County Airport terminal renovation project with federal discretionary and entitlement funding.
- Improve the County's road and bridge system, add quality of life projects (Shady Island Park), and sustainability projects throughout County buildings.
- Upgrade and maintain the motor pool and heavy equipment fleet.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The International City/County Management Association (ICMA) officially recognized Gunnison County, Colorado for its commitment to data-driven government management and reporting with ICMA's highest recognition: a Certificate of Excellence in Performance Management. Certificates are based on established criteria and are awarded at three levels: Achievement, Distinction, and the highest level of recognition, Excellence. Recipients at all levels collect and verify data to ensure reliability, train staff in performance measurement, and report data to the public through budgets, newsletters, and/or information provided to elected officials. Certificates of Distinction are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, and share their knowledge with other local governments through presentations, site visits, and other networking activities. Certificates of Excellence go to those who also track and report key outcomes, survey residents and local government employees, incorporate data into performance dashboards or other visual communications, and foster the development of a performance culture throughout their organizations. Gunnison County, Colorado is among 25 jurisdictions to receive the Certificate of Excellence, and one of 60 recognized overall. Of the five counties nationwide that achieved this distinction, the next smallest has a population of 270,000 and all of the others have over one million residents. A complete list of recipients and examples of programs that exemplify the certificate criteria appear on the Certificate Program page on the ICMA website.

In addition, Gunnison County is expected to receive the GFOA's Distinguished Budget Presentation Award for its budget document for the period beginning January 1, 2021. This will be the eleventh time Gunnison County will receive this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document is judged to be proficient in several categories, including a policy document, a financial plan, an operations guide, and a communications device.

Gunnison County, Colorado will make its first attempt to receive the Government Finance Officers Association of the United States and Canada (GFOA) Certificate of Achievement for Excellence in Financial Reporting award for its comprehensive annual financial report for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for the certificate.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated service of the Gunnison County Finance Department. In addition, as a staff we are grateful for the assistance we receive from our independent auditors, McMahan and Associates, L.L.C.

In closing, we wish to acknowledge the leadership of the Board of County Commissioners, County Manager, and the cooperation of each of the County's elected officials and departments as we work together to conduct the County's financial operations. The Board supports prudent fiscal management and stewardship in a responsible and progressive manner, and the strong financial condition of Gunnison County can be attributed to its positive leadership.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "D. Green", is written over a faint, light blue circular watermark or seal.

Chief Financial Officer



INTERNATIONAL CITY/COUNTY
MANAGEMENT ASSOCIATION

This
Certificate of Excellence

is presented to

Gunnison County, Colorado

for exceeding the standards established by the International City/County Management Association in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.

Presented in conjunction with the
106th ICMA Annual Conference

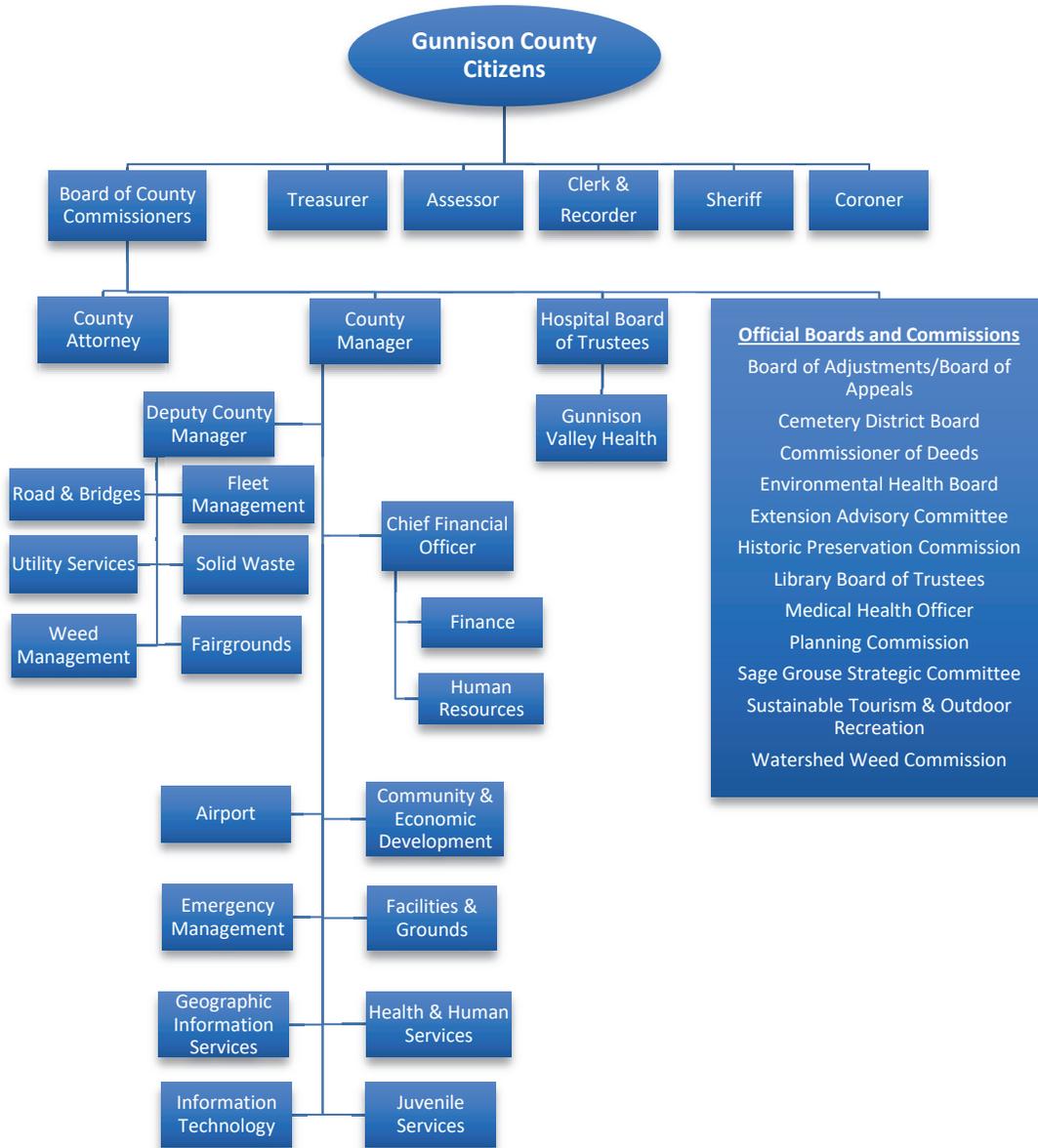
September 24, 2020

A handwritten signature in black ink, appearing to read 'Marc A. Ott'.

Marc A. Ott
ICMA Executive Director

A handwritten signature in black ink, appearing to read 'Jane S. Brautigam'.

Jane Brautigam
ICMA President



Administration

- County Manager Program
- Finance Program
- Human Resources Program

Airport

- Airport Administration Program
- Airport Construction Program
- Airport Operations Program

Assessor's Office

- Assessor's Office Program

Clerk & Recorder's Office

- County Clerk's Office Program
- Public Trust and Legacy Program
- Licensing and Registration Program

Commissioners' Office

- Commissioners Program

Community & Economic Development

- Land Use Review Program
- Smart Growth Professional Services Program
- Wildlife Conservation Program

Coroner's Office

- Coroner Program

County Attorney's Office

- County Attorney Program

Emergency Management

- Emergency Management Program

Facilities & Grounds

- Facilities & Grounds Program

Geographic Information Services

- Geographic Information Services Program

Health & Human Services

- Community Leadership Program
- Program Coordination Program
- Child and Family Services Program
- Economic Security Program
- Senior Health and Resources Program
- Child Support Program

Information Technology

- IT Resource Program

Juvenile Services

- Juvenile Services Program

Public Works

- Fairgrounds Management Program
- Fleet Management Program
- Operational Support Program
- Roads and Bridges Program
- Solid Waste Management Program
- Utility Services Program
- Weed Management Program

Sheriff's Office

- Alternative Services Program
- Detention Services Program
- Sheriff's Office Program

Treasurer's Office

- Public Trustee Program
- Treasurer's Office Program



Elected Officials with Term Expirations

Board of County Commissioners

- District 1, Elizabeth Smith - 2025
- District 2, Jonathan Houck - 2023
- District 3, Roland Mason - 2025

Treasurer

- Debbie Dunbar - 2023

Assessor

- Kristy McFarland - 2023

Clerk & Recorder

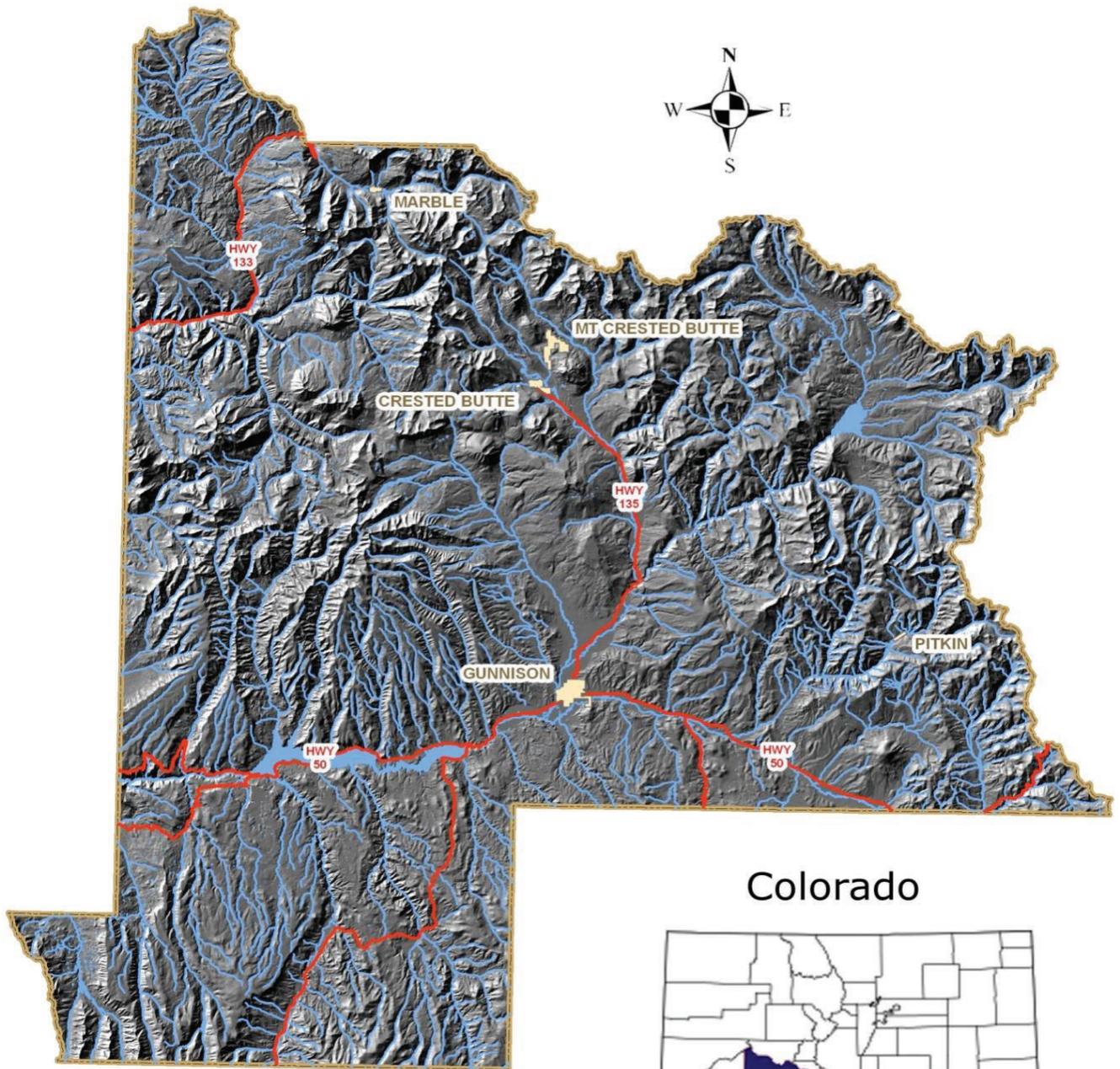
- Kathy Simillion - 2023

Sheriff

- John Gallowich - 2023

Coroner

- Michael Barnes - 2023



Colorado

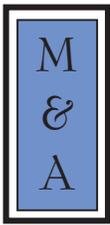


FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT





MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT

**To the Board of County Commissioners
Gunnison County, Colorado**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado (the "County"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County'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 an opinion on these financial statements based on our audit. We did not audit the financial statements of the Gunnison Valley Hospital and Health Care Center, the discretely presented component unit of Gunnison County, which represents 100 percent of the assets, net position, and revenues of the aggregate discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Gunnison Valley Hospital and Health Care Center, is based on the report of the other auditors. 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 from material misstatement.

An audit includes 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 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 County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 financial statement presentation.

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

Member: American Institute of Certified Public Accountants

PAUL J. BACKES, CPA, CGMA
MICHAEL N. JENKINS, CA, CPA, CGMA
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**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado**

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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado as of December 31, 2020, 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 described in note III.G to the financial statements, the County determined that certain capital assets were not recorded in prior years. The County also determined that certain capital asset related debt was not recorded in prior years. These changes resulted in restatements of prior period fund balances and net position. Our opinions are not modified with respect to this matter.

Other Matters

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

The budgetary comparison information in section E is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements taken as a whole. The introductory section, combining fund financial statements, individual fund budgetary information, the Schedule of Passenger Facility Charges Collected and Expended, the Local Highway Finance Report, and the statistical section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the County's financial statements. The combining fund financial statements, the individual fund budgetary information, and the Local Highway Finance Report 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado

Other Matters (continued)

Additionally, the Schedule of Passenger Facility Charges Collected and Expended in section F, and the Schedule of Expenditures of Federal Awards are presented for the purpose of additional analysis, as required by the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration, 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* (the "Uniform Guidance"), and are not a required part of the County's financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Passenger Facility Charges Collected and Expended and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with 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 the 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 County's internal control over financial reporting and compliance.

McMahan and Associates, L.L.C.

McMahan and Associates, L.L.C.
June 23, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS
(MD&A)**



Management's Discussion and Analysis

As management of the Gunnison County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020.

Financial Highlights

- The assets of the County's governmental activities exceeded its liabilities at the close of the most recent fiscal year by over \$52.01 million (net position). Of this amount, \$14.02 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. This is a decrease of \$209,095 in unrestricted net position. The decrease is mainly due to correction of prior year activity with the recognition of long-term debt and the removal of capital assets that are actually held for resale.
- The assets of the County's business-type activities exceeded its liabilities at the close of the most recent fiscal year by over \$41.92 million (net position). Of this amount, over \$4.50 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Overall proprietary funds experienced an increase of \$160,917 mainly due to transfer of funds from the Airport Capital fund.
- The General Fund assets exceeded its liabilities by over \$8.64 million (fund balance). Of this amount, \$4.61 million (unassigned fund balance) may be used to meet the General Fund's ongoing obligations. This is a decrease from last year's unassigned fund balance of \$186,094. The fund balance increased by \$2.43 million but the unassigned fund balance decreased due to the recognition of the contingency funds assigned for emergency purposes, thereby decreasing the unassigned portion.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The County has three component units: 1) The Gunnison Valley Hospital and Health Care Center (Discretely presented component unit), 2) the Gunnison County Housing Authority (Blended component unit), and 3) the Gunnison River Valley Local Marketing District (Blended component unit). The latter two entities are treated as a blended component unit, meaning they are treated as funds of the County, because their Boards are the same as the Board of County Commissioners. The Hospital is treated as a discretely presented component unit. Refer to the Hospital's separately issued financial statements.

Government-Wide Financial Statements

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

The Statement of Net Position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference 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 County is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the 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).

Both of the government-wide financial statements distinguish functions of the County 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 County include general government, judicial, public safety, health and welfare, auxiliary services,

Overview of the Financial Statements (continued)

Government-Wide Financial Statements (continued)

culture and recreation, and public works. The business-type activities of the County include those relating to the airport, water systems, sewer systems, sanitation (landfill), and housing operations.

The government-wide financial statements can be found on pages C1 and C2 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, 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 County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The County's major governmental funds include the General Fund, Road and Bridge Fund, Human Services Fund, Sales Tax Capital Improvement Fund, Airport Construction, and Capital Expenditures Fund. The County also reports a number of non-major governmental funds.

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. The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County adopts an annual appropriated budget for all its Funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.

The basic major governmental fund financial statements can be found on pages C3 through C6.

Proprietary Funds

The County maintains proprietary funds commonly known as enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its airport, water, sewer, sanitation, and housing authority operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the business-type services provided by the County, each of which is considered to be a major fund of the County.

The basic proprietary fund financial statements can be found on pages C7 through C9 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 those funds are not available to support the County's own programs. The fiduciary funds used by the County account for the County Treasurer and the Public Trustee, both of which collect and hold assets on behalf of other individuals and governments.

The basic fiduciary fund financial statements can be found on pages C10 and C11 of this report.

Overview of the Financial Statements (continued)

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 can be found in Section D 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 result of activities comparing the budget versus actual.

The combining statements referred to earlier in connection with nonmajor governmental funds and later the internal service and fiduciary funds are presented immediately following the required supplementary information.

Due to the importance of the airport to the health of the county and for transparency purposes, included after the combining statements is a schedule of passenger facility charges collected and expended as reported to the Federal Aviation Administration and the annual Colorado Local Highway Finance Report.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by over \$93.93 million at the close of the fiscal year.

Government-wide Financial Analysis

The County's condensed Statement of Net Position along with last fiscal year's numbers is presented for comparison in the table is located on the following page.

The excess of liabilities/deferred inflows of resources over assets/deferred outflows of resources reported on the government-wide Statement of Net Position of \$93.93 million at December 31, 2020 results from several factors.

By far the largest portion of the County's net position (\$63.54 million) reflects its Net Invested in Capital Assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, (\$11.88 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$18.52 million) may be used to meet the government's ongoing obligations to citizens and creditors.

Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

At the end of the 2020 fiscal year, the County is able to report positive balances in all three categories of net position, first for the government as a whole, and then as separate governmental and business-type activities.

Table 1	Gunnison County's Net Position					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Assets						
Current and other assets	\$ 49,744,686	\$ 39,553,885	\$ 8,008,044	\$ 6,183,966	\$ 57,752,730	\$ 45,737,851
Capital assets, net	52,521,183	52,640,763	39,189,603	40,688,815	91,710,786	93,329,578
Total Assets	102,265,869	92,194,648	47,197,647	46,872,781	149,463,516	139,067,429
Deferred Outflow of Resources						
Deferred Outflow of Resources	1,135,417	-	-	-	1,135,417	-
Total Outflow of Resources	1,135,417	-	-	-	1,135,417	-
Total Assets & Deferred Outflow of Resources	103,401,286	92,194,648	47,197,647	46,872,781	150,598,933	139,067,429
Liabilities						
Other liabilities	7,185,552	7,379,423	497,917	214,483	7,683,469	7,593,906
Long-term liabilities	33,370,738	23,875,546	4,779,049	4,898,534	38,149,787	28,774,080
Total Liabilities	40,556,290	31,254,969	5,276,966	5,113,017	45,833,256	36,367,986
Deferred Inflow of Resources						
Deferred Inflow of Resources	10,832,630	8,718,218	-	-	10,832,630	8,718,218
Total Inflow of Resources	10,832,630	8,718,218	-	-	10,832,630	8,718,218
Total Liabilities & Deferred Inflow of Resources	51,388,920	39,973,187	5,276,966	5,113,017	56,665,886	45,086,204
Net Position						
Net investment in capital assets	27,755,118	30,002,151	35,784,593	37,340,428	63,539,711	67,342,579
Restricted	10,242,165	9,156,295	606,209	240,896	11,878,039	9,397,191
Unrestricted	14,015,083	13,063,015	4,501,216	4,178,440	18,515,297	17,241,455
Total Net Position	\$ 52,012,366	\$ 52,221,461	\$ 41,920,681	\$ 41,759,764	\$ 93,933,047	\$ 93,981,225

Overview of the Financial Statements (continued)

Government-wide Financial Analysis

The County's condensed Changes in Net Position along with last fiscal year's numbers are presented for comparison in the following table below.

Governmental activities increased \$1,945,362 and the business-type activities increased \$355,920. Key elements of this increase were as follows:

- Net position as a result of governmental activities increased mainly due to debt service cost savings from refunding of 2010 and 2013 debt obligations..
- Net position as a result of business-type activities increased mainly due to grants that the airport fund received for operations and the upgrade of its terminal.

Table 2	Gunnison County's Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for services	\$ 11,396,208	\$ 3,420,315	\$ 3,770,474	\$ 4,455,713	\$ 15,166,682	\$ 7,876,028
Grants and contributions	8,282,219	13,760,030	2,148,731	1,149,738	10,430,950	14,909,768
General Revenues:						
Sales taxes	557,532	3,013,608	-	-	557,532	3,013,608
Property taxes	12,969,287	9,468,860	-	-	12,969,287	9,468,860
Other taxes	3,140,086	2,977,611	-	-	3,140,086	2,977,611
Interest and other revenue	459,967	595,767	125,291	160,548	585,258	756,315
Total Revenues	36,805,299	33,236,191	6,044,496	5,765,999	42,849,795	39,002,190
Expenses:						
General government	12,294,916	9,074,591	-	-	12,294,916	9,074,591
Judicial	425,685	379,279	-	-	425,685	379,279
Public safety	5,472,529	3,886,014	-	-	5,472,529	3,886,014
Health and welfare	7,884,139	6,559,012	-	-	7,884,139	6,559,012
Auxiliary services	267,144	300,650	-	-	267,144	300,650
Culture and recreation	961,312	612,710	-	-	961,312	612,710
Public works	6,339,861	7,441,484	-	-	6,339,861	7,441,484
Interest on long-term debt	1,188,060	1,267,693	-	-	1,188,060	1,267,693
Airport operations	-	-	3,467,059	3,521,263	3,467,059	3,521,263
Sewer	-	-	816,632	808,377	816,632	808,377
Water	-	-	438,081	569,563	438,081	569,563
Landfill	-	-	957,003	997,906	957,003	997,906
Housing: Assisted Living	-	-	38,063	-	38,063	-
Housing: Mountain View	-	-	238,944	272,148	238,944	272,148
Total Expenses	34,833,646	29,521,433	5,955,782	6,169,257	40,789,428	35,690,690
Excess of revenues over expenses	1,971,653	3,714,758	88,714	(403,258)	2,060,367	3,311,500
Transfers	(267,206)	244,611	267,206	(244,611)	-	-
Gain on disposals	240,915	-	-	-	240,915	-
Extraordinary items	-	-	-	-	-	-
Change in Net Position	1,945,362	3,959,369	355,920	(647,869)	2,301,282	3,311,500
Net Position - Beginning	52,221,461	48,262,092	41,759,764	42,407,633	93,981,225	90,669,725
Prior period adjustment	(2,154,457)	-	(195,003)	-	(2,349,460)	-
Net Position - Ending	<u>\$ 52,012,366</u>	<u>\$ 52,221,461</u>	<u>\$ 41,920,681</u>	<u>\$ 41,759,764</u>	<u>\$ 93,933,047</u>	<u>\$ 93,981,225</u>

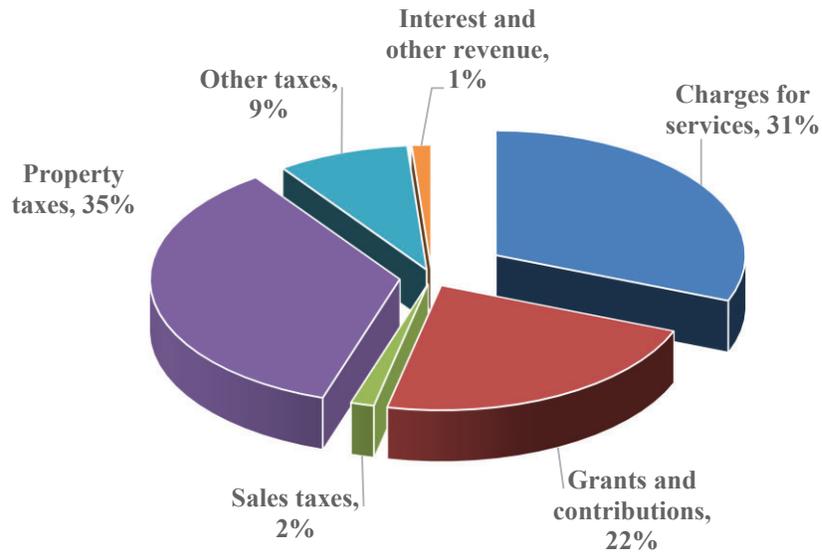
Overview of the Financial Statements (continued)

Government-wide Financial Analysis (continued)

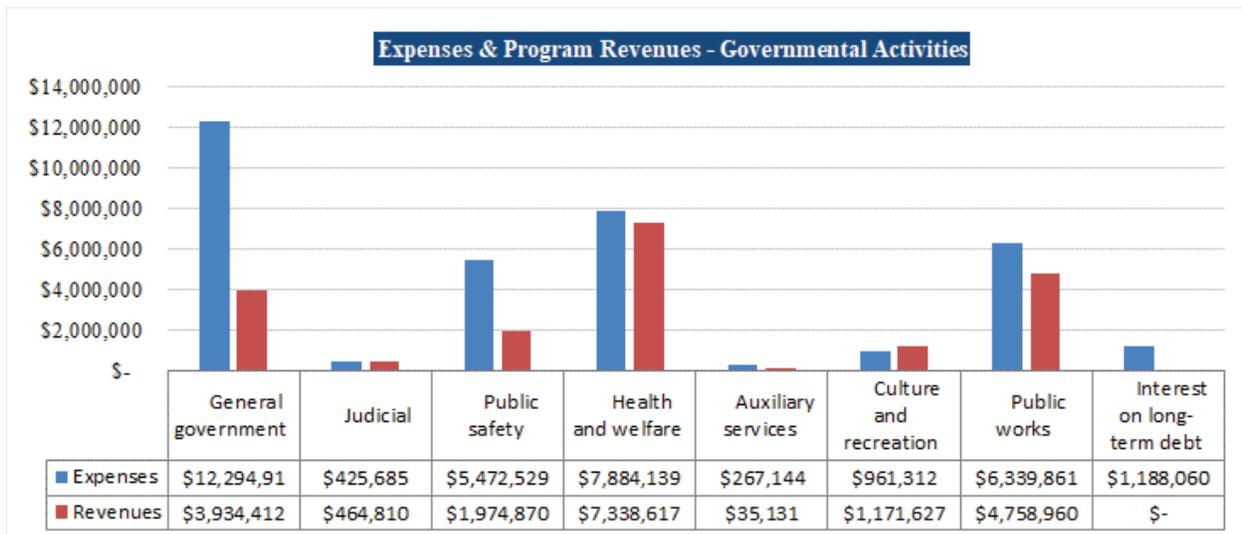
Governmental Activities

The County's governmental activities' revenues source distribution is presented below.

Revenues by Source - Governmental Activities



The County's governmental activities' program expenses and program revenues are presented below.

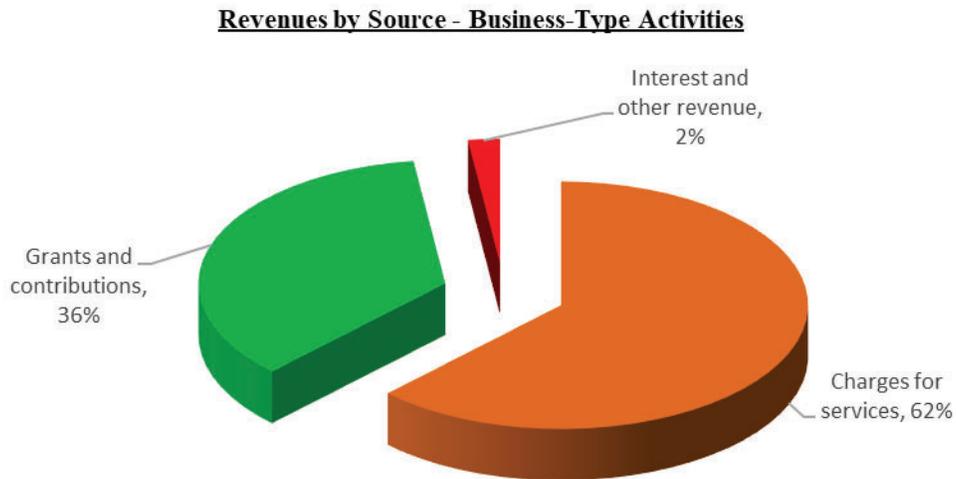


Overview of the Financial Statements (continued)

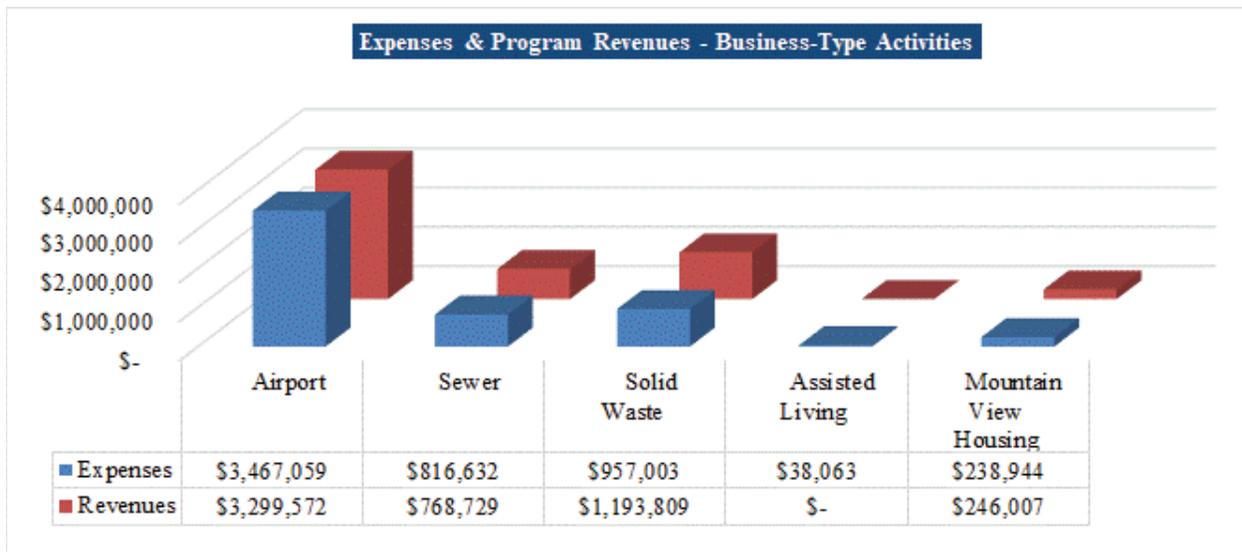
Government-wide Financial Analysis (continued)

Business-Type Activities

The County's Business-type activities' revenues source distribution is presented below.



The County's business-type activities' program expenses and program revenues are presented below.



Overview of the Financial Statements (continued)

Financial Analysis of the County's Funds (continued)

General Fund

The General Fund is the chief operating fund of the County. The General Fund assets exceeded its liabilities by over \$8.64 million (fund balance). Of this amount, \$4.61 million (unassigned fund balance) may be used to meet the General Fund’s ongoing obligations. This is a decrease from last year’s unassigned fund balance of \$186,094. The fund balance increased by \$2.43 million but the unassigned fund balance decreased due to the recognition of the contingency funds assigned for emergency purposes, thereby decreasing the unassigned portion.

Proprietary Funds: The County’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The County’s proprietary funds increased net position by \$355,920.

General Fund Budgetary Highlights

The General Fund budget was amended during the year by \$2,090,332. Actual expenditures were \$3,815,527 less than the amended budget. Some of the key changes this fiscal year for this increase were:

- An increase to emergency management activity of over \$2.18 million in order to support COVID operations for the community’s health.

Capital Asset and Debt Administration

Capital Assets

The County’s capitalization policy pertains to assets with a purchase value of \$4,000 or greater. Assets of lesser value are treated as operational expenditures.

**Gunnison County's Capital Assets
(Net of Depreciation)**

Table 3	Governmental		Business-Type		Total	
	Activities		Activities			
	2020	2019	2020	2019	2020	2019
Construction-in-progress	\$ 1,473,279	\$ 323,272	\$ 1,695,271	\$ 517,452	\$ 3,168,550	\$ 840,724
Land	3,754,744	3,692,289	11,332,117	11,332,117	15,086,861	15,024,406
Buildings	36,399,578	37,459,534	4,240,109	4,511,627	40,639,687	41,971,161
Improvements other than building	585,174	623,434	15,538,867	17,361,133	16,124,041	17,984,567
Infrastructure	5,227,247	5,963,356	4,708,712	5,053,392	9,935,959	11,016,748
Machinery & Equipment	5,081,161	3,613,078	1,674,527	1,913,094	6,755,688	5,526,172
	<u>\$ 52,521,183</u>	<u>\$ 51,674,963</u>	<u>\$ 39,189,603</u>	<u>\$ 40,688,815</u>	<u>\$ 91,710,786</u>	<u>\$ 92,363,778</u>

The County’s capital assets for its governmental and business-type activities amounts to \$91.71 million. This investment in capital assets includes land, buildings and system improvements, and machinery and equipment net of depreciation. The total decrease in the County’s net investment in capital assets for the current fiscal year was \$652,992 or -0.7%, due to the amount of depreciation that was recognized in 2020.

The main Governmental Activities asset additions in 2020 included ongoing energy performance upgrades (\$950,395), library construction (\$227,809), park projects (\$231,197), and solar projects (\$1,688,189). The main Business-Type asset additions in 2020 relate to airport terminal expansion projects (\$1,177,819

Additional information as well as a detailed classification of the County’s net capital assets can be found in the Notes to the Financial Statement in Section D of this report.

Capital Asset and Debt Administration (continued)

Debt Administration

At the end of the current fiscal year, the County had total contractually obligated long-term debt of \$33.86 million, an increase of \$6.63 million, or 24.3%.

Long-term debt for the Governmental activities increased by \$6.59 million, or 27.6%. This increase was due to the new capital lease debt for land purchase (\$1.36 mil), energy efficiency project (\$1.18 mil), and equipment (\$150,223), along with the refinancing of two previous Certificates of Participation (2010A \$11.35 mil & 2013 \$9 mil), and the funding of a capital project (Library building \$6.34 mil).

Long-term debt for the Business-Type activities increased by \$39,546, or 1.2%. This increase was mainly due to a new capital lease for equipment (\$195,004).

The details of the change in debt from last fiscal year are as indicated:

Gunnison County's Long-Term Debt (not including accrued nor unamortized activity)			
Table 4	2020	2019	Change
Governmental			
Certificates of Participation	\$ 26,615,000	\$ 22,400,000	\$ 4,215,000
Capital Lease	3,838,280	1,466,709	2,371,571
	<u>30,453,280</u>	<u>23,866,709</u>	<u>6,586,571</u>
Business-Type			
Revenue Bonds	2,476,040	2,537,506	(61,466)
Capital Lease	928,936	827,924	101,012
	<u>3,404,976</u>	<u>3,365,430</u>	<u>39,546</u>
	<u>\$ 33,858,256</u>	<u>\$ 27,232,139</u>	<u>\$ 6,626,117</u>

Additional information as well as a detailed classification of the County’s total long-term liabilities can be found in the Notes to the Financial Statements in section D of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

- Due to the current pandemic covid-19, the County was expecting a major revenue impact in reference to sales tax, and local marketing district tax (hotel/motel tax) revenues, in 2020 the reduced revenues never occurred, instead they increased. 2021 is experiencing the same effect, positive growth in these tax revenues.
 - Sales tax for 2020 increased by 14.63%, in the first 3 months of 2021 this revenue increased by 31.01% over the same time in 2020
 - Local marketing district tax for 2020 increased by 11.38%, in the first 3 months of 2021 this revenue increased by 64.94% over the same time in 2020
- The County’s General Fund balance at the end of fiscal year 2020 totaled \$8,639,786. The 2021 budget anticipates decreasing this balance by \$1,316,346.

Request for Information

This financial report is designed to provide a general overview of the County’s finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Gunnison County, County Chief Financial Officer, 200 E. Virginia Avenue, Gunnison, CO 81230.

BASIC FINANCIAL STATEMENTS



**Gunnison County
Statement of Net Position
December 31, 2020**

	Primary Government			Discrete Component Unit
	Governmental Activities	Business-type Activities	Total	Hospital
<u>ASSETS</u>				
Current assets:				
Cash and investments	\$ 24,050,355	\$ 4,502,357	\$ 28,552,712	\$ 26,320,704
Accounts receivables (net of allowance for uncollectible)	11,115,438	443,287	11,558,725	8,008,800
Prepaid expenses	411,234	23,057	434,291	1,698,138
Internal balances	(27,036)	27,036	-	-
Inventory	721,698	7,181	728,879	2,069,874
Inventories and assets held for sale	2,181,316	-	2,181,316	-
Restricted assets:				
Cash and investments	8,858,966	2,746,921	11,605,887	43,400,734
Intergovernmental receivable	2,432,715	258,205	2,690,920	-
Total current assets	<u>49,744,686</u>	<u>8,008,044</u>	<u>57,752,730</u>	<u>81,498,250</u>
Capital assets:				
Construction-in-progress (non-depreciable)	1,473,279	1,695,271	3,168,550	244,611
Land (non-depreciable)	3,754,744	11,332,117	15,086,861	3,270,072
Buildings (net of acc. depreciation)	36,399,578	4,240,109	40,639,687	35,603,060
Improvements other than building (net of acc. depreciation)	585,174	15,538,867	16,124,041	-
Infrastructure (net of acc. depreciation)	5,227,247	4,708,712	9,935,959	-
Machinery & Equipment (net of acc. depreciation)	5,081,161	1,674,527	6,755,688	3,316,580
Total capital assets	<u>52,521,183</u>	<u>39,189,603</u>	<u>91,710,786</u>	<u>42,434,323</u>
Total noncurrent assets	<u>52,521,183</u>	<u>39,189,603</u>	<u>91,710,786</u>	<u>42,434,323</u>
Total assets	<u>102,265,869</u>	<u>47,197,647</u>	<u>149,463,516</u>	<u>123,932,573</u>
<u>DEFERRED OUTFLOW OF RESOURCES</u>				
Deferred refunding charge	1,135,417	-	1,135,417	-
Total deferred outflows of resources	<u>1,135,417</u>	<u>-</u>	<u>1,135,417</u>	<u>-</u>
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable and other current liabilities	2,512,283	254,285	2,766,568	7,288,415
Deposits	1,415,973	-	1,415,973	-
Accrued interest	149,936	77,656	227,592	-
Unearned grant revenue	1,216,342	-	1,216,342	-
Current portion of debt	1,891,018	165,976	2,056,994	5,876,475
Total current liabilities	<u>7,185,552</u>	<u>497,917</u>	<u>7,683,469</u>	<u>13,164,890</u>
Non-current liabilities:				
Accrued compensated absences	992,322	101,876	1,094,198	-
Leases/loans	3,548,808	900,026	4,448,834	-
Bonds	-	2,406,893	2,406,893	21,905,000
Certificates of participation	28,829,608	-	28,829,608	-
Landfill closure and post closure costs	-	1,370,254	1,370,254	-
Total non-current liabilities	<u>33,370,738</u>	<u>4,779,049</u>	<u>38,149,787</u>	<u>21,905,000</u>
Total liabilities	<u>40,556,290</u>	<u>5,276,966</u>	<u>45,833,256</u>	<u>35,069,890</u>
<u>DEFERRED INFLOW OF RESOURCES</u>				
Deferred grant revenue	129,658	-	129,658	8,296,553
Unavailable property tax revenue	10,702,972	-	10,702,972	-
Total deferred inflows of resources	<u>10,832,630</u>	<u>-</u>	<u>10,832,630</u>	<u>8,296,553</u>
<u>NET POSITION</u>				
Net invested in capital assets	27,755,118	35,784,593	63,539,711	19,444,323
Restricted for:				
Emergencies	1,051,000	-	1,051,000	-
Debt service	2,759	274,186	276,945	2,753,699
Capital Projects	3,738,439	754,477	4,492,916	-
Other purposes	5,449,969	606,209	6,056,178	1,909,877
Unrestricted	14,015,081	4,501,216	18,516,297	56,458,231
Total net position	<u>\$ 52,012,366</u>	<u>\$ 41,920,681</u>	<u>\$ 93,933,047</u>	<u>\$ 80,566,130</u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Discrete Component Unit	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Hospital	Total
					Governmental Activities	Business-type Activities	Total		
Primary Government:									
Governmental Activities:									
General government	\$ 12,294,916	\$ 3,388,149	\$ 246,860	\$ 299,403	\$ (8,360,504)		\$ (8,360,504)	\$ -	\$ (8,360,504)
Judicial	425,685	464,810	-	-	39,125		39,125	-	39,125
Public safety	5,472,529	1,789,969	184,901	-	(3,497,659)		(3,497,659)	-	(3,497,659)
Health and welfare	7,884,139	990,967	1,236,834	5,110,816	(545,522)		(545,522)	-	(545,522)
Auxiliary services	267,144	35,131	-	-	(232,013)		(232,013)	-	(232,013)
Culture and recreation	961,312	29,009	62,618	1,080,000	210,315		210,315	-	210,315
Public works	6,339,861	4,698,173	60,787	-	(1,580,901)		(1,580,901)	-	(1,580,901)
Interest on long-term debt	1,188,060	-	-	-	(1,188,060)		(1,188,060)	-	(1,188,060)
Total governmental activities	<u>34,833,646</u>	<u>11,396,208</u>	<u>1,792,000</u>	<u>6,490,219</u>	<u>(15,155,219)</u>		<u>(15,155,219)</u>	<u>-</u>	<u>(15,155,219)</u>
Business-type Activities:									
Airport	3,467,059	1,169,411	1,142,560	987,601		(167,487)	(167,487)		(167,487)
Sewer	816,632	768,729	-	-		(47,903)	(47,903)		(47,903)
Water	438,081	392,518	18,570	-		(26,993)	(26,993)		(26,993)
Solid Waste	957,003	1,193,809	-	-		236,806	236,806		236,806
Assisted Living	38,063	-	-	-		(38,063)	(38,063)		(38,063)
Mountain View Housing	238,944	246,007	-	-		7,063	7,063		7,063
Total Business-type Activities	<u>5,955,782</u>	<u>3,770,474</u>	<u>1,161,130</u>	<u>987,601</u>		<u>(36,577)</u>	<u>(36,577)</u>		<u>(36,577)</u>
Total Primary Government	<u>40,789,428</u>	<u>15,166,682</u>	<u>2,953,130</u>	<u>7,477,820</u>	<u>(15,155,219)</u>	<u>(36,577)</u>	<u>(15,191,796)</u>		<u>(15,191,796)</u>
Component Unit:									
Hospital	\$ <u>61,405,101</u>	\$ <u>61,855,777</u>	\$ <u>4,878,265</u>	\$ <u>-</u>				\$ <u>5,328,941</u>	\$ <u>5,328,941</u>
General revenues and transfers									
Taxes:									
Property taxes					\$ 10,089,827	\$ -	\$ 10,089,827	\$ 803,289	\$ 10,893,116
Specific ownership taxes					701,940	-	701,940	-	701,940
Sales taxes					3,436,992	-	3,436,992	-	3,436,992
Marketing and promotion taxes					2,403,889	-	2,403,889	-	2,403,889
Other taxes					34,257	-	34,257	-	34,257
Investment earnings					459,967	125,291	585,258	856,522	1,441,780
Transfers					(267,206)	267,206	-	-	-
Gain (loss) on asset disposals					240,915	-	240,915	5,323	246,238
Total General Revenues and Transfers					<u>17,100,581</u>	<u>392,497</u>	<u>17,493,078</u>	<u>1,665,134</u>	<u>19,158,212</u>
Change in Net Position					<u>1,945,362</u>	<u>355,920</u>	<u>2,301,282</u>	<u>6,994,075</u>	<u>9,295,357</u>
Net Position - Beginning of Year					52,221,461	41,759,764	93,981,225	73,572,055	167,553,280
Prior Period Adjustment/Restatement					(2,154,457)	(195,003)	(2,349,460)	-	(2,349,460)
Net Position - End of Year					<u>\$ 52,012,366</u>	<u>\$ 41,920,681</u>	<u>\$ 93,933,047</u>	<u>\$ 80,566,130</u>	<u>\$ 174,499,177</u>

The notes to the financial statements are an integral part of this statement

**Gunnison County, Colorado
Governmental Funds
Balance Sheet
December 31, 2020**

	<u>General</u>	<u>Road and Bridge</u>	<u>Human Services</u>	<u>Sales Tax Capital Improvement</u>	<u>Capital Expenditures</u>	<u>Non-major Governmental</u>	<u>Total Governmental</u>
<u>ASSETS & DEFERRED OUTFLOWS OF RESOURCES</u>							
Cash and investments	\$ 11,029,161	\$ 2,908,154	\$ 392,649	\$ 1,794,476	\$ 731,051	\$ 2,739,585	\$ 19,595,076
Accounts receivable (net of allowance for uncollectible accounts where applicable):							
Property Tax	10,344,639	-	358,333	-	-	-	10,702,972
Other	75,000	4,918	-	-	-	240,875	320,793
Prepaid expenses	331,811	-	-	-	-	41,752	373,563
Due from other funds, net	312,111	294	-	-	36,457	119,172	468,034
Inventories and assets held for sale	-	-	-	-	-	2,181,316	2,181,316
Restricted assets:							
Cash and investments	133,383	-	-	-	8,706,407	19,176	8,858,966
Intergovernmental receivable	559,148	205,143	198,312	764,884	124,658	580,570	2,432,715
Total assets	<u>22,785,253</u>	<u>3,118,509</u>	<u>949,294</u>	<u>2,559,360</u>	<u>9,598,573</u>	<u>5,922,446</u>	<u>44,933,435</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>							
Liabilities:							
Accounts payable	1,507,897	5,750	102	258,635	119,365	41,570	1,933,319
Accrued liabilities	180,050	51,021	3,852	-	-	16,591	251,514
Deposits	1,189,419	217,524	-	-	-	9,030	1,415,973
Unearned grant revenue	699,730	-	252,725	-	-	263,887	1,216,342
Due to other funds, net	223,732	210,070	48,695	113,158	92,273	78,176	766,104
Total liabilities	<u>3,800,828</u>	<u>484,365</u>	<u>305,374</u>	<u>371,793</u>	<u>211,638</u>	<u>409,254</u>	<u>5,583,252</u>
Deferred Inflow of Resources:							
Deferred grant revenue	-	-	-	-	129,658	-	129,658
Deferred property tax	10,344,639	-	358,333	-	-	-	10,702,972
Total deferred inflow of resources	<u>10,344,639</u>	<u>-</u>	<u>358,333</u>	<u>-</u>	<u>129,658</u>	<u>-</u>	<u>10,832,630</u>
Non-spendable:							
Prepays	331,811	-	-	-	-	41,752	373,563
Spendable:							
Restricted							
TABOR	1,051,000	-	-	-	-	-	1,051,000
Capital outlay	-	-	-	2,187,567	9,257,277	-	11,444,844
Debt service	-	-	-	-	-	2,759	2,759
Community health	-	-	285,587	-	-	22,568	308,155
Tourism	-	-	-	-	-	1,460,135	1,460,135
Conservation	-	-	-	-	-	1,047,535	1,047,535
Roads & bridges	-	2,634,144	-	-	-	-	2,634,144
Committed							
External service	133,289	-	-	-	-	-	133,289
Risk management	-	-	-	-	-	212,924	212,924
Sage grouse & mosquito management	-	-	-	-	-	172,593	172,593
Housing	-	-	-	-	-	2,552,926	2,552,926
Assigned							
Contingency	2,510,200	-	-	-	-	-	2,510,200
Unassigned	4,613,486	-	-	-	-	-	4,613,486
Total fund balances	<u>8,639,786</u>	<u>2,634,144</u>	<u>285,587</u>	<u>2,187,567</u>	<u>9,257,277</u>	<u>5,513,192</u>	<u>28,517,553</u>
Total liabilities, deferred inflow of resources & fund balances	\$ <u>22,785,253</u>	\$ <u>3,118,509</u>	\$ <u>949,294</u>	\$ <u>2,559,360</u>	\$ <u>9,598,573</u>	\$ <u>5,922,446</u>	\$ <u>44,933,435</u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020

Amounts reported for governmental activities in the Statement of Net Position are different because:

(1) Total fund balances - governmental funds balance sheet \$ 28,517,553

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. However, in the Statement of Net Position, the cost of those assets are capitalized and expensed over their estimated lives through annual depreciation expense.

Capital assets, not depreciated	5,146,159	
Capital assets (net of acc. depreciation)	<u>38,904,920</u>	44,051,079

(2) Internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the fixed assets and long-term liabilities which are included in this reconciliation.

ISF I - Fleet Management	10,645,577	
ISF II - Information Technology	862,174	
ISF III - Health Insurance	<u>1,930,059</u>	13,437,810

(3) Long-term liabilities, including leases payable, bonds payable, compensated absences, and interest payable are not due and payable in the current period and, therefore, are not reported in the funds. The following liabilities are reported in the government-wide Statement of Net Position.

Accrued compensated absences		
Current	(607,159)	
Long-term	(910,739)	
Certificates of Participation		
Current	(940,000)	
Long-term	(28,829,608)	
Leases		
Current	(285,368)	
Long-term	(3,406,683)	
Unamortized loss - Deferred Outflow	<u>1,135,417</u>	(33,844,140)

(4) Interest expense in the statement of activities differs from the amount reported in governmental funds due to accrued interest calculated for bonds and notes payable.

Certificates of Participation	(98,283)	
Leases	<u>(51,653)</u>	<u>(149,936)</u>

Net Position of Governmental Activities - statement of net position \$ 52,012,366

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2020

	General	Road and Bridge	Human Services	Sales Tax Capital Improvement	Capital Expenditures	Non-major Governmental	Total Governmental
REVENUES							
Taxes:							
Property	\$ 9,687,834	\$ -	\$ 334,821	\$ -	\$ -	\$ 67,172	\$ 10,089,827
Sales	-	-	-	2,879,460	-	557,532	3,436,992
Other	499,462	235,343	1,139	-	-	2,404,142	3,140,086
Licenses and permits	659,121	-	-	-	-	-	659,121
Intergovernmental	3,460,614	4,472,694	5,108,994	-	299,403	1,326,954	14,668,659
Charges for services	2,016,767	112,146	-	5,019	-	240,478	2,374,410
Investment income	287,734	60,077	6,979	27,238	27,673	50,266	459,967
Contributions	261,463	-	1,822	-	1,080,000	142,796	1,486,081
Miscellaneous	235,159	58,901	12,442	8,646	-	175,008	490,156
	<u>17,108,154</u>	<u>4,939,161</u>	<u>5,466,197</u>	<u>2,920,363</u>	<u>1,407,076</u>	<u>4,964,348</u>	<u>36,805,299</u>
EXPENDITURES							
General government	8,072,785	-	-	106,179	2,349,443	2,407,285	12,935,692
Judicial	425,685	-	-	-	-	-	425,685
Public safety	5,122,245	-	-	-	-	-	5,122,245
Health and welfare	811,876	-	5,242,444	-	-	1,803,306	7,857,626
Auxiliary services	264,496	-	-	-	-	-	264,496
Culture and recreation	324,374	-	-	-	343,186	761,023	1,428,583
Public works	242,194	5,252,048	-	-	-	-	5,494,242
Debt service:							
Principal	17,332	126	-	282,943	1,391,007	365,965	2,057,373
Interest	281	3	-	83,382	-	1,215,606	1,299,272
Issuance costs	-	-	-	-	410,332	-	410,332
	<u>15,281,268</u>	<u>5,252,177</u>	<u>5,242,444</u>	<u>472,504</u>	<u>4,493,968</u>	<u>6,553,185</u>	<u>37,295,546</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>1,826,886</u>	<u>(313,016)</u>	<u>223,753</u>	<u>2,447,859</u>	<u>(3,086,892)</u>	<u>(1,588,837)</u>	<u>(490,247)</u>
OTHER FINANCING SOURCES/(USES)							
Transfers in	839,968	83,676	-	-	26,540	1,472,504	2,422,688
Transfers (out)	(235,384)	(208,304)	(139,558)	(1,465,575)	-	(562,601)	(2,611,422)
Sale of inventory/assets held for sale	-	-	-	-	-	240,915	240,915
Debt issuance and refunding issuances	-	-	-	-	27,864,311	-	27,864,311
Bond premium (discount)	-	-	-	-	3,332,609	-	3,332,609
Deposit with refunding agent	-	-	-	-	(22,115,000)	-	(22,115,000)
	<u>604,584</u>	<u>(124,628)</u>	<u>(139,558)</u>	<u>(1,465,575)</u>	<u>9,108,460</u>	<u>1,150,818</u>	<u>9,134,101</u>
Net Change in Fund Balances	2,431,470	(437,644)	84,195	982,284	6,021,568	(438,019)	8,643,854
Fund Balances - Beginning of Year	6,208,316	3,071,788	201,392	1,205,283	3,235,709	5,632,245	19,554,733
Prior period adjustment	-	-	-	-	-	318,966	318,966
Fund Balances - End of Year	<u>\$ 8,639,786</u>	<u>\$ 2,634,144</u>	<u>\$ 285,587</u>	<u>\$ 2,187,567</u>	<u>\$ 9,257,277</u>	<u>\$ 5,513,192</u>	<u>\$ 28,517,553</u>

The notes to the financial statements area an integral part of this statement

Gunnison County
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2020

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

Net changes in fund balances - total governmental funds	\$	8,643,854
<p>(1) Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period for all governmental activities excluding internal service funds which is shown separately below:</p>		
Capital outlay, net of adjustments	3,570,694	
Depreciation expense, net of adjustments	<u>(2,517,957)</u>	
		1,052,737
<p>(2) The internal service funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individuals funds. The net revenue of these funds is reported with governmental activities in the Statement of Activities.</p>		
ISF I - Fleet Management	100,215	
ISF II - Information Technology	(56,184)	
ISF III - Health Insurance	<u>(529,293)</u>	
		(485,262)
<p>(3) Repayment of bond principal is reported as an expenditure in governmental funds. For the County as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities. The County's debt was reduced due to principal payments made to bondholders and the amortization of debt premium and gain or loss on refunding, which results in an increase to interest expenses. Also, any new debt issuances are recorded as other financial sources but not counted as revenue in governmental activity. This is the result of debt activity.</p>		
Capital lease	(1,179,311)	
New Certificates of Participation	(26,685,000)	
Premium	(3,332,609)	
Book Value Gain/(Loss) on refunding	-	
Principal payment:		
Lease	311,366	
Certificate of participation	1,746,007	
Defeasance of debt, net of unamortized item	<u>22,115,000</u>	
		(7,024,547)
<p>(4) Compensated absences 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. This represents the change in compensated balances during the past year for governmental funds.</p>		
Liability at December 31, 2020	1,517,898	
Liability at December 31, 2019	<u>1,338,150</u>	
		(179,748)
<p>(5) Capitalization of bond premiums and gain/loss on refunding is recognized as a liability in Statement of Net Position but is recognized over time in the Statement of Activities:</p>		
Amortization expense		88,264
<p>(6) Interest expense in the statement of activities differs from the amount reported in governmental funds due to accrued interest calculated for debt payable.</p>		
Current year accrual	(149,936)	
Prior year accrual	<u>-</u>	
		<u>(149,936)</u>
Change in Net Position of Governmental Activities	\$	<u><u>1,945,362</u></u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Proprietary Funds
Statement of Net Position
December 31, 2020

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Airport Operations	Gunnison County Sewer	Gunnison County Water	Solid Waste	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View	Totals	
<u>ASSETS</u>								
Current Assets:								
Cash and investments	\$ 2,162,746	\$ 1,531,700	\$ 645,281	\$ 78,868	\$ 3,051	\$ 80,711	\$ 4,502,357	\$ 4,455,279
Accounts receivables (net of allowance for uncollectible)	74,853	56,328	27,148	284,958	-	-	443,287	91,673
Prepaid expenses	18,855	105	-	650	-	3,447	23,057	37,671
Due from other funds	153	-	29,065	77,495	3,041	-	109,754	271,034
Inventory, at cost	-	-	-	7,181	-	-	7,181	721,698
Restricted assets:								
Cash and investments	754,477	96,136	78,496	1,736,828	-	80,984	2,746,921	-
Intergovernmental receivable	239,635	-	18,570	-	-	-	258,205	-
Total current assets	<u>3,250,719</u>	<u>1,684,269</u>	<u>798,560</u>	<u>2,185,980</u>	<u>6,092</u>	<u>165,142</u>	<u>8,090,762</u>	<u>5,577,355</u>
Capital assets:								
Construction-in-progress (non-depreciable)	1,695,271	-	-	-	-	-	1,695,271	-
Land (non-depreciable)	10,700,983	16,910	7,654	-	515,000	91,570	11,332,117	81,863
Buildings (net of acc. depreciation)	3,046,884	-	136,561	60,667	789,804	206,193	4,240,109	5,523,273
Improvements other than building (net of acc. depreciation)	15,292,083	-	-	246,784	-	-	15,538,867	-
Infrastructure (net of acc. depreciation)	-	2,685,340	2,023,372	-	-	-	4,708,712	-
Machinery & Equipment (net of acc. depreciation)	1,426,678	43,813	57,397	146,639	-	-	1,674,527	2,864,968
Total capital assets	<u>32,161,899</u>	<u>2,746,063</u>	<u>2,224,984</u>	<u>454,090</u>	<u>1,304,804</u>	<u>297,763</u>	<u>39,189,603</u>	<u>8,470,104</u>
Total non-current assets	<u>32,161,899</u>	<u>2,746,063</u>	<u>2,224,984</u>	<u>454,090</u>	<u>1,304,804</u>	<u>297,763</u>	<u>39,189,603</u>	<u>8,470,104</u>
Total assets	<u>35,412,618</u>	<u>4,430,332</u>	<u>3,023,544</u>	<u>2,640,070</u>	<u>1,310,896</u>	<u>462,905</u>	<u>47,280,365</u>	<u>14,047,459</u>
<u>LIABILITIES</u>								
Current liabilities payable:								
Accounts payable	95,172	74,512	21,565	13,972	-	-	205,221	142,417
Accrued liabilities	7,424	12,898	5,932	14,731	-	85,735	126,720	185,033
Due to other funds	29,982	14,463	1,166	26,720	-	10,387	82,718	-
Debt obligations, due within one year	52,730	28,433	31,678	34,948	-	18,187	165,976	58,491
Total current liabilities	<u>185,308</u>	<u>130,306</u>	<u>60,341</u>	<u>90,371</u>	<u>-</u>	<u>114,309</u>	<u>580,635</u>	<u>385,941</u>
Non-current liabilities:								
Accrued compensated absences	79,095	-	4,528	18,253	-	-	101,876	81,583
Capital leases/loans	-	-	12,055	150,227	-	737,744	900,026	142,125
Revenues bonds	-	1,417,802	989,091	-	-	-	2,406,893	-
Landfill closure and post closure costs	-	-	-	1,370,254	-	-	1,370,254	-
Total non-current liabilities	<u>79,095</u>	<u>1,417,802</u>	<u>1,005,674</u>	<u>1,538,734</u>	<u>-</u>	<u>737,744</u>	<u>4,779,049</u>	<u>223,708</u>
Total liabilities	<u>264,403</u>	<u>1,548,108</u>	<u>1,066,015</u>	<u>1,629,105</u>	<u>-</u>	<u>852,053</u>	<u>5,359,684</u>	<u>609,649</u>
<u>NET POSITION</u>								
Net investment in capital assets	32,161,898	1,299,829	1,195,198	281,083	1,304,804	(458,219)	35,784,593	8,323,875
Restricted for:								
Debt service	-	96,136	97,066	-	-	80,984	274,186	-
Capital projects	754,477	-	-	-	-	-	754,477	-
Airport	239,635	-	-	-	-	-	239,635	-
Landfill closure/post-closure	-	-	-	366,574	-	-	366,574	-
Unrestricted	<u>1,992,205</u>	<u>1,486,259</u>	<u>665,265</u>	<u>363,308</u>	<u>6,092</u>	<u>(11,913)</u>	<u>4,501,216</u>	<u>5,113,935</u>
Total Net Position	<u>\$ 35,148,215</u>	<u>\$ 2,882,224</u>	<u>\$ 1,957,529</u>	<u>\$ 1,010,965</u>	<u>\$ 1,310,896</u>	<u>\$ (389,148)</u>	<u>\$ 41,920,681</u>	<u>\$ 13,437,810</u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2020

	Business-type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Airport Operations	Gunnison County Sewer	Gunnison County Water	Solid Waste Operations	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View		
Operating revenues:								
Rent, net	\$ 337,575	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,575	\$ -
Charges and fees	535,273	766,152	389,371	1,159,941	-	243,790	3,094,527	5,695,586
Other	296,563	2,577	3,147	33,868	-	2,217	338,372	40,624
Total operating revenues	<u>1,169,411</u>	<u>768,729</u>	<u>392,518</u>	<u>1,193,809</u>	<u>-</u>	<u>246,007</u>	<u>3,770,474</u>	<u>5,736,210</u>
Operating expenses:								
Personnel services	832,102	51,932	159,892	504,562	-	-	1,548,488	1,149,392
Supplies and Materials	81,574	4,579	15,899	41,679	-	550	144,281	838,497
Contractual Services	325,369	443,827	109,412	353,976	-	156,656	1,389,240	3,567,501
Depreciation	2,223,933	236,980	130,022	46,088	38,063	55,930	2,731,016	724,908
Total operating expenses	<u>3,462,978</u>	<u>737,318</u>	<u>415,225</u>	<u>946,305</u>	<u>38,063</u>	<u>213,136</u>	<u>5,813,025</u>	<u>6,280,298</u>
Operating income (loss)	<u>(2,293,567)</u>	<u>31,411</u>	<u>(22,707)</u>	<u>247,504</u>	<u>(38,063)</u>	<u>32,871</u>	<u>(2,042,551)</u>	<u>(544,088)</u>
Non-operating revenues (expenses):								
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	75,349
Grant revenue	2,130,161	-	18,570	-	-	-	2,148,731	-
Investment revenue	45,583	30,405	13,655	34,640	-	1,008	125,291	83,340
Interest expense	(4,081)	(79,314)	(22,856)	(10,698)	-	(25,808)	(142,757)	(21,391)
Total non-operating revenues/(expenses)	<u>2,171,663</u>	<u>(48,909)</u>	<u>9,369</u>	<u>23,942</u>	<u>-</u>	<u>(24,800)</u>	<u>2,131,265</u>	<u>137,298</u>
Income/(loss) before transfers	<u>(121,904)</u>	<u>(17,498)</u>	<u>(13,338)</u>	<u>271,446</u>	<u>(38,063)</u>	<u>8,071</u>	<u>88,714</u>	<u>(406,790)</u>
Transfers In	416,536	-	29,181	25,450	-	-	471,167	144,500
Transfers (Out)	(71,172)	(44,877)	(14,520)	(73,392)	-	-	(203,961)	(222,972)
Change in net position	<u>223,460</u>	<u>(62,375)</u>	<u>1,323</u>	<u>223,504</u>	<u>(38,063)</u>	<u>8,071</u>	<u>355,920</u>	<u>(485,262)</u>
Total net position - beginning of year	34,924,755	2,944,599	1,956,206	982,464	1,348,959	(397,219)	41,759,764	14,073,295
Prior period adjustment/restatement	-	-	-	(195,003)	-	-	(195,003)	(150,223)
Total net position - end of year	<u>\$ 35,148,215</u>	<u>\$ 2,882,224</u>	<u>\$ 1,957,529</u>	<u>\$ 1,010,965</u>	<u>\$ 1,310,896</u>	<u>\$ (389,148)</u>	<u>\$ 41,920,681</u>	<u>\$ 13,437,810</u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Proprietary Funds
Statement of Cash Flows
For the Year Ended December 31, 2020

Business-type Activities - Enterprise Funds								Governmental Activities - Internal Service Funds
Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Solid Waste Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View	Totals		
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers	\$ 817,619	\$ 758,121	\$ 396,102	\$ 1,014,690	\$ 3,041	\$ 244,818	\$ 3,234,391	\$ -
Receipts from interfund services	-	-	-	-	-	-	-	5,845,918
Payments to suppliers	(81,574)	(4,579)	(15,899)	(34,498)	-	(550)	(137,100)	(857,308)
Payments to employees	(817,289)	(51,256)	(154,606)	(498,519)	-	-	(1,521,671)	(1,117,090)
Payments for contractual services	(352,209)	(440,246)	(125,891)	(303,314)	-	(155,889)	(1,377,549)	(3,509,966)
Payments (to)/from others	296,563	2,577	3,147	33,868	-	2,217	338,372	40,624
Net cash flow (to)/from operating activities	<u>(136,890)</u>	<u>264,617</u>	<u>102,853</u>	<u>212,227</u>	<u>3,041</u>	<u>90,596</u>	<u>536,443</u>	<u>402,178</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Receipts from grants	902,925	-	-	-	-	-	902,925	61,215
Transfers in from other funds	414,781	88,853	29,181	25,450	-	5,379	563,644	144,500
Transfers (out) from other funds	<u>(71,172)</u>	<u>(44,877)</u>	<u>(118,834)</u>	<u>(133,642)</u>	<u>(3,041)</u>	<u>-</u>	<u>(371,566)</u>	<u>(305,889)</u>
Net cash provided/(used) by non-capital financing activities	<u>1,246,534</u>	<u>43,976</u>	<u>(89,653)</u>	<u>(108,192)</u>	<u>(3,041)</u>	<u>5,379</u>	<u>1,095,003</u>	<u>(100,174)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Acquisition and construction of capital assets	(1,186,239)	(6,128)	-	(39,437)	-	-	(1,231,804)	(518,547)
Receipts from grants	987,601	-	-	-	-	-	987,601	-
Principal paid on long-term debt	-	(33,596)	(27,870)	(21,998)	-	(71,994)	(155,458)	(3,994)
Interest paid on long-term debt	(4,081)	(76,861)	(20,957)	(10,698)	-	(28,306)	(140,903)	(21,391)
Proceeds from passenger facility charges	106,768	-	-	-	-	-	106,768	-
Other	37,870	7,141	30,058	(29,707)	-	8,602	53,965	-
Sale of fixed assets	-	-	-	-	-	-	-	75,349
Net cash provided/(used) by capital and related financing activities	<u>(58,080)</u>	<u>(109,444)</u>	<u>(18,769)</u>	<u>(101,840)</u>	<u>-</u>	<u>(91,698)</u>	<u>(379,830)</u>	<u>(468,583)</u>
CASH FLOWS FROM INVESTING ACTIVITIES								
Cash from investment income	45,583	30,405	13,655	34,640	-	1,008	125,291	83,340
Net cash provided/(used) by investing activities	<u>45,583</u>	<u>30,405</u>	<u>13,655</u>	<u>34,640</u>	<u>-</u>	<u>1,008</u>	<u>125,291</u>	<u>83,340</u>
Net increase/(decrease) in cash	1,097,146	229,554	8,086	36,835	-	5,286	1,376,907	(83,239)
Cash - beginning of year	1,820,077	1,398,282	715,691	1,778,861	3,051	156,409	5,872,371	4,538,518
Cash - end of year	<u>\$ 2,917,223</u>	<u>\$ 1,627,836</u>	<u>\$ 723,777</u>	<u>\$ 1,815,696</u>	<u>\$ 3,051</u>	<u>\$ 161,695</u>	<u>\$ 7,249,278</u>	<u>\$ 4,455,279</u>

The notes to the financial statements are an integral part of this statement

	Business-type Activities - Enterprise Funds						Totals	Governmental Activities - Internal Service Funds
	Airport Operations Fund	Gunnison County Sewer Fund	Gunnison County Water Fund	Solid Waste Fund	Gunnison County Housing Auth. Assisted Lvg.	Gunnison County Housing Auth. Mtn. View		
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:								
Operating income/(loss)	\$ (2,293,567)	\$ 31,411	\$ (22,707)	\$ 247,504	\$ (38,063)	\$ 32,871	\$ (2,042,551)	\$ (544,088)
Adjustments to reconcile operating income/(loss) to net cash provided (used) by operating activities:								
Depreciation and amortization	2,223,933	236,980	130,022	46,088	38,063	55,930	2,731,016	724,908
Changes in assets and liabilities:								
(Increase) Decrease in Accounts and Other Receivables, net	(55,229)	(8,031)	6,731	(145,251)	3,041	-	(198,739)	164,044
(Increase) Decrease in Inventories	-	-	-	7,181	-	-	7,181	(18,811)
(Increase) Decrease in Prepaid	2,293	105	-	-	-	(519)	1,879	(8,740)
Increase (Decrease) in Accounts Payable	(29,133)	3,476	(16,479)	7,673	-	1,286	(33,177)	52,563
Increase (Decrease) in Accrued Compensation	14,813	676	5,286	6,043	-	-	26,817	32,302
Increase (Decrease) in Other Liabilities	-	-	-	42,989	-	-	42,989	-
Net cash provided/(used) by operating activities	\$ <u>(136,890)</u>	\$ <u>264,617</u>	\$ <u>102,853</u>	\$ <u>212,227</u>	\$ <u>3,041</u>	\$ <u>90,596</u>	\$ <u>536,443</u>	\$ <u>402,178</u>

The notes to the financial statements area an integral part of this statement

Gunnison County, Colorado
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2020

		<u>Custodial Funds</u>
	<u>Assets</u>	
Cash and investments		\$ 5,009,402
Accounts receivable		16,345
Taxes receivable for other governments		<u>35,083,631</u>
Total Assets		<u><u>40,109,378</u></u>
	<u>Liabilities</u>	
Due to other governments		<u>4,265,517</u>
Total Liabilities		<u>4,265,517</u>
	<u>Deferred Inflow of Resources</u>	
Property tax revenue		<u>35,083,631</u>
Total Deferred Inflow of Resources		<u>35,083,631</u>
	<u>Net Position</u>	
Restricted for:		
Individuals, organizations, and other governments		<u>760,230</u>
Total Net Position		<u><u>\$ 760,230</u></u>

The notes to the financial statements are an integral part of this statement

Gunnison County, Colorado
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2020

		<u>Custodial Funds</u>
Additions		
Taxes collected for other governments	\$	37,198,784
Public trustee activity		1,037,132
Miscellaneous		<u>19,272,450</u>
Total Additions		<u>57,508,366</u>
Deductions		
Taxes disbursed		42,390,481
Public trustee disbursements		949,772
Funds held for others		51,804
Miscellaneous		<u>14,045,161</u>
Total Deductions		<u>57,437,218</u>
Net Increase (Decrease) in Fiduciary Net Position		71,148
Net Position - Beginning of the Year		<u>689,082</u>
Net Position - End of the Year	\$	<u><u>760,230</u></u>

The notes to the financial statements are an integral part of this statement

NOTES TO THE FINANCIAL STATEMENTS



Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020

I. Summary of Significant Accounting Policies

Gunnison County (the “County”) is a statutory county located in western Colorado. An elected Board of Commissioners is responsible for setting policy, appointing administrative personnel and the adoption of an annual budget in accordance with state statutes. The County’s operations include sheriff protection, health and human services, culture and recreation, road maintenance, an airport, water and sewer services, a housing administration, and a landfill.

The County’s financial statements are prepared in accordance with generally accepted accounting principles (“GAAP”). The Governmental Accounting Standards Board (“GASB”) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established by GAAP used by the County are discussed below.

A. Reporting Entity

The reporting entity consists of (a) the primary government; i.e., the County, and (b) organizations for which the County is financially accountable. The County is considered financially accountable for legally separate organizations if it is able to appoint a voting majority of an organization's governing body and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the County. Consideration is also given to other organizations which are fiscally dependent; i.e., unable to adopt a budget, levy taxes, or issue debt without approval by the County. Organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete are also included in the reporting entity.

The financial statements of component units have been included in the financial reporting entity either as blended or discretely presented component units.

1. Blended Component Units

The Gunnison County Housing Authority (the “Housing Authority”) - Gunnison Senior Housing Project, an entity legally separate from the County, is governed by the Gunnison County Board of County Commissioners. For financial reporting purposes, the Authority is reported as if it was part of the County's operations because its purpose is to finance and provide low income senior housing to the citizens of the County.

In 2003, the County’s electorate approved the creation of the Gunnison River Valley Local Marketing District (the “District”). The District was created for the organization, promotion, marketing, and management of public events; activities in support of business recruitment, management and development; and coordinating tourism promotion activities within the District’s boundaries. The County’s Board of County Commissioners sits as *ex officio* as the District’s Board. For financial reporting purposes, the District is reported as a blended component unit and resembles the reporting for other special revenue funds.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

A. Reporting Entity (continued)

2. Discretely Presented Component Unit (Component Unit)

The component unit columns in the combined financial statements include the financial data of the County's discretely presented component unit. This unit is reported in a separate column to emphasize that it is legally separate from the County.

The Gunnison Valley Hospital and Health Care Center - The Gunnison Valley Hospital and Health Care Center Board is appointed by the County, is fiscally dependent on the County because they cannot issue debt without the approval of the County, and its operational and capital budgets and its annual property tax mill levy are approved by the County. The completed financial statements of the Hospital and Health Care Center can be obtained directly from their administrative office at:

Administrative Office
Gunnison Valley Hospital
214 East Denver Avenue
Gunnison, CO 81230

3. Intergovernmental Agreements

The County has entered into various governmental agreements that do not meet the criteria for inclusion in these financial statements as component units or as joint ventures.

The County receives funding from local, state, and federal government sources and must comply with all requirements of these funding sources. However, the County is not included in any other governmental reporting entity.

B. Government-wide and Fund Financial Statements

The County's basic financial statements include both government-wide (financial activities of the overall County, except for fiduciary activities) and fund financial statements (reporting the County's individual funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or part by fees charged to external parties.

1. Government-wide Financial Statements

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

1. Government-wide Financial Statements (continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's non-fiduciary functions (e.g., public safety, culture and recreation, etc.) and business-type activities (e.g., water, sewer, solid waste, etc.). The functions are also supported by general government revenues (property and sales taxes, intergovernmental revenue, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The government-wide focus is on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

2. Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The fund focus is on current available resources and budget compliance.

The County reports the following major governmental funds:

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

The *Road and Bridge Fund* accounts for the County's share of state revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and also accounts for other revenues restricted for highway and road purposes.

The *Human Services Fund* administers the County's state and federal revenues that are restricted for the provision of social services to the residents of the County.

The *Sales Tax Capital Improvement Fund* accounts for the collection of sales tax restricted for capital expenditures.

The *Capital Expenditures Fund* accounts for the accumulation of resources for future capital expenditures.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Financial Statements (continued)

2. Fund Financial Statements (continued)

The County reports the following major proprietary funds:

The *Airport Operations Fund* accounts for the operations of the Gunnison County Airport.

The *Gunnison County Sewer Fund* is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the County.

The *Gunnison County Water Fund* is used to account for the operations of water system facilities operated by the County in unincorporated areas of the County.

The *Solid Waste Fund* accounts for the operations of the County's sanitation, landfill, and recycling program.

The *Gunnison County Housing Authority* is used to account for the activities of the Authority, a blended component unit of the County. Two funds are included which account for operations of an assisted living center and an elderly housing complex.

Additionally, the County reports the following fund types:

Internal services funds account for the rental of motor vehicles and heavy equipment, the usage of gravel and other construction materials, the rental of computer equipment, and to account for health insurance and unemployment claims. These services are provided to other County funds and departments on a cost reimbursement basis.

Fiduciary funds include custodial funds which are used to account for the collection and distribution of property and other taxes between the County's funds and other governments and agencies. Custodial funds are also used to account for the activities of the County Trustee and segregate these activities into a separate fund as required by State of Colorado statutes. No budgets are adopted for the County's custodial funds.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to whether financial statements measure changes in current resources only (current financial focus) or changes in both current and long-term resources (long-term economic focus). Basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements. Financial statement presentation refers to classification of revenues by source and expenses by function.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

1. Long-term Economic Focus and Accrual Basis

Both the governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary financial statements use the long-term economic focus and are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows. On the accrual basis, revenue from property taxes is recognized in the year for which taxes are levied. Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied.

2. Current Financial Focus and Modified Accrual Basis

The governmental fund financial statements use the current financial focus and are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. The County considered all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term liabilities and acquisitions under capital leases are reported as other financing sources.

3. Financial Statement Presentation

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.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise fund are charges to customers for sales. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenue and expense notes meeting this definition are reported as non-operating revenues and expenses.

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

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts

1. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 3 months of the acquisition date.

Restricted cash and cash equivalents represent amounts restricted by bond indentures and other binding commitments.

Investments are stated at fair value. The change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

The County follows Colorado statutes specifying specific investment instruments meeting defined rating criteria in which local governments may invest, which include:

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

2. Receivables

Receivables are reported net of an allowance for uncollectible accounts, whenever applicable.

3. Property Taxes

Property taxes are assessed in one year as a lien on the property, but not collected by the governmental unit until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded as a receivable and as deferred revenue on the fund financial statements.

4. Interfund Receivables and Payables

Balances at year-end between funds are reported as "due to / from other funds" in the fund financial statements. Any residual balances not eliminated between the governmental and business-type activities are reported as "internal balances" in the government-wide financial statements.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

5. Inventories

The inventories are recorded at cost and are accounted for by the consumption method.

6. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond December 31, 2020 are recorded as prepaid expenses.

7. Capital Assets

Capital assets, which include land, buildings, building improvements, equipment, and vehicles, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial cost of \$4,000 or more and an estimated useful life in excess of two years for all assets other than equipment. Such assets are recorded at historical cost. Donated capital assets are valued at acquisition value and not fair value.

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 fixed assets, as applicable.

Capital outlay for projects is capitalized as projects are constructed. Interest incurred during the construction phase is capitalized as part of the value of the assets constructed in the business-type activities.

Infrastructure, buildings, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Building	5 – 50 years
Infrastructure	10 – 25 years
Improvements	5 – 30 years
Machinery & Equipment	3 – 15 years

The book value of property and equipment transferred to the City of Gunnison for additional capacity at their wastewater treatment facility are being amortized on the straight-line method over a period of twenty-five (25) years. The term of the agreement is indefinite and does not include treatment costs.

8. Unavailable Property Taxes

Property taxes in the State of Colorado are assessed in one year as a lien on the property, but not collected by the governmental units until the subsequent year. In accordance with generally accepted accounting principles, the assessed but uncollected property taxes have been recorded in the accompanying financial statements as a receivable and as deferred inflow of resources. Unpaid property taxes are annually sold at auction, thereby eliminating the need for allowances for uncollectible tax receivables.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

9. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the governmental activities column in the government-wide financial statements. Vested or accumulated vacation leave of the proprietary fund type is recorded as an expense and liability of that fund as the benefits accrue to employees. In accordance with the provisions of GASB No. 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

10. Recognition of Grant Revenue

Where the expenditure of funds is the prime factor for determining eligibility for grant funds, revenue is recognized at the time the expenditure is incurred.

11. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. Governmental accounting standards establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, include Non-spendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance. For further details of the various fund balance classifications refer to Note IV.M.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

D. Financial Statement Accounts (continued)

11. Fund Equity (continued)

Net Position - Net position represent the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. This net position amount also is adjusted by any bond issuance deferred amounts. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

12. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualified for reporting under this category. This item is deferred charge on refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has items that qualifies for reporting in this category. Accordingly, unavailable property tax revenue and certain grant revenues are deferred and recognized as an inflow of resources in the period that the amounts become available and earned.

13. Interfund Transactions

Quasi-external (i.e., internal service fund) transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

I. Summary of Significant Accounting Policies (continued)

E. Significant Accounting Policies

1. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Legal Provisions and Authorization of Deposits

As previously noted, the County is governed by state statutes as to the type of institutions and investments with which it may deposit funds and transact business.

Cash and investments include amounts in demand deposits as well as investments. The funds of the County are invested by the County Treasurer. The County Treasurer accounts for the transactions of each individual fund of the County and maintains a separate ledger for each County fund and all other governments and agencies within the County for which the County Treasurer collects and disburses funds.

The cash and investments of the County's component units are invested by each entity within the guidelines set forth by their respective Boards of Trustees.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund Balance Sheet includes a reconciliation (Page C4) between *fund balance – total governmental funds* and *net position of governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. This represents the net equity of the internal service funds less the fixed assets.”

B. Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes a reconciliation (Page C6) between *Net Changes in Fund Balances* and *Changes in Net Position* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “Internal Service Funds are used by management to charge the costs of the motor pool, equipment costs and health insurance to individual funds. The revenues and expenditures of the internal service funds are included in the governmental activities in the Statement of Activities. This represents the net revenues and expenditures of the internal service funds less the depreciation on fixed assets.”

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

III. Stewardship, Compliance, and Accountability

A. Legal Compliance - Budgets

Property taxes become a lien on the property as of January 1 of the year assessed. Taxes levied in one year are collected in the succeeding year. Thus taxes certified in 2018 were collected in 2019 and taxes certified in 2019 will be collected in 2020. Taxes are due on January 1st in the year of collection; however, they may be paid in either one installment (no later than April 30th) or two equal installments (not later than February 28 and June 15th) without interest or penalty. Taxes which are not paid within the prescribed time bear interest at the rate of one percent (1%) per month until paid. Unpaid amounts and the accrued interest thereon become delinquent on June 15th. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations were necessary. Appropriations lapse at the end of each calendar year.

B. Budgetary Information

As required by Colorado statutes, the County follows these procedures in establishing the budgetary data reflected in the financial statements.

- (1) For the 2021 budget, prior to August 28, 2020, the County Assessor sent to the County Finance Director a certified assessed valuation of all taxable property within the County.
- (2) Based on this assessed valuation, the County Finance Director computed a rate of levy which when levied would raise the amounts, along with other revenues, necessary to fund the County operating requirements. The levy rate and proposed budget was submitted to the County Commissioners before December 22, 2020.
- (3) Notice was published within ten (10) days which contained: availability of proposed budget for public inspection, date and time of budget adoption meeting, and that any County taxpayer may file objection prior to adoption of the budget.
- (4) The final budget and appropriating resolution was adopted prior to December 31.
- (5) After adoption of the budget resolution, the County may make by resolution the following changes: (i) supplemental appropriations to the extent of revenues in excess of the estimated in the budget; (ii) emergency appropriations; and (iii) reduction of appropriations for which originally estimated revenues are insufficient. At any time during the year, the County may, by resolution, transfer part of all of any unexpended funds from one department or fund to another.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

III. Stewardship, Compliance, and Accountability (continued)

B. Budgetary Information (continued)

Supplemental appropriations for the County in 2020 resulted in the budget amendments as follows:

	Revenues		
	Original Budget	Budget Amendments	Final Budget
General Fund	\$ 15,964,048	\$ 2,054,931	\$ 18,018,979
Human Services	4,531,866	1,155,009	5,686,875
Capital Expenditures	18,200	1,480,802	1,499,002
Public Health	1,083,799	558,756	1,642,555
Airport Construction	952,179	1,054,110	2,006,289
Airport Operations	1,338,251	1,031,876	2,370,127
Solid Waste	1,160,570	27,000	1,187,570
	<u>\$ 25,048,913</u>	<u>\$ 7,362,484</u>	<u>\$ 32,411,397</u>

	Expenditures		
	Original Budget	Budget Amendments	Final Budget
General Fund	\$ 17,241,863	\$ 2,090,332	\$ 19,332,195
Human Services	4,540,769	1,116,912	5,657,681
Sales Tax Capital Improvement	2,580,607	82,107	2,662,714
Capital Expenditures	-	2,343,123	2,343,123
Public Health	1,071,791	567,689	1,639,480
Land Preservation	707,263	150,000	857,263
Airport Construction	936,892	1,230,000	2,166,892
Solid Waste	1,080,369	27,000	1,107,369
ISF-II	847,102	52,633	899,735
	<u>\$ 29,006,656</u>	<u>\$ 7,659,796</u>	<u>\$ 36,666,452</u>

C. Possible Violations of State Statutes - Budgets

The following funds had expenditures over budget; may be a violation of Colorado state statutes:

Fund	Final Budget	Actual	(Over) Budget	Reason
Capital Expenditure	\$ 2,343,123	\$ 26,608,966	\$ (24,265,843)	Defeased debt and accounted for payment of previous debt (not budgeted)
Housing Authority	256,922	309,766	(52,844)	Operational activities were over budgeted amount
Marketing District	2,321,089	2,332,224	(11,135)	State and local Treasurer fees were over budget
ISF III - Health Insurance	\$ 2,994,427	\$ 3,246,206	\$ (251,779)	Health insurance was over budget this year due to heavy use of medical care

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

III. Stewardship, Compliance, and Accountability (continued)

D. TABOR Amendment – Revenue and Spending Limitation Amendment (continued)

Except for refinancing bonded debt at a lower interest rate or adding new employees to existing pension plans, TABOR requires advance voter approval for the creation of any multiple fiscal year debt or other financial obligation unless adequate present cash reserves are pledged irrevocably and held for payments in all future fiscal years.

TABOR also requires local governments to establish emergency reserves to be used for declared emergencies only. Emergencies, as defined by TABOR, exclude economic conditions, revenue shortfalls, or salary or fringe benefit increases. These reserves are required to be 3% or more of fiscal year spending (excluding bonded debt service). The County has reserved year-end fund balance in the General Fund for emergencies as required under TABOR in the amount of \$1,051,000.

The initial base for local government spending and revenue limits is December 31, 1992. Future spending and revenue limits are determined based on the prior year's fiscal year spending adjusted for inflation in the prior calendar year plus annual local growth. Fiscal year spending is generally defined as expenditures and reserve increases with certain exceptions. Revenue, if any, in excess of the fiscal year spending limit must be refunded in the next fiscal year unless voters approve retention of such revenue.

On November 5, 1996, the County's electorate approved the following ballot question:

“May Gunnison County, without any increase in County rates and without exceeding the property tax revenue limit, keep and spend for County services and capital expenditures, in 1996 and each year thereafter, any excess revenues from grants, fees, interest, sales tax, and all other revenue sources without being limited by the restrictions of Article X, Section 20 of the Colorado Constitution (commonly known as Amendment 1 and/or the “Tabor Amendment”)”.

On November 7, 2000 the County's electorate approved the following ballot question:

“May Gunnison County be authorized to collect, keep, and expend all revenues it receives from its property tax levy in 2001 and each year thereafter as a revenue change pursuant to Article X, Section 20 of the Colorado Constitution provided that nothing in this question authorizes the County to increase its permanent rate of levy without prior voter approval”.

The County's management believes it is in compliance with the financial provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of its provisions, including the interpretation of how to calculate fiscal year spending limits, will require judicial interpretation.

E. Deficit Fund Balance and Net Position

There is one fund with a deficit fund balance: 1) Gunnison County Housing Authority Mountain View Fund had a deficit net position at December 31, 2020 of \$389,148.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

II. Stewardship, Compliance, and Accountability (continued)

F. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations. There were no violations needing to be address.

G. Prior Period Adjustments

Financial Statement Reports	Amount
Purpose of Prior Period Adjustment	
<u>Governmental Financial Statements</u>	
<u>Special Revenue Fund: Gunnison County Housing Authority Fund:</u>	
Update housing inventory held for sale, value needed to match cost	\$ 318,966
Total Governmental Funds Adjustment	318,966
<u>Enterprise Fund: Solid Waste Fund:</u>	
2018 Caterpillar Motor Grader loan balance, offset with liability	(195,004)
<u>Internal Service Fund: Fleet Fund:</u>	
2017 Caterpillar Motor Grader loan balance, offset with liability	(150,223)
Total Proprietary Funds Adjustment	(345,227)
<u>Exclusively For Government-Wide Financial Statements</u>	
<u>Governmental Funds</u>	
Removal of buildings from capital assets that are held for sale	(2,309,350)
Account for purchase of land in prior year (Whetstone)	947,352
Account for sustainability project not accounted for last year	396,194
Account for a capital lease used to purchase land (Whetstone)	(1,357,397)
	\$ (2,323,201)
Schedule of Passenger Facility	
Charges Collected and Expended	
To recognize balance in Federal Aviation Administration	\$ 628,776

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds

A. Deposits and Investments

The County's deposits are entirely covered by federal depository insurance ("FDIC") or by collateral held under Colorado's Public Deposit Protection Act ("PDPA"). The FDIC insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized as required by PDPA. The County had the following investments and maturities:

	<u>Carrying Amounts</u>	<u>Less than one year</u>	<u>One to five years</u>
<i>Deposits:</i>			
Cash on hand	\$ 14,326	\$ 17,773	\$ -
Checking	6,695,949	6,695,949	-
Savings	6,505,158	6,505,158	-
Certificates of deposit	16,777,213	2,941,994	13,835,219
Money market	1,014,485	1,014,485	-
<i>Investments:</i>			
Pools	2,401,875	2,401,875	-
Agencies	3,042,653	-	3,042,653
Deposits held by Trustee	8,716,342	8,716,342	-
Total	<u>\$ 45,168,001</u>	<u>\$ 28,293,576</u>	<u>\$ 16,877,872</u>

Reconciliation to Statement of Net Position:

Cash and cash equivalents - Unrestricted	\$ 28,552,712
Cash and cash equivalents - Restricted	11,605,887
Fiduciary Funds	<u>5,009,402</u>
Total	<u>\$ 45,168,001</u>

The Investment Pool represents investments in COLOTRUST and CSAFE which are 2a7-like pools. The fair value of the pool is determined by the pool's share price. The County has no regulatory oversight for the pool.

Interest Rate Risk. As a means of limiting its exposure to interest rate risk, the County diversifies its investments by security type and institution, and limits holdings in any one type of investment with any one issuer. The County coordinates its investment maturities to closely match cash flow needs and restricts the maximum investment term to less than five years from the purchase date. As a result of the limited length of maturities the County has limited its interest rate risk.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Credit Risk. State law and County policy limit investments to those authorized by State statutes including U.S. Agencies and 2a7-like pools. The County's general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Concentration of Credit Risk. The County diversifies its investments by security type and institution. Investments may only be made in those financial institutions which are insured or issued by the Federal Deposit Insurance Corporation, the Federal Home Mortgage Association, the Federal Savings and Loan Insurance Corporation, Congressionally authorized mortgage lenders and investments that are federally guaranteed. Financial institutions holding County funds must provide the County a copy of the certificate from the Banking Authority that states that the institution is an eligible public depository.

Restricted Cash and Investments. At December 31, 2020, the County had restricted the following cash and investments:

<u>County Purpose</u>	<u>Total</u>	<u>Fund</u>
CSU Extension	\$ 53,417	General
Clerk Tax Refund	25	General
Courthouse Renovation	69	General
Water Resource Protection	79,872	General
Capital Project Funding	8,706,407	Capital Expend.
Security Deposits	9,000	Housing
Certificates of Participation - Interest Subsidy	10,176	Debt Service
Airport Capital Project Funding	754,477	Airport Operations
2005 & 2006 N. Gunnison Revenue Bonds - Bond Reserve Funds	96,136	Sewer
2013 Antelope Hills - Bond Reserve Fund	78,496	Water
Landfill Closure and Post-closure	1,736,828	Solid Waste
Replacement Reserve	68,559	Mountain View
Security Deposits	12,425	Mountain View
	<u>\$ 11,605,887</u>	

Fair Value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

A. Deposits and Investments (continued)

Fair Value of Investments (continued)

At December 31, 2020, the County had the following recurring fair value measurements:

<u>Investment Type Measured at Fair Value</u>	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Debt Securities:				
U.S. Agencies	\$ 3,042,653	\$ 3,042,653	-	-
Total	<u>3,042,653</u>	<u>3,042,653</u>	<u>-</u>	<u>-</u>
<u>Investments Measured at Net Asset Value</u>	<u>Total</u>			
Investment Pools:				
Colotrust Plus	629,757			
Total	<u>629,757</u>			
<u>Investments Measured at Amortized Cost</u>	<u>Total</u>			
Investment Pools:				
C-Safe	1,772,118			
Total	<u>\$ 1,772,118</u>			

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

B. Component Unit - Deposits and Investments

At December 31, 2020, the Gunnison Valley Hospital and Gunnison Health Care Center's cash deposits had a bank balance of \$27,241,656.

Gunnison Valley Hospital and Gunnison Health Care Center's may legally invest in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. agencies and instrumentalities and in-bank repurchase agreements. It may also invest to a limited extent in corporate bonds and equity securities.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

B. Component Unit - Deposits and Investments (continued)

At December 31, 2020, the Gunnison Valley Hospital and Gunnison Health Care Center had the following investments and maturities:

	Carrying Amounts	Less than one year	1 - 5 years
<i>Deposits</i>	\$ 26,886,701	\$ 26,886,701	\$ -
<i>Investments:</i>			
Cash and cash equivalents	108,164	108,164	-
Money markets	19,566,143	19,566,143	-
Mutual funds	2,147,132	2,147,132	-
Certificates of deposit	80,336	80,336	-
Municipal bonds	10,829,136	2,648,808	8,180,328
Corporate bonds	3,980,892	1,920,358	2,060,534
Equities	350,391	350,391	-
Government fixed income	5,772,543	-	5,772,543
Total	<u>\$ 69,721,438</u>	<u>\$ 53,708,033</u>	<u>\$ 16,013,405</u>

Reconciliation to Statement of Net Position:

Cash and cash equivalents - Unrestricted	\$ 26,320,704
Cash and cash equivalents - Restricted	43,400,734
Total	<u>\$ 69,721,438</u>

At December 31, 2020, the Gunnison Valley Hospital and Gunnison Health Care Center had the following recurring fair value measurements:

Investments Measured at Fair Value	Total	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Mutual funds	\$ 2,147,132	\$ 2,147,132	\$ -	\$ -
Municipal bonds	10,829,136	-	10,829,136	-
Corporate bonds	3,980,892	-	3,980,892	-
Equities	350,391	350,391	-	-
Government fixed income	5,772,543	5,772,543	-	-
Total	<u>\$ 23,080,094</u>	<u>\$ 8,270,066</u>	<u>\$ 14,810,028</u>	<u>\$ -</u>

C. Component Unit - Receivables

The Gunnison Valley Hospital and Health Care Center grant credit without collateral to their patients and residents, most of who are area residents and are insured under third-party payor agreements. Patient and resident accounts receivable at December 31, 2020 consisted of the following:

Medicare	\$ 3,818,002
Medicaid	1,965,259
Other Third-Party Payors Patients	10,369,605
Patients	2,766,751
Total	<u>18,919,617</u>
Less: Allowance for Contractuals	(6,798,134)
Less: Allowance for Uncollectible Accounts	(4,112,683)
Total Patient and Resident Accounts Receivable, Net	<u>\$ 8,008,800</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

C. Receivables (continued)

Receivables for the year ended December 31, 2020 was as follows:

	<u>General</u>	<u>Road & Bridge</u>	<u>Human Services</u>	<u>Sales Tax Capital Improvement</u>
Receivables:				
Taxes	\$ 10,344,639	\$ -	\$ 358,333	\$ -
Accounts	-	2,113	-	-
Intergovernmental	559,148	205,143	198,312	764,884
Other	75,000	2,805	-	-
Total receivables	<u>10,978,787</u>	<u>210,061</u>	<u>556,645</u>	<u>764,884</u>
	<u>Capital Expenditures</u>	<u>Public Health</u>	<u>Land Preservation</u>	<u>Gun. County Housing Auth</u>
Receivables:				
Taxes	-	-	-	-
Accounts	-	-	-	240,875
Intergovernmental	124,658	102,095	92,922	1,322
Total receivables	<u>124,658</u>	<u>102,095</u>	<u>92,922</u>	<u>242,197</u>
	<u>Local Marketing</u>	<u>Total</u>		
Receivables:				
Taxes	-	10,702,972		
Accounts	-	242,988		
Intergovernmental	384,231	2,432,715		
Other	-	77,805		
Total receivables	<u>384,231</u>	<u>13,456,480</u>		
	<u>Airport Operations</u>	<u>Sewer</u>	<u>Water</u>	<u>Solid Waste</u>
Receivables:				
Accounts	56,297	52,336	-	284,958
Intergovernmental	239,635	-	18,570	-
Other	18,556	3,992	27,148	-
Total receivables	<u>314,488</u>	<u>56,328</u>	<u>45,718</u>	<u>284,958</u>
	<u>ISFI - Fleet</u>	<u>ISF II - IT</u>	<u>ISF III - Health Insurance</u>	<u>Total</u>
Receivables:				
Accounts	-	-	83,289	476,880
Intergovernmental	-	-	-	258,205
Other	6,309	2,075	-	58,080
Total receivables	<u>\$ 6,309</u>	<u>\$ 2,075</u>	<u>\$ 83,289</u>	<u>\$ 793,165</u>

Governmental funds report *unavailable property tax revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Deferred inflows of resources include property taxes levied in 2020 but not available until 2021. Governments also defer revenue recognition in connection with funds that have been received, but not yet earned.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

D. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,692,289	\$ 62,455	\$ -	\$ 3,754,744
Construction in Progress	323,272	1,473,279	323,272	1,473,279
Total capital assets, not being depreciated	<u>4,015,561</u>	<u>1,535,734</u>	<u>323,272</u>	<u>5,228,023</u>
<i>Capital asset, being depreciated:</i>				
Infrastructure	24,938,430	532,015	-	25,470,445
Improvements	1,592,175	47,338	-	1,639,513
Buildings	47,870,039	150,000	-	48,020,039
Equipment	15,896,400	2,147,269	197,269	17,846,400
Total capital assets, being depreciated	<u>90,297,044</u>	<u>2,876,622</u>	<u>197,269</u>	<u>92,976,397</u>
		-		
Less accumulated depreciation for:				
Infrastructure	(18,975,074)	(1,268,124)	-	(20,243,198)
Improvements	(968,741)	(85,598)	-	(1,054,339)
Buildings	(10,410,505)	(1,209,956)	-	(11,620,461)
Equipment	(12,283,322)	(679,186)	(197,269)	(12,765,239)
Total accumulated depreciation	<u>(42,637,642)</u>	<u>(3,242,864)</u>	<u>(197,269)</u>	<u>(45,683,237)</u>
Total capital assets, being depreciated, net	<u>47,659,402</u>	<u>(366,242)</u>	<u>-</u>	<u>47,293,160</u>
Governmental activities capital assets, net	<u>51,674,963</u>	<u>1,169,492</u>	<u>323,272</u>	<u>52,521,183</u>
Business-Type Activities:				
<i>Capital assets, not being depreciated:</i>				
Land	11,332,117	-	-	11,332,117
Construction in Progress	517,452	1,177,819	-	1,695,271
Total capital assets, not being depreciated	<u>11,849,569</u>	<u>1,177,819</u>	<u>-</u>	<u>13,027,388</u>
<i>Capital assets, being depreciated:</i>				
Improvements	37,950,053	-	-	37,950,053
Buildings	10,662,917	-	-	10,662,917
Utility treatment transmission system	16,829,933	-	-	16,829,933
Equipment	5,507,766	53,985	-	5,561,751
Total capital assets, being depreciated	<u>70,950,669</u>	<u>53,985</u>	<u>-</u>	<u>71,004,654</u>
Less accumulated depreciation for:				
Improvements	(20,588,920)	(1,822,266)	-	(22,411,186)
Buildings	(6,151,290)	(271,518)	-	(6,422,808)
Utility treatment transmission system	(11,776,541)	(344,680)	-	(12,121,221)
Equipment	(3,594,672)	(292,552)	-	(3,887,224)
Total accumulated depreciation	<u>(42,111,423)</u>	<u>(2,731,016)</u>	<u>-</u>	<u>(44,842,439)</u>
Total capital assets, being depreciated, net	<u>28,839,246</u>	<u>(2,677,031)</u>	<u>-</u>	<u>26,162,215</u>
Business-Type activities capital assets, net	<u>\$ 40,688,815</u>	<u>\$ (1,499,212)</u>	<u>\$ -</u>	<u>\$ 39,189,603</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

D. Capital Assets (continued)

The County had the following depreciation expense for the following functions:

Governmental Activities:

General government	\$ 1,417,868
Public safety	341,376
Health and welfare	133,513
Culture and recreation	81,983
Public works	1,268,124
Total Governmental Activities	\$ 3,242,864

Business-Type Activities:

Airport	\$ 2,223,934
Sewer	236,980
Water	130,022
Solid Waste	46,088
Housing	93,992
Total Business-Type Activities	\$ 2,731,016

E. Component Unit - Capital Assets

Capital assets consist of the following at December 31, 2020:

	Beginning Balance	Increases	Adjustments	Decreases	Ending Balance
Governmental Activities:					
<i>Capital assets, not being depreciated:</i>					
Land	\$ 3,270,072	\$ -	\$ -	\$ -	\$ 3,270,072
Construction in Progress	1,161,732	576,997	(1,494,118)	-	244,611
Total capital assets, not being depreciated	4,431,804	576,997	(1,494,118)	-	3,514,683
<i>Capital asset, being depreciated:</i>					
Buildings and improvements	46,606,736	849,725	1,546,565	-	49,003,026
Equipment	19,506,599	1,002,001	(52,447)	21,834	20,434,319
Total capital assets, being depreciated	66,113,335	1,851,726	1,494,118	21,834	69,437,345
Less accumulated depreciation for:					
Buildings and improvements	(10,738,618)	(2,661,348)	-	-	(13,399,966)
Equipment	(16,024,593)	(1,114,980)	-	(21,834)	(17,117,739)
Total accumulated depreciation	(26,763,211)	(3,776,328)	-	(21,834)	(30,517,705)
Total capital assets, being depreciated, net	39,350,124	(1,924,602)	1,494,118	-	38,919,640
Governmental activities capital assets, net	\$ 43,781,928	\$ (1,347,605)	\$ -	\$ -	\$ 42,434,323

Capital assets are depreciated on a straight-line basis over the estimated useful lives of each asset. Assets under capital lease obligations are depreciated over the shorter of the lease term or their respective estimated useful lives.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables

		TRANSFER FROM											
		Governmental Funds											
		General	Road & Bridge	Human Services	Sales Tax Capital Improvement	Conservation Trust	Public Health	Mosquito Control	Sage Grouse	Gunnison County Housing Auth.	Airport Construction	Local Marketing	Total Governmental
TRANSFER TO	General	\$ -	\$ 158,304	\$ 139,558	\$ 81,965	\$ 10,891	\$ 60,228	\$ 1,776	\$ 29,742	\$ 5,724	\$ -	\$ 37,704	\$ 525,892
	Road & Bridge	-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditures	-	-	-	26,540	-	-	-	-	-	-	-	26,540
	Public Health	163,419	-	-	-	-	-	-	-	-	-	-	163,419
	Mosquito Control	16,863	-	-	-	-	-	-	-	-	-	-	16,863
	Debt Service	10,602	50,000	-	1,231,620	-	-	-	-	-	-	-	1,292,222
	Total governmental	190,884	208,304	139,558	1,340,125	10,891	60,228	1,776	29,742	5,724	-	37,704	2,024,936
	Airport	-	-	-	-	-	-	-	-	-	416,536	-	416,536
	Water	-	-	-	-	-	-	-	-	-	-	-	-
	Solid Waste	-	-	-	25,450	-	-	-	-	-	-	-	25,450
	Total enterprise	-	-	-	25,450	-	-	-	-	-	416,536	-	441,986
	ISF I - Fleet	-	-	-	100,000	-	-	-	-	-	-	-	100,000
	ISF II - IT	44,500	-	-	-	-	-	-	-	-	-	-	44,500
	Total internal service	44,500	-	-	100,000	-	-	-	-	-	-	-	144,500
Total	<u>\$ 235,384</u>	<u>\$ 208,304</u>	<u>\$ 139,558</u>	<u>\$ 1,465,575</u>	<u>\$ 10,891</u>	<u>\$ 60,228</u>	<u>\$ 1,776</u>	<u>\$ 29,742</u>	<u>\$ 5,724</u>	<u>\$ 416,536</u>	<u>\$ 37,704</u>	<u>\$ 2,611,422</u>	

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables (continued)

		TRANSFER FROM									
		Enterprise Funds				Internal Service Funds					
		Airport	Sewer	Water	Solid Waste	Total Enterprise	ISF I Fleet	ISF II IT	ISF III Health Insurance	Total Internal Service	Grand Total
TRANSFER TO	General	\$ 71,172	\$ 11,328	\$ 9,228	\$ 39,072	\$ 130,800	\$ 56,064	\$ 77,388	\$ 49,824	\$ 183,276	\$ 839,968
	Road & Bridge	-	4,368	5,292	34,320	43,980	39,696	-	-	39,696	83,676
	Capital Expenditures	-	-	-	-	-	-	-	-	-	26,540
	Public Health	-	-	-	-	-	-	-	-	-	163,419
	Mosquito Control	-	-	-	-	-	-	-	-	-	16,863
	Debt Service	-	-	-	-	-	-	-	-	-	1,292,222
	Total governmental	71,172	15,696	14,520	73,392	174,780	95,760	77,388	49,824	222,972	2,422,688
	Airport	-	-	-	-	-	-	-	-	-	416,536
	Water	-	29,181	-	-	29,181	-	-	-	-	29,181
	Solid Waste	-	-	-	-	-	-	-	-	-	25,450
	Total enterprise	-	29,181	-	-	29,181	-	-	-	-	471,167
	ISF I - Fleet	-	-	-	-	-	-	-	-	-	100,000
	ISF II - IT	-	-	-	-	-	-	-	-	-	44,500
	Total internal service	-	-	-	-	-	-	-	-	-	144,500
Total	\$ 71,172	\$ 44,877	\$ 14,520	\$ 73,392	\$ 203,961	\$ 95,760	\$ 77,388	\$ 49,824	\$ 222,972	\$ 3,038,355	

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables (continued)

The reason for the transfers varies from operational, reimbursement, to debt service supplements. The following details state the exact purpose of the transfers.

Governmental Transactions – Transfers In/Out:

General Fund

The County uses a consultant to develop a cost allocation plan to allow reimbursement of general fund operational support activities. The majority of transfer are for this purpose. They are as follows:

- Transfers from: Road & Bridge, Human Services, Public Health, Mosquito Control, Housing Authority, Local Marketing, Airport, Sewer, Water, Solid Waste, ISF I, ISF II, and ISF III
- Transfer from Sales Tax Capital as a budgeted item to reimburse the purchase of capital items
- Transfer from Conservation Trust as a budgeted item to reimburse the purchase of authorized items
- Transfer from Sage Grouse as a budgeted item to reimburse the operations of authorized items
- Transfer to Public Health for budgeted funding to support operations
- Transfer to Mosquito Control for budgeted funding to support operations
- Transfer to Debt Service for budgeted funding to support debt service payments
- Transfer to ISF II for budgeted funding to support operations

Other Funds

- Road & Bridge transfer to Debt Service for budgeted funding to support debt service payments
- Sales Tax Capital transfer to Capital Expenditures for budgeted funding to pay for capital project
- Sales Tax Capital transfer to Debt Service for budgeted funding to support debt service payments
- Sales Tax Capital transfer to Solid Waste for budgeted funding to pay for capital asset purchase
- Sales Tax Capital transfer to ISF I for budgeted funding to pay for capital asset purchase
- Airport Construction transfer to Airport Operations is to transfer capital purchases

Proprietary Transactions – Transfers Out:

- Sewer transfer to Road & Bridge for budgeted funding to support operations
- Sewer transfer to Water for budgeted funding to support operations
- Water transfer to Road & Bridge for budgeted funding to support operations
- Solid Waste transfer to Road & Bridge for budgeted funding to support operations
- ISF I transfer to Road & Bridge for budgeted funding to support operations

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables (continued)

		DUE FROM										
		Governmental Funds										
		General	Road & Bridge	Human Services	Sales Tax Capital Improvement	Capital Expenditures	Conservation Trust	Public Health	Sage Grouse	Local Marketing	Debt Service	Total Governmental
DUE TO	General	\$ -	\$ 8,517	\$ 48,695	\$ 86,618	\$ 92,273	\$ 22,500	\$ -	\$ 7,104	\$ 7,283	\$ 30,938	\$ 303,928
	Road & Bridge	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditures	-	-	-	26,540	-	-	-	-	-	9,917	36,457
	Public Health	89,162	-	-	-	-	-	-	-	-	-	89,162
	Land Preservation	41	-	-	-	-	-	-	-	-	-	41
	Gunnison County Housing	19,582	-	-	-	-	-	-	-	-	-	19,582
	Total governmental	<u>108,785</u>	<u>8,517</u>	<u>48,695</u>	<u>113,158</u>	<u>92,273</u>	<u>22,500</u>	<u>-</u>	<u>7,104</u>	<u>7,283</u>	<u>40,855</u>	<u>449,170</u>
	Airport	-	-	-	-	-	-	-	-	-	-	-
	Water	-	-	-	-	-	-	-	-	-	-	-
	Solid Waste	77,293	-	-	-	-	-	-	-	-	-	77,293
	Assisted Living	3,041	-	-	-	-	-	-	-	-	-	3,041
	Total enterprise	<u>80,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,334</u>
	ISF I - Fleet	33,932	201,553	-	-	-	-	-	-	-	-	235,485
	ISF II - IT	681	-	-	-	-	-	434	-	-	-	1,115
	Total internal service	<u>34,613</u>	<u>201,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,600</u>
Total	<u>\$ 223,732</u>	<u>\$ 210,070</u>	<u>\$ 48,695</u>	<u>\$ 113,158</u>	<u>\$ 92,273</u>	<u>\$ 22,500</u>	<u>\$ 434</u>	<u>\$ 7,104</u>	<u>\$ 7,283</u>	<u>\$ 40,855</u>	<u>\$ 766,104</u>	

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables (continued)

		DUE FROM						
		Enterprise Funds						
		Airport	Sewer	Water	Solid Waste	Mountain View	Total Enterprise	Grand Total
DUE TO	General	\$ 1,102	\$ 6,696	\$ 385	\$ -	\$ -	\$ 8,183	\$ 312,111
	Road & Bridge	-	166	-	128	-	294	294
	Capital Expenditures	-	-	-	-	-	-	36,457
	Public Health	-	-	-	-	-	-	89,162
	Land Preservation	-	-	-	-	-	-	41
	Gunnison County Housing	-	-	-	-	10,387	10,387	29,969
	Total governmental	<u>1,102</u>	<u>6,862</u>	<u>385</u>	<u>128</u>	<u>10,387</u>	<u>18,864</u>	<u>468,034</u>
	Airport	-	-	-	153	-	153	153
	Water	-	7,314	-	21,751	-	29,065	29,065
	Solid Waste	-	202	-	-	-	202	77,495
	Assisted Living	-	-	-	-	-	-	3,041
	Total enterprise	<u>-</u>	<u>7,516</u>	<u>-</u>	<u>21,904</u>	<u>-</u>	<u>29,420</u>	<u>109,754</u>
	ISF I - Fleet	28,880	85	781	4,688	-	34,434	269,919
	ISF II - IT	-	-	-	-	-	-	1,115
	Total internal service	<u>28,880</u>	<u>85</u>	<u>781</u>	<u>4,688</u>	<u>-</u>	<u>34,434</u>	<u>271,034</u>
Total	<u>\$ 29,982</u>	<u>\$ 14,463</u>	<u>\$ 1,166</u>	<u>\$ 26,720</u>	<u>\$ 10,387</u>	<u>\$ 82,718</u>	<u>\$ 848,822</u>	

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

F. Interfund Balances, Transfers, Receivables, and Payables (continued)

The County reports interfund balances (receivables and payables) between many of its funds. The total of all balances agrees with the sum of interfund balances presented in the statements of net assets/balance sheets for governmental and enterprise funds. The interfund balances are operational and short-term in nature. The following details state the exact purpose of the interfund balances.

Governmental Transactions – Due to/from

General Fund

- Due from Road & Bridge for operational charges
- Due from Human Services operational funding while grant fund are received
- Due from Sales Tax Capital for reimbursement on the purchase of capital items
- Due from Capital Expenditures for reimbursement on the payment of capital project items
- Due from Conservation Trust for reimbursement on the purchase of eligible items
- Due from Sage Grouse for reimbursement on the purchase of eligible operations
- Due from Local Marketing for interfund transfer to pay for support activities
- Due from Debt Service to reimburse funds that were not needed for debt service payments
- Due to Public Health to advance funds for expenditures
- Due to Land Preservation to fund operational expense
- Due to Housing Authority to fund for capital housing project
- Due to Assisted Living to fund operational expense
- Due to Solid Waste to fund the use of landfill capacity
- Due to ISF I to fund the use of operational equipment
- Due to ISF II to fund the use of operational equipment

Other Funds

- Sales Tax Capital due to Capital Expenditures to fund a capital project
- Road & Bridge due to ISF I to fund the use of operational equipment
- Public Health due to ISF II to fund the use of operational equipment
- Debt Service due to Capital Expenditures to refund debt service expense

Proprietary Transactions – Due from

- Airport due from ISF I to reimburse excess charge of operational equipment
- Sewer due from Road & Bridge to correct Treasurer payment
- Sewer due from Water to pay for operational charge
- Sewer due from Solid Waste to pay for operational charge
- Sewer due from ISF I to pay for operational charge
- Water due from ISF I to pay for operational charge
- Solid Waste due from Road & Bridge to pay for operational charge
- Solid Waste due from Airport to pay for operational charge
- Solid Waste due from Water to pay for operational charge
- Solid Waste due from ISF I to pay for operational charge
- Mountain View due from Housing Authority to pay for operational charge

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

G. Operating Leases

The government is committed under various leases for buildings, office space and data processing equipment. These leases are considered, for accounting purposes, to be operating leases.

H. Long-term Liabilities – Governmental Activities

1. Pitchfork Property Loan

On December 28, 2001, the County signed an agreement with Colorado Housing Authority for the purchase of land to be resold to local families to provide affordable housing. The original agreement financed \$63,173, with repayment to occur by December 31, 2005. On December 1, 2005, there was a modification to this agreement which refinanced \$30,665. New terms require monthly payments of \$211, and provides for interest at 4.00%. The agreement maturity date is July 30, 2023. The Gunnison County Housing Authority Fund liquidates this long-term debt.

2. 2010 Taxable Certificates of Participation (Series B)

On September 2, 2010, the County issued \$17,270,000 in Certificates of Participation with interest ranging from 2.25% to 6.125%. The net proceeds of \$17,022,464 (after payment of \$247,536 in underwriting fees and other issuance costs) were deposited with a Trustee to provide for construction of a public safety center and public works facility. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on January 1st and July 1st from \$202,500 to \$487,500 until December 1, 2040.

These certificates are Qualified Build America Bonds, which indicates the certificates are not tax-exempt. Under the Build America Program, the County may apply for interest cost subsidies from the federal government. Such subsidies will be used by the County to pay debt service on these certificates. During the fiscal year ended December 31, 2019, the County recognized revenue of \$283,029 related to this subsidy.

These 2010B certificates were refinanced by the 2020A Certificates of Participation. The Debt Service Fund used to liquidate this long-term debt.

3. 2010 Energy Improvement Lease

On August 1, 2010, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County. The purchased assets included heating, lighting, and air-conditioning controls at a cost of \$1,168,919. The lease agreements provide for a reduction of payments if certain budgeted energy savings are not realized. A portion of the debt has been recorded on the Airport Operations Fund and the Housing Authority Fund with the remaining amount included in the Government-wide Statement of Net Position – Governmental Activities column. The lease purchase has a ten year term. Semi-annual payments are required on February 1 and August 1 of each year through August 1, 2020. This lease was fully paid in 2020. Many funds used to liquidate this long-term debt, the great majority came from the General Fund.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Governmental Activities (continued)

4. 2013 Certificates of Participation

On December 30, 2013, the County issued \$9,710,000 in Certificates of Participation with interest ranging from 2.00% to 5.25%. The net proceeds of \$9,999,100 (which include an original issue premium of \$289,100 and after payment of \$168,125 in underwriting fees and other issuance costs) were deposited with a Trustee to be used to construct, renovate and equip a new, state-of-the art County courthouse and administrative office building, and landscaping and parking development. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$255,000 to \$635,000 until December 1, 2038.

The certificates maturing on and after December 1, 2014, are subject to optional redemption prior to maturity at the option of the County, on December 1, 2013, at par plus accrued interest without a redemption premium.

These 2013 certificates were refinanced by the 2020C Certificates of Participation. The Debt Service Fund used to liquidate this long-term debt.

5. 2019 Whetstone Property Loan

On February 8, 2019, the County entered into lease purchase agreements for the purchase of land to be resold to local families to provide affordable housing. The lease agreement financed \$1,400,000, with repayment to occur by July 15, 2039. The lease agreement has a twenty-year term. Semi-annual payments of \$102,103 are required on January and July 15 of each year through July 15, 2039., and provides for interest at 4.25%. The Capital Expenditures Fund liquidates this long-term debt.

6. 2019 Energy Improvement Lease

On November 22, 2019, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County. The purchased assets included LED lighting, solar panels, and updated HVAC systems at a cost of \$1,320,689. The lease agreements provide for a reduction of payments if certain budgeted energy savings are not realized. The lease purchase has a ten-year term. Annual payments of \$149,262 are required on August 1 of each year through August 1, 2029. The lease also includes a purchase option of 102% of the remaining principal beginning on August 1, 2022 and 101% of the remaining principal beginning on August 1, 2025. The Capital Expenditures Fund liquidates this long-term debt.

7. 2020A Certificates of Participation

On January 30, 2020, the County issued \$11,345,000 in Certificates of Participation with interest ranging from 2.5% to 5%. The net proceeds of \$13,335,022 (which include a reoffering premium of \$2,046,747 and after payment of \$170,165 in underwriting fees and other issuance costs), this amount along with \$1,391,007 in reserve funds from the 2010B Certificates of Participation were deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2010B Certificates principal and interest due. The Net Present Value Savings was \$2,953,076 or 12.229%. The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

H. Long-term Liabilities – Governmental Activities (continued)

7. 2020A Certificates of Participation (continued)

annual payment on June 1st and December 1st from \$891,750 to \$910,550 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

8. 2020B Certificates of Participation

On June 1, 2020, the County issued \$6,340,000 in Certificates of Participation with interest ranging from 4% to 5%. The net proceeds of \$7,625,862 (which include a reoffering premium of \$1,285,862 and after payment of \$120,550 in underwriting fees and other issuance costs), this amount along with \$1,000,000 contribution from the Gunnison County Library District were deposited with a Trustee into a construction fund to pay for the cost of the new Library project.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$485,300 to \$489,200 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

9. 2020C Certificates of Participation

On December 16, 2020, the County issued \$9,000,000 in Certificates of Participation with interest ranging from 0.5% to 2.35%. The net proceeds of \$8,870,470 (after payment of \$129,530 in underwriting fees and other issuance costs), this amount was deposited with a Trustee to purchase securities bearing interest at such rates as to provide sufficient funds to pay all remaining 2013 Certificates principal and interest due. The Net Present Value Savings was \$1,221,895 or 10.211%.

The Certificates of Participation are paid through a lease purchase agreement with the County. The lease is subject to annual appropriation. The issue requires semi-annual payment on June 1st and December 1st from \$598,748 to \$608,368 until December 1, 2038. The Debt Service Fund liquidates this long-term debt.

10. 2020 Energy Improvement Lease

On June 5, 2020, the County entered into lease purchase agreements for the purchase and construction of various building improvements throughout the County with interest rate of 2.431%. The purchased assets updated HVAC systems for the Blackstock building with a ground source heat pump and geothermal well field at a cost of \$1,179,311. The lease purchase has a ten-year term. Annual payments of \$132,903 are required on January 1 of each year through January 1, 2030. The lease also includes a purchase option of 102% of the remaining principal beginning on January 1, 2023 through January 1, 2024, 101% of the remaining principal beginning on January 1, 2025 through January 1, 2028, and 100% of the remaining principal beginning on January 1, 2029 through January 1, 2030. The Capital Expenditures Fund liquidates this long-term debt.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities

1. 2003 Impact Assistance Loan Funds - Somerset

During the year ended December 31, 2003, the County received \$100,000 from the Colorado Department of Local Affairs for the assistance financing the installation of a new water treatment system for the community of Somerset, Colorado. The loan is payable in 20 annual installments of \$8,024, including interest at the rate of 5% per annum, beginning September 1, 2004.

The County levies the necessary charges, fees and assessments to raise revenues for repayment of the loan as well as for operational and maintenance costs of the wastewater treatment facilities. The Water Fund liquidates this long-term debt.

2. 2013 Antelope Hills Water Taxable Revenue Bonds (U.S.D.A.)

The County issued \$1,154,230 of Taxable Revenue Bonds, on September 13, 2013, bearing interest at 2.125%. The bonds require quarterly payments of \$10,735 each March 18th, June 18th, September 18th, and December 18th. The bonds are subject to optional redemption. The bonds mature in 2053.

As special, limited obligations of the County, principal and interest on the bonds are payable solely from Net Pledge Revenues; as defined in the bond documents. Such net revenue includes income from operation and use of the system and other legally available revenue after the payment of operation and maintenance expense of the system.

The County is also required to establish a debt reserve account (with the County Treasurer) by depositing \$567 each month for the life of bond. The reserve account totaled 78,496 at December 31, 2020.

The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements. The Water Fund liquidates this long-term debt.

3. 2005 & 2006 Sewer Refunding and Improvement Revenue Bonds (U.S.D.A.)

The County issued \$1,519,270 of Gunnison County Sewer Fund, North Gunnison Sewer Project Refunding Bonds, on October 15, 2005, bearing interest at 4.25%. The bonds require semi-annual payments of \$39,669 each June 1 and December 1. The bonds are subject to optional redemption without any additional premium. The bonds mature in 2044.

In 2006 the County issued an additional revenue bond totaling \$322,000 with an interest rate of 4.25%. The Bonds require payments of \$8,408 and mature in 2046.

These bonds are secured by a Reserve Fund. In accordance with bond agreement, the County has restricted cash of \$96,136 at December 31, 2020.

The bond documents include a Rate Maintenance Covenant, which requires the County to establish service rates at a level sufficient to cover operating and maintenance expense, as well as 100% of each fiscal year's debt service requirements. The Sewer Fund liquidates this long-term debt.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities (continued)

4. Gunnison County Housing Authority

Primary Mortgage. In 2003 the Housing Authority, a blended component unit of the County, agreed to a mortgage, which is subject to a first deed of trust including a lien on, and pledge of, the gross revenues derived and to be derived from operation of the Mountain View housing project, payable to the Colorado Housing Finance Authority in the amount of \$528,100. The loan requires \$3,082 per month, including interest at 5.75%, with payment on October 1, 2033. The County had an outstanding balance of \$334,367 at December 31, 2020.

Surplus Cash. During the year ended December 31, 2003, the Housing Authority received \$378,864 from the Secretary of Housing and Urban Development, Washington D.C. evidenced by a Note Payable and secured by the Mountain View Apartments. The maturity date of the Note is November 1, 2033 with an interest rate of 1.0% per annum, to accrue on the original principal balance until maturity. The County had an outstanding balance of \$42,699 at December 31, 2020. The Authority is required to establish a reserve fund to accumulate funds at a rate of \$425 per month for the replacement and major maintenance costs.

Contingent Payable. During the year ended December 31, 2003, the Housing Authority received \$624,011 from the Secretary of Housing and Urban Development, Washington D.C., evidenced by a Note Payable and secured by the Mountain View Apartments. The maturity date of the Note is November 1, 2033 with an interest rate of 1.0% per annum, annually, on the unpaid principal balance until paid. The County had an outstanding balance of \$378,864 at December 31, 2020.

The Gunnison County Housing Authority – Mountain View Fund liquidates all three of these long-term debts.

4. Capital Equipment Lease

On August 26, 2016, the County entered into an equipment lease purchase for the purchase of a Caterpillar Motor Grader at a cost of \$305,293 minus a trade-in valued at \$146,700, financing the balance of \$159,443 including administrative fees. The lease purchase has a five-year term with an interest rate of 2.7%. Monthly payments of \$667 are required through September 2022. The ISF I – Fleet Fund liquidates this long-term debt.

5. Capital Equipment Lease

On October 9, 2017, the County entered into an equipment lease purchase for the purchase of a Caterpillar Motor Grader at a cost of \$305,293 minus a trade-in valued at \$69,380, financing the balance of \$236,763 including administrative fees. The lease purchase has a five-year term with an interest rate of 3.5%. Quarterly payments of \$7,136 are required through December 2022. The Solid Waste Fund liquidates this long-term debt.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

I. Long-term Liabilities – Business-type Activities (continued)

6. Landfill Closure and Post-Closure Liability

In accordance with Environmental Protection Agency (the “EPA”) requirements the County has conducted a study to estimate its liability to close the landfill and monitor it for thirty years thereafter. These costs are reflected as the landfill accepts waste. The County’s landfill has used 58% to date of the currently developed cell’s capacity and has 26 years left on its currently developed cells. Additional cells will be opened as needed. The landfill liability recorded at year end is \$1,370,254. The estimated total current cost of closure and post-closure care remaining to be recognized is \$1,060,133. The estimated total amount of the landfill closure and post-closure cost is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2020. However, the actual cost of closure and post-closure may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The County is required by state and federal laws and regulations to provide adequate financial resources to pay for all closure and post-closure care. The remaining portion of anticipated future inflation costs and additional costs that might arise from changes in post-closure requirements (due to changes in technology or more rigorous environmental regulations, for example) may need to be covered by charges to future landfill users, taxpayers, or both. The Solid Waste Fund will fund and liquidate this long-term debt.

J. Debt Disclosure and Currently Defeased Debt

The County has entered a continuing disclosure undertaking to provide Annual Reports and Material Events Notices to the State Information Depository of Texas, which is the Municipal Advisory Commission. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the County. In 2020, the County defeased certain outstanding certificates of participation by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the previous debt. Accordingly, the trust accounts for the defeased bonds and are not included in the County’s financial statements. On December 31, 2020, the following outstanding debt issues are considered defeased:

Certificates of Participation		
	Interest rates: 4.30% - 6.125%	
Series	2010B	\$ 14,295,000
	Interest rates: 3.00% - 5.25%	
Series	2013	7,820,000
	Debt legally defeased	\$ 22,115,000

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

K. Long-term Liabilities – Activity and Debt Service Schedules

Long-term liability activity for the year ended December 31, 2020 was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Adjustment</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Internal Service Funds						
Compensated Absences	\$ 94,810	\$ 60,122	\$ -	\$ 18,962	\$ 135,970	54,387
Caterpillar Equipment Lease - 2017	-	-	150,223	3,994	146,229	4,104
Other Governmental Debt						
Pitchfork Lease - 2008	8,357	-	-	2,233	6,124	2,324
Certificates of Participation - 2010	14,295,000	-	-	14,295,000	-	-
Energy Improvement Lease - 2010	137,663	-	-	137,663	-	-
Certificates of Participation - 2013	8,105,000	-	-	8,105,000	-	-
Energy Improvement Lease - 2019	1,320,689	-	-	127,056	1,193,633	120,245
Whetstone Lease - 2019	-	-	1,357,397	44,414	1,312,983	46,301
Certificates of Participation - 2020A	-	11,345,000	-	70,000	11,275,000	410,000
Certificates of Participation - 2020B	-	6,340,000	-	-	6,340,000	80,000
Certificates of Participation - 2020C	-	9,000,000	-	-	9,000,000	450,000
Energy Improvement Lease - 2020	-	1,179,311	-	-	1,179,311	116,498
Unamortized bond premiums	165,854	3,332,609	-	343,855	3,154,608	-
Compensated Absences	1,338,150	447,378	-	267,630	1,517,898	607,159
Total Governmental Activities Long-Term Liabilities	<u>\$ 25,465,523</u>	<u>\$ 31,704,420</u>	<u>\$ 1,507,620</u>	<u>\$ 23,415,807</u>	<u>\$ 35,261,756</u>	<u>\$ 1,891,018</u>
<u>Business-Type Activities:</u>						
Impact Assistance Loan Funds 2003 - Water	\$ 25,855	\$ -	\$ -	\$ 6,732	19,123	\$ 7,068
North Gunnison Sewer Revenue Bonds - 2005	1,214,135	-	-	28,013	1,186,122	22,611
North Gunnison Sewer Revenue Bonds - 2006	265,696	-	-	5,583	260,113	5,822
Antelope Hills Water Revenue Bonds - 2013	1,031,820	-	-	21,138	1,010,682	21,591
Caterpillar Equipment Lease - 2018	-	-	195,004	21,998	173,006	22,779
Gunnison County Housing Authority						
Mortgage - Primary Mortgage	352,294	-	-	17,927	334,367	18,187
Mortgage - Surplus Cash	96,766	-	-	54,067	42,699	-
Mortgage - Contingent Payable	378,864	-	-	-	378,864	-
Accrued Liability for Landfill Closure Costs	1,327,265	42,989	-	-	1,370,254	-
Accrued Compensated Absences	150,452	49,433	-	30,090	169,795	67,918
Total Business-Type Activities Long-Term Liabilities	<u>\$ 4,843,147</u>	<u>\$ 62,330</u>	<u>\$ 195,004</u>	<u>\$ 155,458</u>	<u>\$ 4,945,025</u>	<u>\$ 165,976</u>

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

K. Long-term Liabilities – Activity and Debt Service Schedules (continued)

Debt service requirements at December 31, 2020 were as follows:

Year Ended December 31,	Governmental Funds			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 1,229,473	\$ 1,163,474	\$ 2,392,947	\$ 86,478	\$ 89,167	\$ 175,645
2022	1,513,048	1,018,242	2,531,290	216,248	86,036	302,284
2023	1,412,534	973,139	2,385,673	65,276	78,666	143,942
2024	1,454,024	927,675	2,381,699	62,763	76,313	139,076
2025	1,502,126	879,773	2,381,899	64,964	74,112	139,076
2026-2030	8,161,479	3,563,762	11,725,241	360,897	334,483	695,380
2031-2035	8,402,146	2,059,678	10,461,824	430,065	265,315	695,380
2036-2040	6,778,450	553,640	7,332,090	513,707	181,673	695,380
2041-2045	-	-	-	534,856	81,204	616,060
2046-2050	-	-	-	199,393	23,235	222,628
2051-2053	-	-	-	114,399	3,686	118,085
	<u>\$ 30,453,280</u>	<u>\$ 11,139,383</u>	<u>\$ 41,592,663</u>	<u>\$ 2,649,046</u>	<u>\$ 1,293,890</u>	<u>\$ 3,942,936</u>

Year Ended December 31,	Housing Authority			Total		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 18,187	\$ 19,113	\$ 37,300	\$ 1,334,138	\$ 1,271,754	\$ 2,605,892
2022	19,261	17,879	37,140	1,748,557	1,122,157	2,870,714
2023	20,398	16,584	36,982	1,498,208	1,068,389	2,566,597
2024	21,602	15,380	36,982	1,538,389	1,019,368	2,557,757
2025	22,878	14,105	36,983	1,589,968	967,990	2,557,958
2026-2030	136,316	48,595	184,911	8,658,692	3,946,840	12,605,532
2031-2035	517,288	8,302	525,590	9,349,499	2,333,295	11,682,794
2036-2040	-	-	-	7,292,157	735,313	8,027,470
2041-2045	-	-	-	534,856	81,204	616,060
2046-2050	-	-	-	199,393	23,235	222,628
2051-2053	-	-	-	114,399	3,686	118,085
	<u>\$ 755,930</u>	<u>\$ 139,958</u>	<u>\$ 895,888</u>	<u>\$ 33,858,256</u>	<u>\$ 12,573,231</u>	<u>\$ 46,431,487</u>

L. Long-term Liabilities - Compensated Absences

The County has a policy of allowing the accumulation of paid vacation and sick leave, subject to certain maximum limits. In accordance with GAAP, the County's approximate liability for vacation pay earned by employees at December 31, 2020 has been reflected in the proprietary type fund financial statements and in the governmental activities column of the government-wide financial statements.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

L. Long-term Liabilities - Compensated Absences (continued)

Compensated absences for governmental activities are generally liquidated by the General Fund. Compensated absences for business-type activities are liquidated by the respective fund as stated below:

	Beginning	Add	Decrease	Ending
Airport	\$ 117,803	\$ 37,584	\$ 23,561	\$ 131,826
Water	3,712	4,577	742	7,547
Solid Waste	28,937	7,272	5,787	30,422
ISF I	59,581	37,041	11,916	84,706
ISF II	32,540	22,131	6,508	48,163
ISF III	2,689	950	538	3,101
Governmental	1,338,150	447,378	267,630	1,517,898
	<u>\$ 1,583,412</u>	<u>\$ 556,933</u>	<u>\$ 316,682</u>	<u>\$ 1,823,663</u>

M. Long-term Liabilities – Component Unit

1. Paycheck Protection Program Loan

On April 13, 2020, the Organization received a loan through the U.S. Small Business Administration (SBA) Paycheck Protection Program (PPP) in the amount of \$4,791,475. The loan was received as part of the response to the COVID-19 pandemic. The loan accrues interest at 1% with principal and interest payments due monthly starting either (1) the date the SBA remits the borrower's loan forgiveness amount to the lender or (2) if the borrower does not apply for loan forgiveness, 10 months after the end of the borrower's loan forgiveness covered period. The loan payments will be due over 18 months. There are provisions under the PPP loan program where all or a portion of the loan may be forgiven based on certain requirements being met. The Organization anticipates forgiveness in fiscal year 2021 and has shown the debt as current on the statements of net position.

2. Revenue Refunding Bonds, Series 2012

In December 2012, the Organizations issued \$5,720,000 in Series 2012 Revenue Refunding Bonds, with annual maturities of \$565,000 to \$595,000, through July 1, 2023, interest at 2.70%, and payable semiannually. The Organizations are required to make monthly deposits for the annual principal and semiannual interest payments to the debt service fund held by the trustee. The bonds are issued pursuant to the bond resolution and are secured by the net revenues derived from operations of the Organizations and payable solely by those net revenues. The bonds were issued to advance refund the Series 1998 bonds.

3. Revenue Refunding and Improvement Bonds, Series 2017

In August 2017, the Organizations issued \$22,250,000 in Series 2017 Revenue Refunding and Improvement Bonds, with annual maturities of \$520,000 to \$1,305,000, with the final principal amount of \$13,440,000 due on July 1, 2029, interest at 2.67%, and payable semiannually. The bonds are issued pursuant to the bond resolution and are secured by the net revenues derived from operations of the Organizations and payable solely by those net revenues. The Series 2017 bonds were issued to finance the senior care center project and to refund the Series 2010 Revenue Bonds.

Restrictive Covenants

The indenture agreements for the Series 2012 and 2017 bonds require that certain funds be established with the trustee. Accordingly, these funds are included as assets held by trustee for debt service in the combined statements of net position. The indenture agreement also requires the Organizations to comply with certain restrictive covenants including minimum insurance coverage, maintaining a debt-service coverage ratio of at least 1.25, have 90 days of cash on hand, and restrictions on incurrence of additional debt. Management believes the Organizations were in compliance with the restrictive covenants at December 31, 2020.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

M. Long-term Liabilities – Component Unit (continued)

Activity and Debt Service Schedules – The Gunnison Valley Hospital and Health Care Center have the following long-term liability activity for the year ended December 31, 2020:

Revenue Refunding Bonds, Series 2012	\$ 2,295,000	\$ -	\$ 555,000	\$ 1,740,000	\$ 565,000
Revenue Refunding & Improvement Bonds, Series 2017	21,755,000	-	505,000	21,250,000	520,000
PPP Loan	-	4,791,475	-	4,791,475	4,791,475
Total Business-Type Activities Long-Term Liabilities	<u>\$ 24,050,000</u>	<u>\$ 4,791,475</u>	<u>\$ 1,060,000</u>	<u>\$ 27,781,475</u>	<u>\$ 5,876,475</u>

Debt service requirements at December 31, 2020 were as follows:

Year Ended	Principal	Interest	Total
December 31,	<u> </u>	<u> </u>	<u> </u>
2021	\$ 5,876,475	\$ 614,355	\$ 6,490,830
2022	1,115,000	585,216	1,700,216
2023	1,145,000	555,272	1,700,272
2024	1,175,000	524,522	1,699,522
2025	1,210,000	493,149	1,703,149
2026-2029	17,260,000	1,641,116	18,901,116
	<u>\$ 27,781,475</u>	<u>\$ 4,413,630</u>	<u>\$ 32,195,105</u>

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Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

N. Fund Balance Disclosures

The County classifies governmental fund balances as follows:

Non-spendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Spendable Fund Balance:

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.

Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through adoption of a formal Resolution by the highest level of decision making authority which is the Board of County Commissioners. Once adopted, the limitation imposed the Resolution remains in place until a similar action is taken (i.e. the adoption of another resolution to remove or revise the limitation). The County’s original budget legislation begins with combining historical data, assessment of needs for the upcoming year and the Board’s platform to review, and/or make changes to each department’s budget. Before year end, a budgetary committee will meet again with each department for final review and approval of preliminary budget. The Budget is then formally presented to the Board via an advertised public process for their review, revisions and final approval by year end. All subsequent budget requests made during the year, after Board approval, must be presented via a public process and again approval by the Board.

Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund Balance may be assigned by the Board or its management designee.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The County uses restricted amounts to be spent first when both restricted and restricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The County does not have a formal minimum fund balance policy. However, the County’s budget includes a calculation of a targeted reserve positions and the Administration calculates targets and report them annually to the Board.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

IV. Detailed Notes on All Funds (continued)

N. Fund Balance Disclosures (continued)

As of December 31, 2020, fund balances are composed of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>	<u>Description</u>
Non-spendable:				
Prepaid expenses	\$ 331,811	\$ 41,752	\$ 373,563	
Restricted:				
Emergency reserve - TABOR	1,051,000	-	1,051,000	Legislative Restriction
Road and Bridge	-	2,634,144	2,634,144	Legislative Restriction
Human Services and Public Health	-	308,155	308,155	Grant Restrictions
Sales Tax Capital Improvement	-	2,187,567	2,187,567	Ballot Restriction
Capital Expenditure	-	9,257,277	9,257,277	Debt Restriction
Conservation Trust	-	61,094	61,094	Legislative Restriction
Land Preservation	-	986,441	986,441	Ballot Restriction
Local Marketing District	-	1,460,135	1,460,135	Ballot Restriction
Debt Service	-	2,759	2,759	Debt Restriction
Committed:				
Water Resource Protection	79,872	-	79,872	BOCC Resolution
CSU Extension State Funding	53,417	-	53,417	BOCC Resolution
Mosquito Control	-	14,037	14,037	BOCC Resolution
Sage Grouse	-	158,556	158,556	BOCC Resolution
Risk Management	-	212,924	212,924	BOCC Resolution
Housing	-	2,552,926	2,552,926	BOCC Resolution
Assigned:				
Contingency 25% of Expenditure, net TABOR	2,510,200	-	2,510,200	General Designation
Unassigned				
Unassigned	4,613,486	-	4,613,486	
Total Fund Balances	<u>\$ 8,639,786</u>	<u>\$ 19,877,767</u>	<u>\$ 28,517,553</u>	

<u>Component Unit</u>	<u>Total</u>
Van Tuyl Bequest	\$ 1,105,806
Senior Care Center	306,347
Hospice	449,736
Nursing Award	47,988
	<u>\$ 1,909,877</u>

At December 31, 2020 \$38,068,441 of unrestricted net position has been designated by the Hospital's board of trustees for capital acquisitions. The designated net position remains under the control of the board of trustees, which may at its discretion later use for other purposes.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

V. Other Information

A. Pension Plans

The County is a member of the Colorado Retirement Association (“CRA”) which offers a defined contribution pension plan 401(a), and a Section 457 deferred compensation plan. CRA was organized in 1966 pursuant to state statutes, and includes counties, municipalities and special districts. The 401(a) plan requires mandatory pre-tax contributions, which are established by the employer, up to a maximum of 6%. The retirement plans are administered by CRA and the day to day administration is managed by ICMA Retirement Corporations. Plan provisions are established and may be amended by the Board of County Commissioners. Gunnison County does not provide other post-employment benefits for retirees.

1. Defined Contribution Pension Plan

Under a defined contribution pension plan, the benefits a participant will receive depend upon separation from employment; include the total of all employee contributions, the returns earned on investments of those contributions, and the vested percentage of the employer match.

Participation is mandatory for all regular employees who work 1040 or more hours per year and contributions begin the first day of the month after the date of employment. Eligible employees contribute three percent (3%) of their base pay which is matched by the County. The plan has a five (5) year vesting period and is distributed upon the employee’s separation from employment. Participants may also voluntarily contribute up to ten percent (10%) of an employee’s base pay as an after-tax contribution in the plan.

During the year, the County's required and actual contributions amounted to \$354,666 which was three percent (3%) of its current year covered payroll of \$11,821,636. The County's total payroll for 2020 was \$12,595,927. The County’s employees contributed \$354,666. The County had no outstanding liabilities at December 31, 2020.

No pension provision changes occurred during the year that affected the required contributions made by the County or its employees.

2. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan provides for salary deferral, in which the County will match up to the first two percent (2%) of base pay for all employees who work 1040 or more hours per year. All employees can voluntarily contribute tax sheltered or after-tax base pay to the 457 plan up to the current year maximum amount which is determined annually by the IRS.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the plan participants and their beneficiaries. Amounts contributed to the Deferred Compensation Plan are not available to employees until separation from employment or unforeseeable emergency. CRA also now offers loans on account balances above \$5,000.

For 2020, the County contributed \$193,422 to the Deferred Compensation Plan on behalf of participating employees, which represents the required 2% contribution based on 2020 covered payroll of \$9,404,346. The County had no outstanding liabilities at December 31, 2020.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

V. Other Information (continued)

A. Pension Plans (continued)

2. Deferred Compensation Plan (continued)

The County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County does not administer the plan and is not the Trustee of the plan.

B. Other Employee Benefits

1. Cafeteria Plan

The County offers a cafeteria compensation plan organized under IRS Section 125 that includes the following benefits: medical disability, accident and/or term life insurance, health expense reimbursement and child care benefits. No cost to the County is recognized as the plan is a salary reduction plan.

C. Retirement Plan - Component Unit

The Hospital participate in the Colorado County Officials and Employees Retirement Association's defined contribution plan (the Plan). The Plan is administered by the Colorado County Officials and Employees Retirement Association. The Organizations contribute 3% of the employees' annual compensation on behalf of the employees who participated in the Plan. Employees become eligible for the Plan after working the lesser of one year or 1,040 hours and are vested in the contributions to the Plan over a five-year period. Contributions made by Plan members and the Hospital were \$1,022,130 for the year ended December 31, 2020. Contributions made by Plan members and the Senior Care Center were \$132,285 for the year ended December 31, 2020.

D. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance.

The County mitigates risk through the following self-insurance pools and funds:

1. Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool ("CAPP"), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County pays an annual contribution to CAPP for its property and casualty insurance coverage. The intergovernmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

The County participates in CAPP's Partially Self-Funded Program whereby the County self funds a portion of its anticipated property and casualty claims.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

V. Other Information (continued)

D. Risk Management (continued)

2. Unemployment Insurance

The County has established Internal Service Funds to account for its risk associated with unemployment claims.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include amounts for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The County experienced 9 fraudulent unemployment claims in the fourth (4th) quarter 2020. Reimbursable employers were given notice to pay 50% of the billed Statement of Payment to expect a credit in future quarters for those deemed fraudulent. All claims deemed as fraudulent were reported as so, by or before the due date on the Notice of Claim per individual claims notices. Withstanding the fraudulent claims experienced by the County, the County had three (3) anticipated unemployment claims at December 31, 2020.

3. Self-Insurance Unemployment Pool

The County is designated as a Reimbursable Employer for unemployment claims. A reserve has been established to reimburse the State for unemployment claims as they arise, instead of paying unemployment tax on a quarterly basis.

4. Self-Insurance Health Insurance Pool

The County has established an internal service fund to account for partially self-funded employee health insurance costs. The County accumulates resources to pay health insurance costs, but carries a stop loss policy for individuals of \$50,000 and an aggregate stop loss minimum exposure of \$1,650,612 for 143 employees with Gerber Life Insurance Company.

E. Commitments and Contingencies

1. Lawsuits

The County is currently the defendant in several lawsuits. Based upon the opinion of its legal counsel, any material claims would be covered by insurance.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

V. Other Information (continued)

F. Inventory & Assets Available for Sale

Since 2010, the County has been implementing its strategic regional plan by providing affordable housing options for the community. They developed phase I of Stallion Park located in Crested Butte, CO in 2011 and completed phase II in 2019 for a total of 12 townhomes, one was sold in 2019 and a second sold in 2020. Per GASB standards, land available for sale should be recorded at the lower of cost or net realizable value (NRV). The County has not yet obtained appraisals for the townhomes, we plan on doing this in 2021. Appraisals will be done every two years. The summary transactions are stated on the following table:

Project	Cost/NRV	Added/ (Removed)	Gain/(Loss) on Appraised Value	NRV Recorded Dec. 31, 2020
Stallion Park Affordable Housing Project	\$ 2,414,351	(233,035)	-	\$ 2,181,316
Total	\$ 2,414,351	\$ (233,035)	\$ -	\$ 2,181,316

G. Construction Commitments

As of December 31, 2020, construction commitments are composed of the following:

Governmental:				
Project Type	Balance 12/31/2019	Additions	Completion	Balance 12/31/2020
<u>General Government</u>				
Munis Conversion	\$ 223,091	\$ -	\$ (223,091)	\$ -
GeoThermal Energy Project	-	1,179,311	(950,396)	228,915
Total General Government	223,091	1,179,311	(1,173,487)	228,915
<u>Culture & Recreation</u>				
Library Building	-	9,385,174	(227,809)	9,157,365
Shady Island Park	18,856	521,603	(231,198)	309,261
Total Culture & Recreation	18,856	9,906,777	(459,007)	9,466,626
<u>Public Works</u>				
Bridge work	100,181	-	(100,181)	-
Total Public Works	100,181	-	(100,181)	-
Total Governmental	\$ 342,128	\$ 11,086,088	\$ (1,732,675)	\$ 9,695,541

Business-Type:				
Project Type	Balance 12/31/2019	Additions	Completion	Balance 12/31/2020
<u>Airport</u>				
Airport Terminal Project	517,452	1,906,734	(1,402,279)	1,021,907
Total Airport	517,452	1,906,734	(1,402,279)	1,021,907
Total Business-Type	517,452	1,906,734	(1,402,279)	1,021,907
Grand Total	\$ 859,580	\$ 12,992,822	\$ (3,134,954)	\$ 10,717,448

Gunnison County, Colorado
Notes to the Financial Statements
December 31, 2020
(continued)

VI. Subsequent Events

A. New Long-Term Debt

On January 21, 2021 the Airport Operations purchased a lot along with a building containing rental units located next to the airport. This was a purchase agreement was a three-year term loan of \$500,000 with 4% interest payable to the seller RV Commercial Rentals. Total cost was \$785,000 consisting of cash of \$285,000 with a \$500,000.

On February 5, 2021, the Solid Waste Fund purchased a compactor. This was a five-year term government obligation contract (loan) for \$413,763.35, with 2.82% interest payable to KS State Bank. Total cost of the compactor is \$477,108 minus a trade-in of \$40,000 and a cash payment of \$23,344.65.

B. COVID-19

Gunnison county is projected to receive \$3.3 million in State and Local Government Coronavirus Fiscal Recovery Fund, part of the American Rescue Plan. In May 2021 the funds were officially requested and are expected to be used strictly for affordable housing projects, assisting those most affected by the pandemic's economic fallout. On May 18, 2021, the County received \$1.7 million, roughly 50% of the grant.

C. Airport Terminal Project

On April 5, 2021, the County executed a Guaranteed Maximum Price contract with Shaw Construction for the Gunnison-Crested Butte Airport (GUC) Terminal Renovation project for \$24,387,535. This project is a complete renovation of the airport terminal with funding mainly coming from grants from the FAA, CARES ACT, and Passenger Facility Charges. Total project cost is expected to be roughly \$27,285,000.

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – This is the County’s primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

MAJOR GOVERNMENTAL FUNDS

Road and Bridge Fund – This accounts for the County’s share of state revenues that are legally restricted for the maintenance of highways and roads within the County’s boundaries and also accounts for other revenues restricted for highway and road purposes.

Human Services Fund – Administers the County’s state and federal revenues that are restricted for the provision of social services to the residents of the County.

Sales Tax Capital Improvement Fund – Accounts for the collection of sales tax restricted for capital expenditures.

Capital Expenditures Fund – Accounts for the accumulation of resources for future capital expenditures.



Gunnison County, Colorado
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes	\$ 9,988,900	\$ 9,988,900	\$ 10,187,296	\$ 198,396
Licenses and permits	566,095	566,095	659,121	93,026
Intergovernmental	2,072,558	3,906,426	3,460,614	(445,812)
Charges for services	1,612,485	1,612,485	2,016,767	404,282
Investment income	203,040	203,040	287,734	84,694
Contributions	72,289	289,352	261,463	(27,889)
Miscellaneous	399,111	403,111	235,159	(167,952)
Total Revenues	14,914,478	16,969,409	17,108,154	138,745
Expenditures:				
General government	9,278,831	9,054,243	8,072,785	981,458
Judicial	425,703	425,703	425,685	18
Public Safety	4,373,746	6,598,378	5,122,245	1,476,133
Health and welfare	948,820	1,028,085	811,876	216,209
Auxiliary services	326,014	326,014	264,496	61,518
Culture and recreation	1,085,012	1,085,012	324,374	760,638
Public works	222,887	233,910	242,194	(8,284)
Debt service	-	-	17,613	(17,613)
Total Expenditures	16,661,013	18,751,345	15,281,268	3,470,077
Excess (Deficiency) of Revenues Over Expenditures	(1,746,535)	(1,781,936)	1,826,886	3,608,822
Other Financing Sources (Uses):				
Transfers in	1,049,570	1,049,570	839,968	(209,602)
Transfers (out)	(580,850)	(580,850)	(235,384)	345,466
Total Other Financing Sources (Uses)	468,720	468,720	604,584	135,864
Net Change in Fund Balances	\$ (1,277,815)	\$ (1,313,216)	2,431,470	\$ 3,744,686
Fund Balances - Beginning of Year			6,208,316	
Fund Balances - End of Year			\$ 8,639,786	

Gunnison County, Colorado
Special Revenue Fund - Major Fund
Road and Bridge Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Taxes:				
Specific ownership tax	\$ 200,000	\$ 200,000	\$ 235,343	\$ 35,343
Total Taxes	<u>200,000</u>	<u>200,000</u>	<u>235,343</u>	<u>35,343</u>
Intergovernmental:				
Payment in lieu of taxes	1,000,000	1,000,000	1,341,378	341,378
Local grants	7,000	7,000	6,032	(968)
Federal grants	2,100	2,100	-	(2,100)
State grants	50,000	50,000	54,755	4,755
Highway users trust fund	3,050,000	3,050,000	2,661,570	(388,430)
Mineral leasing	350,000	350,000	408,959	58,959
Total Intergovernmental	<u>4,459,100</u>	<u>4,459,100</u>	<u>4,472,694</u>	<u>13,594</u>
Charges for Services:				
Municipalities	134,416	134,416	60,063	(74,353)
Permits	13,900	13,900	36,180	22,280
Other	120	120	15,903	15,783
Total Charges for Services	<u>148,436</u>	<u>148,436</u>	<u>112,146</u>	<u>(36,290)</u>
Other:				
Fines and forfeitures	10	10	24	14
Investment income	35,000	35,000	60,077	25,077
Miscellaneous	40,148	40,148	58,877	18,729
Total Other Revenue	<u>75,158</u>	<u>75,158</u>	<u>118,978</u>	<u>43,820</u>
Total Revenues	<u>4,882,694</u>	<u>4,882,694</u>	<u>4,939,161</u>	<u>56,467</u>
Expenditures:				
Road construction	1,315,729	1,315,729	523,390	792,339
Bridges	50,282	50,282	21,200	29,082
Winter maintenance	1,390,742	1,390,742	1,091,688	299,054
Operational support	606,718	606,718	491,608	115,110
Trails and park	27,254	27,254	11,310	15,944
Municipalities	160,541	160,541	103,649	56,892
Road maintenance	2,808,859	2,808,859	3,009,204	(200,345)
Capital outlay	29,000	29,000	-	29,000
Debt Service	128	128	128	-
Total Expenditures	<u>6,389,253</u>	<u>6,389,253</u>	<u>5,252,177</u>	<u>1,137,076</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,506,559)</u>	<u>(1,506,559)</u>	<u>(313,016)</u>	<u>1,193,543</u>
Other Financing Sources (Uses):				
Transfers in	533,676	533,676	83,676	(450,000)
Transfers (out)	(311,751)	(311,751)	(208,304)	103,447
Total Other Financing Sources (Uses)	<u>221,925</u>	<u>221,925</u>	<u>(124,628)</u>	<u>(346,553)</u>
Net Change in Fund Balances	<u>\$ (1,284,634)</u>	<u>\$ (1,284,634)</u>	<u>(437,644)</u>	<u>\$ 846,990</u>
Fund Balances - Beginning of Year			<u>3,071,788</u>	
Fund Balances - End of Year			<u>\$ 2,634,144</u>	

Gunnison County, Colorado
Special Revenue Fund - Major Fund
Human Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Taxes:				
Property tax revenue	\$ 332,000	\$ 332,000	\$ 334,821	\$ 2,821
Delinquent tax and interest	1,100	1,100	1,139	39
Intergovernmental:				
EBT reimbursements	4,117,616	5,272,625	5,057,528	(215,097)
Other	60,000	60,000	51,466	(8,534)
Other:				
Investment income	8,000	8,000	6,979	(1,021)
Contributions	1,250	1,250	1,822	572
Miscellaneous	11,900	11,900	12,442	542
Total Revenues	4,531,866	5,686,875	5,466,197	(220,678)
Expenditures:				
Youth and family prevention services	137,513	137,513	80,899	56,614
Self-sufficiency development	556,632	556,632	666,148	(109,516)
Program support	706,777	726,777	499,495	227,282
Children and family services	1,092,232	1,132,042	1,005,269	126,773
Child support enforcement	102,144	102,144	100,842	1,302
Public assistance	1,828,471	2,885,573	2,889,791	(4,218)
Total Expenditures	4,423,769	5,540,681	5,242,444	298,237
Excess (Deficiency) of Revenues Over Expenditures	108,097	146,194	223,753	77,559
Other Financing Sources (Uses):				
Transfers (out)	(117,000)	(117,000)	(139,558)	(22,558)
Total Other Financing Sources (Uses)	(117,000)	(117,000)	(139,558)	(22,558)
Net Change in Fund Balances	\$ (8,903)	\$ 29,194	84,195	\$ 55,001
Fund Balances - Beginning of Year			201,392	
Fund Balances - End of Year			\$ 285,587	

Gunnison County, Colorado
Special Revenue Fund - Major Fund
Sales Tax Capital Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Taxes:				
Sales tax	\$ 2,379,672	\$ 2,379,672	\$ 2,879,460	\$ 499,788
Fines and forfeitures	1,818	1,818	5,019	3,201
Investment income	14,000	14,000	27,238	13,238
Miscellaneous	4,183	4,183	8,646	4,463
	<u>2,399,673</u>	<u>2,399,673</u>	<u>2,920,363</u>	<u>520,690</u>
Total Revenues				
Expenditures:				
General Government:				
Sales tax	67,977	67,977	104,734	(36,757)
Energy efficiency initiatives	-	-	1,445	(1,445)
Debt Service:				
Principal	262,649	262,649	282,943	(20,294)
Interest	102,103	102,103	83,382	18,721
	<u>432,729</u>	<u>432,729</u>	<u>472,504</u>	<u>(39,775)</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>1,966,944</u>	<u>1,966,944</u>	<u>2,447,859</u>	<u>480,915</u>
Other Financing Sources (Uses):				
Transfers (out)	<u>(2,147,878)</u>	<u>(2,229,985)</u>	<u>(1,465,575)</u>	<u>764,410</u>
Total Other Financing Sources (Uses)	<u>(2,147,878)</u>	<u>(2,229,985)</u>	<u>(1,465,575)</u>	<u>764,410</u>
Net Change in Fund Balances	<u>\$ (180,934)</u>	<u>\$ (263,041)</u>	982,284	<u>\$ 1,245,325</u>
Fund Balances - Beginning of Year			<u>1,205,283</u>	
Fund Balances - End of Year			<u>\$ 2,187,567</u>	

Gunnison County, Colorado
Special Revenue Fund - Major Fund
Capital Expenditures Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Intergovernmental:				
State grants	\$ -	\$ 299,403	\$ 299,403	\$ -
Investment Income	18,200	20,288	27,673	7,385
Contributions	-	-	1,080,000	1,080,000
Total Revenues	<u>18,200</u>	<u>319,691</u>	<u>1,407,076</u>	<u>1,087,385</u>
Expenditures:				
General Government:				
Energy Efficiency	-	2,343,123	2,349,443	(6,320)
Culture and Recreation:				
Shady Island Park	-	-	231,198	(231,198)
Library	-	-	111,988	(111,988)
Debt service:				
Principal	-	-	1,391,007	-
Issuance Cost	-	-	410,332	410,332
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>2,343,123</u>	<u>4,493,968</u>	<u>60,826</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>18,200</u>	<u>(2,023,432)</u>	<u>(3,086,892)</u>	<u>1,148,211</u>
Other Financing Sources (Uses):				
Transfers in	-	-	26,540	26,540
Debt issuance and refunding issuances	-	1,179,311	27,864,311	26,685,000
Bond premium/(discount)	-	-	3,332,609	3,332,609
Deposit with refunding agent	-	-	(22,115,000)	(22,115,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,179,311</u>	<u>9,108,460</u>	<u>7,929,149</u>
Net Change in Fund Balances	\$ <u>18,200</u>	\$ <u>(844,121)</u>	6,021,568	\$ <u>9,077,360</u>
Fund Balances - Beginning of Year			<u>3,235,709</u>	
Fund Balances - End of Year			<u>\$ 9,257,277</u>	

**COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER SUPPLEMENTARY
INFORMATION**



NON-MAJOR GOVERNMENTAL FUNDS COMBINING FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

Conservation Trust Fund – Accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Airport Construction Fund – Accounts for grants and construction expenditures relating to the County's airport. The constructed assets are contributed to the Airport Operations Fund

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.

Gunnison County, Colorado
Non-major Governmental Funds
Combining Balance Sheet
December 31, 2020

	<u>Special Revenue</u>									<u>Debt Service</u>	<u>Total Non-major Governmental Funds</u>
	<u>Public Health Fund</u>	<u>Conservation Trust Fund</u>	<u>Mosquito Control Fund</u>	<u>Land Preservation Fund</u>	<u>Sage Grouse Fund</u>	<u>Risk Management Fund</u>	<u>Gunnison County Housing Auth. Administration</u>	<u>Airport Construction Fund</u>	<u>Local Marketing District</u>	<u>Debt Service Fund</u>	
<u>ASSETS & DEFERRED OUTFLOWS</u>											
Cash and investments - Unrestricted	\$ 128,839	\$ 83,594	\$ 14,037	\$ 893,478	\$ 165,660	\$ 213,254	\$ 99,751	\$ -	1,107,034	\$ 33,938	\$ 2,739,585
Accounts receivable (net of allowance for uncollectible accounts where applicable):	-	-	-	-	-	-	240,875	-	-	-	240,875
Prepaid expenses	-	-	-	-	-	41,752	-	-	-	-	41,752
Due from other funds	89,162	-	-	41	-	-	29,969	-	-	-	119,172
Inventories and assets held for sale	-	-	-	-	-	-	2,181,316	-	-	-	2,181,316
Restricted assets:											
Cash with fiscal agent	-	-	-	-	-	-	9,000	-	-	10,176	19,176
Intergovernmental receivable	102,095	-	-	92,922	-	-	1,322	-	384,231	-	580,570
Total assets	<u>320,096</u>	<u>83,594</u>	<u>14,037</u>	<u>986,441</u>	<u>165,660</u>	<u>255,006</u>	<u>2,562,233</u>	<u>-</u>	<u>1,491,265</u>	<u>44,114</u>	<u>5,922,446</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>											
Liabilities:											
Accounts payable	16,616	-	-	-	-	330	277	-	23,847	500	41,570
Accrued liabilities	16,591	-	-	-	-	-	-	-	-	-	16,591
Deposits	-	-	-	-	-	-	9,030	-	-	-	9,030
Unearned grant revenue	263,887	-	-	-	-	-	-	-	-	-	263,887
Due to other funds	434	22,500	-	-	7,104	-	-	-	7,283	40,855	78,176
Total liabilities	<u>297,528</u>	<u>22,500</u>	<u>-</u>	<u>-</u>	<u>7,104</u>	<u>330</u>	<u>9,307</u>	<u>-</u>	<u>31,130</u>	<u>41,355</u>	<u>409,254</u>
Fund balances:											
Non-spendable:											
Prepays	-	-	-	-	-	41,752	-	-	-	-	41,752
Spendable:											
Restricted											
Community health	22,568	-	-	-	-	-	-	-	-	-	22,568
Tourism	-	-	-	-	-	-	-	-	1,460,135	-	1,460,135
Debt service	-	-	-	-	-	-	-	-	-	2,759	2,759
Conservation	-	61,094	-	986,441	-	-	-	-	-	-	1,047,535
Committed											
Risk management	-	-	-	-	-	212,924	-	-	-	-	212,924
Sage grouse & mosquito management	-	-	14,037	-	158,556	-	-	-	-	-	172,593
Housing	-	-	-	-	-	-	2,552,926	-	-	-	2,552,926
Total fund balances	<u>22,568</u>	<u>61,094</u>	<u>14,037</u>	<u>986,441</u>	<u>158,556</u>	<u>254,676</u>	<u>2,552,926</u>	<u>-</u>	<u>1,460,135</u>	<u>2,759</u>	<u>5,513,192</u>
Total liabilities, deferred inflow of resources & fund balances	\$ <u>320,096</u>	\$ <u>83,594</u>	\$ <u>14,037</u>	\$ <u>986,441</u>	\$ <u>165,660</u>	\$ <u>255,006</u>	\$ <u>2,562,233</u>	\$ <u>-</u>	<u>1,491,265</u>	\$ <u>44,114</u>	\$ <u>5,922,446</u>

Gunnison County, Colorado
Non-major Governmental Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2020

	Special Revenue							Debt Service		Total Non-major Governmental Funds	
	Public Health Fund	Conservation Trust Fund	Mosquito Control Fund	Land Preservation Fund	Sage Grouse Fund	Risk Management Fund	Gunnison County Housing Auth. Administration	Airport Construction Fund	Local Marketing District		Debt Service Fund
REVENUES											
Taxes:											
Property	\$ -	\$ -	\$ 67,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,172	
Sales	-	-	-	557,532	-	-	-	-	-	557,532	
Other	-	-	253	-	-	-	-	2,403,889	-	2,404,142	
Intergovernmental	1,108,618	62,618	16,863	-	-	-	-	-	138,855	1,326,954	
Charges for services	99,679	-	-	-	-	113,677	-	27,122	-	240,478	
Investment income	1,859	1,298	804	18,058	2,611	4,730	3,761	16,630	515	50,266	
Contributions	45,791	-	-	-	-	97,005	-	-	-	142,796	
Miscellaneous	47,285	-	-	-	69,876	21,891	20,591	15,365	-	175,008	
Total revenues	<u>1,303,232</u>	<u>63,916</u>	<u>85,092</u>	<u>575,590</u>	<u>72,487</u>	<u>123,626</u>	<u>138,029</u>	<u>2,463,006</u>	<u>139,370</u>	<u>4,964,348</u>	
EXPENDITURES											
General government	-	-	-	-	1,724	109,041	-	-	2,294,520	2,000	2,407,285
Health and welfare	1,402,257	-	99,534	-	-	-	301,515	-	-	-	1,803,306
Culture and recreation	-	12,235	-	748,788	-	-	-	-	-	-	761,023
Debt service:											
Principal	-	-	-	-	-	-	-	-	365,965	-	365,965
Interest	-	-	-	-	-	-	2,527	-	1,213,079	-	1,215,606
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>1,402,257</u>	<u>12,235</u>	<u>99,534</u>	<u>748,788</u>	<u>1,724</u>	<u>109,041</u>	<u>304,042</u>	<u>-</u>	<u>2,294,520</u>	<u>1,581,044</u>	<u>6,553,185</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>(99,025)</u>	<u>51,681</u>	<u>(14,442)</u>	<u>(173,198)</u>	<u>70,763</u>	<u>14,585</u>	<u>(166,013)</u>	<u>-</u>	<u>168,486</u>	<u>(1,441,674)</u>	<u>(1,588,837)</u>
OTHER FINANCING SOURCES/(USES)											
Transfers in	163,419	-	16,863	-	-	-	-	-	1,292,222	-	1,472,504
Transfers (out)	(60,228)	(10,891)	(1,776)	-	(29,742)	-	(5,724)	(416,536)	(37,704)	-	(562,601)
Sale of inventory/assets held for sale	-	-	-	-	-	-	240,915	-	-	-	240,915
Total other financing sources/(uses)	<u>103,191</u>	<u>(10,891)</u>	<u>15,087</u>	<u>-</u>	<u>(29,742)</u>	<u>-</u>	<u>235,191</u>	<u>(416,536)</u>	<u>(37,704)</u>	<u>1,292,222</u>	<u>1,150,818</u>
Net Change in Fund Balances	4,166	40,790	645	(173,198)	41,021	14,585	69,178	(416,536)	130,782	(149,452)	(438,019)
Fund Balances - Beginning of Year	18,402	20,304	13,392	1,159,639	117,535	240,091	2,164,782	416,536	1,329,353	152,211	5,632,245
Prior period adjustment	-	-	-	-	-	-	318,966	-	-	-	318,966
Fund Balances - End of Year	<u>\$ 22,568</u>	<u>\$ 61,094</u>	<u>\$ 14,037</u>	<u>\$ 986,441</u>	<u>\$ 158,556</u>	<u>\$ 254,676</u>	<u>\$ 2,552,926</u>	<u>\$ -</u>	<u>\$ 1,460,135</u>	<u>\$ 2,759</u>	<u>\$ 5,513,192</u>

GOVERNMENTAL FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET (GAAP BASIS) AND ACTUAL

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Public Health Fund – Accounts for monies expended only for the purposes of public health pursuant to Colorado Revised Statutes 25-1-511(1)(2).

Conservation Trust Fund – Accounts for funds received and restricted as to use in the acquisition, development and maintenance of new conservation sites pursuant to Colorado Revised Statutes.

Mosquito Control Fund – Accounts for the assessments of revenues and the spraying of mosquitoes within the boundaries of the assessment area.

Land Preservation Fund – Accounts for the re-allocation of County sales tax authorized by voters in 1997. The use of these revenues is restricted to open space, agricultural preservation, wildlife habitat, wetland preservation, access to public lands, trails, and watershed protection in the County.

Sage Grouse Fund – Accounts for expenditures concerning the preservation of sage grouse. A special fee is collected on each incoming yard of waste at the landfill, which is transferred to the fund to provide resources.

Risk Management Fund – Accounts for potential risks, which are currently not covered by and of the County's insurance policies.

Gunnison County Housing Authority Admin Fund – Accounts for the activities of the Gunnison County Housing Authority, a component unit of the County.

Airport Construction Fund – Accounts for grants and construction expenditures relating to the County's airport. The constructed assets are contributed to the Airport Operations Fund

Local Marketing District – Accounts for the collection of a marketing and promotion tax restricted for promotion of Gunnison County's tourism opportunities.

DEBT SERVICE FUNDS

Debt Service Fund – Accounts for accumulation of resources and payment of general long-term debt principal and interest.

Gunnison County, Colorado
General Fund
Schedule of Revenues - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative)
Taxes:				
General property taxes	\$ 9,563,400	\$ 9,563,400	\$ 9,687,834	\$ 124,434
Specific ownership tax	410,000	410,000	466,597	56,597
Delinquent tax and interest	15,500	15,500	32,865	17,365
Total Taxes	<u>9,988,900</u>	<u>9,988,900</u>	<u>10,187,296</u>	<u>198,396</u>
Licenses and Permits:				
Liquor licenses	4,700	4,700	5,100	400
Building permits	310,000	310,000	339,171	29,171
Other licenses and permits	251,395	251,395	314,850	63,455
Total Licenses and Permits	<u>566,095</u>	<u>566,095</u>	<u>659,121</u>	<u>93,026</u>
Intergovernmental:				
Federal Grants	404,695	416,285	1,670,260	1,253,975
State Grants	1,396,521	3,148,264	1,673,289	(1,474,975)
Local Grants	271,342	341,877	117,065	(224,812)
Total Intergovernmental	<u>2,072,558</u>	<u>3,906,426</u>	<u>3,460,614</u>	<u>(445,812)</u>
Charges for Services:				
Clerk and recorder	456,000	456,000	536,535	80,535
Sheriff's fees	65,000	65,000	58,583	(6,417)
Treasurer's fees	828,782	828,782	1,020,295	191,513
Other Fees	113,542	113,542	317,447	203,905
Assessor's Fees	8,000	8,000	6,925	(1,075)
Public Health Fees	22,508	22,508	10,293	(12,215)
Land Use Fees	300	300	50	(250)
Useful Public Service	35,000	35,000	20,880	(14,120)
Court Fines & Fees	83,353	83,353	45,759	(37,594)
Total Charges for Services	<u>1,612,485</u>	<u>1,612,485</u>	<u>2,016,767</u>	<u>404,282</u>
Other Revenue:				
Investment income	203,040	203,040	287,734	84,694
Contributions	72,289	289,352	261,463	(27,889)
Miscellaneous	399,111	403,111	235,159	(167,952)
Total Other Revenue	<u>674,440</u>	<u>895,503</u>	<u>784,356</u>	<u>(111,147)</u>
Total Revenues	<u>\$ 14,914,478</u>	<u>\$ 16,969,409</u>	<u>\$ 17,108,154</u>	<u>\$ 138,745</u>

Gunnison County, Colorado
General Fund
Schedule of Expenditures - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
General Government:				
Commissioners	\$ 625,961	\$ 525,250	\$ 450,430	\$ 74,820
Board Support	76,168	76,168	73,747	2,421
Executive Management	504,299	440,010	402,732	37,278
Public Information	51,979	51,979	43,364	8,615
Clerk	60,015	60,015	58,512	1,503
Motor Vehicle	324,773	324,773	320,578	4,195
Recording	127,387	127,387	119,914	7,473
Elections	321,212	436,212	436,832	(620)
Revenue (Treasurer)	255,646	255,646	244,709	10,937
Investments (Treasurer)	16,561	16,561	14,549	2,012
Human Resources	181,482	181,482	147,076	34,406
Wildlife Conservation	42,722	42,722	35,818	6,904
Liquor License	10,480	10,480	9,808	672
County Attorney	727,570	745,282	759,212	(13,930)
Facilities & Grounds	953,244	953,244	822,814	130,430
Project Services	81,293	81,293	71,102	10,191
Assessment Administration	408,773	408,773	372,318	36,455
Appraisal	622,967	622,967	609,527	13,440
Development Review	628,233	628,233	584,161	44,072
Oil and Gas Permitting	9,381	9,381	8,740	641
Long Range Planning and Projects	139,846	397,546	254,538	143,008
Codes & Regulations	49,243	49,243	49,555	(312)
Accounting & Auditing	499,563	499,563	449,599	49,964
Planning and Analysis	125,550	125,550	102,249	23,301
Compensated Absences	67,750	17,750	-	17,750
Weather Modification	10,000	10,000	10,000	-
Other General Fund Expenditures	2,349,223	1,949,223	1,614,075	335,148
Energy Efficiency Initiatives	7,510	7,510	6,810	700
Total General Government	<u>9,278,831</u>	<u>9,054,243</u>	<u>8,072,769</u>	<u>981,474</u>
Judicial:				
District Attorney	425,703	425,703	425,685	18
Total Judicial	<u>425,703</u>	<u>425,703</u>	<u>425,685</u>	<u>18</u>
Public Safety:				
Detention Services	1,293,172	1,293,172	919,057	374,115
Enforcement	808,579	808,579	622,751	185,828
Operational Support	1,122,674	1,122,674	1,065,304	57,370
Courtroom Security	106,437	106,437	88,418	18,019
Investigations	231,021	231,021	148,815	82,206
Major Incident Response	56,643	56,643	48,715	7,928
Operational Support - Detention	211,558	211,558	213,607	(2,049)
Education and Support	153,310	176,490	152,555	23,935
Emergency Management	88,163	2,265,530	1,556,169	709,361
Coroner	154,559	154,559	151,174	3,385
Youth Intervention Services	147,630	171,715	155,680	16,035
Total Public Safety	<u>4,373,746</u>	<u>6,598,378</u>	<u>5,122,245</u>	<u>1,476,133</u>
Health and Welfare:				
Substance Abuse Prevention	253,000	329,500	240,690	88,810
Program Support	42,627	42,627	38,584	4,043
Senior Resources	234,255	234,255	216,795	17,460
Child & Family Health	260,365	263,130	198,175	64,955
Family Planning	158,573	158,573	117,632	40,941
Total Health and Welfare	<u>948,820</u>	<u>1,028,085</u>	<u>811,876</u>	<u>216,209</u>
Auxiliary Services:				
Alternative Services	75,189	75,189	70,144	5,045
Adult Programming	71,813	71,813	54,764	17,049
Youth Development	164,312	164,312	127,283	37,029
Veterans	14,700	14,700	12,305	2,395
Total Auxiliary Services	<u>326,014</u>	<u>326,014</u>	<u>264,496</u>	<u>61,518</u>
Culture and Recreation:				
Fairgrounds Management	264,234	264,234	230,171	34,063
Trails - Parks	782,977	782,977	85,482	697,495
Landfill	2,275	2,275	395	1,880
Historic Preservation	35,526	35,526	8,326	27,200
Total Culture and Recreation	<u>1,085,012</u>	<u>1,085,012</u>	<u>324,374</u>	<u>760,638</u>
Public Works:				
Weed Management	222,887	233,910	242,194	(8,284)
Total Public Works	<u>222,887</u>	<u>233,910</u>	<u>242,194</u>	<u>(8,284)</u>
Debt Service:				
Principal	-	-	17,332	(17,332)
Interest	-	-	297	(297)
Total Debt Service	<u>-</u>	<u>-</u>	<u>17,629</u>	<u>(17,629)</u>
Total Expenditures	<u>\$ 16,661,013</u>	<u>\$ 18,751,345</u>	<u>\$ 15,281,268</u>	<u>\$ 3,470,077</u>

Gunnison County, Colorado
Special Revenue Funds
Public Health Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Intergovernmental:				
Federal grants	\$ 3,000	\$ 3,000	\$ 771,440	\$ 768,440
State grants	504,600	1,063,356	298,497	(764,859)
Local grants	46,880	46,880	38,681	(8,199)
Charges for Services	166,116	166,116	99,679	(66,437)
Investment Income	800	800	1,859	1,059
Contributions	80,456	80,456	45,791	(34,665)
Miscellaneous	80,000	80,000	47,285	(32,715)
Total Revenues	<u>881,852</u>	<u>1,440,608</u>	<u>1,303,232</u>	<u>(137,376)</u>
Expenditures:				
Health and welfare:				
Program support	187,392	187,392	132,038	55,354
Multicultural client services	91,660	106,047	96,978	9,069
Child and family health	509,866	1,063,168	1,033,501	29,667
Community health services	222,645	222,645	139,740	82,905
Total Expenditures	<u>1,011,563</u>	<u>1,579,252</u>	<u>1,402,257</u>	<u>176,995</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(129,711)</u>	<u>(138,644)</u>	<u>(99,025)</u>	<u>39,619</u>
Other Financing Sources (Uses):				
Transfers in	201,947	201,947	163,419	(38,528)
Transfers (out)	(60,228)	(60,228)	(60,228)	-
Total Other Financing Sources (Uses)	<u>141,719</u>	<u>141,719</u>	<u>103,191</u>	<u>(38,528)</u>
Net Change in Fund Balances	\$ <u>12,008</u>	\$ <u>3,075</u>	4,166	\$ <u>1,091</u>
Fund Balances - Beginning of Year			<u>18,402</u>	
Fund Balances - End of Year			\$ <u>22,568</u>	

Gunnison County, Colorado
Special Revenue Funds
Conservation Trust Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues:				
Lottery proceeds	\$ 60,000	\$ 60,000	\$ 62,618	\$ 2,618
Earnings on investments	2,000	2,000	1,298	(702)
Total Revenues	62,000	62,000	63,916	1,916
Expenditures:				
Conservation efforts	-	-	11,609	(11,609)
Treasurer's fees	800	800	626	174
Total Expenditures	800	800	12,235	(11,435)
Excess (Deficiency) of Revenues Over Expenditures	61,200	61,200	51,681	(9,519)
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers (out)	(22,500)	(22,500)	(10,891)	11,609
Total Other Financing Sources (Uses)	(22,500)	(22,500)	(10,891)	11,609
Net Change in Fund Balances	\$ 38,700	\$ 38,700	40,790	\$ 2,090
Fund Balances - Beginning of Year			20,304	
Fund Balances - End of Year			\$ 61,094	

Gunnison County, Colorado
Special Revenue Funds
Mosquito Control Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Taxes:				
Property tax revenue	\$ 67,263	\$ 67,263	\$ 67,172	\$ (91)
Delinquent tax and interest	87	87	253	166
Intergovernmental:				
Local grants	16,863	16,863	16,863	-
Investment income	283	283	804	521
Total Revenues	<u>84,496</u>	<u>84,496</u>	<u>85,092</u>	<u>596</u>
Expenditures:				
Operations	99,552	99,552	99,534	18
Total Expenditures	<u>99,552</u>	<u>99,552</u>	<u>99,534</u>	<u>18</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,056)</u>	<u>(15,056)</u>	<u>(14,442)</u>	<u>614</u>
Other Financing Sources (Uses):				
Transfers in	16,863	16,863	16,863	-
Transfers (out)	(1,776)	(1,776)	(1,776)	-
Total Other Financing Sources (Uses)	<u>15,087</u>	<u>15,087</u>	<u>15,087</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 31</u>	<u>\$ 31</u>	645	<u>\$ 614</u>
Fund Balances - Beginning of Year			<u>13,392</u>	
Fund Balances - End of Year			<u>\$ 14,037</u>	

Gunnison County, Colorado
Special Revenue Funds
Land Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Taxes:				
Sales tax	\$ 526,332	\$ 526,332	\$ 557,532	\$ 31,200
Investment Income	10,000	10,000	18,058	8,058
Total Revenues	<u>536,332</u>	<u>536,332</u>	<u>575,590</u>	<u>39,258</u>
Expenditures:				
Culture and Recreation:				
Land preservation	707,263	857,263	748,788	108,475
Total Expenditures	<u>707,263</u>	<u>857,263</u>	<u>748,788</u>	<u>108,475</u>
Excess (Deficiency) of Revenues Over Expenditures	(170,931)	(320,931)	(173,198)	147,733
Other Financing Sources (Uses):				
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	\$ <u>(170,931)</u>	\$ <u>(320,931)</u>	(173,198)	\$ <u>147,733</u>
Fund Balances - Beginning of Year			<u>1,159,639</u>	
Fund Balances - End of Year			<u>\$ 986,441</u>	

Gunnison County, Colorado
Special Revenue Funds
Sage Grouse Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Investment income	\$ 2,000	\$ 2,000	\$ 2,611	\$ 611
Miscellaneous	<u>73,057</u>	<u>73,057</u>	<u>69,876</u>	<u>(3,181)</u>
Total Revenues	<u>75,057</u>	<u>75,057</u>	<u>72,487</u>	<u>(2,570)</u>
Expenditures:				
General government	<u>2,200</u>	<u>2,200</u>	<u>1,724</u>	<u>476</u>
Total Expenditures	<u>2,200</u>	<u>2,200</u>	<u>1,724</u>	<u>476</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>72,857</u>	<u>72,857</u>	<u>70,763</u>	<u>(2,094)</u>
Other Financing Sources (Uses):				
Transfers (out)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(29,742)</u>	<u>30,258</u>
Total Other Financing Sources (Uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(29,742)</u>	<u>30,258</u>
Net Change in Fund Balances	\$ <u>12,857</u>	\$ <u>12,857</u>	41,021	\$ <u>28,164</u>
Fund Balances - Beginning of Year			<u>117,535</u>	
Fund Balances - End of Year			<u>\$ 158,556</u>	

Gunnison County, Colorado
Special Revenue Funds
Risk Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative)
Revenues:				
Investment Income	\$ 4,000	\$ 4,000	\$ 4,730	\$ 730
Contributions	73,555	73,555	97,005	23,450
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>21,891</u>	<u>11,891</u>
Total Revenues	<u>87,555</u>	<u>87,555</u>	<u>123,626</u>	<u>36,071</u>
Expenditures:				
General Government:				
CAPP Insurance Claims	150,000	150,000	108,705	41,295
Other expenses	<u>800</u>	<u>800</u>	<u>336</u>	<u>464</u>
Total Expenditures	<u>150,800</u>	<u>150,800</u>	<u>109,041</u>	<u>41,759</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(63,245)</u>	<u>(63,245)</u>	<u>14,585</u>	<u>77,830</u>
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (63,245)</u>	<u>\$ (63,245)</u>	14,585	<u>\$ 77,830</u>
Fund Balances - Beginning of Year			<u>240,091</u>	
Fund Balances - End of Year			<u>\$ 254,676</u>	

Gunnison County, Colorado
Special Revenue Funds
Gunnison County Housing Authority Administration
Schedule of Revenues, Expenditures and Available Resources
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Charges for Services:				
Fees	\$ 44,355	\$ 44,355	\$ 113,677	\$ 69,322
Investment Income	700	700	3,761	3,061
Miscellaneous	10,000	10,000	20,591	10,591
Total Revenues	<u>55,055</u>	<u>55,055</u>	<u>138,029</u>	<u>82,974</u>
Expenditures:				
Health and Welfare	193,564	248,671	301,515	(52,844)
Debt Service:				
Principal	2,233	2,233	2,233	-
Interest	294	294	294	-
Total Expenditures	<u>196,091</u>	<u>251,198</u>	<u>304,042</u>	<u>(52,844)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(141,036)</u>	<u>(196,143)</u>	<u>(166,013)</u>	<u>30,130</u>
Other Financing Sources (Uses):				
Transfers in	150,000	205,107	-	(205,107)
Transfers (out)	(5,724)	(5,724)	(5,724)	-
Sale of inventory/assets held for sale	-	-	240,915	240,915
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>144,276</u>	<u>199,383</u>	<u>235,191</u>	<u>35,808</u>
Net Change in Fund Balances	\$ <u>3,240</u>	\$ <u>3,240</u>	69,178	\$ <u>65,938</u>
Fund Balances - Beginning of Year			2,164,782	
Prior period adjustment			318,966	
Fund Balances - End of Year			<u>\$ 2,552,926</u>	

Gunnison County, Colorado
Special Revenue Fund
Airport Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Intergovernmental:				
Federal grants	\$ 140,111	\$ 1,194,221	\$ -	\$ (1,194,221)
State grants	677,784	677,784	-	(677,784)
Charges for Services:				
Passenger Facility Charges	125,000	125,000	-	(125,000)
Earnings on investments	1,500	1,500	-	(1,500)
Total Revenues	<u>944,395</u>	<u>1,998,505</u>	<u>-</u>	<u>(1,998,505)</u>
Expenditures:				
Public Works	<u>936,892</u>	<u>2,166,892</u>	<u>-</u>	<u>2,166,892</u>
Total Expenditures	<u>936,892</u>	<u>2,166,892</u>	<u>-</u>	<u>2,166,892</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,503</u>	<u>(168,387)</u>	<u>-</u>	<u>168,387</u>
Other Financing Sources (Uses):				
Transfers in	7,784	7,784	-	(7,784)
Transfers (out)	<u>-</u>	<u>-</u>	<u>(416,536)</u>	<u>(416,536)</u>
Total Other Financing Sources (Uses)	<u>7,784</u>	<u>7,784</u>	<u>(416,536)</u>	<u>(424,320)</u>
Net Change in Fund Balances	<u>\$ 15,287</u>	<u>\$ (160,603)</u>	<u>(416,536)</u>	<u>\$ (255,933)</u>
Fund Balances - Beginning of Year			<u>416,536</u>	
Fund Balances - End of Year			<u>\$ -</u>	

Gunnison County, Colorado
Special Revenue Funds
Local Marketing District
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Marketing and promotion tax	\$ 2,165,100	\$ 2,165,100	\$ 2,403,889	\$ 238,789
Fines and forfeitures	10,000	10,000	27,122	17,122
Earnings on investments	20,000	20,000	16,630	(3,370)
Miscellaneous	4,000	4,000	15,365	11,365
Total Revenues	<u>2,199,100</u>	<u>2,199,100</u>	<u>2,463,006</u>	<u>263,906</u>
Expenditures:				
General Government:				
Contracted services	2,251,200	2,251,200	2,250,115	1,085
Other	32,185	32,185	44,405	(12,220)
Total Expenditures	<u>2,283,385</u>	<u>2,283,385</u>	<u>2,294,520</u>	<u>(11,135)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(84,285)</u>	<u>(84,285)</u>	<u>168,486</u>	<u>252,771</u>
Other Financing Sources (Uses):				
Transfers (out)	<u>(37,704)</u>	<u>(37,704)</u>	<u>(37,704)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(37,704)</u>	<u>(37,704)</u>	<u>(37,704)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ (121,989)</u>	<u>\$ (121,989)</u>	130,782	<u>\$ 252,771</u>
Fund Balances - Beginning of Year			<u>1,329,353</u>	
Fund Balances - End of Year			<u>\$ 1,460,135</u>	

Gunnison County, Colorado
Debt Service Funds
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Federal grants	\$ 277,710	\$ 277,710	\$ 138,855	\$ (138,855)
Earnings on investments	1,250	1,250	515	(735)
Total Revenues	<u>278,960</u>	<u>278,960</u>	<u>139,370</u>	<u>(139,590)</u>
Expenditures:				
Debt Service:				
Principal	750,000	750,000	355,000	395,000
Interest	1,227,967	1,227,967	1,224,044	3,923
Other debt service	3,500	3,500	2,000	1,500
Total Expenditures	<u>1,981,467</u>	<u>1,981,467</u>	<u>1,581,044</u>	<u>400,423</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,702,507)</u>	<u>(1,702,507)</u>	<u>(1,441,674)</u>	<u>260,833</u>
Other Financing Sources (Uses):				
Transfers in	<u>1,702,607</u>	<u>1,702,607</u>	<u>1,292,222</u>	<u>(410,385)</u>
Total Other Financing Sources (Uses)	<u>1,702,607</u>	<u>1,702,607</u>	<u>1,292,222</u>	<u>(410,385)</u>
Net Change in Fund Balances	\$ <u>100</u>	\$ <u>100</u>	(149,452)	\$ <u>(149,552)</u>
Fund Balances - Beginning of Year			<u>152,211</u>	
Fund Balances - End of Year			\$ <u>2,759</u>	

**PROPRIETARY FUNDS SCHEDULE OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION –
BUDGET (Non-GAAP BASIS with Reconciliation to GAAP)
AND ACTUAL**

ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services.

Airport Operations Fund – Accounts for the operations and capital projects for the Gunnison County Regional Airport.

Gunnison County Sewer Fund – Is used to account for the operations of sewer facilities operated by the County in unincorporated areas of the county.

The *Gunnison County Water Fund* – Is used to account for the operations of water system facilities operated by the County in unincorporated areas of the county.

Solid Waste Fund – Accounts for the operations of the County’s landfill and recycling program.

Gunnison County Housing Authority – Assisted Living – Is used to account for the activities of an assisted living center complex.

Gunnison County Housing Authority – Mountain View – Is used to account for the operations of the Mountain View Apartments housing complex.



Gunnison County, Colorado
Enterprise Funds
Airport Operations Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Airport fees	\$ 447,544	\$ 447,544	\$ 428,505	\$ (19,039)
Terminal & hanger rent	448,002	448,002	251,981	(196,021)
Passenger Facility Charges	-	-	106,768	106,768
Parking fees & fines	67,634	67,634	85,594	17,960
Other	273,071	273,071	296,563	23,492
Total Operating Revenues	1,236,251	1,236,251	1,169,411	(66,840)
Operating Expenditures:				
Operational support	231,206	231,206	275,591	(44,385)
Strategic development	95,205	95,205	99,333	(4,128)
Airside	689,756	689,756	656,822	32,934
Landside	268,455	268,455	1,393,537	(1,125,082)
Total Operating Expenditures	1,284,622	1,284,622	2,425,283	(1,140,661)
Operating Income (Loss)	(48,371)	(48,371)	(1,255,872)	(1,207,501)
Non-operating Revenues (Expenditures):				
Grant revenue:				
Federal	-	1,031,876	2,036,352	1,004,476
State	57,000	57,000	63,809	6,809
Other	24,000	24,000	30,000	6,000
Transfers in	-	-	416,536	416,536
Transfers (out)	(78,956)	(78,956)	(71,172)	(7,784)
Investment revenue	21,000	21,000	45,583	24,583
Interest expense	(4,081)	(4,081)	(4,081)	-
Total Non-operating Revenues (Expenditures)	18,963	1,050,839	2,517,027	1,450,620
Change in Net Position - Budget Basis	\$ (29,408)	\$ 1,002,468	1,261,155	\$ 243,119
Reconciliation to GAAP Basis				
Depreciation			(2,223,933)	
Capitalized assets			1,186,238	
Change in net position - GAAP basis			223,460	
Net Position - Beginning of Year			34,924,755	
Net Position - End of Year			\$ 35,148,215	

Gunnison County, Colorado
Enterprise Funds
Gunnison County Sewer Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues:				
Dos Rios Division:				
Tap fees	\$ 5,500	\$ 5,500	\$ 5,500	-
User fees	259,150	259,150	257,498	(1,652)
Late fees	1,000	1,000	399	(601)
Other revenue	23,810	23,810	38,179	14,369
Total Dos Rios Division	<u>289,460</u>	<u>289,460</u>	<u>301,576</u>	<u>12,116</u>
Somerset Division:				
User fees	20,290	20,290	20,287	(3)
Late fees	80	80	73	(7)
Other revenue	775	775	724	(51)
Total Somerset Division	<u>21,145</u>	<u>21,145</u>	<u>21,084</u>	<u>(61)</u>
Antelope Hills Division:				
Tap fees	5,500	5,500	-	(5,500)
User fees	56,930	56,930	56,925	(5)
Late fees	400	400	238	(162)
Other revenue	1,660	1,660	1,874	214
Total Antelope Hills Division	<u>64,490</u>	<u>64,490</u>	<u>59,037</u>	<u>(5,453)</u>
North Gunnison Division:				
Tap fees	12,000	12,000	23,500	11,500
User fees	316,370	316,370	321,995	5,625
Late fees	1,000	1,000	691	(309)
Other revenue	58,100	58,100	58,403	303
Total North Gunnison Division	<u>387,470</u>	<u>387,470</u>	<u>404,589</u>	<u>17,119</u>
Tomichi Division:				
User fees	20,961	20,961	12,847	(8,114)
Total Tomichi Division	<u>20,961</u>	<u>20,961</u>	<u>12,847</u>	<u>(8,114)</u>
Total Revenues	<u>783,526</u>	<u>783,526</u>	<u>799,133</u>	<u>15,607</u>
Expenditures:				
Dos Rios Division:				
Operations	238,812	238,812	188,049	50,763
Transfers to other funds	24,902	24,902	24,349	553
Capital outlay	40,000	40,000	4,902	35,098
Total Dos Rios Division	<u>303,714</u>	<u>303,714</u>	<u>217,300</u>	<u>86,414</u>
Somerset Division:				
Operations	17,018	17,018	14,858	2,160
Transfers to other funds	795	795	705	90
Total Somerset Division	<u>17,813</u>	<u>17,813</u>	<u>15,563</u>	<u>2,250</u>
Antelope Hills Division:				
Operations	47,917	47,917	51,754	(3,837)
Transfers to other funds	4,494	4,494	5,256	(762)
Total Antelope Hills Division	<u>52,411</u>	<u>52,411</u>	<u>58,236</u>	<u>(5,825)</u>
North Gunnison Division:				
Operations	231,416	231,416	233,534	(2,118)
Transfers to other funds	14,015	14,015	13,861	154
Capital outlay	1,000	1,000	-	1,000
Debt service	96,137	96,137	112,910	(16,773)
Total North Gunnison Division	<u>342,568</u>	<u>342,568</u>	<u>360,305</u>	<u>(17,737)</u>
Tomichi Division:				
Operations	20,138	20,138	12,143	7,995
Transfers to other funds	820	820	705	115
Total Tomichi Division	<u>20,958</u>	<u>20,958</u>	<u>12,848</u>	<u>8,110</u>
Total Expenditures	<u>737,464</u>	<u>737,464</u>	<u>664,252</u>	<u>73,212</u>
Change in Net Position - Budget Basis	<u>\$ 46,062</u>	<u>\$ 46,062</u>	<u>134,881</u>	<u>\$ 88,819</u>
Reconciliation to GAAP Basis				
Bond principal			33,596	
Depreciation			(236,980)	
Capitalized assets			6,128	
			<u>(62,375)</u>	
Change in net position - GAAP basis			<u>(62,375)</u>	
Net Position - Beginning of Year			2,944,599	
Net Position - End of Year			<u>\$ 2,882,224</u>	

Gunnison County, Colorado
Enterprise Funds
Gunnison County Water Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP) Basis and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Operating Revenues:				
User fees	\$ 343,920	\$ 343,920	\$ 382,292	\$ 38,372
Availability fees	7,650	7,650	7,079	(571)
Tap Connection	5,500	5,500	-	(5,500)
Other	37,747	37,747	3,147	(34,600)
Total Operating Revenues	<u>394,817</u>	<u>394,817</u>	<u>392,518</u>	<u>(2,299)</u>
Operating Expenditures:				
Dos Rios Division:				
Operating expenses	174,503	174,503	188,610	(14,107)
Capital outlay	30,000	30,000	-	30,000
Somerset Division:				
Debt service	1,293	1,293	7,836	(6,543)
Antelope Hills Division:				
Operating expenses	52,610	52,610	12,945	39,665
Debt service	49,671	49,671	42,818	6,853
Utilities Administration:				
Operating expenses	81,756	81,756	83,720	(1,964)
Total Operating Expenditures	<u>389,833</u>	<u>389,833</u>	<u>335,929</u>	<u>53,904</u>
Operating Income (Loss)	<u>4,984</u>	<u>4,984</u>	<u>56,589</u>	<u>51,605</u>
Non-operating Revenues (Expenditures):				
Earnings on investments	1,600	1,600	13,655	12,055
Grant revenue	-	-	18,570	18,570
Transfers in	29,330	29,330	29,181	(149)
Transfers (out)	(14,520)	(14,520)	(14,520)	-
Total Non-operating Revenues (Expenditures)	<u>16,410</u>	<u>16,410</u>	<u>46,886</u>	<u>30,476</u>
Change in Net Position - Budget Basis	<u>\$ 21,394</u>	<u>\$ 21,394</u>	103,475	<u>\$ 82,081</u>
Reconciliation to GAAP Basis				
Debt principal			27,870	
Depreciation			(130,022)	
Change in net position - GAAP basis			<u>1,323</u>	
Net Position - Beginning of Year			<u>1,956,206</u>	
Net Position - End of Year			<u>\$ 1,957,529</u>	

Gunnison County, Colorado
Enterprise Funds
Solid Waste Fund
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Landfill:				
Disposal fees	\$ 1,034,220	\$ 1,034,220	\$ 1,057,750	\$ 23,530
Other	29,350	29,350	33,868	4,518
Total Landfill Revenues	1,063,570	1,063,570	1,091,618	28,048
Recycling:				
Recycled material sales	60,000	60,000	102,191	42,191
Total Recycling Revenues	60,000	60,000	102,191	42,191
Total Operating Revenues	1,123,570	1,123,570	1,193,809	70,239
Operating Expenditures:				
Landfill Expenditures:				
Operations and maintenance	579,062	579,062	553,041	26,021
Capital outlay	13,765	13,765	39,437	(25,672)
Total Landfill Expenditures	592,827	592,827	592,478	349
Recycling Expenditures:				
Operations	362,093	389,093	326,185	62,908
Total Recycling Expenditures	362,093	389,093	326,185	62,908
Total Operating Expenditures	954,920	981,920	918,663	63,257
Operating Income (Loss)	168,650	141,650	275,146	133,496
Non-operating Revenues (Expenditures):				
Transfers in	-	27,000	25,450	(1,550)
Transfers (out)	(73,392)	(73,392)	(73,392)	-
Investment revenue	37,000	37,000	34,640	(2,360)
Interest expense	(52,057)	(52,057)	(10,698)	41,359
Total Non-operating Revenues (Expenditures)	(88,449)	(61,449)	(24,000)	37,449
Change in Net Position - Budget Basis	\$ 80,201	\$ 80,201	251,146	\$ 170,945
Reconciliation to GAAP Basis				
Debt principal			21,998	
Depreciation			(46,088)	
Capitalized assets			39,437	
Landfill closure/post-closure (cost)/recovery			(42,989)	
Change in net position - GAAP basis			223,504	
Net Position - Beginning of Year			982,464	
Prior period adjustment			(195,003)	
Net Position - End of Year			\$ 1,010,965	

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Assisted Living
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Operating Revenues:				
Palisade Assisted Living:				
Donations and debt service reimbursements	\$ -	\$ -	\$ -	\$ -
 Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenditures:				
Interest payments	-	-	-	-
 Total Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position - Budget Basis	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to GAAP Basis				
Depreciation			(38,063)	
			<u>(38,063)</u>	
			Change in net position - GAAP basis	
Net Position - Beginning of Year			<u>1,348,959</u>	
Net Position - End of Year			<u>\$ 1,310,896</u>	

Gunnison County, Colorado
Enterprise Funds
Gunnison County Housing Authority - Mountain View
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Operating Revenues:				
Mountain View Apartments:				
Tenant payments	\$ 95,000	\$ 95,000	\$ 118,428	\$ 23,428
Assistance payment	140,000	140,000	134,657	(5,343)
Vacancies	(9,050)	(9,050)	(9,295)	(245)
Other revenue	3,700	3,700	2,217	(1,483)
Total Operating Revenues	229,650	229,650	246,007	16,357
Operating Expenditures:				
Mountain View Apartments:				
Operations	157,899	157,899	159,733	(1,834)
Principal on debt	17,173	17,173	69,467	(52,294)
Interest on debt	19,809	19,809	25,808	(5,999)
Total Operating Expenditures	194,881	194,881	255,008	(60,127)
Operating Income (Loss)	34,769	34,769	(9,001)	(43,770)
Non-operating Revenues (Expenditures):				
Investment revenue	500	500	1,008	508
Total Non-operating Revenues (Expenditures)	500	500	1,008	508
Change in Net Position - Budget Basis	\$ 35,269	\$ 35,269	(7,993)	\$ (43,262)
Reconciliation to GAAP Basis				
Bond principal			71,994	
Depreciation			(55,930)	
Change in net position - GAAP basis			8,071	
Net Position - Beginning of Year			(397,219)	
Net Position - End of Year			\$ (389,148)	

**INTERNAL SERVICE FUNDS COMBINING FINANCIAL
STATEMENTS & SCHEDULE OF REVENUES,
EXPENSES AND CHANGES IN NET POSITION –
BUDGET (Non-GAAP BASIS with Reconciliation to GAAP)
AND ACTUAL**

INTERNAL SERVICE FUND

Internal service funds are used to account for services to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Internal Service Fund I – Is used to account for the rental of motor vehicles and heavy equipment and account for the usage of gravel and other materials in construction and maintenance.

Internal Service Fund II – Is used to account for data processing, telephone, mapping, photocopy, and postage services provided to other County Departments.

Internal Service Fund III – Is used to account for self-funded unemployment charges to other County funds and the partially self-funded health insurance coverage costs.



Gunnison County, Colorado
Internal Service Funds
Combining Statement of Net Position
December 31, 2020

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
<u>ASSETS</u>				
Current Assets:				
Cash	\$ 1,540,483	\$ 846,288	\$ 2,068,508	\$ 4,455,279
Accounts receivable, net of allowance for uncollectible accounts, where applicable:	6,309	2,075	83,289	91,673
Prepaid expenses	-	37,671	-	37,671
Due from other funds	269,919	1,115	-	271,034
Inventory, at cost	718,987	2,711	-	721,698
Total current assets	2,535,698	889,860	2,151,797	5,577,355
Capital assets:				
Land (non-depreciable)	81,863	-	-	81,863
Buildings (net of acc. depreciation)	5,523,273	-	-	5,523,273
Machinery & Equipment (net of acc. depreciation)	2,832,564	32,404	-	2,864,968
Total capital assets	8,437,700	32,404	-	8,470,104
Total non-current assets	8,437,700	32,404	-	8,470,104
Total assets	10,973,398	922,264	2,151,797	14,047,459
<u>LIABILITIES</u>				
Current liabilities payable:				
Accounts payable	72,892	11,927	57,598	142,417
Accrued liabilities	23,994	-	161,039	185,033
Debt obligations, due within one year	37,986	19,265	1,240	58,491
Total current liabilities	134,872	31,192	219,877	385,941
Non-current liabilities:				
Accrued compensated absences	50,824	28,898	1,861	81,583
Capital leases	142,125	-	-	142,125
Total non-current liabilities	192,949	28,898	1,861	223,708
Total liabilities	327,821	60,090	221,738	609,649
<u>NET POSITION</u>				
Net investment in capital assets	8,291,471	32,404	-	8,323,875
Unrestricted	2,354,106	829,770	1,930,059	5,113,935
Total Net Position	\$ 10,645,577	\$ 862,174	\$ 1,930,059	\$ 13,437,810

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended December 31, 2020

	Internal Service Fund I	Internal Service Fund II	Internal Service Fund III	Total
Operating revenues:				
Charges and fees	\$ 2,264,670	\$ 780,944	\$ 2,649,972	\$ 5,695,586
Other	15,100	3,000	22,524	40,624
Total operating revenues	2,279,770	783,944	2,672,496	5,736,210
Operating expenses:				
Personnel services	651,205	482,928	15,259	1,149,392
Supplies and Materials	743,328	95,169	-	838,497
Contractual Services	197,209	189,169	3,181,123	3,567,501
Depreciation	669,066	55,842	-	724,908
Total operating expenses	2,260,808	823,108	3,196,382	6,280,298
Operating income (loss)	18,962	(39,164)	(523,886)	(544,088)
Non-operating revenues (expenses):				
Gain (loss) on disposal of capital assets	75,349	-	-	75,349
Investment revenue	23,055	15,868	44,417	83,340
Interest expense	(21,391)	-	-	(21,391)
Total non-operating revenues/(expenses)	77,013	15,868	44,417	137,298
Income/(loss) before contributions and transfers	95,975	(23,296)	(479,469)	(406,790)
Transfers In	100,000	44,500	-	144,500
Transfers (Out)	(95,760)	(77,388)	(49,824)	(222,972)
Change in net position	100,215	(56,184)	(529,293)	(485,262)
Total net position - beginning of year	10,695,585	918,358	2,459,352	14,073,295
Prior period adjustment/restatement	(150,223)	-	-	(150,223)
Total net position - end of year	\$ 10,645,577	\$ 862,174	\$ 1,930,059	\$ 13,437,810

Gunnison County, Colorado
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2020

	<u>Internal Service Fund I</u>	<u>Internal Service Fund II</u>	<u>Internal Service Fund III</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund services provided	\$ 2,319,251	\$ 778,869	\$ 2,747,798	\$ 5,845,918
Payments to suppliers	(762,637)	(94,671)	-	(857,308)
Payments to employees	(619,315)	(482,928)	(14,847)	(1,117,090)
Payments for contractual services	(216,855)	(167,829)	(3,125,282)	(3,509,966)
Payments (to)/from others	15,100	3,000	22,524	40,624
Net cash flow (to)/from operating activities	<u>735,544</u>	<u>36,441</u>	<u>(369,807)</u>	<u>402,178</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from grants	60,315	900	-	61,215
Transfers in from other funds	100,000	44,500	-	144,500
Transfers (out) to other funds	<u>(176,323)</u>	<u>(79,742)</u>	<u>(49,824)</u>	<u>(305,889)</u>
Net cash provided/(used) by non-capital financing activities	<u>(16,008)</u>	<u>(34,342)</u>	<u>(49,824)</u>	<u>(100,174)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(518,547)	-	-	(518,547)
Principal paid on long-term debt	(3,994)	-	-	(3,994)
Interest paid on long-term debt	(21,391)	-	-	(21,391)
Cash from sale of assets	<u>75,349</u>	<u>-</u>	<u>-</u>	<u>75,349</u>
Net cash provided/(used) by capital and related financing activities	<u>(468,583)</u>	<u>-</u>	<u>-</u>	<u>(468,583)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash from investment income	<u>23,055</u>	<u>15,868</u>	<u>44,417</u>	<u>83,340</u>
Net cash provided/(used) by investing activities	<u>23,055</u>	<u>15,868</u>	<u>44,417</u>	<u>83,340</u>
Net increase/(decrease) in cash	274,008	17,967	(375,214)	(83,239)
Cash - beginning of year	<u>1,266,475</u>	<u>828,321</u>	<u>2,443,722</u>	<u>4,538,518</u>
Cash - end of year	<u><u>1,540,483</u></u>	<u><u>846,288</u></u>	<u><u>2,068,508</u></u>	<u><u>4,455,279</u></u>
Reconciliation of operating income/(loss) to net cash provided/(used) by operating activities:				
Operating income/(loss)	18,962	(39,164)	(523,886)	(544,088)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	669,066	55,842	-	724,908
Changes in assets and liabilities:				
(Increase) Decrease in Accounts and Other Receivables, net	33,167	34,456	96,421	164,044
(Increase) Decrease in Inventories	(19,309)	498	-	(18,811)
(Increase) Decrease in Prepaid	(142)	(8,598)	-	(8,740)
Increase (Decrease) in Accounts Payable	1,910	(6,593)	57,246	52,563
Increase (Decrease) in Accrued Compensation	<u>31,890</u>	<u>-</u>	<u>412</u>	<u>32,302</u>
Net cash provided/(used) by operating activities	<u>\$ 735,544</u>	<u>\$ 36,441</u>	<u>\$ (369,807)</u>	<u>\$ 402,178</u>

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund I - Fleet Management
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Operating Revenues:				
Equipment rent	\$ 1,902,358	\$ 1,902,358	\$ 2,087,671	\$ 185,313
Material and gravel sales	210,900	210,900	176,999	(33,901)
Other revenues	6,100	6,100	15,100	9,000
Total Operating Revenues	<u>2,119,358</u>	<u>2,119,358</u>	<u>2,279,770</u>	<u>160,412</u>
 Operating Expenditures:				
Gravel pit maintenance	33,939	33,939	-	33,939
Fleet maintenance	2,140,308	2,140,308	1,892,336	247,972
Materials	299,900	299,900	221,947	77,953
Total Operating Expenditures	<u>2,474,147</u>	<u>2,474,147</u>	<u>2,114,283</u>	<u>359,864</u>
 Operating Income (Loss)	<u>(354,789)</u>	<u>(354,789)</u>	<u>165,487</u>	<u>520,276</u>
 Non-operating Revenues (Expenditures):				
Sale of capital assets	50,000	50,000	75,349	25,349
Investment income	20,000	20,000	23,055	3,055
Transfers in	100,000	100,000	100,000	-
Transfers (out)	(95,760)	(95,760)	(95,760)	-
Interest expense	(38,101)	(38,101)	(21,391)	16,710
Total Non-operating Revenues (Expenditures)	<u>36,139</u>	<u>36,139</u>	<u>81,253</u>	<u>45,114</u>
 Change in Net Position - Budget Basis	<u>\$ (318,650)</u>	<u>\$ (318,650)</u>	<u>246,740</u>	<u>\$ 565,390</u>
 Reconciliation to GAAP Basis				
Debt principal			3,994	
Depreciation			(669,066)	
Capitalized assets			518,547	
Change in net position - GAAP basis			<u>100,215</u>	
 Net Position - Beginning of Year			10,695,585	
Prior period adjustment			<u>(150,223)</u>	
Net Position - End of Year			<u>\$ 10,645,577</u>	

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund II - Information Technology
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Operating Revenues:				
Data processing	\$ 442,050	\$ 442,050	\$ 442,050	\$ -
Mapping	179,674	179,674	179,676	2
Telephone system	87,542	87,542	87,542	-
Photocopy and postage	78,780	78,780	71,676	(7,104)
Other	1,500	1,500	3,000	1,500
Total Operating Revenues	<u>789,546</u>	<u>789,546</u>	<u>783,944</u>	<u>(5,602)</u>
Operating Expenditures:				
GIS Mapping:				
Operations	186,739	239,372	181,606	57,766
Telephone System:				
Operations	33,895	33,895	38,178	(4,283)
Photocopy and Postage:				
Operations	90,798	90,798	84,608	6,190
Help Desk:				
Operations	168,972	168,972	191,470	(22,498)
IT Infrastructure:				
Operations	183,108	183,108	193,635	(10,527)
Capital outlay	33,974	33,974	-	33,974
Systems Development:				
Operations	55,427	55,427	61,480	(6,053)
Capital outlay	154	154	-	154
IT Training:				
Operations	16,647	16,647	16,289	358
Total Operating Expenditures	<u>769,714</u>	<u>822,347</u>	<u>767,266</u>	<u>55,081</u>
Operating Income (Loss)	<u>19,832</u>	<u>(32,801)</u>	<u>16,678</u>	<u>49,479</u>
Non-operating Revenues (Expenditures):				
Transfers in	44,500	44,500	44,500	-
Transfers (out)	(77,388)	(77,388)	(77,388)	-
Investment revenue	13,261	13,261	15,868	2,607
Total Non-operating Revenues (Expenditures)	<u>(19,627)</u>	<u>(19,627)</u>	<u>(17,020)</u>	<u>2,607</u>
Change in Net Position - Budget Basis	<u>\$ 205</u>	<u>\$ (52,428)</u>	<u>(342)</u>	<u>\$ 52,086</u>
Reconciliation to GAAP Basis				
Depreciation			(55,842)	
			<u>(56,184)</u>	
			<u>918,358</u>	
Change in net position - GAAP basis			<u>(56,184)</u>	
Net Position - Beginning of Year			<u>918,358</u>	
Net Position - End of Year			<u>\$ 862,174</u>	

Gunnison County, Colorado
Internal Service Funds
Internal Service Fund III - Health Insurance
Schedule of Revenues, Expenses and Changes in Net Position
Budget (Non-GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Final Budget Variance Positive (Negative) <u>(Negative)</u>
Operating Revenues:				
Premium contributions	\$ 2,561,050	\$ 2,561,050	\$ 2,649,972	\$ 88,922
Miscellaneous	17,120	17,120	22,524	5,404
Total Operating Revenues	<u>2,578,170</u>	<u>2,578,170</u>	<u>2,672,496</u>	<u>94,326</u>
Operating Expenditures:				
Operations	2,944,603	2,944,603	3,196,382	(251,779)
Total Operating Expenditures	<u>2,944,603</u>	<u>2,944,603</u>	<u>3,196,382</u>	<u>(251,779)</u>
Operating Income (Loss)	<u>(366,433)</u>	<u>(366,433)</u>	<u>(523,886)</u>	<u>(157,453)</u>
Non-operating Revenues (Expenditures):				
Transfers (out)	(49,824)	(49,824)	(49,824)	-
Investment revenue	40,000	40,000	44,417	4,417
Total Non-operating Revenues (Expenditures)	<u>(9,824)</u>	<u>(9,824)</u>	<u>(5,407)</u>	<u>4,417</u>
Change in Net Position - Budget Basis	<u>\$ (376,257)</u>	<u>\$ (376,257)</u>	(529,293)	<u>\$ (153,036)</u>
Reconciliation to GAAP Basis				
Capitalized assets			-	
			<u>(529,293)</u>	
Net Position - Beginning of Year			<u>2,459,352</u>	
Net Position - End of Year			<u>\$ 1,930,059</u>	

FIDUCIARY FUNDS COMBINING FINANCIAL STATEMENTS

Custodial funds are used to account for short-term custodial collections of resources on behalf of another individual, entity, or government.

Public Trustee – Accounts for monies collected by the Gunnison County Public Trustee for foreclosure proceedings.

County Treasurer – Accounts for monies collected (principally tax collections) by the Gunnison County Treasurer for various local government entities within the County.



Gunnison County, Colorado
Combining Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Public Trustee Custodial Fund</u>	<u>County Treasurer Custodial Fund</u>	<u>Total</u>
Assets			
Cash and investments	\$ 39,610	\$ 4,969,792	\$ 5,009,402
Accounts receivable	16,345	-	16,345
Taxes receivable for other governments	-	35,083,631	35,083,631
	<u>55,955</u>	<u>40,053,423</u>	<u>40,109,378</u>
Total Assets			
Liabilities			
Accounts payable and other liabilities	-	-	-
Due to other governments	-	4,265,517	4,265,517
	<u>-</u>	<u>4,265,517</u>	<u>4,265,517</u>
Total Liabilities			
Deferred Inflow of Resources			
Property tax revenue	-	35,083,631	35,083,631
	<u>-</u>	<u>35,083,631</u>	<u>35,083,631</u>
Total Deferred Inflow of Resources			
Net Position			
Restricted for:			
Individuals, organizations, and other governments	55,955	704,275	760,230
	<u>55,955</u>	<u>704,275</u>	<u>760,230</u>
Total Net Position	\$ <u>55,955</u>	\$ <u>704,275</u>	\$ <u>760,230</u>

Gunnison County, Colorado
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Public Trustee Custodial Fund	County Treasurer Custodial Fund	Total
Additions			
Taxes collected for other governments	\$ -	\$ 37,198,784	\$ 37,198,784
Public trustee activity	1,037,132	-	1,037,132
Miscellaneous	<u>-</u>	<u>19,272,450</u>	<u>19,272,450</u>
Total Additions	<u>1,037,132</u>	<u>56,471,234</u>	<u>57,508,366</u>
Deductions			
Taxes disbursed	-	42,390,481	42,390,481
Public trustee disbursements	949,772	-	949,772
Funds held for others	-	51,804	51,804
Miscellaneous	<u>77,471</u>	<u>13,967,690</u>	<u>14,045,161</u>
Total Deductions	<u>1,027,243</u>	<u>56,409,975</u>	<u>57,437,218</u>
Net Increase (Decrease) in Fiduciary Net Position	9,889	61,259	71,148
Net Position - Beginning of the Year	<u>46,066</u>	<u>643,016</u>	<u>689,082</u>
Net Position - End of the Year	\$ <u><u>55,955</u></u>	\$ <u><u>704,275</u></u>	\$ <u><u>760,230</u></u>

**PASSENGER FACILITY CHARGES COLLECTED
AND EXPENDED**

&

LOCAL HIGHWAY FINANCE REPORT



Gunnison County, Colorado
Schedule of Passenger Facility Charges Collected and Expended
For the Year Ended December 31, 2020

<u>Program Title</u>	<u>Amounts for Current Year</u>	<u>Unliquidated Balance</u>
Unliquidated PFC revenues, beginning of year		\$ 18,933
Revenues:		
Revenues collected from air carriers	106,768	
Total PFC Revenues	<u>106,768</u>	106,768
Project Expenditures:		
Construction	-	
Total PFC project expenditures	<u>-</u>	<u>-</u>
Prior period adjustment		628,776
Unliquidated PFC revenues, end of year		<u>\$ 754,477</u>

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

LOCAL HIGHWAY FINANCE REPORT		City or County: Gunnison County
		YEAR ENDING : December 2020
This Information From The Records Of (example - City of _ or County of Gunnison County, CO	Prepared By: Phone:	Juan Guerra, CFO (970)641-2203

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
A. Receipts from local sources:		A. Local highway disbursements:	
1. Local highway-user taxes		1. Capital outlay (from page 2)	555,899
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	3,112,853
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations		b. Snow and ice removal	1,091,688
3. Other local imposts (from page 2)	301,438	c. Other	
4. Miscellaneous local receipts (from page 2)	254,737	d. Total (a. through c.)	1,091,688
5. Transfers from toll facilities		4. General administration & miscellaneous	700,040
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	5,460,480
b. Bonds - Refunding Issues		B. Debt service on local obligations:	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	556,175	b. Redemption	
B. Private Contributions		c. Total (a. + b.)	0
C. Receipts from State government (from page 2)	2,716,325	2. Notes:	
D. Receipts from Federal Government (from page 2)	1,750,337	a. Interest	
E. Total receipts (A.7 + B + C + D)	5,022,836	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		C. Payments to State for highways	
		D. Payments to toll facilities	
		E. Total disbursements (A.6 + B.3 + C + D)	5,460,480

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

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

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	3,071,787	5,022,836	5,460,480	2,634,143	0

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT		STATE: Colorado	
		YEAR ENDING (mm/yy): December 2020	
II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments		a. Interest on investments	60,101
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes		c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	52,213
5. Specific Ownership &/or Other	301,438	g. Other Misc. Receipts	94,583
6. Total (1. through 5.)	301,438	h. Other	47,840
c. Total (a. + b.)	301,438	i. Total (a. through h.)	254,737
	(Carry forward to page 1)		(Carry forward to page 1)
III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL			
ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	2,661,570	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	54,755	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	1,750,337
f. Total (a. through e.)	54,755	g. Total (a. through f.)	1,750,337
4. Total (1. + 2. + 3.f)	2,716,325	3. Total (1. + 2.g)	
			(Carry forward to page 1)
		ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)
		TOTAL (c)	
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs		598	598
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements		20,603	20,603
(3). System Preservation		523,388	523,388
(4). System Enhancement & Operation		11,310	11,310
(5). Total Construction (1) + (2) + (3) + (4)		555,302	555,302
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)		555,899	555,899
			(Carry forward to page 1)
Notes and Comments:			

STATISTICAL SECTION



STATISTICAL SECTION

This part of Gunnison County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

<u>Financial Trends</u>	<u>PAGE</u>
These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	G1
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.	G6
<u>Debt Capacity</u>	
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	G11
<u>Demographic and Economic Information</u>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	G16
<u>Operating Information</u>	
These schedules contain service and infrastructure data to help readers understand how the information in the County’s financial report relates to the services the government provides and the activities it performs.	G21

**GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE NET POSITION
(Accrual Basis of Accounting)**

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities										
Net Investment in Capital Assets	\$ 34,020,869	\$ 18,166,877	\$ 25,794,288	\$ 26,495,403	\$ 28,793,403	\$ 27,965,908	\$ 27,225,322	\$ 28,037,057	\$ 30,002,151	\$ 27,755,118
Restricted	2,492,683	2,200,937	4,555,409	7,147,176	7,035,176	6,865,176	8,237,658	7,184,227	9,156,295	10,242,165
Unrestricted	950,797	17,968,070	14,074,486	10,718,784	11,464,082	11,958,248	11,241,181	13,040,808	13,063,015	14,015,083
Total governmental activities net position	37,464,349	38,335,884	44,424,183	44,361,363	47,292,661	46,789,332	46,704,161	48,262,092	52,221,461	52,012,366
Business-type Activities										
Net Investment in Capital Assets	41,967,023	41,388,255	39,372,551	37,027,853	37,007,523	36,343,080	40,270,100	38,618,720	37,340,428	35,784,593
Restricted	1,018,914	1,263,534	1,246,177	1,292,668	863,440	173,909	191,207	223,293	240,896	3,005,126
Unrestricted	3,413,042	2,963,409	2,388,776	2,460,405	2,781,275	2,826,748	3,047,655	3,565,617	4,178,440	3,130,962
Total business-type activities net position	46,398,979	45,615,198	43,007,504	40,780,926	40,652,238	39,343,737	43,508,962	42,407,630	41,759,764	41,920,681
Primary Government										
Net Investment in Capital Assets	75,987,892	59,555,132	65,166,839	63,523,256	65,800,926	64,308,988	67,495,422	66,655,777	67,342,579	63,539,711
Restricted	3,511,597	3,464,471	5,801,586	8,439,844	7,898,616	7,039,085	8,428,865	7,407,520	9,397,191	13,247,291
Unrestricted	4,363,839	20,931,479	16,463,262	13,179,189	14,245,357	14,784,996	14,288,836	16,606,425	17,241,455	17,146,045
Total primary governmental net position	\$ 83,863,328	\$ 83,951,082	\$ 87,431,687	\$ 85,142,289	\$ 87,944,899	\$ 86,133,069	\$ 90,213,123	\$ 90,669,722	\$ 93,981,225	\$ 93,933,047

Source: Current and prior years' financial statements

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenses										
Governmental Activities:										
General Government	\$ 7,624,020	\$ 8,082,650	\$ 7,094,484	\$ 8,654,191	7,908,000	9,217,303	9,796,897	\$ 8,776,127	\$ 9,074,591	\$ 12,294,916
Judicial	252,849	252,849	870,412	280,846	522,684	452,542	333,952	358,321	379,279	425,685
Public Safety	2,715,499	2,686,129	3,204,744	3,240,368	3,286,772	3,438,455	3,633,707	3,629,491	3,886,014	5,472,529
Health and Welfare	4,867,706	4,993,542	5,101,838	5,070,202	5,382,088	5,601,170	5,812,735	7,185,943	6,559,012	7,884,139
Auxiliary Services	274,322	254,582	264,163	264,873	215,784	255,640	277,083	268,515	300,650	267,144
Culture and Recreation	309,426	1,236,329	1,068,592	591,386	902,490	487,404	338,245	795,252	612,710	961,312
Public Works	6,174,063	5,177,367	5,460,692	6,219,634	6,129,231	6,440,027	6,291,045	7,367,449	7,441,484	6,339,861
Interest on Long-term Debt	918,259	1,040,570	970,655	1,344,241	1,345,382	1,318,333	1,319,187	1,351,390	1,267,693	1,188,060
Total Governmental Activities Expenses	<u>23,136,144</u>	<u>23,724,018</u>	<u>24,035,580</u>	<u>25,665,741</u>	<u>25,692,431</u>	<u>27,210,874</u>	<u>27,802,851</u>	<u>29,732,488</u>	<u>29,521,433</u>	<u>34,833,646</u>
Business-type Activities:										
Airport	2,727,211	2,646,560	2,743,201	2,738,264	2,716,074	2,790,340	2,730,511	3,051,974	3,521,263	3,467,059
Sewer	586,233	545,648	573,226	589,475	563,080	553,392	618,047	754,234	808,377	816,632
Water	507,134	521,288	562,498	616,363	684,650	721,364	659,304	671,923	569,563	438,081
Landfill	583,091	684,346	1,125,047	870,648	1,224,485	2,096,995	1,046,274	972,869	997,906	957,003
Housing	335,403	313,538	268,945	282,343	268,237	273,271	288,374	296,948	272,148	277,007
Total Business-type Activities Expenses	<u>4,739,072</u>	<u>4,711,380</u>	<u>5,272,917</u>	<u>5,097,093</u>	<u>5,456,526</u>	<u>6,435,362</u>	<u>5,342,510</u>	<u>5,747,948</u>	<u>6,169,257</u>	<u>5,955,782</u>
Total primary governmental net position	<u>\$ 27,875,216</u>	<u>\$ 28,435,398</u>	<u>\$ 29,308,497</u>	<u>\$ 30,762,834</u>	<u>\$ 31,148,957</u>	<u>\$ 33,646,236</u>	<u>\$ 33,145,361</u>	<u>\$ 35,480,436</u>	<u>\$ 35,690,690</u>	<u>\$ 40,789,428</u>
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	\$ 2,330,200	\$ 2,041,053	\$ 1,752,032	\$ 1,589,356	\$ 2,028,734	\$ 1,942,768	\$ 2,069,156	\$ 2,427,987	\$ 2,563,937	\$ 3,388,149
Judicial	-	-	-	-	-	-	-	-	-	464,810
Public Safety	226,419	249,856	230,554	179,007	193,151	166,570	150,497	134,061	186,932	1,789,969
Health and Welfare	765,722	216,949	163,054	140,298	155,616	139,399	186,114	172,142	203,788	990,967
Auxiliary Services	43,338	38,516	35,131	32,445	38,084	45,404	51,504	50,494	49,705	35,131
Culture and Recreation	20,202	15,798	15,890	23,139	21,536	22,661	24,512	38,132	43,488	29,009
Public Works	287,777	253,609	231,230	292,275	317,394	330,456	351,061	308,579	372,465	4,698,173
Operating Grants and Contributions	9,442,390	9,163,636	15,201,558	9,681,561	9,400,605	9,963,410	9,562,850	10,196,555	10,935,746	1,792,000
Capital Grants and Contributions	510,435	6,383	77,150	764,569	4,069,889	1,372,460	5,283,815	1,362,532	1,176,996	6,490,219
Total Governmental Activities Program Revenues	<u>13,626,483</u>	<u>11,985,800</u>	<u>17,706,599</u>	<u>12,702,650</u>	<u>16,225,009</u>	<u>13,983,128</u>	<u>17,679,509</u>	<u>14,690,482</u>	<u>15,533,057</u>	<u>19,678,427</u>
Business-type Activities:										
Charges for Services	3,043,143	2,900,241	3,006,437	3,190,278	3,257,932	3,328,734	3,421,822	3,981,710	4,455,713	3,770,474
Operating Grants and Contributions	201	670	1,154	467	24,809	84,293	434,088	56,760	91,769	1,161,130
Capital Grants and Contributions	249,356	69,840	5,707	2,892	-	53,148	139,074	712,555	1,057,969	987,601
Total Business-Type Activities Program Revenues	<u>3,292,700</u>	<u>2,970,751</u>	<u>3,013,298</u>	<u>3,193,637</u>	<u>3,282,741</u>	<u>3,466,175</u>	<u>3,994,984</u>	<u>4,751,025</u>	<u>5,605,451</u>	<u>5,919,205</u>
Total Primary Government Program Revenues	<u>\$ 16,919,183</u>	<u>\$ 14,956,551</u>	<u>\$ 20,719,897</u>	<u>\$ 15,896,287</u>	<u>\$ 19,507,750</u>	<u>\$ 17,449,303</u>	<u>\$ 21,674,493</u>	<u>\$ 19,441,507</u>	<u>\$ 21,138,508</u>	<u>\$ 25,597,632</u>

(continued)

GUNNISON COUNTY, COLORADO
GOVERNMENT-WIDE CHANGES IN NET POSITION
(Accrual Basis of Accounting)

Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Net (Expense)/Revenue										
Governmental Activities	\$ (9,509,661)	\$ (11,738,218)	\$ (6,328,981)	\$ (12,963,091)	\$ (9,467,422)	\$ (13,227,746)	\$ (10,123,342)	\$ (15,042,006)	\$ (13,988,376)	\$ (15,155,219)
Business-type Activities	(1,446,372)	(1,740,629)	(2,259,619)	(1,903,456)	(2,173,785)	(2,969,187)	(1,347,526)	(996,923)	(563,806)	(36,577)
Total Primary Government	(10,956,033)	(13,478,847)	(8,588,600)	(14,866,547)	(11,641,207)	(16,196,933)	(11,470,868)	(16,038,929)	(14,552,182)	(15,191,796)
General Revenues										
Governmental Activities:										
Taxes										
Property Taxes	7,883,886	7,278,102	7,163,124	7,650,021	8,131,930	8,595,658	9,084,312	9,391,518	9,468,860	12,969,287
Specific Ownership Tax	345,140	372,570	410,845	482,148	519,647	537,151	669,922	699,734	775,557	701,940
Sales Taxes	1,686,927	1,726,268	1,835,454	1,966,721	2,129,805	2,285,380	2,397,243	2,686,347	3,013,608	557,532
Marketing and promotion taxes	1,009,984	1,093,649	1,134,419	1,376,213	1,490,055	1,723,475	1,894,302	2,115,150	2,167,092	2,403,889
Other Taxes	47,002	40,472	34,486	31,943	38,623	44,928	36,580	38,121	34,962	34,257
Investment Income	260,141	192,290	92,511	42,485	110,194	137,170	154,875	228,589	595,767	459,967
Unrestricted Grants and contributions	3,366,591	3,126,773	1,753,645	1,545,746	1,865,189	998,638	1,241,063	1,226,690	1,647,288	-
Transfers	(2,282,345)	(868,869)	99,389	368,532	(1,985,571)	(1,586,707)	(5,440,126)	213,788	244,611	(267,206)
Gain (Loss) on Sale of Capital Assets	(527)	(351,502)	4,500	(563,538)	(254,186)	(11,276)	-	-	-	240,915
Total Governmental Activities	12,316,799	12,609,753	12,528,373	12,900,271	12,045,686	12,724,417	10,038,171	16,599,937	17,947,745	17,100,581
Business-type Activities:										
Investment Income	53,379	47,940	18,826	18,893	29,821	34,203	30,838	63,677	160,548	125,291
Miscellaneous	26,875	35,683	24,117	28,732	29,705	39,776	41,787	45,702	-	-
Transfers	2,282,345	868,869	(99,389)	(368,532)	1,985,571	1,586,707	5,440,126	(213,788)	(244,611)	267,206
Gain (Loss) on Sale of Capital Assets	(430)	4,356	200	(2,215)	-	-	-	-	-	-
Total business-type Activities	2,362,169	956,848	(56,246)	(323,122)	2,045,097	1,660,686	5,512,751	(104,409)	(84,063)	392,497
Total Primary Government	14,678,968	13,566,601	12,472,127	12,577,149	14,090,783	14,385,103	15,550,922	16,495,528	17,863,682	17,493,078
Changes in Net Position										
Governmental Activities	2,807,138	871,535	6,199,392	(62,820)	2,578,264	(503,329)	(85,171)	1,557,931	3,959,369	1,945,362
Business-type Activities	915,797	(783,781)	(2,315,865)	(2,226,578)	(128,688)	(1,308,501)	4,165,225	(1,101,332)	(647,869)	355,920
Total Primary Government	\$ 3,722,935	\$ 87,754	\$ 3,883,527	\$ (2,289,398)	\$ 2,449,576	\$ (1,811,830)	\$ 4,080,054	\$ 456,599	\$ 3,311,500	\$ 2,301,282

Source: Current and prior year's financial statements

**GUNNISON COUNTY, COLORADO
FUND BALANCES OF GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)**

Last Ten Fiscal Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376,799	\$ 381,293	\$ 379,254	\$ 331,811
Restricted	1,084,000	1,530,000	1,604,000	1,316,000	829,000	659,000	701,000	773,000	876,000	1,051,000
Committed	2,625,545	3,263,490	2,477,947	3,911,706	918,301	845,325	922,911	286,876	153,482	133,289
Assigned	-	-	-	-	-	-	-	-	-	2,510,200
Unassigned	3,928,554	2,655,436	2,820,130	2,039,280	3,439,895	3,965,578	4,134,909	4,722,943	4,799,580	4,613,486
Total General Fund	7,638,099	7,448,926	6,902,077	7,266,986	5,187,196	5,469,903	6,135,619	6,164,112	6,208,316	8,639,786
All other Governmental Funds										
Nonspendable	28,984	20,000	13,995	24,282	27,067	40,515	42,984	1,267,666	1,887,568	41,752
Restricted	10,311,622	9,849,977	16,427,644	5,831,176	6,999,520	7,160,235	6,835,658	5,638,227	7,404,295	16,897,572
Committed	262,466	194,342	1,722,507	507,793	70,952	54,896	1,475,226	834,950	516,413	2,938,443
Assigned	1,182,492	944,676	1,154,976	2,093,760	2,560,521	2,379,920	983,738	2,371,297	3,538,141	-
Unassigned	-	(301,347)	(624,479)	(22,739)	(18,047)	(23,241)	-	(13,172)	-	-
General Government Tax Revenues	11,785,564.00	10,707,648.00	18,694,643.00	8,434,272.00	9,640,013.00	9,612,325.00	9,337,606.00	10,098,968.00	13,346,417.00	19,877,767
Total All Governmental Funds	\$ 19,423,663	\$ 18,156,574	\$ 25,596,720	\$ 15,701,258	\$ 14,827,209	\$ 15,082,228	\$ 15,473,225	\$ 16,263,080	\$ 19,554,733	\$ 28,517,553

Source: Current and prior year's financial statements

GUNNISON COUNTY, COLORADO
CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS
(Modified Accrual Basis of Accounting)

Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenues										
Taxes	\$ 10,972,605	\$ 10,510,744	\$ 10,578,064	\$ 11,506,800	\$ 12,309,859	\$ 13,186,388	\$ 14,082,196	\$ 14,930,685	\$ 15,459,879	\$ 16,666,905
Licenses, Fees and Permits	388,066	300,777	294,276	311,132	458,082	553,368	559,904	747,981	772,995	659,121
Intergovernmental	13,965,781	12,105,400	16,823,924	11,696,235	14,795,554	11,970,726	15,704,473	12,377,250	13,583,723	14,668,659
Charges for Services	1,716,424	1,728,776	1,688,719	1,557,908	1,672,735	1,792,404	1,967,104	2,046,761	2,172,421	2,374,410
Fines and Forfeitures	1,671	-	-	13,807	26,533	12,100	23,436	17,294	24,663	-
Investment Earnings	260,141	192,292	92,519	37,805	101,241	129,491	144,925	223,669	590,594	459,967
Contributions and Donations	491,500	261,310	193,327	202,257	299,633	253,436	234,485	207,062	147,787	1,486,081
Miscellaneous	407,810	575,739	462,153	474,067	426,726	405,832	460,768	429,166	587,487	490,156
Total Revenues	<u>28,203,998</u>	<u>25,675,038</u>	<u>30,132,982</u>	<u>25,800,011</u>	<u>30,090,363</u>	<u>28,303,745</u>	<u>33,177,291</u>	<u>30,979,868</u>	<u>33,339,549</u>	<u>36,805,299</u>
Expenditures										
General Government	8,497,834	8,112,982	7,694,075	8,584,176	8,637,756	8,916,183	9,929,050	10,091,088	11,941,428	12,788,456
Judicial	251,665	366,151	1,189,893	11,358,579	4,669,512	452,542	334,890	358,321	379,279	425,685
Public Safety	11,443,472	3,005,830	2,857,543	2,923,506	2,954,649	3,085,632	3,346,703	3,418,319	3,569,980	5,122,245
Health and Welfare	4,998,129	4,872,151	5,021,261	5,151,656	5,325,792	5,481,018	5,710,136	7,120,823	6,473,067	7,832,391
Auxiliary Services	273,621	257,857	265,738	267,790	222,183	253,847	276,601	268,570	298,708	264,496
Culture and Recreation	557,850	569,874	789,759	526,620	1,169,423	444,199	314,380	854,468	567,846	1,428,583
Public Works	11,614,226	6,582,708	13,028,701	5,048,705	6,709,006	7,352,965	10,896,414	6,148,445	6,268,768	5,061,227
Debt Service	1,717,512	3,018,900	1,687,797	2,624,551	2,476,234	2,160,316	2,179,484	2,161,122	2,167,877	3,766,977
Capital Outlay	-	-	-	-	-	-	-	-	-	605,486
Total Expenditures	<u>39,354,309</u>	<u>26,786,453</u>	<u>32,534,767</u>	<u>36,485,583</u>	<u>32,164,555</u>	<u>28,146,702</u>	<u>32,987,658</u>	<u>30,421,156</u>	<u>31,666,953</u>	<u>37,295,546</u>
Excess of Revenues Over (Under)	<u>(11,150,311)</u>	<u>(1,111,415)</u>	<u>(2,401,785)</u>	<u>(10,685,572)</u>	<u>(2,074,192)</u>	<u>157,043</u>	<u>189,633</u>	<u>558,712</u>	<u>1,672,596</u>	<u>(490,247)</u>
Other Financing Sources (Uses)										
Proceeds for Debt Issuance	1,085,000	-	10,353,300	-	-	-	-	-	1,320,689	27,864,311
Premium on Refunding Debt	-	-	-	-	-	-	-	-	-	3,332,609
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Payment to Refunded COP to E	-	-	-	-	-	-	-	-	-	(22,115,000)
Other Charges - Debt Service	-	-	-	-	-	-	-	-	-	-
Sale of Inventory/Assets Held For Sale	-	-	-	-	-	-	-	-	-	240,915
Sale of Capital Assets	-	101,227	-	2,693	420,100	-	-	-	-	-
Capital contribution	-	-	-	-	-	-	-	-	-	-
Transfers in	1,586,001	3,415,317	5,827,821	4,301,296	7,775,267	3,155,691	4,216,663	5,040,837	4,659,147	2,422,688
Transfers out	(1,605,006)	(3,672,218)	(6,339,190)	(3,513,879)	(7,348,258)	(3,057,715)	(4,015,299)	(4,809,694)	(4,360,779)	(2,611,422)
Total Other Financing Sources (u	<u>1,065,995</u>	<u>(155,674)</u>	<u>9,841,931</u>	<u>790,110</u>	<u>847,109</u>	<u>97,976</u>	<u>201,364</u>	<u>231,143</u>	<u>1,619,057</u>	<u>9,134,101</u>
Net Change in Fund Balances	<u>\$ (10,084,316)</u>	<u>\$ (1,267,089)</u>	<u>\$ 7,440,146</u>	<u>\$ (9,895,462)</u>	<u>\$ (1,227,083)</u>	<u>\$ 255,019</u>	<u>\$ 390,997</u>	<u>\$ 789,855</u>	<u>\$ 3,291,653</u>	<u>\$ 8,643,854</u>

Source: Current and prior year's financial statements

**GUNNISON COUNTY, COLORADO
ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Exemptions of Real Property		Total		Ratio of Total Assessed Value to Total Actual Value	Direct Mill Levy Rate
	Assessed Value ⁽¹⁾	Actual Value ⁽²⁾								
2011	613,888,480	4,786,479,470	86,921,290	299,727,530	361,815,210	1,264,568,181	1,062,624,980	6,350,775,181	16.73%	11.328
2012	605,774,060	4,798,881,310	82,436,880	284,263,470	361,979,650	1,265,394,159	1,050,190,590	6,348,538,939	16.54%	11.328
2013	497,566,400	3,942,604,730	78,619,130	271,099,170	373,358,670	1,300,094,213	949,544,200	5,513,798,113	17.22%	14.396
2014	485,032,090	3,944,526,230	63,761,700	219,866,540	374,653,920	1,304,935,018	923,447,710	5,469,327,788	16.88%	16.068
2015	549,423,270	4,668,413,360	61,339,420	211,513,580	379,563,930	1,326,660,880	990,326,620	6,206,587,820	15.96%	15.674
2016	539,847,180	4,691,148,050	53,282,670	183,733,450	380,828,970	1,330,962,202	973,958,820	6,205,843,702	15.69%	16.830
2017	555,549,010	5,161,162,610	41,191,380	142,038,460	386,246,520	1,350,440,862	982,986,910	6,653,641,932	14.77%	17.207
2018	561,185,770	5,266,984,240	41,947,660	144,645,940	387,917,690	1,357,044,613	991,051,120	6,768,674,793	14.64%	17.145
2019	672,717,100	6,391,902,650	46,755,400	161,224,840	418,952,490	1,470,495,021	1,138,424,990	8,023,622,511	14.19%	15.355
2020	675,489,530	6,484,163,740	48,947,110	168,781,520	423,228,550	1,487,274,788	1,147,665,190	8,140,220,048	14.10%	16.226

Note: State assessed included in Real Property.

Source:

(1) Abstract of Assessment, County Assessor

(2) County Assessor's Office

**GUNNISON COUNTY, COLORADO
PROPERTY TAX RATES & LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS**

Last Ten Fiscal Years

Levy Year:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County-wide levies										
County Government										
Human Services	0.393	0.393	0.499	0.524	0.512	0.520	0.534	0.531	0.475	0.503
Library	1.041	1.041	1.323	1.476	1.440	1.570	1.611	1.602	1.410	-
Health Care Center	0.824	0.824	1.047	1.169	1.140	1.243	1.276	1.269	1.136	1.202
General Fund	9.070	9.070	11.527	12.899	12.582	13.497	13.786	13.743	12.334	14.521
Total County	11.328	11.328	14.396	16.068	15.674	16.830	17.207	17.145	15.355	16.226
Other Direct & Overlapping County-wide										
Library District										
Gunnison County Library District	-	-	-	-	-	-	-	-	1.627	1.900
Cities and Towns										
Crested Butte, Town of	8.395	10.585	10.806	11.362	10.633	10.740	10.537	10.668	10.304	10.372
Gunnison, City of	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868	3.868
Marble, Town of	6.505	6.505	6.505	6.505	6.505	6.506	6.505	6.505	6.505	6.505
Mt. Crested Butte, Town of	5.000	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378	10.378
Pitkin, Town of	5.179	5.790	5.560	5.560	4.798	4.973	5.332	5.542	5.989	6.215
School Districts										
Delta County School District 50-J	27.157	27.550	27.383	27.542	27.386	27.765	28.263	28.277	27.596	27.647
Gunnison Watershed School District RE-1J	25.972	25.972	27.966	32.713	31.886	31.378	31.218	30.161	28.868	28.711
Montrose County School District RE-1J	23.579	23.539	23.837	23.763	23.670	26.244	25.994	26.010	25.495	25.412
Metropolitan Districts										
Crested Butte South Metro District	13.493	12.676	14.363	14.363	11.842	12.620	12.002	12.876	10.532	11.270
Reserve Metro District #1*	-	-	-	-	-	-	-	-	-	-
Reserve Metro District #2	-	3.000	50.000	56.471	50.000	10.000	10.000	10.000	10.000	10.000
Reserve Metro District #2 Bond2008GO	45.000	52.676	56.073	60.000	55.900	45.678	-	-	-	-
Reserve Metro District #2 Bond2016A	-	-	-	-	-	-	39.962	39.753	35.340	35.175
Reserve Metro District #2 Bond2016B	-	-	-	-	-	-	6.079	6.034	5.200	5.179
Reserve Metro District #2 Bond2016C	-	-	-	-	-	-	4.880	4.748	4.392	4.262
Skyland Metropolitan District	27.080	27.080	36.044	36.044	28.694	28.694	28.694	28.694	24.355	24.355
Recreation District										
Gunnison Metro Recreation District	0.424	0.450	0.574	0.598	0.557	0.578	0.578	1.000	1.000	1.000
Fire Protection Districts										
Arrowhead Fire Protection District	4.518	4.518	4.518	4.518	4.766	4.272	4.518	4.518	4.518	4.518
Carbondale Fire Protection District	7.246	9.965	8.207	8.203	9.516	9.483	9.306	12.567	12.862	12.796
Crested Butte Fire Protection District	4.712	3.843	4.654	4.814	4.514	4.646	8.036	8.139	7.631	7.687
Gunnison County Fire Protection District	4.504	4.513	4.536	4.504	4.524	4.516	4.514	4.508	4.514	4.505
Ragged Mountain Fire Protection District	2.140	2.050	2.175	2.460	3.350	3.350	3.350	3.350	3.350	3.350
Sanitation District										
East River Regional Sanitation District	4.274	4.274	4.274	4.274	2.608	2.608	2.608	2.608	1.991	1.846
Water & Sanitation District										
Mt. Crested Butte Water & Sanitation District	6.925	9.082	12.495	12.581	11.254	11.304	11.425	11.770	10.230	10.415
Water Conservancy Districts										
Bostwick Park Water District	0.981	0.983	0.983	0.982	0.967	0.989	0.989	0.985	0.895	0.893
Colorado River Water District	0.228	0.242	0.254	0.253	0.243	0.253	0.253	0.256	0.235	0.502
Crawford Water District	0.497	0.469	0.463	0.469	0.469	0.469	0.469	0.469	0.448	0.448
North Fork Water District	0.500	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561	0.561
Upper Gunnison Water District	1.770	1.524	1.951	1.951	1.951	1.951	1.951	1.951	1.951	1.951
Cemetery District										
Gunnison Cemetery District	0.753	0.768	0.769	0.766	0.750	0.766	0.766	0.767	0.766	0.766
Ambulance District										
North Fork Ambulance Health Service District	-	-	-	-	-	-	-	-	5.554	5.887

*No mill levy submitted to Colorado DOLA, they are a separate legal entity but do not have a tax levy

Source:

State of Colorado Department of Local Affairs (DOLA)

**GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS**

Last Ten Fiscal Years

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2020 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>	<u>2019 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>	<u>2018 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>	<u>2017 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>	<u>2016 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Mountain Coal Company, L.L.C.	Natural Resource Extraction	\$ 24,932,240	2.17%	\$ 28,208,770	2.48%	\$ 28,878,690	2.91%	\$ 29,419,360	2.99%	\$ 49,211,860	5.05%
Crested Butte, LLC	Recreation	8,416,920	0.73%	7,177,980	0.63%	3,707,260	0.37%	3,684,210	0.37%	3,189,790	0.33%
SG Interests I Ltd.	Oil & Gas Extraction	7,994,920	0.70%	10,440,970	0.92%	9,835,820	0.99%	9,478,570	0.96%	9,444,750	0.97%
Boxer F2, L.P.	Hospitality	4,812,180	0.42%	4,855,600	0.43%	4,638,880	0.47%	4,678,440	0.48%	4,719,200	0.48%
Public Service Company of Colorado (Xcel)	Utility	4,720,800	0.41%	3,067,500	0.27%	1,587,300	0.16%	0	0.00%	0	0.00%
Gunnison County Electric Association	Utility	3,951,200	0.34%	3,435,895	0.30%	3,497,100	0.35%	3,717,800	0.38%	3,366,700	0.35%
Colorado Stone Quarries	Natural Resource Extraction	3,619,710	0.32%	3,757,230	0.33%	3,398,810	0.34%	3,055,600	0.31%	2,954,670	0.30%
Kelly Midwest Ventures Limited Partnership	Commercial Real Estate	3,165,010	0.28%	3,109,250	0.27%	1,234,550	0.12%	1,219,420	0.12%	1,510,510	0.16%
Elk Avenue Partners, LLC	Commercial Real Estate	2,891,230	0.25%	2,891,230	0.25%	2,461,980	0.25%	2,461,980	0.25%	2,522,790	0.26%
CB Commercial Properties '07, LLC	Commercial Real Estate	2,528,920	0.22%	2,528,920	0.22%	2,338,590	0.24%	2,248,010	0.23%	2,681,600	0.28%
Total Assessed Valuation for 10 Largest Taxpayers		<u>67,033,130</u>	<u>5.84%</u>	<u>69,473,345</u>	<u>6.10%</u>	<u>61,578,980</u>	<u>6.21%</u>	<u>59,963,390</u>	<u>6.10%</u>	<u>79,601,870</u>	<u>8.17%</u>
Total Assessed Valuation for All Other Taxpayers		<u>1,080,632,060</u>	<u>94.16%</u>	<u>1,068,951,645</u>	<u>93.90%</u>	<u>929,472,140</u>	<u>93.79%</u>	<u>923,023,520</u>	<u>93.90%</u>	<u>894,356,950</u>	<u>91.83%</u>
Total Assessed Valuation for All Taxpayers		<u>\$ 1,147,665,190</u>	<u>100.00%</u>	<u>\$ 1,138,424,990</u>	<u>100.00%</u>	<u>\$ 991,051,120</u>	<u>100.00%</u>	<u>\$ 982,986,910</u>	<u>100.00%</u>	<u>\$ 973,958,820</u>	<u>100.00%</u>

(continued)

**GUNNISON COUNTY, COLORADO
PRINCIPAL PROPERTY TAX PAYERS**

Last Ten Fiscal Years

(continued)

Taxpayer	Type of Business	2015 Assessed Valuation	Percent of Total Assessed Valuation	2014 Assessed Valuation	Percent of Total Assessed Valuation	2013 Assessed Valuation	Percent of Total Assessed Valuation	2012 Assessed Valuation	Percent of Total Assessed Valuation	2011 Assessed Valuation	Percent of Total Assessed Valuation
Mountain Coal Company, L.L.C.	Natural Resource Extraction	\$ 55,038,560	5.56%	\$ 59,227,790	6.41%	\$ 68,171,790	7.18%	\$ 66,917,030	6.37%	\$ 64,493,750	6.07%
Crested Butte, LLC	Recreation	3,179,420	0.32%	4,108,600	0.44%	4,599,110	0.48%	4,937,810	0.47%	5,295,610	0.50%
SG Interests I Ltd.	Oil & Gas Extraction	9,975,230	1.01%	2,592,070	0.28%	4,806,770	0.51%	8,472,060	0.81%	9,211,700	0.87%
Boxer F2, L.P.	Hospitality	4,757,910	0.48%	5,257,110	0.57%	4,921,090	0.52%	5,450,800	0.52%	5,468,460	0.51%
Public Service Company of Colorado (Xcel)	Utility	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Gunnison County Electric Association	Utility	3,398,200	0.34%	3,545,100	0.38%	2,964,800	0.31%	2,656,700	0.25%	2,736,280	0.26%
Colorado Stone Quarries	Natural Resource Extraction	2,652,570	0.27%	1,575,830	0.17%	0	0.00%	0	0.00%	0	0.00%
Kelly Midwest Ventures Limited Partnership	Commercial Real Estate	1,517,140	0.15%	1,963,730	0.21%	1,958,450	0.21%	2,181,260	0.21%	2,167,850	0.20%
Elk Avenue Partners, LLC	Commercial Real Estate	2,522,790	0.25%	2,510,090	0.27%	2,510,090	0.26%	2,698,310	0.26%	2,698,310	0.25%
CB Commercial Properties '07, LLC	Commercial Real Estate	2,681,600	0.27%	2,155,870	0.23%	1,877,400	0.20%	0	0.00%	0	0.00%
		<u>85,723,420</u>	8.66%	<u>82,936,190</u>	8.98%	<u>91,809,500</u>	9.67%	<u>93,313,970</u>	8.89%	<u>92,071,960</u>	8.66%
		<u>904,603,200</u>	91.34%	<u>840,511,520</u>	91.02%	<u>857,734,700</u>	90.33%	<u>956,876,620</u>	91.11%	<u>970,553,020</u>	91.34%
	Total Assessed Valuation for All Taxpayers	<u>\$ 990,326,620</u>	100.00%	<u>\$ 923,447,710</u>	100.00%	<u>\$ 949,544,200</u>	100.00%	<u>\$ 1,050,190,590</u>	100.00%	<u>\$ 1,062,624,980</u>	100.00%

Source:
County Assessors office

**GUNNISON COUNTY, COLORADO
PROPERTY TAX LEVIES AND COLLECTION**

Last Ten Fiscal Years

Tax Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2010*	2011	\$ 8,456,011	\$ 8,438,256	99.79%	\$ -	\$ 8,438,256	99.79%
2011*	2012	7,833,122	7,787,164	99.41%	-	7,787,164	99.41%
2012	2013	7,699,094	7,663,937	99.54%	(3,445)	7,660,492	99.50%
2013	2014	8,195,133	8,176,411	99.77%	6,453	8,182,864	99.85%
2014	2015	8,707,968	8,685,087	99.74%	17,469	8,702,556	99.94%
2015	2016	9,299,985	9,197,256	98.90%	(4,212)	9,193,044	98.85%
2016	2017	9,817,544	9,802,966	99.85%	(61,334)	9,741,632	99.23%
2017	2018	10,104,425	10,073,887	99.70%	(1,311)	10,072,576	99.68%
2018	2019	10,174,651	10,156,099	99.82%	(3,764)	10,152,335	99.78%
2019	2020	11,047,922	11,015,845	99.71%	3,078	11,018,923	99.74%

*Delinquent tax was not separated from total tax collection

Source:
County Treasurer's Office & Financial Statements

**GUNNISON COUNTY, COLORADO
OUTSTANDING DEBT BY ACTIVITY TYPE**

Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities			Total Personal Income ⁽¹⁾ (000's)	Total Primary Government As a Percentage of Personal Income	Population	Total Outstanding Primary Gov't Debt Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases Obligation	Revenue Bonds	Notes Payable	Total Primary Government				
2011	-	17,665,000	1,428,389	1,693,205	1,943,062	22,729,656	543,876	4.18%	15,261	1,489
2012	-	17,270,000	1,125,520	1,668,754	2,666,094	22,730,368	561,747	4.05%	15,378	1,478
2013	-	26,844,919	975,008	2,792,930	1,797,914	32,410,771	588,778	5.50%	15,575	2,081
2014	-	26,141,281	818,535	2,747,725	1,684,041	31,391,582	640,320	4.90%	15,765	1,991
2015	-	25,453,147	655,876	2,701,312	1,631,560	30,441,895	683,280	4.46%	16,104	1,890
2016	-	24,750,526	535,460	2,652,533	1,511,449	29,449,968	722,190	4.08%	16,414	1,794
2017	-	24,038,429	410,623	2,602,578	1,399,350	28,450,980	766,221	3.71%	16,863	1,687
2018	-	23,311,865	280,889	2,550,834	1,265,925	27,409,513	823,372	3.33%	17,167	1,597
2019	-	22,565,854	1,466,862	2,497,305	851,082	27,381,103	853,070	3.21%	17,462	1,568
2020	-	28,829,608	3,548,808	2,406,893	900,026	35,685,335	**	**	**	**

Note:

** 2020 information was not available at the time of publishing.

Source:

Current and prior year's financial statements

(1) County personal income obtained from the US Bureau of Economic Analysis' website

**GUNNISON COUNTY, COLORADO
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Assessed Value ⁽²⁾	Gross Bonded Debt	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2011	15,261	1,062,624,980	-	-	-	0.00%	-
2012	15,378	1,050,190,590	-	-	-	0.00%	-
2013	15,575	949,544,200	-	-	-	0.00%	-
2014	15,765	923,447,710	-	-	-	0.00%	-
2015	16,104	990,326,620	-	-	-	0.00%	-
2016	16,414	973,958,820	-	-	-	0.00%	-
2017	16,863	982,986,910	-	-	-	0.00%	-
2018	17,167	991,051,120	-	-	-	0.00%	-
2019	17,462	1,138,424,990	-	-	-	0.00%	-
2020	**	1,147,665,190	-	-	-	0.00%	-

Note:

The County hasn't had any General Obligation debt outstanding for many years, instead Certificates of Participation are issued.

Source:

(1) US Census Bureau Estimate

(2) Abstract of Assessment, County Assessor

**GUNNISON COUNTY, COLORADO
RATIO OF NET CERTIFICATES OF PARTICIPATION DEBT TO
ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Assessed Value ⁽²⁾	Certificates of Participation	Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
2011	15,261	1,062,624,980	17,665,000	-	17,665,000	1.66%	1,158
2012	15,378	1,050,190,590	17,270,000	-	17,270,000	1.64%	1,123
2013	15,575	949,544,200	26,844,919	1,108,750	25,736,169	2.71%	1,652
2014	15,765	923,447,710	26,141,281	429,713	25,711,568	2.78%	1,631
2015	16,104	990,326,620	25,453,147	129,730	25,323,417	2.56%	1,572
2016	16,414	973,958,820	24,750,526	129,826	24,620,700	2.53%	1,500
2017	16,863	982,986,910	24,038,429	158,939	23,879,490	2.43%	1,416
2018	17,167	991,051,120	23,311,865	148,670	23,163,195	2.34%	1,349
2019	17,462	1,138,424,990	22,565,854	152,211	22,413,643	1.97%	1,284
2020	**	1,147,665,190	28,829,608	2,759	28,826,849	2.51%	**

Source:

(1) US Census Bureau Estimate

(2) Abstract of Assessment, County Assessor

**GUNNISON COUNTY, COLORADO
COMPUTATION OF OVERLAPPING AND DIRECT DEBT**

12/31/2020

	Net General Obligation Debt Outstanding	Percentage Applicable to Gunnison County ⁽²⁾	Amount Applicable to Gunnison County
Overlapping Debt:			
School Districts			
Delta County School District 50J	5,250,155	15.00%	787,523
Gunnison Watershed School District RE-1J	42,615,000	100.00%	42,615,000
Montrose County RE-1J School District	23,188,141	5.00%	1,159,407
Metropolitan Districts			
Reserve Metro District #2 Bond2016A	8,525,000	100.00%	8,525,000
Reserve Metro District #2 Bond2016B	1,325,000	100.00%	1,325,000
Reserve Metro District #2 Bond2016C	495,000	100.00%	495,000
Skyland Metropolitan District	2,020,000	100.00%	2,020,000
Fire Protection Districts			
Carbondale Fire Protection District	9,710,000	3.00%	291,300
Water & Sanitation District			
Mt. Crested Butte Water & Sanitation District	361,363	100.00%	361,363
Total Overlapping Debt	<u>93,489,659</u>		<u>57,579,593</u>
Direct Debt: ⁽¹⁾			
	28,829,608	100.00%	-
Total Direct & Overlapping Debt	<u>\$ 93,489,659</u>		<u>\$ 57,579,593</u>

Note:

(1) Certificates of Participation are considered direct debt of the County, but are not General Obligation debt and do not require voter approval.

(2) This percentage is estimated based on how much of the district lies within Gunnison County.

Source:

State of Colorado Department of Local Affairs (DOLA)

**GUNNISON COUNTY, COLORADO
LEGAL DEBT MARGIN**

Last Ten Fiscal Years

Year	Assessed Value ⁽¹⁾	Legal Debt Limit %	Legal Debt Limit	Net Debt Applicable To Limit	Legal Debt Margin	Ratio of Applicable Debt as % of Limit
2011	1,062,624,980	1.5%	15,939,375	-	15,939,375	0.00%
2012	1,050,190,590	1.5%	15,752,859	-	15,752,859	0.00%
2013	949,544,200	1.5%	14,243,163	-	14,243,163	0.00%
2014	923,447,710	1.5%	13,851,716	-	13,851,716	0.00%
2015	990,326,620	1.5%	14,854,899	-	14,854,899	0.00%
2016	973,958,820	1.5%	14,609,382	-	14,609,382	0.00%
2017	982,986,910	1.5%	14,744,804	-	14,744,804	0.00%
2018	991,051,120	1.5%	14,865,767	-	14,865,767	0.00%
2019	1,138,424,990	1.5%	17,076,375	-	17,076,375	0.00%
2020	1,147,665,190	1.5%	17,214,978	-	17,214,978	0.00%

Source:

(1) Abstract of Assessment, County Assessor

**GUNNISON COUNTY, COLORADO
DEMOGRAPHIC & ECONOMIC STATISTICS**

Last Ten Fiscal Years

Demographic	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Population ⁽¹⁾	15,261	15,378	15,575	15,765	16,104	16,414	16,863	17,167	17,462	**
Percent Change	-0.2%	0.8%	1.3%	1.2%	2.2%	1.9%	2.7%	1.8%	1.7%	**
Population Change	-63	117	197	190	339	310	449	304	295	**
Median Age ⁽¹⁾	33.5	34.3	34.1	34.2	34.3	34.4	34.5	34.5	34.5	**
School Enrollment ⁽²⁾	1,731	1,724	1,728	1,814	1,817	1,876	1,948	1,959	1,988	2,063
Percent Change	2.3%	-0.4%	0.3%	5.0%	0.2%	3.2%	3.8%	0.6%	1.5%	3.8%
Labor Force ⁽³⁾	9,906	9,801	9,933	9,671	9,794	10,140	10,669	11,318	11,449	11,347
Percent Change	-1.4%	-1.1%	1.3%	-2.6%	1.3%	3.5%	5.2%	6.1%	1.2%	-0.9%
Unemployment ⁽³⁾	622	594	518	389	278	222	201	262	237	751
Unemployment Rate ⁽³⁾										
Percentage	6.3%	6.1%	5.2%	4.0%	2.8%	2.2%	1.9%	2.3%	2.1%	6.6%
Per Capita Income ⁽⁴⁾	\$ 35,638	\$ 36,529	\$ 37,803	\$ 40,617	\$ 42,429	\$ 43,998	\$ 45,438	\$ 47,962	\$ 48,853	**
Percent Change	5.3%	2.5%	3.5%	7.4%	4.5%	3.7%	3.3%	5.6%	1.9%	**
Median Household Income ⁽¹⁾	\$ 50,073	\$ 50,091	\$ 52,332	\$ 51,371	\$ 48,071	\$ 50,746	\$ 52,651	\$ 54,979	\$ 56,577	**
Percent Change	1.5%	0.0%	4.5%	-1.8%	-6.4%	5.6%	3.8%	4.4%	2.9%	**
Vehicle Registration ⁽⁵⁾	21,752	22,016	22,085	22,653	23,508	24,030	24,759	25,270	25,983	25,145
Percent Change	-1.07%	1.21%	0.31%	2.57%	3.77%	2.22%	3.03%	2.06%	2.82%	-3.23%
Retail Sales (000's) ⁽⁵⁾	\$ 609,948	\$ 604,887	\$ 604,301	\$ 639,202	\$ 875,391	\$ 610,498	\$ 668,702	\$ 728,761	\$ 727,689	\$724,669
Percent Change	-18.1%	-0.8%	-0.1%	5.8%	37.0%	-30.3%	9.5%	9.0%	-0.1%	-0.4%

Note:

** 2020 information was not available at the time of publishing.

Source:

(1) US Census Bureau Estimate

(2) Gunnison County School District Admin Offices

(3) U.S. Bureau of Labor Statistics

(4) Bureau of Economic Analysis - Regional Economic Accounts section

(5) Colorado Department of Revenue

**GUNNISON COUNTY, COLORADO
PRINCIPAL EMPLOYERS**

Current Year

<u>Employer*</u>	<u>Industry</u>	<u>* Employee Range</u>	<u>Percentage of Total County Employment</u>
Arch Coal Inc (West Elk Mine)	Mining	250 to 499	3.0% - 6%
Crested Butte Mountain Resort	Resorts	250 to 499	3.0% - 6%
Gunnison Watershed School District RE1-J	Schools	250 to 499	3.0% - 6%
Western Colorado University	Schools	250 to 499	3.0% - 6%
Gunnison County	Government	100 to 249	1.2% - 3%
Gunnison National Forest	Government	100 to 249	1.2% - 3%
Gunnison Valley Health	Healthcare	100 to 249	1.2% - 3%
Three Rivers Resort/Outfitting	Guide Service	100 to 249	1.2% - 3%
City of Gunnison	Government	50 to 99	0.6% - 1%
City Market	Retail	50 to 99	0.6% - 1%
Dive	Restaurants	50 to 99	0.6% - 1%
Irwin Guides	Guide Service	50 to 99	0.6% - 1%
Rocky Mountain Biological Lab	Laboratories	50 to 99	0.6% - 1%
Secret Stash Pizza	Restaurants	50 to 99	0.6% - 1%
Sky Ranch At Ute Trail	Camps	50 to 99	0.6% - 1%
Tenderfoot Child & Fam Development Center	Child Care Service	50 to 99	0.6% - 1%
Walmart	Retail	50 to 99	0.6% - 1%
Total Employed in Gunnison County ⁽¹⁾		8,263	

Note:

The State of Colorado is not legally permissible to report the exact number of employees by employer. Instead, they provide the number of employees of each within a range. With that in mind, Gunnison County is electing to present the names of the top principal employers and the number of employees of each within that range.

Source:

*Colorado Department of Labor and Employment - LMI Gateway
(1) U.S. Bureau of Labor Statistics Annual Average Employment*

**GUNNISON COUNTY, COLORADO
ACTUAL SALES TAX REVENUE BY INDUSTRY TYPE**

Last Ten Fiscal Years

Fiscal Year	Building Materials	Clothing Stores	Dept. Stores	Furniture/ Appliance	Grocery Stores	Lodging	Marijuana	Restaurants/ Bars/Liq.	Specialty Shop	Utilities	Vehicle Sales	All Others	Total Sales and Use Tax	Total Direct Tax Rate
2011	271,736	48,120	127,027	41,302	361,366	200,264	-	407,141	88,726	344,181	180,765	466,884	2,537,512	1.00%
2012	274,571	55,764	112,047	37,523	344,811	239,673	-	424,485	95,588	320,255	228,574	451,906	2,585,197	1.00%
2013	289,454	49,732	135,290	31,282	368,450	246,623	-	460,854	103,872	346,614	236,264	506,920	2,775,355	1.00%
2014	298,528	54,197	142,499	31,989	388,669	295,342	23,743	516,865	107,217	346,701	251,422	570,489	3,027,661	1.00%
2015	342,108	52,071	140,497	32,602	420,083	337,503	37,019	575,229	125,350	338,412	285,676	590,932	3,277,483	1.00%
2016	373,150	62,447	140,995	30,333	440,550	357,685	54,472	603,234	123,897	393,732	294,686	633,391	3,508,570	1.00%
2017	419,939	63,315	139,737	34,343	463,706	379,724	69,058	654,389	141,844	379,769	333,296	664,207	3,743,328	1.00%
2018	498,128	68,339	144,805	32,422	477,506	437,039	87,346	683,241	156,970	365,198	308,749	931,166	4,190,908	1.00%
2019	541,332	83,108	173,122	56,009	508,981	489,953	83,577	692,710	248,356	373,479	300,538	1,021,842	4,573,005	1.00%
2020	588,260	98,483	188,372	80,674	650,952	547,779	93,793	653,068	293,961	353,841	235,995	1,216,961	5,002,136	1.00%

Note:

Data compiled by process date January thru December, and therefore will not match audited financial statements sales tax numbers for the same time period

Source:

County Government Sales Tax Reports

**GUNNISON COUNTY, COLORADO
HOUSING STARTS**

Last Ten Fiscal Years

	Single Family (no duplexes, townhomes, accessory units, etc.)		All Housing Including Mobile Homes		All Housing Except Mobile Homes		All Housing Except Mobile Homes and Condos		New Residential Units Built	Residential Units Sold
	Median	Mean	Median	Mean	Median	Mean	Median	Mean		
2011	412,510	537,877	406,320	518,695	406,320	518,695	412,510	522,950	71	341
2012	481,230	768,244	639,230	780,682	654,270	798,046	654,270	798,046	47	352
2013	520,415	824,535	520,415	810,786	538,410	833,189	538,410	833,189	81	429
2014	429,220	776,427	441,430	759,490	452,850	794,547	452,850	794,547	68	463
2015	335,265	506,449	349,010	502,988	349,525	506,974	349,010	508,488	97	535
2016	543,280	745,013	449,190	640,603	456,985	651,286	446,940	662,133	127	595
2017	504,850	718,927	446,030	678,118	470,990	685,404	504,850	706,826	162	627
2018	506,100	704,852	418,180	627,380	426,920	639,579	436,270	652,939	181	610
2019	646,210	901,564	481,370	756,977	499,570	765,262	499,570	765,262	136	502
2020	379,735	552,962	348,660	528,484	363,750	550,514	363,750	550,514	48	631

Note:

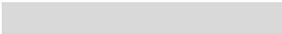
Sales Data measured in the 12 months beginning January to December 31st of each year

Source:

Data from the Assessor's Office

**GUNNISON COUNTY, COLORADO
COUNTY REGIONAL AIRPORT ENPLANEMENTS**

Last Ten Fiscal Years

<u>Year</u>	<u>Total</u>	<u>% Increase - Decrease</u>
2011	37,382	
2012	31,562	-15.57%
2013	30,509	-3.34%
2014	31,212	2.30%
2015	33,987	8.89%
2016	35,797	5.33%
2017	32,885	-8.13%
2018	37,321	13.49%
2019	37,274	-0.13%
2020	28,898	-22.47%

Source:
Gunnison-Crested Butte Regional Airport (GUC)

**GUNNISON COUNTY, COLORADO
FULL TIME EQUIVALENT COUNTY EMPLOYEES BY DEPARTMENT**

Last Ten Fiscal Years

Department	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administration	9.34	9.34	9.39	9.39	10.30	11.03	11.08	11.08	11.08	11.08
Airport	9.10	8.84	8.90	9.30	8.90	10.15	10.15	10.15	10.15	10.15
Assessor	11.00	11.00	11.00	10.91	10.85	10.85	10.85	10.85	10.85	11.35
Clerk & Recorder	8.00	8.41	8.00	8.41	8.15	8.00	8.00	8.00	8.00	8.00
Commissioners	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Development	8.00	8.00	8.00	7.00	6.75	6.75	6.75	6.75	6.75	6.85
Coroner	1.00	1.00	1.00	1.00	1.00	1.35	1.75	1.75	1.75	1.75
County Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Emergency Management	1.25	1.25	1.25	1.25	1.70	1.70	1.70	1.70	1.70	1.70
Extension	1.45	1.50	1.50	1.50	1.50	2.00	1.00	1.00	1.00	1.00
Facilities & Grounds	3.36	3.36	3.31	3.31	3.31	3.31	3.26	3.26	4.00	4.00
Geographic Information Services	3.00	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health & Human Services	27.99	26.60	26.46	28.07	29.24	30.64	32.62	32.99	33.79	34.14
Historic Preservation	0.07	0.07	0.07	0.07	0.09	-	-	-	-	-
Housing Authority	3.00	3.00	-	-	-	-	-	-	-	-
Information Technology	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Juvenile Services	3.75	4.45	5.08	4.82	4.97	5.85	5.89	5.89	6.62	6.62
Public Works	48.70	48.65	49.55	49.55	49.50	50.00	50.25	51.25	52.25	52.25
Sheriff	31.43	31.88	31.93	30.43	30.23	31.23	32.93	35.43	35.43	37.43
Treasurer/Public Trustee	4.00	4.00	4.00	4.00	4.00	4.00	2.90	2.90	2.90	2.90
Veterans Services	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Weather Modification	0.04	0.04	0.04	0.04	0.03	-	-	-	-	-
Wildlife Conservation	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.15
Grand Total	184.88	184.59	182.88	182.45	183.92	190.26	192.53	196.40	199.67	202.52
Restatement by Function										
General Government	52.34	51.85	50.01	50.22	49.06	49.89	48.75	48.75	48.76	49.26
Health & Welfare	34.74	34.05	31.54	34.21	34.21	36.49	38.51	38.88	40.41	40.76
Public Safety	36.18	37.33	38.01	36.20	36.20	38.43	40.57	43.07	43.80	45.80
Auxiliary Services	1.60	1.65	1.65	1.65	1.65	2.15	1.15	1.15	1.15	1.15
Culture & Recreation	2.50	2.59	2.59	2.61	2.51	2.42	2.42	2.42	2.42	2.42
Road & Bridge	29.93	29.88	30.78	30.73	31.19	34.98	35.23	35.23	35.23	35.23
Proprietary Funds	27.59	27.24	28.30	28.30	29.10	25.90	25.90	26.90	27.90	27.90
Grand Total	184.88	184.59	182.88	183.92	183.92	190.26	192.53	196.40	199.67	202.52

Source:
FTE's taken from 2020 Approved Budget

GUNNISON COUNTY, COLORADO
OPERATING INDICATORS
(Unaudited)

Last Five Fiscal Years

	2016	2017	2018	2019	2020
Governmental Activities					
Assessor					
Property Transfers	2,125	2,277	2,359	2,096	2,872
Clerk and Recorder					
Registered Voters	12,956	13,203	13,077	13,415	14,624
Community Development					
Building Inspections Conducted	620	529	736	745	662
Building Permits Issued	169	192	209	197	168
Permit Valuation	\$ 23,791,449	\$ 26,029,465	\$ 344,424,248	\$ 31,828,075	\$ 28,711,187
Health & Human Services					
Birth & Death Certificates Issued	793	803	762	816	729
Vaccination Provided	3,164	2,166	2,331	2,971	4,412
Public Trustee					
Foreclosures Filed	17	10	8	17	4
Public Safety					
Sheriff					
Incidents handled by patrol and investigations	708	639	626	694	874
Concealed Handgun permits	n/a	142	148	181	181
Public Works					
Road and Bridge					
Miles of roads maintained	816	816	818	823	829
Weed Management					
Acres of Noxious Weeds Treated	510	374	87	102	86
Reclamation Permit Inspection Completed	28	33	15	34	36
Business-Type Activities					
Airport Operations					
Enplaned Passengers	35,797	32,885	37,321	37,274	28,898
Landfill					
Total Tons Processed	18,057	19,651	21,617	19,771	18,906
Tons of Compacted Materials Processed	7,736	7,902	7,856	8,529	8,133
Number of Appliances Recycled at Landfill	735	1,090	1,148	1,054	1,898
Number of Tires Diverted	1,025	1,095	944	868	1,091
Water & Sewer Utility					
New Water Connections (Tap Fees)	-	4	1	2	-
New Sewer Connections (Tap Fees)	4	12	12	7	8
Average Residential Water Consumption	n/a	16,177	22,028	20,852	20,884
Average Commercial Water Consumption	n/a	88,194	98,865	85,305	126,646

Source:
Various County Departments
State of Colorado Department of Local Affairs (DOLA)

**GUNNISON COUNTY, COLORADO
CAPITAL ASSETS**

Last Ten Years

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Capital Assets not Being Depreciated										
Land	\$ 1,685,334	\$ 1,333,832	\$ 1,333,832	\$ 1,333,832	\$ 1,333,832	\$ 1,333,832	\$ 1,433,072	\$ 1,487,949	\$ 2,744,936	\$ 3,754,744
Construction in Progress	12,099,697	735,667	9,516,199	12,354,722	329,057	253,199	623,521	841,542	323,272	1,473,279
Capital Assets net of Accumulated Depreciation										
Infrastructure	3,287,010	4,008,093	3,872,865	11,312,483	9,807,617	9,229,811	7,867,614	6,537,398	5,963,356	5,227,247
Improvements	791,039	731,574	694,425	629,643	862,624	792,283	735,560	668,677	623,434	585,174
Buildings	15,638,334	26,448,476	25,665,567	24,383,521	40,047,133	39,053,889	38,275,511	39,038,232	39,768,882	36,399,578
Equipment	3,930,274	3,858,217	3,475,209	2,955,066	2,606,726	2,653,806	2,783,277	3,078,599	3,216,883	5,081,161
Total General Government	37,431,688	37,115,859	44,558,097	52,969,267	54,986,989	53,316,820	51,718,555	51,652,397	52,640,763	52,521,183
Business-Type Activities										
Total primary governmental net position										
Capital Assets not Being Depreciated										
Land	11,303,849	11,303,849	11,303,849	11,303,849	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117	11,332,117
Construction in Progress	2,762,299	1,049,251	-	151,816	1,746,144	3,321,043	7,075,938	178,221	517,452	1,695,271
Capital Assets net of Accumulated Depreciation										
Improvements	16,520,236	18,243,880	16,959,465	15,574,945	14,192,440	12,810,088	13,656,646	19,179,986	17,361,133	15,538,867
Buildings	6,229,875	6,107,958	6,008,138	5,746,159	5,574,480	5,266,593	5,073,567	4,790,746	4,511,627	4,240,109
Utility Treatment Transmission Systems	8,066,557	7,607,379	8,380,022	7,780,606	7,187,590	6,680,512	6,080,766	5,476,697	5,053,392	4,708,712
Equipment	720,474	1,410,786	1,311,921	902,244	1,307,624	1,096,709	1,052,994	1,477,712	1,913,094	1,674,527
Total Business type Activity	45,603,290	45,723,103	43,963,395	41,459,619	41,340,395	40,507,062	44,272,028	42,435,479	40,688,815	39,189,603
Total Capital Assets - Primary Government	\$ 83,034,978	\$ 82,838,962	\$ 88,521,492	\$ 94,428,886	\$ 96,327,384	\$ 93,823,882	\$ 95,990,583	\$ 94,087,876	\$ 93,329,578	\$ 91,710,786
Component Unit - Gunnison Valley Hospital and Health Care Center										
Capital Assets										
Land and improvements	\$ 597,782	\$ 911,194	\$ 911,194	\$ 911,194	\$ 911,194	\$ 911,194	\$ 1,611,394	\$ 3,225,539	\$ 3,270,072	\$ 3,270,072
Building Leasehold Improvements	22,876,325	23,308,514	23,371,826	23,412,969	23,446,824	23,669,490	24,320,700	43,264,708	46,606,736	49,003,026
Equipment	11,844,998	11,807,896	12,447,745	11,952,185	13,462,516	14,234,446	15,979,699	18,771,632	19,506,599	20,434,319
Construction in Progress	180,369	27,066	22,130	1,217	155,085	1,066,933	6,422,741	1,922,848	1,161,732	244,611
Less: Accumulated Depreciation	(14,804,688)	(16,411,539)	(18,065,026)	(18,499,407)	(20,027,794)	(20,841,103)	(22,216,195)	(24,061,462)	(26,763,211)	(30,517,705)
Total Business type Activity	20,694,786	19,643,131	18,687,869	17,778,158	17,947,825	19,040,960	26,118,339	43,123,265	43,781,928	42,434,323
Total Capital Assets - Component Unit	\$ 20,694,786	\$ 19,643,131	\$ 18,687,869	\$ 17,778,158	\$ 17,947,825	\$ 19,040,960	\$ 26,118,339	\$ 43,123,265	\$ 43,781,928	\$ 42,434,323

Source:
Current and prior year's financial statements

**GUNNISON COUNTY, COLORADO
GENERAL MISCELLANEOUS STATISTICS**

December 31, 2020

Date of Formation	March 9, 1877
Form of Government	County Government
Number of Commissioners	3
Length of Term	4 years
Chief Administrative Position	County Manager

Area	3,239 sq. miles
Public Land	2,526 sq. miles
State Wildlife Areas & Hatcheries	19,463 acres
Conserved Ranchlands	16,334 acres *
Number of National Park/ Recreation Area	2
Number of Ski Resort	1
Number of Golf Courses	2
Number of Historic Sites	51

Educational Attainment of Population- Bachelor's Degree or Higher	56.20%
Median Age of Population	34.5 **
Mean Travel Time to Work	12.9 minutes

Number of Schools	
Elementary (including Preschool)	3
Elementary/ Middle/ High School	1
Middle School	1
Middle/ High School	1
High School	1

Number of Libraries	3
Number of Public Airport	1

<u>Police Protection</u>	<u>Patrol/Detectives</u>	<u>Detentions/ Dispatchers/ Admin</u>	<u>Stations</u>	<u>Detentions Facilities</u>
County Sheriff	16	17	2	1
Gunnison Police	16	13	1	0
Crested Butte Marshal	8	1	1	0
Mt. Crested Butte Police	8	2	1	0

<u>Fire Protection</u>	<u>Firefighters</u>	<u>Student/ Resident Firefighters</u>	<u>Volunteer Firefighters</u>	<u>Stations</u>
Arrowhead Fire Protection District	1	0	4	1
Carbondale & Rural Fire Protection District	24	0	35	5
Crested Butte Fire Protection District	13	0	25	4
Gunnison County Fire Protection District	0	0	57	4
Ragged Mountain Fire Protection District	0	0	0	0

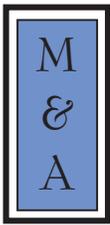
Note:
* 2018 data. Current information was not available at the time of publishing.
** 2019 data. The 2020 information was not available at the time of publishing.

Source:
Various County Departments
U.S. Department of Agriculture
Colorado Department of Education
Individual Police and Fire Departments

STATUTORY REPORT SECTION

SINGLE AUDIT REPORTS & SCHEDULES





MCMAHAN AND ASSOCIATES, L.L.C.

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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 *GOVERNMENTAL AUDITING STANDARDS*

**To the Board of County Commissioners
Gunnison County, Colorado**

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Gunnison County, Colorado (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit on the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County'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.

Member: American Institute of Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado**

Compliance and Other Matters

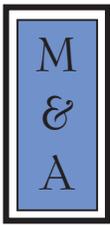
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McMahan and Associates, L.L.C.

**McMahan and Associates, L.L.C.
June 23, 2021**



MCMAHAN AND ASSOCIATES, L.L.C.

Certified Public Accountants and Consultants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; ON COMPLIANCE WITH THE PASSENGER FACILITY CHARGE PROGRAM; REPORT ON INTERNAL CONTROL OVER -COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES

**To the Board of County Commissioners
Gunnison County, Colorado**

Report on Compliance for Each Major Program

We have audited the Gunnison County's (the "County") 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 County's major federal programs for the year ended December 31, 2020 and its compliance with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (the "Guide"), issued by the Federal Aviation Administration, for its Passenger Facility Charge program for the year ended December 31, 2020. The County'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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs and to the Passenger Facility Charge program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs and to the Passenger Facility Charge program 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* (the "Uniform Guidance") and the Guide. 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 and on the Passenger Facility Charge program occurred. An audit includes examining, on a test basis, evidence about the County'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 and on the Passenger Facility Charge program. However, our audit does not provide a legal determination on the County's compliance with those requirements.

Member: American Institute of Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT
To the Board of County Commissioners
Gunnison County, Colorado**

Opinion on Each Major Federal Program and Passenger Facility Charge Program

In our opinion, the County 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 and on Passenger Facility Charge program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the County 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 County's internal control over compliance with types of requirements that could have a direct and material effect on each major federal program and on the Passenger Facility Charge program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and Passenger Facility Charge 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 County'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 or the Passenger Facility Charge program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 or the Passenger Facility Charge 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 combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or the Passenger Facility Charge 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 the 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 in 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 and the Guide. Accordingly, this report is not suitable for any other purpose.


McMahan and Associates, L.L.C.
June 23, 2021

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients	
U.S. Department of Agriculture					
Direct Programs:					
Schools and Roads - Grants to Counties	10.665	n/a	731,202	731,202	<i>E</i>
Partnership Agreements	10.699	n/a	908		
Passed through Colorado Department of Public Health and Environment:					
Women, Infants, and Children (WIC) Program	10.557	n/a	59,916		
Passed through Colorado Department of Human Services:					
Supplemental Nutrition Assistance Program (SNAP) Administration	10.561	n/a	135,154		<i>D</i>
Total - U.S. Department of Agriculture			<u>927,180</u>		
U.S. Department of Human Services					
Direct Programs:					
Drug-Free Communities Support Program Grants	93.276	n/a	117,712		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	n/a	44,795		
Passed through Colorado Department of Human Services:					
Guardianship assistance	93.090	DHS - FFA	2,201		
Temporary Assistance for Needy Families / CO Works	93.558	DHS - FFA	358,128		
Child Support Enforcement	93.563	DHS - FFA	162,370		
Low-Income Home Energy Assistance	93.568	DHS - FFA	1,972		
Child Care and Development Block Grant	93.575	DHS - FFA	176,317		<i>A</i>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DHS - FFA	49,718		<i>A</i>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	DHS - FFA	1,146		
Foster Care Title IV-E	93.658	DHS - FFA	218,386		
Adoption Assistance	93.659	DHS - FFA	17,872		
Social Services Block Grant	93.667	DHS - FFA	62,432		
Passed through Colorado Department of Health Care Policy and Financing:					
Medical Assistance Program	93.778	DHS - FFA	178,149		<i>B</i>
Passed through Colorado Department of Public Health and Environment:					
Public Health Emergency Preparedness	93.069	n/a	35,791		
Family Planning Services	93.217	n/a	49,178		
Immunization Cooperative Agreements	93.268	n/a	8,867		
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	n/a	74,991		
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response	93.354	n/a	43,443		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752	n/a	480		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	n/a	6,593		
Preventive Health and Health Services Block Grant	93.991	n/a	15,000		
Maternal and Child Health Services Block Grant to the States	93.994	n/a	15,726		
Passed through Colorado Department of Local Affairs:					
Community Services Block Grant	93.569	L18CSBG19	74,718		
Total - U.S. Department of Human Services			<u>1,715,985</u>		
U.S. Department of Transportation					
Direct Programs:					
Airport Improvement Grant	20.106	AIP 52, 55, & 56	977,376		
COVID-19 - Airport Improvement Grant	20.106	AIP 57	1,058,989		
Total - Airport Improvement Grant			<u>2,036,365</u>		
Passed through Colorado Department of Transportation					
National Priority Safety Programs	20.616	n/a	91,544		<i>F</i>
Total - U.S. Department of Transportation			<u>2,127,909</u>		
Subtotal			<u>4,771,074</u>	<u>731,202</u>	

(continued)

Gunnison County, Colorado
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020
(continued)

Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amount Provided to Subrecipients
U.S. Department of Homeland Security:				
Passed through Colorado Department of Local Affairs				
Emergency Management Performance Grant	97.042	n/a	75,000	
Total - U.S. Department of Homeland Security:			<u>75,000</u>	
Department of the Treasury				
Passed through Colorado Department of Local Affairs:				
Coronavirus Relief Fund	21.019	CVRF CM-023	1,490,056	446,250
Passed through Colorado Department of Human Services:				
Coronavirus Relief Fund	21.019		19,837	
Passed through Colorado Department of Public Health and Environment:				
Coronavirus Relief Fund	21.019		308,616	
Total - Coronavirus Relief Fund			<u>1,818,509</u>	
Total - Department of the Treasury			<u>1,818,509</u>	
U.S. Department of Justice:				
Passed through Colorado Division of Criminal Justice:				
Juvenile Accountability Block Grants	16.523	n/a	36,190	
Total - U.S. Department of Justice:			<u>36,190</u>	
U.S. Department of Housing and Urban Development:				
Passed through Colorado Housing and Finance Authority:				
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	n/a	472,425	
Section 8 Housing Assistance Payments Program	14.195	n/a	134,657	
Total - U.S. Department of Housing and Urban Development:			<u>607,082</u>	
U.S. Department of Energy:				
Direct Programs:				
Long-term Surveillance and Maintenance	81.136		18,570	
Total - U.S. Department of Energy			<u>18,570</u>	
Total Federal Assistance:			<u>\$ 7,326,425</u>	<u>\$ 1,177,452</u>

C

<u>Additional Information for Clusters:</u>	<u>Amount</u>
A - CCDF Cluster (93.575 and 93.596)	226,035
B - Medicaid Cluster (93.775, 93.777 and 93.778)	178,149
C - Section 8 Project-Based Cluster (14.182, 14.195, 14.249 and 14.856)	134,657
D - SNAP Cluster (10.551 and 10.561)	135,154
E - Forest Services Schools and Roads Cluster (10.665 and 10.666)	731,202
F - Highway Safety Cluster (20.600, 20.601, 20.602, 20.609, 20.610, 20.611, 20.612, 20.613, and 20.616)	91,544

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020

Note 1. Basis of Presentation:

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Gunnison County and is presented on the modified accrual basis of accounting. 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

Note 2. Determining the Value of Non-cash Awards Expended

Food issuances: Fair market value of food stamps at the time of receipt, or the assessed value provided by the Federal agency.
Immunization incentive funds: Dollar amount of vaccines used, provided by the Federal agency.

Note 3. Loans Outstanding

The County participates in the HUD Insured Loan Program. The balance of the loans at December 31, 2020 is as follows:

Program Title	Federal CFDA Number	Balance of Direct Loans
Mortgage Insurance - Multifamily Housing Project - Section 221(d)(3)	14.155	\$ 421,641

Note 4. Indirect Facilities and Administration costs:

The County has elected not to use the 10% de minimis cost rate allowed in Title 2 U.S. Code of Federal Regulations (CFR) §200.414, *Indirect (F&A) Costs*. Instead, the County prepares an annual cost allocation plan to allocate indirect costs.

Gunnison County, Colorado
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

Part I: Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified	None noted
Significant deficiency identified	None noted
Noncompliance material to financial statements noted	None noted

Federal Awards

Internal control over major programs:	
Material weakness identified	None noted
Significant deficiency identified	None noted
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 Title 2 U.S.Code of Federal Regulations Part 200	None noted

Major program:

Airport Improvement Program	CFDA# 20.106
Coronavirus Relief Fund	CFDA# 21.109

Dollar threshold used to identify Type A from Type B programs \$750,000

Identified as low-risk auditee Yes

Part II: Findings Related to Financial Statements

Findings related to financial statements as required by Government Auditing Standards	None noted
Auditor-assigned reference number	Not applicable

Part III: Findings Related to Federal Awards

Internal control findings	None noted
Compliance findings	None noted
Questioned costs	None noted
Auditor-assigned reference number	Not applicable

Gunnison County, Colorado
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

There were no findings for the fiscal year ended December 31, 2019.

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Government Finance Officers Association (GFOA) Submittal Approval: 2020 Popular Annual Financial Report

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Acceptance of County's 1st Popular Annual Financial Report (PAFR)

Fiscal Impact: 0

Submitted by: Juan Guerra

Submitter's Email Address: jguerra@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date: 7/8/2021

County Attorney Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/9/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 10

Agenda Date: 7/20/2021

GUNNISON COUNTY POPULAR ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED December 31, 2020



TABLE OF CONTENTS:

A MESSAGE FROM THE COUNTY MANAGER, and ELECTED OFFICIALS	1
ORGANIZATIONAL CHART & STRATEGIC PLAN: COUNTY COMMISSIONER PRIORITIES	2
ABOUT THIS REPORT, and GUNNISON COUNTY	3
WHERE GENERAL FUND MONIES COME FROM, and GENERAL FUND REVENUES BY SOURCE	4
WHERE GENERAL FUND MONEY GOES, and GENERAL FUND EXPENDITURES BY FUNCTION	5
GOVERNMENTAL FUNDS OVERALL FISCAL ACTIVITY—MAJOR FUNDS, and GENERAL FUND’S FUND BALANCE	6
BUSINESS-TYPE FUNDS, and OPERATING ACTIVITY	7
COUNTY-WIDE ANALYSIS, and TOTAL NET ASSETS, and COUNTY DEBT	8
ECONOMIC OUTLOOK	9
REGIONAL COUNTY-LED PROJECTS	10

Gunnison County Awards - as of 2020:



GUNNISON COUNTY, CO

POPULAR ANNUAL FINANCIAL REPORT

A MESSAGE FROM THE COUNTY MANAGER



Matthew Birnie, County Manager
mbirnie@gunnisoncounty.org

To The Residents of Gunnison County:

I am pleased to present you the County’s first Popular Annual Financial Report (PAFR) for the year ended December 31, 2020. This report is an easy-to-read version of the County’s Comprehensive Annual Financial Report that is published on an annual basis.

This report provides a summary of the County’s major revenue, spending, and financial condition. It also includes statistical information for the County as well as reference information for usage in contacting Board Members or departments.

The County is fiscally strong and healthy. Thank you for your interest in the County’s government and how it functions. I welcome your feedback, suggestions, and comments regarding the information contained in this report.

Sincerely,
Matthew Birnie, County Manager

ELECTED OFFICIALS



Jonathan Houck
Chairperson, District 2 Commissioner
jhouck@gunnisoncounty.org



Roland Mason
Commissioner, District 3
rmason@gunnisoncounty.org

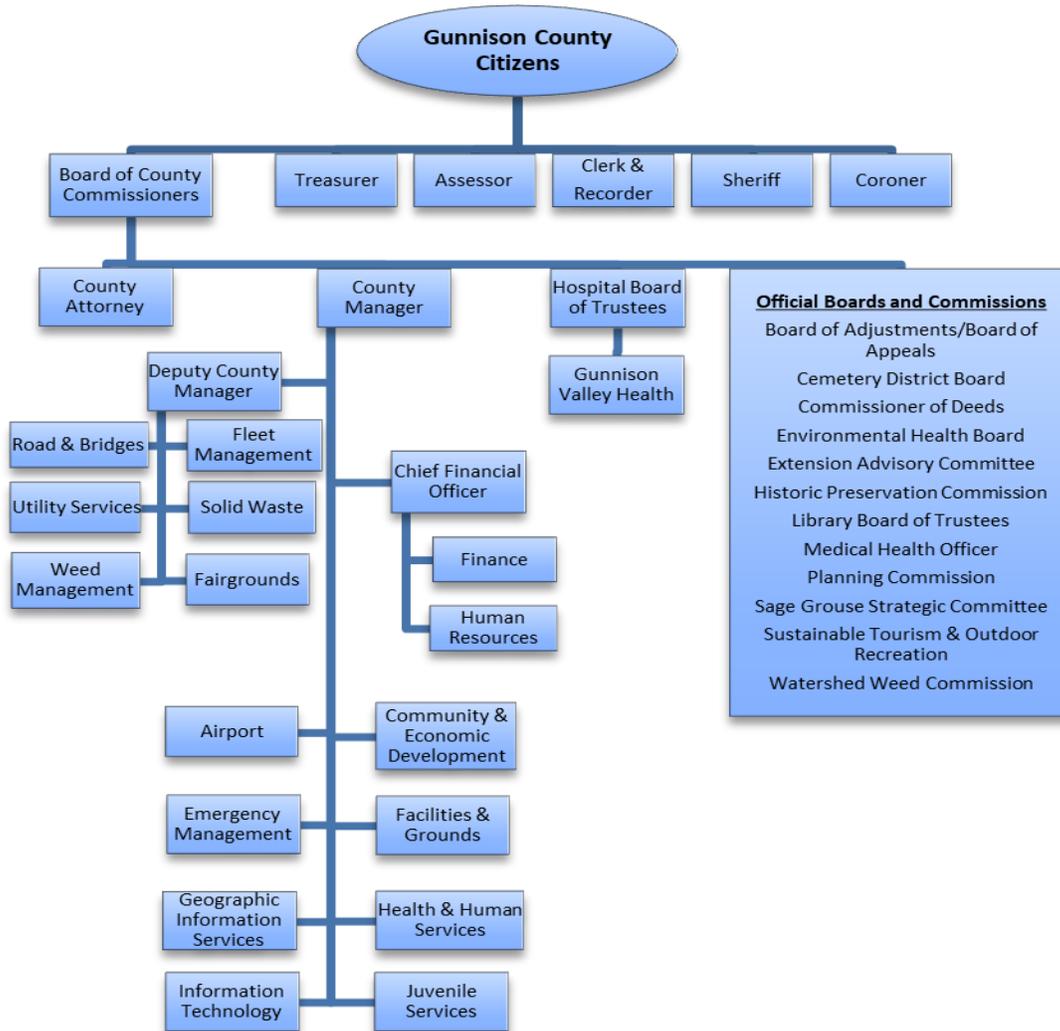


Elizabeth “Liz” Smith
Commissioner, District 1
eksmith@gunnisoncounty.org

Contact Information: (970) 641-2203
200 E. Virginia Ave, Gunnison, CO 81230

Website: <https://www.gunnisoncounty.org/>

ORGANIZATIONAL CHART



STRATEGIC PLAN:

COUNTY COMMISSIONER PRIORITIES

- A—Ensure Sound Infrastructure
- B—Protect the Environment
- C—Promote Prosperous, Collaborative & Healthy Communities
- D—Deliver High Quality Services

-You can view the County Strategic Plan online at <https://www.gunnisoncounty.org/172/Strategic-Planning-and-Performance>

-You can view most recent Performance Management report online at <https://www.gunnisoncounty.org/Archive.aspx?AMID=89>

ABOUT THIS REPORT

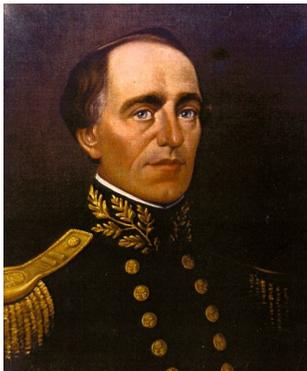
This Popular Annual Financial Report (PAFR) is a summary of the major financial activities of the County's Governmental (mainly General Fund and one section on major funds) and Business-Type funds, there is a page on County-wide fiscal activity as well. The information in this report was drawn from information found in the audited 2020 Comprehensive Annual



Gunnison County Courthouse

Financial Report of Gunnison County (Financial Report). The financial information presented in this report is summarized and does not substitute for the County's Financial Report. By its nature, this report is unaudited but due to the information coming from the audited Financial Report, it is presented on a GAAP basis.

Copies of the Comprehensive Annual Financial Report are available for public viewing online at:
<https://www.gunnisoncounty.org/390/Financial-Reporting>



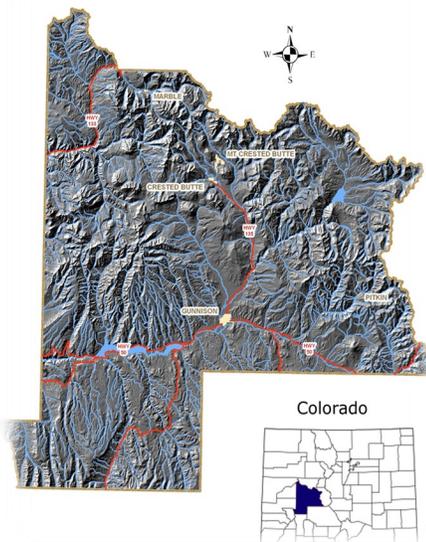
ABOUT GUNNISON COUNTY

Gunnison County was founded March 9, 1877. The county was named for John W. Gunnison, a United States Army officer and captain in the Army Topographical Engineers, who surveyed for the transcontinental railroad in 1853.

The County is surrounded by the 1.6 million acre Gunnison National Forest encompassing some of the wildest and most beautiful terrain in the world, including Colorado's largest manmade lake - Blue Mesa Reservoir, Black Canyon National Park, Curecanti

National Recreation Area, and 2,000 miles of trout streams. Winter activities include world-class alpine skiing and snowboarding, snowmobiling, and cross-country skiing. Summer activities include hiking, climbing, mountain biking, boating, whitewater rafting, kayaking, fly-fishing, camping, hunting and horseback riding.

Gunnison County is organized under the County Commissioner form of government. In 1983, the Board of County Commissioners created by Resolution the County Manager position for the purposes of "the efficient management of the business concerns of the County". The Resolution gives the County Manager broad operational, personnel, and budget administration authority, which effectively makes the County operate as a Council/Manager form of government. The governing body is led by three elected Commissioners. The Assessor, Treasurer, Clerk and Recorder, Sheriff, and Coroner are elected positions.



IMPORTANT PHONE NUMBERS

ADMINISTRATION
(970) 641-0248

AIRPORT
(970) 641-2304

ASSESSOR
(970) 641-1085

CLERK & RECORDER
(970) 641-1516

COMMUNITY DEVELOPMENT
(970) 641-0360

CORONER
(970) 641-9213

DISTRICT ATTORNEY
(970) 641-5138

EMERGENCY MANAGEMENT
(970) 641-2481

FACILITIES
(970) 641-8560

FINANCE
(970) 641-2203

HEALTH & HUMAN SERVICES
(970) 641-3244

JUVENILE SERVICES
(970) 641-7908

PUBLIC WORKS/ UTILITIES/ LANDFILL
(970) 641-0044

SHERIFF
(970) 641-1113

TREASURER
(970) 641-2231

**PROPERTY TAX
STATISTICS**

**PRINCIPAL PROPERTY
TAX PAYERS**

<u>Taxpayer</u>	<u>Rank</u>
Mountain Coal Company	1
Crested Butte, LLC	2
SG Interests I Ltd.	3
Boxer F2, L.P.	4
Pub Srvc Co of CO (Xcel)	5
Gunn Cnty Electric Assn	6
Colorado Stone Quarries	7
Kelly Midwest Ventures LP	8
Elk Avenue Partners, LLC	9
CB Com Properties '07,LLC 10	

MILL LEVY RATE

<u>FISCAL YEAR</u>	<u>TOTAL MILL LEVY</u>
2011	\$11.328
2012	11.328
2013	14.396
2014	16.068
2015	15.674
2016	16.830
2017	17.207
2018	17.145
2019	15.355
2020	\$16.226

SOURCE:

County Tax Assessor

NOTE

The mill levy rate is calculated using the State of Colorado mandated TABOR formula and restrictions.

**WHERE GENERAL FUND MONEY
COMES FROM**

The County must raise funds to pay for the services that it provides to the residents and businesses. The sources of funds, known as revenues, are mainly raised through taxes, grants, and charges.

**GENERAL FUND
GOVERNMENTAL
REVENUES**

It is important to analyze the County's General fund when assessing the financial results of the County. The General fund is the general operating fund of the County and supports day-to-day operations, therefore our main focus will be the General Fund. This fund is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

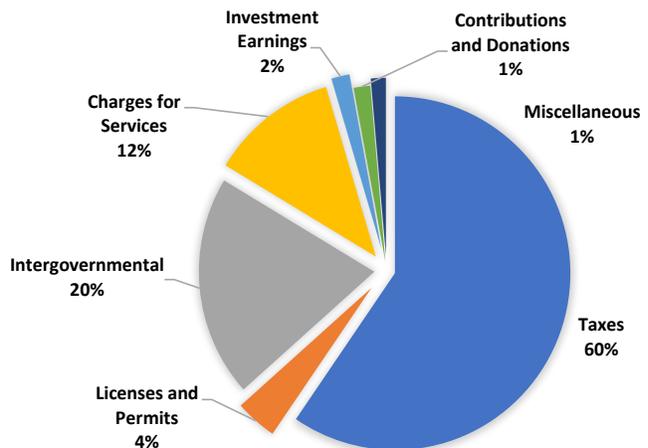
Total revenues of the governmental funds increased by \$2.18 million or 14.6% over the prior year.

REVENUE SOURCE	2019	2020
Taxes—Property	\$ 9,089,841	\$ 9,687,834
Taxes—Other	524,243	499,462
Licenses and permits	772,995	659,121
Intergovernmental (grants)	2,061,600	3,460,614
Fees and charges—Treasurer	882,081	1,020,295
Fees and charges—Other	868,188	996,472
Interest income	344,271	287,734
Contributions and Donations	85,427	261,463
Other	298,514	235,159
Total Revenues*	\$ 14,927,160	\$ 17,108,154

*Does not include component unit and non-major governmental funds.

GENERAL FUND GOVERNMENTAL REVENUES BY FUNCTION

The graph on the right illustrates General Fund governmental revenues by source. Property taxes (60%) and Intergovernmental (grants) (20%) are the largest sources of funds followed by Charges for Service (12%).

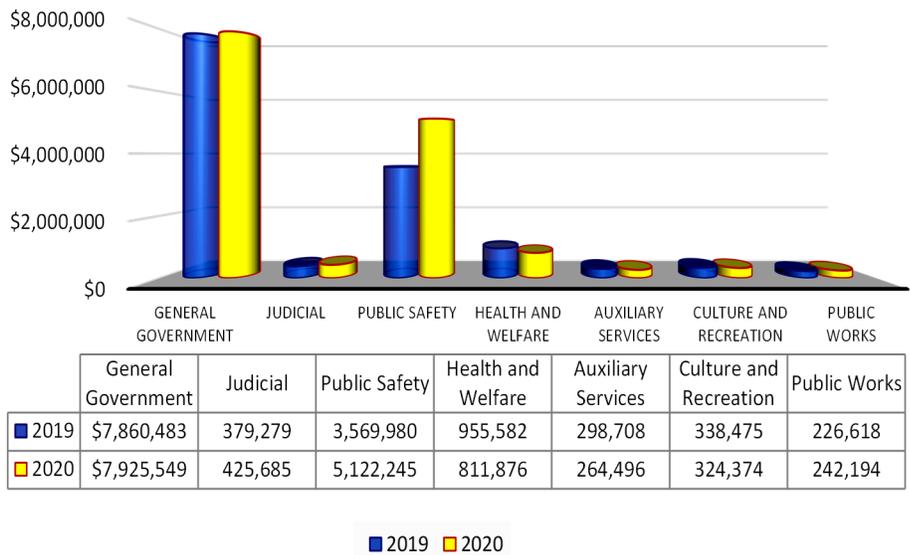


WHERE GENERAL FUND MONEY GOES

The money the County collects from all sources must be spent efficiently to provide services to the citizens and businesses of the County. The General fund finances the day-to-day operations of the County. General fund expenditures are categorized by the type of service provided.

GENERAL FUND GOVERNMENTAL EXPENDITURES

During the years ended December 31, 2019 and 2020, the County expended* funds as shown below.



Total expenditures of the General Fund Governmental Expenditures increased by \$1.49 million or 10.9% over the prior year. This increase was due to Public Safety emergency management operations in preparation and management of COVID operations in 2020 that were not present in 2019.

*Does not include component unit and non-major governmental funds.

MISCELLANEOUS STATISTICS

RECREATION AND PUBLIC SAFETY (2)

- Police Stations:*
 Gunnison County Operated 2
 County-Wide 5
- Police Patrol/ Detectives:*
 Gunnison County Operated 16
 County-Wide 48
- Fire Stations:*
 County-Wide 10
- Firefighters:*
 County-Wide 38
- Golf Course:*
 County-Wide 2
- Trails maintained (miles):* 8.8

PUBLIC SCHOOLS (1)

- High School:* 2
Middle Schools: 3
Elementary Schools: 5

County Region

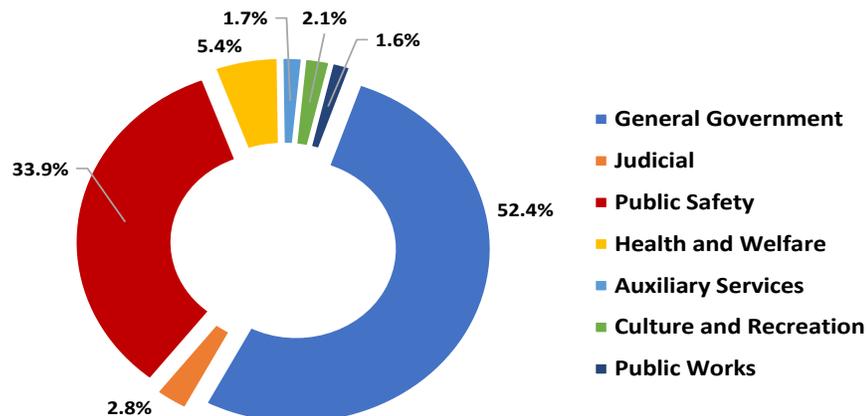
- Area (sq. miles):* 3,239
Public Lands (sq. miles): 2,526

Source:

- (1) Colorado Dept of Education
 (2) Various County Departments and individual Police & Fire Dept's

GENERAL FUND GOVERNMENTAL EXPENDITURES BY FUNCTION

The graph on the right illustrates the General fund expenditures by function. General Fund (52.4%) is the largest use of funds followed by Public Safety (33.9%) and Health & Welfare (5.4%).



***OTHER
GOVERNMENTAL
FUNDS***

***SPECIAL REVENUE
FUNDS*** are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- Road & Bridge*
- Human Services*
- Sales Tax Capital Improvement*
- Capital Expenditures*
- Public Health
- Conservation Trust
- Mosquito Control
- Land Preservation
- Sage Grouse
- Risk Management
- Housing Authority
- Airport Construction
- Local Marketing District

***DEBT SERVICE
FUNDS*** are used to account for the accumulation of resources and payment of general long-term debt.

- Debt Service

**major governmental fund*

Note
The County's General Fund is always considered a major governmental fund

GOVERNMENTAL FUNDS OVERALL FISCAL ACTIVITY — MAJOR FUNDS

The 2020 financial results of the major County government funds were as follows:

Revenues	\$67,665,822
Expenditures	<u>62,021,968</u>
Total	\$ 5,643,854

The County's major governmental funds brought in more money than it spent. The County expended \$5.6 million less than it received in revenues in 2020.

*This amount excludes data from component units and non-major governmental funds.



Photo: 120th Cattleman's Days Rodeo in 2020 at the County Fairgrounds, Colorado's oldest running rodeo

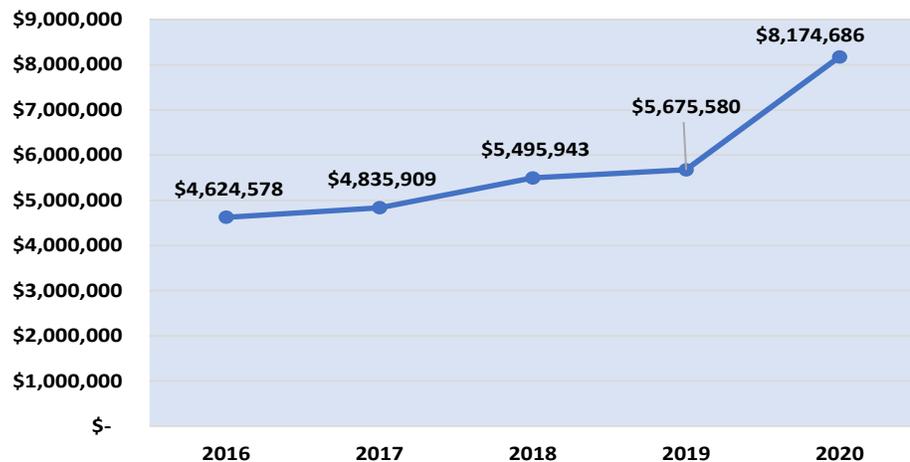
GENERAL FUND'S FUND BALANCE

The Fund Balance is a major indicator of the County's fiscal health, the main indication of this health is the ability to fund an emergency amount while still having a positive unassigned balance. The County's emergency fund balance (contingency funds, this also includes the State of Colorado mandated TABOR) by County policy approved by the Board of County Commissioners is 25% of expenditures, in 2020 this amount was \$3.5 million (TABOR \$1.05 million). At the end of the fiscal year, the unreserved fund balance for the general fund was a very healthy \$4.6 million. The unreserved fund balance of the General Fund at the end of the year represents funds available that the County can use for any purposes.

	<u>2019</u>	<u>2020</u>
Unreserved, Undesignated General Fund, Fund Balance & Contingency Funds (in millions)	\$5.68	\$8.17

Below is a chart that compares the general fund's emergency and unreserved undesignated fund balance (including contingency funds) for the past five years.

**General Fund's Emergency & Unreserved
Undesignated Fund Balance**



BUSINESS-TYPE FUNDS

Business-type funds are used to account for those operations that are financed and operated in a manner similar to private business. There are four main enterprise funds in the County: Airport Fund, Water Fund, Sewer Fund, and Solid Waste Fund.

The Airport Fund accounts for the operations and capital projects for the Gunnison County Regional Airport, this fund receives grants on an annual basis from the Federal Aviation Administration. The Water Fund & Sewer Fund water sales, sewer sales, tapping fees, and reconnecting fees in unincorporated areas of the county. The Solid Waste Fund accounts for landfill and recycling programs for the county. None of these funds receive local property tax revenue.

The following chart shows operating income (loss) for the County's main enterprise funds for the year ended December 31, 2020.

	AIRPORT FUND	WATER/SEWER FUNDS	SOLID WASTE FUND
OPERATING REVENUES	\$ 1,169,411	\$ 1,161,247	\$ 1,193,809
OPERATING EXPENSES	(3,462,978)	(1,152,543)	(946,305)
NON-OPERATING ACTIVITY	2,517,027	(69,756)	(24,000)
TOTAL INCOME (LOSS)	\$ 223,460	\$ (61,052)	\$ 223,504

OPERATING INDICATORS

County Airport Enplanements

2020	28,898
2019	37,274
2018	37,321

Landfill Tons Processed

2020	18,906
2019	19,771
2018	21,617

Utilities

Avg. Gallon of Residential Water Consumption:

2020	20,884
2019	20,852
2018	22,028

Avg. Gallon of Business Water Consumption:

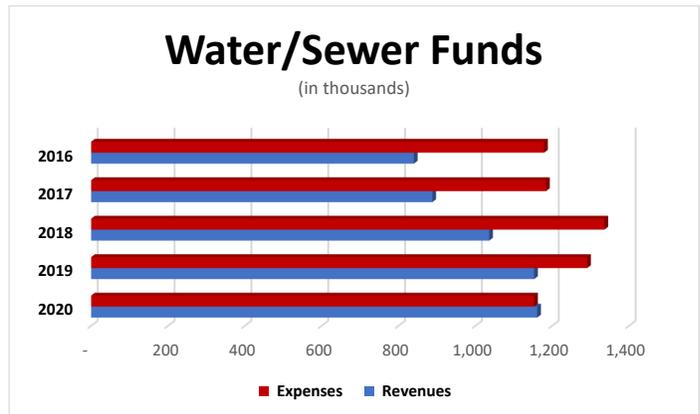
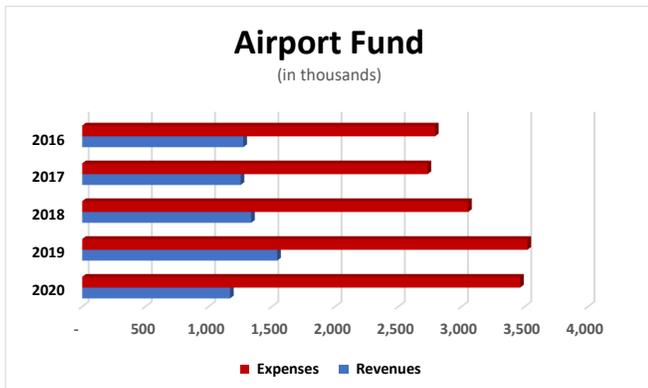
2020	89,816
2019	85,305
2018	98,865

SOURCE:

Various County Departments

OPERATING ACTIVITY

The following charts show a comparison of operating revenues and expenses for the past five years for each of the main enterprise funds (not including grant revenues, transfers, debt service, or capital purchases).



**DEMOGRAPHIC
AND ECONOMIC
STATISTICS**

**POPULATION
STATISTICS**

Population:	17,462 ⁽¹⁾
% Female:	45.9% ⁽²⁾
% Male:	54.1% ⁽²⁾
% with Bachelor Degree or higher:	56.2% ⁽²⁾
Median Household Income:	\$56,577 ⁽¹⁾
Per Capita Income:	\$48,853 ⁽¹⁾
Median Age:	34.5 ⁽¹⁾
School Enrollment:	2,063 ⁽¹⁾

**POPULATION FOR
THE LAST 10 YEARS⁽¹⁾**

2011	15,261
2012	15,378
2013	15,575
2014	15,765
2015	16,104
2016	16,414
2017	16,863
2018	17,167
2019	17,462

**UNEMPLOYMENT
RATE ⁽³⁾**

Country:	6.7%
State:	6.9%
County:	5.0%

SOURCE:

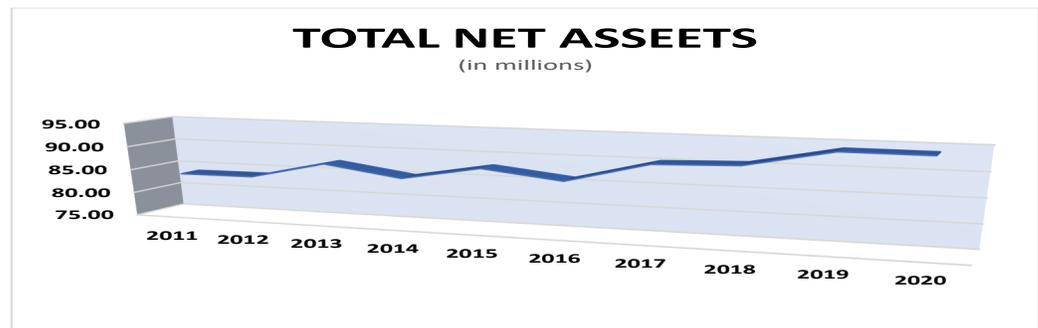
- (1) Gunnison County December 31, 2020 Comprehensive Annual Financial Report
- (2) US Census Bureau Estimate
- (3) U.S. Bureau of Labor Statistics

COUNTY-WIDE ANALYSIS

Net assets, the amount in which assets (what we have) exceed liabilities (what we owe), may serve as a useful indicator of a County's financial position. The County's Net Assets combined for fiscal year 2020 were \$93.9 million. Of this amount \$18.5 million are unrestricted net assets which can be used to meet the government's ongoing obligations to citizens and creditors. The County's combined net assets decreased \$48 thousand from last year which is a .05% decrease over last year.

NET ASSETS (in thousands)	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
ASSETS & Deferred						
Outflow of Resources						
Current & other	\$50,879	\$39,553	\$ 8,008	\$ 6,184	\$58,887	\$ 45,737
Capital Assets	52,521	52,641	39,190	40,689	91,711	93,330
Total	103,400	92,194	47,198	46,873	150,598	139,067
LIABILITIES & Deferred						
Inflow of Resources						
Long-term Liabilities	33,371	23,876	4,779	4,687	38,150	28,563
Other	18,017	16,097	498	426	18,515	16,523
Total	51,388	39,973	5,277	5,113	56,665	45,086
NET ASSETS						
Invested in Capital net of debt	27,755	30,002	35,785	37,340	63,540	67,342
Restricted	10,242	9,156	1,635	242	11,877	9,398
Unrestricted	14,015	13,063	4,501	4,178	18,516	17,241
Total	\$52,012	\$52,221	\$41,921	\$41,760	\$93,933	\$ 93,981

*Includes all County funds but not component unit.



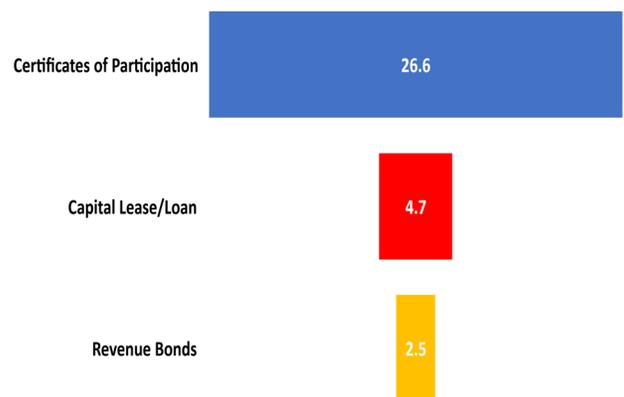
COUNTY DEBT

The County issues long-term debt to finance long-term projects, mainly through Certificates of Participation, currently at \$26.6 million outstanding.

At the end of the fiscal year, the County had a total of \$33.8 million contractually obligated long-term debt. Total long-term debt increased by \$6.6 million from last year, mainly due to the financing of a new library building project.

In 2020, due to great interest rates and the County's strong fiscal health, two previously issued Certificates of Participation were refinanced, saving over \$4.17 million.

COUNTY-WIDE LONG-TERM DEBT



*In millions, not including unamortized activity

ECONOMIC OUTLOOK

SALES TAX & LODGING TAX TREND

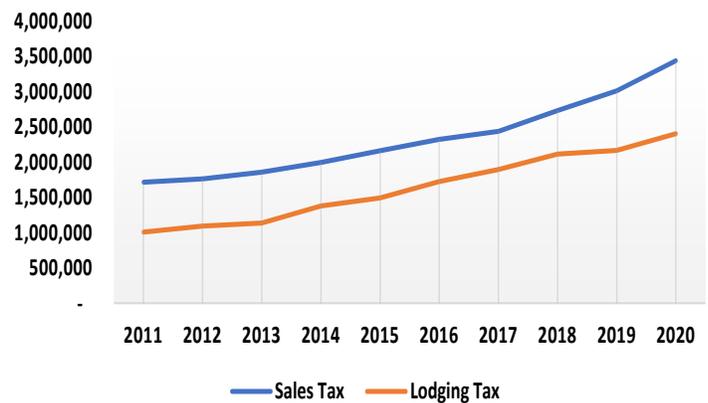
The County receives 1% of taxable sales in the county and returns half of that to incorporated towns if collected in that town, this tax is used for capital purchases and projects. Lodging taxes are a 4% tax on lodging establishments/rental units within the county, funds are used for regional marketing and promotional activities.

Sales tax collection has grown over \$1.7 million in the last 10 years, an increase of over 100%. 2020 grew from 2019 by over \$400,000 in taxes, 14% growth, this equates to over \$42 million in taxable purchases within the county.

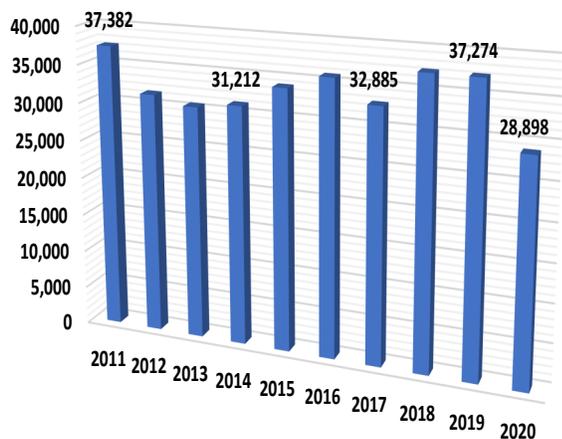
Lodging tax collection has grown over \$1.3 million in the last 10 years, an increase of 138.0%. 2020 grew from 2019 by over \$230,000 in taxes, 10.9% growth. Both of these tax collection trends are great examples of the strength of the local economy.



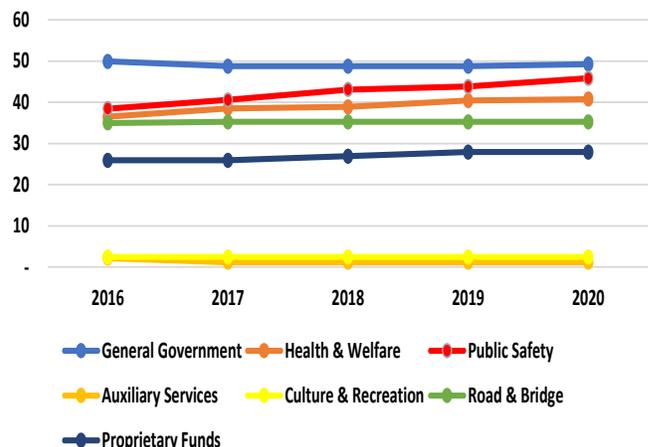
HISTORICAL SALES & LODGING TAX COLLECTIONS



AIRPORT ENPLANEMENTS



COUNTY EMPLOYEES BY FUNCTION



REGIONAL COUNTY-LED PROJECTS

PAINTBRUSH Housing Project



The Paintbrush project is expected to be 76 units built by Gatesco, Inc. in a Public-Private Partnership with the County. About 61 of the 76 total units will be move-in ready by fall of 2021! Of these 61 units, 56 will be income-restricted units, and five will be unrestricted.

Please visit <https://paintbrushgunnison.com> for more information on the

WHETSTONE Housing Project

In 2019, Gunnison County purchased the 13-acre Whetstone parcel, located in the north valley, just south of the Town of Crested Butte, with the intent of developing an affordable and workforce housing neighborhood for local community members. This project is currently in the feasibility phase.

Please visit <https://whetstonehousing.weebly.com/> for more information on the project.



Gunnison-Crested Butte Regional Airport Terminal Renovation project

New terminal features improved passenger flow for intuitive and comfortable experience, expanded security screening area, food and beverage service and lounge, added restroom facilities, all new equipment including baggage claim and jet-bridges, high-efficiency building envelope and insulation improvements, high-efficiency, all-electric, geothermal heating and cooling, improved vehicle access road and parking, and covered parking and expanded parking lot. A total of \$24,000,000 in grant funding is expected to be received for this project:

\$10,000,000 in Federal Aviation Administration Airport Improvement Project and Discretionary grants, and \$14,000,000 in CARES Act funding. The project is projected for completion in June 2022.



Shady Island River Park Project

A new river access area that will better support the current and growing recreational use. The River Park will provide river access for boats, shoreline fishing, walk-in tent camping, a nature-play obstacle course and playground, and picnicking and gathering areas. This park should be open in the fall of 2021.



County Library Building Project

The new library will serve all residents and visitors of Gunnison County and be located on over five acres in the City of Gunnison, at the corner of Spencer Avenue and 11th Street. The property, along with \$1M, was donated by Raymond P. VanTuyt to support construction of a new public library. The project's total construction budget is \$8M. Preliminary work took place in summer 2021.



AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Resolution; A Resolution Rescinding the Third Extension of the Gunnison County COVID-19 Local Disaster Emergency

Action Requested: Board of County Commissioners' Signature

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Rescinding the Third Extension of the Gunnison County COVID-19 Local Disaster Emergency

Fiscal Impact:

Submitted by: Donita Bishop

Submitter's Email Address: dbishop@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

Legally sufficient. MRH

Reviewed by:

Discharge Date: 7/14/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/15/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 5

Agenda Date: 7/20/2021

**BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GUNNISON,
STATE OF COLORADO**

RESOLUTION NO. 2021-____

**A RESOLUTION RESCINDING THE THIRD EXTENSION OF THE GUNNISON
COUNTY COVID-19 LOCAL DISASTER EMERGENCY**

WHEREAS, on May 14th, 2020, the Board of County Commissioners of the County of Gunnison adopted a Resolution extending the Gunnison County COVID-19 Local Disaster Emergency indefinitely; and

WHEREAS, pursuant to C.R.S. § 24-33.5-709, the Board of County Commissioners of the County of Gunnison has the authority to order the declaration, continuation, or termination of a local disaster emergency; and

WHEREAS, the State of Colorado's Fourth Amended Public Health Order 20-38 Limited COVID-19 Restrictions remains in effect; and

WHEREAS, on May 28, 2021, Gunnison County Public Health Director Joni Reynolds declared the current COVID-19 risk level is Risk Level Green; and

WHEREAS, the Eleventh Amended Standing Public Health Order Continuing System of Color-Coded Risk Level Restrictions to Further Limit and Contain the Spread of the COVID-19 Virus expired on July 1, 2021; and

WHEREAS, the Centers for Disease Control and Prevention has updated its Guidance for Fully Vaccinated People and has stated that currently authorized vaccines in the United States are highly effective at protecting vaccinated people against symptomatic and severe COVID-19;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado, that:

1. The Third Extension of the Gunnison County COVID-19 Local Disaster Emergency is hereby rescinded;

2. This Resolution shall be promptly filed and recorded with the Gunnison County Clerk and Recorder, and filed with both the Office of Gunnison County Emergency Management and with the Colorado Office of Emergency Management; and

3. This Resolution shall be given prompt and general publicity.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this _____ day of July, 2021.

GUNNISON COUNTY BOARD OF
COUNTY COMMISSIONERS

By:

Jonathan Houck, Chairperson

By:

Elizabeth Smith, Commissioner

By:

Roland Mason, Commissioner

ATTEST:

Deputy County Clerk

AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Discussion and Resolution; A Resolution Adopting the "Gunnison Valley Greenhouse Gas Mitigation Plan"

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

A resolution adopting the "Gunnison Valley Greenhouse Gas Mitigation Plan" a roadmap to 50% GHG emissions reduction by 2030. The plan will be adopted by the O.V.C. and it's members as a roadman to collaborative action addressing climate change

Fiscal Impact: none

Submitted by: John Cattles

Submitter's Email Address: jcattles@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

Comments:

reviewed and resolution appears legally sufficient. ESG

Reviewed by: GUNCOUNTY1\egaebler

Discharge Date: 7/8/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 15 minutes

Agenda Date: 7/20/2021

**THE COUNTY OF GUNNISON, COLORADO
RESOLUTION NO. 2021-_____**

**A RESOLUTION ADOPTING THE “GUNNISON VALLEY GREENHOUSE GAS
MITIGATION PLAN”**

WHEREAS, the Board of County Commissioners of Gunnison County (“Board”), pursuant to C.R.S. § 30-11-107, has authority over the management and care of the buildings and property of Gunnison County (“County”);

WHEREAS, pursuant to C.R.S. § 30-28-102 *et seq.* and other applicable law, the Board is authorized to enact land use and other regulations to provide for the physical development of and building, construction and other business and residential activities on lands within the unincorporated areas of the County, including but not limited to the adoption of its Land Use Resolution (“LUR”) and building codes;

WHEREAS, the Board, pursuant to the foregoing authorities and other applicable law, is empowered to pass resolutions designed to protect and promote the health, safety and welfare of County residents and visitors;

WHEREAS, there exists increasing scientific evidence that carbon dioxide and other greenhouse gases released into the atmosphere are currently impacting the Earth’s climate and will continue to have profound and potentially devastating effects, increasing the risk of extreme weather events, increased risk and intensity of catastrophic wildfire, increased risk of forest depredation due to insect invasion, changing rainfall and crop productivity patterns, increased risk of drought, loss of alpine meadows, and migration of infectious diseases;

WHEREAS, County actions to reduce greenhouse gas emissions can and will provide multiple local benefits by decreasing air pollution and reducing energy expenditures for the County, its businesses and its citizens;

WHEREAS, the County has adopted a Strategic Plan, last updated May 7, 2019, which includes a strategic goal to reduce greenhouse gas emissions by at least 20% from 2005 levels by 2030;

WHEREAS, the County, along with its partners in the One Valley Leadership Council have developed a plan to achieve a 50 percent reduction in greenhouse gas emissions to 2005 levels by 2030;

WHEREAS, achieving greenhouse gas emissions reductions across the entire Gunnison Valley Watershed area will take cooperative action among all local governing agencies, institutions, employers, and individuals; and

WHEREAS, the International Panel on Climate Change (IPCC) Fifth Assessment Report concluded that global emissions must be reduced by half by 2030 in order to limit global temperature rise to 3.6° Fahrenheit (2° Celsius);

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado that the Gunnison Valley Greenhouse Gas Mitigation Plan, as set forth in Exhibit A to this Resolution, be adopted.

The Board hereby directs County staff, pursuant to the County's Strategic Plan, to engage in efforts within their scope and respective fields of expertise to implement the Gunnison Valley Greenhouse Gas Mitigation Plan.

INTRODUCED by Commissioner _____, seconded by Commissioner _____, and adopted this _____ day of _____, 2021.

BOARD OF COUNTY COMMISSIONERS
GUNNISON COUNTY, COLORADO

Jonathan Houck, Chairperson

Roland Mason, Commissioner

Elizabeth Smith, Commissioner

Attest: _____
Deputy County Clerk

EXHIBIT A

Gunnison Valley Greenhouse Gas Mitigation Plan

1. Introduction

The One Valley Leadership Council Climate Change sub-group has developed a realistic pathway to achieve 50% emissions reduction from 2015 levels by 2030 for the Gunnison Valley watershed area. This plan focuses on mitigation of greenhouse gas emissions (GHG). However, responding to climate change will also require climate adaptation and resiliency efforts. Resilience and adaptation are not included in this plan, the purpose of this document is to outline a path to at least 50% reduction in GHG's from 2015 baseline. Forecasting detailed data sets is complex, sectors are interdependent so changes to one sector can affect changes to others. Also, data quality is variable across sectors with some data points available with very good accuracy with enough detail available to provide the ability to sort and cut data sets for analysis. But other data points are lower quality. For these reasons decision makers should understand that this plan provides a roadmap and a guide to local action but results will vary and policies will have to be adapted as we learn and continually measure progress with periodic emissions inventory updates.

Roadmap to at least 50% GHG reduction by 2030			
Sector	Measure	% sector reduction	% overall GHG reduction
Buildings - Residential	Btu's/ sq.ft.	20%	15%
Buildings - Commercial	Btu's/ sq.ft.	25%	11%
Transportation	VMT	8%	11%
Transportation (EV)	% EV's in fleet	50% (incr.)	7%
Electric Utilities	CO ₂ e/kWh	80%	33%
Waste, organics landfilled	% organic waste diverted	100%	2%
Total Reduction from 2015 Baseline			57%

2. Background

This plan is based on quantitative GHG forecasting utilizing the Baseline Accounting and Forecasting Tool (BAFT) which was developed by Dr. Abel Chavez in 2015 for Gunnison County as part of the 2015 Emissions Baseline Report for the Gunnison County watershed area.

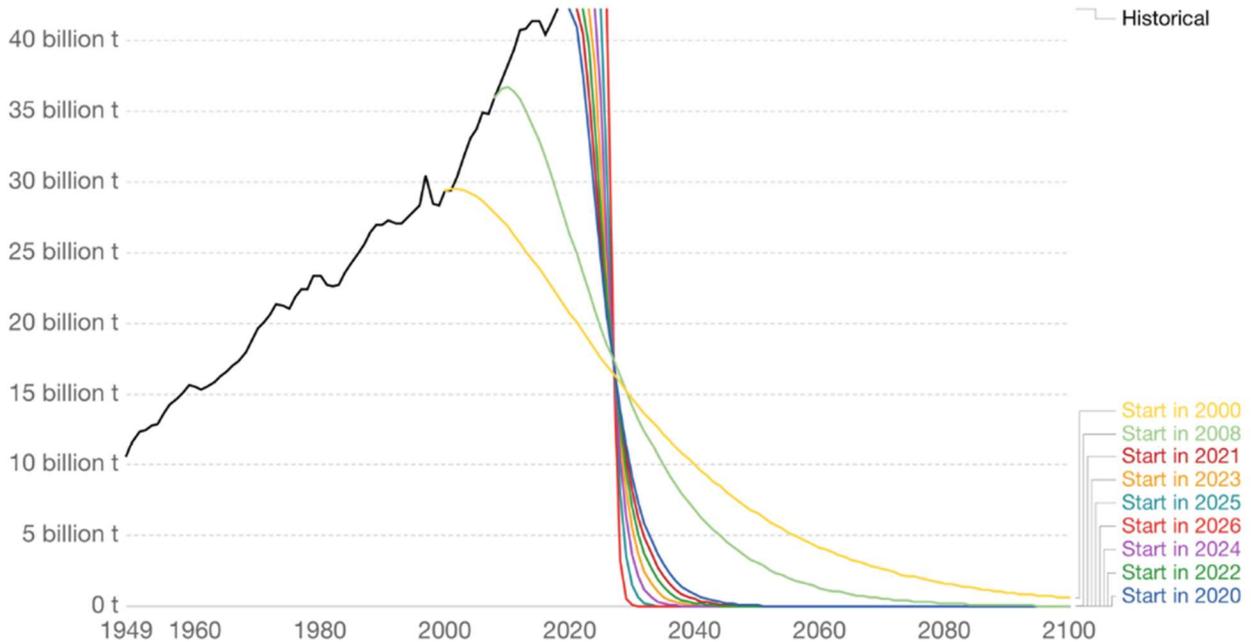
In the fall of 2019 the One Valley Leadership Council (OVLC) created a sub-group made up of representatives from each local government to explore the addition of climate action and environmental sustainability as an additional focus area of the collaborative One Valley Prosperity Project.

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The sub-group concluded that collaborative action among local governments, utilities, and other stakeholders in the valley would be the most effective way to reduce greenhouse gas (GHG) emissions caused by activities in the valley. As a first step to

CO₂ reductions needed to keep global temperature rise below 1.5°C

Annual emissions of carbon dioxide under various mitigation scenarios to keep global average temperature rise below 1.5°C. Scenarios are based on the CO₂ reductions necessary if mitigation had started – with global emissions peaking and quickly reducing – in the given year.



Source: Robbie Andrews (2019); based on Global Carbon Project & IPCC SR15
Note: Carbon budgets are based on a >66% chance of staying below 1.5°C from the IPCC's SR15 Report.
OurWorldInData.org/co2-and-other-greenhouse-gas-emissions • CC BY

aligning action John Cattles utilized and expanded the forecasting capabilities of the BAFT tool in order to model policy scenarios for the major emissions sectors of the valley. The forecast model was then incorporated into a conference which was held on January 17th, 2020. The conference was attended by the majority of local elected leaders, professional staff, and concerned members of the public. During the conference the baseline emissions from the county were presented and the current trends were forecasted. From that baseline and business-as-usual forecast we then formed focus groups for each of the main sectors driving emissions in the valley: buildings, electric utilities, transportation, and waste. Each group discussed possible actions that could be taken to lower emissions from that sector and, using data provided to them as a guide, estimated a percentage reduction possible for each sector. Public feedback from the 2020 conference has been incorporated into this plan and utilized along with quantitative data to develop a road map to 50% greenhouse gas reductions by 2030.

According to the International Panel on Climate Change (IPCC) report from 2018, global emissions must be reduced by 45% from 2010 baseline. In order to reach the IPCC

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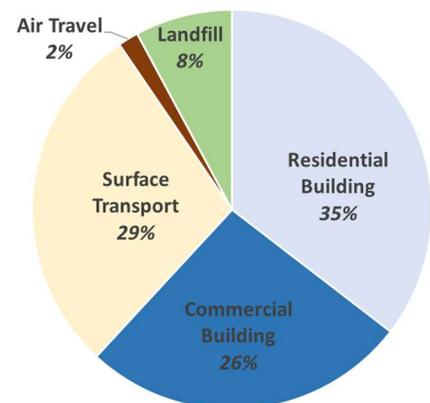
goals some emissions will have to exceed 45% reduction because other's will not reach the goal. Goals vary among the various governments in the valley from zero emissions goals to 20% reduction by 2030. The goal of this plan is to develop a sub-set of goals and strategies based on public input and data-based forecasting to achieve at least 50% GHG reductions from 2015 levels by 2030.

All of the measures, forecasts, goals, and strategies and recommendations contained in this document are derived from a 2015 baseline and 2030 target year. Measures will have to continue beyond 2030 in order to track with the IPCC recommendations however, the next 10-year period up to 2030 will require a most intense effort to begin to shift our economy, development patterns, and systems to a much less carbon intensive and ultimately carbon neutral future. When the One Valley Prosperity Project was launched one of the main themes was "What kind of community do we want to be?" The next 10 years of climate action will require us to think about future outcomes we want for our community that relate to our energy use and emissions impacts for instance; housing and building types and quality, development patterns and commuting needs, economic activities, and waste. What we do relating to each of these sectors will answer through our actions the question posed by Dr. John Hausdoerffer of Western State University: "What kind of ancestors do we want to be?"

3. Greenhouse gas baseline

Gunnison County is using a 2015 baseline of GHG emissions to measure progress against. In 2015 in-boundary emissions from Gunnison county were 273,165 metric tons CO₂ equivalent (CO₂e). Buildings account for 61% of total emissions, surface transportation (vehicles) accounted for 29%, and waste accounted for 8%. Within the building sector electric generation is the largest contributor to emissions accounting for 42% of the total in-boundary emissions in the valley. Air travel is only a small part of the emissions footprint in the valley at this time and so has not been considered for mitigation efforts at this time.

Gunnison County 2015 In-Boundary GHG Emissions: **273,165 mt CO₂e**



A forecast was scenario was developed assuming business as usual (BAU) including currently adopted policies at the State and local level as of the end of 2019. Under the BAU scenario emissions are expected to decrease by 6%. The prior forecast, developed at the time of the 2015 baseline report, estimated that emissions in the county would increase by 12% by 2030.

Three main changes have contributed to the current forecasted 6% decrease:

-Adoption of the International Energy Conservation Code (IECC) by each local jurisdiction

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-Adoption of California low emissions vehicle (LEV) standards by the State

-Early retirement of fossil fuel generation by electric utilities with load replaced by renewables

The forecasted decrease in emissions under the business-as-usual (BAU) scenario includes population growth, as estimated by the state demographer, along with the growth in homes and travel that goes with increased population. Three important factors will contribute to the decreased emissions in the BAU scenario:

1. Buildings will be more efficient:

Each local jurisdiction in the county adopted the 2012 IECC in 2016. Buildings built to the 2012 IECC standards will use approximately 1/3 of the energy used by the average residential building in the county. By 2030, 17% of homes in the county will have been built after the adoption of IECC codes.

2. Vehicles will be more efficient:

In 2018 the State of Colorado adopted California's low emission vehicle (LEV) standards. The affect of the standards have been modeled by Energy Information Administration (EIA). The forecasted fuel efficiencies for each vehicle type were updated in the baseline forecasting model resulting in a forecasted 28% decrease in emissions from the surface transportation sector despite an expected 17% population increase over the same period of time.

3. Electric Generation will be more efficient:

The original 2015 baseline and 2030 forecast assumed a 10% decrease in emissions from the generation of electricity sold by Gunnison County Electric Association (GCEA). Emissions have in fact decreased faster than forecasted. Further reductions in electricity related emissions have been publically announced by GCEA's wholesale power provider, Tri-State, and will be discussed and forecasted in detail later in this report. The other electric utility in the valley, City of Gunnison Electric, has also set goals to greatly increase it's proportion of renewable power generation as well.

The results of these three changes have finally turned the trajectory of emissions from always increasing to decreasing. Understanding the factors contributing to the emissions reductions expected under the BAU scenario provides guidance for more ambitious goals of cutting emissions in half. Opportunities for deep emissions reductions will be discussed in more detail, by sector, forthcoming in this report.

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4. Buildings

a. Sector Impacts (sector contribution to overall emissions)

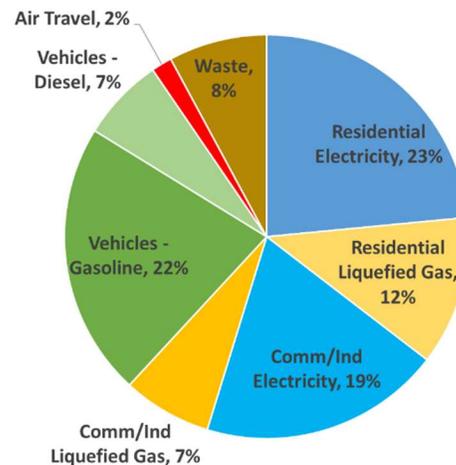
Buildings represent 61% of all emissions from activities in the county. Increasing the efficiency of buildings can have a strong positive effect on emissions. Also, 42% of all emissions in the building sector are from electricity generation. At this time, almost all electricity used in the valley is consumed by buildings. Therefore, reduction in emissions from electricity generation will also reduce emissions from buildings.

Buildings are the most effectively influenced sector of GHG emissions because local jurisdictions have authority to regulate building codes and development patterns. However, existing buildings represent a challenge. Once a building is built residents have little financial incentive to invest in energy efficiency because of current low energy costs and high property values which seem to be unaffected by relative efficiency of a building compared to others. Furthermore, the rental market, currently, has little to no incentive to invest in efficiency with a vacancy rate of nearly zero and continually increasing demand for rentals conspiring to limit consumer's ability to consider energy costs as a decision point when considering a lease.

Buildings: Energy efficiency

The 2015 baseline emissions report revealed that buildings in Gunnison County are less efficient than buildings in the same climate zone (climate zone 7). Total energy use in buildings was calculated from utility provided data and included in the 2015 baseline report and separated into residential and commercial sectors. Total energy was then divided by total square footage of buildings in each sector resulting in an Energy Use Intensity (EUI) which is a globally accepted standard for comparing buildings. EUI calculated as thousands of Btu's per square foot of building area per year (kBtu/sq.ft.). In Gunnison the average residential EUI is 51, the average residential EUI in climate zone 7 is 42 according to the EIA.¹ Based on data from the 2015 GHG baseline report and current energy prices the average homeowner in Gunnison pays \$3,296/ yr for energy. The annual energy cost of an average home that meets the 2012 IECC code (energy code) would be \$2,262. Over a 30yr life and accounting for 1% annual energy cost inflation the energy code home would save the residents \$34,785. Commercial buildings in Gunnison average EUI is 140, the average of commercial buildings in

Gunnison County 2015 In-Boundary GHG Emissions = 273,165 mt CO₂e



¹ U.S. Energy Information Administration, Residential Energy Consumption Survey 2015 table CE1.1

[Type here]

climate zone 7 in 2012 was 86². Commercial property owners in Gunnison could nearly halve their energy costs if their buildings were just average efficiency for climate zone 7.

Residential Buildings

Gunnison Average Residential EUI = 51
Climate Zone 7 Average EUI = 42 (EIA 2012)
2012 Energy Code EUI = 35



Ryan Residence EUI = 4

By 2030 17% of all homes in Gunnison County will have been built to 2012 Energy Code or better

Inefficient buildings create a financial burden for homeowners and businesses. Often inefficient homes and commercial properties affect those who can afford it least. Programs exist in the valley to provide some relief and improve equity for people burdened by inefficient buildings. The Gunnison Valley Home Energy Assessment Team (GV-HEAT) program has improved energy efficiency and health of buildings occupied by income-qualified homeowners and renters. GV-HEAT can assess homes, create a customized report of the home's energy use including problem areas, and then connects homeowners and renters with resources to improve the home's efficiency at low or no cost to the homeowner. The program could be expanded to provide a variety of services to increase home efficiency to all income levels with service cost varying based on income with the highest income levels receiving services at full cost or referrals and advice as appropriate.

Buildings: Electrification

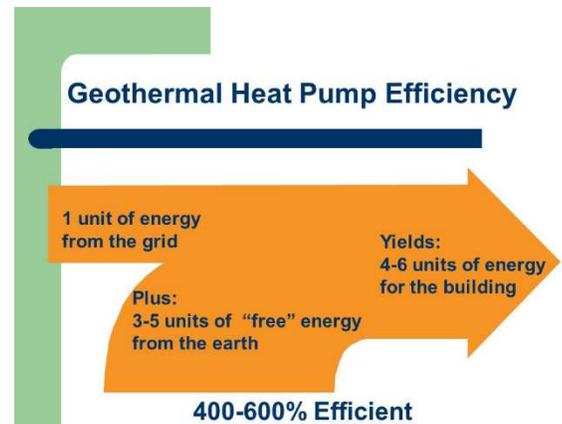
Currently natural gas provides the majority of energy utilized by buildings in the valley, doubling electrical energy with propane and wood providing a small fraction of overall building energy. Modern natural gas furnaces and boilers can achieve high efficiencies (90% +) when properly installed. Compared to emissions from the generation of electricity today, high efficiency natural gas equipment contributes less emissions. But, as electrical generation becomes cleaner in the next 10 years electricity will be cleaner. Furthermore, emissions from leaking natural gas infrastructure and drilling activities contributes a large amount of GHG's the State of Colorado estimated in 2019 that emissions from oil and natural gas activities represented 17% of the state's overall GHG's. The 2015 Gunnison Valley emissions inventory did not attempt to quantify natural gas emissions upstream from consumer use of natural gas in the valley.

² U.S. Energy Information Administration, Commercial Buildings Energy Consumption Survey 2012 table C10

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However, it is a known problem and natural gas use can be cost effectively reduced and even eliminated in some cases by utilizing high efficiency heat pumps for heating buildings.

Electric heat pumps represent an opportunity to gain significant efficiency in buildings. Ground source (geothermal) heat pumps are proven and achieve efficiencies of over 400%. Air source heat pumps are now available that will operate in our environment at 100-250% depending on outside temperatures. The efficiency of heat pumps means they can heat and cool spaces while contributing to less emissions than natural gas even under current electric generation emissions factors. As electric generation becomes cleaner heat pumps multiply the environmental benefits through their efficiency.



Retrofitting existing homes is challenging so incentives either through subsidies for equipment, insulation, and air sealing are necessary. Market competition based on efficiency may be encouraged by simple disclosure of energy and efficiency metrics so those metrics will be easily compared and considered when purchasing or leasing.

b. Goal

Reduce average energy efficiency of residential buildings by 20% and commercial buildings by 25%.

If goals of 20% reduction in EUI for residential and 25% for commercial buildings were met it would result in a total GHG reduction of 52,157 metric tons CO_{2e} and a GHG reduction of 19% of the County GHG totals.

c. Policy recommendations

Policies recommended to achieve recommended goals are:

- Maintain adoption of IECC code at most current standard available.
- Create incentives for home owners and builders who voluntarily adhere to a more stringent than IECC building code like Passive House or the IECC Zero Code.
- Create an energy mitigation fee that applies to residential structures over a specified size (6,000 sq.ft.) or for high energy use amenities like snow-melt.
- Eliminate minimum size requirements set by home owner associations.
- Subsidize building energy audits for all income levels or make them free (could be priority to partner to increase capacity of GV-heat?)
- Incentivize air sealing through education for do-it-yourselfers and rebates (could be wrapped into building capacity for GV-heat?)
- Develop energy reporting standard for both residential and commercial buildings
 - -Commercial reporting to central website on annual basis

[Type here]

- -Residential home scoring or EUI disclosure at time of sale or lease. Make requirement for listing a standardized score or EUI prominently on MLS listing.
- Incentivize heat pump retrofit and other costlier improvements like windows and insulation through low-interest on bill financing.
- License builders and require annual training hours which include building science and efficiency.
- Award builders publicly with annual awards for lowest energy new construction and most energy reduced through renovation.

Policies to ban natural gas use are not encouraged at this time due to the limited and still emerging options for efficient electric heating. Incentivizing electrification as discussed in the previous section 3.7 and allowing contractors and homeowners to establish successful projects and best practices will create conditions for possible future action. Current building codes applied to modest size homes is already creating a market incentive against paying for natural gas taps on new construction because of the very small heating loads required. Conversely, a mandated ban on natural gas use resulting in poor projects or unintended consequences could set back nascent efforts to establish effective, efficient, and reliable electrification options in the near future.

5. Vehicle Travel

a. Sector Impacts

Vehicle travel accounts for 29% of county-wide GHG emissions. Emissions from the transportation sector continue to increase as actual fuel efficiency of vehicles is relatively stagnant because of the increasing popularity of SUV's and trucks and the increase in miles driven. These two factors influence emissions from vehicles:

- Fuel efficiency/ tailpipe emissions
- Miles traveled

The State of Colorado adopted the California Low Emissions Vehicle (LEV)³ standard in 2018 which will have an effect on fuel efficiency and tailpipe emissions. The State has also adopted the Zero Emissions Vehicle (ZEV)⁴ standard in 2019. The combination of the LEV and ZEV standards will lower emissions from vehicles by regulating vehicle efficiency and setting minimum sales quotas for ZEV's. National policies are also in place which will mandate increasing efficiency of vehicles over time. The effect of the Federal regulations has been modeled in the County's forecasting tool using data obtained from EIA forecast based on corporate average fuel efficiency (CAFÉ)

³ Code of Colorado Regulations; 5 CCR 1001-24

(<https://drive.google.com/file/d/1LmJQHfKukzg6HuAKDZ0xzDO4MJMchxxA/view>)

⁴ Code of Colorado Regulations; 5 CCR 1001-24

(<https://drive.google.com/file/d/1LmJQHfKukzg6HuAKDZ0xzDO4MJMchxxA/view>)

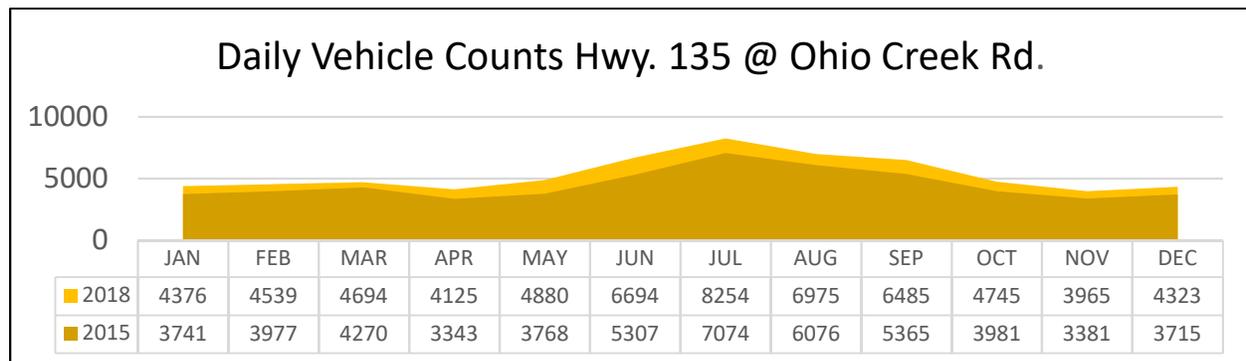
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standards and projected vehicle sales.⁵ The results estimate a 28% reduction in GHG's from the transportation sector by 2030. The federal CAFÉ standards are assumed in the BAU scenario. The State's additional standards are will further increase fuel efficiency and incentivize more electric vehicle sales. The State has a stated goal of having 940,000 electric vehicles (EV's) on the road by 2030, this represents nearly 50% of registered vehicles in Colorado.

Miles traveled in the County is the other variable accounting for vehicle emissions. For the purposes of the County's GHG baseline report an estimated vehicle miles per person per day (VMT) has been established. Total annual road miles in the county we estimated from Colorado Department of Transportation (CDOT) database⁶. The total miles were divided by population for an average VMT per capita of 26 miles per day in 2015.

The VMT trend between 2015 and 2018 is increasing traffic and increasing VMT per person:

- Average annual vehicle counts on Hwy 135 and Hwy 50 are up 18%.
- Increases of up to 30% in summer months.
- 10% increase at lowest traffic in shoulder seasons.



Growth in VMT from 2015-18' = 18% Population growth from 2015-18'= 4%

This data indicates that the trend of increasing VMT is likely connected to both tourism traffic but local commuter traffic as well. During the same 3-year time period county population grew by about 4%. Vehicle travel is growing faster than population. This trend aligns with long-standing national trends of increasing VMT, as a point of reference the national average VMT in 1980 was 18.5 in 2018 it was 27. The RTA bus is very successful with 224,718 one-way passenger trips logged in 2019. That works out

⁵ Energy Information Administration (EIA); Annual Energy Outlook 2019, Table: Transportation (<https://www.eia.gov/outlooks/aeo/data/browser/#/?id=7-AEO2019®ion=0-0&cases=ref2019&start=2017&end=2030&f=A&linechart=ref2019-d111618a.5-7-AEO2019&sid=&sourcekey=0>)

⁶ CDOT Traffic Data Explorer: <https://dtdapps.coloradodot.info/otis/TrafficData#ui/0/1/0/criteria//51/true/true/>

[Type here]

to displacing an average of 387 cars per day or about 10% of the commuter vehicle traffic.⁷

b. Goal(s)

Reduce VMT by 8% by 2030.

Achieve 50% electric vehicle or renewable fuel vehicles by 2030.

Reducing VMT by 8% would reduce overall emissions by about 28,000 mt CO₂e annually. Achieving 50% EV's or alternative fuel registered vehicles would reduce emissions by about 26,500 mt CO₂e annually.

Transportation: RTA bus service

RTA Impact (2019)

- 224,718 one way passenger trips
- 141,332 one way car trips displaced/yr
- Avg. 387 cars per day



c. Policy Recommendations

Policies to reduce VMT:

- Increase mass transit availability
 - RTA buses per day summer and winter
 - Gunnison circulator bus
- Increase regional mass transit availability (Bustang) East and West out of Gunnison
- Promote Ridesharing
- Inconvenience driving
 - Paid parking
 - Slow speed limits
- Increased multi-modal space on streets/sidewalks
- Improve sidewalk connectivity
- Commercial development site planning accommodates for bikes and pedestrians
- Build Workforce housing near jobs and services
- Increase density and mixed uses in planning and zoning
 - Planning to include and transit/bike access to trailheads

Policies to increase electric and renewable fuel vehicles:

- Install or support the installation of electric vehicle charging stations
- Require electric charging stations in new multi-family housing
- Require electric vehicle charging ready spaces in new single-family homes and townhouses

⁷ The lowest avg. daily vehicle count occurs in March, 2019= 3965 vehicles per day on Hwy 135 (CDOT Traffic Data Explorer)

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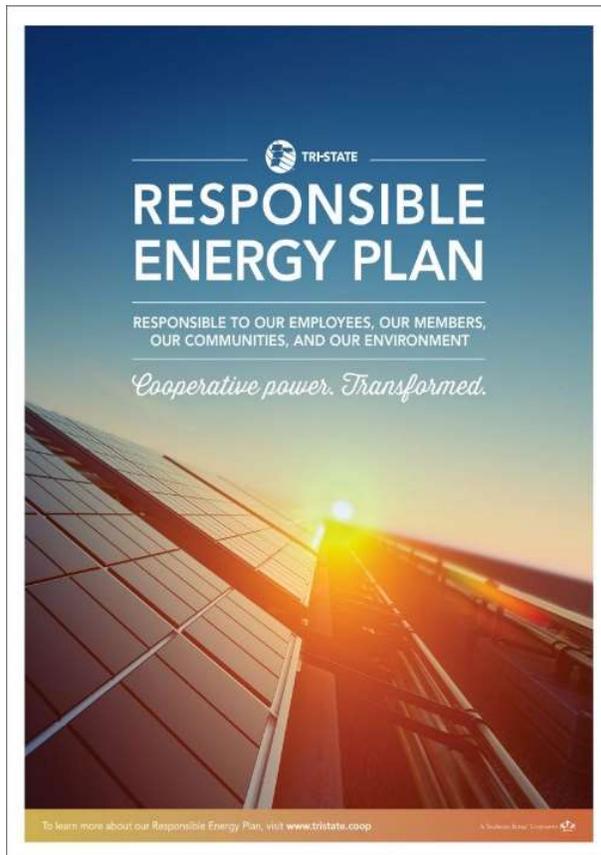
- Work with utilities to ensure electrical infrastructure is prepared for electric vehicle charging loads
- Convert local government fleets to alternative fuel sources
- Promote adoption of a Renewable Fuel Standard policy at the State level

6. Energy/ Utilities

a. Sector Impacts

42% of greenhouse gas emissions in the county are from electricity generation, 19% of the total county footprint comes from natural gas and propane. Nearly all utility energy is consumed in buildings with a small amount of electric power being used for ski operations and other commercial processes and operations. Building efficiency will reduce consumption of electricity and gas but the biggest opportunity to reduce emissions from the Energy/Utilities sector is by changing electric generation.

The electric sector in the Gunnison valley is served by GCEA and the City of Gunnison. Each receive power from wholesale power providers under long-term contracts that require all power purchased by the utility to come from the wholesale power provider with carve outs for small amounts of self-generated energy or power purchases from local renewable projects.



GCEA's wholesale power provider is Tri-State generation. In 2015 Tri-State's emission factor which is a measure of GHG emissions per kWh of power produced was 0.735 kgCO_{2e}/kWh. The City of Gunnison's wholesale power provider is Municipal Energy Agency of Nebraska (MEAN). The City also receives an allocation of hydro energy from the Western Area Power Administration (WAPA) which accounts for about 30% of the City's power supply. The resulting emissions factor of the City of Gunnison utilities from combined power from MEAN and WAPA in 2015 was 0.510 kgCO_{2e}/kWh.

Utility Scale Renewables

In late 2019 Tri-State announced its intention to reduce its emission in line with the State's goals. Tri-State also became regulated by the Public Utilities Commission which has the power to enforce emissions reductions mandated by

the State. Tri-State's "Responsible Energy Plan" promises a 70% reduction in CO_{2e}

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emissions by 2030 from the 2005 baseline. This major change in Tri-State's future strategy includes closing all of its Colorado coal generation resources and building more than 1 gigawatt of additional utility scale renewable resources.⁸

In the fall of 2019 the City of Gunnison announced plans to negotiate a power supply contract with their wholesale power provider to provide the City with wind energy to replace the portion of their power supply that is derived from fossil fuels and complement the large portion of hydro energy the utility already receives.

The changes in electric utility emissions factors will dramatically lower GHG emissions from the Gunnison Valley resulting in a reduction in emissions of over 30%. However, they also present an opportunity to go even further through beneficial electrification of the building and transportation sectors. As discussed in section 4; building electrification and the use of both ground source (geothermal) and air source heat pumps will reduce energy used by buildings and when that electrical energy comes from low carbon sources the cumulative effect is even greater GHG reductions. Similarly, cleaner electricity offers will make electric vehicles more impactful in reducing emissions. It is a tacit trade; as utilities invest in renewables and the grid becomes cleaner there is more incentive to promote the use of electricity in place of fossil fuels for both buildings and transportation.

Locally both the City of Gunnison and GCEA have opportunities to build utility scale renewable projects up to a limit based on a percentage of their total use. GCEA is actively working to develop hydro power at the Taylor Dam and is also working to develop grid scale solar installations. The City of Gunnison is collaborating with the County to develop a grid scale solar array at the airport.

Distributed Renewables

Distributed renewables, owned or leased by the customer rather than the utility is another way to integrate renewables into the grid. Both electric utilities offer net-metering options for distributed renewables. The percentage of consumers who have taken advantage of the net-metering policies is small but as the cost of solar panels continues to fall and if finance rates continue to stay low, more consumers may invest in their own solar arrays.

Wholesale Utility Emissions Reductions

Generation and Transmission (G&T) utilities that serve the valley include Tri-State Generation and Municipal Energy Association of Nebraska. Tri-State has submitted plans to the Colorado Public Utilities Commission that would lower emissions by 80% from 2005 levels by 2030. For the City a reduction of 80% from 2015 levels is targeted for 2030 based upon the City's goal of 100% wind power to supplement the City's hydro power allotment. The City's electric emissions were not assumed to be zero because of an acknowledgement that the utility will still rely on some fossil fuel generation during

⁸ <https://www.tristategt.org/sites/tristategt/files/PDF/Responsible-Energy-Plan/Tri-State-Responsible-Energy-Plan.pdf>

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times that wind and hydro cannot meet demand. The 80% reduction from 2015 still represents a very low electric emissions factor.

a. **Goal**

Reduce emissions from electric generation by 80% from 2005 baseline by 2030.

Wholesale electric utilities achieving the emissions reductions discussed above will result in emissions factors of:

- GCEA: 0.227 kgCO_{2e}/kWh
- City of Gunnison: 0.157 kgCO_{2e}/kWh

These lower emissions factors are forecast to reduce emissions from the Gunnison Valley by about 68,000 mt CO_{2e} by 2030.

b. **Recommendations**

- Support local renewable projects by creating processes for review in land-use planning, renewable projects often cover large areas but have much different impacts than large commercial or residential development.
- Continue to monitor PUC proceedings and advocate for aggressive planning and enforcement of the transition to low-carbon electricity generation.
- Utilize publicly owned parcels (where appropriate) for grid scale renewable projects or community solar (subscription) projects
- Encourage on-site renewables like rooftop PV by creating an easy review process and removing barriers like architectural controls.
- Develop Renewable Energy Mitigation Program similar to Aspen with proceeds benefitting low-income households, potentially through GVHEAT

7. Waste

a. **Sector Impacts**

Waste represents around 8% of total emissions from the valley. Emissions related to waste mostly come from the decomposition of organic waste and the generation of methane with that decomposition occurs anaerobically which is generally the case in landfills. A couple of opportunities exist to mitigate waste related emissions:

- Reduce organic waste being landfilled by diverting it to composting or digestion facility (digestion would result in methane used to displace natural gas)
- Eliminate methane escaping into by flaring it on-site as it is generated at the landfill (generates CO₂)

Diversion of organic waste from the landfill is being done in several major cities and similar counties to Gunnison like Pitkin and Summit County, Utah. Diversion projects can produce feedstock for compost facilities or anerobic digesters that generate renewable natural gas. Both will have ancillary emissions impacts including; transportation and material handling to combustion of methane in the case of anerobic digestion. Challenges include:

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- Land to operate large compost operation
- Logistics of further segmenting waste streams that already separate recycling from other waste
- Animal proof curbside containers
- Contamination and mixing of trash or recyclables with organics

b. Goal

Divert 100% of organic waste from the landfill by 2030.

If all organic waste was diverted from the landfill emissions would be reduced by about 15,500 mt CO_{2e} annually.

c. Policy Recommendations

- Promote back-yard composting through low or no cost compost barrels to consumers and education
- Create landfill fee for non-organic waste; revenue from which supports a composting facility
- Work with Waste Management to negotiate a landfill agreement and organic waste diversion plan (potentially reduced landfill rates in exchange for commitment to divert organics)

8. Discussion/ Summary

a. Connection/ links to other priorities

Sustainable Tourism

Tourism is a main driver of the economy in the Gunnison Valley. The Sustainable Tourism and Outdoor Recreation Committee (STOR) is working to address tourism-based impacts upon local landscapes through collaborative action of land management agencies, local government, and other stakeholders. The STOR group has not at this time addressed the impact tourism has upon GHG emissions. Opportunities exist to educate and encourage tourists and local recreationalists to lower their GHG footprint. Including developing a trailhead planning process that considers rideability and transit opportunities from population centers to reduce vehicle traffic at trailheads and VMT associated with activities.

Affordable Housing

Affordable housing is a crisis for the Gunnison Valley. There is not enough housing available at price points that can be attained by workers in the median and low-income ranges. Additionally, the condition of much of the existing housing stock that is affordable is poor and uses more energy to heat than the average home. Improving the efficiency of existing housing stock will reduce the cost burden to heat homes and make them more affordable. Creating housing that is near jobs that can support the housing costs will reduce traffic and the associated emissions. Creative use of deed restrictions, housing efficiency standards, and land use processes including maintenance codes may offer opportunities to incent and fast track workforce housing and redevelopment of existing, blighted housing.

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Land Use

Land use planning can both reduce additional emissions through tactics like limiting sprawl. Also, promoting land management strategies that will lead to more carbon sequestration in soils can be achieved through supporting research and education efforts and by maintaining open spaces and working ranches. Land agencies like BLM and Forest Service may also have opportunities to maximize carbon sequestration through land management strategies. Carbon sequestration in landscapes is an intentional, active process that will require people to achieve. It will support ranchers, foresters, and others who manage lands and may bring added value and revenue to struggling industries.

Economic Development

Local economic development and maintenance of existing economic engines is dependent upon the Gunnison Valley's landscapes and climate. Climate change poses a risk to our current uses and future growth because it increases the occurrence of unpredictable and unseasonal weather and precipitation. Greater variability and the likelihood of a dryer and hotter average climate threatens the stability of the ski industry, ranching, increases fire risk, and makes our forests more fragile and less resilient to recovering from human impacts. Though we cannot affect global climate change by the actions of this valley alone, we have a moral obligation and a financial obligation to the next generations to do what we can to reduce GHG emissions that lead to global anthropogenic climate change.

Organizational Alignment

Each of the local governments in the Gunnison Valley has expressed interest and set goals around reducing emissions. Coordinated policy making among all of the local governments is necessary to reach the goals we need to achieve especially around the transit/ housing nexus and tourism related traffic and parking impacts. Building codes that are consistent and similar across the county will make adaptation by builders easier. As development continues to push out of the towns land use planning and coordination between municipalities and the County is and will continue to be necessary to minimize sprawl and meet growth demands.

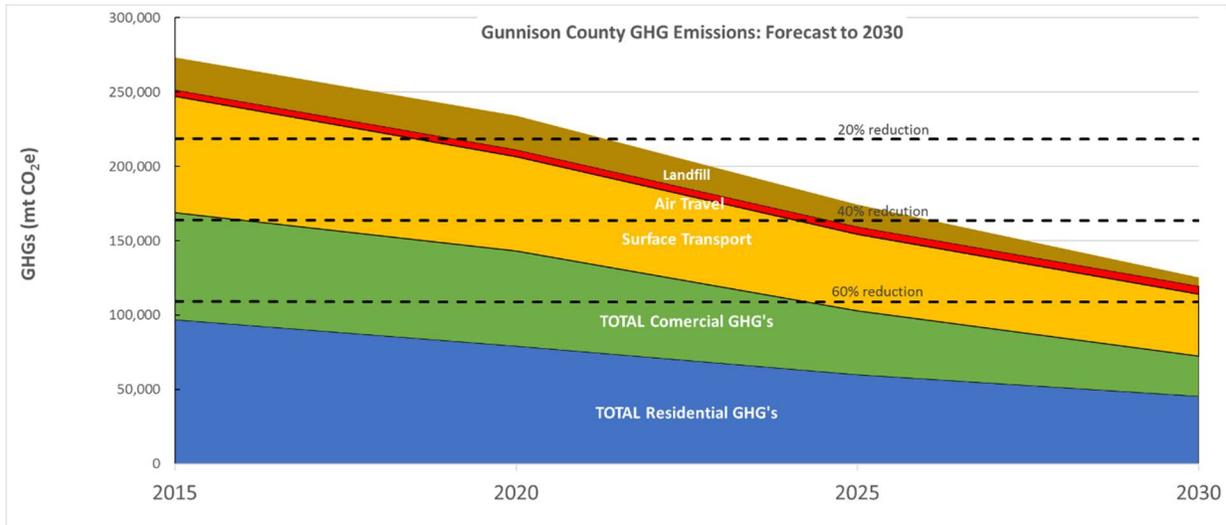
Rather than sustainability being another program or plan, what is needed is organizational culture change that considers sustainability, energy use, and emissions in all decisions and plans. These issues should be a fundamental filter for decision making just as cost and community preference are.

9. Conclusion

a. Forecasted greenhouse gas reduction of combined recommendations

When the greenhouse gas savings from all recommendations for each sector discussed are applied together the result is a forecasted emissions reduction of greater than 50% from 2015 levels by 2030.

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These results are in alignment with the IPCC recommendations to stay within a 1.5-degree Celsius global warming scenario. This modeled path is possible but will take enormous effort by local and state government, business, and the citizens of the Gunnison Valley. The co-benefits of the actions needed to achieve this goal are: cleaner air, a vibrant economy, better housing, less traffic, and lower energy costs.

Final Thoughts

Citizens and leaders in the Gunnison Valley have been aware of the threat of climate change for a long time. Several efforts to measure the valley's carbon footprint and reduce it have been undertaken and progress has been made, but results are lagging goals. In 2016 Gunnison County commissioned a new carbon footprint baseline report that was completed by Dr. Abel Chavez and the Community Solutions Incubation + Innovation (CS2I) Lab and Western Colorado University based on 2015 GHG emissions levels. The report revealed little change in overall emissions from the prior report that was based on 2005 levels, however direct comparisons are difficult because methodologies have changed.

The 2015 GHG emissions baseline highlighted the need for additional action. Subsequently the Town of Crested Butte commissioned a GHG baseline report and developed a Climate Action Plan with aggressive goals to reduce emissions both in the Town's operations and community-wide. The City of Gunnison also incorporated climate goals into its 2019 Master Plan. With momentum developing and community demands for climate action becoming stronger the One Valley Leadership team along with community members and volunteers at the Gunnison Valley Climate Conference in January 2020 provided a broad outline and a path toward large reductions in greenhouse gas emissions. The conference attendees and stakeholders were able to model reductions of 50% which align with IPCC targets to contain climate change to 1.5 degrees Celsius. This is an important and encouraging outcome. The 50% reduction in emissions was not set as an aspirational goal but rather was derived from the hard work of analyzing each sector contributing to the valley's overall emissions and discussing practical application of strategies and modeling their likely impact on emissions. Change

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of this magnitude will likewise not be affected through proclamation, but will instead require policy, regulation, and reinforcement of the goal in organizational decision making to reduce emissions at nearly every level of local government. Climate change mitigation must become incorporated into the culture of intuitions and our community to be successful. The effort put forth by this generation will result in outcomes enjoyed by the next, we have a moral obligation to ensure success.

SUMMARY OF ALL GOALS AND STRATEGIES

Strategies:	Sector:	Goal:	Responsible Organization
<ul style="list-style-type: none"> • Maintain adoption of IECC code at most current standard available. • Create incentives for home owners and builders who voluntarily adhere to a more stringent than IECC building code like Passive House or the IECC Zero Code. • Create an energy mitigation fee that applies to residential structures over a specified size (6,000 sq.ft.) or for high energy use amenities like snow-melt. • Eliminate minimum size requirements set by home owner associations. • Subsidize building energy audits for all income levels or make them free (could be priority to partner to increase capacity of GV-heat?) • Incentivize air sealing through education for do-it-yourselfers and rebates (could be wrapped into building capacity for GV-heat?) • Develop energy reporting standard for both 	Buildings	20% residential efficiency improvement 25% commercial efficiency improvement	Gunnison County City of Gunnison Town of Crested Butte Town of Mt. Crested Butte

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<p>residential and commercial buildings</p> <ul style="list-style-type: none"> ○ -Commercial reporting to central website on annual basis ○ -Residential home scoring or EUI disclosure at time of sale or lease. Make requirement for listing a standardized score or EUI prominently on MLS listing. ● Incentivize heat pump retrofit and other costlier improvements like windows and insulation through low-interest on bill financing. ● License builders and require annual training hours which include building science and efficiency. ● Award builders publicly with annual awards for lowest energy new construction and most energy reduced through renovation. 			
<ul style="list-style-type: none"> ● Increase mass transit availability <ul style="list-style-type: none"> ○ RTA buses per day summer and winter ○ Gunnison circulator bus ● Increase regional mass transit availability (Bustang) East and West out of Gunnison ● Promote Ridesharing ● Inconvenience driving 	<p>Vehicle Travel</p>	<p>Reduce VMT by 8%</p>	<p>RTA City of Gunnison All (land use to promote density)</p>

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<ul style="list-style-type: none"> ○ Paid parking ○ Slow speed limits ● Increased multi-modal space on streets/sidewalks ● Improve sidewalk connectivity ● Commercial development site planning accommodates for bikes and pedestrians ● Build Workforce housing near jobs and services ● Increase density and mixed uses in planning and zoning <ul style="list-style-type: none"> ○ Planning to include and transit/bike access to trailheads 			
<ul style="list-style-type: none"> ● Install or support the installation of electric vehicle charging stations ● Require electric charging stations in new multi-family housing ● Require electric vehicle charging ready spaces in new single-family homes and townhouses ● Work with utilities to ensure electrical infrastructure is prepared for electric vehicle charging loads ● Convert local government fleets to alternative fuel sources ● Promote adoption of a Renewable Fuel Standard policy at the State level 	Alternative fuel vehicles	50% EV or renewable fuel vehicles	ALL

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<ul style="list-style-type: none">• Support local renewable projects by creating processes for review in land-use planning, renewable projects often cover large areas but have much different impacts than large commercial or residential development.• Continue to monitor PUC proceedings and advocate for aggressive planning and enforcement of the transition to low-carbon electricity generation.• Utilize publicly owned parcels (where appropriate) for grid scale renewable projects or community solar (subscription) projects• Encourage on-site renewables like rooftop PV by creating an easy review process and removing barriers like architectural controls.• Develop Renewable Energy Mitigation Program similar to Aspen with proceeds benefitting low-income households, potentially through GVHEAT	Electric Utilities	80% emissions reduction	GCEA and City of Gunnison – Utilities
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<ul style="list-style-type: none">• Promote back-yard composting through low or no cost compost barrels to consumers and education• Create landfill fee for non-organic waste; revenue from which supports a composting facility• Work with Waste Management to negotiate a landfill agreement and organic waste diversion plan (potentially reduced landfill rates in exchange for commitment to divert organics)	Waste	Divert 100% organic waste from landfill	Gunnison County City of Gunnison Town of Crested Butte Town of Mt. Crested Butte
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AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Memorandum of Understanding; Mt. Emmons Project; Town of Crested Butte Response to Mt. Emmons Mining Co. (MEMC); July 2021

Action Requested: Motion

Parties to the Agreement:

Term Begins:

Term Ends:

Grant Contract #:

Summary:

Comments:ally
sufficient. MRH

Proposed Land exchange proposal submitted by MEMC to the USFS is mutually beneficial. MEMC agrees to support the request of the USFS to designate the Government Parties as Cooperating Agencies.

Fiscal Impact:

Submitted by: Donita Bishop

Submitter's Email Address: dbishop@gunnisoncounty.org

Finance Review:

Required

Not Required

Comments:

No County funds will be used, not a budgetary item.

Reviewed by:

Discharge Date:

County Attorney Review:

Required

Not Required

As of 254p on 7/16/21, we have not had a chance to fully digest and analyze the map exhibit to this MOU; we are meeting on 7/19/21 with the parties to discuss. However, in any event this MOU is non-binding. MRH

Reviewed by:

Discharge Date: 7/13/2021

Certificate of Insurance Required

Yes No

County Manager Review:

Comments:

Reviewed by: GUNCOUNTY1\mbirmie

Discharge Date: 7/14/2021

Consent Agenda

Regular Agenda

Worksession

Time Allotted: 15

Agenda Date: 7/20/2021

Memorandum of Understanding for Mt. Emmons

Mt. Emmons Project

July _____, 2021

This Memorandum of Understanding (“MOU”) memorializes understandings between Mt. Emmons Mining Company, a wholly owned subsidiary of Freeport-McMoRan Inc. (“MEMC”), the Town of Crested Butte, Colorado (the “Town”) and Gunnison County, Colorado (the “County”), (collectively the “Government Parties”). Collectively, MEMC and the Government Parties shall be referred to as (the “MOU Parties”).

Recitals

- A. MEMC currently holds, maintains and is devoting resources to approximately One Thousand Three Hundred Sixty Five (1365) valid unpatented mining and mill site claims (the “Claims”) on United States Forest Service (“USFS”) surface managed lands approximately three (3) miles west of the Town of Crested Butte.
- B. MEMC currently owns approximately Three Hundred Sixty-Five (365) acres of land containing supporting infrastructure, roads and utilities for the operation of what is commonly referred to as the Keystone Mine Water Treatment Plant (the “WTP”). The WTP treats mining impacted waters emanating from the Keystone Mine workings and tailings impoundments. See attached Exhibit “A” for a depiction of the claims and WTP property.
- C. On February 12, 2016, the MOU Parties, as well as divisions of the Colorado Department of Public Health and the Environment (“CDPHE”) and the Colorado Department of Natural Resources (“DNR”) entered into a Memorandum of Understanding for Mt. Emmons (“2016 MOU”).
- D. On September 8, 2016, the Town and MEMC entered into a Memorandum of Intent – Mt. Emmons (“2016 MOI”).
- E. In accordance with federal law, MEMC submitted a Plan of Operation (the “POO”) dated March 27, 2020 to the USFS for the mining operation, maintenance and reclamation activities of the WTP on USFS surface managed lands.
- F. MEMC submitted a letter to the USFS dated February 19, 2021 requesting the USFS consider a land exchange by and between MEMC and the USFS whereby MEMC would acquire approximately Four Hundred Fifty (450) acres of USFS managed property partially containing the WTP and supporting facilities and infrastructure in exchange for approximately One Hundred Sixty (160) acres of MEMC owned property that is commonly referred to as the Three Peaks Ranch.¹
- G. Subsequent to the completion of the above proposed land exchange, MEMC agrees to grant a conservation easement upon currently undefined portions of the private MEMC land surrounding the WTP that would have the effect of permanently restricting the

¹The USFS land exchange process is a value for value process. MEMC states that the Three Peaks Ranch holds an equivalent value as compared to the desired USFS land.

property from extractive mining activity on the conservation easement property and to permit recreational access upon currently undefined portions of the private MEMC property.

- H. On February 26, 2021, the United States House of Representatives passed the Protecting America's Wilderness and Public Lands Act which included two Colorado bills-The Colorado Outdoor Recreation Economy Act (the "CORE Act") and the Colorado Wilderness Act.
- I. The CORE Act included an area designated as the Greater Thompson Divide Withdrawal and Protection Area (the "Area"). The CORE Act would prohibit the disposal of specified public lands and subject to valid existing rights, withdraw the lands in the area from location and entry under the mining laws. The southeast portion of the area lies approximately two (2) miles northwest of the Keystone Mine WTP.
- J. The MOU Parties have discussed with United States Senate members from Colorado the concept of expanding the area subject to withdrawal of entry/location under the mining laws in the CORE Act to include lands now subject to certain claims currently held by MEMC and referenced herein above in Paragraph A. The purpose of expanding the withdrawal area would be to permanently ensure that mining is not conducted in the area surrounding Mount Emmons.

NOW THEREFORE, the MOU Parties intend to mutually work to achieve the following:

Agreement

1. Consistent with the 2016 MOU, the Government Parties agree that the proposed Land Exchange proposal submitted by MEMC to the USFS is mutually beneficial to both MEMC and the Government Parties and will support MEMC's acquisition of the USFS managed lands as described in the exchange proposal. MEMC will continue to treat water in accordance with all state and federal laws both throughout and after the exchange process is completed.

2. MEMC agrees to support the request of the USFS to designate the Government Parties as Cooperating Agencies as prescribed by Sections 40 CFR 1501.6 and 40 CFR 1508.5 of the CEQ Regulations for the purpose of NEPA review during the land exchange process. These regulations implement the NEPA mandate that Federal agencies prepare NEPA analyses and documentation "in cooperation with State and local governments" and other agencies with jurisdiction by law or special expertise (42 USC §§ 4331(a) and 42 USC §§ 4332(2)). MEMC believes that the Government Parties meet the terms of this regulation.

3. MEMC agrees to work collaboratively with the Government Parties in the development of the proposed conservation easement to be granted by MEMC ("Conservation Easement"). Collaboration will include considering input on the development of the easement language. The goal of the MOU Parties is to have the Conservation Easement drafted, approved, executed and deposited into a neutral third-party escrow holding company prior to the issuance of the Record of Decision and exchange of patent and deeds resulting from the completion of the Land Exchange. Upon approval of the exchange as proposed, and the issuance of the patent providing title of the lands to MEMC, and final resolution of any legal challenges to the approval and issuance of title to the land to MEMC, or lapse of time for filing such challenges, MEMC will instruct the escrow holding company to record the Conservation Easement with the Gunnison County Clerk and Recorder's Office. The MOU parties further agree that if the Land

Exchange is not completed and MEMC does not receive a patent to requested USFS lands, the conservation easement outlined above will be considered null and void and the executed easement returned to MEMC with no further obligation to act on any of the conditions contained in the conservation easement; and the parties will confer and work cooperatively on identification of alternate paths for achieving each of the parties goals, consistent with 2016 MOU and 2016 MOI.

4. MEMC agrees to support the Government Parties' efforts in securing the eventual permanent withdrawal of mineral location and entry to those USFS lands containing the unpatented mining claims held by MEMC, with the EXCEPTION of those claims within the footprint of the proposed exchange. MEMC will continue to hold, maintain and devote resources to its claims at its discretion, until the successful conclusion of the land exchange with the USFS when it receives a patent to the desired USFS lands that are subject to the land exchange. MEMC does not intend to actively mine the Claims during the pendency of the exchange process. Upon the issuance of the patent to MEMC and elimination of any outstanding legal challenges, MEMC will dispose of the claims by either: (a) not remitting payment of the annual assessment fees due to the Bureau of Land Management for the claims in the calendar year in which the patent was issued, or (b) conveying its interest in the claims (or portions thereof) to a mutually agreed to third party utilizing a Quit Claim deed properly recorded with the Gunnison County Clerk and Recorder's Office. Upon either (a) or (b), the Town will promptly remit to MEMC the sum of Two Million Dollars (\$2,000,000.00), said monies having been approved by the voters of the Town in the November, 2016 General Election ballot measure. If conveyed, MEMC agrees to properly file a Transfer of Interest form with the Bureau of Land Management notifying them of the conveyance.

5. The MOU Parties agree that to achieve the goals of this MOU, the 2016 MOU, and the 2016 MOI, prior to issuance of the patent to MEMC by the USFS the boundary of any future mineral withdrawal action(s) should exclude the USFS lands that are contemplated to be part of the land exchange between MEMC and the USFS.

6. If any mineral withdrawal(s) action that includes the claims or any part thereof is finalized prior to the issuance of the patent to MEMC by the USFS and the proposed land exchange is not successful prior to the ending date of the currently proposed POO, the Government Parties agree to support an extension of the MEMC POO and MEMC's rights under the law to continue operating the WTP and all supporting infrastructure, utilities and roads on USFS lands containing MEMC claims.

7. If the Land Exchange is completed and MEMC does receive a patent to the requested USFS lands, MEMC acknowledges that the County has adopted its Land Use Resolution, and the Town has adopted ordinances and established a Watershed Protection District within which the lands acquired from USFS are located. MEMC agrees to cooperate and work in good faith with the Town and County in regard to the application of these authorities to MEMC.

8. The Government Parties support MEMC seeking reasonable amounts of water in feasible locations for the purposes of reclamation, water treatment, dust suppression, revegetation and other related reclamation and site maintenance activities at the Mt. Emmons molybdenum property; and agree to support (at no cost to the Government Parties) MEMC's efforts to conduct water engineering studies to quantify and identify MEMC's needs and locations for these purposes. The MOU Parties understand that under Colorado water law, the Government Parties must file a "Statement of Opposition" to the 2021 MEMC Application for

Finding of Reasonable Diligence submitted to the State of Colorado, Water Division 4 District Court on April 30, 2021 (“Application”) in order to preserve their rights and become a party to the water court case. The Government Parties agree to support a request for a stay in the water court process to allow a reasonable amount of time to conduct the water engineering studies discussed above.

General Provisions.

a. This MOU is not intended to, and nothing contained herein shall, create any partnership, joint venture or other arrangement between the Government Parties and MEMC. No term or provision of this MOU is intended to, or shall be for the benefit of any person, firm, corporation or other entity not a party hereto (including, without limitation, any broker or member of the public), and no such party shall have any right or cause of action hereunder. There shall be no third-party beneficiaries of this MOU.

b. This MOU recognizes that this is an additional step in the development of a long-term relationship to address the actions listed above. Nothing in this MOU, however, should be construed to modify the understandings reached by the parties to the 2016 MOU.

c. The MOU Parties do not intend this MOU to have any effect on the past, present or future liability of the MOU Parties or any other related entity, as no such liability has been determined as a matter of law and none is to be implied by or inferred from this MOU. The MOU Parties intend this MOU to further define the concepts for additional discussion concerning the disposition of the mining and millsite claims, the withdrawal of mineral entry and location on the USFS lands and development of the Conservation Easement. This MOU lacks requisite material terms and binding obligations; it is a guide for drafting and negotiating any necessary material terms moving forward.

d. This MOU reflects the current understandings, knowledge and intentions of the MOU Parties and is not intended to bind any Party to any particular course of action in the future.

e. The MOU Parties acknowledge that this MOU is a public record under the Colorado Open Records Act.

IN WITNESS WHEREOF, the MOU Parties have caused this MOU to be executed on the day and year first above written.

MEMC:

Mt. Emmons Mining Company,
a Delaware corporation

By: _____
Its: _____

COUNTY:

Gunnison County Colorado, a Colorado
political subdivision

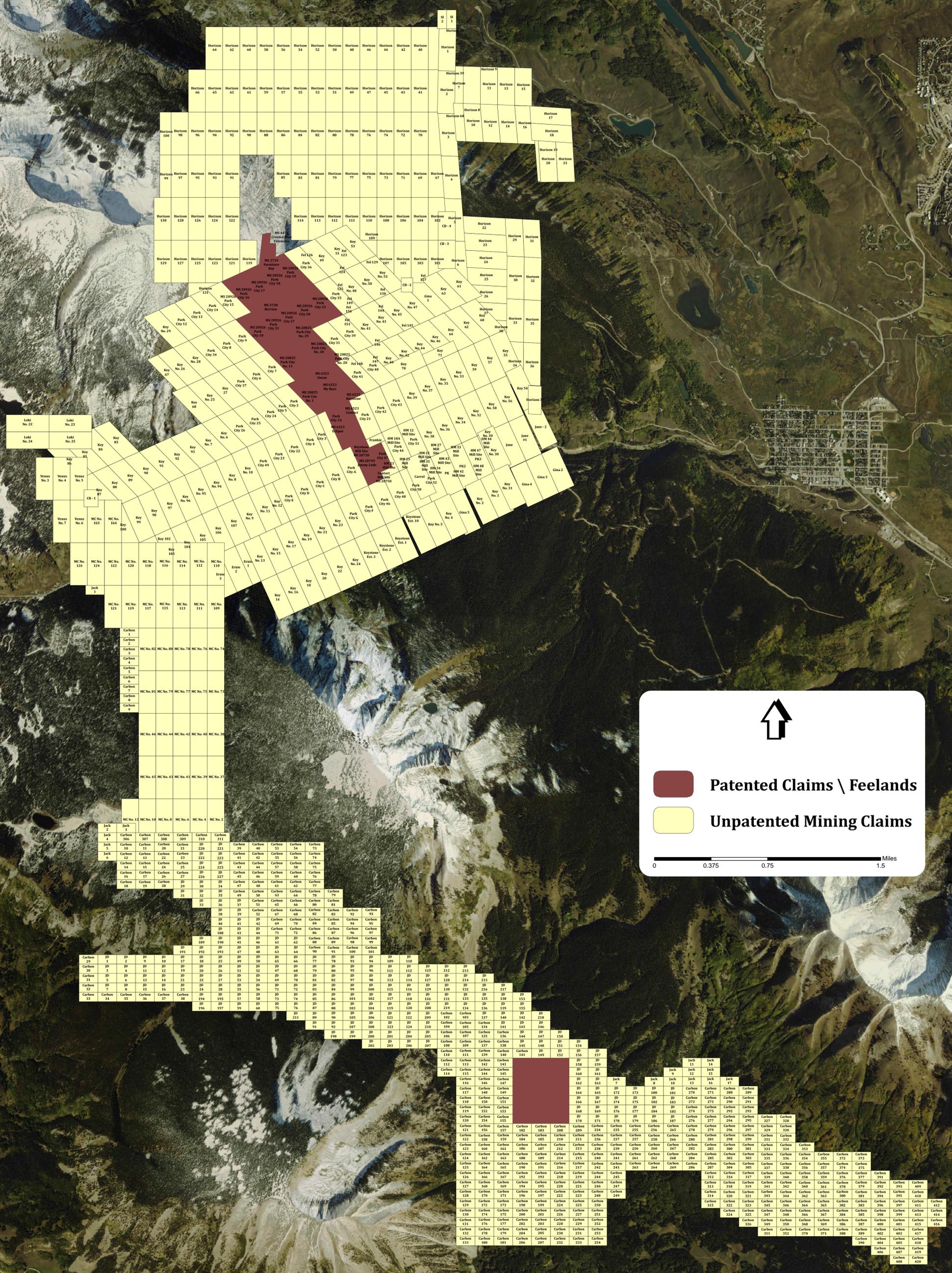
By: _____
Its: _____

TOWN:

Town of Crested Butte Colorado,
a Colorado political subdivision

By: _____
Its: _____

Mt. Emmons Project





 Patented Claims \ Feelands

 Unpatented Mining Claims

0 0.375 0.75 1.5 Miles



Staff Report

July 15, 2021

To: Mayor and Town Council

Prepared By: Dara MacDonald, Town Manager

Subject: Memorandum of Understanding with Gunnison County and Mt. Emmons Mining Company for Withdrawal of Unpatented Mining and Mill Site Claims Surrounding Mt. Emmons

Summary: Staff and legal counsel for the Town and Gunnison County are recommending entering into the attached Memorandum of Understanding for Mt Emmons (the “MOU”) detailing a path forward to effectively end the possibility of mining on Mt. Emmons in cooperation with the Mt. Emmons Mining Company (“MEMC”).

Background: The Crested Butte Community has been fighting hard against the possibility of a large mine on Red Lady and surrounding areas since AMAX located a significant molybdenum deposit in 1976. Highlights of the following years include the following:

- 1971 – Mt. Emmons Mining Company was formed by AMAX Exploration, Inc.
- 1976 – AMAX locates significant molybdenum deposit on Mt Emmons. Lots of activity ensues, really shaking up the town with an influx of people, helicopters flying around, etc.
- 1977 – High Country Citizens Alliance (“HCCA”) is founded with the goal of protecting Mt Emmons and the Gunnison Valley from a large-scale mining operation.
- 1979 – AMAX applies to the USFS for a permit to mine.
- Articles appear in Sports Illustrated, New York Times and other major publications garnering national attention as the community fights the project.
- 1980 – Town establishes a “watershed district” to regulate impacts to the Town’s drinking water supply and AMAX filed suit. AMAX is ordered to address water pollution at the Mt. Emmons site by the State of Colorado. The water treatment plant is constructed to treat acid mine discharge.
- 1982 – AMAX elected not to accept a mine approval from the USFS following worldwide crash in molybdenum prices. Water treatment plant operations commence.
- 1984 – The Town prevails at the CO Supreme Court in establishment of the watershed district.
- 1992 – AMAX came back, applying for patents on 10 claims on Mt. Emmons.
- 1993 – Town, HCCA and Gunnison County file formal protests to the patent applications.
- 2004 – The Bureau of Land Management issues patents to 155 acres of public land on Mt. Emmons to then owner Phelps Dodge. Patent protests previously filed by Town, HCCA

and Gunnison County are denied. The local parties then filed in U.S. District Court claiming BLM had no authority to issue the patents.

- 2005 – Patenting case is dismissed and then appealed to the 10th Circuit Court of Appeals.
- 2006 – 10th Circuit denies the appeal on the patenting case. An “En Banc” review is requested before the entire 10th Circuit and that is denied.
- 2007 – Town, HCCA and the County file a petition for a Writ of Certiorari to be heard before the U.S. Supreme Court. The petition is denied by the US Supreme Court. This decision exhausts all legal remedies regarding the issuance of the 155 patented acres.
- 1993-2011 – Ownership changes continue – Throughout this the community fought AMAX, Phelps Dodge, U.S. Energy, Kobex Resources and Thompson Creek Metals.
- 2011 – the last of the efforts to begin mining are terminated and US Energy is left owning the mine.
- 2015 – Freeport-McMoRan emerges for a variety of reasons having to do with them being in the chain of responsibility for the legacy mining and water treatment and assumes ownership of MEMC.
- 2016 – Town, County, MEMC and State agencies enter into a memorandum of understanding basically saying they will all work together to address the legacy mining issues on the site and find a way to end any chance of mining on Mt. Emmons. Further the Town and MEMC entered a Memorandum of Intent agreeing that the Town would pay the mining company \$2,000,000 upon disposition of unpatented mining and mill site claims on and around Mt. Emmons.
- 2016-2020 – MEMC, Town, County, HCCA and State representatives have ongoing dialogue on water quality and treatment, site remediation, public access and disposition of unpatented mining and mill site claims. MEMC continues with ongoing remediation efforts on the property and investigation into long-term water treatment solutions.

In February 2021 MEMC notified the US Forest Service regarding their intent to pursue a land exchange to acquire approximately 450 acres adjoining the 365 acres of property owned by MEMC and containing the water treatment plant and supporting accessories. The land exchange proposal includes placing a conservation easement on portions of the property restricting future mining and milling activities and allowing certain public access for recreation. This conservation easement would extinguish the ability to mine the ore body.

In addition to the 365 acres of patented land, MEMC also holds 1,365 unpatented mining and mill site claims on US Forest Service managed lands on approximately 9,200 acres in the area around the water treatment plant, and portions of the Coal Creek, Carbon Creek, Elk Creek and Splains Gulch drainages. In order to fully extinguish the possibility of a large scale mine in the area and associated negative impacts on the community, the lands encompassing the unpatented mining and mill site claims should be withdrawn from entry and location under the mining laws.

There are two ways to achieve a withdrawal of entry/location – administratively or legislatively. An administrative withdrawal is an effective tool but only lasts for a designated period of time (typically 20 years) after which it must be extended or renewed. A legislative withdrawal, achieved by Congressional Act, is a more permanent solution requiring Congress to act again in the future if they wish to make the lands available for mining. A legislative withdrawal has always been the goal of the community, but with tumultuous times in Washington in recent years, we did not see a clear path forward. However, the Colorado Outdoor Recreation Economy Act (“CORE Act”) may be the vehicle we need to finally achieve the goal of eliminating mining on Red Lady.

Discussion: Working cooperatively with Gunnison County, High Country Conservation Advocates (“HCCA”), MEMC and Senator Bennet’s staff over the past several months, we believe we can advance the legislative withdrawal of lands in the area underlying MEMC’s 1,365 unpatented mining and mill site claims. In cooperation with industry and local governments, including Gunnison County Commissioners, Senator Bennet has led the effort to draft and shepherd the CORE Act through Congress. Senator Hickenlooper joined Bennet as a co-sponsor after he was sworn into office earlier in 2021.

On February 26, 2021, the United States House of Representatives passed the Protecting America’s Wilderness and Public Lands Act which included two Colorado bills-The Colorado Outdoor Recreation Economy Act (the “CORE Act”) and the Colorado Wilderness Act. The CORE Act includes an area designated as the Greater Thompson Divide Withdrawal and Protection Area. The CORE Act would prohibit the disposal of specified public lands and subject to valid existing rights, withdraw the lands in the area from location and entry under the mining laws. The southeast portion of the area lies approximately two (2) miles northwest of the Keystone Mine water treatment plant.

The attached maps show the approximate boundaries of the unpatented mining and mill site claims, proximity to the Thompson Divide area and lands proposed for exchange with the USFS. Staff is working with MEMC to finalize the exhibit to the MOU.

MEMC, HCCA, Gunnison County staff and Town representatives have discussed with United States Senate members from Colorado the concept of expanding the area subject to withdrawal of entry/location under the mining laws in the CORE Act to include lands now subject to certain claims currently held by MEMC. The purpose of expanding the withdrawal area would be to permanently ensure that mining is not conducted in the area surrounding Mount Emmons. The MOU lays forth this agreement among the parties.

Of note are the following details from the MOU:

1. Withdrawal is contingent upon successful completion of the land exchange.
2. A conservation easement will be placed on the private lands concurrent with the land exchange. The conservation easement is intended to restrict future mining and milling activities and allowing certain public access for recreation.
3. The CORE Act prohibits future land exchanges so the approximately 450 acres MEMC is seeking to obtain through the exchange would be excluded from the withdrawal area in the updated CORE Act. These lands would become subject to the conservation easement upon completion of the land exchange and mining would be prohibited through that mechanism.
4. Following approval of the CORE Act and completion of the land exchange, MEMC would dispose of the claims. They would then be protected under the CORE Act from future entry/location for mining.

5. Upon disposal of the claims, the Town will pay MEMC \$2,000,000 as contemplated in the 2016 Memorandum of Intent between the two parties.
6. The MOU includes acknowledgement of the County's Land Use Resolution and the Town's Watershed Protection District both of which will provide the local regulatory framework over the private lands.
7. The MOU recognizes the ongoing water diligence case and the Town and County's support for use of reasonable amounts of water for the purposes of reclamation, water treatment, dust suppression, revegetation and related activities. Further it is acknowledged that the Town and County have filed Statements of Opposition in the case to have status to participate in the proceedings.

Climate Impact: Elimination of the possibility of a large-scale mine on Mt Emmons undoubtedly helps to limit the emissions associated with operations of a mine. Most importantly, MEMC has accepted responsibility for the ongoing operations of the water treatment plant which plays a critical role in preventing toxic mine discharge from reaching Coal Creek. In addition, the ongoing reclamation and revegetation efforts at the Keystone Mine are helping to limit surface run-off and impacted waters leaving the site.

Financial Impact: The Town previously agreed in 2016 to pay MEMC \$2,000,000 upon disposal of the unpatented mining and mill site claims. As contemplated in the MOU, this transaction would take place upon the successful completion of the land exchange, recording of the conservation easement and disposition of the unpatented claims. A land exchange like this is expected to take about three years, so payment would likely not take place until 2023 at the earliest.

Legal Review: The Town Attorney and water counsel have both been very involved in the drafting of the MOU.

Recommendation: Staff's recommendation is that the Town Council approve the MOU to advance the goal of a permanent solution to mining on Mt. Emmons.

Proposed Motion: A Council member should make a motion, "to approve the Memorandum of Understanding for Mt. Emmons" followed by a second and roll call vote.

Memorandum of Understanding for Mt. Emmons

Mt. Emmons Project

July _____, 2021

This Memorandum of Understanding (“MOU”) memorializes understandings between Mt. Emmons Mining Company, a wholly owned subsidiary of Freeport-McMoRan Inc. (“MEMC”), the Town of Crested Butte, Colorado (the “Town”) and Gunnison County, Colorado (the “County”), (collectively the “Government Parties”). Collectively, MEMC and the Government Parties shall be referred to as (the “MOU Parties”).

Recitals

- A. MEMC currently holds, maintains and is devoting resources to approximately One Thousand Three Hundred Sixty Five (1365) valid unpatented mining and mill site claims (the “Claims”) on United States Forest Service (“USFS”) surface managed lands approximately three (3) miles west of the Town of Crested Butte.
- B. MEMC currently owns approximately Three Hundred Sixty-Five (365) acres of land containing supporting infrastructure, roads and utilities for the operation of what is commonly referred to as the Keystone Mine Water Treatment Plant (the “WTP”). The WTP treats mining impacted waters emanating from the Keystone Mine workings and tailings impoundments. See attached Exhibit “A” for a depiction of the claims and WTP property.
- C. On February 12, 2016, the MOU Parties, as well as divisions of the Colorado Department of Public Health and the Environment (“CDPHE”) and the Colorado Department of Natural Resources (“DNR”) entered into a Memorandum of Understanding for Mt. Emmons (“2016 MOU”).
- D. On September 8, 2016, the Town and MEMC entered into a Memorandum of Intent – Mt. Emmons (“2016 MOI”).
- E. In accordance with federal law, MEMC submitted a Plan of Operation (the “POO”) dated March 27, 2020 to the USFS for the mining operation, maintenance and reclamation activities of the WTP on USFS surface managed lands.
- F. MEMC submitted a letter to the USFS dated February 19, 2021 requesting the USFS consider a land exchange by and between MEMC and the USFS whereby MEMC would acquire approximately Four Hundred Fifty (450) acres of USFS managed property partially containing the WTP and supporting facilities and infrastructure in exchange for approximately One Hundred Sixty (160) acres of MEMC owned property that is commonly referred to as the Three Peaks Ranch.¹
- G. Subsequent to the completion of the above proposed land exchange, MEMC agrees to grant a conservation easement upon currently undefined portions of the private MEMC land surrounding the WTP that would have the effect of permanently restricting the

¹The USFS land exchange process is a value for value process. MEMC states that the Three Peaks Ranch holds an equivalent value as compared to the desired USFS land.

property from extractive mining activity on the conservation easement property and to permit recreational access upon currently undefined portions of the private MEMC property.

- H. On February 26, 2021, the United States House of Representatives passed the Protecting America's Wilderness and Public Lands Act which included two Colorado bills-The Colorado Outdoor Recreation Economy Act (the "CORE Act") and the Colorado Wilderness Act.
- I. The CORE Act included an area designated as the Greater Thompson Divide Withdrawal and Protection Area (the "Area"). The CORE Act would prohibit the disposal of specified public lands and subject to valid existing rights, withdraw the lands in the area from location and entry under the mining laws. The southeast portion of the area lies approximately two (2) miles northwest of the Keystone Mine WTP.
- J. The MOU Parties have discussed with United States Senate members from Colorado the concept of expanding the area subject to withdrawal of entry/location under the mining laws in the CORE Act to include lands now subject to certain claims currently held by MEMC and referenced herein above in Paragraph A. The purpose of expanding the withdrawal area would be to permanently ensure that mining is not conducted in the area surrounding Mount Emmons.

NOW THEREFORE, the MOU Parties intend to mutually work to achieve the following:

Agreement

1. Consistent with the 2016 MOU, the Government Parties agree that the proposed Land Exchange proposal submitted by MEMC to the USFS is mutually beneficial to both MEMC and the Government Parties and will support MEMC's acquisition of the USFS managed lands as described in the exchange proposal. MEMC will continue to treat water in accordance with all state and federal laws both throughout and after the exchange process is completed.

2. MEMC agrees to support the request of the USFS to designate the Government Parties as Cooperating Agencies as prescribed by Sections 40 CFR 1501.6 and 40 CFR 1508.5 of the CEQ Regulations for the purpose of NEPA review during the land exchange process. These regulations implement the NEPA mandate that Federal agencies prepare NEPA analyses and documentation "in cooperation with State and local governments" and other agencies with jurisdiction by law or special expertise (42 USC §§ 4331(a) and 42 USC §§ 4332(2)). MEMC believes that the Government Parties meet the terms of this regulation.

3. MEMC agrees to work collaboratively with the Government Parties in the development of the proposed conservation easement to be granted by MEMC ("Conservation Easement"). Collaboration will include considering input on the development of the easement language. The goal of the MOU Parties is to have the Conservation Easement drafted, approved, executed and deposited into a neutral third-party escrow holding company prior to the issuance of the Record of Decision and exchange of patent and deeds resulting from the completion of the Land Exchange. Upon approval of the exchange as proposed, and the issuance of the patent providing title of the lands to MEMC, and final resolution of any legal challenges to the approval and issuance of title to the land to MEMC, or lapse of time for filing such challenges, MEMC will instruct the escrow holding company to record the Conservation Easement with the Gunnison County Clerk and Recorder's Office. The MOU parties further agree that if the Land

Exchange is not completed and MEMC does not receive a patent to requested USFS lands, the conservation easement outlined above will be considered null and void and the executed easement returned to MEMC with no further obligation to act on any of the conditions contained in the conservation easement; and the parties will confer and work cooperatively on identification of alternate paths for achieving each of the parties goals, consistent with 2016 MOU and 2016 MOI.

4. MEMC agrees to support the Government Parties' efforts in securing the eventual permanent withdrawal of mineral location and entry to those USFS lands containing the unpatented mining claims held by MEMC, with the EXCEPTION of those claims within the footprint of the proposed exchange. MEMC will continue to hold, maintain and devote resources to its claims at its discretion, until the successful conclusion of the land exchange with the USFS when it receives a patent to the desired USFS lands that are subject to the land exchange. MEMC does not intend to actively mine the Claims during the pendency of the exchange process. Upon the issuance of the patent to MEMC and elimination of any outstanding legal challenges, MEMC will dispose of the claims by either: (a) not remitting payment of the annual assessment fees due to the Bureau of Land Management for the claims in the calendar year in which the patent was issued, or (b) conveying its interest in the claims (or portions thereof) to a mutually agreed to third party utilizing a Quit Claim deed properly recorded with the Gunnison County Clerk and Recorder's Office. Upon either (a) or (b), the Town will promptly remit to MEMC the sum of Two Million Dollars (\$2,000,000.00), said monies having been approved by the voters of the Town in the November, 2016 General Election ballot measure. If conveyed, MEMC agrees to properly file a Transfer of Interest form with the Bureau of Land Management notifying them of the conveyance.

5. The MOU Parties agree that to achieve the goals of this MOU, the 2016 MOU, and the 2016 MOI, prior to issuance of the patent to MEMC by the USFS the boundary of any future mineral withdrawal action(s) should exclude the USFS lands that are contemplated to be part of the land exchange between MEMC and the USFS.

6. If any mineral withdrawal(s) action that includes the claims or any part thereof is finalized prior to the issuance of the patent to MEMC by the USFS and the proposed land exchange is not successful prior to the ending date of the currently proposed POO, the Government Parties agree to support an extension of the MEMC POO and MEMC's rights under the law to continue operating the WTP and all supporting infrastructure, utilities and roads on USFS lands containing MEMC claims.

7. If the Land Exchange is completed and MEMC does receive a patent to the requested USFS lands, MEMC acknowledges that the County has adopted its Land Use Resolution, and the Town has adopted ordinances and established a Watershed Protection District within which the lands acquired from USFS are located. MEMC agrees to cooperate and work in good faith with the Town and County in regard to the application of these authorities to MEMC.

8. The Government Parties support MEMC seeking reasonable amounts of water in feasible locations for the purposes of reclamation, water treatment, dust suppression, revegetation and other related reclamation and site maintenance activities at the Mt. Emmons molybdenum property; and agree to support (at no cost to the Government Parties) MEMC's efforts to conduct water engineering studies to quantify and identify MEMC's needs and locations for these purposes. The MOU Parties understand that under Colorado water law, the Government Parties must file a "Statement of Opposition" to the 2021 MEMC Application for

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c. The MOU Parties do not intend this MOU to have any effect on the past, present or future liability of the MOU Parties or any other related entity, as no such liability has been determined as a matter of law and none is to be implied by or inferred from this MOU. The MOU Parties intend this MOU to further define the concepts for additional discussion concerning the disposition of the mining and millsite claims, the withdrawal of mineral entry and location on the USFS lands and development of the Conservation Easement. This MOU lacks requisite material terms and binding obligations; it is a guide for drafting and negotiating any necessary material terms moving forward.

d. This MOU reflects the current understandings, knowledge and intentions of the MOU Parties and is not intended to bind any Party to any particular course of action in the future.

e. The MOU Parties acknowledge that this MOU is a public record under the Colorado Open Records Act.

IN WITNESS WHEREOF, the MOU Parties have caused this MOU to be executed on the day and year first above written.

MEMC:

Mt. Emmons Mining Company,
a Delaware corporation

By: _____
Its: _____

COUNTY:

Gunnison County Colorado, a Colorado
political subdivision

By: _____
Its: _____

TOWN:

Town of Crested Butte Colorado,
a Colorado political subdivision

By: _____

Its: _____

Core Act - MEMC Unpatented Claims

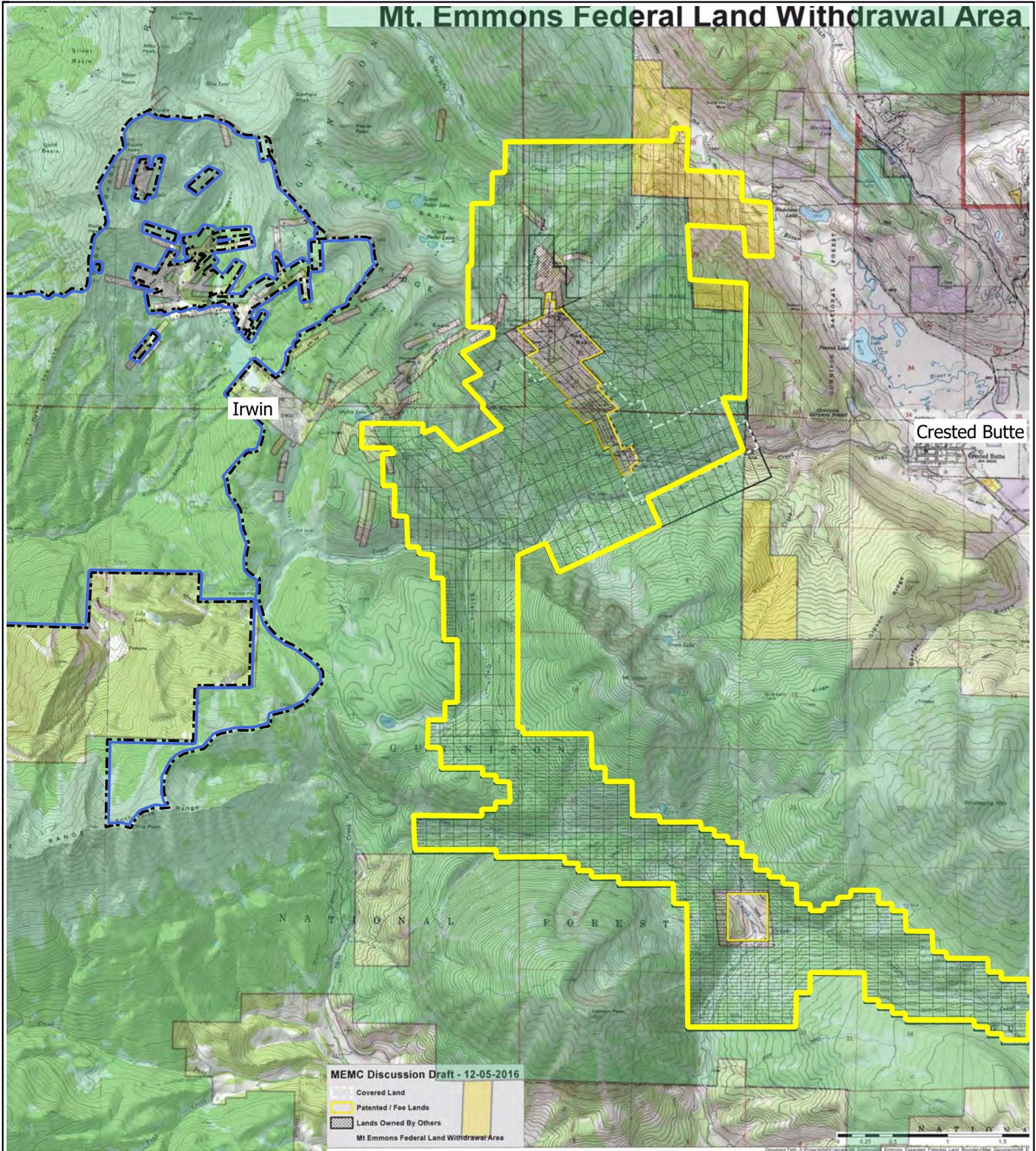
Description - This map overlays another map entitled "Mt. Emmons Federal Land Withdrawal Area" onto a USGS topo map and shows the CORE Act's Thompson Divide boundary.

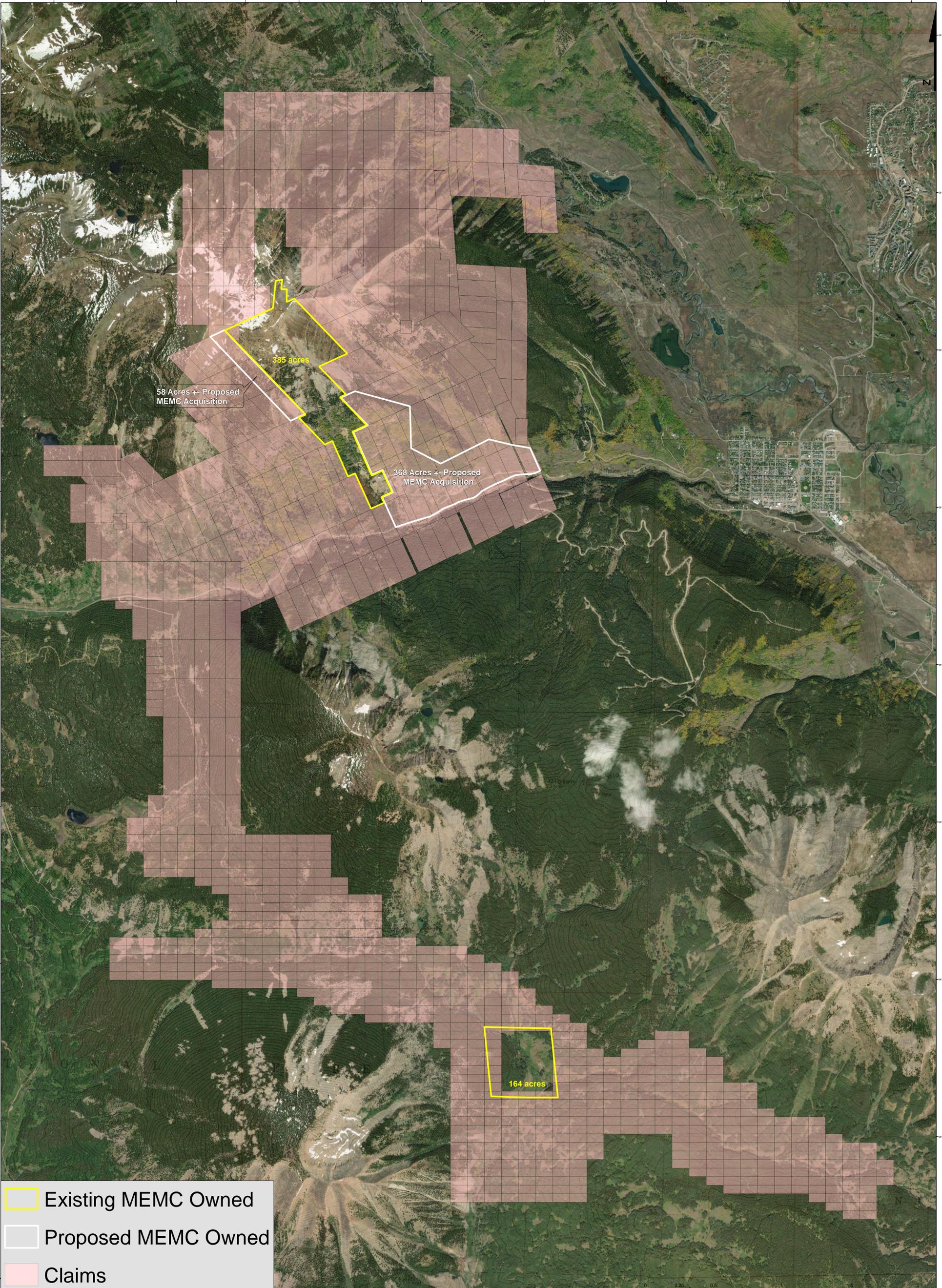


Core Act - Thompson Divide



Unpatented Claims - provided by Town of CB





58 Acres +/- Proposed MEMC Acquisition

385 acres

368 Acres +/- Proposed MEMC Acquisition

164 acres

-  Existing MEMC Owned
-  Proposed MEMC Owned
-  Claims

0 0.25 0.5 1 1.5 2 Miles

MEMORANDUM OF UNDERSTANDING FOR MT. EMMONS

Mt. Emmons Project

February 12, 2016

This Memorandum of Understanding ("MOU") memorializes the understandings between Mt. Emmons Mining Company ("Mt. Emmons"), a wholly owned subsidiary of Freeport-McMoRan Inc., and the local and state government parties ("Government Parties") listed below (collectively, the "Parties") should Mt. Emmons acquire the Mt. Emmons Mine Site, including the historic Keystone Mine and the existing water treatment plant ("Plant") (collectively, "the Site") from U.S. Energy Corp. ("USE").

The Government Parties the Colorado Department of Public Health and the Environment ("CDPHE"), its Water Quality Control Division ("WQCD") and Air Pollution Control Division ("APCD"), Colorado Department of Natural Resources ("DNR"), its Division of Reclamation Mining and Safety ("DRMS") (collectively, "State Agencies"), Gunnison County, Colorado (the "County"), and the Town of Crested Butte, Colorado (the "Town").

The purposes of this MOU are to protect the public health, safety, welfare and the environment, and to serve as a basis for future cooperation and agreement among the Parties on the matters addressed herein.

The Government Parties will assist Mt. Emmons in identifying and supporting cost effective solutions at the Site to ensure on-going protection of public health, safety, welfare and the environment, in exchange for other considerations given in this MOU.

Mt. Emmons has agreed as a goodwill measure to voluntarily pre-fund by escrow or other suitable mechanism the first two years of contractor labor costs at the treatment plant (based on the annual operating budget of approximately \$1 million) following the transition of site ownership to Mt. Emmons. Monthly invoices will be paid from the escrow account or other equivalent.

The Parties intend to mutually work to achieve the following:

- Support Mt. Emmons in acquiring the Site and assist in ensuring compliance with all applicable environmental laws and regulations.
- Find and implement technical solutions to the environmental issues at the site.
- Discuss long-term funding for environmental issues at the Site.
- Transfer any federal, state, and local permits and authorizations from USE to Mt. Emmons as soon as practicable after transfer of the Site.
- Pursue disposition of the mining and mill site claims and fee simple lands in a mutually beneficial way.
- Collaboratively work to develop site-specific water quality standards for Coal Creek that may include monthly technical meetings with interested Parties.
- Continue the current administrative extension of the Colorado Discharge Permit System discharge and stormwater permits until after a final decision is issued by

the Water Quality Control Commission in the June 2017 Gunnison Basin Rulemaking proceeding.

- Work with the federal legislative delegation on any mutually acceptable legislation required to implement long term solutions.

The Parties recognize that this MOU is only a first step in a long-term relationship. The parties commit to working together to achieve further agreements to address the actions listed above in more specificity.

The Parties do not intend this MOU to have any effect on the past, present or future liability of Mt. Emmons or any other related entity, as no such liability has been determined as a matter of law, and none is to be implied by or inferred from this MOU. Rather, Mt. Emmons has been proactively cooperating with the Government Parties to ensure sustained operation of the Plant and appropriate management of ancillary environmental issues described in this MOU. Consequently, this MOU should be read to reflect that the actions of Mt. Emmons are voluntary and not compulsory, and the Parties intend this MOU to facilitate a public-private partnership focused on addressing the issues in the manner described in this MOU.

This MOU is intended as a measure of good faith and fair dealings between the Parties and as a basis for long-term cooperation in furtherance of future agreements. The Parties do not intend this MOU to be, and shall not be, the basis for a non-cooperative legal action or vehicle for enforcement. Further, no person that is not a party to this MOU may rely on any provision of this MOU for any purpose.

Signed (see following pages for signatures):

William Cobb
Vice President
Mt. Emmons Mining Company

Larry Wolk, MD, MSPH
Executive Director and Chief Medical Office
Colorado Department of Public Health and Environment

Bob Randall
Executive Director
Colorado Department of Natural Resources

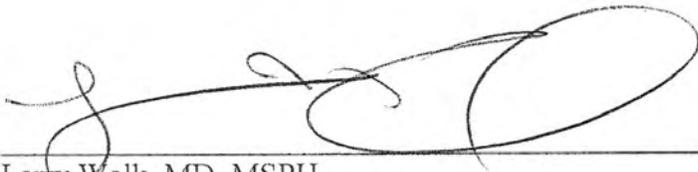
Glenn Michel
Mayor
Town of Crested Butte, Colorado

Paula Swenson
Chairperson
Board of County Commissioners of the County of Gunnison, Colorado

WR Cobb

3/2/16
Date

William Cobb
Vice President
Mt. Emmons Mining Company



3/2/16

Larry Wolk, MD, MSPH
Executive Director and Chief Medical Office
Colorado Department of Public Health and Environment

Date

Bob Randall

Feb. 29, 2016

Bob Randall
Interim Executive Director
Colorado Department of Natural Resources

Date

Glenn Michel

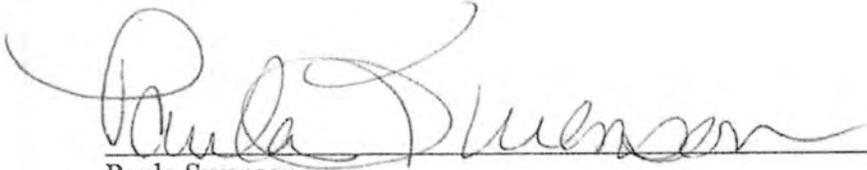
3-1-2016

Glenn Michel

Date

Mayor

Town of Crested Butte, Colorado



3/1/16

Paula Swenson

Date

Chairperson

Board of County Commissioners of the County of Gunnison, Colorado

MEMORANDUM OF INTENT - MT. EMMONS

September __g 2016

This Memorandum of Intent (“**MOI**”) memorializes the understandings between Mt. Emmons Mining Company (“**MEMC**”), a wholly owned subsidiary of Freeport-McMoRan Inc. and the Town of Crested Butte, Colorado (the “**Town**”); the Town and MEMC collectively, are referred to as the “**Parties**”).

The purpose of this MOI is to serve as a basis for future cooperation and agreement among the Parties on the matters addressed herein.

This MOI is entered into in furtherance of the Memorandum of Understanding for Mt. Emmons (Mt. Emmons Project) dated February 12, 2016 (“**MOU**”), and in particular, bullet No. 5 thereof stating the Parties’ intentions to: “[p]ursue disposition of the mining and mill site claims . . . in a mutually beneficial way.” According, the Parties agree as follows:

- MEMC currently holds, is maintaining and devoting resources to certain unpatented mining and millsite claims under the 1872 General Mining Law located on and around Mt. Emmons, for which the Parties are willing to entertain a transaction by which MEMC would dispose of the claims on terms agreed to by the Parties for the sum of \$2,000,000.00.
- The Town is proceeding to prepare and submit to the Gunnison County election official a proposed ballot measure to be decided at the November 2016 general election to generate the funds needed to further the disposition of the mining and millsite claims.
- If the ballot measure is successful, MEMC and the Town shall at that time engage in further negotiations to complete a disposition of the mining and millsite claims for \$2,000,000.00.
- Simultaneously, the Parties will work collaboratively with the federal administration and legislative delegation on an administrative and/or legislative withdrawal of the lands on and around Mt. Emmons from future location of mining claims under the 1872 General Mining Law, which action is advantageous to both Parties.

The Parties recognize that this MOI is only a first step in a long-term relationship. The Parties commit to working together to achieve agreements to address the actions listed above in more specificity.

The Parties do not intend this MOI to have any effect on the past, present or future liability of MEMC or any other related entity, as no such liability has been determined as a matter of law and none is to be implied by or inferred from this MOI. The Parties intend this MOI to describe the concepts for future discussion concerning the contemplated disposition of the mining and millsite claims. This MOI lacks requisite material terms and binding obligations; it is a guide for drafting and negotiating necessary material terms moving forward.

This MOI shall not be the basis for a non-cooperative legal action or vehicle for enforcement. Further, no person that is not a party to this MOI may rely on any provision of this MOI for any purpose.

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Signature Page(s) to Follow]

Signed (see following pages for signatures):

William Cobb
Vice President
Mt. Emmons Mining Company

Glenn Michel
Mayor
Town of Crested Butte, Colorado

WR Cobb

9/8/2016

William Cobb
Vice President
Mt. Emmons Mining Company

Date

Glenn Michel

9-8-16

Glenn Michel

Date

Mayor

Town of Crested Butte, Colorado