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CORTEZ CITY COUNCIL
REGULAR MEETING
TUESDAY, JANUARY 10, 2023
7:30 P.M.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL, APPROVAL OF AGENDA.

2. CONSENT AGENDA

The listing under "Consent Agenda" is a group of items to be acted on with a single motion and vote. This agenda is designed to expedite the handling of limited routine matters by City Council. Either the public or a Councilmember may request that an item may be removed from the Consent Agenda at that time, prior to Council's vote. The Mayor will ask if a citizen or Councilmember wishes to have any specific item removed from the Consent Agenda for discussion.

a. Approval of Council Worksession and Agenda Minutes for December 13, 2022.

b. Approval of Expenditure List for January 10, 2023.

c. Approval of a renewal Hotel and Restaurant Liquor License for Lakeside Lanes Inc., DBA Lakeside Lanes, located at 410 Lakeside Drive, Cortez.

3. PUBLIC PARTICIPATION

There is no limit to the number of speakers, although public comments will be held to an overall time limit of 30 minutes.
(Speakers have a time limit of three (3) minutes per person, may only speak once, and may not cede time to another commenter. Please reference rules below.)

4. PRESENTATIONS

a. Presentation by Andrew Wendt, Lead Auditor for Atlas CPA's and Advisors, on the 2017, 2018 and 2019 Audits

5. PUBLIC HEARINGS

a. Resolution No. 1, Series 2023

Resolution No. 1, Series 2023, site plan change of use from mixed commercial/motel to mixed commercial/residential for 550 & 640 S. Broadway, ZUMA Apartments (formerly Mesa Verde Inn).

Presenter: Contract City Planner Nancy Dosdall

6. UNFINISHED BUSINESS

7. NEW BUSINESS

a. 2022 Street Sweeper Bid Results

The 2023 Equipment Fund provides $280,000 for the purchase of a new street sweeper. The street

sweepers are used by the Public Works Streets Department. Upon delivery of the new unit the Tymco sweeper unit #998 will go to public auction after delivery of the new sweeper unit.

Presenter: Rick Smith, General Services Director

b. 2023 Service Center HVAC Equipment Bid Results

The 2023 Capital Projects budget provides for the replacement of the City Service Center HVAC units. Because of the long lead times to receive the equipment the project will not be completed until this fall.

Presenter: Rick Smith, General Services Director

c. Resolution No. 2, Series 2023

Resolution No. 2, Series 2023, right-of-way dedication plat for Montezuma Avenue between Mildred Road and Roger Smith Avenue.

Presenter: Contract City Planner Nancy Dosdall

d. Ordinance No. 1305, Series 2023

First reading of Ordinance No. 1305, Series 2023, amending the City of Cortez Land Use Code, Section 3.05 - Use Regulations regarding mobile vendors.

Presenter: Contract City Planner Nancy Dosdall

e. Re-appointment of Members on City Advisory Boards

Eight board members have requested re-appointment to various City advisory boards which include the Library Advisory Board, Golf Advisory Board, Board of Adjustment and Appeals, Parks, Recreation, and Forestry Advisory Board, and the Planning and Zoning Commission.

Presenter: Linda Smith, City Clerk

8. DRAFT RESOLUTION/ORDINANCES

9. CITY ATTORNEY'S REPORT

10. CITY MANAGER'S REPORT

11. CITY COUNCIL COMMITTEE REPORTS

a. Mayor's Report on Workshop

b. Other Board Reports

12. OTHER ITEMS OF BUSINESS

a. Executive Session as needed.

13. PUBLIC PARTICIPATION

There is no limit to the number of speakers and no overall time limit.
(Speakers have a time limit of three (3) minutes per person, may only speak once, and may not cede time to

another commenter. Please reference rules below.)

14. ADJOURNMENT

PURSUANT TO RESOLUTION 11, SERIES 2022, PUBLIC COMMENT:

--Individuals may comment regarding items on the Council agenda or any other topic they wish to address the City Council about, including items discussed in a previous Council Workshop. Those wishing to comment must register by completing an "Intent to Speak" card (located outside of the Council chambers). Completed cards will be collected at the start of the meeting and delivered to the Mayor, who will call each speaker to the podium at the appropriate time. Comments specific to agenda items scheduled for public hearings should be reserved and delivered during the public hearing session.

--Courtesy, civility, and respect for others is expected. All comments should be addressed directly to the Council. Commenters who are called upon by the Mayor to speak are the only persons allowed to speak during the allotted time. Comments, or other distractions from the audience intended for commenters or others are not permitted. The Mayor, as the chairperson for the meeting, retains the discretion to deviate from the formats described below.

--There are two general opportunities for citizens to address the Council:

For the first opportunity (which will occur toward the start of the meeting) there is no limit to the number of speakers, although public comments will be held to an overall time limit of 30 minutes so City business may proceed. Speakers have a time limit of 3 minutes per person, may only speak once, and may not cede time to other commenters.

For the second opportunity (which will occur toward the end of the meeting) there is no limit to the number of speakers, and no overall time limit. Speakers have a time limit of 3 minutes per person, may only speak once, and may not cede time to other commenters.

--Other Opportunities to Participate

Citizens may also participate via email if addressed to councilcomments@cortezco.gov. Comments received by 3:00pm the day of a Council meeting will be delivered to Council the same day and entered into the meeting minutes. Citizens may also send letters to the Council by addressing them to "City Council" 123 Roger Smith Ave., Cortez, CO 81321. In-person deliveries are also accepted.

MOTION TO GO INTO EXECUTIVE SESSION:

--For a conference with the City attorney for the purpose of receiving legal advice on specific legal questions under C.R.S. Section 24-6-402(4)(b);

--For the purpose of determining positions relative to matters that may be subject to negotiations, developing strategy for negotiations, and/or instructing negotiators under C.R.S. Section 24-6-402(4)(e);

--To discuss the purchase, acquisition, lease, transfer, or sale of real, personal, or other property interest under C.R.S. Section 24-6-402(4)(a)

--For discussion of a personnel matter under C.R.S. Section 24-6-402(4)(f) and not involving: any specific fie employees who have requested discussion of the matter in open session: any member of this body or any elected official: the appointment of any person to fill an office of this body or of an elected official: or personnel policies that do not require the discussion of matters personal to particular employees

--For discussion of a matter required to be kept confidential by the following federal or state law, or regulation: ____ under C.R.S. Section 24-6-402(4)(c)

--For discussion of specialized details of security arrangements or investigations under C.R.S. Section 24-6-402(4)(d)

--For consideration of documents protected by the mandatory nondisclosure provisions of the Open Records Act under C.R.S. Section 24-6-402(4)(g)

AND THE FOLLOWING ADDITIONAL DETAILS ARE PROVIDED:

(a brief description must be included following the statute citation regarding why the executive session is being held)

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Linda Smith
City Clerk
123 Roger Smith Avenue
Cortez, CO. 81321
lsmith@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: DONNA MURPHY, DEPUTY CITY CLERK

Date: 12/19/2022

RE: **Approval of Council Worksession and Agenda Minutes for December 13, 2022.**

Attachments

Workshop Minutes 12.13.2022
Agenda Minutes 12.13.2022

CITY COUNCIL
REGULAR WORKSHOP
TUESDAY, DECEMBER 13, 2022
6:30 p.m.

1. The Workshop was called to order at 6:30 p.m., at the City Council Chambers. Councilmembers present included Mayor Rachel Medina, Mayor Pro-tem Arlina Yazzie, Lydia DeHaven, Robert Dobry, Matt Keefauver, David Rainey, and Dennis Spruell. Staff members present included General Services Director Rick Smith, Finance Director Kelly Koskie, Community and Economic Development Director Rachael Marchbanks, Police Chief Vern Knuckles, Deputy City Clerk Donna Murphy, City Clerk Linda Smith, City Manager Drew Sanders, and City Attorney Patrick Coleman. There were 11 people present in the audience. Mayor Medina and City Council presented Councilmember Lydia DeHaven with a special gift for her new baby.

2. A presentation was given by George Cheney and members of the Animas View Mobile Home Park Co-Op Board. Mr. Cheney began the presentation with an introduction of board members and spoke about the housing crisis in Colorado and across the Country. He spoke about exciting things happening in Colorado that provided protections for people living in mobile home parks, including the right to purchase a park when it comes up for sale. Co-Op member Karen Pontius spoke about the Animas View MHP story and history. She spoke about how the residents were given short notice that their park was going up for sale. Fortunately, many of them had already spoken to a group called Thistle ROC (Resident Owned Communities) and contacted them again about forming a Co-Op to purchase the park. She spoke about the process they had to complete. She stated the park has 120 households, 80% are low income based on area median income (AMI) and one half of those were below 50% AMI, and 25% were in extremely low-income AMI. She spoke of prior lot rents and the increases that would happen frequently. She spoke about buying the water and sewer lines for the park and stated that most will need to be replaced in the future. The goal of the Board is to seek grants to help with the costs. She stated that 90% of residents have joined the Co-Op and committees, such as landscaping, bylaws, newsletters, and others have been formed within the Co-Op. She stated that preserving affordable housing is valuable to park residents. Co-Op member Dan Hunt gave an overview on how mobile home parks are converted in Colorado and spoke about key organizations that are involved in funding, facilitating, and developing conversions which Thistle ROC is one such organization. He also spoke about the governance of the Co-Ops. Co-Op member Lindie Hunt gave an overview of the many lessons they have learned when forming the Co-Op, gave suggestions for MHP conversions, spoke of funding issues and how municipalities could help residents with MHP conversions. A sign-up sheet was passed around the room for those who want more information. An extensive question and answer session followed the presentation.

3. City Manager Drew Sanders presented Council with an update to the floating holiday policy, stating that in 2023 the floating holiday will be replaced with 4 hours on Christmas Eve and 4 hours on New Year's Eve, making these holidays an 8-hour day.

4. General Discussion: None

The regular workshop was adjourned at 7:19 p.m.

CITY COUNCIL
REGULAR MEETING
TUESDAY, DECEMBER 13, 2022

1. The meeting was called to order in the City Council Chambers at 7:30 p.m., with the Pledge of Allegiance. Roll Call was taken and the following Councilmembers were present: Mayor Rachel Medina, Mayor Pro-tem Arlina Yazzie, Lydia DeHaven, Robert Dobry, Matthew Keefauver, David Rainey, and Dennis Spruell. Staff present included Director of Public Works Brian Peckins, Refuse Foreman Colby Earley, Police Chief Vern Knuckles, Parks and Recreation Director Creighton Wright, IT Technician Kyle Kuhn, Director of General Services Rick Smith, Director of Finance Kelly Koskie, Community and Economic Director Rachael Marchbanks, Human Resources Director Matt Cashner, Deputy City Clerk Donna Murphy, City Clerk Linda Smith, City Manager Drew Sanders, and City Attorney Patrick Coleman. There were 21 people present in the audience.

   Councilmember Keefauver moved that the agenda be approved as presented. Councilmember DeHaven seconded the motion and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

2. The Consent Agenda items acted upon by Council were as follows:

   a. Approval of the Council Agenda Minutes for on November 22, 2022.

   b. Approval of the Expenditure List for December 13, 2022.

   c. Approval of a renewal Fermented Malt Beverage off Premise Liquor License for Safeway Stores 46, Inc., located at 1580 East Main Street, Cortez.

   d. Approval of a renewal Hotel and Restaurant Liquor License for El Pancho Burro, LLC, DBA Gustavo's Authentic Mexican Restaurant, located at 125 East Main Street #A, Cortez.

   e. Approval of a Modification of Premises, Tasting Permit and Renewal Liquor License for West Slope Liquors Inc., DBA West Slope Liquors, located at 2212 East Main Street, Suite #1, Cortez.

   f. Approval of a renewal Tavern Liquor License for Cortez Veteran's Inc., located at 320 North Harrison Street, Cortez.

   Councilmember Dobry moved that the Consent Agenda be approved as presented. Councilmember Rainey seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

3. CITIZEN PARTICIPATION- None

4. PRESENTATIONS

a. Proclamation of Gratitude and Appreciation for Terry McCabe. Mayor Medina read the Proclamation, presented flowers and thanked Ms. McCabe for her service. Ms. McCabe thanked the City and its departments that make this event possible. She stated the parade would not happen without the Board of Realtors.

b. 2022 Years of Service Awards. Human Resources Director Matt Cashner presented years of service milestone awards to employees. The following employees were recognized for their years of service to the City of Cortez: **5 years** (2017) Brenda Cunningham, Cheryl Lindquist, Lynette Reece, Valerie Rendon, Diane Roberts, LaDonna Robinson, Carl Scharnhorst, Isabella Sharpensteen, Ivan Kibel; **10 years** (2012) Michael Moran, Sean Canada; **15 years** (2007) Laura McHenry, Shay Allred, Josh Gritz, Mary Jane Rieke, Lyle Bair, Bradley Harrison; **20 years** (2002) Andrew Condon, Jason Higgins; **25 years** (1997) Martha Robinson; **30 years** (1992) Linda Smith. Employees present were invited to come forward to shake hands with Council and receive an award based on their years of service. Mayor Medina stated that she would like to commemorate these employees for the vital role they play in the community. She stated that we are incredibly grateful and proud of these employees and that they deserve this honor.

c. 2022 October Financial Statements. Finance Director Kelly Koskie presented Council with the October 2023 Financial Statements. She stated that the Airport Enterprise net revenue is 110% over projected amount through October and the Recreation Center has a net revenue 216% over projections. She stated that these are two outstanding departments that have excellent leadership and congratulated both of the department heads with the hard work they have done to make this happen. Council discussion included property taxes, budget items where revenue was received that are not budgeted for, and conservation trust funds that are being withheld by the State.

5. PUBLIC HEARINGS - None

6. UNFINISHED BUSINESS- None

7. NEW BUSINESS

a. Hope's Kitchen Request for Donation. City Manager Sanders stated that he was approached by Hope's Kitchen for a donation for the annual Community Christmas dinner. He stated that normally this request would go through the regular grant process; however, this is a worthy undertaking and he asked Council if they would like to donate up to the amount of $1,000 which would come from the City Council contingency fund. Council discussion included the grant process and whether the contingency fund has been expended.

Councilmember Keefauver made the motion to donate in support of the Cortez Community Dinner via Hope's Kitchen in the amount of $1,000.00. Councilmember Rainey seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

b. 2023 Cortez Community Support Grant. City Manager Sanders presented information to Council on the 2023 Cortez Community Support Grants. He stated that in years past the amount given has been decided by grant request applications. This year a committee had been formed at the suggestion of Council to review the applications and come to Council with recommendations. He stated the Committee was comprised of Councilmember Keefauver, Councilmember Spruell, Director of Finance Kelly Koskie, Executive Assistant Wendy Mimiaga and himself. He stated that a spreadsheet was provided to Council that showed the applicants. He stated the amount budgeted was $37,380.00 and the amount disbursed was $29,380.00. He stated all ten applicants have met the criteria to receive the grants and the staff and committee members are recommending Council disburse these funds as recommended. Council discussion included the dollar amounts awarded, if all ten applicants received funds, and the new process of determining the support grant awards.

Mayor Pro-tem Yazzie made the motion to approve the 2023 Cortez Community Support Grant awards as determined by the selection committee. Councilmember DeHaven seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

c. Councilmembers Participation in the RFP Selection Process for the Land Use Code Update. City Manager Sanders stated that a Request for Proposal had been prepared and went out over a week ago. Applications should be received by mid-January. He stated that a similar process to the Community Grants Selection Committee would like to be used for review of the RFP's. He stated that staff recommends that two Councilmembers sit on the committee. He stated that the time commitment will be at least one full day for interviews, and additional hours at a later date to go over and screen the applicants depending on the number received. Council discussed who would participate in the committee and it was decided that Mayor Pro-tem Yazzie and Councilmember Dobry would be primary representatives and Councilmember Spruell and Councilmember DeHaven would serve as back-up representatives.

-No vote taken

d. 2023 Joint Chemical Bid. Director of General Services Rick Smith presented Council with the 2023 Joint Chemical Bid. He stated the joint bid included the municipalities of Cortez, Mancos, Dolores and Montezuma Water. He stated by combining the quantities of chemicals needed it gives each municipality an overall savings for each of the plants. The bid opening was held on November 16, 2022, with 10 responses. He stated, as per tradition, these are awarded on an individual basis by vendor and type of chemical. He stated that a tabulation sheet was submitted to Council showing the responsible bidder for each item and the total amount that will be paid by the City. He stated that the City's amount is $345,319.43. He stated all the other entities are responsible for ordering their own chemicals and paying their own invoices. Council discussion included why the Sanitation District does not participate, financial responsibility, how this is considered a joint chemical bid, and the great partnership that Cortez has with the other municipalities involved.

Councilmember Dobry made the motion to award the 2023 Joint Chemical bid to the highlighted vendors for a total bid of $345,319.43. Mayor Pro-tem Yazzie seconded the motion, and the vote

was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

e. 2023 Welcome Center Janitorial Bid. Director of General Services Rick Smith presented Council with the 2023 Welcome Center Janitorial Bid. He stated that the City was approached by the staff at the Welcome Center to re-bid the janitorial services in the building. The City bid out the project and received two responses, Red Fin Janitorial and Sparkle. The current provider, Monica's did not submit a bid. The low responsible bidder on the project was Red Fin Janitorial at $21,500. He stated that janitorial services are a budgeted item for the Welcome Center. A question was asked by Council if the City has used Red Fin Janitorial in the past and Director of General Services Smith stated that Red Fin was the previous janitor at the Welcome Center before Monica's.

Councilmember Keefauver made the motion to award the 2023 Welcome Center Janitorial Bid contract to Red Fin Janitorial in the bid amount of $21,500. Councilmember Rainey seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

f. Resolution No. 26, Series 2022. City Clerk Linda Smith presented Council with Resolution 26, Series 2022, a resolution adopting the 2023 City of Cortez Fee Schedule. She stated that each of the recommended changes have been discussed within each individual department. She stated that Council received a side-by-side document of the proposed changes, with current and proposed changes. She stated that the one change to the open records fee for the City Clerk is based on State Statue. City Clerk Smith thanked Deputy City Clerk Murphy for her work on completing the resolution for Council. Mayor Medina thanked Deputy City Clerk Murphy for the great work on the resolution, commenting that it helped Council to have the side-by-side comparisons. A question was asked about the promotional fee change in the Parks and Recreation department and Parks and Recreation Director Wright stated that the promotional fee change was made with the intent to bring back instructors to the Recreation Center in 2023. He stated that the recreation center has added 3 new instructors and 7 new classes. He said the intent is to add onto that number and then re-evaluate near the end of 2023 and consider going back to the typical instructor class fee split of 70% to the instructor and 30% to the City. Public Works Director Brian Peckins and Refuse Foreman Colby Earley spoke on the proposed fee changes for the refuse department noting that the 22% increase in refuse rates will mostly be used to upgrade the fleet, solid waste disposal and operating supplies. Council discussion was on current refuse rates around the area, how the proposed rate was determined, and tap fees.

Councilmember DeHaven made the motion to approve Resolution 26, Series 2022, adopting the 2023 Fee Schedule for the City of Cortez, effective January 1, 2023. Councilmember Spruell seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

g. Resolution No. 32, Series 2022. Director of Finance Director Kelly Koskie presented Council with Resolution No. 32, Series 2022, certifying the annual Mill Levy for 2023. She stated this is a certification that is done annually and the completed form will be sent to the Montezuma County Administrator. She stated the process is initiated by the County sending the City the gross assessed valuation and the numbers get plugged into the TABOR limit worksheet to make sure the City is in compliance with regulations. She stated the final mill levy that the City will be certifying to the County is 1,234 mills and the total collected is estimated at $115,676. Council asked if the amount collected is different from last year and she stated that the amount will be an increase of approximately $5,000 and does include an inflation factor based on the CPI index. She spoke about the process in which inflation is calculated.

Councilmember Rainey made the motion to approve Resolution No. 32, Series 2022, certifying the annual Mill Levy for 2023. Councilmember Dobry seconded the motion and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

h. 2023 Independent Contract Addendum for Burkett Company, LLC. City Manager Sanders stated that Chris Burkett, of Burkett Company LLC, has contracted with the City of Cortez since June, 2012 and it is time for a contract renewal. He stated that Mr. Burkett assists in grant preparation, correspondence, change orders, parks and recreation, and economic development. He stated that his knowledge in these areas are invaluable to the City. He noted that Mr. Burkett works for the City part-time and recommends that his contract be renewed through 2023.

Mayor Pro-tem Yazzie made the motion to approve the addendum to the independent contract agreement between the City of Cortez and Burkett Company, LLC, continuing the agreement through the 2023 calendar year. Councilmember Dobry seconded the motion and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

8. DRAFT RESOLUTION/ORDINANCES- None

9. CITY ATTORNEY'S REPORT- City Attorney Coleman stated he had nothing to report at this time but wished everyone a Merry Christmas and a Happy Holiday.

10. CITY MANAGER'S REPORT

a. New Website Launch City Manager Sanders stated the long-anticipated launch of the new website will occur on Wednesday, December 14, 2022, and the launch will take the bulk of the day with limited access to the website to the public during this timeframe. He stated once launched, a quality control process will occur and since this is a soft launch, there will be a few pages that will not yet be visible, but for the most part the new website will be fully functional.

b. Airport Master Plan City Manager Sanders stated that a public open house to roll out the proposed new Airport Master Plan will occur from 3:00-6:00 pm on December 14, 2022, in the Council Chambers located in City Hall. He stated this is an opportunity to not only see the proposed plan, but also to offer input and suggestions. He stated that all are invited and light refreshments will be served.

c. Release of Impounded Property Tax Dollars City Manager Sanders stated that the State Auditor's Office has impounded the City's property tax dollars at the County Treasurer's office for the past several years due to the delinquent audit situation. He stated that the high-risk audits are completed, culminating with the 2019 fiscal year, and the City's Finance Director approached the State Auditor's office to request release of property tax dollars through FY2019. He stated the auditor's office agreed and is drafting a letter to that effect and he would like to recognize the City's Finance team for their accomplishments.

11. CITY COUNCIL COMMITTEE REPORTS

a. Mayor's Report on Workshop. Mayor Medina stated during the worksession a presentation was given by George Cheney and Animas View MHP Co-Op on resident owned Co-Ops as an option for purchasing mobile home parks.

b. Historic Preservation Board. Councilmember Dobry stated the meeting in December was canceled and that the meeting for January has been moved to Monday, January 9, 2023.

c. Golf Course Advisory Board. Councilmember Spruell stated there was not a meeting however he has been out to the golf course and saw the new covers that have been put over the greens and it looks good.

d. Parks and Recreation Board. Councilmember Keefauver stated that there will be no meeting in December but will have one in January.

12. OTHER ITEMS OF BUSINESS- EXECUTIVE SESSION

a. Councilmember Dobry moved to adjourn at 8:28 p.m. into Executive Session for the purpose of determining positions relative to matters that may be subject to negotiations, strategy for negotiations, and/or instructing negotiators pursuant to C.R.S. Section 24-6-402 (4)(e)(I). The topic of the Executive Session will be an update on the negotiations for the possible sale or lease of the Cortez Community Fiber Network. Mayor Pro-tem Yazzie seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

Council returned from Executive Session at 9:28 p.m. Participants in the Executive Session included City Manager Sanders, City Attorney Coleman, Mayor Medina, Mayor Pro-tem Yazzie, Councilmember DeHaven, Councilmember Dobry, Councilmember Keefauver, Councilmember

Rainey, Councilmember Spruell, General Services Director Rick Smith and Director of Finance Kelly Koskie. No adoption of any policy, position, resolution, rule, regulations, or other formal action occurred during Executive Session.

13. PUBLIC PARTICIPATION- None

14. ADJOURNMENT: Councilmember Dobry moved that the regular meeting be adjourned at 9:30 p.m. Council Member DeHaven seconded the motion, and the vote was as follows:

DeHaven	Dobry	Keefauver	Medina	Rainey	Spruell	Yazzie
Yes	Yes	Yes	Yes	Yes	Yes	Yes

_____
Rachel B. Medina, Mayor

ATTEST:

_____
Donna Murphy, Deputy City Clerk

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Kelly Koskie
Director of Finance
123 Roger Smith Ave
Cortez, CO. 81321
kkoskie@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: Sara Coffey, Finance Assistant/Deputy City Clerk

Date: 01/10/2023

RE: **Approval of Expenditure List for January 10, 2023.**

Attachments

Expenditure List

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 16, 2022

Department	Vendor Name	Description	Amount
Municipal Court	STAPLES ADVANTAGE	HP CF402A Print Cartridge, Yellow	$ 71.05
	STAPLES ADVANTAGE	HP CF403A Print Cartridge, Magenta	$ 71.05
		Total	$ 142.10
Events	LE PEW PORTA-JOHNS INC.	PORT-A-JOHN RENTAL - PARADE OF LIGHTS	$ 380.00
		Total	$ 380.00
Library	CENTER POINT LARGE PRINT	BOOKS	$ 2,279.52
	INGRAM LIBRARY SERVICES	BOOKS	$ 7.89
	INGRAM LIBRARY SERVICES	BOOKS	$ 9.14
	INGRAM LIBRARY SERVICES	BOOKS	$ 10.15
	INGRAM LIBRARY SERVICES	BOOKS	$ 10.15
	INGRAM LIBRARY SERVICES	BOOKS	$ 15.05
	INGRAM LIBRARY SERVICES	BOOKS	$ 16.50
	INGRAM LIBRARY SERVICES	BOOKS	$ 16.69
	INGRAM LIBRARY SERVICES	BOOKS	$ 16.69
	INGRAM LIBRARY SERVICES	BOOKS	$ 17.60
	INGRAM LIBRARY SERVICES	BOOKS	$ 18.15
	INGRAM LIBRARY SERVICES	BOOKS	$ 19.14
	INGRAM LIBRARY SERVICES	BOOKS	$ 41.91
	INGRAM LIBRARY SERVICES	BOOKS	$ 50.49
	INGRAM LIBRARY SERVICES	BOOKS	$ 54.50
	INGRAM LIBRARY SERVICES	BOOKS	$ 157.97
	INGRAM LIBRARY SERVICES	BOOKS	$ 216.81
	INGRAM LIBRARY SERVICES	BOOKS	$ 223.26
	INGRAM LIBRARY SERVICES	BOOKS	$ 254.85
	ALPINE SECURITY & ELECTRONICS	Alarm Services - Library	$ 45.50
	MONTEZUMA VALLEY PLUMBING LLC	Materials/Labor - Repair cracked gas line - Lib	$ 368.32
		Total	$ 3,850.28
City Hall Operations	ALPINE SECURITY & ELECTRONICS	Alarm Services - City Hall	$ 25.00
	ALPINE SECURITY & ELECTRONICS	Alarm Services - City Hall	$ 45.50
	ORKIN LLC	PEST CONTROL SERVICES	$ 141.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 1,444.86
	VITAL RECORDS CONTROL	DOCUMENT DESTRUCTION	$ 64.85
	IMAGENET CONSULTING LLC	EQUIPMENT RENTAL	$ 172.87
		Total	$ 1,894.08
Welcome Center	ORKIN LLC	PEST CONTROL	$ 110.00
	ZORO TOOLS INC	S99080273 Fan Motor - WC	$ 102.36
		Total	$ 212.36
Police Department	VERIZON WIRELESS	TELEPHONE SERVICE	$ 40.01
	VITAL RECORDS CONTROL	DOCUMENT DESTRUCTION	$ 125.72
	MONTEZUMA COUNTY LANDFILL	POLICE/ANIMALS	$ 78.75

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 16, 2022

Department	Vendor Name	Description	Amount
	LORI OLIVER	REIMB PETTY CASH - ARCHER SHIRTS	$ 128.92
	TAMI'S CREATIONS	Sew Patches/hem pants	$ 247.50
	SURVIVAL ARMOR INC.	Ballistic vests	$ 1,611.48
	AMAZON CAPITAL SERVICES	SDCFXPS-032G-X46 Compact Flash Card	$ 215.94
	MONTEZUMA COUNTY SHERIFF	Jail contract - Blanket PO	$ 3,900.00
	ALSCO (AMERICAN INDUSTRIAL)	MATS	$ 126.03
	ORKIN LLC	PEST CONTROL SERVICES	$ 175.00
	STAPLES ADVANTAGE	BUN39800R Bunn coffee filters, 1000/cs	$ 21.90
	IMAGENET CONSULTING LLC	EQUIPMENT RENTAL	$ 32.92
		Total	$ 6,704.17
Animal Shelter	DOLORES ANIMAL HOSPITAL	CASTRATION	$ 92.00
	FOUR CORNERS M.A.S.H., LLC	CASTRATION	$ 268.00
	FOUR CORNERS M.A.S.H., LLC	CASTRATIONS	$ 304.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 39.90
		Total	$ 703.90
Public Works	DRUG & ALCOHOL TESTING ASSOC	EMPLOYEE DRUG TESTING	$ 45.00
	ZORO TOOLS INC	V3550370-L Duenorth Ice Traction Aids	$ 148.98
	ZORO TOOLS INC	V3550370-XL Duenorth Ice Traction Aids	$ 161.70
	DRUG & ALCOHOL TESTING ASSOC	EMPLOYEE DRUG TESTING	$ 95.00
	MONTEZUMA COUNTY LANDFILL	APPLICANCE-FREON	$ 43.58
	MONTEZUMA COUNTY LANDFILL	MATTRESS	$ 229.50
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 211.39
		Total	$ 935.15
Outdoor Pool	DRUG & ALCOHOL TESTING ASSOC	EMPLOYEE DRUG TESTING	$ 45.00
		Total	$ 45.00
Golf Pro	ALPINE SECURITY & ELECTRONICS	ALARM SERVICE	$ 35.50
		Total	$ 35.50
Golf Curse Maint	ALPINE SECURITY & ELECTRONICS	Alarm Services - Golf Course Maintenance Sh	$ 45.50
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 25.80
	ATMOS ENERGY	GAS SERVICE	$ 118.98
	POTESTIO BROTHERS EQUIPMENT, INC.	J16931 Pin	$ 13.00
	POTESTIO BROTHERS EQUIPMENT, INC.	JD8253 Bearing cup	$ 40.92
	POTESTIO BROTHERS EQUIPMENT, INC.	TCU26215 Nut	$ 45.60
	POTESTIO BROTHERS EQUIPMENT, INC.	Shipping	$ 46.00
	POTESTIO BROTHERS EQUIPMENT, INC.	TCU26530 Compression spring	$ 57.40
	POTESTIO BROTHERS EQUIPMENT, INC.	19M7573 Screw	$ 76.00
	POTESTIO BROTHERS EQUIPMENT, INC.	TCU25266 Seal, JD8700	$ 86.64
	POTESTIO BROTHERS EQUIPMENT, INC.	JD8933 Bearing cone	$ 93.60
	POTESTIO BROTHERS EQUIPMENT, INC.	UC26458 Pin	$ 128.50
	R & R PRODUCTS INC.	R458013 Retaining ring LF4675	$ 3.78

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 16, 2022

Department	Vendor Name	Description	Amount
	R & R PRODUCTS INC.	R363047 Spring LF4675	$ 34.65
	R & R PRODUCTS INC.	R101272 Screw LF4675	$ 35.00
	R & R PRODUCTS INC.	R337677 Oil seal LF4675	$ 37.45
	R & R PRODUCTS INC.	R363814 Spacer seal LF4675	$ 66.50
	R & R PRODUCTS INC.	R364900 Reel tension nut LF4675	$ 68.60
	R & R PRODUCTS INC.	R336962 Seal LF4675	$ 81.90
	R & R PRODUCTS INC.	R5803460 Bed knife LF4675	$ 318.50
	R & R PRODUCTS INC.	R503319 LH Reel LF4675	$ 1,070.40
	PRECISION SMALL ENGINE CO INC	Freight difference on Hoist for GC	$ 378.28
		Total	$ 2,873.00
Parks	CHIROPRACTIC HEALTH ALLIANCE	DOT PHYSICAL - BAIR	$ 80.00
	CHIROPRACTIC HEALTH ALLIANCE	DOT PHYSICAL - CANTRALL	$ 80.00
	ALPINE SECURITY & ELECTRONICS	Alarm Services - Park Shop	$ 22.00
	CHOICE BUILDING SUPPLY	CAUTION SIGN	$ 9.18
	FOUR CORNERS SAWS	REPLACE BROKEN SHROUD	$ 62.90
	PARTNERS IN PARTS, INC.	EQUIP CLEANER	$ 28.59
	SLAVENS TRUE VALUE	HILLMAN FASTENERS	$ 1.69
	SLAVENS TRUE VALUE	PAINT	$ 7.27
	SLAVENS TRUE VALUE	STRIPPER GEL	$ 12.73
	SLAVENS TRUE VALUE	PINE	$ 16.17
	SLAVENS TRUE VALUE	SCREWS, BRUSH	$ 19.80
	SLAVENS TRUE VALUE	DRILL BIT, SCREWS	$ 21.12
	SLAVENS TRUE VALUE	SCREWS, LUMBER	$ 24.12
	SUPERIOR AUTO	TIRE BRUSH, CARB CLEANER	$ 12.48
	SUPERIOR AUTO	FLOOR DRY, RAGS	$ 68.45
	A TO Z RECREATION	BURKE TREE CLIMBER REPAIR PARTS	$ 628.00
	TARGET RENTAL	BOB-TACH PART	$ 1,659.71
		Total	$ 2,754.21
Recreation	ALPINE SECURITY & ELECTRONICS	Alarm Services - Softball Complex	$ 22.00
		Total	$ 22.00
Planning & Building	LARRY W IVERSON	EXECUTIVE COACHING	$ 675.00
		Total	$ 675.00
Shop	FOUR STATES TIRE CO.	265/60R18 Tires, Balance, Mount - Unit 401	$ 816.28
	FOUR STATES TIRE CO.	LT265/70R17 Tires, Balance, Mount - Unit 40	$ 861.48
	BIG R/JOHN DEERE FINANCIAL	Work clothes - Darin	$ 212.92
	BIG R/JOHN DEERE FINANCIAL	Work clothes - Stan	$ 219.96
	BIG R/JOHN DEERE FINANCIAL	Work clothes - Nick	$ 224.96
	AMAZON CAPITAL SERVICES	Fresh Cab Rodent Repellent, 6 pack	$ 68.90
	ABLE TOWING OF CORTEZ	AIR FITTINGS	$ 23.82
	SUPERIOR AUTO	MULTI-TESTER	$ 17.82
	SENERGY PETROLEUM	86UL Unleaded gas for Service Center	$ 4,642.34

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 16, 2022

Department	Vendor Name	Description	Amount
	ATMOS ENERGY	GAS SERVICE	$ 460.95
	ATMOS ENERGY	GAS SERVICE	$ 623.03
	ATMOS ENERGY	GAS SERVICE	$ 1,383.02
	VITAL RECORDS CONTROL	DOCUMENT DESTRUCTION	$ 64.85
		Total	$ 9,620.33
Technology	MONTEZUMA COUNTY LANDFILL	ELECTRONICS	$ 26.00
	CASELLE, INC.	Annual Support, Maintenance and Upgrades	$ 25,673.00
	CIVICPLUS	Finance Charge for Late Invoice	$ 300.72
	DELL MARKETING L.P.	PowerEdge R630 Upgrades and Extensions, S	$ 1,189.40
	CENTURYLINK	TELEPHONE SERVICE	$ 3.10
		Total	$ 27,192.22
Streets	D & L CONSTRUCTION	PW-22-01-SW Mildred Road Reconstruction/	$ 798,729.69
		Total	$ 798,729.69
Airport	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 56.28
	CHOICE BUILDING SUPPLY	RETURN LADDER	$ (269.99)
	CHOICE BUILDING SUPPLY	LADDER	$ 269.99
	MONTEZUMA COUNTY LANDFILL	AIRPORT MSW	$ 11.62
	SLAVENS TRUE VALUE	LADDER	$ 329.21
	1000BULBS.COM	METAL HALIDE LAMP	$ 66.47
	PITTSBURGH SPRAY EQUIPMENT CO	Newstripe 4400 HP Airless Striping Machine,	$ 3,292.00
		Total	$ 3,755.58
Rec Center	ALPINE SECURITY & ELECTRONICS	ALARM SERVICE	$ 45.50
	AMAZON CAPITAL SERVICES	CALENDARS	$ 65.71
	WESTERN PAPER DISTRIBUTORS	CLEANING SUPPLIES	$ 333.04
	ZOGICS	WELLNESS CENTER WIPES	$ 1,163.60
	XEROX CORPORATION	COPIER EXPENSE	$ 338.12
	FARMINGTON HEATING & METAL CO., IN	REPAIR	$ 2,664.00
	GRAINGER	ICE MELT	$ 1,039.41
	SLAVENS TRUE VALUE	SHEETROCK, BRUSH	$ 48.84
		Total	$ 5,698.22
Water	DOLORES WATER CONSERVACY DIST.	Estimated OM&R Charge Notice for 2022 Dol	$ 29,015.00
	AMERICAN WATER WORKS ASSOC.	AWWA - Rocky Mountain Section 2/1/23 to 1	$ 17.00
	AMERICAN WATER WORKS ASSOC.	AWWA - Utility Renewal 2/1/23 to 1/31/24	$ 348.00
	MCC DRUG & ALCOHOL SCREENING	DRUG TESTING	$ 62.00
	VERIZON WIRELESS	TELEPHONE SERVICE	$ 190.80
	ATMOS ENERGY	GAS SERVICE	$ 2,075.97
	MCC DRUG & ALCOHOL SCREENING	DRUG TESTING	$ 124.00
	VERIZON WIRELESS	TELEPHONE SERVICE	$ 40.01
	DOLORES WATER CONSERVACY DIST.	Dolores Project Payment - Allocation to Princ	$ 81,016.00
	DOLORES WATER CONSERVACY DIST.	Dolores Project Payment - Allocation to Inter	$ 165,109.00

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 16, 2022

Department	Vendor Name	Description	Amount
	APEX INSPECTION & CONSULTING LLC	Blanket PO - Tanks 1 & 2 NACE Inspection/Co	$ 6,100.00
	D & L CONSTRUCTION	PW-22-01-SW Mildred Road Reconstruction/	$ 20,995.00
		Total	$ 305,092.78
CCN Fund	CALIX INC	100-05159 711GE ONT	$ 2,423.34
	CALIX INC	100-05162 717GE ONT	$ 2,798.75
	IRBY ELECTRICAL DISTRIBUTOR	Condux 08023012 Handhole cover hook - Qu	$ 183.50
		Total	$ 5,405.59
Refuse	MONTEZUMA COUNTY LANDFILL	RECYCLE CREDIT	$ (351.15)
	MONTEZUMA COUNTY LANDFILL	Blanket PO - Landfill Charges	$ 32,395.06
	CHIROPRACTIC HEALTH ALLIANCE	DOT PHYSICAL - PERIMAN	$ 80.00
	CHIROPRACTIC HEALTH ALLIANCE	DOT PHYSICAL - CALDWELL	$ 80.00
	MCC DRUG & ALCOHOL SCREENING	DRUG TESTING	$ 107.00
	CIRSA	CLAIM PC6018026-1 - VIALPANDO	$ 3,615.00
	MONTEZUMA COUNTY LANDFILL	RECYCLE CHARGE	$ (240.50)
		Total	$ 35,685.41
Total			$ 1,212,406.57

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 23, 2022

Department	Vendor Name	Description	Amount
City Council	ONWARD! A LEGACY FOUNDATION	DONATION FOR COMMUNITY CHRISTMAS DINNE	$ 1,000.00
		Total	$ 1,000.00
Municipal Court	MICHAEL WANGER	Fill-in Judge Services - Docket for 12-19-2022	$ 50.00
	MICHAEL WANGER	Fill-in Judge Services - Docket for 10-17-2022	$ 250.00
	RACHEL D. MUHONEN, P.C.	LEGAL SERVICES - FISH	$ 45.00
	RACHEL D. MUHONEN, P.C.	LEGAL SERVICES - TORRES	$ 82.50
	RACHEL D. MUHONEN, P.C.	LEGAL SERVICES - HOUSE	$ 217.50
	RACHEL D. MUHONEN, P.C.	LEGAL SERVICES - NELSON	$ 255.00
	RICHARD SIMS LAW OFFICE	FIRST APPEARANCE - ATCITTY	$ 40.00
	PARKER'S WORKPLACE SOLUTIONS	CALENDARS	$ 93.53
	STAPLES ADVANTAGE	HP CF402A Print cartridge, Yellow	$ 71.05
	STAPLES ADVANTAGE	HP CF403A Print cartridge, Magenta	$ 71.05
	STAPLES ADVANTAGE	HP CF401A Print cartridge, Cyan	$ 71.05
	STAPLES ADVANTAGE	HP CF400A Print cartridge, Black	$ 120.46
	MSC INDUSTRIAL SUPPLY CO.	50612134 TMS1042746 Cinnamon Timemist Refi	$ 86.70
		Total	$ 1,453.84
City Manager	SAMBA HOLDINGS, INC.	USAGE	$ 126.88
	TAYLOR G WRIGHT PC	PRE-EMPLOYMENT PHYSICAL - MIMIAGA	$ 115.00
		Total	$ 241.88
Library	ME&E ENGINEERING	Construction Document Phase Library - HVAC Up	$ 9,982.60
	ATMOS ENERGY	GAS SERVICE	$ 1,074.75
	DELL MARKETING L.P.	Dell Mobile Precision 5570 per Quote 300013271	$ 2,822.58
	DEMCO INC	LIBRARY SUPPLIES	$ 4,746.87
	GRAINGER	31DK84 Trash can liners, 38x58, black - LB	$ 48.86
	INGRAM LIBRARY SERVICES	BOOKS	$ 7.12
	INGRAM LIBRARY SERVICES	BOOKS	$ 10.15
	INGRAM LIBRARY SERVICES	BOOKS	$ 17.22
	INGRAM LIBRARY SERVICES	BOOKS	$ 129.76
	INGRAM LIBRARY SERVICES	BOOKS	$ 297.52
	INGRAM LIBRARY SERVICES	BOOKS	$ 1,723.38
	BLACKSTONE PUBLISHING	AUDIO BOOKS	$ 40.00
	BLACKSTONE PUBLISHING	AUDIO BOOKS	$ 122.34
	STAPLES ADVANTAGE	423287 Energizer L91 Lithium Battery AA, 24/pk	$ 20.69
	USA TODAY - SUBSCRIBER	SUBSCRIPTION	$ 34.00
		Total	$ 21,077.84
General Services	ME&E ENGINEERING	Construction Document Phase Service Center - H	$ 9,982.60
	ME&E ENGINEERING	Design Developement Service Center - HVAC Upg	$ 11,230.42
		Total	$ 21,213.02
Welcome Center	ALPINE SECURITY & ELECTRONICS	Elevator Alarm Services - Welcome Center	$ 45.50
	STAPLES ADVANTAGE	423287 Energizer L91 Lithium Battery AA, 24/pk	$ 20.69

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 23, 2022

Department	Vendor Name	Description	Amount
		Total	$ 66.19
Police Department	AT&T MOBILITY	PHONES	$ 129.56
	MONTEZUMA COUNTY HEALTH DEPAR	Hep B vaccine	$ 100.00
	NOVA PRINCIPLES FOUNDATION	NOVA Instructor Training for Karla Ross	$ 750.00
	DIGITCOM ELECTRONICS, INC.	APX 4000 7/800 MHZ model 2 port	$ 529.29
	DIGITCOM ELECTRONICS, INC.	MRT3000 Base radio	$ 1,197.50
	PRO FORCE LAW ENFORCEMENT EQUI	trade-ins	$ (7,840.00)
	PRO FORCE LAW ENFORCEMENT EQUI	SOR21300 Sig Romeo2 Reflex Sgt 3moa, blk	$ 18,818.80
	SURVIVAL ARMOR INC.	Molle carrier for Mueller	$ 253.50
	SURVIVAL ARMOR INC.	Salem carrier for Moran	$ 316.68
	NOVA PRINCIPLES FOUNDATION	Annual License Fee	$ 250.00
	BLUE 360 MEDIA	CO Peace Officers Handbooks (33)	$ 2,174.54
	ALSCO (AMERICAN INDUSTRIAL)	MATS	$ 126.03
	MANE SHIPPING LLC	SHIPPING CHARGES - LABELS	$ 93.80
	PITNEY BOWES GLOBAL FINANCIAL SEI	EQUIPMENT RENTAL	$ 186.33
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 3,573.98
	IMAGENET CONSULTING LLC	EQUIPMENT RENTAL	$ 11.54
	GARRHS, INC.	VAV Controller / Christi's office	$ 893.60
	MONTEZUMA VALLEY PLUMBING LLC	Materials/Labor - Repair leak on recirculating line	$ 186.52
		Total	$ 21,751.67
Animal Shelter	FOUR CORNERS M.A.S.H., LLC	SPAY	$ 192.00
	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 45.50
	ORKIN LLC	PEST CONTROL SERVICES	$ 101.00
	ATMOS ENERGY	GAS SERVICE	$ 307.49
		Total	$ 645.99
Public Works	AMAZON CAPITAL SERVICES	Canon PF-06 Print Head for GIS Plotter	$ 323.10
	TAYLOR G WRIGHT PC	PRE-EMPLOYMENT PHYSICAL - KISSLER	$ 115.00
	CHIROPRACTIC HEALTH ALLIANCE	DOT PHYSICAL - W. HILL	$ 80.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 81.26
	HARDLINE EQUIPMENT	FREIGHT	$ 550.00
	HARDLINE EQUIPMENT	5050041875 PPL Steel Side Brush	$ 2,952.00
	HARDLINE EQUIPMENT	6247846155 HD Main Brush PPL	$ 3,108.00
	HARDLINE EQUIPMENT	5050040431 Front broom for 3rd Brush Head - U	$ 3,612.00
		Total	$ 10,821.36
Outdoor Pool	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 45.50
	MONTEZUMA COUNTY HEALTH DEPAR	VACCINATIONS	$ 140.00
	NICE ELECTRIC	REPAIR HEATER AT OUTDOOR POOL	$ 116.56
		Total	$ 302.06
Golf Course	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 1,315.00
		Total	$ 1,315.00

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 23, 2022

Department	Vendor Name	Description	Amount
Parks	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 398.14
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 894.78
	SLAVENS TRUE VALUE	TAPE	$ 3.90
	SLAVENS TRUE VALUE	BLADE	$ 10.00
	CENTRAL PARTS WAREHOUSE	410400 Maxim HD Snowplow Hydraulic Fluid-Qt	$ 21.98
	CENTRAL PARTS WAREHOUSE	12078-MEYP Meyer Pol Deflector Kit 7.5 for 2022	$ 240.80
	CENTRAL PARTS WAREHOUSE	MPLP7.5S-MEYP Meyer 7.5' Steel Lot Pro Snowpl	$ 7,205.81
	SOUTHWEST AGRICULTURE	KUBOTA SPREADER	$ 3,079.92
		Total	$ 11,855.33
Shop	STAPLES ADVANTAGE	DPSR0910 Citizen MD910/911 ribbon	$ 25.47
	CONSERVANCY OIL COMPANY	Blanket PO - Lubrication Products for Fleet	$ 1,707.75
	CONSERVANCY OIL COMPANY	Blanket PO - Lubrication Supplies	$ 1,761.73
	FOUR STATES TIRE CO.	11R22.5 Steer Tires for Fleet Units	$ 584.82
	FOUR STATES TIRE CO.	11R22.5 Drive Tires for Fleet Units	$ 606.36
	FOUR CORNERS WELDING & GAS SUPP	Z4532FH Flap disc, 4.5x5/8-11 40g	$ 32.49
	CHOICE BUILDING SUPPLY	PAINT	$ 29.95
	PARTNERS IN PARTS, INC.	FLEET REPAIR	$ (563.40)
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ (230.95)
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ (48.75)
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ (47.09)
	PARTNERS IN PARTS, INC.	FLEET REPAIR	$ (28.57)
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ (7.78)
	PARTNERS IN PARTS, INC.	FLEET REPAIR	$ 6.49
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 11.09
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 12.33
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 13.13
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 14.00
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 20.75
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 24.66
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 41.54
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 43.04
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 48.75
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 48.83
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 112.00
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 117.21
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 133.48
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 137.66
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 159.48
	PARTNERS IN PARTS, INC.	Blanket PO - Repair/Service Parts for Fleet - balar	$ 230.95
	ROBERTS TRUCK CENTER	4056798C94 Door latch cable assembly - Unit 730	$ 47.71
	ROBERTS TRUCK CENTER	R802486 Slack adjuster - Unit 722	$ 95.67
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ (22.61)
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ (4.89)

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 23, 2022

Department	Vendor Name	Description	Amount
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ (3.85)
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 3.95
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 3.95
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 4.89
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 7.08
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 7.81
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 10.95
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 13.79
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 14.27
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 18.20
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 26.83
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 45.50
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 52.96
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 56.09
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 56.17
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 58.25
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 63.98
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 84.99
	SUPERIOR AUTO	Blanket PO - Parts for Fleet Repairs	$ 150.74
	SENERGY PETROLEUM	86UL Gas for Service Center	$ 3,971.83
	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 45.50
	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 45.50
	ALSCO (AMERICAN INDUSTRIAL)	Blanket PO - Floor Mat Service - Service Center	$ 101.70
	ALSCO (AMERICAN INDUSTRIAL)	Blanket PO - Floor Mat Service - Service Center	$ 101.70
	ORKIN LLC	PEST CONTROL SERVICES	$ 163.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 3,278.05
	STAPLES ADVANTAGE	487908 Invisible tape, 3/4, 12pk	$ 7.45
	STAPLES ADVANTAGE	BUN39800R Coffee filters, 1000/pkg	$ 21.90
		Total	$ 13,526.48
Technology	CIVICPLUS	Premium Department Header Annual Fee (2) and	$ 9,835.28
		Total	$ 9,835.28
Streets	D & L CONSTRUCTION	2022 Street Improvement Project per submitted	$ 467,212.37
		Total	$ 467,212.37
Airport	GARVER LLC	Airport Terminal Parking Lot Rehab. Design, Inv 2	$ 10,997.05
	ARMOR COATINGS INC	Mastic Application Phase II - #965	$ 12,000.00
	ARMOR COATINGS INC	Mastic Application Phase I - #964	$ 12,000.00
	TOWN OF DOLORES	Bear Saver Containers (2) - Grant #POGGI, PmAA,	$ 2,570.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 433.86
	ATMOS ENERGY	GAS SERVICE	$ 368.33
	ATMOS ENERGY	GAS SERVICE	$ 712.02
	MONTEZUMA COUNTY SHERIFF	LEGAL PAPERWORK SERVICE	$ 46.00
	VIKING SECURITY FENCE LLC	INSTALL MAGNETIC LOCK & KEYPAD	$ 875.00

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 23, 2022

Department	Vendor Name	Description	Amount
	GARVER LLC	Airport Hangar Development Categorical Exclusio	$ 4,232.73
	ARMSTRONG CONSULTANTS INC	Master Planning Services - Inv 22-216687-04 - Gr	$ 59,965.75
		Total	$ 104,200.74
Dispatch	STAPLES ADVANTAGE	HP414A W2021A Print cartridge - Cyan	$ 267.27
	STAPLES ADVANTAGE	HP414A W2022A Print cartridge - Yellow	$ 267.27
	STAPLES ADVANTAGE	HP414A W2023A Print cartridge - Magenta	$ 267.27
	STAPLES ADVANTAGE	HP414A W2020A Print cartridge - Black	$ 275.36
		Total	$ 1,077.17
Rec Center	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 30.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 8,899.87
	AMAZON CAPITAL SERVICES	REPLACEMENT REAGENT POWDER	$ 66.01
	AMAZON CAPITAL SERVICES	3 PACK PORTABLE CHARGER	$ 187.92
	AMAZON CAPITAL SERVICES	3 PACK PORTABLE CHARGER	$ 265.89
	MONTEZUMA COUNTY HEALTH DEPAR	VACCINATIONS	$ 140.00
	WESTERN PAPER DISTRIBUTORS	CLEANING SUPPLIES	$ 284.94
		Total	$ 9,874.63
Water	GREEN ANALYTICAL LABS, INC.	Blanket PO - Lab Testing Services	$ 121.50
	ALPINE SECURITY & ELECTRONICS	ALARM SERVICES	$ 45.50
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 372.77
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 2,227.75
	B&H PHOTO-VIDEO	HP M283fdw Color Laserjet Multifunction Printer	$ 546.26
	HARCROS CHEMICALS INC.	Blanket PO - Phosphoric Acid 75%	$ 1,800.00
	THE PLUMBING STORE	BRASS TEES & TEFLON TAPE	$ 23.81
	THE PLUMBING STORE	PVC CEMENT	$ 69.60
	AT&T MOBILITY	IPADS	$ 257.05
	SLAVENS TRUE VALUE	INSULATION	$ 38.21
	WBS COATINGS INC	PW-22-02-W Rehabilitation of 2mg Drinking Wat	$ 182,781.71
		Total	$ 188,284.16
Total			$ 885,755.01

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 30, 2022

Department	Vendor Name	Description	Amount
Human Resources	AT&T MOBILITY	PHONES	$ 54.97
		Total	$ 54.97
Finance	GOVOS INC	ONLINE PAYMENT PROCESSING NOV 2022	$ 677.47
		Total	$ 677.47
Events	PIONEER PRINTING	POLICE POSTER	$ 8.00
	IMAGENET CONSULTING LLC	EQUIPMENT RENTAL	$ 64.69
		Total	$ 72.69
Library	CORTEZ SANITATION DISTRICT	SEWER	$ 43.00
		Total	$ 43.00
City Hall Operations	WAGNER ENTERPRISE, L.L.C.	JANITORIAL SERVICE - DEC 2022	$ 2,300.00
	CORTEZ SANITATION DISTRICT	SEWER	$ 67.00
	CORTEZ COPY & PRINT	ENVELOPES	$ 570.00
	XEROX CORPORATION	EQUIPMENT RENTAL	$ 126.08
	XEROX CORPORATION	EQUIIPMENT RENTAL	$ 348.09
		Total	$ 3,411.17
Welcome Center	STERICYCLE INC.	HAZARDOUS WASTE REMOVAL	$ 38.29
	MONICA'S CLEANING SERVICE LLC	JANITORIAL SERVICE - DEC 2022	$ 1,530.00
	CORTEZ SANITATION DISTRICT	SEWER	$ 43.00
		Total	$ 1,611.29
Police Department	AT&T MOBILITY	PHONES	$ 138.71
	COLORADO ASSOC OF CHIEFS OF POLICE	MEMBERSHIP RENEWAL	$ 125.00
	AXON ENTERPRISE	VR 1-Day Service Training	$ 2,000.00
	GALL'S LLC	WORK CLOTHES	$ 48.56
	GALL'S LLC	WORK CLOTHES	$ 130.68
	GALL'S LLC	WORK BOOTS	$ 262.36
	WAGNER ENTERPRISE, L.L.C.	JANITORIAL SERIVCE - DEC 2022	$ 1,499.58
	CORTEZ SANITATION DISTRICT	SEWER	$ 51.00
	AMAZON CAPITAL SERVICES	POPCORN	$ 49.98
	KONICA MINOLTA BUSINESS SOLUTIONS	EQUIPMENT RENTAL	$ 190.94
	KONICA MINOLTA BUSINESS SOLUTIONS	EQUIPMENT RENTAL	$ 356.72
		Total	$ 4,853.53
Animal Shelter	DOLORES ANIMAL HOSPITAL	SPAY/NEUTER	$ 112.00
	DOLORES ANIMAL HOSPITAL	SPAYS	$ 296.00
	CORTEZ SANITATION DISTRICT	SEWER	$ 75.00
		Total	$ 483.00
Public Works	AT&T MOBILITY	PHONES	$ 228.12
		Total	$ 228.12

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 30, 2022

Department	Vendor Name	Description	Amount
Outdoor Pool	CORTEZ SANITATION DISTRICT	SEWER	$ 43.00
	ATMOS ENERGY	GAS SERVICE	$ 29.81
		Total	$ 72.81
Golf Pro	CORTEZ SANITATION DISTRICT	SEWER	$ 79.00
	PIONEER PRINTING	GOLF COURSE HOLE CARDS	$ 20.00
		Total	$ 99.00
Golf Course Maint	AT&T MOBILITY	PHONES	$ 53.22
	CORTEZ SANITATION DISTRICT	SEWER	$ 43.00
	R & R PRODUCTS INC.	R503320 RH Reel LF4675	$ 802.80
		Total	$ 899.02
Parks	AT&T MOBILITY	PHONES	$ 118.18
	CORTEZ SANITATION DISTRICT	SEWER	$ 301.00
	SLAVENS TRUE VALUE	SCREWS	$ 6.00
	SLAVENS TRUE VALUE	BATTERIES	$ 11.99
	SLAVENS TRUE VALUE	CLEANER	$ 16.78
		Total	$ 453.95
Recreation	BRAND CENTRAL	BASKETBALL SHIRTS	$ 3,800.00
		Total	$ 3,800.00
Planning & Building	LARRY W IVERSON	EXECUTIVE COACHING	$ 675.00
	AT&T MOBILITY	PHONES	$ 244.42
		Total	$ 919.42
Shop	FOUR STATES TIRE CO.	New tires for Unit 489	$ 649.64
	ABLE TOWING OF CORTEZ	Towing charges - Unit 725	$ 300.00
	SENERGY PETROLEUM	Dyed diesel w/winter additive - Airport	$ 730.64
	SENERGY PETROLEUM	Dyed Diesel w/winter treatment - Parks Shop	$ 1,188.45
	CORTEZ SANITATION DISTRICT	SEWER	$ 110.00
	OFFICE DEPOT	337994 OD Cleaning Duster, 12/pk	$ 50.17
	PROFESSIONAL GARAGE DOOR	Materials/Labor - Repair overhead door - Servic	$ 224.50
		Total	$ 3,253.40
Technology	AT&T MOBILITY	PHONES	$ 43.23
	MVIX (USA) INC	Configuration, Shipping and Handling	$ 29.00
	MVIX (USA) INC	Professional Training - Xhibit Signage Content M	$ 99.00
	MVIX (USA) INC	Signature Care Support Package	$ 408.00
	MVIX (USA) INC	Xhibit Lite Digital Signage Player	$ 539.00
	MVIX (USA) INC	Project Implementation Assistance and Initiatio	$ 910.00
		Total	$ 2,028.23

EXPENDITURE LIST FOR WEEK ENDING DECEMBER 30, 2022

Department	Vendor Name	Description	Amount
Airport	1000BULBS.COM	BULBS	$ 590.45
		Total	$ 590.45
Dispatch	SOUTHWEST COLORADO TV	Electrical usage - Caviness Site	$ 200.00
		Total	$ 200.00
Rec Center	CORTEZ SANITATION DISTRICT	SEWER	$ 495.00
	SYMMETRY ENERGY SOLUTIONS LLC	GAS SERVICE	$ 2,434.72
	BRAND CENTRAL	SIGNS & INSTALLATION	$ 420.00
	RECREONICS, INC.	HAND BUOYS, STORAGE RACK	$ 1,857.57
		Total	$ 5,207.29
Water	MONTEZUMA WATER COMPANY	WATER 57371	$ 321.00
	OFFICE DEPOT	630821 Livi Solaris Facial Tissue 30/pk - WTP	$ 23.13
	AT&T MOBILITY	PHONES	$ 106.11
	MOUNTAINLAND SUPPLY COMPANY	Reed 02283 HWB Adj hydrant wrench	$ 52.03
		Total	$ 502.27
Total			$ 29,461.08

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
City Council	CIRSA	VAMP & EXCESS CRIME	$ 11.11
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 1,222.77
		Total	$ 1,233.88
Human Resources	CIRSA	VAMP & EXCESS CRIME	$ 1.36
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 149.74
		Total	$ 151.10
Municipal Court	PADILLA LAW P.C.	MUNICIPAL COURT PROFESSIONAL SERVICES	$ 56.00
	PADILLA LAW P.C.	MUNICIPAL COURT JUDGE	$ 1,549.58
	CIRSA	VAMP & EXCESS CRIME	$ 6.13
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 675.13
	BUFFINGTON LAW, LLC	LEGAL SERVICES - ASSISTANT CITY ATTORNEY	$ 1,638.00
		Total	$ 3,924.84
City Manager	CIRSA	VAMP & EXCESS CRIME	$ 2.40
	CIRSA	VAMP & EXCESS CRIME	$ 99.20
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 264.18
		Total	$ 365.78
Finance	CIRSA	VAMP & EXCESS CRIME	$ 5.69
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 626.45
		Total	$ 632.14
City Clerk	CIRSA	VAMP & EXCESS CRIME	$ 1.60
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 176.12
	ANGELO MARTINEZ	4Q 2022 BENCHMARKING	$ 120.00
	TRACI MUELLER	4Q 2022 BENCHMARKING	$ 120.00
	ANDY BROCK	4Q 2022 BENCHMARKING	$ 120.00
	BRAND CENTRAL	SCREEN PRINT SHIRTS	$ 342.00
	JASON GIACCHINO	4Q 2022 BENCHMARKING	$ 120.00
	JASON GRAY	4Q 2022 BENCHMARKING	$ 120.00
	KOBY GUTTRIDGE	4Q 2022 BENCHMARKING	$ 120.00
	LORI OLIVER	4Q 2022 BENCHMARKING	$ 120.00
	MARISSA HURST	4Q 2022 BENCHMARKING	$ 120.00
	ROGELIO MAYNARD	4Q 2022 BENCHMARKING	$ 120.00
	SHANE FLETCHER	4Q 2022 BENCHMARKING	$ 120.00
	STEPHON LOBATO	4Q 2022 BENCHMARKING	$ 120.00
	TAYLOR MARSELL	4Q 2022 BENCHMARKING	$ 120.00
	TYLER SMITH	4Q 2022 BENCHMARKING	$ 120.00
	VANCE CARVER	4Q 2022 BENCHMARKING	$ 120.00
		Total	$ 2,199.72
Events	CIRSA	VAMP & EXCESS CRIME	$ 0.25
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 27.26

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
		Total	$ 27.51
Library	CIRSA	VAMP & EXCESS CRIME	$ 36.05
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 3,969.42
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 43.91
	CITY OF CORTEZ	FIBER	$ 3,503.40
	CITY OF CORTEZ	REFUSE	$ 135.60
	CITY OF CORTEZ	WATER	$ 32.01
	ZOOBEAN, INC	CUSTOM BEANSTACK SERVICE	$ 795.00
		Total	$ 8,515.39
General Services	CIRSA	VAMP & EXCESS CRIME	$ 10.38
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 1,143.16
		Total	$ 1,153.54
Building Maint	CIRSA	VAMP & EXCESS CRIME	$ 11.24
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 1,237.93
		Total	$ 1,249.17
City Hall Operations	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 101.17
	CITY OF CORTEZ	FIBER	$ 599.64
	CITY OF CORTEZ	REFUSE	$ 192.95
	CITY OF CORTEZ	WATER	$ 73.40
		Total	$ 967.16
Welcome Center	CENTURYLINK	PHONE	$ 83.84
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 43.91
	CITY OF CORTEZ	FIBER	$ 806.76
	CITY OF CORTEZ	REFUSE	$ 94.80
	CITY OF CORTEZ	WATER	$ 25.25
		Total	$ 1,054.56
Police Department	CIRSA	VAMP & EXCESS CRIME	$ 27.17
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 2,991.53
	AT&T MOBILITY	PHONES	$ 131.82
	CIRSA	VAMP & EXCESS CRIME	$ 75.09
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 8,267.05
	GALL'S LLC	UNIFORM CLOTHING	$ 194.24
	GALL'S LLC	UNIFORM SHIRTS	$ 290.69
	MHQ OF NEW MEXICO	DOOR & WINDOW ARMOR	$ 1,838.91
	CIRSA	VAMP & EXCESS CRIME	$ 0.13
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 13.99
	CIRSA	VAMP & EXCESS CRIME	$ 0.61
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 67.37
	TRANSUNION RISK AND ALTERNATIVE	PERSON SEARCH	$ 75.00

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
	CENTURYLINK	PHONE	$ 58.24
	CENTURYLINK	PHONE	$ 77.86
	CENTURYLINK	PHONE	$ 126.64
	CITY OF CORTEZ	FIBER	$ 1,136.52
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 185.20
	CITY OF CORTEZ	REFUSE	$ 218.30
	CITY OF CORTEZ	WATER	$ 48.91
	AMAZON CAPITAL SERVICES	Keyboard/Cover for Surface Pro 8	$ 35.09
	AMAZON CAPITAL SERVICES	AC Power Adapter/Charger for Surface Pro 8	$ 40.58
	GRAINGER	38W366 Eveready EN92 Size AAA Batteries, 24/pkg	$ 40.47
		Total	$ 15,941.41
Animal Shelter	CIRSA	VAMP & EXCESS CRIME	$ 3.15
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 347.20
	FOUR CORNERS M.A.S.H., LLC	SPAY	$ 192.00
	CITY OF CORTEZ	FIBER	$ 650.20
	CITY OF CORTEZ	REFUSE	$ 54.00
	CITY OF CORTEZ	WATER	$ 65.81
		Total	$ 1,312.36
Public Works	CIRSA	VAMP & EXCESS CRIME	$ 24.37
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 2,683.40
	DOUGLAS ROTH	GIS CONSULTING SERVICES	$ 1,750.00
	CIRSA	VAMP & EXCESS CRIME	$ 50.69
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 5,580.99
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 9,734.93
	SOUTHWEST AGRICULTURE	SnowEx Model 11790 Spreader 2.25T Capacity - So	$ 8,032.56
	CIRSA	VAMP & EXCESS CRIME	$ 2.52
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 277.98
		Total	$ 28,137.44
Parks & Rec	CIRSA	VAMP & EXCESS CRIME	$ 0.31
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 33.62
		Total	$ 33.93
Outdoor Pool	CIRSA	VAMP & EXCESS CRIME	$ 11.93
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 1,313.85
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 49.56
	CITY OF CORTEZ	FIBER	$ 323.80
	CITY OF CORTEZ	REFUSE	$ 132.30
		Total	$ 1,831.44
Golf Pro	CIRSA	VAMP & EXCESS CRIME	$ 4.68
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 514.72
	CITY OF CORTEZ	REFUSE	$ 192.95

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
	CITY OF CORTEZ	WATER	$ 52.29
		Total	$ 764.64
Golf Course Maint	CIRSA	VAMP & EXCESS CRIME	$ 4.32
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 476.08
	CITY OF CORTEZ	FIBER	$ 563.80
	CITY OF CORTEZ	REFUSE	$ 192.95
	CITY OF CORTEZ	WATER	$ 25.25
		Total	$ 1,262.40
Parks	CIRSA	VAMP & EXCESS CRIME	$ 19.07
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 2,099.95
	CENTURYLINK	PHONE	$ 65.42
	CITY OF CORTEZ	FIBER	$ 386.68
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 139.17
	CITY OF CORTEZ	REFUSE	$ 1,154.30
	CITY OF CORTEZ	WATER	$ 1,828.68
	COLLINS FLAGS	Z010103001 US Outdoor Nylon Flag, 3x5 - PKS	$ 69.00
	COLLINS FLAGS	Z010104001 US Outdoor Nylon Flag, 4x6 - PKS	$ 217.40
		Total	$ 5,979.67
Recreation	CIRSA	VAMP & EXCESS CRIME	$ 5.22
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 575.20
		Total	$ 580.42
Planning & Building	CIRSA	VAMP & EXCESS CRIME	$ 4.93
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 542.49
	LARRY W IVERSON	EXECUTIVE COACHING	$ 450.00
	OFFICE DEPOT	FOLDERS	$ 87.15
		Total	$ 1,084.57
Shop	CIRSA	VAMP & EXCESS CRIME	$ 12.45
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 1,370.53
	BELT SALVAGE	13 inch Pipe - Unit 989	$ 11.00
	BELT SALVAGE	1/4x6 Flat Metal - Unit 722	$ 26.88
	BELT SALVAGE	1/4x8 Flat Metal - Unit 722	$ 63.00
	FRONTIER CONTRACTING	Materials/Labor - Cylinder repairs for Refuse Units	$ 1,622.42
	STEVE KEETCH MOTORS, INC.	11612035 Retainer	$ 4.93
	STEVE KEETCH MOTORS, INC.	23271691 Liner - Unit 101	$ 69.29
	STEVE KEETCH MOTORS, INC.	23467282 Mirror	$ 100.41
	TRU WEST CDJR	R5135790AF Fuel Injector Core - Unit 861	$ 120.00
	TRU WEST CDJR	R5135790AF Fuel Injector - Unit 861	$ 691.20
	SENERGY PETROLEUM	86UL Gas for Service Center	$ 3,288.77
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 95.00
	MANE SHIPPING LLC	SHIPPING	$ 34.76

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
	MANE SHIPPING LLC	SHIPPING - AUCTION ITEMS	$ 282.68
	CITY OF CORTEZ	FIBER	$ 256.00
	EMPIRE ELECTRIC ASSOCIATION	ELECTRIC SERVICE	$ 230.65
	CITY OF CORTEZ	REFUSE	$ 312.00
	CITY OF CORTEZ	WATER	$ 266.07
	XEROX CORPORATION	Blanket PO- C8045 AltaLink Color Copier SN 8TB64	$ 332.19
	XEROX CORPORATION	Blanket PO- B7035 WorkCenter s/n 5DA859596, Ba	$ 335.02
		Total	$ 9,525.25
Technology	CIRSA	VAMP & EXCESS CRIME	$ 2.45
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 269.99
	MIDWEST CARD & ID SOLUTIONS	Salamander LIVE Print License - Quote 20221214-1	$ 250.00
	CENTURYLINK	PHONE	$ 71.10
	DELL MARKETING L.P.	Dell EMC Netshelter SX 42U Rack	$ 4,626.72
	DELL MARKETING L.P.	Optiflex 3000 Thin Client - Quote #3000138662957	$ 5,823.75
	DELL MARKETING L.P.	PowerEdge R750XS Tailor Made Instant Saving Ser	$ 8,663.91
	INSIGHT PUBLIC SECTOR, INC.	CSAF1GTAA Sophos Central Intercept X Advanced f	$ 293.00
	SHI INTERNATIONAL CORP.	MS Surface Pro 8 - Tablet - Win Pro 11 - Quote #22	$ 848.85
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 513.31
		Total	$ 21,363.08
Airport	CIRSA	VAMP & EXCESS CRIME	$ 20.98
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 2,309.71
	CITY OF CORTEZ	REFUSE	$ 36.93
		Total	$ 2,367.62
Dispatch	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 106.92
		Total	$ 106.92
Rec Center	CIRSA	VAMP & EXCESS CRIME	$ 78.01
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 8,588.51
	AMERICAN RED CROSS	LIFEGUARDING COURSE	$ 205.00
	FARMERS TELECOMMUNICATIONS IN	PHONE SERVICE	$ 45.96
	CITY OF CORTEZ	FIBER	$ 599.64
	CITY OF CORTEZ	REFUSE	$ 192.95
	CITY OF CORTEZ	WATER	$ 344.40
	AMAZON CAPITAL SERVICES	CHRISTMAS SUPPLIES	$ 38.96
	BRAND CENTRAL	EMBROIDERY	$ 24.00
	WESTERN PAPER DISTRIBUTORS	CLEANING SUPPLIES	$ 164.32
		Total	$ 10,281.75
Water	CIRSA	VAMP & EXCESS CRIME	$ 0.40
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 44.04
	CIRSA	VAMP & EXCESS CRIME	$ 124.11
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 13,663.38

EXPENDITURE LIST FOR WEEK ENDING JANUARY 6, 2023

Department	Vendor Name	Description	Amount
	CENTURYLINK	PHONE	$ 58.24
	CITY OF CORTEZ	FIBER	$ 556.00
	CITY OF CORTEZ	REFUSE	$ 54.00
	CIRSA	VAMP & EXCESS CRIME	$ 2.13
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 234.20
	CLOW VALVE COMPANY	iHydrant Services for 6/1/22 to 12/31/22	$ 172.08
	UTILITY NOTIFICATION CENTER	Blanket PO - Utility Locator Notification Charges	$ 61.10
	GRAINGER	48Z769 ICS Sprocket #525496	$ 71.58
	SGM INC.	Blanket PO - Engineering Services Water Distributi	$ 1,270.75
	SGM INC.	INSPECTION SERVICES	$ 2,692.00
		Total	$ 19,004.01
Hydro	CIRSA	VAMP & EXCESS CRIME	$ 6.73
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 738.19
		Total	$ 744.92
CCN Fund	CIRSA	VAMP & EXCESS CRIME	$ 0.15
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 17.02
	CITY OF CORTEZ	FIBER	$ 1,337.40
		Total	$ 1,354.57
Refuse	CIRSA	VAMP & EXCESS CRIME	$ 30.21
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 3,325.73
	CIRSA	VAMP & EXCESS CRIME	$ 1.98
	CIRSA	2023 PROPERTY/CASUALTY COVERAGE	$ 217.57
		Total	$ 3,575.49
Total			$ 146,726.68

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Linda Smith
City Clerk
123 Roger Smith Avenue
Cortez, CO. 81321
lsmith@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: DONNA MURPHY, DEPUTY CITY CLERK

Date: 12/20/2022

RE: **Approval of a renewal Hotel and Restaurant Liquor License for Lakeside Lanes Inc., DBA Lakeside Lanes, located at 410 Lakeside Drive, Cortez.**

Attachments

Renewal- Lakeside Lanes

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

12/19/2022

MEMO TO: Honorable Mayor and City Council

FROM: Donna Murphy, Deputy City Clerk

SUBJECT: RENEWAL APPLICATION ON A HOTEL AND RESTAURANT LIQUOR LICENSE FOR LAKESIDE LANES, INC., DBA LAKESIDE LANES, LOCATED AT 410 LAKESIDE DRIVE, CORTEZ.

BACKGROUND

The renewal application referred to above was filed in the City Clerk's office on 12/15/2022. The application appears to be complete and all fees were paid.

ISSUES

The fire inspection report shows no violation to the Fire Code.

The police report shows no liquor violations were found over the past twelve months.

The sales tax account is current.

RECOMMENDATION

Staff recommends approval of a Hotel and Restaurant Liquor License for Lakeside Lanes, located at 410 Lakeside Drive, Cortez.

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Kelly Koskie
Director of Finance
123 Roger Smith Avenue
Cortez, CO. 81321
kkoskie@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: KELLY KOSKIE, DIRECTOR OF FINANCE

Date: December 28, 2022

RE: **Presentation by Andrew Wendt, Lead Auditor for Atlas CPA's and Advisors, on the 2017, 2018 and 2019 Audits**

Attachments

Audit Memo 2017-2019
2017 Audit Final Financial Statements
2018 Audit Final Financial Statements
2019 Audit Final Financial Statements

City of Cortez
123 Roger Smith Ave
Cortez, CO 813231

Item No:

Meeting Date: January 10th 2023

TITLE: Audit Reports for Fiscal Years 2017, 2018, and 2019

SUBMITTING DEPARTMENT: Finance

ATTACHMENTS: Audited Financial Statements 2017, 2018 and 2019

Background

In July 2019 it was discovered the then current Finance Director, Kathy Moss, had been embezzling funds from the City of Cortez. She was prosecuted and a new Finance Director, Ben Burkett was hired. At this point no audits had been completed since 2016. In December of 2020 the audit for 2016 was completed and Mr. Burkett left the City. In February 2021 the current Finance Director, Kelly Koskie, was hired. In May 2021 a new audit firm, Atlas CPA's & Advisors, was hired, along with the new City Manager, Drew Sanders, and work began on the 2017 audit. At this point, audits from 2017-2020 were incomplete, leaving an unprecedented and overwhelming task that was literally getting worse over time and threatening the financial future of the City.

With the 2017 audit there were known embezzlement issues which put the City in a very high-risk audit category. In November 2021 audit work was complete for the 2017 audit and by February 2022 audit work for 2018 was complete. By August the 2019 audit work was complete. The 2020 audit is underway, with the A133 Single Audit required for the Airport already completed. To give some perspective on this time line, it took the previous Finance team(s) 4 years to complete one audit (2016). Current finance and audit staff have completed 3 years of high-risk audit work in 14 months.

Issues

Because the person who embezzled funds was still working for the City of Cortez through the first quarter of 2019, Atlas CPA's and Advisors wisely choose to defer completion of the final audit reports for these years until the 2019 Audit was done.

The workload has been immense, especially when one considers the overwhelming challenges of overcoming the extreme disorder of City financial data during the high-risk years coupled with the ongoing audit process(es), all occurring in tandem with the need to effectively managing the ongoing day-to-day operations of the Finance Department. All of this was accomplished with no additional staff members being added for support.

The embezzlement incident caused a lack of trust and sharp divisions within the community, our partner organizations, and staff. Mis-information was widely circulated regarding our ability to apply for grants, assumptions that our financial software somehow caused or enabled the embezzlement, the Finance Department being unresponsive, incompetent, or hiding information still remain within the community today. We hope our actions to-date have helped recover some of the precious trust lost within our community and will help pave the way toward healing the damage this circumstance has inflicted upon all of us.

Fiscal Impacts

As a result of the audits not being current, the State Auditor's office had, per standard practice in this circumstance, directed Montezuma County to withhold property taxes until the audits were current. The State Auditor's office has now instructed all tax revenue be released through the end of FY2019.

Conclusion

The current finance and audit teams are very qualified, dedicated, competent, and knowledgeable. This team has made enormous strides in a very short amount of time toward correcting the massive issues they inherited from the past. This work could not be accomplished without the hard work, dedication, and resilience of Sara Coffey, Lynette Reece, David Schaak, MJ Reike, Scott Baker, and of course Andrew Wendt of Atlas CPA's and Advisors. Their dedication, knowledge and expertise have been invaluable.

As always, I'm available for questions by phone 970-565-3402, in person, or by email at kkoskie@cortezco.gov

Kelly Koskie

Finance Director, City of Cortez

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2017

INTRODUCTORY SECTION

List of Principal Officials

FINANCIAL SECTION

Page

Independent Auditor's Report ..... 1 - 2
Management's Discussion and Analysis M1-M9

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position 3
Statement of Activities 4-5

Fund Financial Statements

Balance Sheet - Governmental Funds 6
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 7
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 9
Statement of Net Position - Proprietary Funds 10-11
Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds 12-13
Statement of Cash Flows - Proprietary Funds 14-15
Statement of Fiduciary Net Position - Fiduciary Funds 16

Notes to the Financial Statements 17-34

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the City's Net Pension (Asset) 35
Schedule of the City's Net Pension (Asset) and Related Ratios 36
Schedule of Actuarial Determined and Actual Contributions 37
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund 38-39
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Street Improvement Fund 40
Notes to Required Supplementary Information 41

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2017

SUPPLEMENTARY INFORMATION

Governmental Funds

Combining Balance Sheet - Non-major Governmental Funds 42
Combining Statements of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds... 43
Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) -
Budget and Actual
Lodger's Tax Fund. 44
Conservation Trust Fund 45
Emergency Reserve - TABOR Fund 46
Equipment Fund 47

Enterprise Funds

Combining Statement of Net Position- Nonmajor Enterprise Funds 48
Combining Statements of Revenues, Expenses, and Changes in Fund Net
Position - Nonmajor Enterprise Funds 49
Combining Statements of Cash Flows - Nonmajor Enterprise Funds 50-51
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget
and Actual
Airport Fund 52
Recreation Center Fund 53
Water Fund 54
Solid Waste Collection Fund 55
Hydro Plant Fund 56
City Community Network Fund 57
Police Dispatch Fund 58

Internal Service Funds

Combining Statement of Net Position - Internal Service Funds 59
Combining Statements of Revenues, Expenses, and Changes in Fund Net
Position - Internal Service Funds 60
Combining Statements of Cash Flows - Internal Service Funds 61
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget
and Actual
Shop Fund 62
Technology Fund 63
Self-Insured Health Fund 64

STATISTICAL SECTION

Historical General Fund Operations 65
Historical Water Fund Operations 66
Water Fund Historical Debt Ratio 67
Historical Hydro-Plant Fund Operations 68
Hydro-Plant Fund Debt Ratio 69

INTRODUCTORY SECTION

CITY OF CORTEZ, COLORADO

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL

as of December 31, 2017

Karen Sheek, Mayor
Ty Keel, Mayor Pro-tem
Bob Archibeque
Tom Butler
Orly Lucero
Shawna MacLaughlin
Jim Price

TOWN STAFF

Shane Hale – City Manager
Roy Lane – Chief of Police
Mike Green – City Attorney
Linda Smith – City Clerk
Kathi Moss – Director of Finance
Dean Palmquist – Director of Parks and Recreation
Kirsten Sackett – Director of Planning and Building
Phil Johnson – Director of Public Works

as of Report Date

Rachel Medina, Mayor
Arlina Yazzie, Mayor Pro-term
Lydia DeHaven
David Rainey
Dennis Spruell
Robert Dobry
Matthew Keefauver

TOWN STAFF

Drew Sanders – City Manager
Vernon Knuckles – Chief ofPolice
Patrick Coleman – City Attorney
Linda Smith – City Clerk
Kelly Koskie – Director of Finance
Creighton Wright – Director of Parks and Recreation
Rachel Marchbanks– Director of Planning and Community Economic Development
Brian Peckins – Director of Public Works

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Cortez
Cortez, CO

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cortez, Colorado (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls 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 the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2017, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents 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 anyassurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standard*s, we have also issued our report dated July 26, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 City's internal controls over financial reporting and compliance.

ATLAS CPAs & Advisors PLLC

Phoenix, Arizona
July 26, 2022

CITY OF CORTEZ, COLORADO

MANAGEMENT'S DISCUSSION & ANALYSIS
As of and for the Year Ended December 31, 2017
(Unaudited)

The discussion and analysis of City of Cortez's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2017. The management of the City encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the City's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $55.4 million (net position).
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $6.6 million.
- General revenues totaled $6.6 million in revenue. Program specific revenues in the form of charges for services and fees and grants accounted for $1.08 million or 1% of total governmental revenues of $14.5 million.
- The City had $16.3 million in expenses related to government activities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business, and are reported using the accrual basis of accounting and economic resources measurement focus.

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

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. 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.

The government-wide financial statements can be divided into two types of activities: governmental and business-type. Governmental activities present the functions of the City that are principally supported by taxes and

intergovernmental revenues. Business-type activities present the functions that are intended to recover all or a significant portion of their costs through user fees and charges. The City's governmental activities include functions like general government, public safety, public works, library, and recreation. The City's business-type activities include Airport, Recreation, Water, Solid waste collection, Police dispatch, Hydro plant, City community network.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements and are reported using the modified accrual basis of accounting and current financial resources measurement focus. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. 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 City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 2 major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and the Street improvement fund both of which are considered to be major funds.

The City also maintains 4 non-major Special Revenue Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for Lodger's Tax Fund, Conservation Trust Fund, Equipment Fund, Emergency Reserve TABOR Fund, and Grant Fund.

Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report. The City adopts an annual budget for each of the major funds listed above. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

Proprietary funds

The City maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business type activities in the government–wide financial statements. The City utilizes enterprise funds to account for its Airport, Recreation Center, Water and Solid Waste utility services. The City also uses non-major Enterprise Funds to account for the Hydro Plant, Community Network and Police Dispatch services.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's contributions and net pension asset of the Cortez Old Hire Police Pension Fund; as well as, budget to actual comparisons of the funds. Supplementary schedules include combining and individual fund schedules of all non-major funds and Fiduciary Funds.

Government-Wide Financial Analysis

Table 1
Condensed Statement of Net Position
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2017	*2016*	*Change*	*2017*	*2016*	*Change*	*2017*	*2016*	*Change*
Assets									
Current and other assets	$ 7.9	$ 8.3	-4.8%	$ 7.5	$ 6.8	10.3%	$ 15.4	$ 15.1	2.0%
Capital assets	20.6	20.9	-1.4%	29.1	30.2	-3.6%	49.7	51.1	-2.7%
Total assets	28.5	29.2	-2.4%	36.6	37.0	-1.1%	65.1	66.2	-1.7%
Deferred outflows of resources	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Liabilities									
Long-term liabilities	0.5	0.5	0.0%	7.8	8.3	-6.0%	8.3	8.8	-5.7%
Other liabilities	0.7	0.8	-12.5%	0.6	0.3	100.0%	1.3	1.1	18.2%
Total liabilities	1.2	1.3	-7.7%	8.4	8.6	-2.3%	9.6	9.9	-3.0%
Deferred inflows of resources	0.1	0.3	-66.7%	0.0	0.0	0.0%	0.1	0.3	-66.7%
Net position									
Net investment in capital assets	20.6	20.9	-1.4%	21.5	21.8	-1.4%	42.1	42.7	-1.4%
Restricted	0.4	0.5	-20.0%	0.7	0.7	0.0%	1.1	1.2	-8.3%
Unrestricted	6.2	6.2	0.0%	6	5.6	7.1%	12.2	11.8	3.4%
Total net position	$ 27.2	$ 27.6	-1.4%	$ 28.2	$ 28.1	0.4%	$ 55.4	$ 55.7	-0.5%

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net results of activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – which will increase current assets and long-term debt.

Spending borrowed proceeds on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.
Spending of non-borrowed current assets on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal payment on debt – which will: (a) reduce current assets and reduce long-term debt; and, (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of capital assets through depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's total assets and deferred outflows of resources equal $55.4 million. The City's total liabilities and deferred inflows of resources equal $9.7 million.

By far the largest portion of the City's net position is its investment in capital assets. This consists of land, buildings, machinery, equipment and infrastructure less depreciation and any related outstanding debt used to acquire these assets. The City uses these capital assets to provide services to the residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted 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 very small portion of the City's net position (less than 0.5%) represents resources that are subject to external restrictions on how they may be used. All net position categories show positive balances at year end, except for unrestricted net position for governmental activities.

Table 2
Condensed Statement of Activities
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2017	*2016*	*Change*	*2017*	*2016*	*Change*	*2017*	*2016*	*Change*
Revenues									
Program Revenues									
Charges for services	1.2	0.8	50.0%	6.2	6.3	-1.6%	7.4	7.1	4.2%
Operating grants and contributions	2.1	1.9	10.5%	0.7	0.0	0.0%	2.8	1.9	47.4%
Capital grants and contributions	0.3	1.8	-83.3%	0.0	0.0	0.0%	0.3	1.8	-83.3%
General Revenues									
Property and sales taxes	9.8	9.4	4.3%	1.4	1.4	0.0%	11.2	10.8	3.7%
Franchise taxes	0.6	0.6	0.0%	0.0	0.0	0.0%	0.6	0.6	0.0%
Interfund charges	1.5	0.0	0.0%	0.0	0.0	0.0%	1.5	0.0	0.0%
Investment income	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Miscellaneous revenue	0.4	0.1	300.0%	0.0	0.0	0.0%	0.4	0.1	300.0%
Total revenues	15.9	14.6	8.9%	8.3	7.7	7.8%	24.2	22.3	8.5%
Expenses									
General government	2.2	2.7	-18.5%	0.0	0.0	0.0%	2.2	2.7	-18.5%
General services	1.7	1.2	41.7%	0.0	0.0	0.0%	1.7	1.2	41.7%
Public safety	4.2	4.0	5.0%	0.0	0.0	0.0%	4.2	4.0	5.0%
Public works	4.0	1.2	233.3%	0.0	0.0	0.0%	4.0	1.2	233.3%
Parks and recreation	2.7	2.1	28.6%	0.0	0.0	0.0%	2.7	2.1	28.6%
Capital projects	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Internal charges	1.5	1.3	15.4%	0.0	0.0	0.0%	1.5	1.3	15.4%
Airport	0.0	0.0	0.0%	0.5	0.5	0.0%	0.5	0.5	0.0%
Recreation	0.0	0.0	0.0%	1.6	1.4	14.3%	1.6	1.4	14.3%
Water	0.0	0.0	0.0%	3.0	2.2	36.4%	3.0	2.2	36.4%
Solid waste collection	0.0	0.0	0.0%	1.1	1.2	-8.3%	1.1	1.2	-8.3%
Police dispatch	0.0	0.0	0.0%	0.9	0.7	28.6%	0.9	0.7	28.6%
Hydro plant	0.0	0.0	0.0%	0.1	0.1	0.0%	0.1	0.1	0.0%
City community network	0.0	0.0	0.0%	1.0	0.3	233.3%	1.0	0.3	233.3%
Total expenses	16.3	12.5	30.4%	8.2	6.4	28.1%	24.5	18.9	29.6%
Transfers - net	0.0	0.2	-100.0%	0.0	-0.2	-100.0%	0.0	0.0	0.0%
Special item - bad debt allowance	0.0	0.0	0.0%	0.0	-0.4	-100.0%	0.0	-0.4	-100.0%
Change in net position	-0.4	2.3	-117.4%	0.1	0.7	-85.7%	-0.3	3.0	-110.0%
Net position, beginning	27.6	27.7	-0.4%	28.2	27.4	2.9%	55.8	55.1	1.3%
Prior period restatement	0.0	-2.4	-100.0%	0.0	0.1	-100.0%	0.0	-2.3	-100.0%
Net position, beginning (as restated)	27.6	25.3	9.1%	28.2	27.5	2.5%	55.8	52.8	5.7%
Net position, ending	$ 27.2	$ 27.6	-1.4%	$ 28.3	$ 28.2	0.4%	$ 55.5	$ 55.8	-0.5%

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2017 and 2016. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

Normal Impacts

There are eight basic (normal) impacts that will affect the comparability of the revenues and expenses on the Statement of Activities summary presentation.

Revenues

Economic condition – which can reflect a declining, stable or growing economic environment, and has substantial impact on state sales, replacement and hotel/motel tax revenue; as well as, public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/decrease in City approved rates – while certain tax rates are set by statute, the City has significant authority to impose and periodically increase/decrease rates (water, home rule sales tax, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring grants are less predictable and often distorting in their impact on year to year comparisons.

Market impacts on investment income – the City's investments may be affected by market conditions causing investment income to increase/decrease.

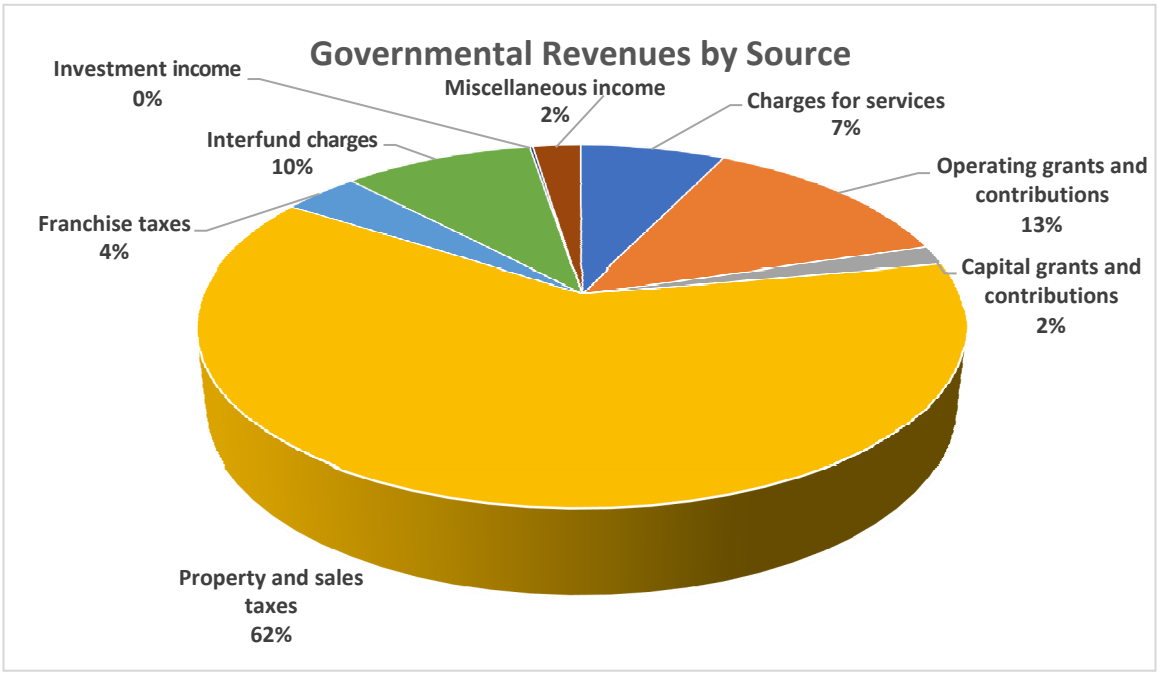
Expenses

Introduction of new programs – within the functional expense categories (general government, public safety, public works, and community development), individual programs may be added or deleted to meet changing community needs.

Change in authorized personnel – changes in service demand may cause the City to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent the largest operating cost of the City.

Salary increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

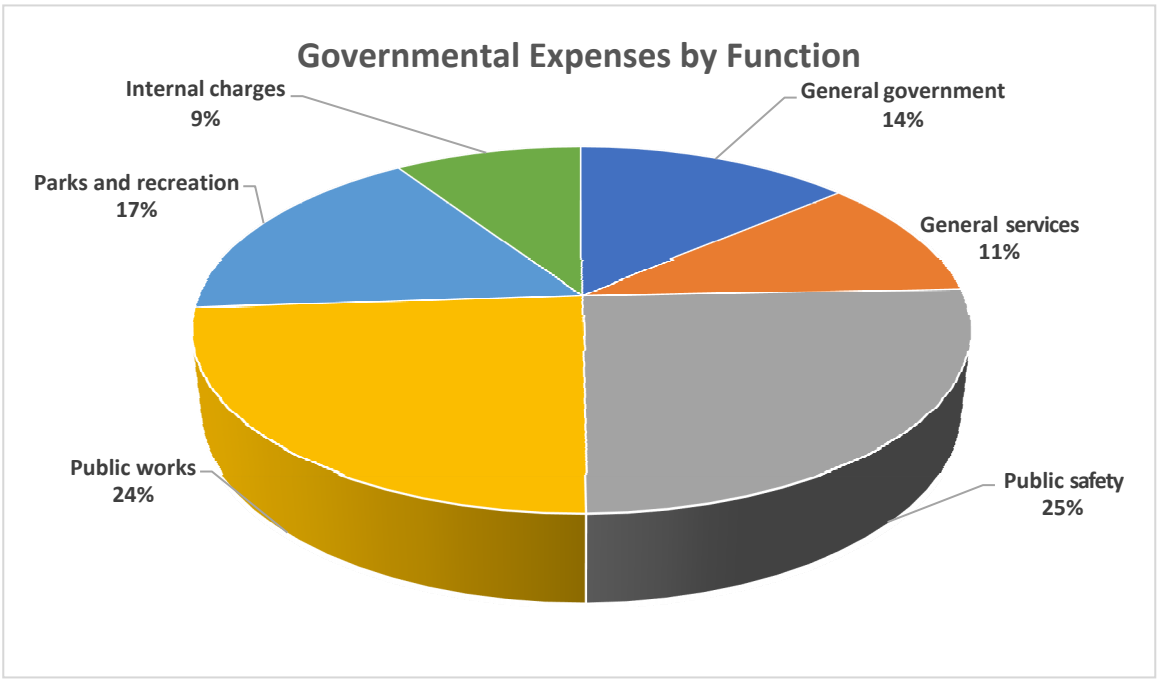
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel, and parts. Some functions may experience unusual commodity specific increases.



Revenues

The City benefits from a diversified revenue base including Property tax, Sales tax, and Franchise tax. The largest category of revenue for the City is Property and Sales tax.

Total governmental activities' revenue for the current year was $15,589,843.



Expenses

Total government activities' expenditures for the current year was $16,314,673.

Capital Assets and Debt Administration

Capital assets

By the end of 2017, the City had compiled a total investment of $49.7 million ($31.3 million net of accumulated depreciation) in a broad range of capital assets including land, water rights, buildings and improvements, infrastructure, and machinery and equipment. Total depreciation expense for the year was $2.4 million. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3
Capital Assets (net of depreciation)
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2017	*2016*	*Change*	*2017*	*2016*	*Change*	*2017*	*2016*	*Change*
Land	$ 1.2	$ 1.2	0.0%	$ 0.7	$ 0.7	0.0%	$ 1.9	$ 1.9	0.0%
Water rights	0.0	0.0	0.0%	4.2	4.2	0.0%	4.2	4.2	0.0%
Buildings	10.1	10.4	-2.9%	9.3	9.8	-5.1%	19.4	20.2	-4.0%
Machinery and equipment	1.4	1.5	-6.7%	1.2	1.2	0.0%	2.6	2.7	-3.7%
Other improvements	0.2	0.3	-33.3%	0.5	0.6	-16.7%	0.7	0.9	-22.2%
Land improvements	0.3	0.3	0.0%	0.0	0.0	0.0%	0.3	0.3	0.0%
Infrastructure	7.4	7.2	2.8%	13.2	13.7	-3.6%	20.6	20.9	-1.4%
Internal service equipment	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Total	$ 20.6	$ 20.9	-1.4%	$ 29.1	$ 30.2	-3.6%	$ 49.7	$ 51.1	-2.7%

Debt Administration

The table below summaries the City's bonded and similar indebtedness. As of December 31, 2017, the City had a total of $8.3 million of long-term debt outstanding. Of this amount, $7.6 million was in the form of various water, hydro plant, and recreation bonds and loans. More detailed information about debt administration can be found in Note 7 of the basic financial statements.

Table 4
Long-Term Debt
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2017	*2016*	*Change*	*2017*	*2016*	*Change*	*2017*	*2016*	*Change*
2011 Refunding Revenue Bonds	$0.0	$0.0	0.0%	$ 2.2	$ 2.8	-21.4%	$ 2.2	$ 2.8	-21.4%
2011 Premiums	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
1986 Colorado Water Cons Board	0.0	0.0	0.0%	0.3	0.3	0.0%	0.3	0.3	0.0%
1986 Dolores Water Conservancy Dist	0.0	0.0	0.0%	3.0	3.1	-3.2%	3.0	3.1	-3.2%
2005 DOLA Water Loan	0.0	0.0	0.0%	0.2	0.2	0.0%	0.2	0.2	0.0%
2010 CWRPDA Water Loan	0.0	0.0	0.0%	0.3	0.3	0.0%	0.3	0.3	0.0%
2015 Colorado Water Cons Board	0.0	0.0	0.0%	0.8	0.8	0.0%	0.8	0.8	0.0%
2009 CWRPDA Hydro Loan	0.0	0.0	0.0%	0.8	0.8	0.0%	0.8	0.8	0.0%
Compensated Absences	0.5	0.5	0.0%	0.2	0.2	0.0%	0.7	0.7	0.0%
Total	$0.5	$0.5	0.0%	$7.8	$8.5	-8.2%	$8.3	$9.0	-7.8%

Requests for Information

This financial report is designed to provide the City's citizens, taxpayers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Kelly Koskie, Finance
Director
City of Cortez
123 Roger Smith Avenue
Cortez, CO, 81321
kkoskie@cortezco.gov

BASIC FINANCIAL STATEMENTS

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
DECEMBER 31, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 5,984,218	$ 3,425,046	$ 9,409,264
Investments	1,200,000	863,756	2,063,756
Property taxes receivable	2,294	-	2,294
Accounts receivable	1,276,298	875,940	2,152,238
Special assessment receivable	154,368	-	154,368
Intergovernmental receivable	67,576	358,219	425,795
Interfund balances	(1,000,000)	1,000,000	-
Prepaid expenses	68,294	9,415	77,709
Inventories	95,367	259,046	354,413
Net pension asset	101,265	-	101,265
Restricted cash	-	694,460	694,460
Capital Assets, Non-depreciable	1,162,788	4,921,300	6,084,088
Capital Assets, Depreciable	19,387,954	24,171,678	43,559,632
Total Assets	$ 28,500,422	$ 36,578,860	$ 65,079,282
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	$ -	$ 60,075	$ 60,075
Deferred outflows related to pensions	14,765	-	14,765
Total Deferred Outflows of Financial Resources	$ 14,765	$ 60,075	$ 74,840
LIABILITIES			
Accounts payable	$ 447,998	$ 321,461	$ 769,459
Accrued liabilities	212,767	80,914	293,681
Accrued interest payable	-	27,568	27,568
Unearned revenue	-	145,114	145,114
Deposits	7,996	20,264	28,260
Noncurrent liabilities			
Due within one year	-	829,201	829,201
Due in more than one year	502,117	6,931,150	7,433,267
Total Liabilities	$ 1,170,878	$ 8,355,672	$ 9,526,550
DEFERRED INFLOW OF RESOURCES			
Deferred inflows related to property taxes	$ 156,662	$ -	$ 156,662
Total Deferred Inflow of Resources	$ 156,662	$ -	$ 156,662
NET POSITION			
Net investment in capital assets	$ 20,550,742	$ 21,527,238	$ 42,077,980
Restricted for debt service	-	293,905	293,905
Restricted for operations and maintenance	-	400,555	400,555
Restricted for special revenues	399,951	-	399,951
Unrestricted	6,236,954	6,061,565	12,298,519
Total Net Position	$ 27,187,647	$ 28,283,263	$ 55,470,910

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) / Revenue and Changes in Net Position: Governmental Activities	Net (Expense) / Revenue and Changes in Net Position: Business-Type Activities	Net (Expense) / Revenue and Changes in Net Position: Total
Primary Government							
Governmental Activities:							
General government	$ 2,235,087	$ 238,413	$ 1,505,118	$ -	$ (491,556)	$ -	$ (491,556)
General services	1,745,140	88,914	147,662	-	(1,508,564)	-	(1,508,564)
Public safety	4,147,242	-	-	-	(4,147,242)	-	(4,147,242)
Public works	3,944,435	345,068	360,521	-	(3,238,846)	-	(3,238,846)
Parks and recreation	2,731,390	475,834	101,789	-	(2,153,767)	-	(2,153,767)
Capital projects	-	-	-	268,375	268,375	-	268,375
Internal charges	1,511,379	-	-	-	(1,511,379)	-	(1,511,379)
Total Governmental Activities	16,314,673	1,148,229	2,115,090	268,375	(12,782,979)	-	(12,782,979)
Business-Type Activities:							
Airport	518,266	264,930	-	-	-	(253,336)	(253,336)
Recreation	1,598,335	738,934	-	-	-	(859,401)	(859,401)
Water	3,041,136	2,890,368	76,817	-	-	(73,951)	(73,951)
Solid waste collection	1,131,046	1,259,556	-	-	-	128,510	128,510
Police dispatch	871,807	744,500	-	-	-	(127,307)	(127,307)
Hydro plant	84,957	72,399	-	-	-	(12,558)	(12,558)
City community network	982,849	202,023	609,668	-	-	(171,158)	(171,158)
Total Business-Type Activities	8,228,396	6,172,710	686,485	-	-	(1,369,201)	(1,369,201)
Total Primary Government	$ 24,543,069	$ 7,320,939	$ 2,801,575	$ 268,375	$ (12,782,979)	$ (1,369,201)	$ (14,152,180)

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED DECEMBER 31, 2017

General Revenues	Net (Expense) / Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Property and sales taxes	$ 9,807,574	$ 1,473,846	$ 11,281,420
Franchise taxes	603,152	-	603,152
Interfund charges	1,509,923	-	1,509,923
Investment income	25,879	3,295	29,174
Miscellaneous revenue	379,996	-	379,996
Total general revenues	12,326,524	1,477,141	13,803,665
Change in net position	(456,455)	107,940	(348,515)
Net Position, Beginning	27,655,762	28,175,323	55,831,085
Prior Period Restatement	(11,660)	-	(11,660)
Net Position, Beginning (As Restated)	27,644,102	28,175,323	55,819,425
Net Position, Ending	$ 27,187,647	$ 28,283,263	$ 55,470,910

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

CITY OF CORTEZ, COLORADO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 1,617,927	$ 1,464,095	$ 929,122	$ 4,011,144
Investments	1,029,055	805,414	700,000	2,534,469
Inventories	57,951	-	-	57,951
Property taxes receivable	2,294	-	-	2,294
Prepaid expenses	50,610	13	17,265	67,888
Accounts receivable	1,080,396	119,160	76,742	1,276,298
Special assessment receivable	54,626	99,742	-	154,368
Intergovernmental receivable	67,576	-	-	67,576
Total Assets	$ 3,960,435	$ 2,488,424	$ 1,723,129	$ 8,171,988
LIABILITIES				
Accounts payable	$ 105,195	$ 83,466	$ 31,585	$ 220,246
Accrued liabilities	189,715	3,884	4,188	197,787
Deposits	7,967	-	-	7,967
Interfund payables	1,000,000	-	-	1,000,000
Total Liabilities	$ 1,302,877	$ 87,350	$ 35,773	$ 1,426,000
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	$ 56,920	$ 99,742	$ -	$ 156,662
FUND BALANCES				
Nonspendable	$ 108,561	$ 13	$ 17,265	$ 125,839
Restricted	-	-	377,391	377,391
Committed	-	2,301,319	-	2,301,319
Unassigned	2,492,077	-	1,292,700	3,784,777
Total Fund Balances	$ 2,600,638	$ 2,301,332	$ 1,687,356	$ 6,589,326
Total Liabilities, Deferred Inflows and Fund Balances	$ 3,960,435	$ 2,488,424	$ 1,723,129	$ 8,171,988

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2017

Total fund balances -governmental funds	$ 6,589,326
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	20,508,538
Net pension asset related to pensions do not relate to current financial resources and is not reported in the governmental funds.	101,265
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	14,765
Internal service funds are not reported in the statement of net position as governmental activities.	441,464
Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds:	
Compensated absences	(467,711)
Net position of governmental activities	$ 27,187,647

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property and sales taxes	$ 7,894,147	$ 1,341,587	$ 571,840	$ 9,807,574
Franchise taxes	603,152	-	-	603,152
Licenses, permits and fees	419,464	-	-	419,464
Intergovernmental revenue	1,379,710	-	567,866	1,947,576
Charges for services	656,035	-	-	656,035
Interfund charges	235,640	-	-	235,640
Fines and forfeitures	74,130	-	-	74,130
Donations	10,645	-	-	10,645
Investment income	15,710	7,618	2,541	25,869
Grant revenue	425,244	-	4,800	430,044
Miscellaneous	301,471	27,904	44,415	373,790
Total Revenues	12,015,348	1,377,109	1,191,462	14,583,919
EXPENDITURES				
General government	1,858,516	-	614,058	2,472,574
General services	1,434,012	-	10,278	1,444,290
Public safety	3,849,815	-	-	3,849,815
Public works	1,177,752	1,799,875	-	2,977,627
Parks and recreation	2,347,208	-	206,365	2,553,573
Capital outlay	673,910	-	147,439	821,349
Internal charges	1,494,734	-	-	1,494,734
Total Expenditures	12,835,947	1,799,875	978,140	15,613,962
Excess (Deficiency) of Revenues over Expenditures	(820,599)	(422,766)	213,322	(1,030,043)
Other Financing Sources (Uses)				
Transfers In	46,239	-	-	46,239
Transfers (Out)	-	-	(46,239)	(46,239)
Total Other Financing Sources (Uses)	46,239	-	(46,239)	-
Net Changes in Fund Balances	(774,360)	(422,766)	167,083	(1,030,043)
Fund Balance, Beginning	3,374,998	2,724,098	1,531,933	7,631,029
Prior Period Restatement	-	-	(11,660)	(11,660)
Fund Balance, Beginning (As Restated)	3,374,998	2,724,098	1,520,273	7,619,369
Fund Balance, Ending	$ 2,600,638	$ 2,301,332	$ 1,687,356	$ 6,589,326

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Net change in fund balances -governmental funds	$ (1,030,043)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	821,349
Depreciation is reported in the government-wide financial statements	(1,151,780)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Compensated absences	27,217
Net pension asset	(492)
Deferred outflows of resources related to pensions	1,085
The change in net position of the internal service fund reported with governmental activities.	876,209
Change in net position of governmental activities	$ (456,455)

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

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
ASSETS				
Current Assets				
Cash	$ 193,026	$ 347,965	$ 1,443,668	$ 720,558
Petty cash	-	1,341	600	-
Investments	-	1,093,278	363,192	125,174
Accounts receivable	16,688	163,791	326,826	239,324
Interfund receivable	-	1,510,000	530,438	-
Intergovernmental receivable	585	-	-	-
Inventories	-	1,614	219,690	-
Prepaid expenses	823	533	4,259	3,475
Total Current Assets	211,122	3,118,522	2,888,673	1,088,531
Non-Current Assets				
Fixed assets:				
Capital assets, non-depreciable	718,874	-	4,202,426	-
Capital assets, depreciable	6,652,963	6,908,950	8,849,286	310,231
Total Capital Assets	7,371,837	6,908,950	13,051,712	310,231
Other assets				
Restricted cash	-	224,500	400,555	-
Total Assets	7,582,959	10,251,972	16,340,940	1,398,762
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	60,075	-	-
Total Deferred Outflow of Resources	-	60,075	-	-
LIABILITIES				
Current Liabilities				
Accounts payable	1,316	9,289	287,416	1,111
Deposits	-	20,264	-	-
Accrued interest payable	-	6,436	6,036	-
Accrued liabilities	3,914	22,376	17,270	17,036
Interfund payables	-	-	-	-
Unearned revenue	-	843	144,271	-
Noncurrent liabilities - Due within one year	-	535,000	240,549	-
Total Current Liabilities	5,230	594,208	695,542	18,147
Long-Term Liabilities				
Compensated absences	29,782	29,726	42,120	53,172
Notes and loans payable	-	1,741,929	4,260,628	-
Total Long-Term Liabilities	29,782	1,771,655	4,302,748	53,172
Total Liabilities	35,012	2,365,863	4,998,290	71,319
NET POSITION				
Net investment in capital assets	7,371,837	4,632,021	8,550,535	310,231
Restricted	-	224,500	400,555	-
Unrestricted	176,110	3,089,663	2,391,560	1,017,212
Total Net Position	$ 7,547,947	$ 7,946,184	$ 11,342,650	$ 1,327,443

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

CITY OF CORTEZ, COLORADO STATEMENT OF NET POSITION PROPRIETARY FUNDS (CONTINUED) DECEMBER 31, 2017

	Business-Type Activities		Governmental Activities
	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
ASSETS			
Current Assets			
Cash	$ -	$ 2,705,217	$ 648,658
Petty cash	-	1,941	152
Investments	-	1,581,644	-
Accounts receivable	129,311	875,940	-
Interfund receivable	-	2,040,438	-
Intergovernmental receivable	357,634	358,219	-
Inventories	37,742	259,046	37,416
Prepaid expenses	325	9,821	406
Total Current Assets	525,012	7,831,860	686,632
Non-Current Assets			
Fixed assets:			
Capital assets, non-depreciable	-	4,921,300	-
Capital assets, depreciable	1,450,248	24,171,678	31,999
Total Capital Assets	1,450,248	29,092,978	31,999
Other assets			
Restricted cash	69,405	694,460	-
Total Assets	2,044,665	37,619,298	718,631
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	-	60,075	-
Total Deferred Outflow of Resources	-	60,075	-
LIABILITIES			
Current Liabilities			
Accounts payable	22,329	321,461	227,752
Deposits	-	20,264	-
Accrued interest payable	15,096	27,568	-
Accrued liabilities	20,318	80,914	15,009
Interfund payables	1,040,438	1,040,438	-
Unearned revenue	-	145,114	-
Noncurrent liabilities - Due within one year	53,652	829,201	-
Total Current Liabilities	1,151,833	2,464,960	242,761
Long-Term Liabilities			
Compensated absences	39,811	194,611	34,406
Notes and loans payable	733,982	6,736,539	-
Total Long-Term Liabilities	773,793	6,931,150	34,406
Total Liabilities	1,925,626	9,396,110	277,167
NET POSITION			
Net investment in capital assets	662,614	21,527,238	31,999
Restricted	69,405	694,460	-
Unrestricted	(612,980)	6,061,565	409,465
Total Net Position	$ 119,039	$ 28,283,263	$ 441,464

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
OPERATING REVENUES				
Charges for services	$ 237,828	$ 510,488	$ 2,870,993	$ 1,259,556
Interfund charges	-	220,000	-	-
Miscellaenous revenue	27,102	8,446	19,375	-
Total Operating Revenues	264,930	738,934	2,890,368	1,259,556
OPERATING EXPENSES				
Health claims	-	-	-	-
Shop	-	-	-	-
Building overhead	-	-	-	-
Technology	-	-	-	-
Telecommunications	-	-	-	-
Administration	-	-	88,584	6,463
Filtration and treatment	-	-	595,585	-
Transmission and distribution	-	-	1,297,375	-
Airport operations	245,839	-	-	-
Meter maintenance	-	-	6,638	-
Collection	-	-	-	833,611
Recycling	-	-	-	123,814
Fiber outside plant	-	-	-	-
Fiber administration	-	-	-	-
Fiber inside plant	-	-	-	-
Recreation center	-	1,235,622	-	-
Police support services	-	-	-	-
Depreciation	267,508	241,470	521,346	37,700
Internal charges	4,919	20,460	298,880	129,458
Total Operating Expenses	518,266	1,497,552	2,808,408	1,131,046
Operating Income (Loss)	(253,336)	(758,618)	81,960	128,510
Non Operating Revenues (Expenses)				
Property and sales taxes	-	1,473,846	-	-
Investment income	7	-	1,600	1,686
Interest expense	-	(100,783)	(232,728)	-
Total Nonoperating Revenues (Expenses)	7	1,373,063	(231,128)	1,686
Capital contributions	-	-	76,817	-
Change in Net Position	(253,329)	614,445	(72,351)	130,196
Net Position (Deficit), Beginning of Year	7,801,276	7,331,739	11,415,001	1,197,247
Net Position, End of Year	$ 7,547,947	$ 7,946,184	$ 11,342,650	$ 1,327,443

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-Type Activities		Governmental Activities
	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
OPERATING REVENUES			
Charges for services	$ 757,518	$ 5,636,383	$ 2,767,231
Interfund charges	261,404	481,404	1,274,283
Miscellaneous revenue	-	54,923	8,131
Total Operating Revenues	1,018,922	6,172,710	4,049,645
OPERATING EXPENSES			
Health claims	-	-	1,560,083
Shop	-	-	668,043
Building overhead	-	-	101,307
Technology	-	-	689,541
Telecommunications	-	-	129,504
Administration	3,810	98,857	-
Filtration and treatment	-	595,585	-
Transmission and distribution	-	1,297,375	-
Airport operations	-	245,839	-
Meter maintenance	-	6,638	-
Collection	-	833,611	-
Recycling	-	123,814	-
Fiber outside plant	80,114	80,114	-
Fiber administration	724,021	724,021	-
Fiber inside plant	84,333	84,333	-
Recreation center	-	1,235,622	-
Police support services	820,160	820,160	-
Depreciation	185,154	1,253,178	8,329
Internal charges	26,231	479,948	16,645
Total Operating Expenses	1,923,823	7,879,095	3,173,452
Operating Income (Loss)	(904,901)	(1,706,385)	876,193
Non Operating Revenues (Expenses)			
Property and sales taxes	-	1,473,846	-
Investment income	2	3,295	16
Interest expense	(15,790)	(349,301)	-
Total Nonoperating Revenues (Expenses)	(15,788)	1,127,840	16
Capital contributions	609,668	686,485	-
Change in Net Position	(311,021)	107,940	876,209
Net Position (Deficit), Beginning of Year	430,060	28,175,323	(434,745)
Net Position, End of Year	$ 119,039	$ 28,283,263	$ 441,464

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	$ 261,836	$ 625,720	$2,916,952	$ 1,292,373	$ 908,865	$ 6,005,746	$ 1,283,504
Cash flows from internal activities	-	-	-	-	-	-	2,766,157
Payments to suppliers for goods and services	(96,262)	(511,387)	(1,290,997)	(439,264)	(865,839)	(3,203,749)	(1,088,132)
Payments for claims and loss adjustments	-	-	-	-	-	-	(1,593,561)
Payments to employees	(153,794)	(742,544)	(745,540)	(669,168)	(848,821)	(3,159,867)	(1,152,072)
Net Cash Provided by (Used for) Operating Activities	11,780	(628,211)	880,415	183,941	(805,795)	(357,870)	215,896
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Tax revenue	-	1,473,846	-	-	-	1,473,846	-
Cash from other funds	-	-	205,728	-	609,668	815,396	-
Net Cash Provided by Noncapital Financing Activities	-	1,473,846	205,728	-	609,668	2,289,242	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital asset acquisitions	-	(5,425)	(35,281)	(110,880)	-	(151,586)	-
Debt Payments	-	(505,616)	(231,229)	-	(52,600)	(789,445)	-
Interest paid	-	(100,783)	(232,728)	-	(15,790)	(349,301)	-
Net Cash Used for Financing Activities	-	(611,824)	(499,238)	(110,880)	(68,390)	(1,290,332)	-
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	6	-	709	1,512	1	2,228	-
Purchase of investments	-	112,688	-	-	-	112,688	-
Net Cash Provided by Investing Activities	6	112,688	709	1,512	1	114,916	-
Net Increase (Decrease) in cash and cash equivalents	11,786	346,499	587,614	74,573	(264,516)	755,956	215,896
Cash and Cash Equivalents, Beginning of Year	181,240	227,307	1,257,209	645,985	333,921	2,645,662	432,914
Cash and Cash Equivalents, End of Year	$ 193,026	$ 573,806	$1,844,823	$ 720,558	$ 69,405	$ 3,401,618	$ 648,810

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities							
Operating income (loss)	$(253,336)	$(758,618)	$ 81,960	$ 128,510	$(904,901)	$(1,706,385)	$ 876,209
Adjustments to reconcile operating income (loss) to net cash from operating activities:							
Depreciation	267,508	241,470	521,346	37,700	185,154	1,253,178	8,329
Changes in assets and liabilities							
Accounts receivable	(1,910)	(3,214)	21,368	32,817	(110,057)	(60,996)	250,000
Intergovernmental receivable	(585)	(110,000)	5,216	-	(357,634)	(463,003)	-
Inventories	-	5,222	-	-	(11,242)	(6,020)	(2,034)
Prepaid expenses	(599)	159	(1,611)	(1,288)	9	(3,330)	895
Accounts payable	(2,134)	(11,976)	237,556	(17,676)	400,470	606,240	(918,433)
Accrued liabilities	2,836	18	14,578	3,878	(7,594)	13,716	929
Deposits	-	6,000	-	-	-	6,000	-
Deferred revenue	-	2,728	2	-	-	2,730	-
Net Cash Provided by (Used for) Operating Activities	$ 11,780	$(628,211)	$ 880,415	$ 183,941	$(805,795)	$ (357,870)	$ 215,896
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital contributions	$ -	$ -	$ 76,817	$ -	$ 609,668	$ 686,485	$ -

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

CITY OF CORTEZ, COLORADO
STATEMENT OF FIDUCIARY NET POSITION
COURT BOND AGENCY FUND
DECEMBER 31, 2017

ASSETS	
Cash	$ 7,150
FIDUCIARY NET POSITION	
Net Position	$ 7,150

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cortez became a home rule City in 1957. At that time, the citizens adopted the Council-Manager form of government. The citizens elect seven council members, non-partisan, at large, for staggered terms. At all general municipal elections there are four elected council persons. The three candidates receiving the highest number of votes serve four-year terms and the candidate receiving the next highest number of votes serves a two-year term.

The Mayor and Mayor Pro-Tempore are selected by and from the City Council for a two-year term of office. Council serves as the legislative and policymaking body of the City. The City Manager, chief administrative officer for the City, is appointed by the Council and is responsible for the general administration of all City business. Accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board.

A. REPORTING ENTITY

In accordance with Governmental Accounting Standards, the City has considered the possibility of inclusion of additional entities in its basic financial statements.

The definition of the reporting entity is based primarily on financial accountability. The City is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if City officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the City. The City may also be financially accountable for governmental organizations that are fiscally dependent upon it. Based on the application of these criteria, the City is not included any other organization, but does include the Mesa Verde Country Visitor Information Bureau within its reporting entity as a blended component unit reported in the City's Special Revenue Fund. The information regarding the Mesa Verde Country Visitor Information Bureau's financial statements can be obtained by writing to Mesa Verde Country Visitor Information Bureau at 928 East Main, Cortez, Colorado 81321.

The City'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 significant accounting policies established in GAAP and used by the City are described below.

B. BASIS OF PRESENTATION

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the City as a whole. The reporting information includes all of the non-fiduciary activities of the City. These statements are to distinguish between the governmental and business-type activities of the City. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary are presented, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds would be aggregated and reported as non-major funds.

Governmental Funds

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The City reports the following major governmental funds:

- General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds are used to account for the collection and disbursement of specific revenue sources. The City's major Special Revenue Fund is the:
    - Street Improvement Fund – This fund accounts for the City's sales tax collections (1/2 cent) that are to be used to improve the City's streets.

The City also reports the following non-major Special Revenue Funds:

- Lodger's Tax Fund – This fund accounts for the use of lodger's tax revenues to promote tourism and commerce in the area.
- Conservation Trust Fund – This fund accounts for State of Colorado lottery fund to be used for parks and recreation maintenance and capital investment.
- Equipment Fund – This fund accounts for the City's sales tax collections that are to be used to update and improve the City's equipment.
- Emergency Reserve- TABOR Fund – These funds were set aside by the City to fund the required TABOR emergency reserve requirement as described in Note 11.
- Grants Fund – This fund accounts for grant revenues and pass-through grant expenditures.

Mesa Verde Country® Visitor Information Bureau – This is the blended component unit described above.

PROPRIETARY FUNDS

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds are as follows:

- Airport Fund – This fund accounts for the operations of the City's airport.
- Recreation Center Fund – This fund accounts for the construction, repayment of bonds and operations of the recreation center.
- Water Fund – This fund accounts for the operation and maintenance of the City's water treatment and distribution system.
- Solid Waste Collection Fund – This fund accounts for the collection and disposal of the City's solid waste refuse.

The City also reports the following non-major Enterprise Funds:

- Hydro Plant Fund – This fund accounts for the operations of the City's hydroelectric power plant.
- City Community Network Fund – This fund accounts for the operations and maintenance of the City's fiber network.
- Police Dispatch Fund – This fund accounts for the City provided county-wide dispatch services.

The City reports the following Internal Service Funds:

- Shop Fund - This fund accounts for the operation of the maintenance shop which provides repair and maintenance to the City's equipment and vehicles.
- Technology Fund – This fund accounts for the City-wide computer information system operations.
- Self-Insured Health Insurance Fund – This fund accounts for the self-insured portion of the City's health insurance plan.

FIDUCIARY FUND

The City reports the following fiduciary fund:

- Court Bond Agency Fund – This fund accounts for those amounts collected and held on behalf of those remitting court bonds.

C. MEASUREMENT OF FOCUS AND BASIS OF ACCOUNTING

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available. These revenues could include certain property, sales and other tax collections, federal, state, and county grants, and some charges for services. Grants are only recognized to the extent allowable expenditures have been incurred. The City generally considers funds received within 60 days subsequent to the end of the fiscal year to be measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for 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. Acquisitions under capital leases are reported as other financing sources.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes short term, highly liquid investments with original maturities of three months or less. For purposes of proprietary fund statement of cash flows presentation, cash and cash equivalents totaled $4,119,506 at December 31, 2017.

E. INVESTMENTS

Investments are stated at fair value. Cash deposits are reported at carrying value which reasonably estimates fair value.

F. PROPERTY TAXES RECEIVABLE

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

G. RECEIVABLES

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Bad debts under the Proprietary Fund (Enterprise Funds) are accounted for by the allowance reserve method in recognizing bad debt expense. This method better matches the cost of operating the fund with revenues of the fund and is consistent with generally accepted accounting principles.

H. PREPAIDS

Prepaid balances are for insurance payments made by the City in the current year to provide coverage occurring in the subsequent fiscal year.

I. INVENTORIES

Inventory is valued at cost using the first-in, first-out method (FIFO).

J.INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivables and payables are eliminated in the government-wide statement of net position.

K. RESTRICTED ASSETS

Certain cash, cash equivalents and investments are restricted by various legal and contractual obligations.

Enterprise Funds are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for water, sewer, and recreation renovations. The General Fund is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for specific purposes.

L. CAPITAL ASSETS

Property and equipment acquisitions made by the governmental funds are accounted for as expenditures of the fund, and are then capitalized in the government-wide financial statements. All purchased property and equipment are valued at cost, while donated assets are valued at their estimated fair market value as of the date received as a donation. The City capitalizes assets with a useful life in excess of five years and a cost of $5,000 or greater. Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized as governmental activities in the government-wide financial statements.

Depreciation is provided on all capital assets shown in the government-wide presentation and is computed using the straight-line method over the following estimated useful lives of the assets:

Buildings and improvements	5-100 years
Infrastructure	15-25 years
Collection and distribution systems	30-50 years
Machinery and equipment	5-15 years

The City capitalizes interest costs during construction; however, none of the interest paid met the capitalization requirements during 2017.

M. COMPENSATED ABSENCES

Employees of the City are allowed to accumulate unused vacation time up to 240 hours or 384 hours based on employment position and unused sick time up to 480 hours. Regular, full-time employees hired on, or before February 14, 1990, after completing twenty years of service, will be compensated for sick leave earned at a maximum of 480 hours upon separation.

Accumulated unpaid vacation pay is accrued when earned. In the government-wide presentation, accumulated compensated absences not expected to be paid within current available resources are reported as long-term liabilities. Governmental activities compensated absences have normally been liquidated by the General Fund.

N. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This element 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 City has two items that qualify for reporting in this category, deferred charge on refunding and pension related items.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises both under the full accrual and modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in both the governmental activities statement of net position and in the governmental funds balance sheet.

The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflow is recorded at December 31. As the tax is collected in the succeeding year, the deferred inflow is recognized as revenue and the receivable is reduced.

O. NET POSITION/FUND BALANCES

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

Government-wide Statements: The government wide net position is classified into the following four categories:

- *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* - All other net assets that do not meet the definition of "restricted" or 'net investment in capital assets", or non-spendable."

Fund Statements: The governmental fund balances are classified as *nonspendable*, *restricted*, and *unrestricted*, which includes *committed*, *assigned*, and *unassigned* fund balance classifications.

- The *nonspendable* fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. *Restricted* fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.
- The *restricted* fund balance category includes amounts that are restricted to specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- The *unrestricted* fund balance category is composed of *committed*, *assigned*, and *unassigned* resources.
- *Committed* fund balances are self-imposed limitations that the City's Council approved, which is the highest level of decision-making authority within the City. Only the Council can remove or change the constraints placed on committed fund balances.
- *Assigned* fund balances are resources constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed.
- The *unassigned* fund balance is the residual classification for the general fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as *unassigned*.

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

P. 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, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 — STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. DEFICIT BALANCE

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of December 31, 2017, the following individual fund had a deficit balance:

Fund		Amount
City Community Network	$	(242,018)

These fund deficits will be funded with future tax or grant revenues.

B. EXCESS EXPENDITURES OVER BUDGET

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Police Dispatch	850,207	871,807	21,600
Conservation Trust	205,916	206,365	449

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded budget. The detail of those items can be found in the City's year-end budget to actual report.

NOTE 3 — DEPOSITS AND INVESTMENTS

A summary of cash and investments as of December 31, 2017:

	Carrying Value	Bank Balances	Associated Risks
Petty cash	$ 6,147	$ 6,147	N/A
Deposits	10,104,727	10,525,445	Custodial credit risk
Negotiable CD's	347,177	347,177	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Municipal Bonds	25,174	25,174	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. Agency obligations - implicitly guaranteed	1,691,405	1,691,405	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total	$ 12,174,630	$ 12,595,348	

Reconciliation to financial statements:

Per statement of net position	
Cash and cash equivalents	$ 9,409,264
Investments	2,063,756
Restricted cash	694,460
Per statement of fiduciary net position - fiduciary funds	
Cash and cash equivalents	7,150
Total Deposits and Investments	$ 12,174,630

A. Deposits

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned to it. The City requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be protected by collateralization with securities eligible for City investment or any other high-quality, interest bearing security. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

At December 31, 2017, the carrying amount of the City's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit. As of December 31, 2017, none of the City's bank balances (certificates of deposit, checking, and savings accounts) were exposed to custodial credit risk.

B. Investments

As of December 31, 2017, the City, had the following investments and maturities:

		Investment Maturities (In Years)				
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10	Moody's Rating
Negotiable CD's	$ 347,177	$ -	$ 347,177	$ -	$ -	AA+
U.S. Agency obligations	1,691,405	-	1,691,405	-	-	N/A
Municipal Bonds	25,174	25,174	-	-	-	AA-
Total	$ 2,063,756	$ 25,174	$ 2,038,582	$ -	$ -	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of December 31, 2017, the City's investments were measure using the valuation inputs as follows:

	December 31, 2017			
Investment Type	Level 1	Level 2	Level 3	Total
Negotiable CD's	$ -	$ 347,177	$ -	$ 347,177
U.S. Agency obligations	-	1,691,405	-	1,691,405
Municipal Bonds	-	25,174	-	25,174
Total	$ -	$ 2,063,756	$ -	$ 2,063,756

Investment Type	Fair Value	Weighted Avg Maturity in Years	% of Portfolio
Negotiable CD's	$ 347,177	1.4	17
U.S. Agency obligations	1,691,405	3.5	82
Municipal Bonds	25,174	0.9	1
Total Investments	$ 2,063,756	5.8	100

During the year ended December 31, 2017, the City invested funds in Colotrust. As an investment pool, it operates under the Colorado Revised Statutes (24-75-701) and is overseen by the Colorado Securities Commissioner. They invest in securities that are specified by Colorado Revised Statutes (24-75-601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pool operates similar to a 2a-7-like money market fund with a share value equal to $1.00 and a maximum weighted average maturity of 60 days. This fund is rated AAAm by the Standard and Poor's Corporation.

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

Custodial credit risk: Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment.

As of December 31, 2017, the City's U.S. Treasury and securities were held by Gill Capital Partners in the name of the City.

Concentration of Credit Risk: The City places no limit on the amount that may be invested in any one issuer. More than 5 percent of the City's investments are in FHLMC securities. These investments are 82% of the City's total investments, respectively.

NOTE 4 — RESTRICTED CASH

The City has restricted a portion of its cash and investment balances to meet debt covenant requirements as follows:

	Recreation Center	Water	Hydro Plant	Total
Restricted for Debt Service	$ 224,500	$ -	$ 69,405	$ 293,905
Restricted for O&M Reserve	-	400,555	-	400,555
Total	$ 224,500	$ 400,555	$ 69,405	$ 694,460

NOTE 5 — CAPITAL ASSETS

A summary of changes in the governmental capital assets at December 31, 2017 is as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,152,583	$ 10,205	$ -	$ 1,162,788
Total capital assets not being depreciated	1,152,583	10,205	-	1,162,788
Capital assets being depreciated:				
Buildings	13,428,648	-	-	13,428,648
Machinery and equipment	8,358,026	173,334	102,972	8,428,388
Other improvements	4,645,910	-	-	4,645,910
Land improvements	558,458	43,900	-	602,358
Infrastructure	9,836,389	604,115	-	10,440,504
Internal service equipment	226,748	-	-	226,748
Total capital assets being depreciated	37,054,179	821,349	102,972	37,772,556
Less accumulated depreciation for:				
Buildings	3,040,302	278,817	-	3,319,119
Machinery and equipment	6,873,653	303,564	102,972	7,074,245
Other improvements	4,317,100	132,030	-	4,449,130
Land improvements	283,283	35,458	-	318,741
Infrastructure	2,626,707	401,911	-	3,028,618
Internal service equipment	186,420	8,329	-	194,749
Total accumulated depreciation	17,327,465	1,160,109	102,972	18,384,602
Governmental activities capital assets, net	$ 20,879,297	$ (328,555)	$ -	$ 20,550,742

Depreciation has been allocated for the statement of activities as follows:

General Government	$ 206,140
General Services	153,642
Public Safety	367,418
Public Works	212,655
Parks and Recreation	211,925
Internal Service Fund	8,329
Total	$ 1,160,109

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 718,874	$ -	$ -	$ 718,874
Water rights	4,202,426	-	-	4,202,426
Total capital assets not being depreciated	4,921,300	-	-	4,921,300
Capital assets being depreciated:				
Buildings	15,444,134	-	-	15,444,134
Machinery and equipment	3,630,499	151,586	46,043	3,736,042
Other improvements	1,045,642	-	-	1,045,642
Infrastructure	19,919,422	-	-	19,919,422
Total capital assets being depreciated	40,039,697	151,586	46,043	40,145,240
Less accumulated depreciation for:				
Buildings	5,637,960	507,738	-	6,145,698
Machinery and equipment	2,430,805	165,910	46,043	2,550,672
Other improvements	464,793	47,613	-	512,406
Infrastructure	6,232,869	531,917	-	6,764,786
Total accumulated depreciation	14,766,427	1,253,178	46,043	15,973,562
Business-type activities capital assets, net	$ 30,194,570	$ (1,101,592)	$ -	$ 29,092,978

Depreciation expense was allocated to the funds as follows:

Airport	$ 267,508
Police Dispatch	27,467
Recreation Center	241,470
Water	521,346
Hydro Plant	65,357
Community Network	92,330
Solid Waste Collection	37,700
Total	$ 1,253,178

NOTE 6 — INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Interfund Balances	Amount
General Fund	$ 1,000,000
Water Fund	530,438
Hydro Plant Fund	25,224
City Community Network Fund	1,000,466
Police Dispatch Fund	14,748
Recreation Center Fund	1,510,000
Total	4,080,876
Less: Government-wide eliminations	3,080,876
Total Internal Balances - Government-Wide Statement of Net Position	$ (1,000,000)

All amounts are due within one year.

The City has recorded the following routine transfers for the year ended December 31, 2017:

Transfers	Amount
General Fund	$ (46,239)
Lodger's Tax Fund	46,239
Total	$ -

NOTE 7 — LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2017:

Governmental-type activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
Compensated Absences	$ 527,628	$ -	$ 25,511	$ 502,117	$ -
Total	$ 527,628	$ -	$ 25,511	$ 502,117	$ -

The following is a summary of other contractual liability transactions for business-type activities of the City for the year ended December 31, 2017:

Business-type activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
2011 Refunding Revenue Bonds - Rec	$ 2,760,000	$ -	$ 515,000	$ 2,245,000	$ 535,000
2011 Premiums	42,572	-	10,643	31,929	-
1986 Colorado Water Cons Board	318,031	-	56,602	261,429	59,435
1986 Dolores Water Conservancy Dist	3,063,923	-	60,360	3,003,563	64,018
2005 DOLA Water Loan	168,966	-	15,323	153,643	16,090
2010 CWRPDA Water Loan	331,272	-	20,722	310,550	21,143
2015 Colorado Water Cons Board	850,212	-	78,220	771,992	79,863
2009 CWRPDA Hydro Loan	840,237	-	52,603	787,634	53,652
Compensated Absences	193,413	1,198	-	194,611	-
Total	$ 8,568,626	$ 1,198	$ 809,473	$ 7,760,351	$ 829,201

In 2002, the City issued $8,915,000 in Sales Tax Revenue Recreation Bonds, Series 2002, with an interest rate ranging from 2.1 percent to 5.0 percent, and an average interest rate of 4.75 percent. The net proceeds of $8,170,313 (after accrued interest receipts of $12,714 and payments of $454,355 to fund the replacement reserve, $303,046 in underwriting fees, insurance, and other issuance costs) are to be used for the Recreation Center. Bonds payable at December 31, 2017, is comprised of the following:

$5,215,000, Series 2011 Refunding Revenue Bonds - Recreation Center, due in semi-annual installments ranging from $25,000 to $590,000 through December 1, 2021; interest rate is variable from $2.10% to 5.00%.	
	$ 2,245,000
Less: current portion	(535,000)
Net Enterprise Funds Bonds Payable	$ 1,710,000

Fiscal Year	Principal	Interest	Total
2018	$ 535,000	$ 77,238	$ 612,238
2019	550,000	59,850	609,850
2020	570,000	40,600	610,600
2021	590,000	20,650	610,650
Total	$ 2,245,000	$ 198,338	$ 2,443,338

Enterprise Fund notes/loan payable at December 31, 2017 , are comprised of the following:

$1,456,891, 2009 CWRPDA Hydro Loan, due in annual installments ranging from $69,405 to $87,520 through January 1, 2030; interest rate of 2.00%	$ 787,634
$858,500, 2015 Colorado Water Cons Board, due in annual installments ranging from $8,288 to $96,075 through December 1, 2026; interest rate is 2.10%	771,992
$525,000, 2010 CWRPDA Water Loan, due in semi-annual installments of $13,623 through November 1, 2030; interest rate of 2.00%	310,550
$300,000, 2005 DOLA Water Loan, due in annual installments of $23,772 through September 1, 2025; interest rate of 5%	153,643
$5,336,000, 1986 Dolores Water Conservancy Dist, due in annual installments of $246,125 through December 31, 2046; interest rate of 5.623%	3,003,563
$1,244,142, 1986 Colorado Water Cons Board, due in annual installments range from $5,520 to $145,013 through December 1, 2022; interest rate of 5.00%	261,429
Total	$ 5,288,811

Debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2018	$ 294,201	$ 240,938	$ 535,139
2019	305,030	230,105	535,135
2020	316,354	218,784	535,138
2021	328,192	206,948	535,140
2022	273,582	194,562	468,144
2023-2027	1,335,099	824,199	2,159,298
2028-2032	930,064	590,517	1,520,581
2033-2037	732,041	361,077	1,093,118
2038-2042	546,491	152,678	699,169
2043-2045	227,757	28,153	255,910
Totals	$ 5,288,811	$ 3,047,961	$ 8,336,772

NOTE 8 — RETIREMENT

City Employee's Defined Contribution Plan

Effective June 25, 1996, the City of Cortez Pension Plan, a single-employer defined benefit plan, was converted to the City of Cortez Money Purchase Plan, a single employer defined contribution plan. Assets of $169,344 were transferred to the new money accumulation pension plan and then to the respective employee accounts. The plan is administered by the ICMA Retirement Corporation. All permanent employees, including those covered by other City employee plans are required to participate in the plan. The plan provisions can be modified by the City Council. Contributions of 5% of gross salary are required from all participants and a matching contribution of 5% is made by the City to the plan. Contributions totaled $344,607, $306,808 and $295,623 in 2017, 2016 and 2015, respectively.

Police Officer Death and Disability Plan

The police officer death and disability plan is administered through the Fire and Police Pension Association (FPPA). This plan is a non-contributory plan. All full-time, paid police officers of the City are members of the Statewide Death and Disability Plan. Title 31, Article 30 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefit provisions to the state legislature. The City's current contribution to the plan for 2017, 2016, and 2015 was $37,915, $26,138 and $24,052, respectively. FPPA issues a publicly available financial report that includes financial statements and required supplementary information for the Statewide Death and Disability Plan.

Police Pension Defined Contribution Plan

Effective January 1, 1986, the City of Cortez Police Pension Plan, was adopted as a single-employer defined contribution plan, IRS Code Section 401(A). All certified police officer employees are required to participate in the Plan. This Plan is a defined contribution money purchase plan. The City has no future liability to this Plan. Contributions of 8% of gross salary are required from all participants and a matching contribution of 8% is made by the City to the Plan. The City's contribution amount for 2017, 2016, and 2015 was $238,378, $229,024, and $108,146,respectively.

Deferred Compensation Plan

Pursuant to Governmental Accounting Standards Board Statement No. 32: *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,* the City established a trust to hold the assets of its Deferred Compensation Plan, and modified the plan document to state that the plan is "held in trust for the exclusive benefit of participants and their beneficiaries." As such the plan's assets are no longer the property and rights of the City, and are not reflected in the financial statements of the City.

Cortez Old Hire Police Pension Plan

Plan Description: The Cortez Old Hire Pension Fund is a defined benefit, agent multiple-employer plan affiliated with the Colorado Fire and Police Pension Association (FPPA). Assets of the Plan are commingled for investment purposes in the Fire and Police Member's Benefit Fund, an agent multiple-employer defined benefit pension Plan administered by FPPA.

Description of Benefits: The Plan provides retirement benefits for Members and beneficiaries according to Plan provisions as enacted and governed by the City Council.

Any officer who elects to retire on or after his normal retirement date (20 years of service and 55 years of age or upon completion of 25 years of service) shall be eligible for a monthly pension equal to one-half of his average monthly salary received one year before his retirement. The plan also provides for cost of living adjustments and post-retirement death benefits. FPPA issues independent annual reports that may be obtained by calling FPPA at (303) 770-3772 in the Denver metro area and 1-800-332-FPPA (3772) from outside the metro area.

Contributions: The City funds the Plan per provisions in the Plan document and Colorado statutes. The City shall contribute amounts required to fund the benefits provided by the Plan on a sound actuarial basis. The City contributes to the Cortez Old Hire Pension Fund at a rate determined in the following manner: at least every three (3) years, the Cortez Old Hire Pension Fund shall have an actuarial study prepared to determine the funds required. The required funds will be paid annually from general revenues of the City into the Cortez Old Hire Pension Fund.

The Plan is administered by the City Council.

The financial statements of the Old Hire Plan are prepared using the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. The investments are presented at fair value except for short-term investments that are recorded at cost, which approximates fair value.

Administrative costs of the Plan are paid from the pension fund (CRS 31-30.5-204(3)). There are no investments in, loans to, or leases with parties related to the Plan.

Employees Covered by Benefit Terms:

As of December 31, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	1
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	-
Total	1

Actuarial Assumptions: The January 1, 2016 actuarial valuation was used to determine the Actuarially Determined Contribution for the fiscal year ended December 31, 2016. The valuation used the following actuarial assumptions:

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar
Amortization Period	14 years
Asset Valuation Method	5-Year smoothed fair value
Inflation Rate	3.00%
Salary Increases	N/A
Investment Rate of Return	7.50% per year
Retirement Age	Any remaining actives are assumed to retire immediately
Mortality	Post-retirement. RP-2000 Combined Mortality Table, with Blue Collar Adjustment Disabled (pre-1980): RP-2000 Disabled Mortality Table All tables projected with Scale AA.

There were no changes in benefit terms, assumptions, or other inputs during the fiscal year.

Long-term Expected Rate of Return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected arithmetic real rate of return
Global Equity	36%	6.75%
Equity Long/Short	10%	4.85%
Illiquid Alternatives	23%	8.25%
Fixed Income	15%	0.50%
Absolute Return	10%	4.05%
Managed Futures	4%	3.00%
Cash	2%	0.00%
Total	100%	

Single Discount Rate: A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.78%, and the resulting single discount rate is 7.50%

Changes in the Net Pension Asset:

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension (asset) (a) – (b)
Balances at December 31, 2016	$ 173,129	$ 274,886	$ (101,757)
Changes for the year:			
Interest on the total pension liability	12,242	-	12,242
Net investment income	-	14,047	(14,047)
Benefit payments, including refunds of employee contributions	(20,177)	(20,177)	-
Administrative expense	-	(2,297)	2,297
Balances at December 31, 2017	$ 165,194	$ 266,459	$ (101,265)

Sensitivity of the Net Pension (Asset) to Changes in the Discount Rate: The following presents the plans net pension (asset), calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension asset would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Asset	(91,569)	(101,265)	(110,037)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended December 31, 2017, the City did not recognize any pension expense. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Net difference between projected and actual earnings on pension plan investments	$ 14,765	$ -
Total	$ 14,765	$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending	
2018	$ 4,657
2019	4,656
2020	4,302
2021	1,150
Total	$ 14,765

NOTE 9 — RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and natural disasters. For these risks of loss, the City is involved with the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability, property, and worker's compensation coverage and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

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

The amounts of settlements have not exceeded insurance coverage, nor were there any significant changes in insurance coverage. The City carries commercial insurance for worker's compensation coverage.

NOTE 10 — SELF INSURANCE

The City self-insures its medical insurance claims and is fully self-insured for health insurance compensation. A summary of the City's self-insured claims and liability is as follows:

IBNR Claim Liability	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance
12/31/2015	$ 173,881	$ 1,721,958	$ 1,543,711	$ 352,128
12/31/2016	$ 352,128	$ 2,560,853	$ 2,673,460	$ 239,521
12/31/2017	$ 239,521	$ 1,560,083	$ 1,593,561	$ 206,043

NOTE 11 — COMMITMENTS AND CONTINGENCIES

Tabor Amendment – Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. In 1996, voters within the City approved the collection, retention and expenditure of the full revenues generated by the City in 1995 and subsequent years, notwithstanding the provisions of the Amendment.

The City has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2017, the emergency reserve of $366,786 was recorded in the Emergency Reserve - Tabor Fund.

NOTE 12 — PRIOR PERIOD RESTATEMENT

During the 2017 audit process of the blended component unit, an expense for $11,660 was found that had occurred in 2016 but was expensed in 2017. This expense has been restated to be included in 2016. The beginning Net Assets are shown below:

	Mesa Verde Country Visitor Information Bureau	Government-wide
Beginning Fund Balance /Net Assets	$ 29,196	$ 27,655,762
Record 2016 expenses	(11,660)	(11,660)
Beginning Fund Balance / Net Assets (as restated)	$ 17,536	$ 27,644,102

NOTE 13 — FRAUD DISCLOSURE

During 2016, the City upgraded its automated accounting software to an improved, integrated system for governmental accounting and financial reporting. As a result, the City identified embezzlement of cash that had existed for several years. This situation and its investigation caused the 2017 financial statements to be substantially delayed. Appropriate prosecution of the embezzler and extensive investigations by the City's insurance company and by the Colorado Bureau of Investigation took place between 2016 and 2020. All but $5,158 of the loss found by the City's insurance company was covered by the City's insurance policy. The 2016 accounting software upgrade along with internal controls are expected to prevent a recurrence of such fraud.

NOTE 14 — EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (effective date subsequent to December 31, 2017)
- Statement No. 83, *Certain Asset Retirement Obligations* (effective date subsequent to December 31, 2017)
- Statement No. 84, *Fiduciary Activities* (effective date subsequent to December 31, 2017)
- Statement No. 85, *Omnibus 2017* (effective date subsequent to December 31, 2017)
- Statement No. 86, *Certain Debt Extinguishment Issues* (effective date subsequent to December 31, 2017)
- Statement No. 87, *Leases* (effective date subsequent to December 31, 2017)
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* (effective date subsequent to December 31, 2017)

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION (ASSET) LIABILITY
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS (1)

	12/31/2017	12/31/2016
Total Pension Liability		
Interest	$ 12,242	$ 10,885
Differences between expected and actual experience	-	11,802
Changes of assumptions	-	15,275
Benefit payments	(20,177)	(19,589
Net changes in total pension liability	(7,935)	18,373
Total Pension Liability - beginning	173,129	154,756
Total Pension Liability - ending (a)	$ 165,194	$ 173,129
Plan Fiduciary Net Position		
Net investment Income	14,047	$ 5,235
Benefit payments, including refunds of employee contributions	(20,177)	(19,589
Administrative expense	(2,297)	(772
Net change in plan fiduciary net position	(8,427)	(15,126
Plan fiduciary net position - beginning	274,886	290,012
Plan fiduciary net position - ending (b)	$ 266,459	$ 274,886
City's net pension (asset) - ending (a)-(b)	$ (101,265)	$ (101,757)

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULE OF THE CITY'S NET PENSION (ASSET) LIABILITY AND RELATED
RATIOS CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS(1)

	12/31/2017	12/31/2016	12/31/2015
Total Pension Liability	$ 165,194	$ 173,129	$ 154,756
Plan's Fiduciary Net Position	(266,459)	(274,886)	(290,012)
Net Pension (Asset)	$ (101,265)	$ (101,757)	$ (135,256)
Plan's Fiduciary Net Position as % of Total Pension Liability	161.30%	158.78%	187.40%
Covered-Employee Payroll	$ -	$ -	$ -
Net Pension Liability as a % of Covered-employee Payroll	N/A	N/A	N/A

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULE OF ACTUARIAL DETERMINED AND ACTUAL CONTRIBUTIONS
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS[1]

	12/31/2017	12/31/2016	12/31/2015
Actuarially determined contributions	$ -	$ –	$ -
Actual contributions	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -
City's covered-employee payroll	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A

Note: See Note 8 of the Basic Financial Statements for significant methods and assumptions used in calculating the actuarially determined calculations. There were no factors that significantly affected trends in the amounts reported.

[1] - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and Sales Taxes	$ 7,936,250	$ 8,022,689	$ 7,894,147	$ (128,542)
Franchise Taxes	664,000	619,000	603,152	(15,848)
Licenses, Permits and Fees	324,980	396,085	419,464	23,379
Intergovernmental Revenue	1,448,409	1,502,174	1,379,710	(122,464)
Charges for Services	547,160	572,844	656,035	83,191
Interfund Charges	167,124	167,124	235,640	68,516
Fines and Forfeitures	82,400	82,300	74,130	(8,170)
Donations	47,800	30,500	10,645	(19,855)
Investment Income	8,000	15,296	15,710	414
Grant Revenue	225,500	1,400,875	425,244	(975,631)
Miscellaneous	26,400	361,572	301,471	(60,101)
Total Revenues	11,478,023	13,170,459	12,015,348	(1,155,111)
Expenditures				
General Government				
City Council	305,895	309,387	299,974	(9,413)
City Attorney	83,000	83,000	67,896	(15,104)
Human Resources	211,751	235,093	203,007	(32,086)
Municipal Court	180,227	170,851	158,405	(12,446)
City Manager	269,005	264,660	275,769	11,109
Finance Department	458,642	470,286	569,893	99,607
Passthrough Grants	21,000	21,000	9,880	(11,120)
Overhead	5,200	5,200	206	(4,994)
City Clerk	128,811	127,156	138,028	10,872
Grants Administrator	43,107	31,232	32,481	1,249
Special Events	108,248	102,448	102,977	529
Total General Government	1,814,886	1,820,313	1,858,516	38,203
General Services				
Administration	131,162	129,888	368,944	239,056
Building Maintenance	242,135	231,125	231,534	409
City Hall Operations	200,750	161,395	216,503	55,108
Welcome Center	131,772	132,482	129,826	(2,656)
Planning and Building	556,189	552,922	487,205	(65,717)
Total General Services	1,262,008	1,207,812	1,434,012	226,200
Public Safety				
Police Administration	405,437	415,079	416,445	1,366
Patrol	2,151,813	2,182,460	2,200,981	18,521
Police Support Services	208,046	208,379	201,094	(7,285)
Police Investigation	534,866	531,378	550,392	19,014
Police Corrections	130,500	120,500	151,929	31,429
Building Operations	154,801	136,901	120,761	(16,140)
Kennel Operations	238,168	221,376	208,213	(13,163)
Total Public Safety	3,823,631	3,816,073	3,849,815	33,742

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Public Works				
P.W. Administration	$ 332,929	$ 313,031	$ 358,880	$ 45,849
Streets & Utilities	444,976	419,958	478,292	58,334
Traffic Services	151,500	149,500	155,733	6,233
Snow and Ice Removal	42,030	42,030	27,413	(14,617)
Street Cleaning	151,187	145,287	157,434	12,147
Total Public Works	1,122,622	1,069,806	1,177,752	107,946
Parks and Recreation				
Administration	104,841	103,204	101,666	(1,538)
Aquatics	163,322	157,315	160,431	3,116
Golf Course Administration	58,676	57,452	55,646	(1,806)
Golf Course Maintenance	439,789	437,834	429,189	(8,645)
City Parks	637,640	626,099	629,742	3,643
Recreation	401,338	344,776	343,407	(1,369)
Library	603,427	596,306	627,127	30,821
Total Parks and Recreation	2,411,533	2,322,986	2,347,208	24,222
Capital Outlay	275,000	1,122,545	673,910	(448,635)
Internal Charges	1,545,310	1,732,526	1,494,734	(237,792)
Total Expenditures	12,254,990	13,092,061	12,835,947	(256,114)
Revenues in Excess (Deficiency) of Expenditures	(776,967)	78,398	(820,599)	(898,997)
Other Financing Sources (Uses)				
Transfers In	135,000	45,000	46,239	(1,239)
Transfers (Out)	(500,000)	-	-	-
Net Other Financing Sources (Uses)	(365,000)	45,000	46,239	(1,239)
Change in Fund Balance	$ (1,141,967)	$ 123,398	(774,360)	$ (900,236)
Fund Balance, Beginning			3,374,998	
Fund Balance, Ending			$ 2,600,638	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and Sales Taxes	$ 1,359,127	$ 1,358,165	$ 1,341,587	$ (16,578)
Investment Income	5,550	4,856	7,618	2,762
Miscellaneous	5,000	4,000	27,904	23,904
Total Revenues	1,369,677	1,367,021	1,377,109	10,088
Expenditures				
Public Works	2,101,508	1,837,830	1,799,875	(37,955)
Revenues in Excess (Deficiency) of Expenditures	(731,831)	(470,809)	(422,766)	48,043
Fund Balance, Beginning			2,724,098	
Fund Balance, Ending			$ 2,301,332	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
Notes to Required Supplemental Information
FOR THE YEAR ENDED DECEMBER 31, 2017

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

- On or before the first Monday in November of each year, the City Manager shall submit to the Council a proposed budget for the next ensuing budget year with an explanatory message. The proposed budget provides a complete financial plan for the City and includes the proposed expenditures for each office, department and agency for the ensuing year; debt service requirements for the ensuing fiscal year; an estimate of the amount of anticipated income from all sources other than taxes on property during the ensuing fiscal year, including estimated surplus cash at the end of the current year.
- The budget is required to be in sufficient detail to show each fund's estimated revenues by source and estimated expenditures. The budget shall be arranged to show comparative figures for receipts and expenditures for the last completed fiscal year, estimates for the current year, and the City Manager's recommendations for the ensuing fiscal year.
- A public hearing is conducted to obtain taxpayer comments.
- No later than the last day of December, the budget is legally adopted and appropriations are enacted by Ordinance.
- The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council.
- The level on which expenditures may not legally exceed appropriations is the legally adopted annual operating budget for the fund in total.
- The City Council may legally amend the budget by Ordinance once it has been approved. Budgeted amounts are shown as adopted by the City Council, including all amendments.
- All appropriations lapse at year end.
- Budgets are legally adopted for all non-fiduciary funds of the City. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAO). Budgetary comparisons presented for the Enterprise and Internal Service Funds are presented on a non-GAAP budgetary basis. Tap fees, grant revenues and debt proceeds are recognized as revenue for budget purposes. Capital outlay is budgeted as an expenditure.

SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve - TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
ASSETS							
Cash	$ -	$ 33,165	$ 366,786	$ 524,371	$ -	$ 4,800	$ 929,122
Investments	-	-	-	700,000	-	-	700,000
Prepaid expenses	-	-	-	-	17,265	-	17,265
Accounts receivable	7,744	-	-	32,583	36,415	-	76,742
Total Assets	7,744	33,165	366,786	1,256,954	53,680	4,800	1,723,129
LIABILITIES							
Accounts payable	-	27,360	-	1,159	3,066	-	31,585
Accrued liabilities	1,900	-	-	-	2,288	-	4,188
Total Liabilities	1,900	27,360	-	1,159	5,354	-	35,773
FUND BALANCE							
Nonspendable	-	-	-	-	17,265	-	17,265
Restricted	-	5,805	366,786	-	-	4,800	377,391
Unassigned	5,844	-	-	1,255,795	31,061	-	1,292,700
Total Fund Balance	5,844	5,805	366,786	1,255,795	48,326	4,800	1,687,356
Total Liabilities and Fund Balance	$ 7,744	$ 33,165	$ 366,786	$ 1,256,954	$ 53,680	$ 4,800	$ 1,723,129

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve - TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
OPERATING REVENUES							
Property and sales taxes	$ 238,818	$ -	$ -	$ 333,022	$ -	$ -	$ 571,840
Intergovernmental revenue	-	86,484	-	-	481,382	-	567,866
Investment income	3	2	14	2,522	-	-	2,541
Grant revenue	-	-	-	-	-	4,800	4,800
Miscellaneous	-	-	-	40,691	3,724	-	44,415
Total Revenues	238,821	86,486	14	376,235	485,106	4,800	1,191,462
EXPENDITURES							
General government	159,742	-	-	-	454,316	-	614,058
General services	-	-	-	10,278	-	-	10,278
Parks and recreation	-	206,365	-	-	-	-	206,365
Capital outlay	-	-	-	147,439	-	-	147,439
Total Expenditures	159,742	206,365	-	157,717	454,316	-	978,140
Excess (Deficiency) of Revenues over Expenditures	79,079	(119,879)	14	218,518	30,790	4,800	213,322
Other Financing Uses							
Transfers (Out)	(46,239)	-	-	-	-	-	(46,239)
Total Other Financing Uses	(46,239)	-	-	-	-	-	(46,239)
Change in Fund Balance	32,840	(119,879)	14	218,518	30,790	4,800	167,083
Fund Balance (Deficit), Beginning	(26,996)	125,684	366,772	1,037,277	29,196	-	1,531,933
Prior Period Restatement	-	-	-	-	(11,660)	-	(11,660)
Fund Balance (Deficit), Beginning (As Restated)	(26,996)	125,684	366,772	1,037,277	17,536	-	1,520,273
Fund Balance, Ending	$ 5,844	$ 5,805	$ 366,786	$ 1,255,795	$ 48,326	$ 4,800	$ 1,687,356

CITY OF CORTEZ, COLORADO
LODGER'S TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Property and Sales Taxes	$ 224,153	$ 245,000	$ 238,818	$ (6,182)
Investment Income	-	-	3	3
Total Revenues	224,153	245,000	238,821	(6,179)
Expenditures				
General Government				
City Council	159,844	159,862	159,742	(120)
Revenues in Excess (Deficiency) of Expenditures	64,309	85,138	79,079	(6,059)
Other Financing Sources (Uses)				
Transfers (Out)	(64,309)	(66,613)	(46,239)	(20,374)
Net Other Financing Sources (Uses)	(64,309)	(66,613)	(46,239)	(20,374)
Change in Fund Balance	$ -	$ 18,525	32,840	$ (26,433)
Fund Balance, Beginning (Deficit)			(26,996)	
Fund Balance, Ending			$ 5,844	

CITY OF CORTEZ, COLORADO
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenue	$ 85,000	$ 92,896	$ 86,484	$ (6,412)
Investment Income	-	25	2	(23)
Total Revenues	85,000	92,921	86,486	(6,435)
Expenditures				
CFT Recreation Center	197,250	205,916	206,365	449
Change in Fund Balance	$ (112,250)	$ (112,995)	(119,879)	$ (6,884)
Fund Balance, Beginning			125,684	
Fund Balance, Ending			$ 5,805	

CITY OF CORTEZ, COLORADO
EMERGENCY RESERVE - TABOR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Investment Income	$ -	$ -	$ 14	$ 14
Total Revenues	-	-	14	14
Change in Fund Balance	$ -	$ -	14	$ 14
Fund Balance, Beginning			366,772	
Fund Balance, Ending			$ 366,786	

CITY OF CORTEZ, COLORADO
EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Property and Sales Taxes	$ 327,708	$ 329,311	$ 333,022	$ 3,711
Investment Income	700	10,500	2,522	(7,978)
Miscellaneous	1,000	31,314	40,691	9,377
Total Revenues	329,408	371,125	376,235	5,110
Expenditures				
General Services				
Equipment	400,000	-	10,278	10,278
Capital Outlay	304,000	256,000	147,439	(108,561)
Change in Fund Balance	$ (374,592)	$ 115,125	218,518	$ 103,393
Fund Balance, Beginning			1,037,277	
Fund Balance, Ending			$ 1,255,795	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2017

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
ASSETS				
Current Assets				
Accounts receivable	$ 3,185	$ 2,036	$ 124,090	$ 129,311
Intergovernmental receivable	-	357,634	-	357,634
Inventories	-	37,742	-	37,742
Prepaid expenses	-	246	79	325
Total Current Assets	3,185	397,658	124,169	525,012
Capital assets, depreciable, net	814,997	394,600	240,651	1,450,248
Restricted cash	69,405	-	-	69,405
Total Assets	887,587	792,258	364,820	2,044,665
LIABILITIES				
Current Liabilities				
Accounts payable	-	22,329	-	22,329
Accrued interest payable	15,096	-	-	15,096
Accrued liabilities	-	2,037	18,281	20,318
Interfund payables	25,224	1,000,466	14,748	1,040,438
Notes and loans payable, current portion	53,652	-	-	53,652
Total Current Liabilities	93,972	1,024,832	33,029	1,151,833
Long-Term Liabilities				
Compensated absences	-	9,444	30,367	39,811
Notes and loans payable, less current portion	733,982	-	-	733,982
Total Long-Term Liabilities	733,982	9,444	30,367	773,793
Total Liabilities	827,954	1,034,276	63,396	1,925,626
NET POSITION				
Net investment in capital assets	27,363	394,600	240,651	662,614
Restricted	69,405	-	-	69,405
Unrestricted	(37,135)	(636,618)	60,773	(612,980)
TOTAL NET POSITION	$ 59,633	$ (242,018)	$ 301,424	$ 119,039

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	$ 72,399	$ 202,023	$ 483,096	$ 757,518
Interfund charges	-	-	261,404	261,404
Total Operating Revenues	72,399	202,023	744,500	1,018,922
EXPENDITURES				
Administration	3,810	-	-	3,810
Fiber outside plant	-	80,114	-	80,114
Fiber administration	-	724,021	-	724,021
Fiber inside plant	-	84,333	-	84,333
Police support services	-	-	820,160	820,160
Depreciation	65,357	92,330	27,467	185,154
Internal charges	-	2,051	24,180	26,231
Total Operating Expenses	69,167	982,849	871,807	1,923,823
Excess (Deficiency) of Revenues over Expenditures	3,232	(780,826)	(127,307)	(904,901)
NON-OPERATING REVENUES (EXPENSES)				
Investment income	2	-	-	2
Interest expense	(15,790)	-	-	(15,790)
Total Non-Operating Expenses	(15,788)	-	-	(15,788)
CAPITAL CONTRIBUTIONS	-	609,668	-	609,668
Change in Net Position	(12,556)	(171,158)	(127,307)	(311,021)
Net Position (Deficit), Beginning of Year	72,189	(70,860)	428,731	430,060
Net Position (Deficit), End of Year	$ 59,633	$ (242,018)	$ 301,424	$ 119,039

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 71,940	$ 216,515	$ 620,410	$ 908,865
Payments to suppliers for goods and services	11,700	(799,501)	(78,038)	(865,839)
Payments to employees	-	(81,782)	(767,039)	(848,821)
Net Cash Provided by (Used for) Operating Activities	83,640	(664,768)	(224,667)	(805,795)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Cash from other funds	-	609,668	-	609,668
Net Cash Provided by Noncapital Financing Activities	-	609,668	-	609,668
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Debt Payments	(52,600)	-	-	(52,600)
Interest paid	(15,790)	-	-	(15,790)
Net Cash Used for Financing Activities	(68,390)	-	-	(68,390)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1	-	-	1
Net Cash Provided by Investing Activities	1	-	-	1
Net Change in Cash	15,251	(55,100)	(224,667)	(264,516)
Cash and Cash Equivalents - Beginning of Year	(15,251)	55,100	224,667	264,516
Cash and Cash Equivalents - End of Year	$ -	$ -	$ -	$ -

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ 3,232	$ (780,826)	$ (127,307)	$ (904,901)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	65,357	92,330	27,467	185,154
Changes in assets and liabilities				
Accounts receivable	(459)	14,492	(124,090)	(110,057)
Intergovernmental receivable	-	(357,634)	-	(357,634)
Inventories	-	(11,242)	-	(11,242)
Prepaid expenses	-	(9)	18	9
Accounts payable	15,510	376,559	8,401	400,470
Accrued payroll	-	1,562	(9,156)	(7,594)
Net Cash Provided by Operating Activities	$ 83,640	$ (664,768)	$ (224,667)	$ (805,795)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	$ -	$ 609,668	$ -	$ 609,668

CITY OF CORTEZ, COLORADO
AIRPORT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Budgetary Basis	Final Budget
Operating Revenues				
Charges for services	$ 200,300	$ 227,742	$ 237,828	$ 10,086
Intergovernmental revenue	217,550	-	-	-
Miscellaneous revenue	-	-	27,102	27,102
Total Operating Revenues	417,850	227,742	264,930	37,188
Operating Expenses				
Airport operations	192,913	192,248	197,445	5,197
Capital outlay	259,000	55,739	48,394	(7,345)
Depreciation	300,000	275,000	267,508	(7,492)
Internal charges	7,000	6,500	4,919	(1,581)
Total Operating Expenses	758,913	529,487	518,266	(11,221)
Operating Income (Loss)	(341,063)	(301,745)	(253,336)	48,409
Other Financing Sources				
Investment income	112	-	7	(7)
Net Other Financing Sources	112	-	7	(7)
Change in Net Position - Budget Basis	$ (340,951)	$ (301,745)	(253,329)	$ 48,402
Change in Net Position - GAAP Basis			(253,329)	
Net Position, Beginning			7,801,276	
Net Position, Ending			$ 7,547,947	

CITY OF CORTEZ, COLORADO
RECREATION CENTER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 510,000	$ 545,000	$ 510,488	$ (34,512)
Interfund charges	-	-	220,000	220,000
Miscellaneous revenue	(221,500)	221,500	8,446	(213,054)
Total Operating Revenues	288,500	766,500	738,934	(27,566)
Operating Expenses				
Recreation center	1,015,826	1,153,901	1,110,679	(43,222)
Capital outlay	120,000	152,273	130,368	(21,905)
Depreciation	252,000	252,000	241,470	(10,530)
Internal charges	20,460	20,460	20,460	-
Total Operating Expenses	1,408,286	1,578,634	1,502,977	(75,657)
Operating Income (Loss)	(1,119,786)	(812,134)	(764,043)	48,091
Non-Operating Revenues (Expenses)				
Property and sales taxes	4,342,059	1,449,587	1,473,846	(24,259)
Investment income	44,000	10,000	-	10,000
Interest expense	(1,823,064)	(607,688)	(100,783)	(506,905)
Debt retirement	(525,641)	(525,641)	(525,641)	-
Total Non-Operating Revenues	2,037,354	326,258	847,422	(521,164)
Change in Net Position - Budget Basis	$ 917,568	$ (485,876)	83,379	$ (473,073)
GAAP Basis Adjustments				
Capital outlay			5,425	
Debt service principal			525,641	
Change in Net Position - GAAP Basis			614,445	
Net Position, Beginning			7,331,739	
Net Position, Ending			$ 7,946,184	

CITY OF CORTEZ, COLORADO
WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 2,848,784	$ 2,878,215	$ 2,870,993	$ (7,222)
Miscellaneous revenue	-	15,375	19,375	4,000
Total Operating Revenues	2,848,784	2,893,590	2,890,368	(3,222)
Operating Expenses				
Administration	108,650	108,650	88,058	(20,592)
Filtration and Treatment	649,366	630,376	585,683	(44,693)
Transmission and distribution	447,388	426,610	459,328	32,718
Meter maintenance	15,650	15,650	6,638	(9,012)
Capital outlay	826,436	816,436	883,756	67,320
Depreciation	257,195	762,664	521,346	(241,318)
Internal charges	312,646	312,646	298,880	(13,766)
Total Operating Expenses	2,617,331	3,073,032	2,843,689	(229,343)
Operating Income (Loss)	231,453	(179,442)	46,679	226,121
Non-Operating Revenues (Expenses)				
Capital contributions	50,050	25,025	76,817	(51,792)
Investment income	4,500	1,500	1,600	(100)
Interest expense	(1,605,387)	(535,129)	(232,728)	(302,401)
Debt retirement	(231,229)	(231,229)	(231,229)	-
Total Non-Operating Expenses	(1,782,066)	(739,833)	(385,540)	(354,293)
Change in Net Position - Budget Basis	$ (1,550,613)	$ (919,275)	(338,861)	$ (128,172)
GAAP Basis Adjustments				
Capital outlay			35,281	
Debt service principal			231,229	
Change in Net Position - GAAP Basis			(72,351)	
Net Position, Beginning			11,415,001	
Net Position, Ending			$ 11,342,650	

CITY OF CORTEZ, COLORADO
SOLID WASTE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 1,264,625	$ 1,292,130	$ 1,259,556	$ (32,574)
Total Operating Revenues	1,264,625	1,292,130	1,259,556	(32,574)
Operating Expenses				
Administration	19,200	11,700	6,463	(5,237)
Collection	941,531	931,993	814,114	(117,879)
Recycling	144,687	120,645	123,814	3,169
Capital outlay	162,500	162,500	130,377	(32,123)
Depreciation	40,000	40,000	37,700	(2,300)
Internal charges	174,696	174,696	129,458	(45,238)
Total Operating Expenses	1,482,614	1,441,534	1,241,926	(199,608)
Operating Income (Loss)	(217,989)	(149,404)	17,630	167,034
Non-Operating Revenues (Expenses)				
Investment income	5,400	1,800	1,686	114
Total Non-Operating Revenues	5,400	1,800	1,686	114
Change in Net Position - Budget Basis	$ (212,589)	$ (147,604)	19,316	$ 167,148
GAAP Basis Adjustments				
Capital outlay			110,880	
Change in Net Position - GAAP Basis			130,196	
Net Position, Beginning			1,197,247	
Net Position, Ending			$ 1,327,443	

CITY OF CORTEZ, COLORADO
HYDRO PLANT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 56,000	$ 71,000	$ 72,399	$ 1,399
Total Operating Revenues	56,000	71,000	72,399	1,399
Operating Expenses				
Administration	7,750	7,690	3,810	(3,880)
Depreciation	65,802	65,802	65,357	(445)
Total Operating Expenses	73,552	73,492	69,167	(4,325)
Operating Income (Loss)	(17,552)	(2,492)	3,232	5,724
Non-Operating Revenues (Expenses)				
Investment income	-	-	2	(2)
Interest expense	(208,215)	(69,405)	(15,790)	(53,615)
Debt retirement	(52,600)	(52,600)	(52,600)	-
Total Non-Operating Expenses	(260,815)	(122,005)	(68,388)	(53,617)
Change in Net Position - Budget Basis	$ (278,367)	$ (124,497)	(65,156)	$ (47,893)
GAAP Basis Adjustments				
Debt service principal			52,600	
Change in Net Position - GAAP Basis			(12,556)	
Net Position, Beginning			72,189	
Net Position, Ending			$ 59,633	

CITY OF CORTEZ, COLORADO
CITY COMMUNITY NETWORK FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 291,928	$ 262,630	$ 202,023	$ (60,607)
Total Operating Revenues	291,928	262,630	202,023	(60,607)
Operating Expenses				
Fiber outside plant	129,853	128,294	80,114	(48,180)
Fiber administration	93,500	93,200	57,762	(35,438)
Fiber inside plant	137,550	139,900	104,587	(35,313)
Capital outlay	2,007,000	872,000	646,005	(225,995)
Depreciation	90,000	90,000	92,330	2,330
Internal charges	2,701	2,051	2,051	-
Total Operating Expenses	2,460,604	1,325,445	982,849	(342,596)
Operating Income (Loss)	(2,168,676)	(1,062,815)	(780,826)	281,989
Non-Operating Revenues				
Capital contributions	1,950,670	975,335	609,668	365,667
Total Non-Operating Revenues	1,950,670	975,335	609,668	365,667
Change in Net Position - Budget Basis	$ (218,006)	$ (87,480)	(171,158)	$ 647,656
GAAP Basis Adjustments				
Change in Net Position - GAAP Basis			(171,158)	
Net Position (Deficit), Beginning			(70,860)	
Net Position (Deficit), Ending			$ (242,018)	

CITY OF CORTEZ, COLORADO
POLICE DISPATCH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 381,034	$ 446,039	$ 483,096	$ 37,057
Interfund charges	275,362	275,362	261,404	(13,958)
Miscellaneous revenue	122,206	122,206	-	(122,206)
Total Operating Revenues	778,602	843,607	744,500	(99,107)
Operating Expenses				
Police support services	786,791	784,527	786,143	1,616
Capital outlay	26,500	26,500	34,017	7,517
Depreciation	15,000	15,000	27,467	12,467
Internal charges	24,180	24,180	24,180	-
Total Operating Expenses	852,471	850,207	871,807	21,600
Operating Loss	(73,869)	(6,600)	(127,307)	(120,707)
Change in Net Position - Budget Basis	$ (73,869)	$ (6,600)	(127,307)	$ (120,707)
GAAP Basis Adjustments				
Change in Net Position - GAAP Basis			(127,307)	
Net Position, Beginning			428,731	
Net Position, Ending			$ 301,424	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
AS OF DECEMBER 31, 2017

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
ASSETS				
Cash	$ 200,687	$ 104,990	$ 342,981	$ 648,658
Petty cash	152	-	-	152
Inventories	37,416	-	-	37,416
Prepaid expenses	373	33	-	406
Total Current Assets	238,628	105,023	342,981	686,632
Capital assets, depreciable	-	31,999	-	31,999
Total Assets	238,628	137,022	342,981	718,631
LIABILITIES				
Current Liabilities				
Accounts payable	691	21,018	206,043	227,752
Accrued liabilities	9,278	5,731	-	15,009
Total Current Liabilities	9,969	26,749	206,043	242,761
Long-Term Liabilities				
Compensated absences	26,362	8,044	-	34,406
NET POSITION				
Net investment in capital assets	-	31,999	-	31,999
Unrestricted	202,297	70,230	136,938	409,465
Total Net Position	$ 202,297	$ 102,229	$ 136,938	$ 441,464

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 1,090	$ -	$ 2,766,141	$ 2,767,231
Interfund charges	635,834	638,449	-	1,274,283
Miscellaneous revenue	8,131	-	-	8,131
Total Operating Revenues	645,055	638,449	2,766,141	4,049,645
OPERATING EXPENSES				
Health claims	-	-	1,560,083	1,560,083
Shop	668,043	-	-	668,043
Building overhead	101,307	-	-	101,307
Technology	-	689,541	-	689,541
Telecommunications	-	129,504	-	129,504
Depreciation	-	8,329	-	8,329
Internal charges	9,920	6,725	-	16,645
Total Operating Expenses	779,270	834,099	1,560,083	3,173,452
Excess (Deficiency) of Revenues over Expenditures	(134,215)	(195,650)	1,206,058	876,193
NON-OPERATING REVENUES				
Investment income	-	-	16	16
Total Non-Operating Revenues	-	-	16	16
Change in Net Position	(134,215)	(195,650)	1,206,074	876,209
Net Position (Deficit), Beginning	336,512	297,879	(1,069,136)	(434,745)
Net Position, Ending	$ 202,297	$ 102,229	$ 136,938	$ 441,464

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Shop Fund	Technology Fund	Self-Insured Health Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 645,055	$ 638,449	$ -	$ 1,283,504
Cash flows from internal activities	-	-	2,766,157	2,766,157
Payments to suppliers for goods and services	(162,451)	(593,208)	(332,473)	(1,088,132)
Payments for claims and loss adjustments	-	-	(1,593,561)	(1,593,561)
Payments to employees	(374,747)	(234,587)	(542,739)	(1,152,072)
Net Cash Provided by (Used for) Operating Activities	107,857	(189,346)	297,384	215,896
Net Change in Cash	107,857	(189,346)	297,384	215,896
Cash and Cash Equivalents - Beginning of Year	92,982	294,336	45,596	432,914
Cash and Cash Equivalents - End of Year	$ 200,839	$ 104,990	$ 342,981	$ 648,810
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ (134,215)	$ (195,650)	$ 1,206,074	$ 876,209
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	-	8,329	-	8,329
Changes in assets and liabilities				
Accounts receivable	250,000	-	-	250,000
Inventories	(2,034)	-	-	(2,034)
Prepaid expenses	20	37	838	895
Accounts payable	(9,975)	1,070	(909,528)	(918,433)
Accrued payroll	206	(982)	-	(776)
Accrued compensated absences	3,855	(2,150)	-	1,705
Net Cash Provided by (Used for) Operating Activities	$ 107,857	$ (189,346)	$ 297,384	$ 215,896

CITY OF CORTEZ, COLORADO
SHOP FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 1,000	$ 375	$ 1,090	$ 715
Interfund charges	877,244	639,257	635,834	(3,423)
Miscellaneous revenue	-	1,500	8,131	6,631
Total Operating Revenues	878,244	641,132	645,055	3,923
Operating Expenses				
Shop	702,570	711,461	657,479	(53,982)
Building overhead	153,850	154,100	101,307	(52,793)
Capital outlay	15,000	15,000	10,564	(4,436)
Internal charges	9,920	9,920	9,920	-
Total Operating Expenses	881,340	890,481	779,270	(111,211)
Operating Income (Loss)	(3,096)	(249,349)	(134,215)	115,134
Change in Net Position - Budget Basis	$ (3,096)	$ (249,349)	(134,215)	$ 115,134
Net Position, Beginning			336,512	
Net Position, Ending			$ 202,297	

CITY OF CORTEZ, COLORADO
TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Interfund charges	$ 701,693	$ 807,949	$ 638,449	$ (169,500)
Miscellaneous revenue	10,598	4,598	-	(4,598)
Total Operating Revenues	712,291	812,547	638,449	(174,098)
Operating Expenses				
Technology	421,983	421,983	319,195	(102,788)
Telecommunications	66,500	74,000	18,050	(55,950)
Capital outlay	341,145	533,645	481,800	(51,845)
Depreciation	7,825	7,825	8,329	504
Internal charges	3,600	3,600	6,725	3,125
Total Operating Expenses	841,053	1,041,053	834,099	(206,954)
Operating Income (Loss)	(128,762)	(228,506)	(195,650)	32,856
Change in Net Position - Budget Basis	$ (128,762)	$ (228,506)	(195,650)	$ 32,856
Net Position, Beginning			297,879	
Net Position, Ending			$ 102,229	

CITY OF CORTEZ, COLORADO
SELF-INSURED HEALTH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2017

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 2,544,704	$ 2,544,736	$ 2,766,141	$ 221,405
Total Operating Revenues	2,544,704	2,544,736	2,766,141	221,405
Operating Expenses				
Health claims	2,545,331	2,545,331	1,560,083	(985,248)
Total Operating Expenses	2,545,331	2,545,331	1,560,083	(985,248)
Operating Income (Loss)	(627)	(595)	1,206,058	1,206,653
Non-Operating Revenues				
Investment income	-	-	16	(16)
Total Non-Operating Revenues	-	-	16	(16)
Change in Net Position - Budget Basis	$ (627)	$ (595)	1,206,074	$ 1,206,637
Net Position, Beginning (Deficit)			(1,069,136)	
Net Position, Ending			$ 136,938	

STATISTICAL SECTION

CITY OF CORTEZ,COLORADO
SALES TAX REVENUE REFUNDING BONDS, SERIES 2011 (CO)
CUSIP: 220538
HISTORICAL GENERAL FUND OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017
REVENUES:							
Taxes-Assessments	$ 6,878,903	$ 7,383,659	$ 7,442,377	$ 7,692,052	$ 8,030,460	$ 8,182,679	$ 8,497,299
Licenses and Permits	83,755	197,714	82,312	339,138	129,901	270,637	419,464
Intergovernmental	3,141,052	1,435,485	1,410,143	1,620,172	1,554,174	1,504,600	1,615,350
Charges for Services	533,547	529,043	526,636	563,625	690,829	547,762	656,035
Fine and Forefeits	85,317	90,220	80,419	83,951	76,981	81,673	74,130
Investment Income	30,906	14,375	14,334	14,765	18,530	9,725	15,710
Miscellaneous	164,514	22,210	33,074	105,705	24,630	82,432	301,471
Donation	-	37,093	63,086	47,877	49,001	18,057	10,645
Grant Revenue	-	154,304	160,334	148,242	134,978	1,938,709	425,244
TOTAL REVENUES	10,917,994	9,864,103	9,812,715	10,615,527	10,709,484	12,636,274	12,015,348
EXPENDITURES:							
General Government	4,177,628	1,978,455	3,088,766	3,156,388	6,497,446	2,773,528	2,935,708
Public Safety	3,099,140	4,070,047	3,439,521	3,654,284	3,811,407	3,706,404	3,760,147
Public Works	1,063,726	1,102,022	928,184	960,435	994,693	1,046,749	1,168,092
Parks & Recreation	2,202,447	1,795,989	1,827,213	1,793,906	1,893,506	2,099,844	2,078,227
Internal Charges	-	-	1,018,625	-	-	1,340,665	1,494,734
Capital Outlay	102,835	-	-	-	-	-	1,399,039
TOTAL EXPENDITURES	10,645,776	8,946,513	10,302,309	9,565,013	13,197,052	10,967,190	12,835,947
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	272,218	917,590	(489,594)	1,050,514	(2,487,568)	1,669,084	(820,599)
OTHER FINANCING SOURCES/USES							
Transfer In	123,228	127,543	90,472	39,600	44,831	43,327	46,239
Transfer Out	(1,027,757)	(208,600)	(163,600)	(163,600)	(163,600)	(1,667,155)	-
TOTAL	(904,529)	(81,057)	(73,128)	(124,000)	(118,769)	(1,623,828)	46,239
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES AND OTHER USERS	(632,311)	836,533	(562,722)	926,514	(2,606,337)	45,256	(774,360)
FUND BALANCE							
Beginning	5,293,029	4,660,718	5,572,287	5,009,565	5,936,079	3,329,742	3,374,998
Prior Period Restatement	-	75,036	-	-	-	-	-
FUND BALANCE							
Ending	$ 4,660,718	$ 5,572,287	$ 5,009,565	$ 5,936,079	$ 3,329,742	$ 3,374,998	$ 2,600,638

CITY OF CORTEZ, COLORADO
WATER FUND HISTORICAL OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017
OPERATING REVENUES:							
Charges for services	$ 1,726,480	$ 2,159,301	$ 2,056,461	$ 2,322,139	$ 2,258,839	$ 2,885,522	$ 2,870,993
Other	151,885	(6,402)	9,998	10,770	-	(829)	19,375
Total Operating Revenues	1,878,365	2,152,899	2,066,459	2,332,909	2,258,839	2,884,693	2,890,368
OPERATING EXPENSES:							
Operations & Services	1,137,501	980,543	1,172,140	1,629,441	2,082,748	1,859,561	1,959,933
Capital Outlay	60,076	179,389	488,647	50,586	1,361,134	876,339	883,756
Total Operating Expenses	1,197,577	1,159,932	1,660,787	1,680,027	3,443,882	2,735,900	2,843,689
Operating Income/(Loss)	680,788	992,967	405,672	652,882	(1,185,043)	148,793	46,679
OTHER REVENUES (EXPENSES)							
Grant Revenue	-	-	-	-	231,033	19,180	76,817
Interest Income	2,427	2,697	2,979	1,861	6,577	2,452	1,600
Debt Service - Interest	(256,167)	-	-	-	-	-	(232,728)
Debt Service - Principal	(107,210)	(369,206)	(369,185)	(369,162)	(369,141)	(405,164)	(231,229)
NET INCOME(LOSS) before transfers	319,838	626,458	39,466	285,581	(1,316,574)	(234,739)	(338,861)
TRANSFERS							
Transfers In	-	25,000	-	-	-	4,000	-
Transfers Out	-	(64,419)	-	-	-	-	-
Net Transfers	-	(39,419)	-	-	-	4,000	-
Change in Net Position - Budget Basis	319,838	587,039	39,466	285,581	(1,316,574)	(230,739)	(338,861)
GAAP BASIS ADJUSTMENTS							
Capital Outlay	-	18,908	32,111	27,223	1,340,165	729,226	35,281
Depreciation	(446,891)	(442,131)	(433,635)	-	-	-	-
Debt Service Principal	107,210	120,091	126,013	132,246	138,814	161,474	231,229
NET INCOME	(19,843)	283,907	(236,045)	445,050	162,405	659,961	(72,351)
NET POSITION, Beginning	10,922,928	10,085,947	10,369,854	10,133,809	10,502,509	10,664,914	11,415,001
Prior Period Adjustment	(817,138)	-	-	-	-	90,126	-
Net Position, Beginning (As Restated)	10,105,790	10,085,947	10,369,854	10,133,809	10,502,509	10,755,040	11,415,001
Net Position, Ending	$ 10,085,947	$ 10,369,854	$ 10,133,809	$ 10,578,859	$ 10,664,914	$ 11,415,001	$ 11,342,650

CITY OF CORTEZ, COLORADO
WATER FUND HISTORICAL OPERATIONS
WATER FUND DEBT RATIO
(unaudited)

	2011	2012	2013	2014	2015	2016	2017
Revenues:							
Water Charges	$ 1,703,868	$ 2,041,578	$ 1,920,994	$ 2,188,896	$ 2,153,447	$ 2,697,338	$ 2,779,797
Water Developmment Fees	118,280	25,410	16,595	97,515	70,537	169,820	34,799
Penalties, Connection & Other Charges	56,217	110,904	128,872	46,499	265,888	18,364	56,397
Investment Income	2,427	2,697	2,979	1,860	6,577	2,453	19,375
Total Revenues	1,880,792	2,180,589	2,069,440	2,334,770	2,496,449	2,887,975	2,890,368
Total Expenses	1,900,634	1,896,683	2,305,483	1,902,939	3,813,023	3,141,064	2,808,408
Less: Depreciation	(446,891)	(442,131)	(433,635)	(405,520)	(442,697)	(500,882)	(521,346)
Less: Capital Outlay	(51,443)	(160,303)	(468,149)	(23,395)	(1,340,165)	(876,339)	(848,475)
Less: Debt Service	(107,210)	(249,115)	(243,172)	(236,916)	(369,141)	(405,164)	(231,229)
Operating Expenses (int including depreciation)	1,295,090	1,045,134	1,160,527	1,237,108	1,661,020	1,358,679	1,207,358
Net Revenues	585,702	1,135,455	908,913	1,097,662	835,429	1,529,296	1,683,010
Annual Debt Service Requirement:							
2010 Colo Water Res & Power Dev Loan	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247
1986 Colorado Water Conservation Board	72,506	72,506	72,506	72,506	72,506	72,506	72,506
2005 CO Dept of Local Affairs Water Loan	23,772	23,772	23,772	23,772	23,772	23,772	23,772
1986 Dolores Water Conservancy Board	246,125	246,125	246,125	246,125	246,125	246,125	246,125
Total Annual Debt Service Requirement	369,650	369,650	369,650	369,650	369,650	369,650	369,650
Reserve Funding Requirements:							
2010 Colo Water Res & Power Dev Loan	41,127	41,127	41,127	41,127	41,127	41,127	41,127
Total Annual Debt Service Requirement	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**
Debt Coverage Ratio	1	3	2	3	2	4	4

CITY OF CORTEZ, COLORADO
HISTORICAL HYDRO-PLANT FUND OPERATIONS
HYDRO-PRODUCTION FUND DEBT RATIO
(unaudited)

	2011	2012	2013	2014	2015	2016	2017
Revenues:							
Hydro-Production Credits	$ 51,364	$ 51,040	$ 49,472	$ 55,084	$ 60,275	$ 75,540	$ 72,401
Energy Credits	59,455	37,321	17,174	-	-	-	-
Total Revenues	$ 110,819	$ 88,361	$ 66,646	$ 55,084	$ 60,275	$ 75,540	$ 72,401
Total Expenses	$ 165,183	$ 124,876	$ 89,809	$ 88,682	$ 88,631	$ 146,392	$ 69,167
Less Depreciation	(52,125)	(75,828)	(65,802)	(65,802)	(65,802)	(65,357)	(65,357)
Leass Debt Service	(21,550)	(20,850)	(19,879)	(18,888)	(68,435)	(69,443)	(69,405)
Operating Expenses	91,508	28,198	4,128	3,992	(45,606)	11,592	(65,595)
Net Revenues	$ 19,311	$ 60,163	$ 62,518	$ 51,092	$ 105,881	$ 63,948	$ 137,996
Aannual Debt Service Requirement							
2009 CWRPDA Hydro Loan	$ 69,405	$ 69,405	$ 69,405	$ 69,405	$ 68,435	$ 68,435	$ 68,435
Total Annual Debt Service	$ 69,405	$ 69,405	$ 69,405	$ 69,405	$ 68,435	$ 68,435	$ 68,435
Debt Ratio Coverage	27.82%	86.68%	90.08%	73.61%	154.72%	93.44%	201.65%

CITY OF CORTEZ, COLORADO
HISTORICAL HYDRO-PLANT FUND OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017
OPERATING REVENUES:							
Hydro-Production Credits	$ 51,364	$ 51,040	$ 49,472	$ 55,083	$ 60,275	$ 75,540	$ 72,401
Energy Credits	59,455	37,320	17,177	-	-	-	-
Total Operating Revenues	110,819	88,360	66,649	55,083	60,275	75,540	72,401
Operating Expenditures:							
Operations and Services	2,509	3,199	4,128	3,992	4,951	11,592	3,810
Other Revenues(Expenses)							
Debt Service Interest	(21,550)	(20,850)	(68,473)	(68,455)	(68,435)	(69,443)	(68,390)
Net Income/(Loss) before transfers	86,760	64,311	(5,952)	(17,364)	(13,111)	(5,495)	201
Transfers							
Transfers In	-	-	-	76,350	-	-	-
Transfers Out	(89,000)	(25,000)	-	-	-	-	-
Net Transfers	(89,000)	(25,000)	-	76,350	-	-	-
GAAP BASIS ADJUSTMENTS							
Debt Service Principal	-	-	48,594	49,567	50,557	52,600	52,600
Depreciation	(52,125)	(75,828)	(65,802)	(65,802)	(65,802)	(65,357)	(65,357)
Net Income	(54,365)	(36,517)	(23,160)	42,751	(28,356)	(18,252)	(12,556)
Net Position, Beginning	226,152	171,787	107,619	84,459	127,210	98,854	72,189
Prior Perid Restatement	-	(27,651)	-	-	-	(8,413)	-
Net Position, Ending	$ 171,787	$ 107,619	$ 84,459	$ 127,210	$ 98,854	$ 72,189	$ 59,633

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2018

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2018

INTRODUCTORY SECTION

List of Principal Officials

FINANCIAL SECTION

Page

Independent Auditor's Report ..... 1 - 2
Management's Discussion and Analysis M1-M9

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position 3
Statement of Activities 4-5

Fund Financial Statements

Balance Sheet - Governmental Funds 6
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 7
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 9
Statement of Net Position - Proprietary Funds 10-11
Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds 12-13
Statement of Cash Flows - Proprietary Funds 14-15
Statement of Fiduciary Net Position - Fiduciary Funds 16

Notes to the Financial Statements 17-34

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the City's Net Pension (Asset) 35
Schedule of the City's Net Pension (Asset) and Related Ratios 36
Schedule of Actuarial Determined and Actual Contributions 37
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund 38-39
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Street Improvement Fund 40
Notes to Required Supplementary Information 41

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2018

SUPPLEMENTARY INFORMATION

Governmental Funds

Combining Balance Sheet - Non-major Governmental Funds 42
Combining Statements of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds 43
Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) -
Budget and Actual
Lodger's Tax Fund 44
Conservation Trust Fund 45
Emergency Reserve - TABOR Fund 46
Equipment Fund 47

Enterprise Funds

Combining Statement of Net Position- Nonmajor Enterprise Funds 48
Combining Statements of Revenues, Expenses, and Changes in Fund Net
Position - Nonmajor Enterprise Funds 49
Combining Statements of Cash Flows - Nonmajor Enterprise Funds 50-51
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget
and Actual
Airport Fund 52
Recreation Center Fund 53
Water Fund 54
Solid Waste Collection Fund 55
Hydro Plant Fund 56
City Community Network Fund 57
Police Dispatch Fund 58

Internal Service Funds

Combining Statement of Net Position - Internal Service Funds 59
Combining Statements of Revenues, Expenses, and Changes in Fund Net
Position - Internal Service Funds 60
Combining Statements of Cash Flows - Internal Service Funds 61
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget
and Actual
Shop Fund 62
Technology Fund 63
Self-Insured Health Fund 64

STATISTICAL SECTION

Historical General Fund Operations 65
Historical Water Fund Operations 66
Water Fund Historical Debt Ratio 67
Historical Hydro-Plant Fund Operations 68
Hydro-Plant Fund Debt Ratio 69

INTRODUCTORY SECTION

CITY OF CORTEZ, COLORADO

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL

as of December 31, 2018

Karen Sheek, Mayor
Orly Lucero, Mayor Pro-tem
Michael Lacey
Gary Noyes
Sue Betts
Jill Carlson
Ty Keel

CITY STAFF

John Dougherty – City Manager
Roy Lane – Chief of Police
Mike Green – City Attorney
Linda Smith – City Clerk
Kathi Moss – Director of Finance
Dean Palmquist – Director of Parks and Recreation
Sam Proffer – Director of Planning and Building
Phil Johnson – Director of Public Works

as of Report Date

Rachel Medina, Mayor
Arlina Yazzie, Mayor Pro-tem
Lydia DeHaven
David Rainey
Dennis Spruell
Robert Dobry
Matthew Keefauver

CITY STAFF

Drew Sanders – City Manager
Vernon Knuckles – Chief ofPolice
Patrick Coleman – City Attorney
Linda Smith – City Clerk
Kelly Koskie – Director of Finance
Creighton Wright – Director of Parks and Recreation
Rachel Marchbanks– Director of Planning and Community Economic Development
Brian Peckins – Director of Public Works

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Cortez
Cortez, CO

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cortez, Colorado (the City), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2018, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standard*s, we have also issued our report dated September 1, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 City's internal controls over financial reporting and compliance.

ATLAS CPAs & Advisors PLLC

Phoenix, Arizona
September 1, 2022

CITY OF CORTEZ, COLORADO

MANAGEMENT'S DISCUSSION & ANALYSIS
As of and for the Year Ended December 31, 2018
(Unaudited)

The discussion and analysis of City of Cortez's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2018. The management of the City encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the City's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $54.6 million (net position).
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $4.1 million.
- General revenues totaled $10.3 million in revenue. Program specific revenues in the form of charges for services and fees and grants accounted for $1.00 million or 1% of total governmental revenues of $13.8 million.
- The City had $19.1 million in expenses related to government activities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business, and are reported using the accrual basis of accounting and economic resources measurement focus.

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

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. 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.

The government-wide financial statements can be divided into two types of activities: governmental and business-type. Governmental activities present the functions of the City that are principally supported by taxes and

intergovernmental revenues. Business-type activities present the functions that are intended to recover all or a significant portion of their costs through user fees and charges. The City's governmental activities include functions like general government, public safety, public works, library, and recreation. The City's business-type activities include Airport, Recreation, Water, Solid waste collection, Police dispatch, Hydro plant, City community network.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements and are reported using the modified accrual basis of accounting and current financial resources measurement focus. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. 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 City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 2 major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and the Street improvement fund both of which are considered to be major funds.

The City also maintains 4 non-major Special Revenue Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for Lodger's Tax Fund, Conservation Trust Fund, Equipment Fund, Emergency Reserve TABOR Fund, and Grant Fund.

Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report. The City adopts an annual budget for each of the major funds listed above. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

Proprietary funds

The City maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business type activities in the government–wide financial statements. The City utilizes enterprise funds to account for its Airport, Recreation Center, Water and Solid Waste utility services. The City also uses non-major Enterprise Funds to account for the Hydro Plant, Community Network and Police Dispatch services.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's contributions and net pension asset of the Cortez Old Hire Police Pension Fund; as well as, budget to actual comparisons of the funds. Supplementary schedules include combining and individual fund schedules of all non-major funds and Fiduciary Funds.

Government-Wide Financial Analysis

Table 1
Condensed Statement of Net Position
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2018	*2017*	*Change*	*2018*	*2017*	*Change*	*2018*	*2017*	*Change*
Assets									
Current and other assets	$ 6.4	$ 7.9	-19.0%	$ 7.4	$ 7.5	-1.3%	$ 13.8	$ 15.4	-10.4%
Capital assets	21.5	20.6	4.4%	28.4	29.1	-2.4%	49.9	49.7	0.4%
Total assets	27.9	28.5	-2.1%	35.8	36.6	-2.2%	63.7	65.1	-2.2%
Deferred outflows of resources	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Liabilities									
Long-term liabilities	0.5	0.5	0.0%	6.9	7.8	-11.5%	7.4	8.3	-10.8%
Other liabilities	1.2	0.7	71.4%	0.4	0.6	-33.3%	1.6	1.3	23.1%
Total liabilities	1.7	1.2	41.7%	7.3	8.4	-13.1%	9.0	9.6	-6.3%
Deferred inflows of resources	0.1	0.1	0.0%	0.0	0.0	0.0%	0.1	0.1	0.0%
Net position									
Net investment in capital assets	21.5	20.6	4.4%	21.6	21.5	0.5%	43.1	42.1	2.4%
Restricted	0.4	0.4	0.0%	0.7	0.7	0.0%	1.1	1.1	0.0%
Unrestricted	4.2	6.2	-32.3%	6.2	6.0	3.3%	10.4	12.2	-14.8%
Total net position	$ 26.1	$ 27.2	-4.0%	$ 28.5	$ 28.2	1.1%	$ 54.6	$ 55.4	-1.4%

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net results of activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – which will increase current assets and long-term debt.

Spending borrowed proceeds on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.
Spending of non-borrowed current assets on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal payment on debt – which will: (a) reduce current assets and reduce long-term debt; and, (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of capital assets through depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's total assets and deferred outflows of resources equal $55.6 million. The City's total liabilities and deferred inflows of resources equal $9.1 million.

By far the largest portion of the City's net position is its investment in capital assets. This consists of land, buildings, machinery, equipment and infrastructure less depreciation and any related outstanding debt used to acquire these assets. The City uses these capital assets to provide services to the residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted 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 very small portion of the City's net position (less than 0.5%) represents resources that are subject to external restrictions on how they may be used. All net position categories show positive balances at year end, except for unrestricted net position for governmental activities.

Table 2
Condensed Statement of Activities
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2018	*2017*	*Change*	*2018*	*2017*	*Change*	*2018*	*2017*	*Change*
Revenues									
Program Revenues									
Charges for services	3.5	1.2	191.7%	6.9	6.2	11.3%	10.4	7.4	40.5%
Operating grants and contributions	2.4	2.1	14.3%	0.3	0.7	0.0%	2.7	2.8	-3.6%
Capital grants and contributions	0.0	0.3	-100.0%	0.0	0.0	0.0%	0.0	0.3	-100.0%
General Revenues									
Property and sales taxes	9.8	9.8	0.0%	1.5	1.4	7.1%	11.3	11.2	0.9%
Franchise taxes	0.6	0.6	0.0%	0.0	0.0	0.0%	0.6	0.6	0.0%
Interfund charges	1.5	1.5	0.0%	0.0	0.0	0.0%	1.5	1.5	0.0%
Investment income	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Miscellaneous revenue	0.2	0.4	-50.0%	0.0	0.0	0.0%	0.2	0.4	-50.0%
Total revenues	18.0	15.9	13.2%	8.7	8.3	4.8%	26.7	24.2	10.3%
Expenses									
General government	5.6	2.2	154.5%	0.0	0.0	0.0%	5.6	2.2	154.5%
General services	1.5	1.7	-11.8%	0.0	0.0	0.0%	1.5	1.7	-11.8%
Public safety	4.0	4.2	-4.8%	0.0	0.0	0.0%	4.0	4.2	-4.8%
Public works	3.7	4.0	-7.5%	0.0	0.0	0.0%	3.7	4.0	-7.5%
Parks and recreation	2.6	2.7	-3.7%	0.0	0.0	0.0%	2.6	2.7	-3.7%
Capital projects	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Internal charges	1.7	1.5	13.3%	0.0	0.0	0.0%	1.7	1.5	13.3%
Airport	0.0	0.0	0.0%	0.5	0.5	0.0%	0.5	0.5	0.0%
Recreation	0.0	0.0	0.0%	2.8	1.6	75.0%	2.8	1.6	75.0%
Water	0.0	0.0	0.0%	2.5	3.0	-16.7%	2.5	3.0	-16.7%
Solid waste collection	0.0	0.0	0.0%	1.2	1.1	9.1%	1.2	1.1	9.1%
Police dispatch	0.0	0.0	0.0%	0.9	0.9	0.0%	0.9	0.9	0.0%
Hydro plant	0.0	0.0	0.0%	0.1	0.1	0.0%	0.1	0.1	0.0%
City community network	0.0	0.0	0.0%	0.5	1.0	-50.0%	0.5	1.0	-50.0%
Total expenses	19.1	16.3	17.2%	8.5	8.2	3.7%	27.6	24.5	12.7%
Transfers - net	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Special item - bad debt allowance	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Change in net position	-1.1	-0.4	175.0%	0.2	0.1	100.0%	-0.9	-0.3	200.0%
Net position, beginning	27.6	27.6	0.0%	28.2	28.2	0.0%	55.8	55.8	0.0%
Prior period restatement	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Net position, beginning (as restated)	27.2	27.6	-1.4%	28.3	28.2	0.4%	55.5	55.8	-0.5%
Net position, ending	$ 26.1	$ 27.2	-4.0%	$ 28.5	$ 28.3	0.7%	$ 54.6	$ 55.5	-1.6%

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2018 and 2017. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

Normal Impacts

There are eight basic (normal) impacts that will affect the comparability of the revenues and expenses on the Statement of Activities summary presentation.

Revenues

Economic condition – which can reflect a declining, stable or growing economic environment, and has substantial impact on state sales, replacement and hotel/motel tax revenue; as well as, public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/decrease in City approved rates – while certain tax rates are set by statute, the City has significant authority to impose and periodically increase/decrease rates (water, home rule sales tax, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring grants are less predictable and often distorting in their impact on year to year comparisons.

Market impacts on investment income – the City's investments may be affected by market conditions causing investment income to increase/decrease.

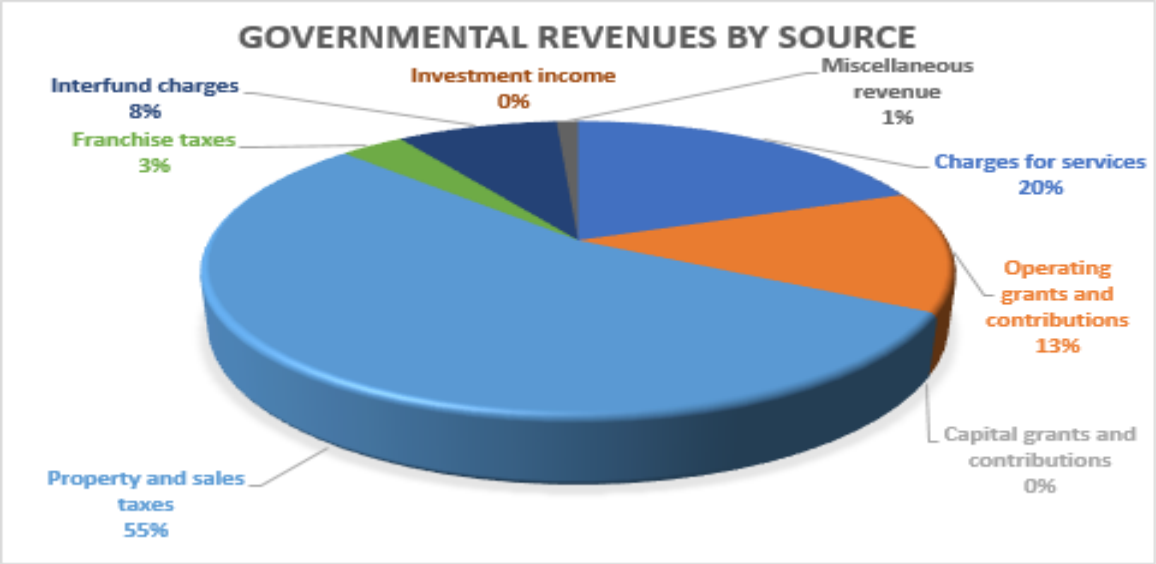
Expenses

Introduction of new programs – within the functional expense categories (general government, public safety, public works, and community development), individual programs may be added or deleted to meet changing community needs.

Change in authorized personnel – changes in service demand may cause the City to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent the largest operating cost of the City.

Salary increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

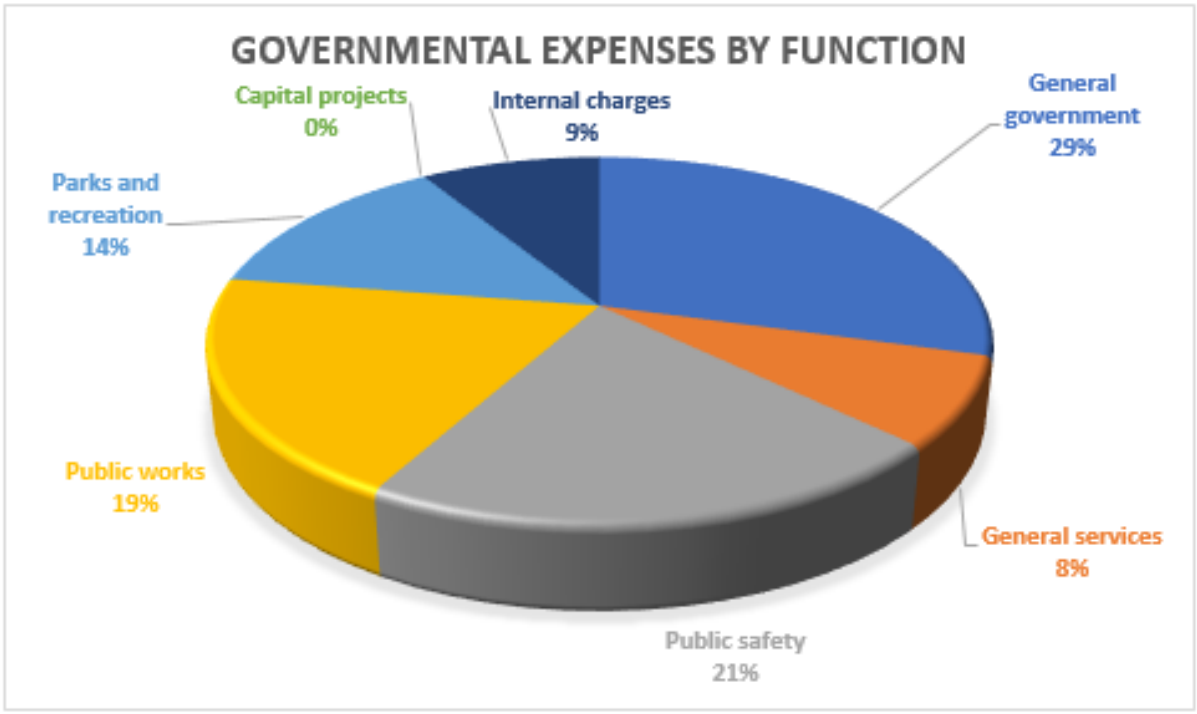
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel, and parts. Some functions may experience unusual commodity specific increases.



Revenues

The City benefits from a diversified revenue base including Property tax, Sales tax, and Franchise tax. The largest category of revenue for the City is Property and Sales tax.

Total governmental activities' revenue for the current year was $18,028,983.



Expenses

Total government activities' expenditures for the current year was $19,078,148.

Capital Assets and Debt Administration

Capital assets

By the end of 2017, the City had compiled a total investment of $49.9 million ($43.3 million net of accumulated depreciation) in a broad range of capital assets including land, water rights, buildings and improvements, infrastructure, and machinery and equipment. Total depreciation expense for the year was $2.3 million. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3
Capital Assets (net of depreciation)
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2018	*2017*	*Change*	*2018*	*2017*	*Change*	*2018*	*2017*	*Change*
Land	$ 1.6	$ 1.2	33.3%	$ 0.7	$ 0.7	0.0%	$ 2.3	$ 1.9	21.1%
Water rights	0.0	0.0	0.0%	4.2	4.2	0.0%	4.2	4.2	0.0%
Buildings	9.8	10.1	-3.0%	8.8	9.3	-5.4%	18.6	19.4	-4.1%
Machinery and equipment	1.6	1.4	14.3%	1.2	1.2	0.0%	2.8	2.6	7.7%
Other improvements	1.2	0.2	500.0%	0.5	0.5	0.0%	1.7	0.7	142.9%
Land improvements	0.3	0.3	0.0%	0.0	0.0	0.0%	0.3	0.3	0.0%
Infrastructure	7.0	7.4	-5.4%	13.0	13.2	-1.5%	20.0	20.6	-2.9%
Internal service equipment	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Total	$ 21.5	$ 20.6	4.4%	$ 28.4	$ 29.1	-2.4%	$ 49.9	$ 49.7	0.4%

Debt Administration

The table below summaries the City's bonded and similar indebtedness. As of December 31, 2018, the City had a total of $7.4 million of long-term debt outstanding. Of this amount, $6.9 million was in the form of various water, hydro plant, and recreation bonds and loans. More detailed information about debt administration can be found in Note 7 of the basic financial statements.

Table 4
Long-Term Debt
(in millions of dollars)

	Governmental Activities			Business-Type Activities			Total		
	2018	2017	Change	2018	2017	Change	2018	2017	Change
2011 Refunding Revenue Bonds	$0.0	$0.0	0.0%	$ 1.7	$ 2.2	-22.7%	$ 1.7	$ 2.2	-22.7%
2011 Premiums	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
1986 Colorado Water Cons Board	0.0	0.0	0.0%	0.2	0.3	-33.3%	0.2	0.3	-33.3%
1986 Dolores Water Conservancy Dist	0.0	0.0	0.0%	3.0	3.0	0.0%	3.0	3.0	0.0%
2005 DOLA Water Loan	0.0	0.0	0.0%	0.1	0.2	-50.0%	0.1	0.2	-50.0%
2010 CWRPDA Water Loan	0.0	0.0	0.0%	0.3	0.3	0.0%	0.3	0.3	0.0%
2015 Colorado Water Cons Board	0.0	0.0	0.0%	0.7	0.8	-12.5%	0.7	0.8	-12.5%
2009 CWRPDA Hydro Loan	0.0	0.0	0.0%	0.7	0.8	-12.5%	0.7	0.8	-12.5%
Compensated Absences	0.5	0.5	0.0%	0.2	0.2	0.0%	0.7	0.7	0.0%
Total	$0.5	$0.5	0.0%	$6.9	$7.8	-11.5%	$7.4	$8.3	-10.8%

Requests for Information

This financial report is designed to provide the City's citizens, taxpayers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Kelly Koskie, Finance Director
City of Cortez
123 Roger Smith Avenue
Cortez, CO, 81321
kkoskie@cortezco.gov

BASIC FINANCIAL STATEMENTS

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 3,985,626	$ 3,935,396	$ 7,921,022
Investments	1,700,000	750,000	2,450,000
Property taxes receivable	2,294	-	2,294
Accounts receivable	1,217,632	719,265	1,936,897
Intergovernmental receivable	39,104	-	39,104
Interfund balances	(1,000,000)	1,000,000	-
Prepaid expenses	154,998	7,431	162,429
Inventories	95,367	259,046	354,413
Net pension asset	204,842	-	204,842
Restricted cash	-	676,877	676,877
Capital Assets, Non-depreciable	1,569,905	4,921,300	6,491,205
Capital Assets, Depreciable	19,922,934	23,454,967	43,377,901
Total Assets	$ 27,892,702	$ 35,724,282	$ 63,616,984
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	$ -	$ 54,222	$ 54,222
Deferred outflows related to pensions	10,108	-	10,108
Total Deferred Outflows of Financial Resources	$ 10,108	$ 54,222	$ 64,330
LIABILITIES			
Accounts payable	$ 789,552	$ 85,467	$ 875,019
Accrued liabilities	234,056	92,000	326,056
Accrued interest payable	-	27,568	27,568
Unearned revenue	96,000	148,619	244,619
Deposits	8,567	24,764	33,331
Noncurrent liabilities			
Due within one year	-	855,035	855,035
Due in more than one year	535,327	6,055,098	6,590,425
Total Liabilities	$ 1,663,502	$ 7,288,551	$ 8,952,053
DEFERRED INFLOW OF RESOURCES			
Deferred inflows related to property taxes	$ 156,662	$ -	$ 156,662
Deferred inflows related to pensions	14,794	-	14,794
Total Deferred Inflow of Resources	$ 171,456	$ -	$ 171,456
NET POSITION			
Net investment in capital assets	$ 21,492,839	$ 21,641,622	$ 43,134,461
Restricted for debt service	-	240,413	240,413
Restricted for operations and maintenance	-	400,555	400,555
Restricted for special revenues	366,789	-	366,789
Unrestricted	4,208,224	6,207,363	10,415,587
Total Net Position	$ 26,067,852	$ 28,489,953	$ 54,557,805

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions / Programs	Expenses	Program Revenues		Net (Expense) / Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government						
Governmental Activities:						
General government	$ 5,629,775	$2,858,031	$ 1,623,851	$ (1,147,893)	$ -	$ (1,147,893)
General services	1,505,822	71,519	185,739	(1,248,564)	-	(1,248,564)
Public safety	4,003,769	-	-	(4,003,769)	-	(4,003,769)
Public works	3,665,789	152,850	422,877	(3,090,062)	-	(3,090,062)
Parks and recreation	2,574,385	501,836	151,219	(1,921,330)	-	(1,921,330)
Internal charges	1,698,608	-	-	(1,698,608)	-	(1,698,608)
Total Governmental Activities	19,078,148	3,584,236	2,383,686	(13,110,226)	-	(13,110,226)
Business-Type Activities:						
Airport	500,807	250,694	-	-	(250,113)	(250,113)
Recreation	2,803,085	528,361	-	-	(2,274,724)	(2,274,724)
Water	2,508,875	3,221,735	-	-	712,860	712,860
Solid waste collection	1,225,033	1,316,954	-	-	91,921	91,921
Police dispatch	907,017	988,413	-	-	81,396	81,396
Hydro plant	85,717	74,036	-	-	(11,681)	(11,681)
City community network	532,620	526,878	350,436	-	344,694	344,694
Total Business-Type Activities	8,563,154	6,907,071	350,436	-	(1,305,647)	(1,305,647)
Total Primary Government	$ 27,641,302	$ 10,491,307	$ 2,734,122	$ (13,110,226)	$ (1,305,647)	$ (14,415,873)

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED DECEMBER 31, 2018

General Revenues	Net (Expense) / Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Property and sales taxes	$ 9,762,720	$ 1,495,365	$ 11,258,085
Franchise taxes	575,349	-	575,349
Interfund charges	1,482,608	-	1,482,608
Investment income	52,856	16,972	69,828
Miscellaneous revenue	187,528	-	187,528
Total general revenues	12,061,061	1,512,337	13,573,398
Change in net position	(1,049,165)	206,690	(842,475)
Net Position, Beginning	27,187,647	28,283,263	55,470,910
Prior Period Restatement	(70,630)	-	(70,630)
Net Position, Beginning (As Restated)	27,117,017	28,283,263	55,400,280
Net Position, Ending	$ 26,067,852	$ 28,489,953	$ 54,557,805

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

CITY OF CORTEZ, COLORADO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 906,841	$ 1,004,438	$ 1,107,226	$ 3,018,505
Investments	500,000	700,000	500,000	1,700,000
Inventories	57,951	-	-	57,951
Property taxes receivable	2,294	-	-	2,294
Prepaid expenses	82,429	12	72,120	154,561
Accounts receivable	1,074,079	108,530	35,023	1,217,632
Intergovernmental receivable	19,058	-	20,046	39,104
Total Assets	$ 2,642,652	$ 1,812,980	$ 1,734,415	$ 6,190,047
LIABILITIES				
Accounts payable	$ 132,214	$ 422,252	$ 41,094	$ 595,560
Accrued liabilities	211,373	4,241	1,739	217,353
Deposits	8,538	-	-	8,538
Unearned revenue	-	-	96,000	96,000
Interfund payables	1,000,000	-	-	1,000,000
Total Liabilities	$ 1,352,125	$ 426,493	$ 138,833	$ 1,917,451
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	$ 56,920	$ 99,742	$ -	$ 156,662
FUND BALANCES				
Nonspendable	$ 140,380	$ 12	$ -	$ 140,392
Restricted	-	-	366,789	366,789
Committed	-	1,2876,733	-	1,286,733
Unassigned	1,093,227	-	1,228,793	2,322,020
Total Fund Balances	$ 1,233,607	$ 1,286,745	$ 1,595,582	$ 4,115,934
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,642,652	$ 1,812,980	$ 1,734,415	$ 6,190,047

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Total fund balances -governmental funds	$ 4,115,934
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	21,462,558
Net pension asset related to pensions do not relate to current financial resources and is not reported in the governmental funds.	204,842
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	10,108
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(14,794)
Internal service funds are not reported in the statement of net position as governmental activities.	776,156
Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds:	
Compensated absences	(486,952)
Net position of governmental activities	$ 26,067,852

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property and sales taxes	$ 7,840,336	$ 1,362,490	$ 559,894	$ 9,762,720
Franchise taxes	575,349	-	-	575,349
Licenses, permits and fees	234,053	-	-	234,053
Intergovernmental revenue	1,491,119	-	445,381	1,936,500
Charges for services	579,706	-	-	579,706
Fines and forfeitures	54,564	-	-	54,564
Donations	42,477	-	-	42,477
Investment income	34,051	12,396	6,409	52,856
Grant revenue	404,709	-	-	404,709
Miscellaneous	6,830	166,933	13,765	187,528
Total Revenues	11,263,194	1,541,819	1,025,449	13,830,462
EXPENDITURES				
General government	1,886,520	-	604,718	2,491,238
General services	1,363,175	-	5,163	1,368,338
Public safety	3,675,003	-	-	3,675,003
Public works	1,214,268	1,426,302	-	2,640,570
Parks and recreation	2,344,539	-	40,215	2,384,754
Capital outlay	450,983	1,130,104	403,546	1,984,633
Internal charges	1,688,688	-	-	1,688,688
Total Expenditures	12,623,176	2,556,406	1,053,642	16,233,224
Excess (Deficiency) of Revenues over Expenditures	(1,359,982)	(1,014,587)	(28,193)	(2,402,762)
Other Financing Sources (Uses)				
Transfers In	-	-	7,049	7,049
Transfers (Out)	(7,049)	-	-	(7,049)
Total Other Financing Sources (Uses)	(7,049)	-	7,049	-
Net Changes in Fund Balances	(1,367,031)	(1,014,587)	(21,144)	(2,402,762)
Fund Balance, Beginning	2,600,638	2,301,332	1,687,356	6,589,326
Prior Period Restatement	-	-	(70,630)	(70,630)
Fund Balance, Beginning (As Restated)	2,600,638	2,301,332	1,616,726	6,518,696
Fund Balance, Ending	$ 1,233,607	$ 1,286,745	$ 1,595,582	$ 4,115,934

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Net change in fund balances -governmental funds	$ (2,402,762)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	1,984,633
Depreciation is reported in the government-wide financial statements	(1,030,613)
Net book value of assets retired	2,312
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:	
Compensated absences	(19,241)
Net pension asset	101,265
Deferred outflows of resources related to pensions	(4,657)
Deferred inflows of resources related to pensions	(14,794)
The change in net position of the internal service fund reported with governmental activities.	334,692
Change in net position of governmental activities	$ (1,049,165)

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

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
ASSETS				
Current Assets				
Cash	$ 210,702	$ -	$ 2,149,525	$ 827,210
Petty cash	-	1,341	600	-
Investments	-	750,000	-	-
Accounts receivable	7,719	160,533	262,679	186,306
Interfund receivable	-	1,510,000	-	-
Inventories	-	1,614	219,690	-
Prepaid expenses	839	639	3,151	2,543
Total Current Assets	219,260	2,681,057	2,999,733	1,141,059
Non-Current Assets				
Fixed assets:				
Capital assets, non-depreciable	718,874	-	4,202,426	-
Capital assets, depreciable	6,393,244	6,655,016	8,351,212	382,522
Total Capital Assets	7,112,118	6,655,016	12,553,638	382,522
Other assets				
Restricted cash	-	171,000	436,464	-
Total Assets	7,331,378	9,507,073	15,989,835	1,523,581
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	54,222	-	-
Total Deferred Outflow of Resources	-	54,222	-	-
LIABILITIES				
Current Liabilities				
Accounts payable	377	14,861	35,456	30,611
Deposits	-	24,764	-	-
Accrued interest payable	-	6,436	6,036	-
Accrued liabilities	4,456	26,769	19,549	19,088
Interfund payables	-	-	-	-
Unearned revenue	-	4,348	144,271	-
Noncurrent liabilities - Due within one year	-	550,000	250,310	-
Total Current Liabilities	4,833	627,178	455,622	49,699
Long-Term Liabilities				
Compensated absences	28,711	33,905	25,381	52,692
Notes and loans payable	-	1,186,375	4,013,978	-
Total Long-Term Liabilities	28,711	1,220,280	4,039,359	52,692
Total Liabilities	33,544	1,847,458	4,494,981	102,391
NET POSITION				
Net investment in capital assets	7,112,118	4,918,641	8,289,350	382,522
Restricted	-	171,000	436,464	-
Unrestricted	185,716	2,624,196	2,769,040	1,038,668
Total Net Position	$ 7,287,834	$ 7,713,837	$ 11,494,854	$ 1,421,190

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

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION PROPRIETARY FUNDS
(CONTINUED)
DECEMBER 31, 2018

	Business-Type Activities		Governmental Activities
	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
ASSETS			
Current Assets			
Cash	$ -	$ 3,187,437	$ 977.174
Petty cash	-	1,941	152
Investments	-	750,000	-
Accounts receivable	102,028	719.265	-
Interfund receivable	-	1,510,000	-
Inventories	37,742	259,046	37,416
Prepaid expenses	259	7,431	437
Total Current Assets	140,029	7.181.138	1.015.179
Non-Current Assets			
Fixed assets:			
Capital assets, non-depreciable	-	4,921,300	-
Capital assets, depreciable	1,672,973	23,454,967	20,076
Total Capital Assets	1,672,973	28,376,267	20,076
Other assets			
Restricted cash	69,413	676,877	-
Total Assets	1,882,415	36,234,282	1,035,255
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	-	54,222	-
Total Deferred Outflow of Resources	-	54,222	-
LIABILITIES			
Current Liabilities			
Accounts payable	4,162	85,467	193,992
Deposits	-	24,764	-
Accrued interest payable	15,096	27,568	-
Accrued liabilities	22,138	92,000	16,732
Interfund payables	510,000	510,000	-
Unearned revenue	-	148,619	-
Noncurrent liabilities - Due within one year	54,725	855,035	-
Total Current Liabilities	606,121	1,743,453	210,724
Long-Term Liabilities			
Compensated absences	34,799	175,488	48,375
Notes and loans payable	679,257	5,879,610	-
Total Long-Term Liabilities	714,056	6,055,098	48,375
Total Liabilities	1,320,177	7,798,551	259,099
NET POSITION			
Net investment in capital assets	938,991	21,641,622	20,076
Restricted	69,413	676,877	-
Unrestricted	(446,166)	6,171,454	756,080
Total Net Position	$ 562,238	$ 28,489,953	$ 776,156

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
OPERATING REVENUES				
Charges for services	$ 250,694	$ 520,380	$ 3,207,513	$ 1,316,954
Interfund charges	-	216,000	-	-
Miscellaneous revenue	-	7,981	14,222	-
Total Operating Revenues	250,694	744,361	3,221,735	1,316,954
OPERATING EXPENSES				
Health claims	-	-	-	-
Shop	-	-	-	-
Building overhead	-	-	-	-
Technology	-	-	-	-
Telecommunications	-	-	-	-
Administration	-	-	90,740	6,847
Filtration and treatment	-	-	997,479	-
Transmission and distribution	-	-	549,672	-
Airport operations	238,459	-	-	-
Meter maintenance	-	-	7,878	-
Collection	-	-	-	899,745
Recycling	-	-	-	157,884
Fiber outside plant	-	-	-	-
Fiber administration	-	-	-	-
Fiber inside plant	-	-	-	-
Recreation center	-	2,451,353	-	-
Police support services	-	-	-	-
Depreciation	259,719	253,735	521,008	67,942
Internal charges	2,629	20,460	113,262	91,573
Total Operating Expenses	500,807	2,725,548	2,280,039	1,223,991
Operating Income (Loss)	(250,113)	(1,981,187)	941,696	92,963
Non Operating Revenues (Expenses)				
Property and sales taxes	-	1,495,365	-	-
Investment income	-	14,192	954	1,826
Loss on sale of property and equipment	-	-	-	(1,042)
Interest expense	-	(77,537)	(228,836)	-
Total Nonoperating Revenues (Expenses)	-	1,432,020	(227,882)	784
Capital contributions	-	-	-	-
Transfers in	-	316,820	-	-
Transfers (out)	-	-	(561,610)	-
Net transfers	-	316,820	(561,610)	-
Change in Net Position	(250,113)	(232,347)	152,204	93,747
Net Position, Beginning of Year	7,547,947	7,946,184	11,342,650	1,327,443
Net Position, End of Year	$ 7,297,834	$ 7,713,837	$ 11,494,854	$ 1,421,190

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities		Governmental Activities
	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
OPERATING REVENUES			
Charges for services	$ 989,717	$ 6,285,258	$ 2,718,447
Interfund charges	261,404	477,404	1,482,608
Miscellaneous revenue	122,206	144,409	154
Total Operating Revenues	1,373,327	6,907,071	4,201,209
OPERATING EXPENSES			
Health claims	-	-	2,312,197
Shop	-	-	714,236
Building overhead	-	-	123,387
Technology	-	-	560,927
Telecommunications	-	-	133,927
Administration	4,607	102,194	-
Filtration and treatment	-	997,479	-
Transmission and distribution	-	549,672	-
Airport operations	-	238,459	-
Meter maintenance	-	7,878	-
Collection	-	899,745	-
Recycling	-	157,884	-
Fiber outside plant	92,070	92,070	-
Fiber administration	68,100	68,100	-
Fiber inside plant	265,382	265,382	-
Recreation center	-	2,451,353	-
Police support services	854,886	854,886	-
Depreciation	195,231	1,297,635	11,923
Internal charges	29,325	257,249	9,920
Total Operating Expenses	1,509,601	8,239,986	3,866,517
Operating Income (Loss)	(136,274)	(1,332,915)	334,692
Non Operating Revenues (Expenses)			
Property and sales taxes	-	1,495,365	-
Investment income	-	16,972	-
Loss on sale of property and equipment	-	(1,042)	
Interest expense	(15,753)	(322,126)	-
Total Nonoperating Revenues (Expenses)	(15,753)	1,189,169	-
Capital contributions	350,436	350,436	-
Transfers in	244,790	561,610	-
Transfers (out)	-	(561,610)	-
Net transfers	244,790	-	-
Change in Net Position	443,199	206,690	334,692
Net Position (Deficit), Beginning of Year	119,039	28,283,263	441,464
Net Position, End of Year	$ 562,238	$ 28,489,953	$ 776,156

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	$ 260,232	$ 747,619	$3,285,882	$ 1,369,972	$ 1,400,610	$ 7,064,315	$ 1,485,295
Cash flows from internal activities	-	-	-	-	-	-	2,715,913
Payments to suppliers for goods and services	(86,585)	(1,665,883)	(1,229,103)	(423,011)	(660,049)	(4,064,631)	(943,356)
Payments for claims and loss adjustments	-	-	-	-	-	-	(1,722,009)
Payments to employees	(155,971)	(764,889)	(795,240)	(701,034)	(848,420)	(3,265,554)	(1,207,328)
Net Cash Provided by (Used for) Operating Activities	17,676	(1,683,153)	1,261,539	245,927	(107,859)	(265,870)	328,516
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Tax revenue	-	1,495,365	-	-	-	1,495,365	-
Cash (to) from other funds	-	316,820	(31,172)	-	595,226	880,874	-
Net Cash Provided by (Used For) Noncapital Financing Activities	-	1,812,185	(31,172)	-	595,226	2,376,239	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital asset acquisitions	-	-	(22,934)	(141,275)	(417,954)	(582,163)	-
Debt Payments	-	(534,701)	(236,889)	-	(53,652)	(825,242)	-
Interest paid	-	(77,537)	(228,836)	-	(15,753)	(322,126)	-
Net Cash Used for Financing Activities	-	(612,238)	(488,659)	(141,275)	(487,359)	(1,729,531)	-
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	-	14,192	58	2,000	-	16,250	-
Sale of investments	-	67,549	-	-	-	67,549	-
Net Cash Provided by Investing Activities	-	81,741	58	2,000	-	83,799	-
Net Increase (Decrease) in cash and cash equivalents	17,676	(401,465)	741,766	106,652	8	464,637	328,516
Cash and Cash Equivalents, Beginning of Year	193,026	573,806	1,844,823	720,558	69,405	3,401,618	648,810
Cash and Cash Equivalents, End of Year	$ 210,702	$ 172,341	$2,586,589	$ 827,210	$ 69,413	$ 3,866,255	$ 977,326

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business Type Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities							
Operating income (loss)	$(250,113)	$(1,981,187)	$ 941,696	$ 92,963	$(136,274)	$(1,332,915)	$ 334,692
Adjustments to reconcile operating income (loss) to net cash from operating activities:							
Depreciation	259,719	253,735	521,008	67,942	195,231	1,297,656	11,923
Changes in assets and liabilities							
Accounts receivable	8,969	3,258	64,147	53,018	27,282	156,674	-
Intergovernmental receivable	585	-	-	-	357,634	358,219	-
Prepaid expenses	(16)	(106)	1,108	932	66	1,984	(31)
Accounts payable	(939)	5,572	(251,960)	29,500	(548,606)	(766,433)	(33,760)
Accrued liabilities	(529)	8,572	(14,460)	1,572	(3,192)	(8,037)	15,692
Deposits	-	22,738	-	-	-	22,738	-
Deferred revenue	-	4,265	-	-	-	4,265	-
Net Cash Provided by (Used for) Operating Activities	$ 17,676	$(1,683,153)	$1,261,539	$ 245,927	$(107,859)	$ (265,870)	$ 328,516
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital contributions	$ -	$ -	$ -	$ -	$ 350,436	$ 350,436	$ -

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

CITY OF CORTEZ, COLORADO
STATEMENT OF FIDUCIARY NET POSITION
COURT BOND AGENCY FUND
DECEMBER 31, 2018

ASSETS	
Cash	$ 213
FIDUCIARY NET POSITION	
Net Position	$ 213

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cortez became a home rule City in 1957. At that time, the citizens adopted the Council-Manager form of government. The citizens elect seven council members, non-partisan, at large, for staggered terms. At all general municipal elections there are four elected council persons. The three candidates receiving the highest number of votes serve four-year terms and the candidate receiving the next highest number of votes serves a two-year term.

The Mayor and Mayor Pro-Tempore are selected by and from the City Council for a two-year term of office. Council serves as the legislative and policymaking body of the City. The City Manager, chief administrative officer for the City, is appointed by the Council and is responsible for the general administration of all City business. Accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board.

A. REPORTING ENTITY

In accordance with Governmental Accounting Standards, the City has considered the possibility of inclusion of additional entities in its basic financial statements.

The definition of the reporting entity is based primarily on financial accountability. The City is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if City officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the City. The City may also be financially accountable for governmental organizations that are fiscally dependent upon it. Based on the application of these criteria, the City is not included any other organization, but does include the Mesa Verde Country Visitor Information Bureau within its reporting entity as a blended component unit reported in the City's Special Revenue Fund. The information regarding the Mesa Verde Country Visitor Information Bureau's financial statements can be obtained by writing to Mesa Verde Country Visitor Information Bureau at 928 East Main, Cortez, Colorado 81321.

The City'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 significant accounting policies established in GAAP and used by the City are described below.

B. BASIS OF PRESENTATION

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the City as a whole. The reporting information includes all of the non-fiduciary activities of the City. These statements are to distinguish between the governmental and business-type activities of the City. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary are presented, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds would be aggregated and reported as non- major funds.

Governmental Funds

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The City reports the following major governmental funds:

- General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds are used to account for the collection and disbursement of specific revenue sources. The City's major Special Revenue Fund is the:
    - Street Improvement Fund – This fund accounts for the City's sales tax collections (1/2 cent) that are to be used to improve the City's streets.

The City also reports the following non-major Special Revenue Funds:

- Lodger's Tax Fund – This fund accounts for the use of lodger's tax revenues to promote tourism and commerce in the area.
- Conservation Trust Fund – This fund accounts for State of Colorado lottery fund to be used for parks and recreation maintenance and capital investment.
- Equipment Fund – This fund accounts for the City's sales tax collections that are to be used to update and improve the City's equipment.
- Emergency Reserve- TABOR Fund – These funds were set aside by the City to fund the required TABOR emergency reserve requirement as described in Note 11.
- Grants Fund – This fund accounts for grant revenues and pass-through grant expenditures.

Mesa Verde Country® Visitor Information Bureau – This is the blended component unit described above.

PROPRIETARY FUNDS

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds are as follows:

- Airport Fund – This fund accounts for the operations of the City's airport.
- Recreation Center Fund – This fund accounts for the construction, repayment of bonds and operations of the recreation center.
- Water Fund – This fund accounts for the operation and maintenance of the City's water treatment and distribution system.
- Solid Waste Collection Fund – This fund accounts for the collection and disposal of the City's solid waste refuse.

The City also reports the following non-major Enterprise Funds:

- Hydro Plant Fund – This fund accounts for the operations of the City's hydroelectric powerplant.
- City Community Network Fund – This fund accounts for the operations and maintenance of the City's fiber network.
- Police Dispatch Fund – This fund accounts for the City provided county-wide dispatch services.

The City reports the following Internal Service Funds:

- Shop Fund - This fund accounts for the operation of the maintenance shop which provides repair and maintenance to the City's equipment and vehicles.
- Technology Fund – This fund accounts for the City-wide computer information system operations.
- Self-Insured Health Insurance Fund – This fund accounts for the self-insured portion of the City's health insurance plan.

FIDUCIARY FUND

The City reports the following fiduciary fund:

- Court Bond Agency Fund – This fund accounts for those amounts collected and held on behalf of those remitting court bonds.

C. MEASUREMENT OF FOCUS AND BASIS OF ACCOUNTING

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available. These revenues could include certain property, sales and other tax collections, federal, state, and county grants, and some charges for services. Grants are only recognized to the extent allowable expenditures have been incurred. The City generally considers funds received within 60 days subsequent to the end of the fiscal year to be measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for 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. Acquisitions under capital leases are reported as other financing sources.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes short term, highly liquid investments with original maturities of three months or less. For purposes of proprietary fund statement of cash flows presentation, cash and cash equivalents totaled $3,935,396 at December 31, 2018.

E. INVESTMENTS

Investments are stated at fair value. Cash deposits are reported at carrying value which reasonably estimates fair value.

F. PROPERTY TAXES RECEIVABLE

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

G. RECEIVABLES

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Bad debts under the Proprietary Fund (Enterprise Funds) are accounted for by the allowance reserve method in recognizing bad debt expense. This method better matches the cost of operating the fund with revenues of the fund and is consistent with generally accepted accounting principles.

H. PREPAIDS

Prepaid balances are for insurance payments made by the City in the current year to provide coverage occurring in the subsequent fiscal year.

I. INVENTORIES

Inventory is valued at cost using the first-in, first-out method (FIFO).

J.INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivables and payables are eliminated in the government-wide statement of net position.

K. RESTRICTED ASSETS

Certain cash, cash equivalents and investments are restricted by various legal and contractual obligations.

Enterprise Funds are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for water, sewer, and recreation renovations. The General Fund is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for specific purposes.

L. CAPITAL ASSETS

Property and equipment acquisitions made by the governmental funds are accounted for as expenditures of the fund, and are then capitalized in the government-wide financial statements. All purchased property and equipment are valued at cost, while donated assets are valued at their estimated fair market value as of the date received as a donation. The City capitalizes assets with a useful life in excess of five years and a cost of $5,000 or greater. Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized as governmental activities in the government-wide financial statements.

Depreciation is provided on all capital assets shown in the government-wide presentation and is computed using the straight-line method over the following estimated useful lives of the assets:

Buildings and improvements	5-100 years
Infrastructure	15-25 years
Collection and distribution systems	30-50 years
Machinery and equipment	5-15 years

The City capitalizes interest costs during construction; however, none of the interest paid met the capitalization requirements during 2018.

M. COMPENSATED ABSENCES

Employees of the City are allowed to accumulate unused vacation time up to 240 hours or 384 hours based on employment position and unused sick time up to 480 hours. Regular, full-time employees hired on, or before February 14, 1990, after completing twenty years of service, will be compensated for sick leave earned at a maximum of 480 hours upon separation.

Accumulated unpaid vacation pay is accrued when earned. In the government-wide presentation, accumulated compensated absences not expected to be paid within current available resources are reported as long-term liabilities. Governmental activities compensated absences have normally been liquidated by the General Fund.

N. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This element 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 City has two items that qualify for reporting in this category, deferred charge on refunding and pension related items.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises both under the full accrual and modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in both the governmental activities statement of net position and in the governmental funds balance sheet.

The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflow is recorded at December 31. As the tax is collected in the succeeding year, the deferred inflow is recognized as revenue and the receivable is reduced.

O. NET POSITION/FUND BALANCES

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

Government-wide Statements: The government wide net position is classified into the following four categories:

- *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* - All other net assets that do not meet the definition of "restricted" or 'net investment in capital assets", or non-spendable."

Fund Statements: The governmental fund balances are classified as *nonspendable*, *restricted*, and *unrestricted*, which includes *committed*, *assigned*, and *unassigned* fund balance classifications.

- The *nonspendable* fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. *Restricted* fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.
- The *restricted* fund balance category includes amounts that are restricted to specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- The *unrestricted* fund balance category is composed of *committed*, *assigned*, and *unassigned* resources.
- *Committed* fund balances are self-imposed limitations that the City's Council approved, which is the highest level of decision-making authority within the City. Only the Council can remove or change the constraints placed on committed fund balances.
- *Assigned* fund balances are resources constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed.
- The *unassigned* fund balance is the residual classification for the general fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as *unassigned*.

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

P. 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, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 — STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. DEFICIT BALANCE

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of December 31, 2018, the following individual fund had a deficit balance:

Fund		Amount
Conservation Trust	$	(7,314)
Mesa Verde Country Visitor Information Bureau	$	(24,425)

These fund deficits will be funded with future tax or grant revenues.

B. EXCESS EXPENDITURES OVER BUDGET

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Street Improvement	2,140,276	2,556,406	416,130
Police Dispatch	902,764	907,017	4,253

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded budget. The detail of those items can be found in the City's year-end budget to actual report.

NOTE 3 — DEPOSITS AND INVESTMENTS

A summary of cash and investments as of December 31, 2018:

	Carrying Value	Bank Balances	Associated Risks
Petty cash	$ 6,247	$ 6,247	N/A
Deposits	8,591,652	7,191,735	Custodial credit risk
Negotiable CD's	250,000	250,000	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. Agency Obligations – Implicitly Guaranteed	2,200,000	2,200,000	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total	$ 11,047,899	$ 9,647,982	

Reconciliation to financial statements:

Per statement of net position	
Cash and cash equivalents	$ 7,921,022
Investments	2,450,000
Restricted cash	676,877
Per statement of fiduciary net position - fiduciary funds	
Cash and cash equivalents	213
Total Deposits and Investments	$ 11,048,112

A. Deposits

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned to it. The City requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be protected by collateralization with securities eligible for City investment or any other high-quality, interest bearing security. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

At December 31, 2018, the carrying amount of the City's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit. As of December 31, 2018, none of the City's bank balances (certificates of deposit, checking, and savings accounts) were exposed to custodial credit risk.

B. Investments

As of December 31, 2018, the City, had the following investments and maturities:

		Investment Maturities (In Years)				
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10	Moody's Rating
Negotiable CD's	$ 250,000	$ 250,000	$ -	$ -	$ -	AA+
U.S. Agency obligations	2,200,000	-	2,200,000	-	-	N/A
Total	$ 2,450,000	$ 250,000	$ 2,200,000	$ -	$ -	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of December 31, 2018, the City's investments were measure using the valuation inputs as follows:

	December 31,2018			
Investment Type	Level 1	Level 2	Level 3	Total
Negotiable CD's	$ -	$ 250,000	$ -	$ 250,000
U.S. Agency obligations	-	2,200,000	-	2,200,000
Total	$ -	$ 2,450,000	$ -	$ 2,450,000

Investment Type	Fair Value	Weighted Avg Maturity in Years	% of Portfolio
Negotiable CD's	$ 250,000	0.6	10
U.S. Agency obligations	2,200,000	3.0	90
Total Investments	$ 2,450,000	3.6	100

During the year ended December 31, 2018, the City invested funds in Colotrust. As an investment pool, it operates under the Colorado Revised Statutes (24-75-701) and is overseen by the Colorado Securities Commissioner. They invest in securities that are specified by Colorado Revised Statutes (24-75-601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pool operates similar to a 2a-7-like money market fund with a share value equal to $1.00 and a maximum weighted average maturity of 60 days. This fund is rated AAAm by the Standard and Poor's Corporation.

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

Custodial credit risk: Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment.

As of December 31, 2018, the City's U.S. Treasury and securities were held by Gill Capital Partners in the name of the City.

Concentration of Credit Risk: The City places no limit on the amount that may be invested in any one issuer. More than 5 percent of the City's investments are in FHLMC securities. These investments are 90% of the City's total investments, respectively.

NOTE 4 — RESTRICTED CASH

The City has restricted a portion of its cash and investment balances to meet debt covenant requirements as follows:

	Recreation Center	Water	Hydro Plant	Total
Restricted for Debt Service	$ 171,000	$ -	$ 69,413	$ 240,413
Restricted for O&M Reserve	-	436,464	-	436,464
Total	$ 171,000	$ 436,464	$ 69,413	$ 676,877

NOTE 5 — CAPITAL ASSETS

A summary of changes in the governmental capital assets at December 31, 2018 is as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,162,788	$ 407,117	$ -	$ 1,569,905
Total capital assets not being depreciated	1,162,788	407,117	-	1,569,905
Capital assets being depreciated:				
Buildings	13,428,648	-	41,993	13,386,655
Machinery and equipment	8,428,388	453,766	2,296,008	6,586,146
Other improvements	4,645,910	1,123,750	174,490	5,595,170
Land improvements	602,358	-	-	602,358
Infrastructure	10,440,504	-	-	10,440,504
Internal service equipment	226,748	-	103,477	123,271
Total capital assets being depreciated	37,772,556	1,577,516	2,615,968	36,734,104
Less accumulated depreciation for:				
Buildings	3,319,119	278,817	41,993	3,555,943
Machinery and equipment	7,074,245	182,397	2,296,008	4,960,634
Other improvements	4,449,130	132,030	174,490	4,406,670
Land improvements	318,741	35,458	-	354,199
Infrastructure	3,028,618	401,911	-	3,430,529
Internal service equipment	194,749	11,923	103,477	103,195
Total accumulated depreciation	18,384,602	1,042,536	2,615,968	16,811,170
Governmental activities capital assets, net+	$ 20,550,742	$ 942,097	$ -	$ 21,492,839

Depreciation has been allocated for the statement of activities as follows:

General Government	$ 184,453
General Services	137,479
Public Safety	328,766
Public Works	190,284
Parks and Recreation	189,631
Internal Service Fund	11,923
Total	$ 1,042,536

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 718,874	$ -	$ -	$ 718,874
Water rights	4,202,426	-	-	4,202,426
Total capital assets not being depreciated	4,921,300	-	-	4,921,300
Capital assets being depreciated:				
Buildings	15,444,133	-	-	15,444,133
Machinery and equipment	3,736,042	168,633	433,648	3,471,027
Other improvements	1,045,642	-	123,021	922,621
Infrastructure	19,919,422	417,955	24,074	20,313,303
Total capital assets being depreciated	40,145,239	586,588	580,743	40,151,085
Less accumulated depreciation for:				
Buildings	6,145,698	507,738	-	6,653,436
Machinery and equipment	2,550,672	200,289	433,648	2,317,313
Other improvements	512,406	47,613	123,021	436,998
Infrastructure	6,764,786	541,995	24,074	7,282,707
Total accumulated depreciation	15,973,562	1,297,635	580,743	16,696,117
Business-type activities capital assets, net	$ 29,092,978	$ (711,047)	$ -	$ 28,376,267

Depreciation expense was allocated to the funds as follows:

Airport	$ 259,719
Police Dispatch	27,467
Recreation Center	253,735
Water	521,008
Hydro Plant	65,357
Community Network	102,407
Solid Waste Collection	67,942
Total	$ 1,297,635

NOTE 6 — INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Interfund Balances	Amount
General Fund	$ (1,000,000)
City Community Network Fund	(510,000)
Recreation Center Fund	1,510,000
Total Internal Balances - Government-Wide Statement of Net Position	$ -

All amounts are due within one year.

The City has recorded the following routine transfers for the year ended December 31, 2018:

Transfers	Amount
General Fund	$ (7,049)
Conservation Trust Fund	7,049
Water Fund	(561,610)
Recreation Center Fund	316,820
Hydro Plant Fund	27,914
City Community Network Fund	206,493
Police Dispatch Fund	10,383
Total	$ -

NOTE 7 — LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2018:

Governmental-type activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
Compensated Absences	$ 502,117	$ 33,210	$ -	$ 535,327	$ -
Total	$ 502,117	$ -	$ -	$ 535,327	$ -

The following is a summary of other contractual liability transactions for business-type activities of the City for the year ended December 31, 2018:

Business-type activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
2011 Refunding Revenue Bonds - Rec	$ 2,245,000	$ -	$ 535,000	$ 1,710,000	$ 550,000
2011 Premiums	31,929	-	5,554	26,375	-
1986 Colorado Water Cons Board	261,429	-	59,435	201,994	62,407
1986 Dolores Water Conservancy Dist	3,003,563	-	60,360	2,943,203	67,901
2005 DOLA Water Loan	153,643	-	16,090	137,553	16,894
2010 CWRPDA Water Loan	310,550	-	21,141	289,409	21,568
2015 Colorado Water Cons Board	771,992	-	79,863	692,129	81,540
2009 CWRPDA Hydro Loan	787,634	-	53,652	733,982	54,725
Compensated Absences	194,611	-	19,123	175,488	-
Total	$ 7,760,348	$ -	$ 850,218	$ 6,910,133	$ 855,035

In 2002, the City issued $8,915,000 in Sales Tax Revenue Recreation Bonds, Series 2002, with an interest rate ranging from 2.1 percent to 5.0 percent, and an average interest rate of 4.75 percent. The net proceeds of $8,170,313 (after accrued interest receipts of $12,714 and payments of $454,355 to fund the replacement reserve, $303,046 in underwriting fees, insurance, and other issuance costs) are to be used for the Recreation Center. Bonds payable at December 31, 2018, is comprised of the following:

$5,215,000, Series 2011 Refunding Revenue Bonds - Recreation Center, due in semi-annual installments ranging from $25,000 to $590,000 through December 1, 2021; interest rate is variable from $2.10% to 5.00%.	$ 1,710,000
Less: current portion	(550,000)
Net Enterprise Funds Bonds Payable	$ 1,160,000

Fiscal Year	Principal	Interest	Total
2019	$ 550,000	$ 59,850	$ 609,850
2020	570,000	40,600	610,600
2021	590,000	20,650	610,650
Total	$ 1,710,000	$ 121,100	$ 1,831,100

Enterprise Fund notes/loan payable at December 31, 2018, are comprised of the following:

$1,456,891, 2009 CWRPDA Hydro Loan, due in annual installments ranging from $69,405 to $87,520 through January 1, 2030; interest rate of 2.00%	$ 733,982
$858,500, 2015 Colorado Water Cons Board, due in annual installments ranging from $8,288 to $96,075 through December 1, 2026; interest rate is 2.10%	692,129
$525,000, 2010 CWRPDA Water Loan, due in semi-annual installments of $13,623 through November 1, 2030; interest rate of 2.00%	289,409
$300,000, 2005 DOLA Water Loan, due in annual installments of $23,772 through September 1, 2025; interest rate of 5%	137,553
$5,336,000, 1986 Dolores Water Conservancy Dist, due in annual installments of $246,125 through December 31, 2046; interest rate of 5.623%	2,943,203
$1,244,142, 1986 Colorado Water Cons Board, due in annual installments range from $5,520 to $145,013 through December 1, 2022; interest rate of 5.00%	201,994
Total	$ 4,998,270

Debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2019	$ 305,035	$ 230,105	$ 535,140
2020	316,354	218,784	535,138
2021	328,192	206,948	535,140
2022	273,582	194,562	468,144
2023	277,658	184,977	462,635
2024-2028	1,263,968	775,556	2,039,524
2029-2033	878,333	545,614	1,423,947
2034-2038	707,653	316,694	1,024,347
2039-2043	487,608	123,144	610,752
2044-2045	159,887	14,344	174,231
Totals	$ 4,998,270	$ 2,810,728	$ 7,808,998

NOTE 8 — RETIREMENT

City Employee's Defined Contribution Plan

Effective June 25, 1996, the City of Cortez Pension Plan, a single-employer defined benefit plan, was converted to the City of Cortez Money Purchase Plan, a single employer defined contribution plan. Assets of $169,344 were transferred to the new money accumulation pension plan and then to the respective employee accounts. The plan is administered by the ICMA Retirement Corporation. All permanent employees, including those covered by other City employee plans are required to participate in the plan. The plan provisions can be modified by the City Council. Contributions of 5% of gross salary are required from all participants and a matching contribution of 5% is made by the City to the plan. Contributions totaled $327,234, $344,607 and $306,808 in 2018, 2017 and 2016, respectively.

Police Officer Death and Disability Plan

The police officer death and disability plan is administered through the Fire and Police Pension Association (FPPA). This plan is a non-contributory plan. All full-time, paid police officers of the City are members of the Statewide Death and Disability Plan. Title 31, Article 30 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefit provisions to the state legislature. The City's current contribution to the plan for 2018, 2017, and 2016 was $37,915, $37,915 and $26,138, respectively. FPPA issues a publicly available financial report that includes financial statements and required supplementary information for the Statewide Death and Disability Plan.

Police Pension Defined Contribution Plan

Effective January 1, 1986, the City of Cortez Police Pension Plan, was adopted as a single-employer defined contribution plan, IRS Code Section 401(A). All certified police officer employees are required to participate in the Plan. This Plan is a defined contribution money purchase plan. The City has no future liability to this Plan. Contributions of 8% of gross salary are required from all participants and a matching contribution of 8% is made by the City to the Plan. The City's contribution amount for 2018, 2017, and 2016 was $231,947, $238,378, and $229,024,respectively.

Deferred Compensation Plan

Pursuant to Governmental Accounting Standards Board Statement No. 32: *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,* the City established a trust to hold the assets of its Deferred Compensation Plan, and modified the plan document to state that the plan is "held in trust for the exclusive benefit of participants and their beneficiaries." As such the plan's assets are no longer the property and rights of the City, and are not reflected in the financial statements of the City.

Cortez Old Hire Police Pension Plan

Plan Description: The Cortez Old Hire Pension Fund is a defined benefit, agent multiple-employer plan affiliated with the Colorado Fire and Police Pension Association (FPPA). Assets of the Plan are commingled for investment purposes in the Fire and Police Member's Benefit Fund, an agent multiple-employer defined benefit pension Plan administered by FPPA.

Description of Benefits: The Plan provides retirement benefits for Members and beneficiaries according to Plan provisions as enacted and governed by the City Council.

Any officer who elects to retire on or after his normal retirement date (20 years of service and 55 years of age or upon completion of 25 years of service) shall be eligible for a monthly pension equal to one-half of his average monthly salary received one year before his retirement. The plan also provides for cost of living adjustments and post-retirement death benefits. FPPA issues independent annual reports that may be obtained by calling FPPA at (303) 770-3772 in the Denver metro area and 1-800-332-FPPA (3772) from outside the metro area.

Contributions: The City funds the Plan per provisions in the Plan document and Colorado statutes. The City shall contribute amounts required to fund the benefits provided by the Plan on a sound actuarial basis. The City contributes to the Cortez Old Hire Pension Fund at a rate determined in the following manner: at least every three (3) years, the Cortez Old Hire Pension Fund shall have an actuarial study prepared to determine the funds required. The required funds will be paid annually from general revenues of the City into the Cortez Old Hire Pension Fund.

The Plan is administered by the City Council.

The financial statements of the Old Hire Plan are prepared using the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. The investments are presented at fair value except for short-term investments that are recorded at cost, which approximates fair value.

Administrative costs of the Plan are paid from the pension fund (CRS 31-30.5-204(3)). There are no investments in, loans to, or leases with parties related to the Plan.

Employees Covered by Benefit Terms:

As of December 31, 2017, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	1
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	-
Total	1

Actuarial Assumptions: The January 1, 2016 actuarial valuation was used to determine the Actuarially Determined Contribution for the fiscal year ended December 31, 2017 and 2018. The valuation used the following actuarial assumptions:

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar
Amortization Period	14 years
Asset Valuation Method	5-Year smoothed fair value
Inflation Rate	2.50%
Salary Increases	N/A
Investment Rate of Return	7.50% per year
Retirement Age	Any remaining actives are assumed to retire immediately
Mortality	Post-retirement. RP-2014 for Blue Collar Employees. RP-2014 Mortality Tables for Blue Collar Health Annuitants. Disabled (pre-1980): RP-2014 Disabled Mortality Table

All tables projected with Scale BB with a minimum 3% rate for males and 2% rate for females.

There were no changes in benefit terms, assumptions, or other inputs during the fiscal year.

Long-term Expected Rate of Return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected arithmetic real rate of return
Global Equity	37%	8.33%
Fixed Income	15%	3.00%
Managed Futures	4%	6.85%
Absolute Return	9%	6.46%
Long Short	9%	7.15%
Private Capital	24%	9.70%
Cash	2%	2.26%
Total	100%	

Single Discount Rate: A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits),and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.31%, and the resulting single discount rate is 7.50%

Changes in the Net Pension Asset:

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension (asset) (a) – (b)
Balances at December 31, 2017	$ 165,194	$ 266,459	$ (101,265)
Changes for the year:			
Interest on the total pension liability	11,847	-	11,847
Difference between expected and actual experience	(78,204)		(78,204)
Net investment income	-	37,909	(37,909)
Benefit payments, including refunds of employee contributions	(14,721)	(14,721)	-
Administrative expense	-	(689)	689
Balances at December 31, 2018	$ 84,116	$ 288,958	$ (204,842)

Sensitivity of the Net Pension (Asset) to Changes in the Discount Rate: The following presents the plans net pension (asset), calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension asset would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Asset	(199,965)	(204,842)	(209,256)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended December 31, 2018, the City did not recognize any pension expense. At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Net difference between projected and actual earnings on pension plan investments	$ 10,108	$ 14,794
Total	$ 10,108	$ 14,794

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending	
2019	$ 958
2020	604
2021	(2,548)
2022	(3,700)
Total	$ (4,686)

NOTE 9 — RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and natural disasters. For these risks of loss, the City is involved with the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability, property, and worker's compensation coverage and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

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

The amounts of settlements have not exceeded insurance coverage, nor were there any significant changes in insurance coverage. The City carries commercial insurance for worker's compensation coverage.

NOTE 10 — SELF INSURANCE

The City self-insures its medical insurance claims and is fully self-insured for health insurance compensation. A summary of the City's self-insured claims and liability is as follows:

IBNR Claim Liability	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance
12/31/2016	$ 352,128	$ 2,560,853	$ 2,673,460	$ 239,521
12/31/2017	$ 239,521	$ 1,560,083	$ 1,593,561	$ 206,043
12/31/2018	$ 206,043	$ 2,312,197	$ 2,333,658	$ 184,582

NOTE 11 — COMMITMENTS AND CONTINGENCIES

Tabor Amendment – Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. In 1996, voters within the City approved the collection, retention and expenditure of the full revenues generated by the City in 1995 and subsequent years, notwithstanding the provisions of the Amendment.

The City has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2018, the emergency reserve of $366,786 was recorded in the Emergency Reserve - Tabor Fund.

NOTE 12 — PRIOR PERIOD RESTATEMENT

During the 2018 audit process of the blended component unit, it was noted that $35,515 received from the City was recorded as a receivable when it should have been recorded as deferred revenue. This overfunding has been restated to be included in 2017 net assets. The beginning Net Assets are shown below:

	Mesa Verde Country Visitor Information Bureau	Government-Wide
Beginning Fund Balance /Net Assets	$ 48,326	$ 27,187,647
Reverse 2017 City of Cortez Funding	(70,630)	(70,630)
Beginning Fund Balance / Net Assets (as restated)	$ (22,304)	$ 27,117,017

NOTE 13 — FRAUD DISCLOSURE

During 2016, the City upgraded its automated accounting software to an improved, integrated system for governmental accounting and financial reporting. As a result, the City identified embezzlement of cash that had existed for several years. This situation and its investigation caused the 2018 financial statements to be substantially delayed. Appropriate prosecution of the embezzler and extensive investigations by the City's insurance company and by the Colorado Bureau of Investigation took place between 2016 and 2020. All but $5,158 of the loss found by the City's insurance company was covered by the City's insurance policy. The 2016 accounting software upgrade along with internal controls are expected to prevent a recurrence of such fraud.

NOTE 14 — EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- StatementNo.88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*

When they become effective, application of these standards may restate portions of these financial statements.

NOTE 15 — SUBSEQUENT EVENTS

In preparing the financial statements, the City has evaluated events and transactions for potential disclosure through July 26, 2022, the date the financial statements were available to be issued. No events occurred subsequent to December 31 2018 that would require disclosure except those noted below.

On January 3, 2020, the World Health Organization declared the coronavirus outbreak a “Public Health Emergency of International Concern” and on March 11, 2020, declared it to be a pandemic. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic. The City may be adversely affected through governmental and business closures resulting in a reduction of labor demand or supplies shortages. The City will continue to monitor the situation surrounding COVID-19 and evaluate the impact it will have on future operations.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION (ASSET) LIABILITY
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS (1)

	12/31/2018	12/31/2017	12/31/2016
Total Pension Liability			
Interest	$ 11,847	$ 12,242	$ 10,885
Differences between expected and actual experience	(78,204)	-	11,802
Changes of assumptions	-	-	15,275
Benefit payments	(14,721)	(20,177)	(19,589
Net changes in total pension liability	(81,078)	(7,935)	18,373
Total Pension Liability - beginning	165,194	173,129	154,756
Total Pension Liability - ending (a)	$ 84,116	$ 165,194	$ 173,129
Plan Fiduciary Net Position			
Net investment Income	37,909	14,047	$ 5,235
Benefit payments, including refunds of employee contributions	(14,721)	(20,177)	(19,589
Administrative expense	(689)	(2,297)	(772
Net change in plan fiduciary net position	22,499	(8,427)	(15,126
Plan fiduciary net position - beginning	266,459	274,886	290,012
Plan fiduciary net position - ending (b)	$ 288,958	$ 266,459	$ 274,886
City's net pension (asset) - ending (a)-(b)	$ (204,842)	$ (101,265)	$ (101,757)

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULE OF THE CITY'S NET PENSION (ASSET)LIABILITY AND RELATED RATIOS CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS(1)

	12/31/2018	12/31/2017	12/31/2016	12/31/2015
Total Pension Liability	$ 84,116	$ 165,194	$ 173,129	$ 162,303
Plan's Fiduciary Net Position	(288,958)	(266,459)	(274,886)	(292,988)
Net Pension (Asset) Liability	$ (204,842)	$ (101,265)	$ (101,757)	$ (130,685)
Plan's Fiduciary Net Position as % of Total Pension Liability	343.52%	161.30%	158.78%	180.52%
Covered-Employee Payroll	$ -	$ -	$ -	$ -
Net Pension Liability as a % of Covered-employee Payroll	N/A	N/A	N/A	N/A

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULE OF ACTUARIAL DETERMINED AND ACTUAL CONTRIBUTIONS
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS[1]

	12/31/2015	12/31/2016	12/31/2017	12/31/2018
Actuarially determined contributions	$ -	$ -	$ -	$ -
Actual contributions	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ -	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A

Note: See Note 8 of the Basic Financial Statements for significant methods and assumptions used in calculating the actuarially determined calculations. There were no factors that significantly affected trends in the amounts reported.

[1] - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and Sales Taxes	$ 8,803,106	$ 8,803,106	$ 7,840,336	$ (962,770)
Franchise Taxes	616,890	616,890	575,349	(41,541)
Licenses, Permits and Fees	429,790	429,790	234,053	(195,737)
Intergovernmental Revenue	1,554,826	1,554,826	1,491,119	(63,707)
Charges for Services	600,117	600,117	579,706	(20,411)
Interfund Charges	167,124	167,124	-	(167,124)
Fines and Forfeitures	79,000	79,000	54,564	(24,436)
Donations	43,695	43,695	42,477	(1,218)
Investment Income	26,593	26,593	34,051	7,458
Grant Revenue	614,021	614,021	404,709	(209,312)
Miscellaneous	87,974	87,974	6,830	(81,144)
Total Revenues	13,023,136	13,023,136	11,263,194	(1,759,942)
Expenditures				
General Government				
City Council	424,667	424,667	357,656	(67,011)
City Attorney	-	-	27,219	27,219
Human Resources	217,040	217,040	203,551	(13,489)
Municipal Court	172,748	172,748	171,145	(1,603)
City Manager	353,410	353,410	396,455	43,045
Finance Department	483,185	483,185	423,295	(59,890)
Passthrough Grants	10,500	10,500	201	(10,299)
City Clerk	156,562	156,562	162,130	5,568
Grants Administrator	20,247	20,247	22,700	2,453
Special Events	122,372	122,372	122,168	(204)
Total General Government	1,960,731	1,960,731	1,886,520	(74,211)
General Services				
Administration	133,376	133,376	393,575	260,199
Building Maintenance	235,063	235,063	227,790	(7,273)
City Hall Operations	159,820	159,820	133,027	(26,793)
Welcome Center	151,653	151,653	134,954	(16,699)
Planning and Building	513,286	513,286	473,829	(39,457)
Total General Services	1,193,198	1,193,198	1,363,175	169,977
Public Safety				
Police Administration	442,353	442,353	426,101	(16,252)
Patrol	2,245,842	2,245,842	2,089,376	(156,466)
Police Support Services	212,010	212,010	186,679	(25,331)
Police Investigation	531,474	531,474	508,588	(22,886)
Police Corrections	140,500	140,500	104,189	(36,311)
Building Operations	144,755	144,755	141,621	(3,134)
Kennel Operations	235,927	235,927	218,449	(17,478)
Total Public Safety	3,952,861	3,952,861	3,675,003	(277,858)

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Public Works				
P.W. Administration	$ 339,437	$ 339,437	$ 369,651	$ 30,214
Streets & Utilities	503,571	503,571	495,058	(8,513)
Traffic Services	172,500	172,500	162,832	(9,668)
Snow and Ice Removal	42,230	42,230	17,212	(25,018)
Street Cleaning	164,143	164,143	169,515	5,372
Total Public Works	1,221,881	1,221,881	1,214,268	(7,613)
Parks and Recreation				
Administration	129,091	129,091	120,857	(8,234)
Aquatics	203,086	203,086	198,558	(4,528)
Golf Course Administration	63,106	63,106	69,431	6,325
Golf Course Maintenance	380,153	380,153	376,496	(3,657)
City Parks	688,932	688,932	688,448	(484)
Recreation	163,596	163,596	156,986	(6,610)
Library	640,787	640,787	641,005	218
Total Parks and Recreation	2,356,432	2,356,432	2,344,539	(11,893)
Capital Outlay	1,043,646	1,043,646	450,983	(592,663)
Internal Charges	1,737,432	1,737,432	1,688,688	(48,744)
Total Expenditures	13,466,181	13,466,181	12,623,176	(843,005)
Revenues in Excess (Deficiency) of Expenditures	(443,045)	(443,045)	(1,359,92)	(916,937)
Other Financing Sources (Uses)				
Transfers In	38,000	38,000	-	38,000
Transfers (Out)	(35,000)	(35,000)	(7,049)	(27,951)
Net Other Financing Sources (Uses)	3,000	3,000	(7,049)	10,049
Change in Fund Balance	$ (440,045)	$ (440,045)	(1,367,031)	$ (906,888)
Fund Balance, Beginning			2,600,638	
Fund Balance, Ending			$ 1,233,607	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and Sales Taxes	$ 1,310,617	$ 1,310,617	$ 1,362,490	$ 51,873
Investment Income	5,550	5,550	12,396	6,846
Miscellaneous	509,500	509,500	166,933	(342,567)
Total Revenues	1,825,667	1,825,617	1,541,819	(283,848)
Expenditures				
Public Works	970,276	970,276	1,426,302	456,026
Capital Outlay	1,170,000	1,170,000	1,130,104	(39,896)
Total Expenditures	2,140,276	2,140,276	2,556,406	416,130
Revenues in Excess (Deficiency) of Expenditures	(314,659)	(314,659)	(1,014,587)	(699,928)
Fund Balance, Beginning			2,301,332	
Fund Balance, Ending			$ 1,286,745	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
Notes to Required Supplemental Information
FOR THE YEAR ENDED DECEMBER 31, 2018

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

- On or before the first Monday in November of each year, the City Manager shall submit to the Council a proposed budget for the next ensuing budget year with an explanatory message. The proposed budget provides a complete financial plan for the City and includes the proposed expenditures for each office, department and agency for the ensuing year; debt service requirements for the ensuing fiscal year; an estimate of the amount of anticipated income from all sources other than taxes on property during the ensuing fiscal year, including estimated surplus cash at the end of the current year.
- The budget is required to be in sufficient detail to show each fund's estimated revenues by source and estimated expenditures. The budget shall be arranged to show comparative figures for receipts and expenditures for the last completed fiscal year, estimates for the current year, and the City Manager's recommendations for the ensuing fiscal year.
- A public hearing is conducted to obtain taxpayer comments.
- No later than the last day of December, the budget is legally adopted and appropriations are enacted by Ordinance.
- The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council.
- The level on which expenditures may not legally exceed appropriations is the legally adopted annual operating budget for the fund in total.
- The City Council may legally amend the budget by Ordinance once it has been approved. Budgeted amounts are shown as adopted by the City Council, including all amendments.
- All appropriations lapse at year end.
- Budgets are legally adopted for all non-fiduciary funds of the City. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAO). Budgetary comparisons presented for the Enterprise and Internal Service Funds are presented on a non-GAAP budgetary basis. Tap fees, grant revenues and debt proceeds are recognized as revenue for budget purposes. Capital outlay is budgeted as an expenditure.

SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve - TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
ASSETS							
Cash	$ 346	$ -	$ 366,786	$ 677,065	$ 63,026	$ 3	$ 1,107,226
Investments	-	-	-	500,000	-	-	500,000
Prepaid expenses	51,750	-	-	-	20,370	-	72,120
Accounts receivable	-	20,046	-	31,901	3,122	-	55,062
Total Assets	52,096	20,046	366,786	1,208,966	86,518	3	1,734,415
LIABILITIES							
Accounts payable	6	27,360	-	524	13,204	-	41,094
Unearned revenue	-	-	-	-	96,000	-	96,000
Accrued liabilities	-	-	-	-	1,739	-	1,739
Total Liabilities	6	27,360	-	524	110,943	-	138,833
FUND BALANCE							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	366,786	-	-	3	366,789
Unassigned	52,090	(7,314)	-	1,208,442	(24,425)	-	1,228,793
Total Fund Balance	52,090	(7,314)	366,786	1,208,442	(24,425)	3	1,595,582
Total Liabilities and Fund Balance	$ 52,096	$ 20,046	$ 366,786	$ 1,208,966	$ 86,518	$ 3	$ 1,734,415

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve - TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
OPERATING REVENUES							
Property and sales taxes	$ 223,306	$ -	$ -	$ 336,588	$ -	$ -	$ 559,894
Intergovernmental revenue	-	20,047	-	-	425,334	-	445,381
Investment income	-	-	-	6,409	-	-	6,409
Miscellaneous	-	-	-	13,562	203	-	13,765
Total Revenues	223,306	20,047	-	356,559	425,537	-	1,025,449
EXPENDITURES							
General government	177,060	-	-	-	427,658	-	604,718
General services	-	-	-	366	-	4,797	5,163
Parks and recreation	-	40,215	-	-	-	-	40,215
Capital outlay	-	-	-	403,546	-	-	403,546
Total Expenditures	177,060	40,215	-	403,912	427,658	4,797	1,053,642
Excess (Deficiency) of Revenues over Expenditures	46,246	(20,168)	-	(47,353)	(2,121)	(4,797)	(28,193)
Other Financing Uses							
Transfers In	-	7,049	-	-	-	-	7,049
Total Other Financing Uses	-	7,049	-	-	-	-	7,049
Change in Fund Balance	46,246	(13,119)	-	(47,353)	(2,121)	(4,797)	(21,144)
Fund Balance (Deficit), Beginning	5,844	5,805	366,786	1,255,795	48,326	4,800	1,687,356
Prior Period Restatement	-	-	-	-	(70,630)	-	(70,630)
Fund Balance (Deficit), Beginning (As Restated)	5,844	5,805	366,786	1,255,795	(22,304)	-	1,616,726
Fund Balance, Ending	$ 52,090	$ (7,314)	$ 366,786	$ 1,208,442	$ (24,425)	$ 3	$ 1,595,582

CITY OF CORTEZ, COLORADO
LODGER'S TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Property and Sales Taxes	$ 215,011	$ 215,011	$ 223,306	$ 8,295
Total Revenues	215,011	215,011	223,306	8,295
Expenditures				
General Government				
City Council	177,210	177,210	177,060	(150)
Revenues in Excess (Deficiency) of Expenditures	37,801	37,801	46,246	8,445
Other Financing Sources (Uses)				
Transfers (Out)	(35,411)	(35,411)	-	(35,411)
Change in Fund Balance	$ 2,390	$ 2,390	46,246	$ (26,966)
Fund Balance, Beginning			5,844	
Fund Balance, Ending			$ 52,090	

CITY OF CORTEZ, COLORADO
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Intergovernmental Revenue	$ 85,000	$ 85,000	$ 20,047	$ (64,953)
Investment Income	15	15	-	(15)
Total Revenues	85,015	85,015	20,047	(64,968)
Expenditures				
CFT Recreation Center	59,010	59,010	40,215	(18,795)
Other Financing Sources				
Transfers in	-	-	7,049	(7,049)
Change in Fund Balance	$ 26,005	$ 26,005	(13,119)	$ (53,222)
Fund Balance, Beginning			5,805	
Fund Balance, Ending (Deficit)			$ (7,314)	

CITY OF CORTEZ, COLORADO
EMERGENCY RESERVE - TABOR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Investment Income	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-
Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance, Beginning			366,786	
Fund Balance, Ending			$ 366,786	

CITY OF CORTEZ, COLORADO
EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Property and Sales Taxes	$ 325,534	$ 325,534	$ 336,588	$ 11,054
Investment Income	9,300	9,300	6,409	(2,891)
Miscellaneous	5,000	5,000	13,562	8,562
Total Revenues	339,834	339,834	356,559	16,725
Expenditures				
General Services				
Equipment	250	250	366	116
Capital Outlay	425,000	425,000	403,546	(21,454)
Change in Fund Balance	$ (85,416)	$ (85,416)	(47,353)	$ 38,063
Fund Balance, Beginning			1,255,795	
Fund Balance, Ending			$ 1,208,442	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2018

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
ASSETS				
Current Assets				
Accounts receivable	$ 5,890	$ 84,005	$ 12,133	$ 102,028
Inventories	-	37,742	-	37,742
Prepaid expenses	-	148	111	259
Total Current Assets	5,890	121,895	12,244	140,029
Capital assets, depreciable, net	749,641	710,147	213,185	1,672,973
Restricted cash	69,413	-	-	69,413
Total Assets	824,944	832,042	225,429	1,882,415
LIABILITIES				
Current Liabilities				
Accounts payable	-	2,158	2,004	4,162
Accrued interest payable	15,096	-	-	15,096
Accrued liabilities	-	2,291	19,847	22,138
Interfund payables	-	510,000	-	510,000
Notes and loans payable, current portion	54,725	-	-	54,725
Total Current Liabilities	69,821	514,449	21,851	606,121
Long-Term Liabilities				
Compensated absences	-	8,424	26,375	34,799
Notes and loans payable, less current portion	679,257	-	-	679,257
Total Long-Term Liabilities	679,257	8,424	26,375	714,056
Total Liabilities	749,078	522,873	48,226	1,320,177
NET POSITION				
Net investment in capital assets	15,659	710,147	213,185	938,991
Restricted	69,413	-	-	69,413
Unrestricted	(9,206)	(400,978)	(35,982)	(446,166)
TOTAL NET POSITION	$ 75,866	$ 300,169	$ 177,203	$ 562,238

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	$ 74,036	$ 526,878	$ 388,803	$ 989,717
Miscellaneous revenue	-	-	122,206	122,206
Interfund charges	-	-	261,404	261,404
Total Operating Revenues	74,036	526,878	772,413	1,373,327
EXPENDITURES				
Administration	4,607	-	-	4,607
Fiber outside plant	-	92,070	-	92,070
Fiber administration	-	68,100	-	68,100
Fiber inside plant	-	265,382	-	265,382
Police support services	-	-	854,886	854,886
Depreciation	65,357	102,407	27,467	195,231
Internal charges	-	4,661	24,664	29,325
Total Operating Expenses	69,964	532,620	907,017	1,509,601
Excess (Deficiency) of Revenues over Expenditures	4,072	(5,742)	(134,604)	(136,274)
NON-OPERATING (EXPENSES)				
Interest expense	(15,753)	-	-	(15,753)
Total Non-Operating Expenses	(15,753)	-	-	(15,753)
TRANSFERS				
Transfers in	27,914	206,493	10,383	244,790
CAPITAL CONTRIBUTIONS	-	350,436	-	350,436
Change in Net Position	16,233	551,187	(124,221)	443,199
Net Position (Deficit), Beginning of Year	59,633	(242,018)	301,424	119,039
Net Position, End of Year	$ 75,866	$ 309,169	$ 177,203	$ 562,238

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 71,331	$ 444,909	$ 884,370	$ 1,400,610
Payments to suppliers for goods and services	(29,832)	(501,172)	(129,045)	(660,049)
Payments to employees	-	(82,712)	(765,708)	(848,420)
Net Cash Provided by (Used for) Operating Activities	41,499	(138,975)	(10,383)	(107,859)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Cash from other funds	27,914	556,929	10,383	595,226
Net Cash Provided by Noncapital Financing Activities	27,914	556,929	-	595,226
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital asset acquisitions	-	(417,954)	-	(417,954)
Debt Payments	(53,652)	-	-	(53,652)
Interest paid	(15,753)	-	-	(15,753)
Net Cash Used for Financing Activities	(69,405)	(417,954)	-	(487,359)
Net Change in Cash	8	-	-	8
Cash and Cash Equivalents - Beginning of Year	69,405	-	-	69,405
Cash and Cash Equivalents - End of Year	$ 69,413	$ -	$ -	$ 69,413

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ 4,072	$ (5,742)	$ (134,604)	$ (136,274)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	65,357	102,407	27,467	195,231
Changes in assets and liabilities				
Accounts receivable	(2,706)	(81,969)	111,957	27,282
Intergovernmental receivable	-	357,634	-	357,634
Prepaid expenses	-	98	(32)	66
Accounts payable	(25,224)	(510,637)	(12,745)	(548,606)
Accrued payroll	-	(766)	(2,426)	(3,192)
Net Cash Provided by Operating Activities	$ 41,499	$ (138,975))	$ (10,383)	$ (107,859)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	$ -	$ 350,436	$ -	$ 350,436

CITY OF CORTEZ, COLORADO
AIRPORT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 241,566	$ 241,566	$ 250,694	$ 9,128
Total Operating Revenues	241,566	241,566	250,694	9,128
Operating Expenses				
Airport operations	202,592	202,592	198,217	(4,375)
Capital outlay	63,325	63,325	40,242	(23,083)
Depreciation	275,000	275,000	259,719	(15,281)
Internal charges	3,700	3,700	2,629	(1,071)
Total Operating Expenses	544,617	544,617	500,807	(43,810)
Operating Income (Loss)	(303,051)	(303,051)	(250,113)	52,938
Change in Net Position - Budget Basis	$ (303,051)	$ (303,051)	(250,113)	$ 52,938
Change in Net Position - GAAP Basis			(250,113)	
Net Position, Beginning			7,547,947	
Net Position, Ending			$ 7,297,834	

CITY OF CORTEZ, COLORADO
RECREATION CENTER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 512,400	$ 512,400	$ 520,380	$ 7,980
Interfund charges	216,000	216,000	216,000	-
Miscellaneous revenue	1,500	1,500	7,981	6,481
Total Operating Revenues	729,900	729,900	744,361	14,461
Operating Expenses				
Recreation center	1,212,670	1,212,670	1,095,969	(116,701)
Capital outlay	1,381,731	1,381,731	1,355,384	(26,347)
Depreciation	252,000	252,000	253,735	1,735
Internal charges	20,460	20,460	20,460	-
Total Operating Expenses	2,866,861	2,866,861	2,725,548	(141,313)
Operating Income (Loss)	(2,136,961)	(2,136,961)	(1,981,187)	155,774
Non-Operating Revenues (Expenses)				
Property and sales taxes	1,439,983	1,439,983	1,495,365	(55,382)
Investment income	5,000	5,000	14,192	(9,192)
Interest expense	(77,238)	(77,238)	(77,537)	299
Debt retirement	(535,000)	(535,000)	(555,554)	20,554
Transfers in	-	-	316,820	(316,820)
Total Non-Operating Revenues	832,745	832,745	1,193,286	(360,541)
Change in Net Position - Budget Basis	$ (1,304,216)	$ (1,304,216)	(787,901)	$ (204,767)
GAAP Basis Adjustments				
Debt service principal			555,554	
Change in Net Position - GAAP Basis			(232,347)	
Net Position, Beginning			7,946,184	
Net Position, Ending			$ 7,713,837	

CITY OF CORTEZ, COLORADO
WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 3,290,425	$ 3,290,425	$ 3,207,513	$ (82,912)
Miscellaneous revenue	14,375	14,375	14,222	(153)
Total Operating Revenues	3,304,800	3,304,800	3,221,735	(83,065)
Operating Expenses				
Administration	109,320	109,320	90,740	(18,580)
Filtration and Treatment	639,863	639,863	602,526	(37,337)
Transmission and distribution	545,448	545,448	535,573	(9,875)
Meter maintenance	8,040	8,040	7,878	(162)
Capital outlay	813,345	813,345	409,052	(404,293)
Depreciation	381,332	381,332	521,008	139,676
Internal charges	306,735	306,735	113,262	(193,473)
Total Operating Expenses	2,804,083	2,804,083	2,280,039	(524,044)
Operating Income (Loss)	500,717	500,717	941,696	440,979
Non-Operating Revenues (Expenses)				
Investment income	1,500	1,500	954	546
Interest expense	(298,241)	(298,241)	(228,836)	(69,405)
Debt retirement	(236,889)	(236,889)	(236,889)	-
Transfers out	-	-	(561,610)	561,610
Total Non-Operating Expenses	(533,630)	(533,630)	(1,026,381)	492,751
Change in Net Position - Budget Basis	$ (32,913)	$ (32,913	(84,685)	$ 933,730
GAAP Basis Adjustments				
Debt service principal			236,889	
Change in Net Position - GAAP Basis			152,204	
Net Position, Beginning			11,342,650	
Net Position, Ending			$ 11,494,854	

CITY OF CORTEZ, COLORADO
SOLID WASTE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 1,362,728	$ 1,362,728	$ 1,316,954	$ (45,774)
Total Operating Revenues	1,362,728	1,362,728	1,316,954	(45,774)
Operating Expenses				
Administration	11,700	11,700	6,847	(4,853)
Collection	874,467	874,467	899,745	25,278
Recycling	249,456	249,456	157,884	(91,572)
Depreciation	40,000	40,000	67,942	27,942
Internal charges	170,696	170,696	91,573	(79,123)
Total Operating Expenses	1,346,319	1,346,319	1,223,991	(122,328)
Operating Income (Loss)	16,409	16,409	92,963	76,554
Non-Operating Revenues (Expenses)				
Investment income	1,800	1,800	1,826	1,042
Loss on sale of property and equipment	-	-	(1,042)	(26)
Transfers out	(4,000)	(4,000)	-	(4,000)
Total Non-Operating Expenses	(2,200)	(2,200)	784	(2,984)
Change in Net Position - Budget Basis	$ 14,209	$ 14,209	93,747	$ 75,570
Change in Net Position - GAAP Basis			93,747	
Net Position, Beginning			1,327,443	
Net Position, Ending			$ 1,421,190	

CITY OF CORTEZ, COLORADO
HYDRO PLANT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 72,000	$ 72,000	$ 74,036	$ 2,036
Total Operating Revenues	72,000	72,000	74,036	2,036
Operating Expenses				
Administration	7,925	7,925	4,607	(3,318)
Depreciation	65,802	65,802	65,357	(445)
Total Operating Expenses	73,727	73,727	69,964	(3,763)
Operating Income (Loss)	(1,727)	(1,727)	4,072	5,799
Non-Operating Revenues (Expenses)				
Interest expense	(15,753)	(15,753)	(15,753)	-
Debt retirement	(53,652)	(53,652)	(53,652)	-
Transfers (out)	-	-	27,914	(27,914)
Total Non-Operating Expenses	(69,405)	(69,405)	(41,491)	(27,914)
Change in Net Position - Budget Basis	$ (71,132)	$ (71,132)	(37,419)	$ (22,115)
GAAP Basis Adjustments				
Debt service principal			53,652	
Change in Net Position - GAAP Basis			16,233	
Net Position, Beginning			59,633	
Net Position, Ending			$ 75,866	

CITY OF CORTEZ, COLORADO
CITY COMMUNITY NETWORK FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 634,675	$ 634,675	$ 526,878	$ (107,797)
Total Operating Revenues	634,675	634,675	526,878	(107,797)
Operating Expenses				
Fiber outside plant	147,294	147,294	92,070	(55,224)
Fiber administration	67,650	67,650	68,100	450
Fiber inside plant	111,900	111,900	128,451	16,551
Capital outlay	541,000	541,000	554,886	13,886
Depreciation	90,000	90,000	102,407	12,407
Internal charges	3,051	3,051	4,661	1,610
Total Operating Expenses	960,895	960,895	950,575	(10,320)
Operating Income (Loss)	(326,220)	(326,220)	(423,697)	(97,477)
Non-Operating Revenues				
Capital contributions	-	-	350,436	(350,436)
Transfers in	300,000	300,000	206,493	93,507
Total Non-Operating Revenues	300,000	300,000	556,929	(256,929)
Change in Net Position - Budget Basis	$ (26,220)	$ (26,220)	133,232	$ (354,406)
GAAP Basis Adjustments				
Capital outlay			417,955	
Change in Net Position - GAAP Basis			551,187	
Net Position (Deficit), Beginning			(242,018)	
Net Position, Ending			$ 309,169	

CITY OF CORTEZ, COLORADO
POLICE DISPATCH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 392,468	$ 392,468	$ 388,803	$ (3,665)
Interfund charges	283,620	283,620	261,404	(22,216)
Miscellaneous revenue	122,206	122,206	122,206	-
Total Operating Revenues	798,294	798,294	772,413	(25,881)
Operating Expenses				
Police support services	855,900	855,900	847,915	(7,985)
Capital outlay	6,900	6,900	6,971	71
Depreciation	15,300	15,300	27,467	12,167
Internal charges	24,664	24,664	24,664	-
Total Operating Expenses	902,764	902,764	907,017	4,253
Operating Loss	(104,470)	(104,470)	(134,604)	(30,134)
Non-Operating Revenues				
Transfers in	-	-	10,383	(10,383)
Change in Net Position - Budget Basis	$ (104,470)	$ (104,470)	(124,221)	$ (40,517)
Change in Net Position - GAAP Basis			(124,221)	
Net Position, Beginning			301,424	
Net Position, Ending			$ 177,203	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
AS OF DECEMBER 31, 2018

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
ASSETS				
Cash	$ 251,108	$ 830	$ 725,236	$ 977,174
Petty cash	152	-	-	152
Inventories	37,416	-	-	37,416
Prepaid expenses	406	31	-	437
Total Current Assets	289,082	861	725,236	1,015,179
Capital assets, depreciable	-	20,076	-	20,076
Total Assets	289,082	20,937	725,236	1,035,255
LIABILITIES				
Current Liabilities				
Accounts payable	6,640	2,770	184,582	193,992
Accrued liabilities	10,392	6,340	-	16,732
Total Current Liabilities	17,032	9,110	184,582	210,724
Long-Term Liabilities				
Compensated absences	38,211	10,164	-	48,375
NET POSITION				
Net investment in capital assets	-	20,076	-	20,076
Unrestricted	233,839	(18,413)	540,654	756,080
Total Net Position	$ 233,839	$ 1,663	$ 540,654	$ 776,156

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 2,534	$ -	$ 2,715,913	$ 2,718,447
Interfund charges	876,397	606,211	-	1,482,608
Miscellaneous revenue	154	-	-	154
Total Operating Revenues	879,085	606,211	2,715,913	4,201,209
OPERATING EXPENSES				
Health claims	-	-	2,312,197	2,312,197
Shop	714,236	-	-	714,236
Building overhead	123,387	-	-	123,387
Technology	-	560,927	-	560,927
Telecommunications	-	133,927	-	133,927
Depreciation	-	11,923	-	11,923
Internal charges	9,920	-	-	9,920
Total Operating Expenses	847,543	706,777	2,312,197	3,866,517
Change in Net Position	31,542	(100,566)	403,716	334,692
Net Position, Beginning	202,297	102,229	136,938	441,464
Net Position, Ending	$ 233,839	$ 1,663	$ 540,654	$ 776,156

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Shop Fund	Technology Fund	Self-Insured Health Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 879,085	$ 606,211	$ -	$ 1,485,296
Cash flows from internal activities	-	-	2,715,913	2,715,913
Payments to suppliers for goods and services	(464,005)	(479,351)	-	(943,356)
Payments for claims and loss adjustments	-	-	(1,722,009)	(1,722,009)
Payments to employees	(364,659)	(231,020)	(611,649)	(1,207,328)
Net Cash Provided by (Used for) Operating Activities	50,421	(104,160)	382,255	328,516
Net Change in Cash	50,421	(104,160)	382,255	328,516
Cash and Cash Equivalents - Beginning of Year	200,839	104,990	342,981	648,810
Cash and Cash Equivalents - End of Year	$ 251,260	$ 830	$ 725,236	$ 977,326
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ 31,542	$ (100,566)	$ 403,716	$ 334,692
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	-	11,923	-	11,923
Changes in assets and liabilities				
Prepaid expenses	(33)	2	-	(31)
Accounts payable	5,949	(18,248)	(21,461)	(33,760)
Accrued payroll	1,114	609	-	1,723
Accrued compensated absences	11,849	2,120	-	13,969
Net Cash Provided by (Used for) Operating Activities	$ 50,421	$ (104,160)	$ 382,255	$ 328,516

CITY OF CORTEZ, COLORADO
SHOP FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 500	$ 500	$ 2,534	$ 2,034
Interfund charges	949,807	949,807	876,397	(73,410)
Miscellaneous revenue	28	28	154	126
Total Operating Revenues	950,335	950,335	879,085	(71,250)
Operating Expenses				
Shop	714,782	714,782	700,546	(14,236)
Building overhead	154,100	154,100	123,387	(30,713)
Capital outlay	16,500	16,500	13,690	(2,810)
Internal charges	9,920	9,920	9,920	-
Total Operating Expenses	895,302	895,302	847,543	(47,759)
Operating Income (Loss)	55,033	55,033	31,542	(23,491)
Change in Net Position - Budget Basis	$ 55,033	$ 55,033	31,542	$ (23,491)
Net Position, Beginning			202,297	
Net Position, Ending			$ 233,839	

CITY OF CORTEZ, COLORADO
TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Interfund charges	$ 743,492	$ 743,492	$ 606,211	$ (137,281)
Miscellaneous revenue	1,538	1,538	-	(1,538)
Total Operating Revenues	745,030	745,030	606,211	(138,819)
Operating Expenses				
Technology	441,055	441,055	410,963	(30,092)
Telecommunications	64,000	64,000	8,712	(55,288)
Capital outlay	237,692	237,692	275,179	37,487
Depreciation	7,825	7,825	11,923	4,098
Internal charges	3,600	3,600	-	(3,600)
Total Operating Expenses	754,172	754,172	706,777	(47,395)
Operating Income (Loss)	(9,142)	(9,142)	(100,566)	(91,424)
Change in Net Position - Budget Basis	$ (9,142)	$ (9,142)	(100,566)	$ (91,424)
Net Position, Beginning			102,229	
Net Position, Ending			$ 1,663	

CITY OF CORTEZ, COLORADO
SELF-INSURED HEALTH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 2,961,391	$ 2,961,391	$ 2,715,913	$ (245,478)
Total Operating Revenues	2,961,391	2,961,391	2,715,913	(245,478)
Operating Expenses				
Health claims	2,793,991	2,793,991	2,312,197	(481,794)
Total Operating Expenses	2,793,991	2,793,991	2,312,197	(481,794)
Operating Income (Loss)	167,400	167,400	403,716	236,316
Change in Net Position - Budget Basis	$ 167,400	$ 167,400	403,716	$ 236,316
Net Position, Beginning			136,938	
Net Position, Ending			$ 540,654	

STATISTICAL SECTION

CITY OF CORTEZ,COLORADO
SALES TAX REVENUE REFUNDING BONDS, SERIES 2011 (CO)
CUSIP: 220538
HISTORICAL GENERAL FUND OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018
REVENUES:								
Taxes-Assessments	$ 6,878,903	$ 7,383,659	$ 7,442,377	$ 7,692,052	$ 8,030,460	$ 8,182,679	$ 8,497,299	$ 8,415,685
Licenses and Permits	83,755	197,714	82,312	339,138	129,901	270,637	419,464	234,053
Intergovernmental	3,141,052	1,435,485	1,410,143	1,620,172	1,554,174	1,504,600	1,615,350	1,491,119
Charges for Services	533,547	529,043	526,636	563,625	690,829	547,762	656,035	579,706
Fine and Forefeits	85,317	90,220	80,419	83,951	76,981	81,673	74,130	54,564
Investment Income	30,906	14,375	14,334	14,765	18,530	9,725	15,710	34,051
Miscellaneous	164,514	22,210	33,074	105,705	24,630	82,432	301,471	6,830
Donation	-	37,093	63,086	47,877	49,001	18,057	10,645	42,477
Grant Revenue	-	154,304	160,334	148,242	134,978	1,938,709	425,244	404,709
TOTAL REVENUES	10,917,994	9,864,103	9,812,715	10,615,527	10,709,484	12,636,274	12,015,348	11,263,194
EXPENDITURES:								
General Government	4,177,628	1,978,455	3,088,766	3,156,388	6,497,446	2,773,528	2,935,708	3,249,695
Public Safety	3,099,140	4,070,047	3,439,521	3,654,284	3,811,407	3,706,404	3,760,147	3,675,003
Public Works	1,063,726	1,102,022	928,184	960,435	994,693	1,046,749	1,168,092	1,214,268
Parks & Recreation	2,202,447	1,795,989	1,827,213	1,793,906	1,893,506	2,099,844	2,078,227	2,344,539
Internal Charges	-	-	1,018,625	-	-	1,340,665	1,494,734	1,688,688
Capital Outlay	102,835	-	-	-	-	-	1,399,039	450,983
TOTAL EXPENDITURES	10,645,776	8,946,513	10,302,309	9,565,013	13,197,052	10,967,190	12,835,947	12,623,176
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	272,218	917,590	(489,594)	1,050,514	(2,487,568)	1,669,084	(820,599)	(1,359,982)
OTHER FINANCING SOURCES/USES								
Transfer In	123,228	127,543	90,472	39,600	44,831	43,327	46,239	-
Transfer Out	(1,027,757)	(208,600)	(163,600)	(163,600)	(163,600)	(1,667,155)	-	(7,049)
TOTAL	(904,529)	(81,057)	(73,128)	(124,000)	(118,769)	(1,623,828)	46,239	(7,049)
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES AND OTHER USERS	(632,311)	836,533	(562,722)	926,514	(2,606,337)	45,256	(774,360)	(1,367,031)
FUND BALANCE								
Beginning	5,293,029	4,660,718	5,572,287	5,009,565	5,936,079	3,329,742	3,374,998	2,600,638
Prior Period Restatement	-	75,036	-	-	-	-	-	-
FUND BALANCE								
Ending	$ 4,660,718	$ 5,572,287	$ 5,009,565	$ 5,936,079	$ 3,329,742	$ 3,374,998	$ 2,600,638	$ 1,233,607

CITY OF CORTEZ, COLORADO
WATER FUND HISTORICAL OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018
OPERATING REVENUES:								
Charges for services	$ 1,726,480	$ 2,159,301	$ 2,056,461	$ 2,322,139	$ 2,258,839	$ 2,885,522	$ 2,870,993	$ 3,207,513
Other	151,885	(6,402)	9,998	10,770	-	(829)	19,375	14,222
Total Operating Revenues	1,878,365	2,152,899	2,066,459	2,332,909	2,258,839	2,884,693	2,890,368	3,221,735
OPERATING EXPENSES:								
Operations & Services	1,137,501	980,543	1,172,140	1,629,441	2,082,748	1,859,561	1,959,933	1,870,987
Capital Outlay	60,076	179,389	488,647	50,586	1,361,134	876,339	883,756	409,052
Total Operating Expenses	1,197,577	1,159,932	1,660,787	1,680,027	3,443,882	2,735,900	2,843,689	2,280,039
Operating Income/(Loss)	680,788	992,967	405,672	652,882	(1,185,043)	148,793	46,679	941,696
OTHER REVENUES (EXPENSES)								
Grant Revenue	-	-	-	-	231,033	19,180	76,817	-
Interest Income	2,427	2,697	2,979	1,861	6,577	2,452	1,600	954
Debt Service - Interest	(256,167)	-	-	-	-	-	(232,728)	(228,836)
Debt Service - Principal	(107,210)	(369,206)	(369,185)	(369,162)	(369,141)	(405,164)	(231,229)	(236,889)
NET INCOME(LOSS) before transfers	319,838	626,458	39,466	285,581	(1,316,574)	(234,739)	(338,861)	476,925
TRANSFERS								
Transfers In	-	25,000	-	-	-	4,000	-	-
Transfers Out	-	(64,419)	-	-	-	-	-	(561,610)
Net Transfers	-	(39,419)	-	-	-	4,000	-	(561,610)
Change in Net Position - Budget Basis	319,838	587,039	39,466	285,581	(1,316,574)	(230,739)	(338,861)	(84,685)
GAAP BASIS ADJUSTMENTS								
Capital Outlay	-	18,908	32,111	27,223	1,340,165	729,226	35,281	-
Depreciation	(446,891)	(442,131)	(433,635)	-	-	-	-	-
Debt Service Principal	107,210	120,091	126,013	132,246	138,814	161,474	231,229	236,889
NET INCOME	(19,843)	283,907	(236,045)	445,050	162,405	659,961	(72,351)	152,204
NET POSITION, Beginning	10,922,928	10,085,947	10,369,854	10,133,809	10,502,509	10,664,914	11,415,001	11,342,650
Prior Period Adjustment	(817,138)	-	-	-	-	90,126	-	-
Net Position, Beginning (As Restated)	10,105,790	10,085,947	10,369,854	10,133,809	10,502,509	10,755,040	11,415,001	11,342,650
Net Position, Ending	$ 10,085,947	$ 10,369,854	$ 10,133,809	$ 10,578,859	$ 10,664,914	$ 11,415,001	$ 11,342,650	$ 11,494,854

CITY OF CORTEZ, COLORADO
WATER FUND HISTORICAL OPERATIONS
WATER FUND DEBT RATIO
(unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:								
Water Charges	$ 1,703,868	$ 2,041,578	$ 1,920,994	$ 2,188,896	$ 2,153,447	$ 2,697,338	$ 2,779,797	$ 3,105,843
Water Developmment Fees	118,280	25,410	16,595	97,515	70,537	169,820	34,799	53,027
Penalties, Connection & Other Charges	56,217	110,904	128,872	46,499	265,888	18,364	56,397	48,643
Investment Income	2,427	2,697	2,979	1,860	6,577	2,453	19,375	14,222
Total Revenues	1,880,792	2,180,589	2,069,440	2,334,770	2,496,449	2,887,975	2,890,368	3,221,735
Total Expenses	1,900,634	1,896,683	2,305,483	1,902,939	3,813,023	3,141,064	2,808,408	2,280,039
Less: Depreciation	(446,891)	(442,131)	(433,635)	(405,520)	(442,697)	(500,882)	(521,346)	(521,008)
Less: Capital Outlay	(51,443)	(160,303)	(468,149)	(23,395)	(1,340,165)	(876,339)	(848,475)	-
Less: Debt Service	(107,210)	(249,115)	(243,172)	(236,916)	(369,141)	(405,164)	(231,229)	(236,889)
Operating Expenses (int including depreciation)	1,295,090	1,045,134	1,160,527	1,237,108	1,661,020	1,358,679	1,207,358	1,522,142
Net Revenues	585,702	1,135,455	908,913	1,097,662	835,429	1,529,296	1,683,010	1,699,593
Annual Debt Service Requirement:								
2010 Colo Water Res & Power Dev Loan	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247	$ 27,247
1986 Colorado Water Conservation Board	72,506	72,506	72,506	72,506	72,506	72,506	72,506	72,506
2005 CO Dept of Local Affairs Water Loan	23,772	23,772	23,772	23,772	23,772	23,772	23,772	23,772
1986 Dolores Water Conservancy Board	246,125	246,125	246,125	246,125	246,125	246,125	246,125	246,125
Total Annual Debt Service Requirement	369,650	369,650	369,650	369,650	369,650	369,650	369,650	369,650
Reserve Funding Requirements:								
2010 Colo Water Res & Power Dev Loan	41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127
Total Annual Debt Service Requirement	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**	**410,777**
Debt Coverage Ratio	1	3	2	3	2	4	4	4

CITY OF CORTEZ, COLORADO
HISTORICAL HYDRO-PLANT FUND OPERATIONS
HYDRO-PRODUCTION FUND DEBT RATIO
(unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:								
Hydro-Production Credits	$ 51,364	$ 51,040	$ 49,472	$ 55,084	$ 60,275	$ 75,540	$ 72,401	$ 74,036
Energy Credits	59,455	37,321	17,174	-	-	-	-	-
Total Revenues	$ 110,819	$ 88,361	$ 66,646	$ 55,084	$ 60,275	$ 75,540	$ 72,401	$ 74,036
Total Expenses	$ 165,183	$ 124,876	$ 89,809	$ 88,682	$ 88,631	$ 146,392	$ 69,167	$ 69,964
Less Depreciation	(52,125)	(75,828)	(65,802)	(65,802)	(65,802)	(65,357)	(65,357)	(65,357)
Less Debt Service	(21,550)	(20,850)	(19,879)	(18,888)	(68,435)	(69,443)	(69,405)	(53,652)
Operating Expenses	91,508	28,198	4,128	3,992	(45,606)	11,592	(65,595)	(49,045)
Net Revenues	$ 19,311	$ 60,163	$ 62,518	$ 51,092	$ 105,881	$ 63,948	$ 137,996	$ 123,081
Aannual Debt Service Requirement								
2009 CWRPDA Hydro Loan	$ 69,405	$ 69,405	$ 69,405	$ 69,405	$ 68,435	$ 68,435	$ 68,435	$ 69,413
Total Annual Debt Service	$ 69,405	$ 69,405	$ 69,405	$ 69,405	$ 68,435	$ 68,435	$ 68,435	$ 69,413
Debt Ratio Coverage	27.82%	86.68%	90.08%	73.61%	154.72%	93.44%	201.65%	177.32%

CITY OF CORTEZ, COLORADO
HISTORICAL HYDRO-PLANT FUND OPERATIONS
(unaudited)

	2011	2012	2013	2014	2015	2016	2017	2018
OPERATING REVENUES:								
Hydro-Production Credits	$ 51,364	$ 51,040	$ 49,472	$ 55,083	$ 60,275	$ 75,540	$ 72,401	$ 74,036
Energy Credits	59,455	37,320	17,177	-	-	-	-	-
Total Operating Revenues	110,819	88,360	66,649	55,083	60,275	75,540	72,401	74,036
Operating Expenditures:								
Operations and Services	2,509	3,199	4,128	3,992	4,951	11,592	3,810	2,367
Other Revenues(Expenses)								
Debt Service Interest	(21,550)	(20,850)	(68,473)	(68,455)	(68,435)	(69,443)	(68,390)	(71,645)
Net Income/(Loss) before transfers	86,760	64,311	(5,952)	(17,364)	(13,111)	(5,495)	201	24
Transfers								
Transfers In	-	-	-	76,350	-	-	-	27,914
Transfers Out	(89,000)	(25,000)	-	-	-	-	-	-
Net Transfers	(89,000)	(25,000)	-	76,350	-	-	-	27,914
GAAP BASIS ADJUSTMENTS								
Debt Service Principal	-	-	48,594	49,567	50,557	52,600	52,600	53,652
Depreciation	(52,125)	(75,828)	(65,802)	(65,802)	(65,802)	(65,357)	(65,357)	(65,357)
Net Income	(54,365)	(36,517)	(23,160)	42,751	(28,356)	(18,252)	(12,556)	16,233
Net Position, Beginning	226,152	171,787	107,619	84,459	127,210	98,854	72,189	59,633
Prior Perid Restatement	-	(27,651)	-	-	-	(8,413)	-	-
Net Position, Ending	$ 171,787	$ 107,619	$ 84,459	$ 127,210	$ 98,854	$ 72,189	$ 59,633	$ 75,866

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2019

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2019

INTRODUCTORY SECTION

List of Principal Officials

FINANCIAL SECTION

Page

Independent Auditor's Report ..... 1 - 2
Management's Discussion and Analysis M1-M9

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position 3
Statement of Activities 4-5

Fund Financial Statements

Balance Sheet - Governmental Funds 6
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position 7
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds 8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 9
Statement of Net Position-Proprietary Funds 10-11
Statement of Revenue, Expenses, and Changes in Net Position - Proprietary Funds 12-13
Statement of Cash Flows-Proprietary Funds 14-15
Statement of Fiduciary Net Position - Fiduciary Funds 16

Notes to the Financial Statements 17-34

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in the City's Net Pension (Asset) 35
Schedule of the City's Net Pension (Asset) and Related Ratios 36
Schedule of Actuarial Determined and Actual Contributions 37
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -General Fund 38-39
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Street Improvement Fund 40
Notes to Required Supplementary Information 41

CITY OF CORTEZ, COLORADO
ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2019

SUPPLEMENTARY INFORMATION

Governmental Funds

Combining Balance Sheet - Non-major Governmental Funds 42
Combining Statements of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds 43
Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit) - Budget and Actual
Lodger's Tax Fund. 44
Conservation Trust Fund 45
Emergency Reserve - TABOR Fund 46
Equipment Fund 47

Enterprise Funds

Combining Statement of Net Position- Nonmajor Enterprise Funds 48
Combining Statements of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds 49
Combining Statements of Cash Flows - Nonmajor Enterprise Funds 50-51
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget and Actual
Airport Fund 52
Recreation Center Fund 53
Water Fund 54
Solid Waste Collection Fund 55
Hydro Plant Fund 56
City Community Network Fund 57
Police Dispatch Fund 58

Internal Service Funds

Combining Statement of Net Position - Internal Service Funds 59
Combining Statements of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds 60
Combining Statements of Cash Flows - Internal Service Funds 61
Schedule of Revenues, Expenses and Changes in Fund Net Position (Deficit) - Budget and Actual
Shop Fund 62
Technology Fund 63
Self-Insured Health Fund 64

STATISTICAL SECTION

Historical General Fund Operations 65
Historical Water Fund Operations 66
Water Fund Historical Debt Ratio 67
Historical Hydro-Plant Fund Operations 68
Hydro-Plant Fund Debt Ratio 69

INTRODUCTORY SECTION

CITY OF CORTEZ, COLORADO

LIST OF PRINCIPAL OFFICIALS

CITY COUNCIL

as of December 31, 2019

Karen Sheek, Mayor
Orly Lucero, Mayor Pro-tem
Michael Lavey
Gary Noyes
Sue Betts
Jill Carlson
Ty Keel

as of Report Date

Rachel Medina, Mayor
Arlina Yazzie, Mayor Pro-tem
Lydia DeHaven
David Rainey
Dennis Spruell
Robert Dobry
Matthew Keefauver

CITY STAFF

John Dougherty – City Manager
Roy Lane – Chief of Police
Mike Green – City Attorney
Linda Smith – City Clerk
Ben Burkett – Director of Finance
Dean Palmquist – Director of Parks and Recreation
Phil Johnson – Director of Planning and Building
Phil Johnson – Director of Public Works

CITY STAFF

Drew Sanders – City Manager
Vernon Knuckles – Chief of Police
Patrick Coleman – City Attorney
Linda Smith – City Clerk
Kelly Koskie – Director of Finance
Creighton Wright – Director of Parks and Recreation
Rachel Marchbanks– Director of Planning and Community Economic Development
Brian Peckins – Director of Public Works

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Cortez
Cortez, CO

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cortez, Colorado (the City), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The Introductory Section and Statistical Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standard*s, we have also issued our report dated October 28, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal controls over financial reporting and compliance.

ATLAS CPAs & Advisors PLLC

Phoenix, Arizona
October 28, 2022

CITY OF CORTEZ, COLORADO

MANAGEMENT'S DISCUSSION & ANALYSIS
As of and for the Year Ended December 31, 2019
(Unaudited)

The discussion and analysis of City of Cortez's (the "City") financial performance provides an overall review of the City's financial activities for the year ended December 31, 2019. The management of the City encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the City's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $54.5 million (net position).
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $5.3 million.
- General revenues totaled $13.8 million in revenue. Program specific revenues in the form of charges for services and fees and grants accounted for $2.3 million or 12.5% of total governmental revenues of $18.4 million.
- The City had $18.2 million in expenses related to government activities.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business, and are reported using the accrual basis of accounting and economic resources measurement focus.

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

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. 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.

The government-wide financial statements can be divided into two types of activities: governmental and business-type. Governmental activities present the functions of the City that are principally supported by taxes and

intergovernmental revenues. Business-type activities present the functions that are intended to recover all or a significant portion of their costs through user fees and charges. The City's governmental activities include functions like general government, public safety, public works, library, and recreation. The City's business-type activities include Airport, Recreation, Water, Solid waste collection, Police dispatch, Hydro plant, City community network.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements and are reported using the modified accrual basis of accounting and current financial resources measurement focus. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. 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 City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 2 major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and the Street improvement fund both of which are considered to be major funds.

The City also maintains 4 non-major Special Revenue Funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for Lodger's Tax Fund, Conservation Trust Fund, Equipment Fund, Emergency Reserve TABOR Fund, and Grant Fund.

Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report. The City adopts an annual budget for each of the major funds listed above. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

Proprietary funds

The City maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business type activities in the government–wide financial statements. The City utilizes enterprise funds to account for its Airport, Recreation Center, Water and Solid Waste utility services. The City also uses non-major Enterprise Funds to account for the Hydro Plant, Community Network and Police Dispatch services.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's contributions and net pension asset of the Cortez Old Hire Police Pension Fund; as well as, budget to actual comparisons of the funds. Supplementary schedules include combining and individual fund schedules of all non-major funds and Fiduciary Funds.

Government-Wide Financial Analysis

Table 1
Condensed Statement of Net Position
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2019	*2018*	*Change*	*2019*	*2018*	*Change*	*2019*	*2018*	*Change*
Assets									
Current and other assets	$ 7.5	$ 6.4	17.2%	$ 7.7	$ 7.4	4.1%	$ 15.2	$ 13.8	10.1%
Capital assets	20.5	21.5	-4.7%	27.2	28.4	-4.2%	47.7	49.9	-4.4%
Total assets	28.0	27.9	0.4%	34.9	35.8	-2.5%	62.9	63.7	-1.3%
Deferred outflows of resources	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Liabilities									
Long-term liabilities	0.5	0.5	0.0%	6.1	6.9	-11.6%	6.6	7.4	-10.8%
Other liabilities	0.8	1.2	-33.3%	0.8	0.4	100.0%	1.6	1.6	0.0%
Total liabilities	1.3	1.7	-23.5%	6.9	7.3	-5.5%	8.2	9.0	-8.9%
Deferred inflows of resources	0.2	0.1	100.0%	0.0	0.0	0.0%	0.2	0.1	100.0%
Net position									
Net investment in capital assets	20.5	21.5	-4.7%	21.3	21.6	-1.4%	41.8	43.1	-3.0%
Restricted	0.4	0.4	0.0%	0.6	0.7	-14.3%	1.0	1.1	-9.1%
Unrestricted	5.6	4.2	33.3%	6.1	6.2	-1.6%	11.7	10.4	12.5%
Total net position	$ 26.5	$ 26.1	1.5%	$ 28.0	$ 28.5	-1.8%	$ 54.5	$ 54.6	-0.2%

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net results of activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – which will increase current assets and long-term debt.

Spending borrowed proceeds on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.
Spending of non-borrowed current assets on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal payment on debt – which will: (a) reduce current assets and reduce long-term debt; and, (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of capital assets through depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's total assets and deferred outflows of resources equal $62.9 million. The City's total liabilities and deferred inflows of resources equal $8.4 million.

By far the largest portion of the City's net position is its investment in capital assets. This consists of land, buildings, machinery, equipment and infrastructure less depreciation and any related outstanding debt used to acquire these assets. The City uses these capital assets to provide services to the residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted 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 very small portion of the City's net position (less than 0.5%) represents resources that are subject to external restrictions on how they may be used. All net position categories show positive balances at year end, except for unrestricted net position for governmental activities.

Table 2
Condensed Statement of Activities
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2019	*2018*	*Change*	*2019*	*2018*	*Change*	*2019*	*2018*	*Change*
Revenues									
Program Revenues									
Charges for services	3.9	3.5	11.4%	6.9	6.9	0.0%	10.8	10.4	3.8%
Operating grants and contributions	2.3	2.4	-4.2%	0.0	0.3	0.0%	2.3	2.7	-14.8%
Capital grants and contributions	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
General Revenues									
Property and sales taxes	10.4	9.8	6.1%	1.6	1.5	6.7%	12.0	11.3	6.2%
Franchise taxes	0.6	0.6	0.0%	0.0	0.0	0.0%	0.6	0.6	0.0%
Interfund charges	1.0	1.5	0.0%	0.0	0.0	0.0%	1.0	1.5	0.0%
Investment income	0.1	0.0	0.0%	0.0	0.0	0.0%	0.1	0.0	0.0%
Miscellaneous revenue	0.1	0.2	-50.0%	0.0	0.0	0.0%	0.1	0.2	-50.0%
Total revenues	18.4	18.0	2.2%	8.5	8.7	-2.3%	26.9	26.7	0.7%
Expenses									
General government	5.6	5.6	0.0%	0.0	0.0	0.0%	5.6	5.6	0.0%
General services	1.2	1.5	-20.0%	0.0	0.0	0.0%	1.2	1.5	-20.0%
Public safety	4.3	4.0	7.5%	0.0	0.0	0.0%	4.3	4.0	7.5%
Public works	3.2	3.7	-13.5%	0.0	0.0	0.0%	3.2	3.7	-13.5%
Parks and recreation	2.6	2.6	0.0%	0.0	0.0	0.0%	2.6	2.6	0.0%
Capital projects	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Internal charges	1.3	1.7	-23.5%	0.0	0.0	0.0%	1.3	1.7	-23.5%
Airport	0.0	0.0	0.0%	0.6	0.5	20.0%	0.6	0.5	20.0%
Recreation	0.0	0.0	0.0%	2.3	2.8	-17.9%	2.3	2.8	-17.9%
Water	0.0	0.0	0.0%	3.4	2.5	36.0%	3.4	2.5	36.0%
Solid waste collection	0.0	0.0	0.0%	1.3	1.2	8.3%	1.3	1.2	8.3%
Police dispatch	0.0	0.0	0.0%	0.8	0.9	-11.1%	0.8	0.9	-11.1%
Hydro plant	0.0	0.0	0.0%	0.1	0.1	0.0%	0.1	0.1	0.0%
City community network	0.0	0.0	0.0%	0.3	0.5	-40.0%	0.3	0.5	-40.0%
Total expenses	18.2	19.1	-4.7%	8.8	8.5	3.5%	27.0	27.6	-2.2%
Transfers - net	0.2	0.0	0.0%	-0.2	0.0	0.0%	0.0	0.0	0.0%
Special item - bad debt allowance	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Change in net position	0.4	-1.1	-136.4%	-0.5	0.2	-350.0%	-0.1	-0.9	-88.9%
Net position, beginning (as restated)	26.1	27.2	-4.0%	28.5	28.3	0.7%	54.6	55.5	-1.6%
Net position, ending	$ 26.5	$ 26.1	1.5%	$ 28.0	$ 28.5	-1.8%	$ 54.5	$ 54.6	-0.2%

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2019 and 2018. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

Normal Impacts

There are eight basic (normal) impacts that will affect the comparability of the revenues and expenses on the Statement of Activities summary presentation.

Revenues

Economic condition – which can reflect a declining, stable or growing economic environment, and has substantial impact on state sales, replacement and hotel/motel tax revenue; as well as, public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/decrease in City approved rates – while certain tax rates are set by statute, the City has significant authority to impose and periodically increase/decrease rates (water, home rule sales tax, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring grants are less predictable and often distorting in their impact on year to year comparisons.

Market impacts on investment income – the City's investments may be affected by market conditions causing investment income to increase/decrease.

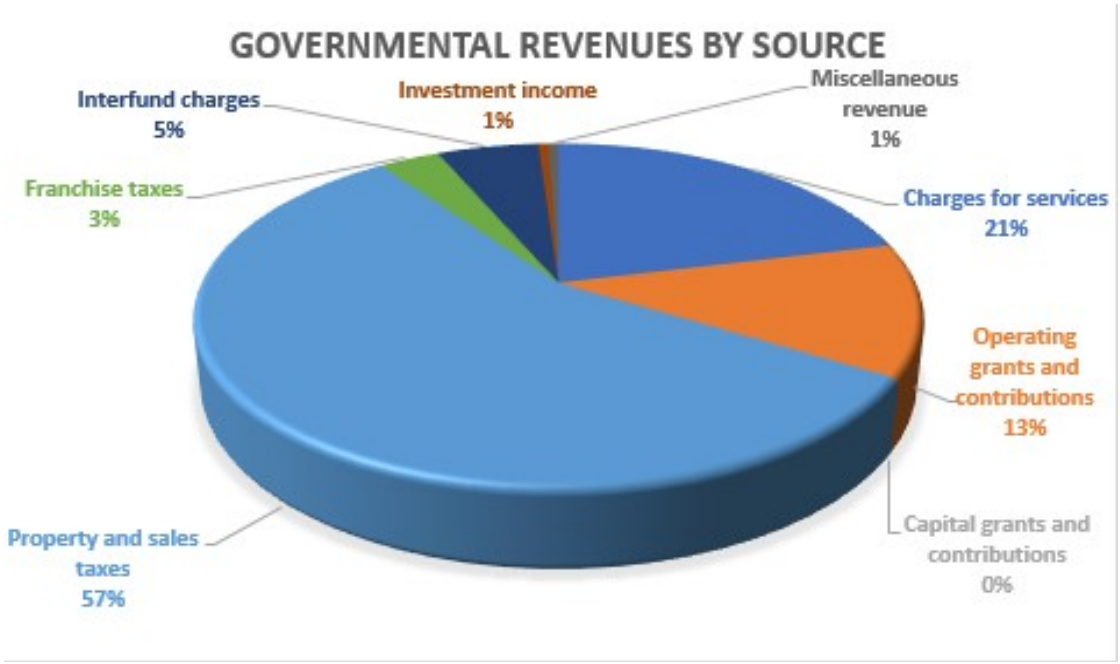
Expenses

Introduction of new programs – within the functional expense categories (general government, public safety, public works, and community development), individual programs may be added or deleted to meet changing community needs.

Change in authorized personnel – changes in service demand may cause the City to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent the largest operating cost of the City.

Salary increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

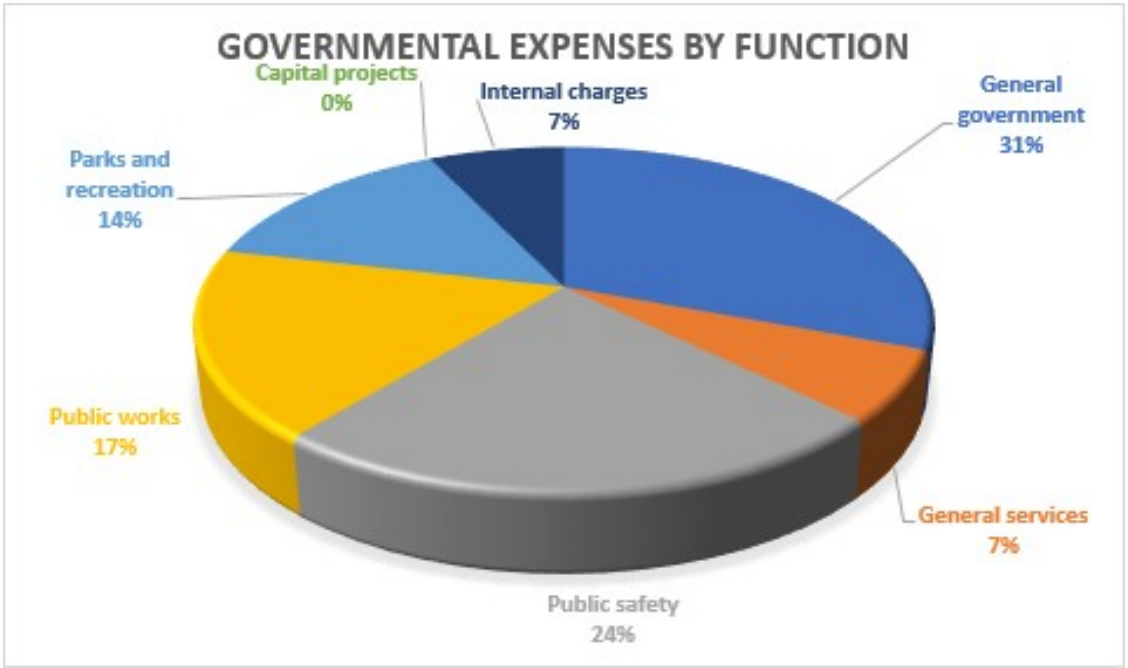
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel, and parts. Some functions may experience unusual commodity specific increases.



Revenues

The City benefits from a diversified revenue base including Property tax, Sales tax, and Franchise tax. The largest category of revenue for the City is Property and Sales tax.

Total governmental activities' revenue for the current year was $18,700,432.



Expenses

Total government activities' expenditures for the current year was $18,310,647.

Capital Assets and Debt Administration

Capital assets

By the end of 2019, the City had compiled a total investment of $47.7 million ($41.2 million net of accumulated depreciation) in a broad range of capital assets including land, water rights, buildings and improvements, infrastructure, and machinery and equipment. Total depreciation expense for the year was $2.4 million. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

Table 3
Capital Assets (net of depreciation)
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2019	*2018*	*Change*	*2019*	*2018*	*Change*	*2019*	*2018*	*Change*
Land	$ 1.6	$ 1.6	0.0%	$ 0.7	$ 0.7	0.0%	$ 2.3	$ 2.3	0.0%
Water rights	0.0	0.0	0.0%	4.2	4.2	0.0%	4.2	4.2	0.0%
Buildings	9.6	9.8	-2.0%	8.3	8.8	-5.7%	17.9	18.6	-3.8%
Machinery and equipment	1.4	1.6	-12.5%	1.1	1.2	-8.3%	2.5	2.8	-10.7%
Other improvements	1.1	1.2	-8.3%	0.4	0.5	-20.0%	1.5	1.7	-11.8%
Land improvements	0.2	0.3	-33.3%	0.0	0.0	0.0%	0.2	0.3	-33.3%
Infrastructure	6.6	7.0	-5.7%	12.5	13.0	-3.8%	19.1	20.0	-4.5%
Internal service equipment	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
Total	$ 20.5	$ 21.5	-4.7%	$ 27.2	$ 28.4	-4.2%	$ 47.7	$ 49.9	-4.4%

Debt Administration

The table below summaries the City's bonded and similar indebtedness. As of December 31, 2019, the City had a total of $6.6 million of long-term debt outstanding. Of this amount, $6.1 million was in the form of various water, hydro plant, and recreation bonds and loans. More detailed information about debt administration can be found in Note 7 of the basic financial statements.

Table 4
Long-Term Debt
(in millions of dollars)

	Governmental Activities			*Business-Type Activities*			*Total*		
	2019	*2018*	*Change*	*2019*	*2018*	*Change*	*2019*	*2018*	*Change*
2011 Refunding Revenue Bonds	$0.0	$0.0	0.0%	$ 1.2	$ 1.7	-29.4%	$ 1.2	$ 1.7	-29.4%
2011 Premiums	0.0	0.0	0.0%	0.0	0.0	0.0%	0.0	0.0	0.0%
1986 Colorado Water Cons Board	0.0	0.0	0.0%	0.1	0.2	-50.0%	0.1	0.2	-50.0%
1986 Dolores Water Conservancy Dist	0.0	0.0	0.0%	2.9	3.0	-3.3%	2.9	3.0	-3.3%
2005 DOLA Water Loan	0.0	0.0	0.0%	0.1	0.1	0.0%	0.1	0.1	0.0%
2010 CWRPDA Water Loan	0.0	0.0	0.0%	0.3	0.3	0.0%	0.3	0.3	0.0%
2015 Colorado Water Cons Board	0.0	0.0	0.0%	0.6	0.7	-14.3%	0.6	0.7	-14.3%
2009 CWRPDA Hydro Loan	0.0	0.0	0.0%	0.7	0.7	0.0%	0.7	0.7	0.0%
Compensated Absences	0.5	0.5	0.0%	0.2	0.2	0.0%	0.7	0.7	0.0%
Total	$0.5	$0.5	0.0%	$6.1	$6.9	-11.6%	$6.6	$7.4	-10.8%

Requests for Information

This financial report is designed to provide the City's citizens, taxpayers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Kelly Koskie, Finance Director
City of Cortez
123 Roger Smith Avenue
Cortez, CO, 81321
kkoskie@cortezco.gov

BASIC FINANCIAL STATEMENTS

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	$ 4,698,573	$ 4,555,803	$ 9,254,376
Investments	2,411,100	518,900	2,930,000
Property taxes receivable	2,294	-	2,294
Accounts receivable	1,004,579	776,978	1,781,557
Intergovernmental receivable	37,274	-	37,274
Interfund balances	(1,000,000)	1,000,000	-
Prepaid expenses	10,699	623	11,322
Inventories	95,367	259,046	354,413
Net pension asset	196,133	-	196,133
Restricted cash	-	621,877	621,877
Capital assets, non-depreciable	1,569,905	4,921,300	6,491,205
Capital assets, depreciable	18,923,347	22,283,441	41,206,788
Total Assets	$ 27,949,271	$ 34,937,968	$ 62,887,239
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	$ -	$ 40,667	$ 40,667
Deferred outflows related to pensions	22,245	-	22,245
Total Deferred Outflows of Resources	$ 22,245	$	$ 62,912
LIABILITIES			
Accounts payable	$ 573,044	$ 520,600	$ 1,093,644
Accrued liabilities	257,909	108,438	366,347
Accrued interest payable	-	23,782	23,782
Unearned revenue	-	131,670	131,670
Deposits	7,728	29,264	36,992
Noncurrent liabilities			
Due within one year	-	886,356	886,356
Due in more than one year	507,440	5,218,752	5,726,192
Total Liabilities	$ 1,346,121	$ 6,918,862	$ 8,264,983
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to property taxes	$ 156,662	$ -	$ 156,662
Deferred inflows related to pensions	11,096	-	11,096
Total Deferred Inflows of Resources	$ 167,758	$ -	$ 167,758
NET POSITION			
Net investment in capital assets	$ 20,493,252	$ 21,333,612	$ 41,826,864
Restricted for debt service	-	185,413	185,413
Restricted for operations and maintenance	-	436,464	436,464
Restricted for special revenues	366,789	-	366,789
Unrestricted	5,597,596	6,104,284	11,701,880
Total Net Position	$ 26,457,637	$ 28,059,773	$ 54,517,410

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

		Program Revenues		Net (Expense)/Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government						
Governmental Activities:						
General government	$ 5,607,816	$ 2,860,265	$ 1,577,184	$ (1,170,367)	$ -	$ (1,170,367)
General services	1,223,186	75,584	245,602	(902,000)	-	(902,000)
Public safety	4,322,330	-	-	(4,322,330)	-	(4,322,330)
Public works	3,171,860	418,716	445,338	(2,307,806)	-	(2,307,806)
Parks and recreation	2,639,983	495,252	58,885	(2,085,846)	-	(2,085,846)
Internal charges	1,345,472	-	-	(1,345,472)	-	(1,345,472)
Total Governmental Activities	$ 18,310,647	$ 3,849,817	$ 2,327,009	$ (12,133,821)	$ -	$ (12,133,821)
Business-Type Activities:						
Airport	$ 609,631	$ 403,158	$ -	$ -	$ (206,473)	$ (206,473)
Recreation	2,283,798	775,707	-	-	(1,508,091)	(1,508,091)
Water	3,373,240	2,983,837	-	-	(389,403)	(389,403)
Solid waste collection	1,325,991	1,379,612	-	-	53,621	53,621
Police dispatch	788,601	920,318	-	-	131,717	131,717
Hydro plant	77,434	66,600	-	-	(10,834)	(10,834)
City community network	307,916	344,923	-	-	37,007	37,007
Total Business-Type Activities	$ 8,766,611	$ 6,874,155	$ -	$ -	$ (1,892,456)	$ (1,892,456)
Total Primary Government	$ 27,077,258	$ 10,723,972	$ 2,327,009	$ (12,133,821)	$ (1,892,456)	$ (14,026,277)

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

CITY OF CORTEZ, COLORADO
STATEMENT OF ACTIVITIES (continued)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Net (Expense)/Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
General Revenues			
Property and sales taxes	$ 10,434,216	$ 1,624,479	$ 12,058,698
Franchise taxes	619,515	-	619,515
Interfund charges	1,056,502	-	1,056,502
Investment income	125,162	16,297	141,459
Miscellaneous revenue	321,027	-	321,027
Loss on sale of capital assets	(211,316)	-	(211,316)
Transfers, net	178,500	(178,500)	-
Total general revenues	12,523,606	1,462,276	13,985,882
Change in net position	389,785	(430,180)	(40,395)
Net Position, Beginning of Year	26,067,852	28,489,953	54,557,805
Net Position, End of Year	$ 26,457,637	$ 28,059,773	$ 54,517,410

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

CITY OF CORTEZ, COLORADO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 888,118	$ 1,446,254	$ 1,004,043	$ 3,338,415
Investments	1,013,700	700,000	697,400	2,411,100
Inventories	57,951	-	-	57,951
Property taxes receivable	2,294	-	-	2,294
Prepaid expenses	-	-	10,699	10,699
Accounts receivable	859,316	112,402	32,861	1,004,579
Intergovernmental receivable	17,228	-	20,046	37,274
Total Assets	$ 2,838,607	$ 2,258,656	$ 1,765,049	$ 6,862,312
LIABILITIES				
Accounts payable	$ 75,472	$ 88,657	$ 30,347	$ 194,476
Accrued liabilities	232,210	6,299	1,739	240,248
Deposits	7,699	-	-	7,699
Interfund payables	1,000,000	-	-	1,000,000
Total Liabilities	$ 1,315,381	$ 94,956	$ 32,086	$ 1,442,423
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	$ 56,920	$ 99,742	$ -	$ 156,662
FUND BALANCES				
Nonspendable	$ 57,951	$ -	$ 10,699	$ 68,650
Restricted	-	-	366,789	366,789
Committed	-	2,063,958	-	2,063,958
Unassigned	1,408,355	-	1,355,475	2,763,830
Total Fund Balances	$ 1,466,306	$ 2,063,958	$ 1,732,963	$ 5,263,227
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,838,607	$ 2,258,656	$ 1,765,049	$ 6,862,312

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total fund balances - governmental funds	$ 5,263,227
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.	20,460,886
Net pension asset related to pensions do not relate to current financial resources and is not reported in the governmental funds.	196,133
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	22,245
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(11,096)
Internal service funds are not reported in the statement of net position as governmental activities.	987,315
Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds:	
Compensated absences	(461,073)
Net position of governmental activities	$ 26,457,637

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Street Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Property and sales taxes	$ 8,382,732	$ 1,456,467	$ 595,017	$ 10,434,216
Franchise taxes	619,515	-	-	619,515
Licenses, permits and fees	204,629	-	-	204,629
Intergovernmental	1,543,598	-	532,686	2,076,284
Charges for services	528,166	312,063	-	840,229
Fines and forfeitures	65,764	-	-	65,764
Donations	19,591	-	-	19,591
Investment income	79,755	9,984	35,423	125,162
Grant revenue	231,134	-	-	231,134
Miscellaneous	227,542	75,785	17,700	321,027
Total Revenues	11,902,426	1,854,299	1,180,826	14,937,551
EXPENDITURES				
General government	1,963,534	-	701,353	2,664,887
General services	1,046,912	-	45,779	1,092,691
Public safety	3,964,249	-	-	3,964,249
Public works	1,098,998	1,046,786	-	2,145,784
Parks and recreation	2,433,443	-	-	2,433,443
Capital projects	5,450	30,300	296,402	332,152
Internal charges	1,335,552	-	-	1,335,552
Total Expenditures	11,848,138	1,077,086	1,043,534	13,968,758
Excess Revenues over Expenditures	54,288	777,213	137,292	968,793
OTHER FINANCING SOURCES (USES)				
Transfers In	213,911	-	35,500	249,411
Transfers (Out)	(35,500)	-	(35,411)	(70,911)
Total Other Financing Sources (Uses)	178,411	-	89	178,500
Net Changes in Fund Balances	232,699	777,213	137,381	1,147,293
Fund Balance, Beginning	1,233,607	1,286,745	1,595,582	4,115,934
Fund Balance, Ending	$ 1,466,306	$ 2,063,958	$ 1,732,963	$ 5,263,227

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

CITY OF CORTEZ, COLORADO
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances -governmental funds	$	1,147,293
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		332,152
Depreciation is reported in the government-wide financial statements		(1,122,508)
Net book value of assets retired		(211,316)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Compensated absences		25,879
Net pension asset		(8,709)
Deferred outflows of resources related to pensions		12,137
Deferred inflows of resources related to pensions		3,698
The change in net position of the internal service fund reported with governmental activities.		211,159
Change in net position of governmental activities	$	389,785

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

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
ASSETS				
Current Assets				
Cash	$ 249,941	$ 751,410	$ 2,187,321	$ 1,048,850
Petty cash	-	1,341	600	-
Investments	-	518,900	-	-
Accounts receivable	19,944	166,896	280,668	196,898
Interfund receivable	-	1,510,000	-	-
Inventories	-	1,614	219,690	-
Prepaid expenses	623	-	-	-
Total Current Assets	270,508	2,950,161	2,688,279	1,245,748
Non-Current Assets				
Capital assets, non-depreciable	718,874	-	4,202,426	-
Capital assets, depreciable	6,141,261	6,425,849	7,910,156	339,254
Total Capital Assets	6,860,135	6,425,849	12,112,582	339,254
Restricted cash	-	116,000	436,464	-
Total Assets	7,130,643	9,492,010	15,237,325	1,585,002
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	-	40,667	-	-
Total Deferred Outflows of Resources	-	40,667	-	-
LIABILITIES				
Current Liabilities				
Accounts payable	250	401,029	67,962	45,994
Deposits	-	29,264	-	-
Accrued interest payable	-	8,021	3,866	-
Accrued liabilities	5,182	30,150	25,828	23,055
Interfund payables	-	-	-	-
Unearned revenue	-	2,210	129,460	-
Noncurrent liabilities – due within one year	-	570,000	260,536	-
Total Current Liabilities	5,432	1,040,674	487,652	69,049
Long-Term Liabilities				
Compensated absences	33,850	43,091	55,831	49,087
Notes and loans payable	-	607,892	3,753,444	-
Total Long-Term Liabilities	33,850	650,983	3,809,275	49,087
Total Liabilities	39,282	1,691,657	4,296,927	118,136
NET POSITION				
Net investment in capital assets	6,860,135	5,247,957	8,098,602	339,254
Restricted	-	116,000	436,464	-
Unrestricted	231,226	2,477,063	2,405,332	1,127,612
Total Net Position	$ 7,091,361	$ 7,841,020	$ 10,940,398	$ 1,466,866

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

CITY OF CORTEZ, COLORADO
STATEMENT OF NET POSITION PROPRIETARY FUNDS
(CONTINUED)
DECEMBER 31, 2019

	Business-Type Activities		Governmental Activities
	Nonmajor Business-Type Funds	Total Business-Type Funds	Internal Service Funds
ASSETS			
Current Assets			
Cash	$ 316,340	$ 4,553,862	$ 1,370,211
Petty cash	-	1,941	152
Investments	-	518,900	-
Accounts receivable	112,572	776,978	-
Interfund receivable	-	1,510,000	-
Inventories	37,742	259,046	37,416
Prepaid expenses	-	623	-
Total Current Assets	466,654	7,621,350	1,407,779
Non-Current Assets			
Capital assets, non-depreciable	-	4,921,300	-
Capital assets, depreciable	1,466,921	22,283,441	22,161
Total Capital Assets	1,466,921	27,204,741	22,161
Restricted cash	69,413	621,877	-
Total Assets	2,002,988	35,447,968	1,429,940
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	-	40,667	-
Total Deferred Outflows of Resources	-	-	-
LIABILITIES			
Current Liabilities			
Accounts payable	5,365	520,600	378,568
Deposits	-	29,264	-
Accrued interest payable	11,895	23,782	-
Accrued liabilities	24,223	108,438	17,690
Interfund payables	510,000	510,000	-
Unearned revenue	-	131,670	-
Noncurrent liabilities – due within one year	55,820	886,356	-
Total Current Liabilities	607,303	2,210,110	396,258
Long-Term Liabilities			
Compensated absences	52,120	233,979	46,367
Notes and loans payable	623,437	4,984,773	-
Total Long-Term Liabilities	675,557	5,218,752	46,367
Total Liabilities	1,282,860	7,428,862	442,625
NET POSITION			
Net investment in capital assets	787,664	21,333,612	21,161
Restricted	69,413	621,877	-
Unrestricted	(136,949)	6,104,284	966,154
Total Net Position	$ 720,128	$ 28,059,773	$ 987,315

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities			
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund
OPERATING REVENUES				
Charges for services	$ 258,872	$ 562,091	$ 2,970,637	$ 1,308,974
Intergovernmental	144,221	-	-	70,638
Interfund charges	-	212,000	-	-
Miscellaneous revenue	65	2,690	13,200	-
Total Operating Revenues	403,158	776,781	2,983,837	1,379,612
OPERATING EXPENSES				
Health claims	-	-	-	-
Shop	-	-	-	-
Building overhead	-	-	-	-
Technology	-	-	-	-
Telecommunications	-	-	-	-
Administration	-	-	122,680	6,732
Filtration and treatment	-	-	1,864,653	-
Transmission and distribution	-	-	548,267	-
Airport operations	351,537	-	-	-
Meter maintenance	-	-	15,496	-
Collection	-	-	-	912,972
Recycling	-	-	-	235,524
Fiber outside plant	-	-	-	-
Fiber administration	-	-	-	-
Fiber inside plant	-	-	-	-
Recreation center	-	1,953,673	-	-
Police support services	-	-	-	-
Depreciation	251,982	243,158	517,689	71,232
Internal charges	6,112	20,460	91,207	99,531
Total Operating Expenses	609,631	2,217,291	3,159,992	1,325,991
Operating Income (Loss)	(206,473)	(1,440,510)	(176,155)	53,621
Non Operating Revenues (Expenses)				
Property and sales taxes	-	1,623,405	-	-
Investment income	-	10,795	3,447	2,055
Interest expense	-	(66,507)	(213,248)	-
Total Non Operating Revenues (Expenses)	-	1,567,693	(209,801)	2,055
Transfers (Out)	-	-	(168,500)	(10,000)
Net Transfers	-	-	(168,500)	(10,000)
Change in Net Position	(206,473)	127,183	(554,456)	45,676
Net Position, Beginning of Year	7,297,834	7,713,837	11,494,854	1,421,190
Net Position, End of Year	$ 7,091,361	$ 7,841,020	$ 10,940,398	$ 1,466,866

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

CITY OF CORTEZ, COLORADO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities		Governmental Activities
	Nonmajor Business-Type Funds	Total Business-Type Funds	Internal Service Funds
OPERATING REVENUES			
Charges for services	$ 886,499	$ 5,987,073	$ 2,739,195
Intergovernmental	-	214,859	-
Interfund charges	323,136	535,136	1,056,502
Miscellaneous revenue	122,206	138,161	550
Total Operating Revenues	1,331,841	6,875,229	3,796,247
OPERATING EXPENSES			
Health claims	-	-	2,204,384
Shop	-	-	697,464
Building overhead	-	-	121,361
Technology	-	-	443,274
Telecommunications	-	-	98,680
Administration	598	130,010	-
Filtration and treatment	-	1,864,653	-
Transmission and distribution	-	548,267	-
Airport operations	-	351,537	-
Meter maintenance	-	15,496	-
Collection	-	912,972	-
Recycling	-	235,524	-
Fiber outside plant	105,987	105,987	-
Fiber administration	34,234	34,234	-
Fiber inside plant	50,612	50,612	-
Recreation center	-	1,953,673	-
Police support services	736,134	736,134	-
Depreciation	206,052	1,290,113	10,005
Internal charges	28,855	246,165	9,920
Total Operating Expenses	1,162,472	8,475,377	3,585,088
Operating Income (Loss)	169,369	(1,600,148)	211,159
Non Operating Revenues (Expenses)			
Property and sales taxes	-	1,623,405	-
Investment income	-	16,297	-
Interest expense	(11,479)	(291,234)	-
Total Non Operating Revenues (Expenses)	(11,479)	1,348,468	-
Transfers (Out)	-	(178,500)	-
Net Transfers	-	(178,500)	-
Change in Net Position	157,890	(430,180)	211,159
Net Position, Beginning of Year	562,238	28,489,953	776,156
Net Position, End of Year	$ 720,128	$ 28,059,773	$ 987,315

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business-Type Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	$ 391,150	$ 770,418	$ 2,965,848	$ 1,369,020	$ 1,321,297	$ 6,817,733	$ 1,056,502
Cash flows from internal activities	-	-	-	-	-	-	2,739,195
Payments to suppliers for goods and services	(192,536)	(732,113)	(1,742,148)	(509,809)	(161,056)	(3,337,662)	(624,829)
Payments for claims and loss adjustments	-	-	-	-	-	-	(1,466,668)
Payments to employees	(159,375)	(838,699)	(844,750)	(726,662)	(777,697)	(3,347,183)	(1,299,073)
Net Cash Provided by (Used for) Operating Activities	39,239	(800,394)	378,950	132,549	382,544	132,888	405,127
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Tax revenue	-	1,623,405	-	-	-	1,623,405	-
Cash (to) from other funds	-	-	(168,500)	(10,000)	-	(178,500)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	-	1,623,405	(168,500)	(10,000)	-	1,444,905	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital asset acquisitions	-	(13,991)	(76,633)	(27,964)	-	(118,588)	(12,090)
Debt payments	-	(544,928)	(250,308)	-	(54,725)	(849,961)	-
Interest paid	-	(66,507)	(213,248)	-	(11,479)	(291,234)	-
Net Cash Used for Financing Activities	-	(625,426)	(540,189)	(27,964)	(66,204)	(1,259,783)	(12,090)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	-	10,795	367,535	127,055	-	505,385	-
Sale of investments	-	488,030	-	-	-	488,030	-
Net Cash Provided by Investing Activities	-	498,825	367,535	127,055	-	993,415	-
Net Change in Cash	39,239	696,410	37,796	221,640	316,340	1,311,425	393,037
Cash and Cash Equivalents – Beginning of Year	210,702	172,341	2,586,589	827,210	69,413	3,866,255	977,326
Cash and Cash Equivalents – End of Year	$ 249,941	$ 868,751	$ 2,624,385	$ 1,048,850	$ 385,753	$ 5,177,680	$ 1,370,363

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

CITY OF CORTEZ, COLORADO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities						Governmental Activities
	Airport Fund	Recreation Center Fund	Water Fund	Solid Waste Collection Fund	Nonmajor Business Type Funds	Total Business-Type Funds	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities							
Operating Income (Loss)	$ (206,473)	$ (1,440,510)	$ (176,155)	$ 53,621	$ 169,369	$ (1,600,148)	$ 211,159
Adjustments to reconcile operating income (loss) to net cash from operating activities:							
Depreciation	251,982	243,158	517,689	71,232	206,052	1,290,113	10,005
Change in assets and liabilities							
Accounts receivable	(12,225)	(6,363)	(17,989)	(10,592)	(10,544)	(57,713)	-
Prepaid expenses	216	639	3,151	2,543	259	6,808	437
Accounts payable	(127)	387,753	30,336	15,383	(1,998)	431,347	184,576
Accrued liabilities	726	3,381	6,279	3,967	2,085	16,438	958
Deposits	-	4,500	-	-	-	4,500	-
Deferred revenue	-	(2,138)	(14,811)	-	-	(16,949)	-
Accrued compensated absences	5,139	9,186	30,450	(3,605)	17,321	41,170	(2,008)
Net Cash Provided by (Used for) Operating Activities	$ 39,239	$ (800,394)	$ 378,950	$ 132,549	$ 382,544	$ 132,888	$ 405,127

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

CITY OF CORTEZ, COLORADO
STATEMENT OF FIDUCIARY NET POSITION
COURT BOND AGENCY FUND
DECEMBER 31, 2019

ASSETS	
Cash	$ 216
FIDUCIARY NET POSITION	
Net Position	$ 216

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cortez became a home rule City in 1957. At that time, the citizens adopted the Council-Manager form of government. The citizens elect seven council members, non-partisan, at large, for staggered terms. At all general municipal elections there are four elected council persons. The three candidates receiving the highest number of votes serve four-year terms and the candidate receiving the next highest number of votes serves a two-year term.

The Mayor and Mayor Pro-Tempore are selected by and from the City Council for a two-year term of office. Council serves as the legislative and policymaking body of the City. The City Manager, chief administrative officer for the City, is appointed by the Council and is responsible for the general administration of all City business. Accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board.

A. REPORTING ENTITY

In accordance with Governmental Accounting Standards, the City has considered the possibility of inclusion of additional entities in its basic financial statements.

The definition of the reporting entity is based primarily on financial accountability. The City is financially accountable for organizations that make up its legal entity. It is also financially accountable for legally separate organizations if City officials appoint a voting majority of the organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the City. The City may also be financially accountable for governmental organizations that are fiscally dependent upon it. Based on the application of these criteria, the City is not included any other organization, but does include the Mesa Verde Country Visitor Information Bureau within its reporting entity as a blended component unit reported in the City's Special Revenue Fund. The information regarding the Mesa Verde Country Visitor Information Bureau's financial statements can be obtained by writing to Mesa Verde Country Visitor Information Bureau at 928 East Main, Cortez, Colorado 81321.

The City'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 significant accounting policies established in GAAP and used by the City are described below.

B. BASIS OF PRESENTATION

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the City as a whole. The reporting information includes all of the non-fiduciary activities of the City. These statements are to distinguish between the governmental and business-type activities of the City. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the City's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary are presented, even though the latter are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds would be aggregated and reported as non- major funds.

Governmental Funds

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The City reports the following major governmental funds:

- General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special Revenue Funds – Special Revenue Funds are used to account for the collection and disbursement of specific revenue sources. The City's major Special Revenue Fund is the:
    - Street Improvement Fund – This fund accounts for the City's sales tax collections (1/2 cent) that are to be used to improve the City's streets.

The City also reports the following non-major Special Revenue Funds:

- Lodger's Tax Fund – This fund accounts for the use of lodger's tax revenues to promote tourism and commerce in the area.
- Conservation Trust Fund – This fund accounts for State of Colorado lottery fund to be used for parks and recreation maintenance and capital investment.
- Equipment Fund – This fund accounts for the City's sales tax collections that are to be used to update and improve the City's equipment.
- Emergency Reserve- TABOR Fund – These funds were set aside by the City to fund the required TABOR emergency reserve requirement as described in Note 11.
- Grants Fund – This fund accounts for grant revenues and pass-through grant expenditures.

Mesa Verde Country® Visitor Information Bureau – This is the blended component unit described above.

PROPRIETARY FUNDS

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's major enterprise funds are as follows:

- Airport Fund – This fund accounts for the operations of the City's airport.
- Recreation Center Fund – This fund accounts for the construction, repayment of bonds and operations of the recreation center.
- Water Fund – This fund accounts for the operation and maintenance of the City's water treatment and distribution system.
- Solid Waste Collection Fund – This fund accounts for the collection and disposal of the City's solid waste refuse.

The City also reports the following non-major Enterprise Funds:

- Hydro Plant Fund – This fund accounts for the operations of the City's hydroelectric power plant.
- City Community Network Fund – This fund accounts for the operations and maintenance of the City's fiber network.
- Police Dispatch Fund – This fund accounts for the City provided county-wide dispatch services.

The City reports the following Internal Service Funds:

- Shop Fund - This fund accounts for the operation of the maintenance shop which provides repair and maintenance to the City's equipment and vehicles.
- Technology Fund – This fund accounts for the City-wide computer information system operations.
- Self-Insured Health Insurance Fund – This fund accounts for the self-insured portion of the City's health insurance plan.

FIDUCIARY FUND

The City reports the following fiduciary fund:

- Court Bond Agency Fund – This fund accounts for those amounts collected and held on behalf of those remitting court bonds.

C. MEASUREMENT OF FOCUS AND BASIS OF ACCOUNTING

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available. These revenues could include certain property, sales and other tax collections, federal, state, and county grants, and some charges for services. Grants are only recognized to the extent allowable expenditures have been incurred. The City generally considers funds received within 60 days subsequent to the end of the fiscal year to be measurable and available.

Expenditures are recorded when the related fund liability is incurred, except for 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. Acquisitions under capital leases are reported as other financing sources.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes short term, highly liquid investments with original maturities of three months or less. For purposes of proprietary fund statement of cash flows presentation, cash and cash equivalents totaled $4,555,803 at December 31, 2019.

E. INVESTMENTS

Investments are stated at fair value. Cash deposits are reported at carrying value which reasonably estimates fair value.

F. PROPERTY TAXES RECEIVABLE

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

G. RECEIVABLES

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Bad debts under the Proprietary Fund (Enterprise Funds) are accounted for by the allowance reserve method in recognizing bad debt expense. This method better matches the cost of operating the fund with revenues of the fund and is consistent with generally accepted accounting principles.

H. PREPAIDS

Prepaid balances are for insurance payments made by the City in the current year to provide coverage occurring in the subsequent fiscal year.

I. INVENTORIES

Inventory is valued at cost using the first-in, first-out method (FIFO).

J.INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivables and payables are eliminated in the government-wide statement of net position.

K. RESTRICTED ASSETS

Certain cash, cash equivalents and investments are restricted by various legal and contractual obligations.

Enterprise Funds are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for water, sewer, and recreation renovations. The General Fund is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for specific purposes.

L. CAPITAL ASSETS

Property and equipment acquisitions made by the governmental funds are accounted for as expenditures of the fund, and are then capitalized in the government-wide financial statements. All purchased property and equipment are valued at cost, while donated assets are valued at their estimated fair market value as of the date received as a donation. The City capitalizes assets with a useful life in excess of five years and a cost of $5,000 or greater. Public domain ("infrastructure") capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized as governmental activities in the government-wide financial statements.

Depreciation is provided on all capital assets shown in the government-wide presentation and is computed using the straight-line method over the following estimated useful lives of the assets:

Buildings and improvements	5-100 years
Infrastructure	15-25 years
Collection and distribution systems	30-50 years
Machinery and equipment	5-15 years

The City capitalizes interest costs during construction; however, none of the interest paid met the capitalization requirements during 2019.

M. COMPENSATED ABSENCES

Employees of the City are allowed to accumulate unused vacation time up to 240 hours or 384 hours based on employment position and unused sick time up to 480 hours. Regular, full-time employees hired on, or before February 14, 1990, after completing twenty years of service, will be compensated for sick leave earned at a maximum of 480 hours upon separation.

Accumulated unpaid vacation pay is accrued when earned. In the government-wide presentation, accumulated compensated absences not expected to be paid within current available resources are reported as long-term liabilities. Governmental activities compensated absences have normally been liquidated by the General Fund.

N. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This element 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 City has two items that qualify for reporting in this category, deferred charge on refunding and pension related items.

In addition to liabilities, the statement of net position also reports a separate section for deferred inflows of resources. This element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises both under the full accrual and modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in both the governmental activities statement of net position and in the governmental funds balance sheet.

The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Since property tax revenues are collected in arrears during the succeeding year, a receivable and corresponding deferred inflow is recorded at December 31. As the tax is collected in the succeeding year, the deferred inflow is recognized as revenue and the receivable is reduced.

O. NET POSITION/FUND BALANCES

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

Government-wide Statements: The government wide net position is classified into the following four categories:

- *Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* - All other net assets that do not meet the definition of "restricted" or 'net investment in capital assets", or non-spendable."

Fund Statements: The governmental fund balances are classified as *nonspendable*, *restricted*, and *unrestricted*, which includes *committed*, *assigned*, and *unassigned* fund balance classifications.

- The *nonspendable* fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. *Restricted* fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.
- The *restricted* fund balance category includes amounts that are restricted to specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- The *unrestricted* fund balance category is composed of *committed*, *assigned*, and *unassigned* resources.
- *Committed* fund balances are self-imposed limitations that the City's Council approved, which is the highest level of decision-making authority within the City. Only the Council can remove or change the constraints placed on committed fund balances.
- *Assigned* fund balances are resources constrained by the City's intent to be used for specific purposes, but that are neither restricted nor committed.
- The *unassigned* fund balance is the residual classification for the general fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as *unassigned*.

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

P. 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, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 — STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. DEFICIT BALANCE

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of December 31, 2019, the following individual fund had a deficit balance:

Fund	Amount
Shop Fund	$ (158,498)
Mesa Verde Country Visitor Information Bureau	$ (12,796)

These fund deficits will be funded with future tax or grant revenues.

B. EXCESS EXPENDITURES OVER BUDGET

Funds	Budgeted Expenditures	Actual Expenditures	Excess Expenditures Over Budget
Airport	$ 484,292	$ 609,631	$ 125,339
Recreation Center	1,952,702	2,217,291	264,589
Water	3,057,214	3,159,992	102,778

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded budget. The detail of those items can be found in the City's year-end budget to actual report.

NOTE 3 — DEPOSITS AND INVESTMENTS

A summary of cash and investments as of December 31, 2019:

	Carrying Value	Bank Balances	Associated Risks
Petty cash	$ 4,147	$ 4,147	N/A
Deposits	9,872,106	10,305,486	Custodial credit risk
Negotiable CD's	1,430,000	1,430,000	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. Agency Obligations – Implicitly Guaranteed	1,500,000	1,500,000	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total	$ 12,806,253	$ 13,239,633	

Reconciliation to financial statements:

Per statement of net position	
Cash and cash equivalents	$ 9,254,376
Investments	2,930,000
Restricted cash	621,877
Per statement of fiduciary net position - fiduciary funds	
Cash and cash equivalents	216
Total Deposits and Investments	$ 12,806,469

A. Deposits

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits might not be returned to it. The City requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be protected by collateralization with securities eligible for City investment or any other high-quality, interest-bearing security. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The City's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

At December 31, 2019, the carrying amount of the City's deposits with financial institutions, which includes demand deposits, savings accounts, and certificates of deposit. As of December 31, 2019, none of the City's bank balances (certificates of deposit, checking, and savings accounts) were exposed to custodial credit risk.

B. Investments

As of December 31, 2019, the City, had the following investments and maturities:

		Investment Maturities (In Years)				
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10	Moody's Rating
Negotiable CD's	$ 1,430,000	$ -	$ 1,430,000	$ –	$ -	AA+
U.S. Agency obligations – implicitly guaranteed	1,500,000	-	1,500,000	-	-	N/A
Total	$ 2,930,000	$ -	$ 2,930,000	$ -	$ -	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of December 31, 2019, the City's investments were measure using the valuation inputs as follows:

	December 31,2019			
Investment Type	Level 1	Level 2	Level 3	Total
Negotiable CD's	$ -	$ 1,430,000	$ -	$ 1,430,000
U.S. Agency obligations – implicitly guaranteed	-	1,500,000	-	1,500,000
Total	$ -	$ 2,930,000	$ -	$ 2,930,000

Investment Type	Fair Value	Weighted Avg Maturity in Years	% of Portfolio
Negotiable CD's	$ 1,430,000	1.1	49
U.S. Agency obligations	1,500,000	1.7	51
Total Investments	$ 2,930,000	2.8	100

During the year ended December 31, 2019, the City invested funds in Colotrust. As an investment pool, it operates under the Colorado Revised Statutes (24-75-701) and is overseen by the Colorado Securities Commissioner. They invest in securities that are specified by Colorado Revised Statutes (24-75-601). Authorized securities include U.S. Treasuries, U.S. Agencies, commercial paper (rated A1 or better) and bank deposits (collateralized through PDPA). The pool operates similar to a 2a-7-like money market fund with a share value equal to $1.00 and a maximum weighted average maturity of 60 days. This fund is rated AAAm by the Standard and Poor'sCorporation.

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

Custodial credit risk: Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment.

As of December 31, 2019, the City's U.S. Treasury and securities were held by Gill Capital Partners in the name of the City.

Concentration of Credit Risk: The City places no limit on the amount that may be invested in any one issuer. More than 5 percent of the City's investments are in FHLMC securities. These investments are 90% of the City's total investments, respectively.

NOTE 4 — RESTRICTED CASH

The City has restricted a portion of its cash and investment balances to meet debt covenant requirements as follows:

	Recreation Center	Water	Hydro Plant	Total
Restricted for Debt Service	$ 116,000	$ -	$ 69,413	$ 185.413
Restricted for O&M Reserve	-	436,464	-	436.464
Total	$ 116,000	$ 436,464	$ 69,413	$ 621,877

NOTE 5 — CAPITAL ASSETS

A summary of changes in the governmental capital assets at December 31, 2019 is as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,569,905	$ -	$ -	$ 1,569,905
Total capital assets not being depreciated	1,569,905	-	-	1,569,905
Capital assets being depreciated:				
Buildings	13,386,655	-	-	13,386,655
Machinery and equipment	6,586,146	332,152	223,303	6,694,995
Other improvements	5,595,170	-	-	5,595,170
Land improvements	602,358	-	-	602,358
Infrastructure	10,440,504	-	-	10,440,504
Internal service equipment	123,271	12,090	-	135,361
Total capital assets being depreciated	36,734,104	344,242	223,303	36,855,043
Less accumulated depreciation for:				
Buildings	3,555,943	279,969	-	3,835,912
Machinery and equipment	4,960,634	299,617	11,987	5,248,264
Other improvements	4,406,670	88,844	-	4,495,514
Land improvements	354,199	37,316	-	391,515
Infrastructure	3,430,529	416,762	-	3,847,291
Internal service equipment	103,195	10,005	-	113,200
Total accumulated depreciation	16,811,170	1,132,513	11,987	17,931,696
Governmental activities capital assets, net	$ 21,492,839	$ (788,271)	$ 211,316	$ 20,493,252

Depreciation has been allocated for the statement of activities as follows:

General Government	$ 200,900
General Services	149,736
Public Safety	358,081
Public Works	207,251
Parks and Recreation	206,540
Internal Service Fund	10,005
Total	$ 1,132,513

Business-type activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not beingdepreciated:				
Land	$ 718,874	$ -	$ -	$ 718,874
Water rights	4,202,426	-	-	4,202,426
Total capital assets not being depreciated	4,921,300	-	-	4,921,300
Capital assets being depreciated:				
Buildings	15,444,133	-	-	15,444,133
Machinery and equipment	3,471,027	118,589	59,898	3,529,718
Other improvements	922,621	-	-	922,621
Infrastructure	20,313,303	-	-	20,313,303
Total capital assets being depreciated	40,151,085	118,589	59,898	40,209,775
Less accumulated depreciation for:				
Buildings	6,653,436	507,739	-	7,161,175
Machinery and equipment	2,317,313	202,049	54,233	2,465,129
Other improvements	436,998	47,090	-	484,088
Infrastructure	7,282,707	533,235	-	7,815,942
Total accumulated depreciation	16,696,117	1,290,113	54,233	17,926,334
Business-type activities capital assets, net	$ 28,376,267	$ (1,171,524)	$ 5,665	$ 27,204,741

Depreciation expense was allocated to the funds as follows:

Airport	$ 251,982
Police Dispatch	27,467
Recreation Center	243,158
Water	517,689
Hydro Plant	65,357
City Community Network	113,228
Solid Waste Collection	71,232
Total	$ 1,290,113

NOTE 6 — INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Interfund Balances	Amount
General Fund	$ (1,000,000)
City Community Network Fund	(510,000)
Recreation Center Fund	1,510,000
Total Internal Balances – Government-Wide Statement of Net Position	$ -

All amounts are due within one year.

The City has recorded the following routine transfers for the year ended December 31, 2019:

Transfers	Amount
General Fund	$ 178,411
Lodger's Tax Fund	89
Water Fund	(168,500)
Police Dispatch Fund	(10,000)
Total	$ -

NOTE 7 — LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended December 31, 2019:

Governmental-type activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
Compensated Absences	$ 535,327	$ -	$ 27,887	$ 507,440	$ -
Total	$ 535,327	$ -	$ 27,887	$ 507,440	$ -

The following is a summary of other contractual liability transactions for business-type activities of the City for the year ended December 31, 2019:

Business-Type Activities	Beginning Balance	Additions	Payments	Ending Balance	Due within One Year
2011 Refunding Revenue Bonds – Rec	$ 1,710,000	$ -	$ 550,000	$ 1,160,000	$ 570,000
2011 Premiums	26,375	-	8,483	17,892	-
1986 Colorado Water Cons Board	201,994	-	62,407	139,587	65,527
1986 Dolores Water Conservancy Dist	2,943,203	-	67,901	2,875,302	72,017
2005 DOLA Water Loan	137,553	-	16,894	120,659	17,739
2010 CWRPDA Water Loan	289,409	-	21,566	267,843	22,001
2015 Colorado Water Con Board	692,129	-	81,540	610,589	83,252
2009 CWRPDA Hydro Loan	733,982	-	54,725	679,257	55,820
Compensated Absences	175,488	62,096	3,605	233,979	-
Total	$ 6,910,133	$ 62,096	$ 867,121	$ 6,105,108	$ 886,356

In 2002, the City issued $8,915,000 in Sales Tax Revenue Recreation Bonds, Series 2002, with an interest rate ranging from 2.1 percent to 5.0 percent, and an average interest rate of 4.75 percent. The net proceeds of $8,170,313 (after accrued interest receipts of $12,714 and payments of $454,355 to fund the replacement reserve, $303,046 in underwriting fees, insurance, and other issuance costs) are to be used for the Recreation Center. Bonds payable at December 31, 2019, is comprised of the following:

$5,215,000, Series 2011 Refunding Revenue Bonds - Recreation Center, due in semi-annual installments ranging from $25,000 to $590,000 through December 1, 2021; interest rate is variable from $2.10% to 5.00%.	$ 1,160,000
Less: current portion	(570,000)
Net Enterprise Funds Bonds Payable	$ 590,000

Fiscal Year	Principal	Interest	Total
2020	$ 570,000	$ 40,600	$ 610,600
2021	590,000	20,650	610,650
Total	$ 1,160,000	$ 61,250	$ 1,221,250

Enterprise Fund notes/loan payable at December 31, 2019, are comprised of the following:

$1,456,891, 2009 CWRPDA Hydro Loan, due in annual installments ranging from $69,405 to $87,520 through January 1, 2030; interest rate of 2.00%	$ 679,257
$858,500, 2015 Colorado Water Cons Board, due in annual installments ranging from $8,288 to $96,075 through December 1, 2026; interest rate is 2.10%	610,589
$525,000, 2010 CWRPDA Water Loan, due in semi-annual installments of $13,623 through November 1, 2030; interest rate of 2.00%	267,843
$300,000, 2005 DOLA Water Loan, due in annual installments of $23,772 through September 1, 2025; interest rate of 5%	120,659
$5,336,000, 1986 Dolores Water Conservancy Dist, due in annual installments of $246,125 through December 31, 2046; interest rate of 5.623%	2,875,302
$1,244,142, 1986 Colorado Water Cons Board, due in annual installments range from $5,520 to $145,013 through December 1, 2022; interest rate of 5.00%	139,587
Total	$ 4,693,237

Debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ 316,354	$ 218,784	$ 535,138
2021	328,192	206,948	535,140
2022	273,582	194,562	468,144
2023	277,658	184,977	462,635
2024	287,411	175,255	462,666
2025-2029	1,191,906	727,777	1,919,683
2030-2034	827,169	500,108	1,327,277
2035-2039	681,788	273,788	955,576
2040-2044	425,154	93,581	518,735
2045	84,023	4,872	88,895
Totals	$ 4,693,237	$ 2,580,652	$ 7,273,889

NOTE 8 — RETIREMENT

City Employee's Defined Contribution Plan

Effective June 25, 1996, the City of Cortez Pension Plan, a single-employer defined benefit plan, was converted to the City of Cortez Money Purchase Plan, a single employer defined contribution plan. Assets of $169,344 were transferred to the new money accumulation pension plan and then to the respective employee accounts. The plan is administered by the ICMA Retirement Corporation. All permanent employees, including those covered by other City employee plans are required to participate in the plan. The plan provisions can be modified by the City Council. Contributions of 5% of gross salary are required from all participants and a matching contribution of 5% is made by the City to the plan. Contributionstotaled $322,550, $327,234 and $344,607 in 2019, 2018 and 2017, respectively.

Police Officer Death and Disability Plan

The police officer death and disability plan is administered through the Fire and Police Pension Association (FPPA). This plan is a non-contributory plan. All full-time, paid police officers of the City are members of the Statewide Death and Disability Plan. Title 31, Article 30 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefit provisions to the state legislature. FPPA issues a publicly available financial report that includes financial statements and required supplementary information for the Statewide Death and Disability Plan.

Police Pension Defined Contribution Plan

Effective January 1, 1986, the City of Cortez Police Pension Plan, was adopted as a single-employer defined contribution plan, IRS Code Section 401(A). All certified police officer employees are required to participate in the Plan. This Plan is a defined contribution money purchase plan. The City has no future liability to this Plan. Contributions of 8% of gross salary are required from all participants and a matching contribution of 8% is made by the City to the Plan. The City's contribution amount for 2019, 2018, and 2017 was $222,501, $231,947, and $238,378,respectively.

Deferred Compensation Plan

Pursuant to Governmental Accounting Standards Board Statement No. 32: *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,* the City established a trust to hold the assets of its Deferred Compensation Plan, and modified the plan document to state that the plan is "held in trust for the exclusive benefit of participants and their beneficiaries." As such the plan's assets are no longer the property and rights of the City, and are not reflected in the financial statements of the City.

Cortez Old Hire Police Pension Plan

Plan Description: The Cortez Old Hire Pension Fund is a defined benefit, agent multiple-employer plan affiliated with the Colorado Fire and Police Pension Association (FPPA). Assets of the Plan are commingled for investment purposes in the Fire and Police Member's Benefit Fund, an agent multiple-employer defined benefit pension Plan administered by FPPA.

Description of Benefits: The Plan provides retirement benefits for Members and beneficiaries according to Plan provisions as enacted and governed by the City Council.

Any officer who elects to retire on or after his normal retirement date (20 years of service and 55 years of age or upon completion of 25 years of service) shall be eligible for a monthly pension equal to one-half of his average monthly salary received one year before his retirement. The plan also provides for cost of living adjustments and post-retirement death benefits. FPPA issues independent annual reports that may be obtained by calling FPPA at (303) 770-3772 in the Denver metro area and 1-800-332-FPPA (3772) from outside the metro area.

Contributions: The City funds the Plan per provisions in the Plan document and Colorado statutes. The City shall contribute amounts required to fund the benefits provided by the Plan on a sound actuarial basis. The City contributes to the Cortez Old Hire Pension Fund at a rate determined in the following manner: at least every three (3) years, the Cortez Old Hire Pension Fund shall have an actuarial study prepared to determine the funds required. The required funds will be paid annually from general revenues of the City into the Cortez Old Hire Pension Fund.

The Plan is administered by the City Council.

The financial statements of the Old Hire Plan are prepared using the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. The investments are presented at fair value except for short-term investments that are recorded at cost, which approximates fair value.

Administrative costs of the Plan are paid from the pension fund (CRS 31-30.5-204(3)). There are no investments in, loans to, or leases with parties related to the Plan.

Employees Covered by Benefit Terms:

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	1
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	-
Total	1

Actuarial Assumptions: The January 1, 2016 actuarial valuation was used to determine the Actuarially Determined Contribution for the fiscal year ended December 31, 2017 and 2018. The valuation used the following actuarial assumptions:

Methods and Assumptions Used to Determine Total Pension Liability and Contribution Rates	
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar
Amortization Period	14 years
Asset Valuation Method	5-Year smoothed fair value
Inflation Rate	2.50%
Salary Increases	N/A
Investment Rate of Return	7.50% per year
Retirement Age	Any remaining actives are assumed to retire immediately
Mortality	Post-retirement. RP-2014 for Blue Collar Employees. RP-2014 Mortality Tables for Blue Collar Health Annuitants. Disabled (pre-1980): RP-2014 Disabled Mortality Table

There were no changes in benefit terms, assumptions, or other inputs during the fiscal year.

Long-term Expected Rate of Return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term expected arithmetic real rate of return
Global Equity	37%	8.03%
Fixed Income	15%	2.90%
Managed Futures	4%	5.35%
Absolute Return	9%	5.08%
Long Short	9%	6.45%
Private Markets	24%	10.00%
Cash	2%	2.52%
Total	100%	

Single Discount Rate: A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.50%

Changes in the Net Pension Asset:

	Total pension liability(a)	Plan fiduciary net position (b)	Net pension (asset) (a) – (b)
Balances at December 31, 2018	$ 84,116	$ 288,958	$ (204,842)
Changes for the year:			
Interest on the total pension liability	5,915	-	5,915
Net investment income	-	177	(177)
Benefit payments, including refunds of employee contributions	(10,703)	(10,703)	-
Administrative expense	-	(2,971)	2,971
Balances at December 31, 2019	$ 79,328	$ 275,461	$ (196,133)

Sensitivity of the Net Pension (Asset) to Changes in the Discount Rate: The following presents the plans net pension (asset), calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension asset would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Asset	(191,729)	(196,133)	(200,133)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: For the year ended December 31, 2019, the City did not recognize any pension expense. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Net difference between projected and actual earnings on pension plan investments	$ 22,245	$ 11,096
Total	$ 22,245	$ 11,096

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending	
2020	$ 4,802
2021	1,650
2022	498
2023	4,199
Total	$ 11,149

NOTE 9 — RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and natural disasters. For these risks of loss, the City is involved with the Colorado Intergovernmental Risk Sharing Agency (CIRSA), a separate and independent governmental and legal entity formed by intergovernmental agreement by member municipalities pursuant to the provision of 24-10-115.5, Colorado Revised Statutes (1982 Replacement Volume) and Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability, property, and worker's compensation coverage and to assist members in preventing and reducing losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees and officers.

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

The amounts of settlements have not exceeded insurance coverage, nor were there any significant changes in insurance coverage. The City carries commercial insurance for worker's compensation coverage.

NOTE 10 — SELF INSURANCE

The City self-insures its medical insurance claims and is fully self-insured for health insurance compensation. A summary of the City's self-insured claims and liability is as follows:

IBNR Claim Liability	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance
12/31/2017	$ 239,521	$ 1,560,083	$ 1,593,561	$ 206,043
12/31/2018	$ 206,043	$ 2,312,197	$ 2,333,658	$ 184,582
12/31/2019	$ 184,582	$ 2,204,384	$ 2,168,413	$ 220,553

NOTE 11 — COMMITMENTS AND CONTINGENCIES

Tabor Amendment – Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local government. In 1996, voters within the City approved the collection, retention and expenditure of the full revenues generated by the City in 1995 and subsequent years, notwithstanding the provisions of the Amendment.

The City has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2019, the emergency reserve of $366,786 was recorded in the Emergency Reserve - Tabor Fund.

NOTE 12 — FRAUD DISCLOSURE

During 2016, the City upgraded its automated accounting software to an improved, integrated system for governmental accounting and financial reporting. As a result, the City identified embezzlement of cash that had existed for several years. This situation and its investigation caused the 2019 financial statements to be substantially delayed. Appropriate prosecution of the embezzler and extensive investigations by the City's insurance company and by the Colorado Bureau of Investigation took place between 2016 and 2020. All but $5,158 of the loss found by the City's insurance company was covered by the City's insurance policy. The 2016 accounting software upgrade along with internal controls are expected to prevent a recurrence of such fraud.

NOTE 13 — EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

NOTE 14 — SUBSEQUENT EVENTS

In preparing the financial statements, the City has evaluated events and transactions for potential disclosure through October 28, 2022, the date the financial statements were available to be issued. No events occurred subsequent to December 31 2019 that would require disclosure except those noted below.

On January 3, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic. The City may be adversely affected through governmental and business closures resulting in a reduction of labor demand or supplies shortages. The City will continue to monitor the situation surrounding COVID-19 and evaluate the impact it will have on future operations.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION (ASSET) LIABILITY
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS (1)

	12/31/2019	12/31/2018	12/31/2017	12/31/2016
Total Pension Liability				
Interest	$ 5,915	$ 11,847	$ 12,242	$ 10,885
Differences between expected and actual experience	-	(78,204)	-	11,802
Changes of assumptions	-	-	-	15,275
Benefit payments	(10,703)	(14,721)	(20,177)	(19,589)
Net changes in total pension liability	(4,788)	(81,078)	(7,935)	18,373
Total Pension Liability - beginning	84,116	165,194	173,129	154,756
Total Pension Liability - ending (a)	$ 79,328	$ 84,116	$ 165,194	$ 173,129
Plan Fiduciary Net Position				
Net investment Income	$ 177	$ 37,909	$ 14,047	$ 5,235
Benefit payments, including refunds of employee contributions	(10,703)	(14,721)	(20,177)	(19,589)
Administrative expense	(2,971)	(689)	(2,297)	(772)
Net change in plan fiduciary net position	(13,497)	22,499	(8,427)	(15,126)
Plan fiduciary net position - beginning	288,958	266,459	274,886	290,012
Plan fiduciary net position - ending (b)	$ 275,461	$ 288,958	$ 266,459	$ 274,886
City's net pension (asset) - ending (a)-(b)	$ (196,133)	$ (204,842)	$ (101,265)	$ (101,757)

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULE OF THE CITY'S NET PENSION (ASSET) LIABILITY AND RELATED RATIOS CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS(1)

	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
Total Pension Liability	$ 79,328	$ 84,116	$ 165,194	$ 173,129	$ 162,303
Plan's Fiduciary Net Position	(275,461)	(288,958)	(266,459)	(274,886)	(292,988)
Net Pension (Asset) Liability	$ (196,133)	$ (204,842)	$ (101,265)	$ (101,757)	$ (130,685)
Plan's Fiduciary Net Position as % of Total Pension Liability	347.24%	343.52%	161.30%	158.78%	180.52%
Covered-Employee Payroll	$ -	$ -	$ -	$ -	$ -
Net Pension Liability as a % of Covered-employee Payroll	N/A	N/A	N/A	N/A	N/A

Note: There were no factors that significantly affected trends in the amounts reported.

(1) - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
SCHEDULEOFACTUARIALDETERMINEDANDACTUALCONTRIBUTIONS
CORTEZ OLD HIRE POLICE PENSION FUND
LAST 10 FISCAL YEARS[1]

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019
Actuarially determined contributions	$ -	$ -	$ -	$ -	$ -
Actual contributions	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
City's covered-employee payroll	$ -	$ -	$ -	$ -	$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A

Note: See Note 8 of the Basic Financial Statements for significant methods and assumptions used in calculating the actuarially determined calculations. There were no factors that significantly affected trends in the amounts reported.

[1] - Additional years will be added to this schedule as they become available.

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and Sales Taxes	$ 9,238,428	$ 9,238,428	$ 8,382,732	$ (855,696)
Franchise Taxes	616,890	616,890	619,515	2,625
Licenses, Permits and Fees	414,875	414,875	204,629	(210,246)
Intergovernmental Revenue	1,561,716	1,561,716	1,543,598	(18,118)
Charges for Services	601,800	601,800	528,166	(73,634)
Fines and Forfeitures	74,700	74,700	65,764	(8,936)
Donations	15,750	15,750	19,591	3,841
Investment Income	26,593	26,593	79,755	53,162
Grant Revenue	530,000	530,000	231,134	(298,866)
Miscellaneous	16,100	16,100	227,542	211,442
Total Revenues	13,096,852	13,096,852	11,902,426	(1,194,426)
Expenditures				
General Government				
City Council	413,781	413,781	315,085	(98,696)
City Attorney	-	-	98,537	98,537
Human Resources	231,371	231,371	201,031	(30,340)
Municipal Court	189,018	189,018	177,079	(11,939)
City Manager	323,710	323,710	322,145	(1,565)
Finance Department	499,709	499,709	513,329	13,620
Passthrough Grants	9,000	9,000	11,360	2,360
City Clerk	156,024	156,024	152,697	(3,327)
Grants Administrator	28,354	28,354	28,096	(258)
Special Events	143,636	143,636	144,175	539
Total General Government	1,994,603	1,994,603	1,963,534	(31,069)
General Services				
Administration	137,110	137,110	136,494	(616)
Building Maintenance	242,188	242,188	228,842	(13,346)
City Hall Operations	186,820	186,820	126,609	(60,211)
Welcome Center	162,134	162,134	130,751	(31,383)
Planning and Building	614,383	614,383	424,216	(190,167)
Total General Services	1,342,635	1,342,635	1,046,912	(295,723)
Public Safety				
Police Administration	453,901	453,901	409,709	(44,192)
Patrol	2,307,337	2,307,337	2,351,818	44,481
Police Support Services	218,340	218,340	198,897	(19,443)
Police Investigation	546,361	546,361	555,340	8,979
Police Corrections	210,500	210,500	79,506	(130,994)
Building Operations	144,755	144,755	136,746	(8,009)
Kennel Operations	241,405	241,405	232,233	(9,172)
Total Public Safety	4,122,599	4,122,599	3,964,249	(158,350)

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Public Works				
P.W. Administration	$ 320,047	$ 320,047	$ 286,970	$ (33,077)
Streets & Utilities	526,204	526,204	424,049	(102,155)
Traffic Services	173,000	173,000	162,296	(10,704)
Snow and Ice Removal	78,983	78,983	55,387	(23,596)
Street Cleaning	164,193	164,193	170,296	6,103
Total Public Works	1,262,427	1,262,427	1,098,998	(163,429)
Parks and Recreation				
Administration	126,505	126,505	119,434	(7,071)
Aquatics	192,444	192,444	204,069	11,625
Golf Course Administration	87,175	87,175	80,046	(7,129)
Golf Course Maintenance	426,618	426,618	423,994	(2,624)
City Parks	682,623	682,623	731,391	48,768
Recreation	281,376	281,376	151,722	(129,654)
Library	666,754	666,754	639,030	(27,724)
Total Parks and Recreation	2,463,495	2,463,495	2,349,686	(113,809)
Capital Outlay	686,000	686,000	5,450	(680,550)
Internal Charges	1,787,111	1,787,111	1,335,552	(451,559)
Total Expenditures	13,658,870	13,658,870	11,764,381	(1,894,489)
Revenues in Excess (Deficiency) of Expenditures	(562,018)	(562,018)	138,045	700,063
Other Financing Sources (Uses)				
Transfers In	216,500	216,500	213,911	2,589
Transfers (Out)	(35,500)	(35,500)	(35,500)	-
Net Other Financing Sources	181,000	181,000	178,411	2,589
Change in Fund Balance	$ (381,018)	$ (381,018)	316,456	$ 702,652
Fund Balance, Beginning			1,233,607	
Fund Balance, Ending			$ 1,550,063	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual GAAP Basis	Variance with Final Budget
Revenues				
Property and sales taxes	$ 1,362,490	$ 1,362,490	$ 1,456,467	$ 80,319
Charges for services	-	-	312,063	312,063
Investment income	5,500	5,500	9,984	4,484
Miscellaneous	166,933	166,933	75,785	60,285
Total Revenues	1,541,819	1,541,819	1,854,299	457,151
Expenditures				
Public works	1,810,514	1,810,514	1,046,786	(763,728)
Capital outlay	20,000	20,000	30,300	10,300
Total Expenditures	1,830,514	1,830,514	777,213	(753,428)
Revenues in Excess (Deficiency) of Expenditures	(433,366)	(433,366)	777,213	1,210,579
Fund Balance, Beginning			1,286,745	
Fund Balance, Ending			$ 2,063,958	

See the accompanying notes to required supplementary information.

CITY OF CORTEZ, COLORADO
Notes to Required Supplemental Information
FOR THE YEAR ENDED DECEMBER 31, 2019

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

- On or before the first Monday in November of each year, the City Manager shall submit to the Council a proposed budget for the next ensuing budget year with an explanatory message. The proposed budget provides a complete financial plan for the City and includes the proposed expenditures for each office, department and agency for the ensuing year; debt service requirements for the ensuing fiscal year; an estimate of the amount of anticipated income from all sources other than taxes on property during the ensuing fiscal year, including estimated surplus cash at the end of the currentyear.
- The budget is required to be in sufficient detail to show each fund's estimated revenues by source and estimated expenditures. The budget shall be arranged to show comparative figures for receipts and expenditures for the last completed fiscal year, estimates for the current year, and the City Manager's recommendations for the ensuing fiscal year.
- A public hearing is conducted to obtain taxpayer comments.
- No later than the last day of December, the budget is legally adopted and appropriations are enacted by Ordinance.
- The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council.
- The level on which expenditures may not legally exceed appropriations is the legally adopted annual operating budget for the fund in total.
- The City Council may legally amend the budget by Ordinance once it has been approved. Budgeted amounts are shown as adopted by the City Council, including all amendments.
- All appropriations lapse at yearend.
- Budgets are legally adopted for all non-fiduciary funds of the City. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAO). Budgetary comparisons presented for the Enterprise and Internal Service Funds are presented on a non-GAAP budgetary basis. Tap fees, grant revenues and debt proceeds are recognized as revenue for budget purposes. Capital outlay is budgeted as an expenditure.

SUPPLEMENTARY INFORMATION

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve – TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
ASSETS							
Cash	$ 81,120	$ -	$ 366,786	$ 547,549	$ 8,585	$ 3	$ 1,004,043
Investments	-	-	-	697,400	-	-	697,400
Prepaid expenses	-	-	-	-	10,699	-	10,699
Intergovernmental receivable	-	20,046	-	-	-	-	20,046
Accounts receivable	-	-	-	32,861	-	-	32,861
Total Assets	81,120	20,046	366,786	1,277,810	19,284	3	1,765,049
LIABILITIES							
Accounts payable	6	-	-	-	30,341	-	30,347
Unearned revenue	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	1,739	-	1,739
Total Liabilities	6	-	-	-	32,080	-	32,086
FUND BALANCE							
Restricted	-	-	366,786	-	-	3	366,789
Unassigned	81,114	20,046	-	1,277,810	(12,796)	-	1,366,174
Total Fund Balance	81,114	20,046	366,786	1,277,810	(12,796)	3	1,732,963
Total Liabilities and Fund Balance	$ 81,120	$ 20,046	$ 366,786	$ 1,277,810	$ 19,284	$ 3	$ 1,765,049

CITY OF CORTEZ, COLORADO
NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Lodger's Tax Fund	Conservation Trust Fund	Emergency Reserve – TABOR Fund	Equipment Fund	Mesa Verde Country Visitor Information Bureau	Grant Fund	Total
OPERATING REVENUES							
Property and sales taxes	$ 235,987	$ -	$ -	$ 359,030	$ -	$ -	$ 595,017
Intergovernmental revenue	-	27,360	-	-	505,326	-	532,686
Investment income	-	-	-	35,423	-	-	35,423
Miscellaneous revenue	-	-	-	17,096	604	-	17,700
Total Operating Revenues	235,987	27,360	-	411,549	505,930	-	1,180,826
OPERATING EXPENDITURES							
General government	207,052	-	-	-	494,301	-	701,353
General services	-	-	-	45,779	-	-	45,779
Capital projects	-	-	-	296,402	-	-	296,402
Total Operating Expenditures	207,052	-	-	342,181	494,301	-	1,043,534
Excess of Revenues over Expenditures	28,935	27,360	-	69,368	11,629	-	137,292
OTHER FINANCING SOURCES (USES)							
Transfers In	35,500	-	-	-	-	-	35,500
Transfers (Out)	(35,411)	-	-	-	-	-	(35,411)
Total Other Financing Uses	89	-	-	-	-	-	89
Change in Fund Balance	29,024	27,360	-	69,368	11,629	-	137,381
Fund Balance (Deficit), Beginning	52,090	(7,314)	366,786	1,208,442	(24,425)	3	1,595,582
Fund Balance (Deficit), Ending	$ 81,114	$ 20,046	$ 366,786	$ 1,277,810	$ (12,796)	$ 3	$ 1,732,963

CITY OF CORTEZ, COLORADO
LODGER'S TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual GAAP	Variance with
	Original	Final	Basis	Final Budget
Revenues				
Property and Sales Taxes	$ 225,000	$ 225,000	$ 235,987	$ 10,987
Total Revenues	225,000	225,000	235,987	10,987
Expenditures				
General Government				
City Council	207,210	207,210	207,052	(158)
Revenues in Excess (Deficiency) of Expenditures	17,790	17,790	28,935	11,145
Other Financing Sources (Uses)				
Transfers In (Out)	(35,411)	(35,411)	89	(35,500)
Change in Fund Balance	$ (17,621)	$ (17,621)	29,024	$ 46,645
Fund Balance, Beginning			52,090	
Fund Balance, Ending			$ 81,114	

CITY OF CORTEZ, COLORADO
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental Revenue	$ 85,000	$ 85,000	$ 27,360	$ (57,640)
Investment Income	15	15	-	(15)
Total Revenues	85,015	85,015	27,360	(57,655)
Expenditures				
CFT Recreation Center	112,500	112,500	-	(112,500)
Change in Fund Balance	$ (27,485)	$ (27,485)	27,360	$ 54,845
Fund Balance, Beginning			(7,314)	
Fund Balance, Ending (Deficit)			$ 20,046	

CITY OF CORTEZ, COLORADO
EMERGENCY RESERVE - TABOR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Investment Income	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-
Change in Fund Balance	$ -	$ -	-	$ -
Fund Balance, Beginning			366,786	
Fund Balance, Ending			$ 366,786	

CITY OF CORTEZ, COLORADO
EQUIPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual GAAP Basis	Variance with Final Budget
	Original	Final		
Revenues				
Property and Sales Taxes	$ 341,810	$ 341,810	$ 359,030	$ 17,220
Investment Income	9,300	9,300	35,423	26,123
Miscellaneous	5,000	5,000	17,096	12,096
Total Revenues	356,110	356,110	411,549	55,439
Expenditures				
General Services				
Equipment	125,250	125,250	45,779	(79,471)
Capital Outlay	352,000	352,000	296,402	(55,598)
Change in Fund Balance	$ (121,140)	$ (121,140)	69,368	$ 190,508
Fund Balance, Beginning			1,208,442	
Fund Balance, Ending			$ 1,277,810	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2019

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
ASSETS				
Current Assets				
Cash	$ -	$ 155,714	$ 160,626	$ 316,340
Accounts receivable	2,487	78,979	31,106	112,572
Inventories	-	37,742	-	37,742
Total Current Assets	2,487	272,435	191,732	466,654
Non-Current Assets				
Capital assets, depreciable	684,284	596,919	185,718	1,466,921
Restricted cash	69,413	-	-	69,413
Total Assets	756,184	869,354	377,450	2,002,988
LIABILITIES				
Current Liabilities				
Accounts payable	-	-	5,365	5,365
Accrued interest payable	11,895	-	-	11,895
Accrued liabilities	-	2,671	21,552	24,223
Interfund payables	-	510,000	-	510,000
Notes and loans payable, current portion	55,820	-	-	55,820
Total Current Liabilities	67,715	512,671	26,917	607,303
Long-Term Liabilities				
Compensated absences	-	10,507	41,613	52,120
Notes and loans payable	623,437	-	-	623,437
Total Long-Term Liabilities	623,437	10,507	41,613	675,557
Total Liabilities	691,152	523,178	68,530	1,282,860
NET POSITION				
Net investment in capital assets	5,027	596,919	185,718	787,664
Restricted	69,413	-	-	69,413
Unrestricted	(9,408)	(250,743)	123,202	(136,949)
Total Net Position	$ 65,032	$ 346,176	$ 308,920	$ 720,128

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	$ 66,600	$ 344,923	$ 474,976	$ 886,499
Interfund charges	-	-	122,206	122,206
Miscellaneous revenue	-	-	323,136	323,136
Total Operating Revenues	66,600	344,923	920,318	1,331,841
OPERATING EXPENSES				
Administration	598	-	-	598
Fiber outside plant	-	105,987	-	105,987
Fiber administration	-	34,234	-	34,234
Fiber inside plant	-	50,612	-	50,612
Police support services	-	-	736,134	736,134
Depreciation	65,357	113,228	27,467	206,052
Internal charges	-	3,855	25,000	28,855
Total Operating Expenses	65,955	307,916	788,601	1,162,472
Operating Income (Loss)	645	37,007	131,717	169,369
Non Operating Expenses				
Interest expense	(11,479)	-	-	(11,479)
Change in Net Position	(10,834)	37,007	131,717	157,890
Net Position, Beginning of Year	75,866	309,169	177,203	562,238
Net Position, End of Year	$ 65,032	$ 346,176	$ 308,920	$ 720,128

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 70,003	$ 349,949	$ 901,345	$ 1,321,297
Payments to suppliers for goods and services	(3,799)	(109,720)	(47,537)	(161,056)
Payments to employees	-	(84,515)	(693,182)	(777,697)
Net Cash Provided by Operating Activities	66,204	155,714	160,626	382,544
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Debt payments	(54,725)	-	-	(54,725)
Interest paid	(11,479)	-	-	(11,479)
Net Cash Used for Financing Activities	(66,204)	-	-	(66,204)
Net Change in Cash	-	155,714	160,626	316,340
Cash and Cash Equivalents – Beginning of Year	69,413	-	-	69,413
Cash and Cash Equivalents – End of Year	$ 69,413	$ 155,714	$ 160,626	$ 385,753

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - NONMAJOR ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Hydro Plant Fund	City Community Network Fund	Police Dispatch Fund	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income to Net Cash flows from Operating Activities				
Operating income	$ 645	$ 37,007	$ 131,717	$ 169,369
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	65,357	113,228	27,467	206,052
Change in assets and liabilities:				
Accounts receivable	3,403	5,026	(18,973)	(10,544)
Prepaid expenses	-	148	111	259
Accounts payable	(3,201)	(2,158)	3,361	(1,998)
Accrued payroll	-	380	1,705	2,085
Accrued compensated absences	-	2,083	15,238	17,321
Net Cash Provided by Operating Activities	$ 66,204	$ 155,714	$ 160,626	$ 382,544

CITY OF CORTEZ, COLORADO
AIRPORT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 244,250	$ 244,250	$ 258,872	$ 14,622
Intergovernmental revenue	1,387,915	1,387,915	144,221	(1,243,694)
Miscellaneous revenue	-	-	65	65
Total Operating Revenues	1,632,165	1,632,165	403,158	(1,229,007)
Operating Expenses				
Airport operations	202,592	202,592	351,537	148,945
Depreciation	275,000	275,000	251,982	(23,018)
Internal charges	6,700	6,700	6,112	(588)
Total Operating Expenses	484,292	484,292	609,631	125,339
Operating Income (Loss)	1,147,873	1,147,873	(206,473)	(1,354,346)
Change in Net Position - Budget Basis	$ 1,147,873	$ 1,147,873	(206,473)	$ (1,354,346)
Change in Net Position - GAAP Basis			(206,473)	
Net Position, Beginning			7,297,834	
Net Position, Ending			$ 7,091,361	

CITY OF CORTEZ, COLORADO
RECREATION CENTER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 525,000	$ 525,000	$ 562,091	$ 37,091
Interfund charges	212,000	212,000	212,000	-
Miscellaneous revenue	1,500	1,500	2,690	1,190
Total Operating Revenues	738,500	738,500	776,781	38,281
Operating Expenses				
Recreation center	1,666,242	1,666,242	1,939,682	273,440
Capital outlay	14,000	14,000	13,991	(9)
Depreciation	252,000	252,000	243,158	(8,842)
Internal charges	20,460	20,460	20,460	-
Total Operating Expenses	1,952,702	1,952,702	2,217,291	264,589
Operating Income (Loss)	(1,214,202)	(1,214,202)	(1,440,510)	(226,308)
Non-Operating Revenues (Expenses)				
Property and sales taxes	1,511,982	1,511,982	1,623,405	(111,423)
Investment income	5,000	5,000	10,795	(5,795)
Interest expense	(59,850)	(59,850)	(66,507)	6,657
Debt retirement	(550,000)	(550,000)	(550,000)	-
Total Non-Operating Revenues	907,132	907,132	1,017,693	(110,561)
Change in Net Position - Budget Basis	$ (307,070)	$ (307,070)	(422,817)	$ 115,747
GAAP Basis Adjustments				
Debt service principal			550,000	
Change in Net Position - GAAP Basis			127,183	
Net Position, Beginning			7,713,837	
Net Position, Ending			$ 7,841,020	

CITY OF CORTEZ, COLORADO
WATER FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 3,430,911	$ 3,430,911	2,970,637	$ (460,274)
Miscellaneous revenue	-	-	13,200	13,200
Total Operating Revenues	3,430,911	3,430,911	2,983,837	(447,074)
Operating Expenses				
Administration	110,420	110,420	122,680	12,260
Filtration and treatment	1,710,251	1,710,251	1,788,020	77,769
Transmission and distribution	617,486	617,486	548,267	(69,219)
Meter maintenance	16,050	16,050	15,496	(554)
Capital outlay	77,000	77,000	76,633	(367)
Depreciation	381,332	381,332	517,689	136,357
Internal charges	144,675	144,675	91,207	(53,468)
Total Operating Expenses	3,057,214	3,057,214	3,159,992	102,778
Operating Income (Loss)	373,697	373,697	(176,155)	(549,852)
Non-Operating Revenues (Expenses)				
Investment income	1,500	1,500	3,447	(1,947)
Interest expense	(239,258)	(239,258)	(213,248)	(26,010)
Debt retirement	(295,872)	(295,872)	(250,308)	(45,564)
Transfers out	(168,500)	(168,500)	(168,500)	-
Total Non-Operating Expenses	(702,130)	(702,130)	(628,609)	(73,521)
Change in Net Position - Budget Basis	$ (328,433)	$ (328,433)	(804,764)	$ 476,331
GAAP Basis Adjustments				
Debt service principal			250,308	
Change in Net Position - GAAP Basis			(554,456)	
Net Position, Beginning			11,494,854	
Net Position, Ending			$ 10,940,398	

CITY OF CORTEZ, COLORADO
SOLID WASTE COLLECTION FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 1,408,712	$ 1,408,712	$ 1,308,974	$ (99,738)
Intergovernmental revenue	70,638	70,638	70,638	-
Total Operating Revenues	1,479,350	1,479,350	1,379,612	(99,738)
Operating Expenses				
Administration	11,700	11,700	6,732	(4,968)
Collection	951,580	951,580	885,007	(66,573)
Recycling	371,120	371,120	235,524	(135,596)
Capital outlay	28,000	28,000	27,965	(35)
Depreciation	40,000	40,000	71,232	31,232
Internal charges	163,696	163,696	99,531	(64,165)
Total Operating Expenses	1,566,096	1,566,096	1,325,991	(240,105)
Operating Income (Loss)	(86,746)	(86,746)	53,621	140,367
Non-Operating Revenues (Expenses)				
Investment income	1,800	1,800	2,055	(255)
Transfers out	(14,000)	(14,000)	(10,000)	(4,000)
Total Non-Operating Expenses	(12,200)	(12,200)	(7,945)	(4,255)
Change in Net Position - Budget Basis	$ (98,946)	$ (98,946)	45,676	$ 144,622
Change in Net Position - GAAP Basis			45,676	
Net Position, Beginning			1,421,190	
Net Position, Ending			$ 1,466,866	

CITY OF CORTEZ, COLORADO
HYDRO PLANT FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 72,000	$ 72,000	$ 66,600	$ (5,400)
Total Operating Revenues	72,000	72,000	66,600	(5,400)
Operating Expenses				
Administration	8,000	8,000	598	(7,402)
Depreciation	65,802	65,802	65,357	(445)
Total Operating Expenses	73,802	73,802	65,955	(7,847)
Operating Income (Loss)	(1,802)	(1,802)	645	2,447
Non-Operating Revenues (Expenses)				
Interest expense	(15,753)	(15,753)	(11,479)	(4,274)
Debt retirement	(53,652)	(53,652)	(54,725)	1,073
Total Non-Operating Expenses	(69,405)	(69,405)	(66,204)	(3,201)
Change in Net Position - Budget Basis	$ (71,207)	$ (71,207)	(65,559)	$ 5,648
GAAP Basis Adjustments				
Debt service principal			54,725	
Change in Net Position - GAAP Basis			(10,834)	
Net Position, Beginning			75,866	
Net Position, Ending			$ 65,032	

CITY OF CORTEZ, COLORADO
CITY COMMUNITY NETWORK FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 292,726	$ 292,726	$ 344,923	$ 52,197
Total Operating Revenues	292,726	292,726	344,923	52,197
Operating Expenses				
Fiber outside plant	130,875	130,875	105,987	(24,888)
Fiber administration	148,850	148,850	34,234	(114,616)
Fiber inside plant	295,900	295,900	50,612	(245,288)
Depreciation	90,000	90,000	113,228	23,228
Internal charges	3,551	3,551	3,855	304
Total Operating Expenses	669,176	669,176	307,916	(361,260)
Operating Income (Loss)	(376,450)	(376,450)	37,007	413,457
Non-Operating Revenues				
Transfers in	125,000	125,000	-	125,000
Total Non-Operating Revenues	125,000	125,000	-	125,000
Change in Net Position - Budget Basis	$ (251,450)	$ (251,450)	37,007	$ 288,457
Change in Net Position - GAAP Basis			37,007	
Net Position, Beginning			309,169	
Net Position, Ending			$ 346,176	

CITY OF CORTEZ, COLORADO
POLICE DISPATCH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 467,981	$ 467,981	$ 474,976	$ 6,995
Interfund charges	323,136	323,136	323,136	-
Miscellaneous revenue	122,206	122,206	122,206	-
Total Operating Revenues	913,323	913,323	920,318	6,995
Operating Expenses				
Police support services	871,077	871,077	734,391	(136,686)
Capital outlay	27,000	27,000	1,743	(25,257)
Depreciation	15,835	15,835	27,467	11,632
Internal charges	25,000	25,000	25,000	-
Total Operating Expenses	938,912	938,912	788,601	(150,311)
Operating Loss	(25,589)	(25,589)	131,717	157,306
Change in Net Position - Budget Basis	$ (25,589)	$ (25,589)	131,717	$ 157,306
Net Position, Beginning			177,203	
Net Position, Ending			$ 308,920	

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF NET POSITION - INTERNAL SERVICE FUNDS
AS OF DECEMBER 31, 2019

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
ASSETS				
Current Assets				
Cash	$ -	$ 74,193	$ 1,296,018	$ 1,370,211
Petty cash	152	-	-	152
Inventories	37,416	-	-	37,416
Prepaid expenses	-	-	-	-
Total Current Assets	37,568	74,193	1,296,018	1,407,779
Non-Current Assets				
Capital assets, depreciable	11,818	10,343	-	22,161
Total Assets	49,386	84,536	1,296,018	1,429,940
LIABILITIES				
Current Liabilities				
Accounts payable	158,015	-	220,553	378,568
Accrued liabilities	12,234	5,456	-	17,690
Total Current Liabilities	170,249	5,456	220,553	396,258
Long-Term Liabilities				
Compensated absences	37,635	8,732	-	46,367
Total Liabilities	207,884	14,188	220,553	442,625
NET POSITION				
Net investment in capital assets	11,818	10,343	-	22,161
Unrestricted	(170,316)	60,005	1,075,465	965,154
Total Net Position	$ (158,498)	$ 70,348	$ 1,075,465	$ 987,315

CITY OF CORTEZ, COLORADO
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	$ -	$ -	$ 2,739,195	$ 2,739,195
Interfund charges	436,680	619,822	-	1,056,502
Miscellaneous revenue	-	550	-	550
Total Operating Revenues	436,680	620,372	2,739,195	3,796,247
OPERATING EXPENSES				
Health claims	-	-	2,204,384	2,204,384
Shop	697,464	-	-	697,464
Building overhead	121,361	-	-	121,361
Technology	-	443,274	-	443,274
Telecommunications	-	98,680	-	98,680
Depreciation	272	9,733	-	10,005
Internal charges	9,920	-	-	9,920
Total Operating Expenses	829,017	551,687	2,204,384	3,585,088
Change in Net Position	(392,337)	68,685	534,811	211,159
Net Position, Beginning	233,839	1,663	540,654	776,156
Net Position, Ending	$ (158,498)	$ 70,348	$ 1,075,465	$ 987,315

CITY OF CORTEZ, COLORADO
COMBINING STATEMENT OF CASH FLOWS - INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Shop Fund	Technology Fund	Self-Insured Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 436,680	$ 619,822	$ -	$ 1,056,502
Cash flows from internal activities	-	-	2,739,195	2,739,195
Payments to suppliers for goods and services	(312,271)	(312,558)	-	(624,829)
Payments for claims and loss adjustments	-	-	(1,466,668)	(1,466,668)
Payments to employees	(363,427)	(233,901)	(701,745)	(1,299,073)
Net Cash Provided by (Used for) Operating Activities	(239,018)	73,363	570,782	405,127
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital asset acquisitions	(12,090)	-	-	(12,090)
Net Cash Used for Financing Activities	(12,090)	-	-	-
Net Change in Cash	(251,108)	73,363	570,782	393,037
Cash and Cash Equivalents – Beginning of Year	251,260	830	725,236	977,326
Cash and Cash Equivalents – End of Year	$ 152	$ 74,193	$ 1,296,018	$ 1,370,363
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	$ (392,337)	$ 68,685	$ 534,811	$ 211,159
Adjustments to reconcile operating income (loss) to net cash flows from operating activities				
Depreciation	272	9,733	-	10,005
Changes in assets and liabilities:				
Prepaid expenses	406	31	-	437
Accounts payable	151,375	(2,770)	35,971	184,576
Accrued liabilities	1,842	(884)	-	958
Accrued compensated absences	(576)	(1,432)	-	(2,008)
Net Cash Provided by (Used for) Operating Activities	$ (239,018)	$ 73,363	$ 570,782	$ 405,127

CITY OF CORTEZ, COLORADO
SHOP FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 500	$ 500	$ -	$ (500)
Interfund charges	875,550	875,550	436,680	(438,870)
Miscellaneous revenue	100	100	-	(100)
Total Operating Revenues	876,150	876,150	436,680	(439,470)
Operating Expenses				
Shop	798,376	798,376	697,464	(100,912)
Building overhead	112,550	112,550	121,361	8,811
Capital outlay	13,000	13,000	12,090	(910)
Depreciation	-	-	272	272
Internal charges	9,920	9,920	9,920	-
Total Operating Expenses	933,846	933,846	841,107	(92,739)
Operating Income (Loss)	(57,696)	(57,696)	(404,427)	(346,731)
Change in Net Position - Budget Basis	$ (57,696)	$ (57,696)	(404,427)	$ (346,731)
GAAP Basis Adjustments				
Capital outlay			12,090	
Change in Net Position – GAAP Basis			(392,337)	
Net Position, Beginning			233,839	
Net Position, Ending			$ (158,498)	

CITY OF CORTEZ, COLORADO
TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Interfund charges	$ 743,492	$ 743,492	$ 619,822	$ (123,670)
Miscellaneous revenue	1,538	1,538	550	(988)
Total Operating Revenues	745,030	745,030	620,372	(124,658)
Operating Expenses				
Technology	454,028	454,028	335,423	(118,605)
Telecommunications	64,000	64,000	7,758	(56,242)
Capital outlay	364,145	364,145	198,773	(165,372)
Depreciation	7,825	7,825	9,733	1,908
Internal charges	3,600	3,600	-	(3,600)
Total Operating Expenses	893,598	893,598	551,687	(341,911)
Operating Income (Loss)	(148,568)	(148,568)	68,685	217,253
Change in Net Position - Budget Basis	$ (148,568)	$ (148,568)	68,685	$ 217,253
Net Position, Beginning			1,663	
Net Position, Ending			$ 70,348	

CITY OF CORTEZ, COLORADO
SELF-INSURED HEALTH FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			
	Original	Final	Actual Budgetary Basis	Variance with Final Budget
Operating Revenues				
Charges for services	$ 2,805,031	$ 2,805,031	$ 2,739,195	$ (65,836)
Total Operating Revenues	2,805,031	2,805,031	2,739,195	(63,836)
Operating Expenses				
Health claims	3,018,530	3,018,530	2,204,384	(814,146)
Total Operating Expenses	3,018,530	3,018,530	2,204,384	(814,146)
Operating Income (Loss)	(213,499)	(213,499)	534,811	748,310
Change in Net Position - Budget Basis	$ (213,499)	$ (213,499)	534,811	$ 748,310
Net Position, Beginning			540,654	
Net Position, Ending			$ 1,075,465	

STATISTICAL SECTION

CITY OF CORTEZ,COLORADO
SALES TAX REVENUE REFUNDING BONDS, SERIES 2
CUSIP: 220538
HISTORICAL GENERAL FUND OPERATIONS
(unaudited)

	2011	2012	2013	2014	
REVENUES:					
Taxes-Assessments	$ 6,878,903	$ 7,383,659	$ 7,442,377	$ 7,692,052	$
Licenses and Permits	83,755	197,714	82,312	339,138	
Intergovernmental	3,141,052	1,435,485	1,410,143	1,620,172	
Charges for Services	533,547	529,043	526,636	563,625	
Fine and Forefeits	85,317	90,220	80,419	83,951	
Investment Income	30,906	14,375	14,334	14,765	
Miscellaneous	164,514	22,210	33,074	105,705	
Donation	-	37,093	63,086	47,877	
Grant Revenue	-	154,304	160,334	148,242	
TOTAL REVENUES	10,917,994	9,864,103	9,812,715	10,615,527	
EXPENDITURES:					
General Government	4,177,628	1,978,455	3,088,766	3,156,388	
Public Safety	3,099,140	4,070,047	3,439,521	3,654,284	
Public Works	1,063,726	1,102,022	928,184	960,435	
Parks & Recreation	2,202,447	1,795,989	1,827,213	1,793,906	
Internal Charges	-	-	1,018,625	-	
Capital Outlay	102,835	-	-	-	
TOTAL EXPENDITURES	10,645,776	8,946,513	10,302,309	9,565,013	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	272,218	917,590	(489,594)	1,050,514	
OTHER FINANCING SOURCES/USES					
Transfer In	123,228	127,543	90,472	39,600	
Transfer Out	(1,027,757)	(208,600)	(163,600)	(163,600)	
TOTAL	(904,529)	(81,057)	(73,128)	(124,000)	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES AND OTHER USERS	(632,311)	836,533	(562,722)	926,514	
FUND BALANCE					
Beginning	5,293,029	4,660,718	5,572,287	5,009,565	
Prior Period Restatement	-	75,036	-	-	
FUND BALANCE					
Ending	$ 4,660,718	$ 5,572,287	$ 5,009,565	$ 5,936,079	$

(1,185,043)	148,793	46,679	941,696	(176,155)
231,033	19,180	76,817	-	-
6,577	2,452	1,600	954	3,447
-	-	(232,728)	(228,836)	(213,248)
(369,141)	(405,164)	(231,229)	(236,889)	(250,308)
(1,316,574)	(234,739)	(338,861)	476,925	(636,264)
-	4,000	-	-	-
-	-	-	(561,610)	(168,500)
-	4,000	-	(561,610)	(168,500)
(1,316,574)	(230,739)	(338,861)	(84,685)	(804,764)
1,340,165	729,226	35,281	-	-
-	-	-	-	-
138,814	161,474	231,229	236,889	250,308
162,405	659,961	(72,351)	152,204	(554,456)
10,502,509	10,664,914	11,415,001	11,342,650	11,494,854
-	90,126	-	-	-
10,502,509	10,755,040	11,415,001	11,342,650	11,494,854
$ 10,664,914	$ 11,415,001	$ 11,342,650	$ 11,494,854	$ 10,940,398

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Rachael Marchbanks
Community/Economic Development Director
123 Roger Smith Ave
Cortez, CO. 81321
rmarchbanks@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: RACHAEL MARCHBANKS, DIRECTOR OF COMMUNITY/ECONOMIC DEVELOPMENT

Date: 01/10/2023

RE: **Resolution No. 1, Series 2023**

DISCUSSION
See attached staff report for a full discussion on the issues.

BACKGROUND
The Planning & Zoning Commission reviewed the requested site plan on December 6, 2022, and has recommended approval of the requested site plan. The request also required that a special exception to the parking requirements be granted. The Planning Commission granted the special exception for parking and loading on December 6, 2023. The request also required the granting of variances to both the percentage of commercial on the ground floor and the minimum unit size. The variances were granted by the Board of Adjustment on June 29, 2022, and December 30.2022.

FISCAL IMPACT
None

RECOMMENDATION
Staff recommends that Council approve Resolution No. 1, Series 2023, approving a site plan for a change of use from mixed commercial/motel to mixed commercial/residential for the property located at 550 & 640 S. Broadway, with three conditions.

MOTION
If agreed upon by the City Council, a possible motion would be:
I move that City Council approve Resolution No. 1, Series 2023. approving a site plan for a change of use from mixed commercial/motel to mixed commercial/residential for the property located at 550 & 640 S. Broadway, with three conditions as stated in the Resolution.

Attachments
Staff Report
Resolution No. 1, Series 2023
exhibit A
Resolutions-P&Z/BOA
Site plan
Parking

City of Cortez Planning and Building
123 Roger Smith Avenue
Cortez, CO 81321

TITLE: Public Hearing on an Application for a site plan for 550 & 640 S. Broadway (PID 561127400079).

APPLICANT: Zuma Apartments, LLC.
OWNER: Zuma Apartments, LLC.

ATTACHMENTS: P&Z Resolution No. 14, Series 2022
BOA Resolution No. 1, Series 2022
BOA Resolution No. 2, Series 2022
BOA Resolution No. 3, Series 2022
Project Narrative
Floor Plans
Site Plans
Architectural Elevations
Parking Exception Narrative

BACKGROUND

Zuma Apartments LLC., has purchased the former Mesa Verde Inn located at 550 & 640 S. Broadway. They applied for and were granted variances by the Board of Adjustment to the percentage of commercial required on the ground floor and unit size to allow for conversion of the existing motel rooms to apartment living. Generally, site plans are only required for new development or changes in use that would intensify the impacts on the property. In this case, it could be argued that permanent residents would create less impact than the transient or overnight residents that a motel generates. However, if the change of use results in changes in traffic or the proposal involves deviations or variances from the applicable development standards, the site plan review is required. In this case, the applicants are proposing to add parking, however, they will still not meet the full parking requirements of the code and are requesting exceptions. The Planning Commission granted the exceptions to the parking requirements on December 6, 2022.

The site is bounded by mostly commercial properties with several residential properties in the area:



DEVELOPMENT STANDARDS

The following variances and special exceptions were previously granted by the Board of Adjustment and P&Z:

Development Standard	C Zone Requirement	Proposed
Min. floor area/apartment	500 sq. ft.	272 - 350 sq. ft. (existing unit size for 20 units) 37 of the units will exceed the requirement
Min. commercial %	50% of ground floor	36.4% of ground floor
Parking - Residential	116	90 (26 spaces short)
Parking - Commercial	24	20 (4 spaces short)

No other changes to the site are proposed except for the addition of parking spaces. The existing pool area is proposed to be filled and a playground constructed where the pool is now.

ISSUES

The purpose of the site plan review is to ensure compliance with all regulations and to protect the public health, safety and welfare, to promote balanced growth, to ensure adequate provision of public services and facilities and to guide the character of the city. Section 6-14.12 (f) states:

The Planning Commission in its consideration shall use the standards set forth in Chapter 5 of this code and shall include paving and layout of streets, alleys and sidewalks, means of ingress and egress, provisions for drainage, parking spaces, areas designated for landscaping, and other aspects deemed by the planning commission necessary to consider in the interest of promoting the public health, safety, order, convenience, prosperity and general welfare.

The major area of concern with this project was parking. Motels have a much lower parking requirement so that conversion to full time residential living results in the need for additional parking. The applicants have added parking where reasonable, but are still short. Per the land use code Sec. 5.02, a residential structure with more than 30 units is required to provide 2 spaces per unit, regardless of the size of the unit and 2 loading spaces. The commercial uses on site also have their own parking requirements. While these uses are not proposed for change at this time, they are apparently currently short of required parking by 4 spaces (24 spaces required, 20 provided).

Use	Parking Required	Parking Proposed	Difference/Deficit
20 Studio Apartments	40 spaces	20 spaces	20 spaces
10 One-bedroom units	20 spaces	15 spaces	5 spaces
26 two-bedroom units	52 spaces	52 spaces	0 spaces
1 three-bedroom unit	2 spaces	3 spaces	+1 space
Commercial	24 spaces	20 spaces	4 spaces
Total	**140 spaces**	**110 spaces**	**28 spaces**

DISCUSSION

The applicants have added parking in the areas that are currently paved and reasonable for parking. There are other areas on the property that could possibly be used for parking including the pool area and the large green space in back. The applicants would prefer to keep those areas for recreational use, rather than what they believe will be unused parking. They also own parcels to the south that could be used for parking but are hoping to add storage areas in those locations in the future. Section 6.18(b) of the Land Use Code delegates the responsibility for granting special exceptions to the Planning Commission. The exception has been granted.

AGENCY REVIEW

GIS Coordinator (Doug Roth)

- It should be noted that the applicant has undeveloped land east of Buildings G and E and also owns tracts south of Building C and D. These areas could be utilized for additional parking and children's play areas in the future as need arises.
- While it is not in the scope of this application, I feel it is important to have a 2nd entrance to the facility established to 7th Street so that residents heading east, or southbound have the option of using the traffic light at 7th and Broadway.

Cortez Parks and Recreation (Creighton Wright)
I have no expertise-based comments (parks and recreation). I have two other comments for consideration.

1. In my experience, allowing residential parking variances when multimodal transportation isn't likely (this situation), shorting parking capacity, causes future problems, and forces/pushes parking onto surrounding lots. The current proposal also doesn't seem to accommodate visitors. This causes future concerns and complaints from neighbors.
2. I would love to see how they plan to integrate this site into the surrounding area i.e. amenities, landscaping, and aesthetic frontage enhancements. Having barren "open space" is of no value to the residents.

I understand that re-development projects such as this are a give-and-take. For it to be livable and functional long-term, people must want to live there. We need to be sure not to sacrifice livability criteria. Good Luck!

Cortez City Engineer (George Tripp)
This reduction of 18 required parking spaces will congest this area, but it does not have any overflow option onto city streets, which was a major concern. There should be an off-street loading area. I defer to the fire district for concerns in their required access.

Cortez Sanitation District (Jim Webb)
The Sanitation District has no Issues with this proposal.

ALTERNATIVES

1. The Council can approve the site development plan for Zuma Apartments, LLC located at 550 and 640 S. Broadway, zoned C.

2. The Council can deny the application for the site development plan and state their reasons;
3. The Council can ask for more information and table the application; or
4. The Council can approve the site development plan, and state any conditions they feel would be necessary to ensure compliance with the Land Use Code.

RECOMMENDATION

Staff recommends Alternative "4" above, approval of the site development plan through Resolution No.1**,** Series 2023, with 3 conditions.

If the Council so chooses to follow the recommendation of Staff, the Council can **make the motion to approve the site development plan for Zuma Apartments on property located at 550 and 640 South Broadway, in the Commercial Highway (C) zone, as submitted by Zuma Apartments, LLC., through Resolution No. 1, Series 2023, with the following conditions:**

1. All requirements of utility providers, City departments, CDOT and affected districts must be satisfied, as outlined in adopted City Codes and other regulatory documents. Specifically, all public improvements shall comply with the minimum requirements of the 2009 City of Cortez Construction Design Standards and Specifications.
2. The appropriate construction drawings and reports for the project, signed and stamped by a Colorado licensed architect or engineer, must be approved by the Building Official and City Engineer, and a building permit obtained prior to any construction on site.
3. Should parking become a problem in the future, the applicants will propose additional spaces in either the adjacent properties or existing green spaces on the property. A revised site plan will be required to be submitted to the City and review by the Planning Commission/City Council should revisions/additional parking be deemed necessary.

CITY OF CORTEZ
RESOLUTION NO. 1, SERIES 2023

A Resolution Approving a Site Development Plan for the Redevelopment of an existing motel into Residential Apartments at 550 and 640 South Broadway, Located in the Commercial Highway (C) Zoning District

WHEREAS, owner/applicant Zuma Apartments LLC has applied for review of a site development plan and special exemption to the parking requirements for the redevelopment of the property located at 550 and 640 S. Broadway, Cortez, Colorado and more particularly described on the attached exhibit "A".

WHEREAS, the Owner/applicant presented a site plan and necessary submittal items for review by the City Planning and Zoning Commission at a regular meeting held on December 6, 2022; and,

WHEREAS, Land Use Code Section 6.14, Site Plans, indicates that the owner or developer of the property may request an application of these site plan requirements for development on property located in the Commercial Business (C) Zoning District; and,

WHEREAS, the Planning and Zoning Commission reviewed the site plan for conversion of a portion of the structure to 57 residential apartments for the same property and recommended approval of the development and approved the associated special exception for parking on said property, as evidenced in the adoption of P&Z Resolution No. 14, Series 2022 on December 6, 2022; and,

WHEREAS, the Owner/applicant has held legal ownership of the property subsequent to the adoption of said P&Z Resolution No. 14, Series 2022, and is interested in further development of this property; and,

WHEREAS, based on the evidence and testimony presented at said meeting, the Planning and Zoning Commission and the Owner have agreed to certain conditions of approval for the development; and,

WHEREAS, it appears that all requirements of Chapters 5.00 and 6.00 of the City's Land Use Code for development of this site have been or can be met or appropriate variances have been granted.

NOW, THERFORE, BE IT RESOLVED BY THE CORTEZ CITY COUNCIL:

THAT, Resolution No. 1, Series 2023, establishes the conditions of approval for the development on the afore-mentioned property; and,

THAT, the site plan, special exception and full application for said property are hereby approved, subject to the following conditions to ensure compliance with the standards in the land use code for a site development plan:

1. All requirements of utility providers, City departments, CDOT and affected districts must be satisfied, as outlined in adopted City Codes and other regulatory documents. Specifically, all public improvements shall comply with the minimum requirements of the 2009 City of Cortez Construction Design Standards and Specifications.
2. The appropriate construction drawings and reports for the project, signed and stamped by a Colorado licensed architect or engineer, must be approved by the Building Official and City Engineer, and a building permit obtained prior to any construction on site.
3. Should parking become a problem in the future, the applicants will propose additional spaces in either the adjacent properties or existing green spaces on the property. A revised site plan will be required to be submitted to the City and review by the Planning Commission/City Council should revisions/additional parking be deemed necessary.

AND THAT, the Owner/applicant are to coordinate with City staff to ensure that these conditions are fully met.

MOVED, SECONDED, AND ADOPTED THIS 10th DAY OF JANUARY, 2023

_____

Rachel B. Medina, Mayor

ATTEST:

_____

Linda L. Smith, City Clerk

646802 08/10/2022 02:53:39 PM Page 1 of 2
Kim Percell, Montezuma County, Co
Rec Fee: $18.00 Doc Fee: $35.00 eRecorded

State Documentary Fee

Date: August 10, 2022

$ 35.00

SPECIAL WARRANTY DEED

THIS DEED, Made this 9th Day of August, 2022

Between D.B. HOTEL PROPERTIES, LLC, A COLORADO LIMITED LIABILITY COMPANY

of the County of Clark and State of Nevada, grantor

and CRAIG WEESE, as to an undivided 1/3 interest, ANASAZI INN, LLC, A COLORADO LIMITED LIABILITY COMPANY, as to undivided 1/3 interest, and OLIVER HART as to an undivided 1/3 interest

whose legal address is 130 Forest Ridge Road
Durango, CO 81303

of the County of La Plata and State of Colorado, grantee

WITNESSETH, That the grantor for and in consideration of the sum of
----------TEN DOLLARS AND OTHER GOOD AND VALUABLE CONSIDERATION----------
the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm, unto the grantee, its successors and assigns forever, all the real property together with improvements, if any, situate, lying and being in the County of Montezuma and State of Colorado described as follows:

SEE ATTACHED EXHIBIT "A"

As known by street and number as: 640 S. Broadway
Cortez, CO 81321

TOGETHER with all and singular the hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and all the estate, right, title, interest, claim and demand whatsoever of the grantor, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described, with the appurtenances, unto the grantee, its successors and assigns forever. The grantor, for itself, its successors does covenant, and agree that the grantor shall and will WARRANT AND FOREVER DEFEND the above bargained premises in the quiet and peaceable possession of the grantee, its successors and assigns, against all and every person or persons lawfully claiming the whole or any part thereof, by, through or under the grantor, except: 2022 taxes due and payable in the year 2023. Subject to Statutory Exceptions as defined in CRS § 38-30-113(5).

The singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

IN WITNESS WHEREOF, the grantor has executed this deed on the date set forth above.

D.B. HOTEL PROPERTIES, LLC, A COLORADO LIMITED LIABILITY COMPANY

BY: _____
GLENN MCCORD, MANAGER

COLORADO TITLE & CLOSING SERVICES CTS Trusted Since 1946

M0222018169

STATE OF COLORAOD
COUNTY OF LA PLATA

The foregoing instrument was acknowledged before me this 9th Day of August, 2022

By: GLENN MCCORD AS MANAGER OF D.B. HOTEL PROPERTIES, LLC, A COLORADO LIMITED LIABILITY COMPANY

My commission expires: July 21, 2025

RENEE JO FRIEDENBERG
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174030807
MY COMMISSION EXPIRES 07/21/2025

Witness my hand and official seal

_____
Notary Public

EXHIBIT "A"

TRACT I

Tract 11 and the North 150 feet of Tract 12, TOWNSITE OF PAYSON, according to the plat thereof filed for record August 7, 1943 in Book 3 at Page 77.

LESS AND EXCEPT Tract 2A of the AMENDED PLAT OF LOT 2 SHAFER MINOR SUBDIVISION, according to the plat thereof filed for record August 12, 2005 in Book 16 at Page 10.

The above described tract is also known as Motel Tract, AMENDED PLAT OF LOT 2 SHAFER MINOR SUBDIVISION according to the plat thereof filed for record August 12, 2005 in Book 16 at Page 10.

TRACT II

A tract of land in Tract 12, TOWNSITE OF PAYSON, according to the plat thereof filed for record August 7, 1943 in Book 3 at Page 77, being more particularly described as follows:

BEGINNING at a point on the South line of Tract 12, 200 feet East of the Southwest Corner of said Tract 12;
Thence East a distance of 140 feet to a point;
" North and at right angles and on a line parallel with the East boundary line of said Tract 12, a distance of 150 feet to a point;
" West and on a parallel with the South boundary line of said Tract 12 a distance of 140 feet to a point;
" South and parallel to the East line of said Tract 12 a distance of 150 feet to the point of beginning.

TRACT III

A tract of land in Tract 12, TOWNSITE OF PAYSON, according to the plat thereof filed for record August 7, 1943 in Book 3 at Page 77, being more particularly described as follows:

BEGINNING at a point on the South line of said Tract 12, 390 feet East of the Southwest Corner of Tract 12;
Thence East along the South line of said Tract 12 a distance of 150 feet;
" North at right angles and on a line parallel with the East line of said Tract 12 a distance of 150 feet;
" West at right angles on a line parallel with the North line of said Tract 12 a distance of 150 feet;
" South at right angles on a line parallel with the East line of said Tract 12 a distance of 150 feet to the point of beginning.

TRACT IV

A tract of land in Tract 12, TOWNSITE OF PAYSON, according to the plat thereof filed for record August 7, 1943 in Book 3 at Page 77, being more particularly described as follows:

BEGINNING at a point on the North right of way line of West Seventh Street in said Tract 12, from which point the Southeast Corner of Section 27, Township 36 North, Range 16 West, N.M.P.M., bears South 89° 09' 34" East a distance of 1552.14 feet;
Thence North a distance of 150 feet;
" South 89° 23' 57" West a distance of 53.3 feet
" South a distance of 150 feet to the North right of way line of West Seventh Street;
" North 89° 23' 57" East a distance of 53.3 feet along the North right of way line of West Seventh Street to the point of beginning.

TRACT V

A tract of land in Tract 12, TOWNSITE OF PAYSON, according to the plat thereof filed for record August 7, 1943 in Book 3 at Page 77, being more particularly described as follows:

BEGINNING at a point in the SE1/4 of Section 27, Township 36 North, Range 16 West, N.M.P.M., from which point the Southeast Corner of Section 27 bears South 86° 39' 21" East a distance of 1756.32 feet;
Thence North 00° 12' 00" West a distance of 70.00 feet;
" South 89° 47' 15" West a distance of 50.00 feet;
" South 00° 12' 00" East a distance of 70.00 feet;
" North 89° 47' 15" East a distance of 50.00 feet to the point of beginning.

CITY OF CORTEZ
BOARD OF ADJUSTMENT AND APPEALS
RESOLUTION NO. 1, SERIES 2022

A RESOLUTION APPROVING AN APPLICATION FOR A VARIANCE TO THE REQUIRED PERCENT OF COMMERCIAL ON A PROPERTY LOCATED AT 550 & 640 SOUTH BROADWAY, LOCATED IN THE COMMERCIAL HIGHWAY (C) ZONING DISTRICT

WHEREAS, Zuma Apartments LLC (hereinafter "applicant") has applied for a variance to the required percent of commercial vs residential on property at 550 & 640 S. Broadway, Cortez, Colorado and more particularly described as:

Payson PT of Tract 11; 2 TRS in TR 12 AKA Motel Track 3.9 Acres B479 P217

WHEREAS, the applicant has applied to the City for review of a variance to the required percent of commercial vs residential, Land Use Code Section 3.06(a) on the ground floor of said property; and,

WHEREAS, the applicant desires to remodel the existing structure to allow for long term residential use; and,

WHEREAS, Land Use Code Section 3.06(a), requires that 50% of the ground floor space on a property located in the Commercial Business (C) Zoning District be devoted to commercial use; and,

WHEREAS, the applicant has applied to vary the requirement to 36.4% commercial and 63.6% residential due to the existing structure configuration on the site; and

WHEREAS, in accordance with the Land Use Code, the Board held a duly-advertised public hearing on June 29, 2022, to receive public comment on the proposed variance; and,

WHEREAS, based on the evidence and testimony presented at said public hearing, the City of Cortez Board of Adjustment and Appeals reviewed the application for a variance to Section 3.06(a), and determined that it was not detrimental to the community to approve the variance to the percent commercial; and,

WHEREAS, the Board of Adjustment and Appeals reviewed the criteria of Land Use Code Section 6.17(c)(1-6) and found that:

1. There are special circumstances existing on the property on which the application is made relative to existing conditions on the site that do not apply generally to other property in the same area and zone district; and.
2. That a variance is necessary to permit the applicant the same rights in the use of this property that are presently enjoyed under this code, by other properties in the vicinity and zone, but which rights are denied to the subject property;
3. That the granting of the variance on the specific property will not adversely affect the land use pattern as outlined by the land use plan and will not adversely affect any other feature of the comprehensive plan of the city;
4. That the variance, if granted, will be no material detriment to the public welfare or injury to the use, enjoyment or value of property in the vicinity;
5. That such unnecessary hardship has not been created by the applicant; and
6. That the proposed use is a permitted use in the underlying zone district.

BOARD OF ADJUSTMENTS AND PEALS
RESOLUTION NO. 1, SERIES 2022
MESA VERDE INN PROPERTY
550 & 640 S. BROADWAY

NOW, THEREFORE, BE IT RESOLVED BY THE CIT OF CORTEZ BOARD OF ADJUSTMENT AND APPEALS:

THAT, through Board of Adjustment and Appeals resolution No. 1, Series 2022, the application for a 13.6% reduction in the minimum required percent of commercial space on the ground floor in the Commercial Zoning District, allowing for a minimum percent of 36.4% commercial, as requested by the applicant, Zuma Apartments LLC, for property located at 550 and 640 S. Broadway, is hereby approved.

MOVED, SECONDED, AND ADOPTED THIS 29TH DAY OF JUNE, 2022

Glenn Leighton , Chairman

ATTEST:

Linda L. Smith, City Clerk

CITY OF CORTEZ
BOARD OF ADJUSTMENT AND APPEALS
RESOLUTION NO. 2, SERIES 2022

A RESOLUTION APPROVING AN APPLICATION FOR A VARIANCE TO THE MINIMUM UNIT SIZE FOR APARTMENTS ON A PROPERTY LOCATED AT 550 & 640 SOUTH BROADWAY, LOCATED IN THE COMMERCIAL HIGHWAY (C) ZONING DISTRICT

WHEREAS, Zuma Apartments LLC (hereinafter "applicant") has applied for a variance to the required minimum unit size on property at 550 & 640 S. Broadway, Cortez, Colorado and more particularly described as:

Payson PT of Tract 11; 2 TRS in TR 12 AKA Motel Track 3.9 Acres B479 P217

WHEREAS, the applicant has applied to the City for review of a variance to the required minimum unit size, Land Use Code Section 3.06; and,

WHEREAS, the applicant desires to remodel the existing structure to allow for long term residential use; and,

WHEREAS, Land Use Code Section 3.06(a), requires that apartments be a minimum of 500 sq. ft. on a property located in the Commercial Business (C) Zoning District be devoted to commercial use; and,

WHEREAS, the applicant has applied to vary the requirement to 350 sq. ft. due to the existing structure configuration on the site; and

WHEREAS, in accordance with the Land Use Code, the Board held a duly-advertised public hearing on June 29, 2022, to receive public comment on the proposed variance; and,

WHEREAS, based on the evidence and testimony presented at said public hearing, the City of Cortez Board of Adjustment and Appeals reviewed the application for a variance to Section 3.06, and determined that it was not detrimental to the community to approve the variance to the minimum unit size; and,

WHEREAS, the Board of Adjustment and Appeals reviewed the criteria of Land Use Code Section 6.17(c)(1-6) and found that:

1. There are special circumstances existing on the property on which the application is made relative to existing conditions on the site that do not apply generally to other property in the same area and zone district; and.
2. That a variance is necessary to permit the applicant the same rights in the use of this property that are presently enjoyed under this code, by other properties in the vicinity and zone, but which rights are denied to the subject property;
3. That the granting of the variance on the specific property will not adversely affect the land use pattern as outlined by the land use plan and will not adversely affect any other feature of the comprehensive plan of the city;
4. That the variance, if granted, will be no material detriment to the public welfare or injury to the use, enjoyment or value of property in the vicinity;
5. That such unnecessary hardship has not been created by the applicant; and
6. That the proposed use is a permitted use in the underlying zone district.

BOARD OF ADJUSTMENTS AND APPEALS
RESOLUTION NO. 2, SERIES 2022
MESA VERDE INN PROPERTY
550 & 640 S. BROADWAY

NOW, THEREFORE, BE IT RESOLVED BY THE CIT OF CORTEZ BOARD OF ADJUSTMENT AND APPEALS:

THAT, through Board of Adjustment and Appeals resolution No. 2, Series 2022, the application for a 150 sq. ft. reduction in the minimum required unit size for an apartment in the Commercial Zoning District, allowing for a minimum unit size of 350 sq. ft., as requested by the applicant, Zuma Apartments LLC, for property located at 550 and 640 S. Broadway, is hereby approved.

MOVED, SECONDED, AND ADOPTED THIS 29TH DAY OF JUNE, 2022

Glenn Leighton, Chairman

ATTEST:

Linda L. Smith, City Clerk

CITY OF CORTEZ
BOARD OF ADJUSTMENT AND APPEALS
RESOLUTION NO. 3, SERIES 2022

A RESOLUTION APPROVING AN APPICATION FOR A VARIANCE TO THE PARKING REQUIREMENTS FOR APARTMENTS ON A PROPERTY LOCATED AT 550 & 640 SOUTH BROADWAY, LOCATED IN THE COMMERCIAL HIGHWAY (C) ZONING DISTRICT

WHEREAS, Zuma Apartments LLC (hereinafter "applicant") has applied for a variance to the required minimum parking on property at 550 & 640 S. Broadway, Cortez, Colorado and more particularly described as:

Payson PT of Tract 11; 2 TRS in TR 12 AKA Motel Track 3.9 Acres B479 P217

WHEREAS, the applicant has applied to the City for review of a variance to the required minimum parking, Land Use Code Section 5.02(d); and,

WHEREAS, the applicant desires to remodel the existing structure to allow for long term residential use; and,

WHEREAS, Land Use Code Section 5.02(d), requires that a minimum of 147 parking spaces (114 residential and 33 commercial) be provided to serve the proposed 57 apartments and associated commercial space on property located in the Commercial Business (C) Zoning District; and,

WHEREAS, the applicant has applied to vary the requirement to a total of 139 spaces due to the existing structure and parking configuration on the site; and

WHEREAS, in accordance with the Land Use Code, the Board held a duly-advertised public hearing on June 29, 2022, to receive public comment on the proposed variance; and,

WHEREAS, based on the evidence and testimony presented at said public hearing, the City of Cortez Board of Adjustment and Appeals reviewed the application for a variance to Section 5.06(d), and determined that it was not detrimental to the community to approve the parking variance; and,

WHEREAS, the Board of Adjustment and Appeals reviewed the criteria of Land Use Code Section 6.17(c)(1-6) and found that:

1. There are special circumstances existing on the property on which the application is made relative to existing conditions on the site that do not apply generally to other property in the same area and zone district; and.
2. That a variance is necessary to permit the applicant the same rights in the use of this property that are presently enjoyed under this code, by other properties in the vicinity and zone, but which rights are denied to the subject property;
3. That the granting of the variance on the specific property will not adversely affect the land use pattern as outlined by the land use plan and will not adversely affect any other feature of the comprehensive plan of the city;
4. That the variance, if granted, will be no material detriment to the public welfare or injury to the use, enjoyment or value of property in the vicinity;
5. That such unnecessary hardship has not been created by the applicant; and
6. That the proposed use is a permitted use in the underlying zone district.

NOW, THEREFORE, BE IT RESOLVED BY THE CIT OF CORTEZ BOARD OF ADJUSTMENT AND APPEALS:

THAT, through Board of Adjustment and Appeals resolution No. 3, Series 2022, the application for a reduction to 139 parking spaces for an apartment in the Commercial Zoning District, as requested by the applicant, Zuma Apartments LLC, for property located at 550 and 640 S. Broadway, is hereby approved.

MOVED, SECONDED, AND ADOPTED THIS 29TH DAY OF JUNE, 2022

Glenn Leighton

Glenn Leighton, Chairman

ATTEST:

Linda L. Smith, City Clerk

CITY OF CORTEZ
PLANNING AND ZONING COMMISSION
RESOLUTION NO. 14, SERIES 2022

A Resolution Recommending Approval of a Site Development Plan and Special Exception for the Redevelopment of an existing motel into Residential Apartments at 550 and 640 South Broadway, Located in the Commercial Highway (C) Zoning District

WHEREAS, owner/applicant, Zuma Apartments LLC (the "Applicant"), has applied for review of a site development plan and special exemption to the parking requirements for the redevelopment of the property located at 550 and 640 S. Broadway, Cortez, Colorado and more particularly described on the attached exhibit "A" (the "Property").

WHEREAS, the Applicant has applied to the City for review of a site development plan and special exception for parking for the redevelopment of the existing structures on said property; and

WHEREAS, the Applicant presented a site plan and necessary submittal items for review by the City Planning and Zoning Commission at a regular meeting held on December 6, 2022; and

WHEREAS, City of Cortez Land Use Code (the "Code"), Section 6.14, Site Plans, indicates that the owner or developer of a property may request an application of the site plan requirements for development on property located in the Commercial Business (C) Zoning District; and

WHEREAS, the Planning and Zoning Commission reviewed the site plan for conversion of a portion of the structure to 57 residential apartments for the Property and is recommending approval of the development and associated special exception for parking on the Property, as evidenced in the adoption of this P&Z Resolution No. 14, Series 2022; and

WHEREAS, the Applicant has held legal ownership of the Property subsequent to the adoption of this P&Z Resolution No.14, Series 2022, and is interested in further development of the Property; and

WHEREAS, based on the evidence and testimony presented at said meeting, the Planning and Zoning Commission has recommended, and the Applicant has agreed to the Commission's conditions of approval for the development; and

WHEREAS, it appears that all requirements of Chapters 5.00 and 6.00 of the Code for development of the Property have been or can be met or appropriate variances have been granted.

NOW, THERFORE, BE IT RESOLVED BY THE CITY OF CORTEZ PLANNING AND ZONING COMMISSION:

THAT, P&Z Resolution No. 14, Series 2022, establishes the conditions of approval for the development on the afore-mentioned property; and

THAT, the site plan, special exception and full application for the Property are hereby recommended to the Cortez City Council for approval, subject to the following conditions to ensure compliance with the standards in the Code for a site development plan:

1. All requirements of utility providers, City departments, CDOT and affected districts must be satisfied, as outlined in adopted City Codes and other regulatory documents. Specifically, all public improvements shall comply with the minimum requirements of the 2009 City of Cortez Construction Design Standards and Specifications.
2. The appropriate construction drawings and reports for the project, signed and stamped by a Colorado licensed architect or engineer, must be approved by the Building Official and City Engineer, and a building permit obtained prior to any construction on site.
3. Should parking become a problem in the future, the Applicant will propose additional spaces in either the adjacent properties or existing green spaces on the Property. A revised site plan will be required to be submitted to the City and review by the Planning Commission/City Council should revisions/additional parking be deemed necessary.

AND THAT, the Applicant is to coordinate with City staff to ensure that these conditions are fully met.

MOVED, SECONDED, AND ADOPTED THIS 6th DAY OF DECEMBER, 2022

Robert Rime

Robert Rime, Chairman

ATTEST:

Cheryl Lindquist

Cheryl Lindquist, Deputy City Clerk

ZUMA APARTMENTS

640 S BROADWAY
CORTEZ, CO 81321

SITE VICINITY MAP



ABBREVIATIONS

A.B.	ANCHOR BOLT
ACT	ACOUSTICAL CEILING TILE
A.F.F.	ABOVE FINISHED FLOOR
AGGR.	AGGREGATE
AL.	ALUMINUM
ALT.	ALTERNATE
APPROX.	APPROXIMATE
ARCH.	ARCHITECTURAL
BD.	BOARD
BLDG.	BUILDING
BLK.	BLOCK
BLK'G.	BLOCKING
BM.	BEAM
BOT.	BOTTOM
BTWN.	BETWEEN
B.U.R.	BUILT UP ROOFING
B.W.	BOTH WAYS
C.J.	CONTROL JT.
CLG.	CEILING
CLK'G.	CAULKING
CLR.	CLEAR
CMU.	CONCRETE MASONRY UNIT
COL.	COLUMN
CONC.	CONCRETE
CONN.	CONNECTION
CONSTR.	CONSTRUCTION
CONT.	CONTINUOUS
C.T.	CERAMIC TILE
C.O.A.	CENTER OF ARCH
DEG.	DEGREE
DET./DTL.	DETAIL
D.F.	DRINKING FOUNTAIN
DIAG.	DIAGONAL
DIA. Ø	DIAMETER
DN.	DOWN
D.S.	DOWNSPOUT
DWG.	DRAWING
E	EAST
(E.)	EXISTING
EA.	EACH
E.J.	EXPANSION JOINT
E.I.F.S.	EXTERIOR INSULATION AND FINISH SYSTEM
EL./ELEV.	ELEVATION
ELEC.	ELECTRICAL
ELEV.	ELEVATION
EMER	EMERGENCY
ENCL.	ENCLOSURE
EQ.	EQUAL
EQUIP.	EQUIPMENT
E.W.	EACH WAY
E.W.C.	ELECTRIC WATER COOLER
EXP.	EXPANSION
EXT.	EXTERIOR
F.A.	FIRE ALARM
F.D.	FLOOR DRAIN
F.D.C.	FIRE DEPARTMENT CONNECTION
FDN.	FOUNDATION
F.E.	FIRE EXTINGUISHER
F.E.C.	FIRE EXTINGUISHER CABINET
F.F.	FINISH FLOOR
F.H.C.	FIRE HOSE CABINET
FIN.	FINISH
FL.	FLOW LINE
FLR.	FLOOR
FLUOR.	FLUORESCENT
FND.	FOUNDATION
F.O.B.	FACE OF BRICK
F.O.C.	FACE OF CONCRETE
F.S.	FULL SIZE
FT.	FOOT OR FEET
FTG.	FOOTING
FURR.	FURRING
GA.	GAUGE
GALV.	GALVANIZED
G.C.	GENERAL CONTRACTOR
GL.	GLASS
GR.	GRADE
GYP.	GYPSUM
GYP. BD.	GYPSUM BOARD
H.B.	HOSE BIBB
H.C.	HOLLOW CORE
H/C	HANDICAPPED
HDWD.	HARDWOOD
HDWE.	HARDWARE
HM	HOLLOW METAL
HORIZ.	HORIZONTAL
HR.	HOUR
HT.	HEIGHT
HVAC	HEATING, VENTILATION AND AIR CONDITIONING

I.D.	INSIDE DIAMETER
INSUL.	INSULATION
INT.	INTERIOR
JAN.	JANITOR
JNT.	JOINT
JST.	JOIST
KIT.	KITCHEN
LAB.	LABORATORY
LAM.	LAMINATE
LAV.	LAVATORY
LT.	LIGHT
MAX.	MAXIMUM
MECH.	MECHANICAL
MEMB.	MEMBRANE
MFR.	MANUFACTURER
MH.	MANHOLE
MIN.	MINIMUM
MISC.	MISCELLANEOUS
M.O.	MASONRY OPENING
MTL.	METAL
MUL.	MULLION
N	NORTH
N.I.C.	NOT IN CONTRACT
NO.	NUMBER
NOM.	NOMINAL
N.T.S.	NOT TO SCALE
O.C.	ON CENTER
O.D.	OUTSIDE DIAMETER
OH	OVERHEAD
OPG.	OPENING
OPP.	OPPOSITE
PCT.	PRE-CAST
P.L.	PROPERTY LINE
PLAM.	PLASTIC LAMINATE
PLAS.	PLASTER
PLYWD.	PLYWOOD
PR.	PAIR
Q.T.	QUARRY TILE
R.	RISER
RD.	ROOF DRAIN
RE:	REFER TO ...
REFR.	REFRIGERATOR
REINF.	REINFORCED
REQ'D.	REQUIRED
RM.	ROOM
R.O.	ROUGH OPENING
S	SOUTH
S.C.	SOLID CORE
SCHED.	SCHEDULE
SECT.	SECTION
S.F.	SQUARE FOOT
SHT.	SHEET
SIM.	SIMILAR
S.P.	SPRING POINT
S.P.F.	SPRAY POLYURETHANE FOAM
SPEC.	SPECIFICATION
SQ. OR □	SQUARE
S.S.	STAINLESS STEEL
S.S.D.	SEE STRUCTURAL DRAWINGS
STAGG.	STAGGERED
STD.	STANDARD
STIFF	STIFFENER
STL.	STEEL
STRUC.	STRUCTURAL
SUSP.	SUSPENDED
TR	TREAD
T & B	TOP AND BOTTOM
TER.	TERRAZZO
T & G	TONGUE & GROOVE
THK.	THICK
T.O.	TOP OF
T.S.	TUBE STEEL
TYP.	TYPICAL
U.N.O.	UNLESS NOTED OTHERWISE
VCT.	VINYL COMPOSITION TILE
VER	VERIFY
VERT.	VERTICAL
W	WEST
W/	WITH
W.C.	WATER CLOSET
WD.	WOOD
W/O	WITHOUT
℄	CENTERLINE

NOTE: Clarify with Architect any abbreviations not listed. Some abbreviations on list may not be used in project.

ARCHITECTURAL SYMBOLS

- SECTION: SECTION LETTER / SHEET NUMBER (A / A-301)
- DETAIL: DETAIL NUMBER / SHEET NUMBER (X / XX)
- 001 DOOR DESIGNATION
- X WINDOW DESIGNATION
- B / 12 COLUMN GRID
- ℄ CENTER LINE
- CASEWORK
- GRAPHIC SCALE
- DIMENSION LINE TO WALL OR OTHER OBJECT
- EXTERIOR ELEVATION: ELEVATION LETTER / SHEET NUMBER (A / A-301)
- INTERIOR ELEVATION: ELEVATION LETTER / SHEET NUMBER (A, B, C, D)
- 12 / X ROOF SLOPE INDICATION
- ELEVATION TAG
- 12 REVISION
- NORTH DESIGNATION
- CHANGE IN ELEVATION
- BARRIER FREE AREA ACCESS

MATERIAL LEGEND

MATERIAL DESIGNATIONS:

PLAN/SECTION

- EARTH FILL
- ROCK
- GRANULAR FILL
- LIGHTWEIGHT CONCRETE
- STRUCTURAL CONCRETE
- BRICK OR STONE VENEER
- CONCRETE BLOCK
- TILE ON CONCRETE
- CERAMIC/QUARRY TILE
- BOARD/RIGID OR CLOSED CELL S.P.F. INSULATION
- WOOD BLOCKING
- FINISHED WOOD
- PLYWOOD - LARGE SCALE
- METAL - LARGE SCALE
- METAL - SMALL SCALE
- SHEATHING
- GYP. BD./PLASTER BD.
- METAL STUDS
- LOOSE FILL/BATT INSULATION
- OPEN CELL S.P.F. INSULATION NOT TO BE USE ON ROOF DECK

GENERAL NOTES:

I. APPLICABLE CODES:

2015 INTERNATIONAL BUILDING CODE
2015 INTERNATIONAL MECHANICAL CODE
2015 INTERNATIONAL PLUMBING CODE
2020 NATIONAL ELECTRIC CODE
2015 INTERNATIONAL FIRE CODE
2009 INTERNATIONAL ENERGY CONSERVATION CODE

II. GENERAL/CONTRACT REQUIREMENTS:

A. CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND CONDITIONS SHOWN ON DRAWINGS AT THE JOB SITE AND SHALL NOTIFY ARCHITECT OF ANY DISCREPANCIES, OMISSIONS, AND/OR CONFLICTS BEFORE PROCEEDING WITH THE JOB.

B. ANY CHANGE WHICH RESULTS IN EXTRA COST SHALL NOT PROCEED WITHOUT WRITTEN AUTHORIZATION BY OWNER.

C. CONTRACTOR MUST COMPLY WITH RULES AND REGULATIONS OF AGENCIES HAVING JURISDICTION AND SHALL CONFORM TO ALL CITY, COUNTY, STATE AND FEDERAL CONSTRUCTION, SAFETY AND SANITARY LAWS, CODES, STATUTES AND ORDINANCES. ALL FEES, TAXES, PERMITS, APPLICATIONS AND CERTIFICATES OF INSPECTION, AND THE FILING OF ALL WORK WITH GOVERNMENTAL AGENCIES SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR OR OWNER PER CONTRACT.

D. ALL WORK SHALL BE PERFORMED BY SKILLED AND QUALIFIED WORKMEN IN ACCORDANCE WITH THE BEST PRACTICES OF THE TRADES INVOLVED. EACH TRADE WILL PROCEED IN A FASHION THAT WILL NOT DELAY THE TRADES WORKING SIMULTANEOUSLY OR FOLLOWING THEM.

E. ALL WORK AND MATERIALS SHALL BE GUARANTEED AGAINST DEFECTS FOR A PERIOD OF AT LEAST ONE (1) YEAR FROM APPROVAL FOR FINAL PAYMENT.

F. UPON COMPLETION OF WORK THE CONTRACTOR SHALL WALK THROUGH WITH OWNER/ARCHITECT AND COMPILE A 'PUNCH LIST' OF CORRECTIONS AND UNSATISFACTORY AND/OR INCOMPLETE WORK. FINAL PAYMENT WILL BE CONTINGENT UPON THE COMPLETION OF THESE ITEMS.

G. SIGNED AND SEALED SHOP DRAWINGS SHOWING TRUSS CONFIGURATION WITH MEMBER SIZES AND CONNECTIONS, TRUSS LAYOUT WITH PIECE MARKS, REQUIRED TRUSS TO TRUSS CONNECTIONS, DESIGN LOADS, DURATION FACTORS AND ERECTION DETAILS MUST BE SUBMITTED FOR REVIEW PRIOR TO FABRICATION. IF REQUIRED, SUBMIT COPIES TO THE BUILDING DEPARTMENT AT TIME OF PERMITTING.

III. PROJECT LAYOUT REQUIREMENTS:

A. DO NOT SCALE DRAWINGS- DIMENSIONS GOVERN. LARGER SCALE DRAWINGS SHALL GOVERN SMALLER SCALE.

B. DIMENSIONING IS AS FOLLOWS:
- CENTERLINE OF COLUMNS
- FACE OF CONCRETE
- FACE OF MASONRY
- EXTERIOR FACE OF SHEATHING AT EXTERIOR STUD WALLS
- FACE OF STUD AT INTERIOR STUD WALLS
- CENTER OF WINDOW/DOOR OPENINGS

C. ALL WALL THICKNESS SHOWN ARE NOMINAL.

D. ALL FINISH FLOOR ELEVATIONS ARE TO TOP OF SLAB OR TOP OF SHEATHING U.N.O.

E. ALL STEPS HAVE 7-INCH RISERS AND 11-INCH TREADS U.N.O. OR SPECIFIED DIFFERENTLY ON DRAWINGS.

F. ALL INTERIOR COMPONENTS - DOORS, CASEWORK, CABINETRY, MILLWORK, FIXTURES, RAILINGS, COLUMN COVERS, APPLIANCES AND MATERIAL FINISHES ARE TO BE SELECTED BY OWNER & INTERIOR DESIGNER AT CONSTRUCTION.

G. ALL INTERIOR FEATURES SHOWN ARE CONCEPTUAL. VERIFY SHAPE, HEIGHT, AND DISTANCE OFF FINISH FLOOR WITH OWNER & INTERIOR DESIGNER AT CONSTRUCTION PHASE.

IV. LIFE SAFETY REQUIREMENTS:

A. AN EMERGENCY ESCAPE WINDOW MEETING THE FOLLOWING REQUIREMENTS MUST BE INSTALLED AT EACH BEDROOM AND ONE IN EACH BASEMENT:
- MINIMUM NET OPENING OF 5.7 S.F.
- MINIMUM CLEAR OPENING HEIGHT 24 INCHES
- MINIMUM CLEAR OPENING WIDTH 20 INCHES

B. SAFETY GLAZING SHALL BE PROVIDED IN THE FOLLOWING LOCATIONS:
- GLAZING IN SWINGING DOORS
- GLAZING IN FIXED AND SLIDING PANELS OF SLIDING DOOR
- GLAZING IN DOORS & ENCLOSURES FOR SHOWERS, BATHTUBS, HOT TUBS, WHIRLPOOLS, ETC.
- GLAZING IN INDIVIDUAL FIXED OR OPERABLE PANELS ADJACENT TO A DOOR WHERE THE NEAREST EXPOSED EDGE OF THE GLAZING IS WITHIN A 24-INCH ARC OF EITHER VERTICAL EDGE OF A DOOR IN A CLOSED POSITION AND WHERE THE BOTTOM EXPOSED EDGE OF THE GLAZING IS LESS THAN 60 INCHES ABOVE THE WALKING SURFACE.
- GLAZING MEETING ALL OF THE FOLLOWING:
  1. EXPOSED AREA > 9 S.F.
  2. EXPOSED BOTTOM EDGE < 18 INCHES ABOVE THE FLOOR
  3. EXPOSED TOP EDGE > 36 INCHES ABOVE THE FLOOR
  4. ONE OR MORE WALKING SURFACE WITHIN 36 INCHES HORIZONTALLY OF THE PLANE OF GLAZING.
- GLAZING IN GUARDRAILS & RAILING.
- GLAZING ADJACENT TO STAIRWAYS OR RAMPS.

V. PROJECT CONSTRUCTION REQUIREMENTS:

A. FOLLOWING ARE MINIMUM INSULATION REQUIREMENTS:
- ROOF/CEILINGS: R-49
- FRAMED EXTERIOR WALLS: R-19

PROVIDE VAPOR BARRIER AT THE WARM SIDE AT ALL FIBER/BLANKET INSULATION.

B. ALL ATTICS AND CRAWL SPACES SHALL BE VENTED PER IBC REQUIREMENTS.

C. ALL FRAMED WALLS SHALL HAVE AN EXTERIOR MOISTURE BARRIER AS FOLLOWS:
- TYVEK OR EQUAL AT WOOD SIDING OR HARDI-PLANK SIDING
- ONE LAYER 30# FELT AT MASONRY VENEER
- TWO LAYERS 15# FELT AT STUCCO.

D. ALL WINDOWS SHALL BE FLASHED PER THE MANUFACTURER'S INSTALLATION INSTRUCTIONS.

VI. PROJECT WORKMANSHIP:

A. ALL WORK SHALL BE ERECTED AND INSTALLED PLUMB, LEVEL, SQUARE, TRUE AND IN PROPER ALIGNMENT.

B. ALL MATERIALS SHALL BE NEW, UNUSED AND OF THE HIGHEST QUALITY IN EVERY RESPECT, UNLESS OTHERWISE NOTED. MANUFACTURED MATERIALS AND EQUIPMENT SHALL BE INSTALLED PER MANUFACTURER'S RECOMMENDATIONS AND INSTRUCTIONS.

C. THERE SHALL BE NO SUBSTITUTION OF MATERIALS WHERE A MANUFACTURER IS SPECIFIED. WHERE THE TERMS 'EQUAL TO' OR 'APPROVED EQUAL' ARE USED, THE ARCHITECT SHALL DETERMINE EQUALITY BASED ON INFORMATION SUBMITTED BY THE CONTRACTOR.

D. CONTRACTOR SHALL BE RESPONSIBLE FOR CUTTING AND PATCHING REQUIRED FOR HIS WORK.

E. CONTRACTOR SHALL AT ALL TIMES KEEP THE PREMISES FREE OF ACCUMULATION OF WASTE MATERIALS OR RUBBISH. PREMISES TO BE SWEPT CLEAN DAILY OF RELATED CONSTRUCTION DEBRIS. AT THE COMPLETION OF THE WORK, LEAVE THE JOB SITE FREE OF ALL MATERIALS AND BROOM CLEAN.

F. PATCH ALL AREAS WHERE FLOOR IS NOT LEVEL OR TRUE PRIOR TO THE INSTALLATION OF FLOORING OR CARPETING.

VII. 2009 IECC RESIDENTIAL ENERGY CODES:

A. WALL INSULATION IS R-19 MINIMUM WITH VAPOR BARRIER.

B. CEILING INSULATION IS R-38 MINIMUM WITH VAPOR BARRIER.

C. WINDOWS TO BE ALL LOW-E GLAZING WITH A U-FACTOR OF 0.36 MAXIMUM.

PROJECT DATA

SITE ZONING:	COM/RES.
SITE AREA:	3.72 AC
OCCUPANCY GROUP:	R-2
CONSTRUCTION TYPE:	V-B
UNIT TOTALS:	
STUDIO UNITS:	20
1 BR UNITS:	10
2 BR UNITS:	26
3 BR UNITS:	1
TOTAL UNITS:	57

INDEX TO DRAWINGS

G-101	DRAWING INDEX, GENERAL NOTES & LEGENDS
G-102	BUILDING A & B CODE PLAN
G-103	BUILDING C CODE PLAN
G-104	BUILDING D CODE PLAN
G-105	BUILDING E CODE PLAN
G-106	BUILDING F CODE PLAN
G-107	BUILDING G CODE PLAN
G-108	A.D.A. DETAILS
AS-101	EXISTING SITE PLAN
AS-102	PROPOSED SITE PLAN
A-101	BUILDING A EXISTING FLOOR PLAN
A-102	BUILDING B EXISTING FLOOR PLAN
A-103	BUILDING C MAIN LEVEL EXISTING FLOOR PLAN
A-104	BUILDING C UPPER LEVEL EXISTING FLOOR PLAN
A-105	BUILDING D MAIN LEVEL EXISTING FLOOR PLAN
A-106	BUILDING D UPPER LEVEL EXISTING FLOOR PLAN
A-107	BUILDING E MAIN LEVEL EXISTING FLOOR PLAN
A-108	BUILDING E UPPER LEVEL EXISTING FLOOR PLAN
A-109	BUILDING F MAIN LEVEL EXISTING FLOOR PLAN
A-110	BUILDING F UPPER LEVEL EXISTING FLOOR PLAN
A-111	BUILDING G MAIN LEVEL EXISTING FLOOR PLAN
A-112	BUILDING G UPPER LEVEL EXISTING FLOOR PLAN
A-113	BUILDING A PROPOSED FLOOR PLAN
A-114	BUILDING B PROPOSED FLOOR PLAN
A-115	BUILDING C MAIN LEVEL PROPOSED FLOOR PLAN
A-116	BUILDING C UPPER LEVEL PROPOSED FLOOR PLAN
A-117	BUILDING D MAIN LEVEL PROPOSED FLOOR PLAN
A-118	BUILDING D UPPER LEVEL PROPOSED FLOOR PLAN
A-119	BUILDING E MAIN LEVEL PROPOSED FLOOR PLAN
A-120	BUILDING E UPPER LEVEL PROPOSED FLOOR PLAN
A-121	BUILDING F MAIN LEVEL PROPOSED FLOOR PLAN
A-122	BUILDING F UPPER LEVEL PROPOSED FLOOR PLAN
A-123	BUILDING G MAIN LEVEL PROPOSED FLOOR PLAN
A-124	BUILDING G UPPER LEVEL PROPOSED FLOOR PLAN
A-125	UNIT PLANS
A-126	UNIT PLANS
A-127	UNIT PLANS
A-128	UNIT PLANS
A-129	BUILDING A & B ROOF PLAN
A-130	BUILDING C & D ROOF PLAN
A-131	BUILDING E & F ROOF PLAN
A-132	BUILDING G ROOF PLAN
A-201	EXISTING EXTERIOR ELEVATIONS - BUILDING A
A-202	EXISTING EXTERIOR ELEVATIONS - BUILDING B
A-203	EXISTING EXTERIOR ELEVATIONS - BUILDING C
A-204	EXISTING EXTERIOR ELEVATIONS - BUILDING D
A-205	EXISTING EXTERIOR ELEVATIONS - BUILDING E
A-206	EXISTING EXTERIOR ELEVATIONS - BUILDING F
A-207	EXISTING EXTERIOR ELEVATIONS - BUILDING G
A-208	PROPOSED EXTERIOR ELEVATIONS - BUILDING A
A-209	PROPOSED EXTERIOR ELEVATIONS - BUILDING B
A-210	PROPOSED EXTERIOR ELEVATIONS - BUILDING C
A-211	PROPOSED EXTERIOR ELEVATIONS - BUILDING D
A-212	PROPOSED EXTERIOR ELEVATIONS - BUILDING E
A-213	PROPOSED EXTERIOR ELEVATIONS - BUILDING F
A-214	PROPOSED EXTERIOR ELEVATIONS - BUILDING G
A-401	DOOR & WINDOW SCHEDULES
A-501	WALL & FLOOR ASSEMBLIES, STAIR DETAILS
E-101	TYPICAL UNIT ELECTRICAL PLANS

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ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

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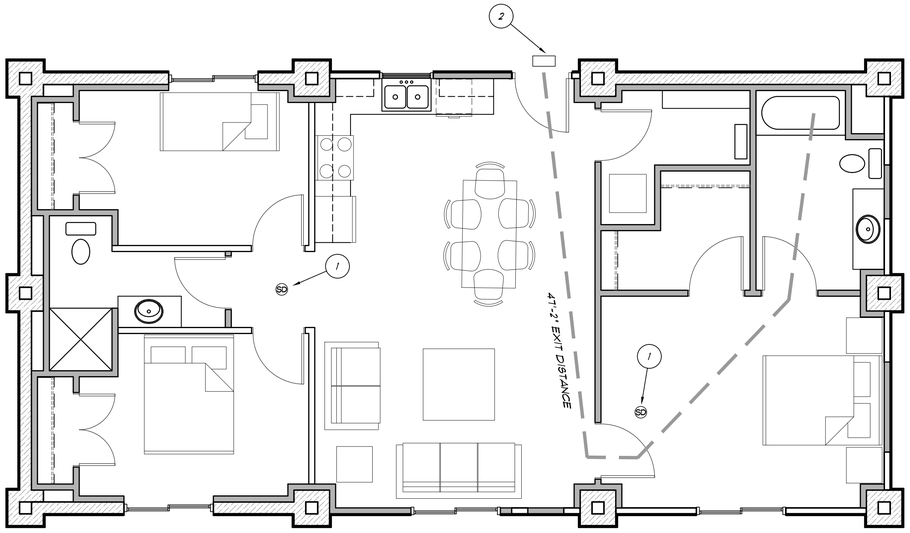
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DRAWING INDEX, GENERAL NOTES & LEGENDS

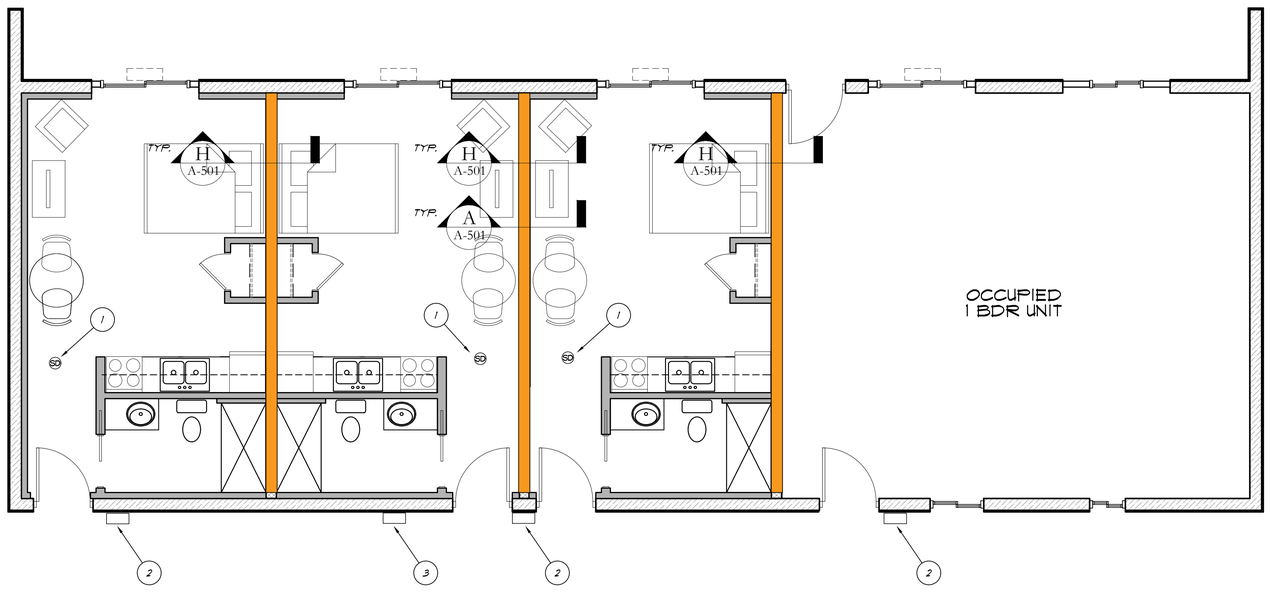


NOTE: NON-SPRINKLED UNDER IRC 2015

NORTH

BUILDING A - CODE

SCALE: 1/4" = 1'-0"



NORTH

BUILDING B- CODE

SCALE: 1/4" = 1'-0"

1. APPLICABLE CODES (TOWN OF CORTEZ):

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2015 INTERNATIONAL PLUMBING CODE
2015 INTERNATIONAL FIRE AND GAS CODE
2020 NATIONAL ELECTRIC CODE
2015 INTERNATIONAL FIRE CODE
2009 IECC INTERNATIONAL ENERGY CONSERVATION CODE

OCCUPANCY GROUPS:

R-2: APARTMENT HOUSES (57 UNITS)

CONSTRUCTION TYPE:

V-B NON-FIRE PROTECTED

FIRE RESISTANCE REQUIREMENT FOR BUILDING ELEMENTS:

TYPE V-B:
- STRUCTURAL FRAME: 0
- BEARING WALLS: 0
- NON-BEARING WALLS: 0
- NON-BEARING WALLS (INT.): 0
- FLOOR CONSTRUCTION: 0
- ROOF CONSTRUCTION: 0

SPRINKLER REQUIREMENTS:

NFPA-13R SYSTEM IN EACH BUILDING EXCEPT FOR BUILDING A. NO SPRINKLER SYSTEM IS REQUIRED IN BUILDING A PER IRC 2015. COVERED EXTERIOR WALKWAYS MUST BE SPRINKLED.

SPRINKLER SYSTEM DESIGNED BY OTHERS - DEFERRED SUBMITTAL

SPRINKLER SERVICE LINE DESIGNED BY OTHERS - DEFERRED SUBMITTAL

DRAFTSTOPPING REQUIRMENTS:

DRAFTSTOP IN ATTIC AND FLOOR BETWEEN EVERY TWO UNITS. SEE DETAIL H AND J ON SHEET A-501 FOR DETAILS.

FIRE/ SMOKE ALARM REQUIREMENTS:

MANUAL FIRE ALARM SYSTEM NOT REQUIRED PER IBC 907.2.1

SMOKE ALARMS REQUIRED

FLOW ALARM REQUIRED

HORN/STROBE REQUIRED ON OUTSIDE OF EACH BUILDING

DIAL-IN MONITORING SERVICE REQUIRED (2 PHONE LINES)

ENERGY CODE REQUIREMENTS:

EXTERIOR WALLS: R-20
ROOF-CEILINGS: R-38
SLAB: R-10
WINDOWS: U= 0.35

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7. REPLACE RAILING IF HEIGHT LESS THAN 42" AND/OR RAILING FAILS 4" SPHERE TEST

LEGEND:

1 HR FIRE RATED UNIT SEPARATION WALL

SD — SMOKE/ CARBON MONOXIDE DETECTORS

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET., STE. 200
P.O. BOX 96
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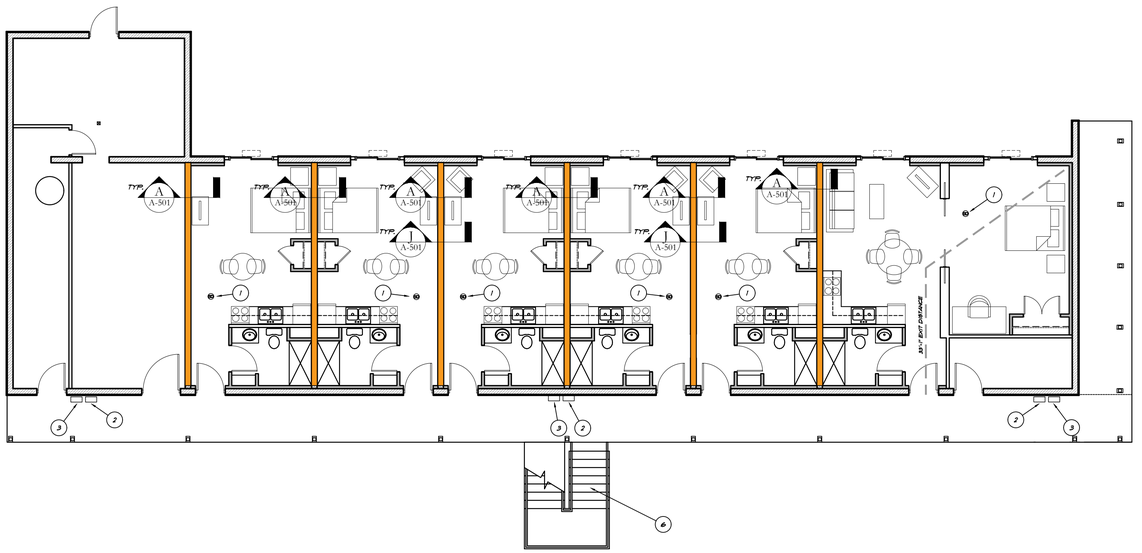
BUILDING A & B
CODE PLAN



NORTH

BUILDING C UPPER LEVEL - CODE

SCALE: 1/8" = 1'-0"



NORTH

BUILDING C MAIN LEVEL - CODE

SCALE: 1/8" = 1'-0"

1. APPLICABLE CODES (TOWN OF CORTEZ):

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2015 INTERNATIONAL PLUMBING CODE
2015 INTERNATIONAL FIRE AND GAS CODE
2020 NATIONAL ELECTRIC CODE
2015 INTERNATIONAL FIRE CODE
2009 IECC INTERNATIONAL ENERGY CONSERVATION CODE

OCCUPANCY GROUPS:

R-2: APARTMENT HOUSES (57 UNITS)

CONSTRUCTION TYPE:

V-B NON-FIRE PROTECTED

FIRE RESISTANCE REQUIREMENT FOR BUILDING ELEMENTS:

TYPE V-B:
- STRUCTURAL FRAME: 0
- BEARING WALLS: 0
- NON-BEARING WALLS: 0
- NON-BEARING WALLS (INT.): 0
- FLOOR CONSTRUCTION: 0
- ROOF CONSTRUCTION: 0

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SPRINKLER SYSTEM DESIGNED BY OTHERS - DEFERRED SUBMITTAL

SPRINKLER SERVICE LINE DESIGNED BY OTHERS - DEFERRED SUBMITTAL

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DRAFTSTOP IN ATTIC AND FLOOR BETWEEN EVERY TWO UNITS. SEE DETAIL H AND J ON SHEET A-501 FOR DETAILS.

FIRE/ SMOKE ALARM REQUIREMENTS:

MANUAL FIRE ALARM SYSTEM NOT REQUIRED PER IBC 907.2.1

SMOKE ALARMS REQUIRED

FLOW ALARM REQUIRED

HORN/STROBE REQUIRED ON OUTSIDE OF EACH BUILDING

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ENERGY CODE REQUIREMENTS:

EXTERIOR WALLS: R-20
ROOF-CEILINGS: R-38
SLAB: R-10
WINDOWS: U= 0.35

CODE PLAN KEYNOTES

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LEGEND:

1 HR FIRE RATED UNIT SEPARATION WALL

SD — SMOKE/ CARBON MONOXIDE DETECTORS

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564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

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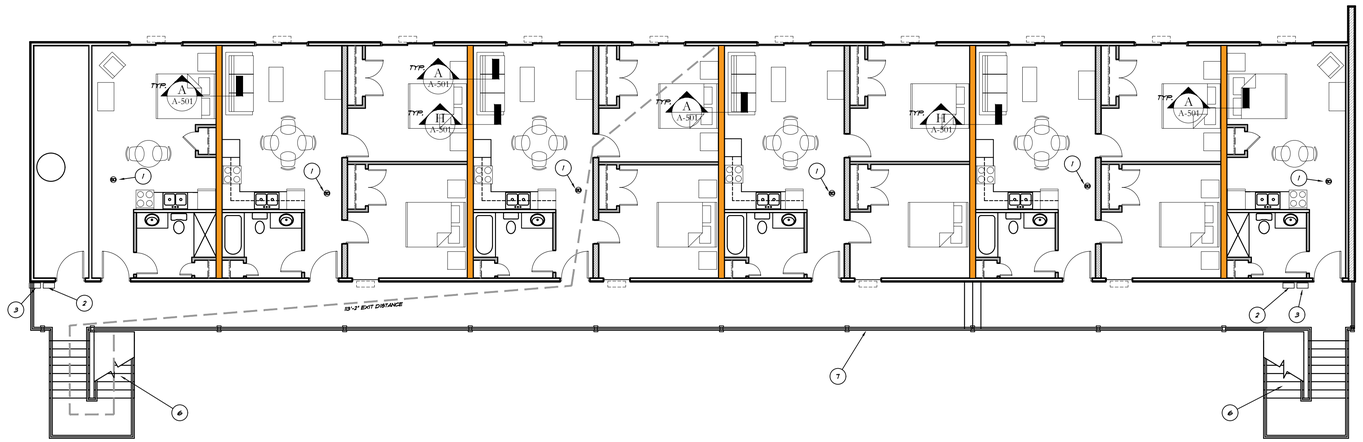
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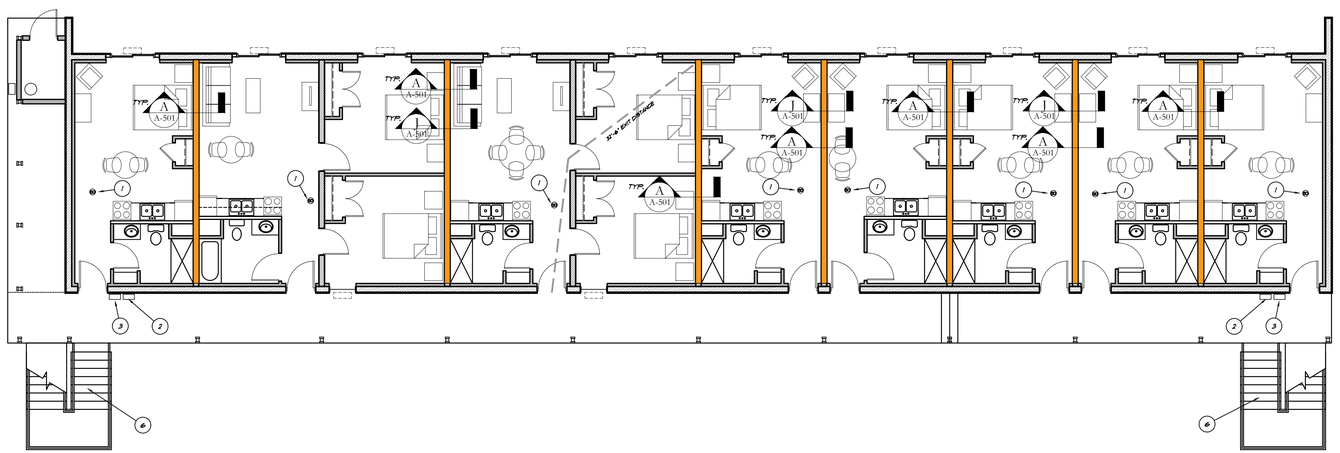
BUILDING C
CODE PLAN



NORTH

BUILDING D UPPER LEVEL - CODE

SCALE: 1/8" = 1'-0"



NORTH

BUILDING D MAIN LEVEL - CODE

SCALE: 1/8" = 1'-0"

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2015 INTERNATIONAL FIRE CODE
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OCCUPANCY GROUPS:

R-2: APARTMENT HOUSES (57 UNITS)

CONSTRUCTION TYPE:

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CODE PLAN KEYNOTES

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LEGEND:

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SD — SMOKE/ CARBON MONOXIDE DETECTORS

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ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

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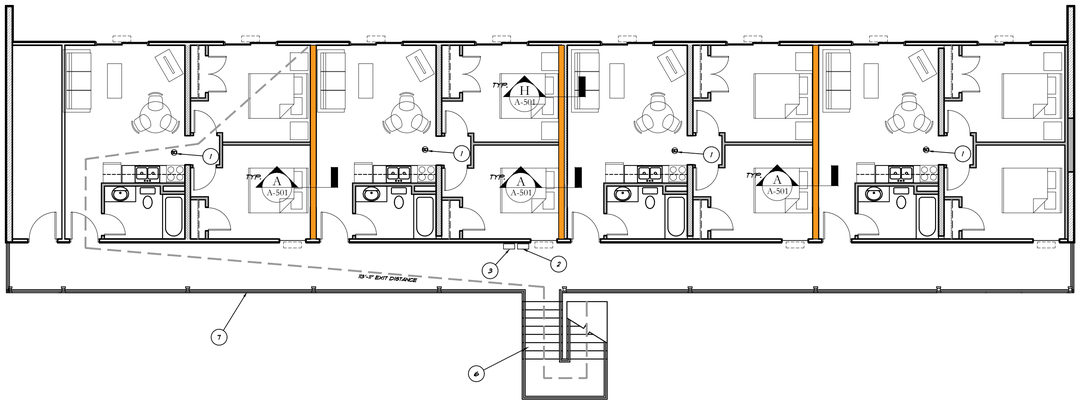
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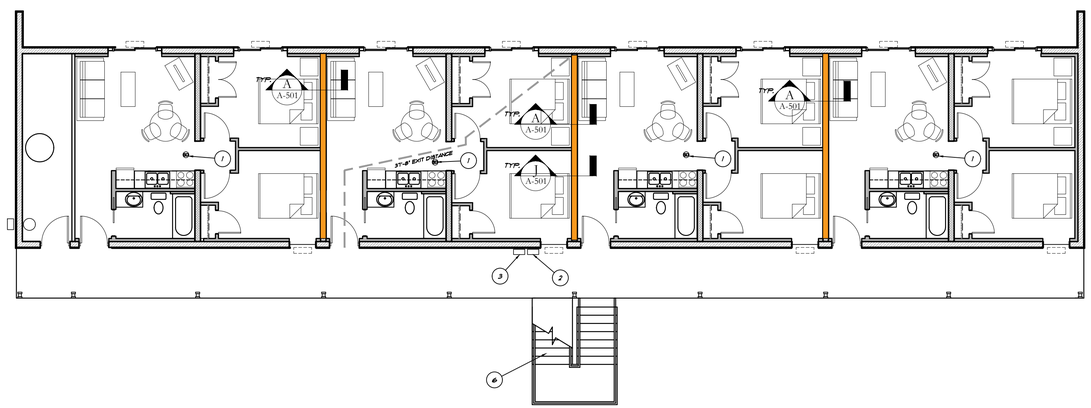
BUILDING D
CODE PLAN



NORTH

BUILDING E UPPER LEVEL - CODE

SCALE: 1/8" = 1'-0"



NORTH

BUILDING E MAIN LEVEL - CODE

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LEGEND:

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SD — SMOKE/ CARBON MONOXIDE DETECTORS

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640 S BROADWAY
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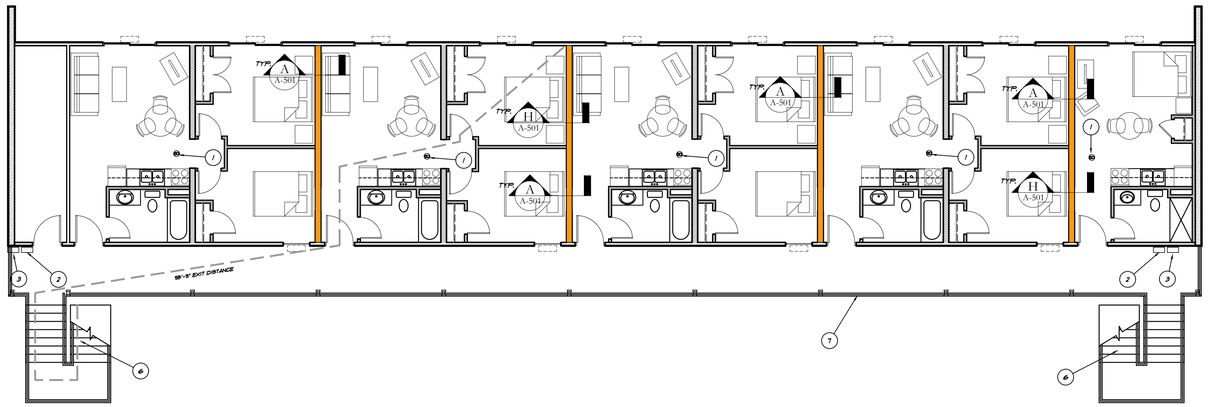
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2
3
4

G-105

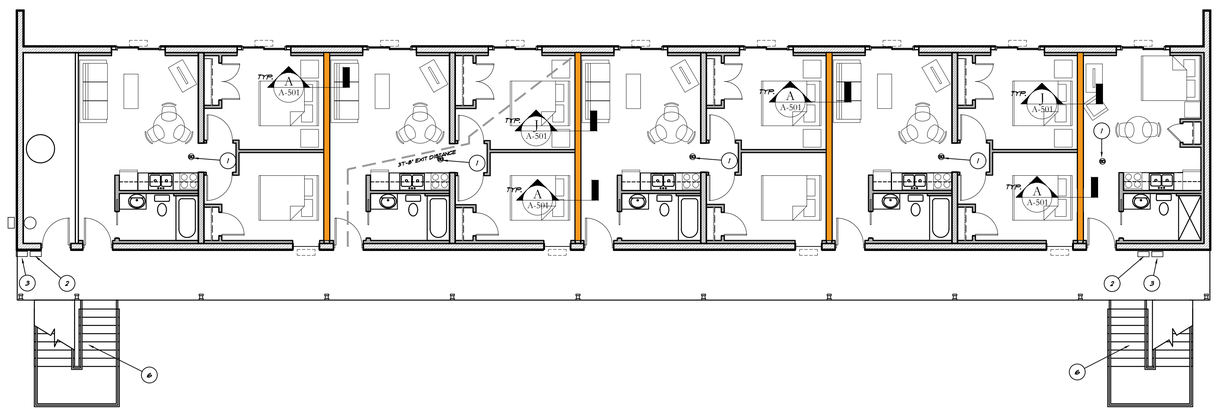
BUILDING E
CODE PLAN



NORTH

BUILDING F UPPER LEVEL - CODE

SCALE: 1/8" = 1'-0"



NORTH

BUILDING F MAIN LEVEL - CODE

SCALE: 1/8" = 1'-0"

1. APPLICABLE CODES (TOWN OF CORTEZ):

2015 INTERNATIONAL BUILDING CODE
2015 INTERNATIONAL MECHANICAL CODE
2015 INTERNATIONAL PLUMBING CODE
2015 INTERNATIONAL FIRE AND GAS CODE
2020 NATIONAL ELECTRIC CODE
2015 INTERNATIONAL FIRE CODE
2009 IECC INTERNATIONAL ENERGY CONSERVATION CODE

OCCUPANCY GROUPS:

R-2: APARTMENT HOUSES (57 UNITS)

CONSTRUCTION TYPE:

V-B NON-FIRE PROTECTED

FIRE RESISTANCE REQUIREMENT FOR BUILDING ELEMENTS:

TYPE V-B:
- STRUCTURAL FRAME: 0
- BEARING WALLS: 0
- NON-BEARING WALLS: 0
- NON-BEARING WALLS (INT.): 0
- FLOOR CONSTRUCTION: 0
- ROOF CONSTRUCTION: 0

SPRINKLER REQUIREMENTS:

NFPA-13R SYSTEM IN EACH BUILDING EXCEPT FOR BUILDING A. NO SPRINKLER SYSTEM IS REQUIRED IN BUILDING A PER IRC 2015. COVERED EXTERIOR WALKWAYS MUST BE SPRINKLED.

SPRINKLER SYSTEM DESIGNED BY OTHERS - DEFERRED SUBMITTAL

SPRINKLER SERVICE LINE DESIGNED BY OTHERS - DEFERRED SUBMITTAL

DRAFTSTOPPING REQUIRMENTS:

DRAFTSTOP IN ATTIC AND FLOOR BETWEEN EVERY TWO UNITS. SEE DETAIL H AND J ON SHEET A-501 FOR DETAILS.

FIRE/ SMOKE ALARM REQUIREMENTS:

MANUAL FIRE ALARM SYSTEM NOT REQUIRED PER IBC 907.2.1

SMOKE ALARMS REQUIRED

FLOW ALARM REQUIRED

HORN/STROBE REQUIRED ON OUTSIDE OF EACH BUILDING

DIAL-IN MONITORING SERVICE REQUIRED (2 PHONE LINES)

ENERGY CODE REQUIREMENTS:

EXTERIOR WALLS: R-20
ROOF-CEILINGS: R-38
SLAB: R-10
WINDOWS: U= 0.35

CODE PLAN KEYNOTES

1. COMBINATION SMOKE/ CARBON MONOXIDE DETECTOR
2. EMERGENCY LIGHTING (BATTERY BACK-UP)
3. WALL-MOUNTED FIRE EXTINGUISHER
4. EXISTING ELECTRICAL SERVICE
5. EXISTING GAS SERVICE
6. NEW EXIT STAIR, SEE DETAIL G ON SHEET A-501
7. REPLACE RAILING IF HEIGHT LESS THAN 42" AND/OR RAILING FAILS 4" SPHERE TEST

LEGEND:

1 HR FIRE RATED UNIT SEPARATION WALL

SD — SMOKE/ CARBON MONOXIDE DETECTORS

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ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
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REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

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CORTEZ, CO 81321

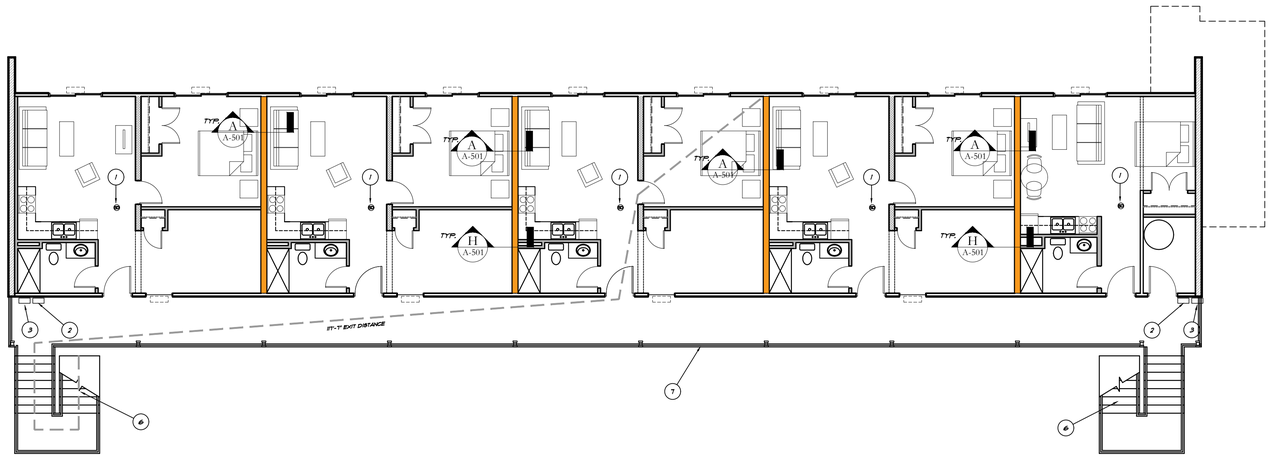
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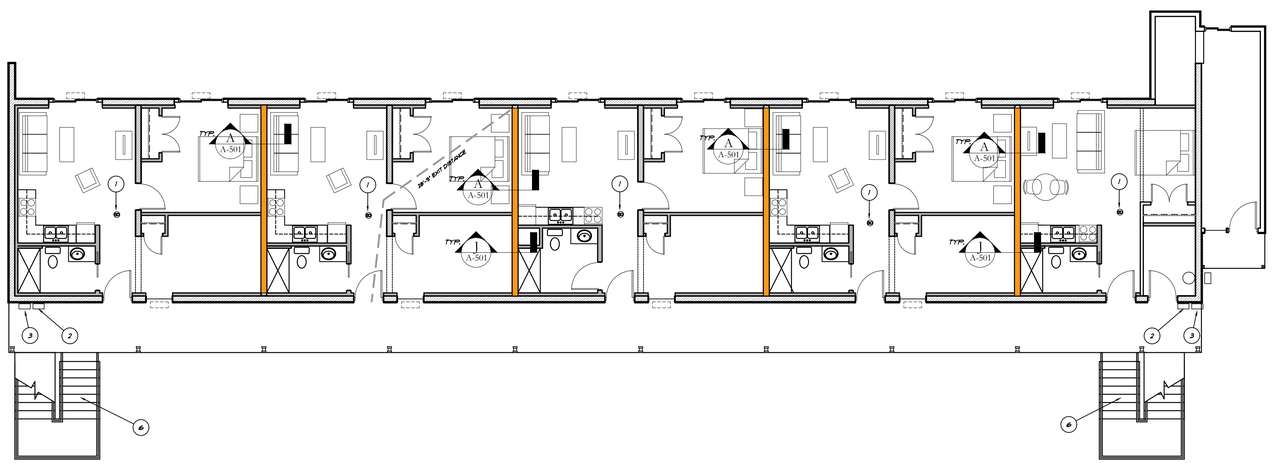
BUILDING F
CODE PLAN



NORTH

BUILDING G UPPER LEVEL - CODE

SCALE: 1/8" = 1'-0"



NORTH

BUILDING G MAIN LEVEL - CODE

SCALE: 1/8" = 1'-0"

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SLAB: R-10
WINDOWS: U= 0.35

CODE PLAN KEYNOTES

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2. EMERGENCY LIGHTING (BATTERY BACK-UP)
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LEGEND:

1 HR FIRE RATED UNIT SEPARATION WALL

SD — SMOKE/ CARBON MONOXIDE DETECTORS

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ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
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MESA VERDE HOTEL CONVERSION

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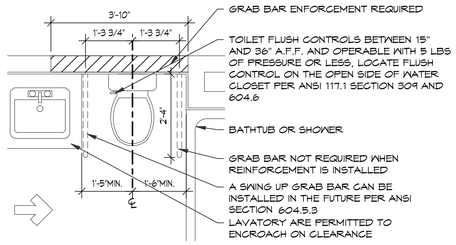
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1
2
3
4

G-107

BUILDING G
CODE PLAN



NOTE: DESIGN BASED UPON 2003 ANSI A117.1 REQUIREMENTS

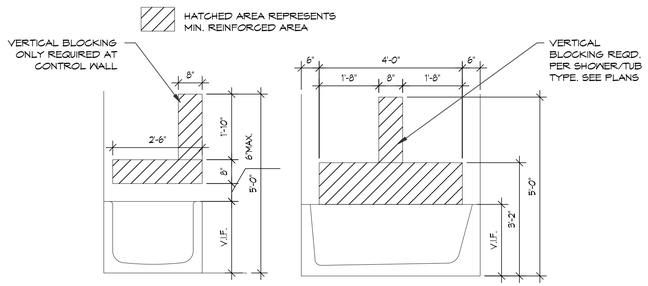
NOTE: ALL DIMENSIONS ARE TO FACE OF FINISH

TOILET BLOCKING -TYPE A & B BATHROOMS — A / G-108

SCALE: 1/2" = 1'-0"

NOTE: DESIGN BASED UPON 2003 ANSI A117.1 REQUIREMENTS, REFER TO SECTION 609.3 FOR BLOCKING DESIGN REQUIREMENTS

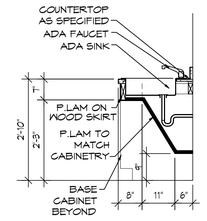
NOTE: ALL DIMENSIONS ARE TO FACE OF FINISH



NOTE: TUB SHOWN. BLOCKING SAME FOR SHOWERS.

TUB/SHOWER BLOCKING -TYPE A & B BATHROOMS — B / G-108

SCALE: 1/2" = 1'-0"



KITCHEN SINK - TYPE A UNIT — C / G-108

SCALE: 1/2" = 1'-0"

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DURANGO, CO 81301
(970) 259 - 7494
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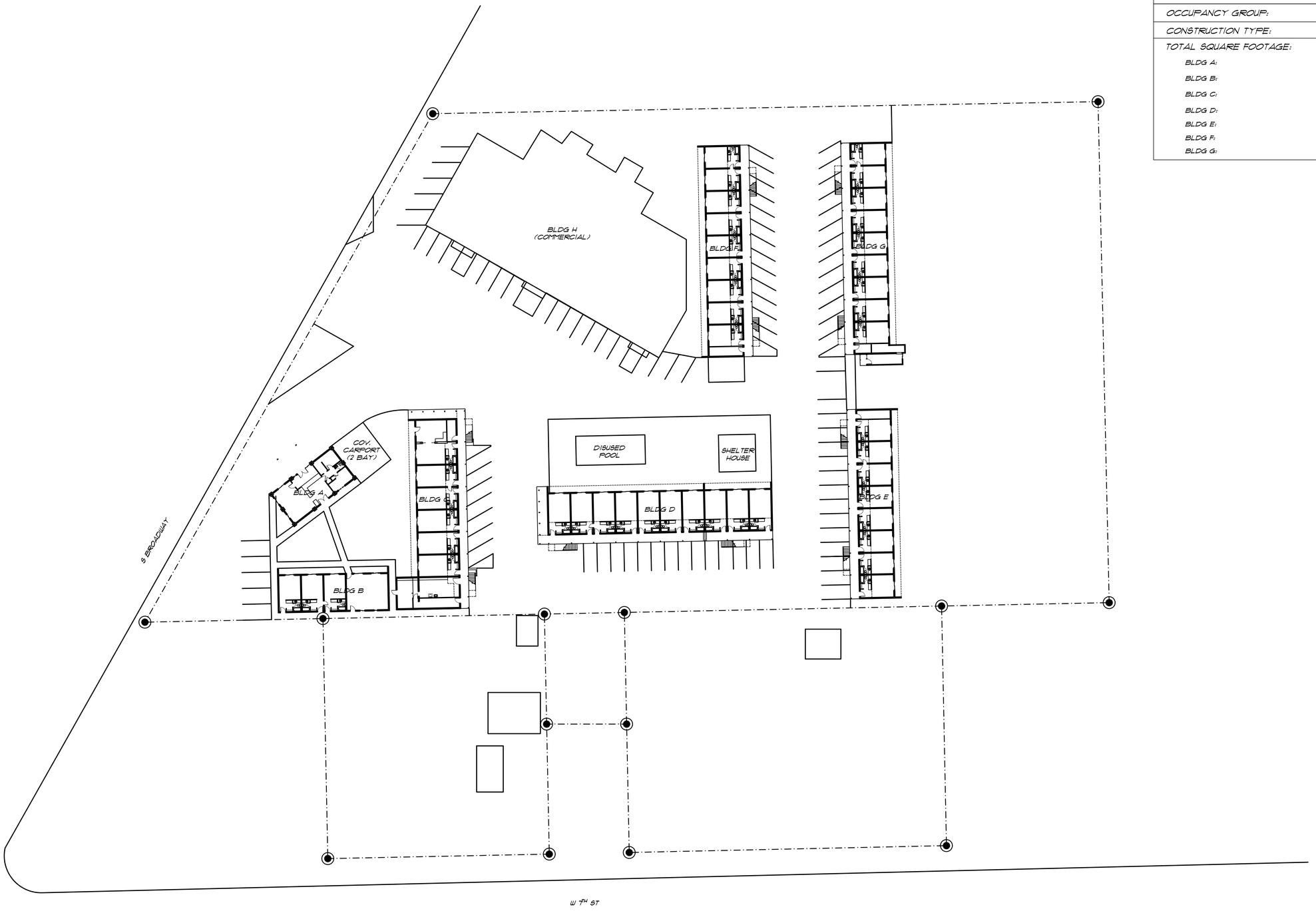
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1
2
3
4

G-108

A.D.A. DETAILS

SITE ZONING:	RES/COMM.
SITE AREA:	3.72 AC
OCCUPANCY GROUP:	R-2
CONSTRUCTION TYPE:	V-B
TOTAL SQUARE FOOTAGE:	
BLDG A:	1,217 S.F.
BLDG B:	1,680 S.F.
BLDG C:	6,678 S.F.
BLDG D:	7,720 S.F.
BLDG E:	5,330 S.F.
BLDG F:	6,044 S.F.
BLDG G:	6,262 S.F.



NORTH

ARCHITECTURAL SITE PLAN -EXISTING

SCALE: 1" = 30'-0"

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(970) 259 - 7494
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PROGRESS SET
NOT FOR CONST.

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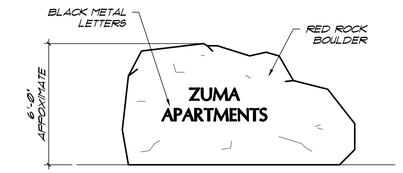
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1
2
3
4

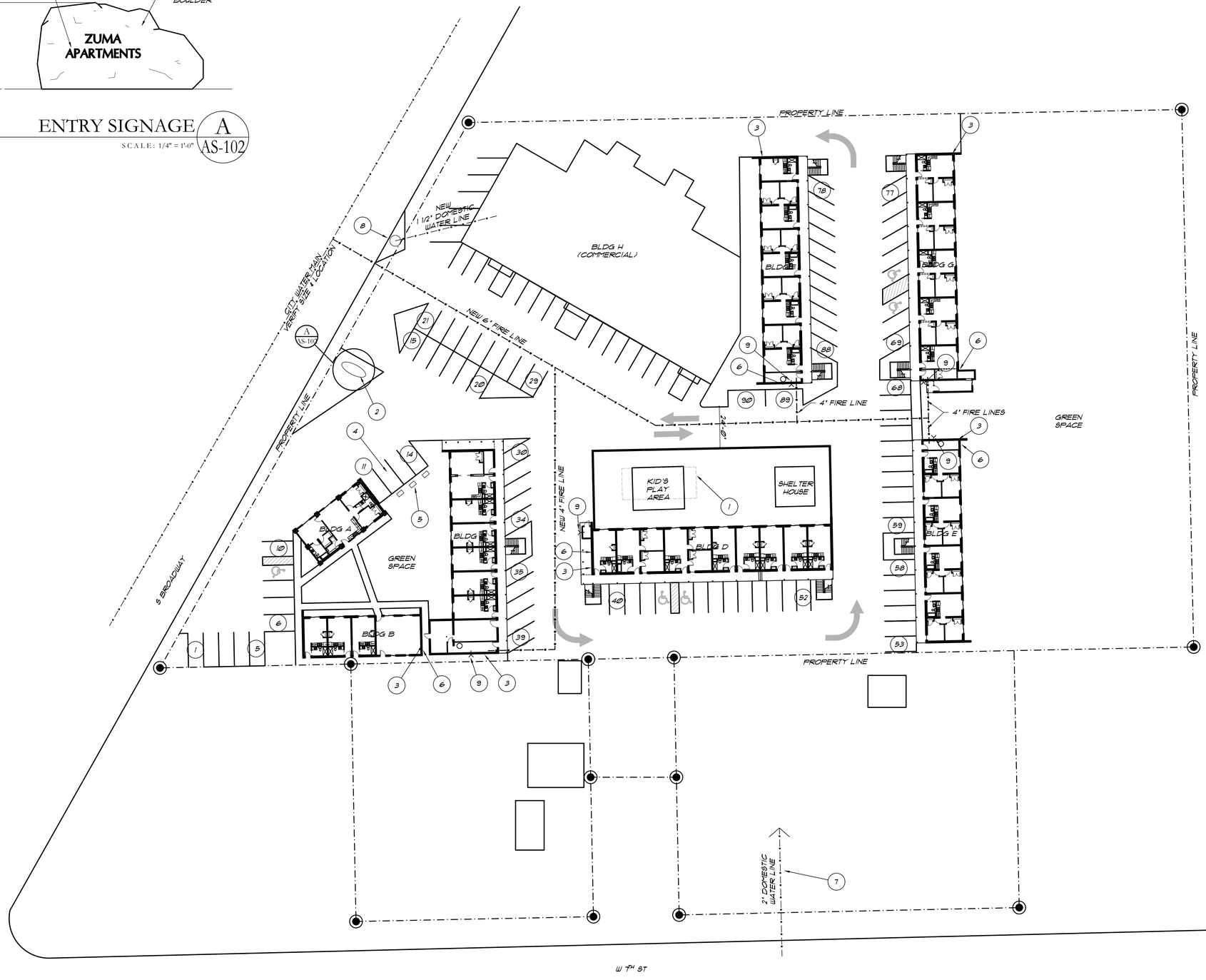
AS-101

EXISTING SITE PLAN



ENTRY SIGNAGE A AS-102

SCALE: 1/4" = 1'-0"



NORTH

ARCHITECTURAL SITE PLAN -PROPOSED

SCALE: 1" = 30'-0"

SITE ZONING:	RES/COMM.
SITE AREA:	3.72 AC
OCCUPANCY GROUP:	R-2
CONSTRUCTION TYPE:	V-B
TOTAL SQUARE FOOTAGE:	
BLDG A:	1,217 S.F.
BLDG B:	1,680 S.F.
BLDG C:	6,678 S.F.
BLDG D:	7,720 S.F.
BLDG E:	5,330 S.F.
BLDG F:	6,044 S.F.
BLDG G:	6,262 S.F.

SITE KEYNOTS:

1. FILL-IN POOL, REMOVE SURROUNDING CONCRETE
2. ENTRY SIGN (BOULDER W/ LETTERING)
3. ELECTRIC SERVICE ENTRY
4. REMOVE EXISTING CARPORT
5. ELECTRIC CAR CHARGERS (3)
6. GAS SERVICE ENTRY
7. DOMESTIC WATER SUPPLY LINE (APARTMENTS ONLY)
8. USE EXISTING TAP TO SUPPLY COMMERCIAL BUILDING W/ SEPARATE WATER SUPPLY (VERIFY LOCATION)
9. FIRE DEPARTMENT CONNECTION

KEY AND SITE CALCULATIONS

UNIT SUMMARY

STUDIO UNITS =	20 UNITS
1 BDR UNITS =	10 UNITS
2 BDR UNITS =	26 UNITS
TOTAL:	57 UNITS

PARKING CALCULATIONS

PARKING REQUIRED	57 UNITS X 1.84 STALLS/ UNIT = 105 STALLS
P'KNG PROVIDED	= 90 STALLS

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564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
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1
2
3
4

AS-102

PROPOSED SITE PLAN

BLDG A APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	1217 S.F.
TOTAL	1217 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

WALL TYPE LEGEND:

CMU WALL

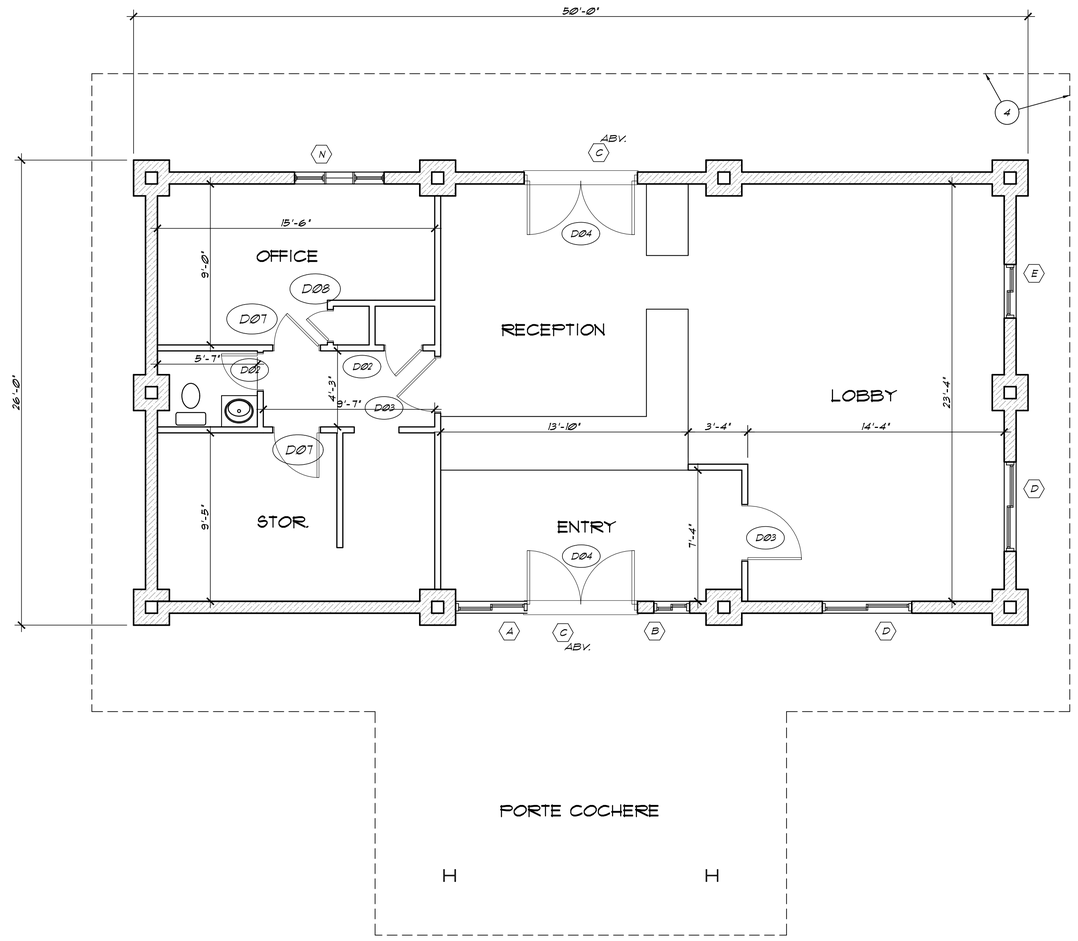
EXISTING EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

EXISTING INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR UNIT SEPARATION WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING A - EXISTING

SCALE: 1/4" = 1'-0"

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1
2
3
4

A-101

BUILDING A
EXISTING FLOOR PLAN

BLDG B APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	1,680 S.F.
TOTAL	1,680 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

WALL TYPE LEGEND:

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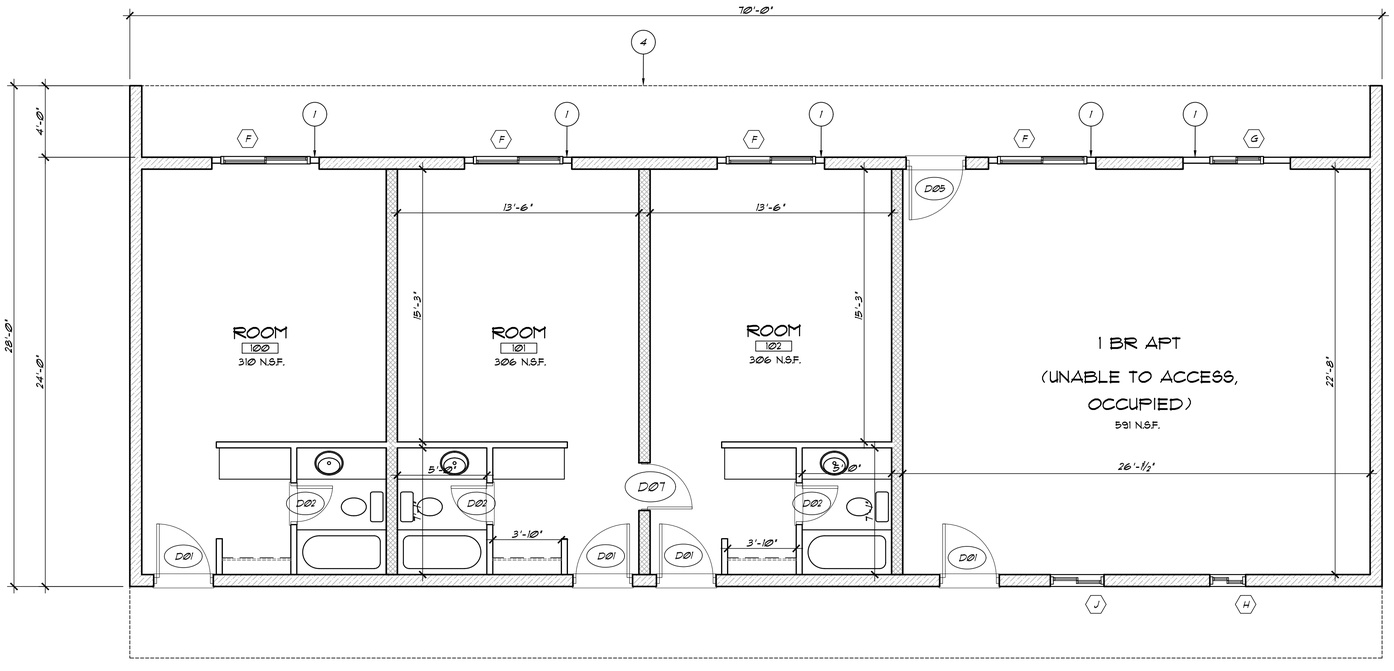
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1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

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2X4 STUDS
1/2" GYPSUM BOARD

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1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NOTE: SPRINKLERS IN BUILDING B SUPPLIED BY RISER ROOM IN BUILDING C

NORTH

BUILDING B- EXISTING

SCALE: 1/4" = 1'-0"

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TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-102

BUILDING B
EXISTING FLOOR PLAN

BLDG C APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,469 S.F.
UPPER LEVEL	3,209 S.F.
TOTAL	6,678 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

WALL TYPE LEGEND:

CMU WALL

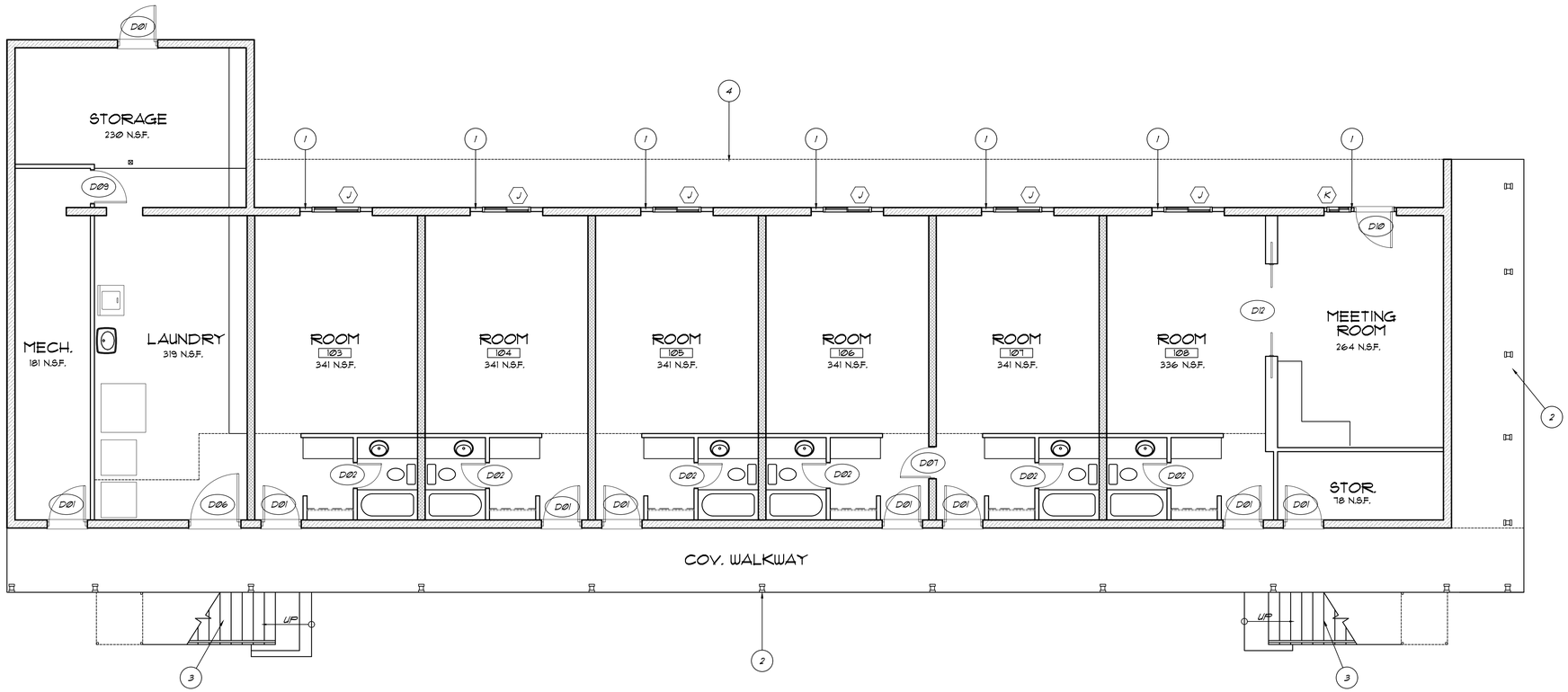
EXISTING EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

EXISTING INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR UNIT SEPARATION WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING C MAIN LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
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STATE OF COLORADO
TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
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ISSUE RECORD:

REVISIONS:
1
2
3
4

A-103

BUILDING C MAIN LEVEL
EXISTING FLOOR PLAN

BLDG C APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,469 S.F.
UPPER LEVEL	3,209 S.F.
TOTAL	6,678 S.F.

GENERAL PLAN NOTES:

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WALL TYPE LEGEND:

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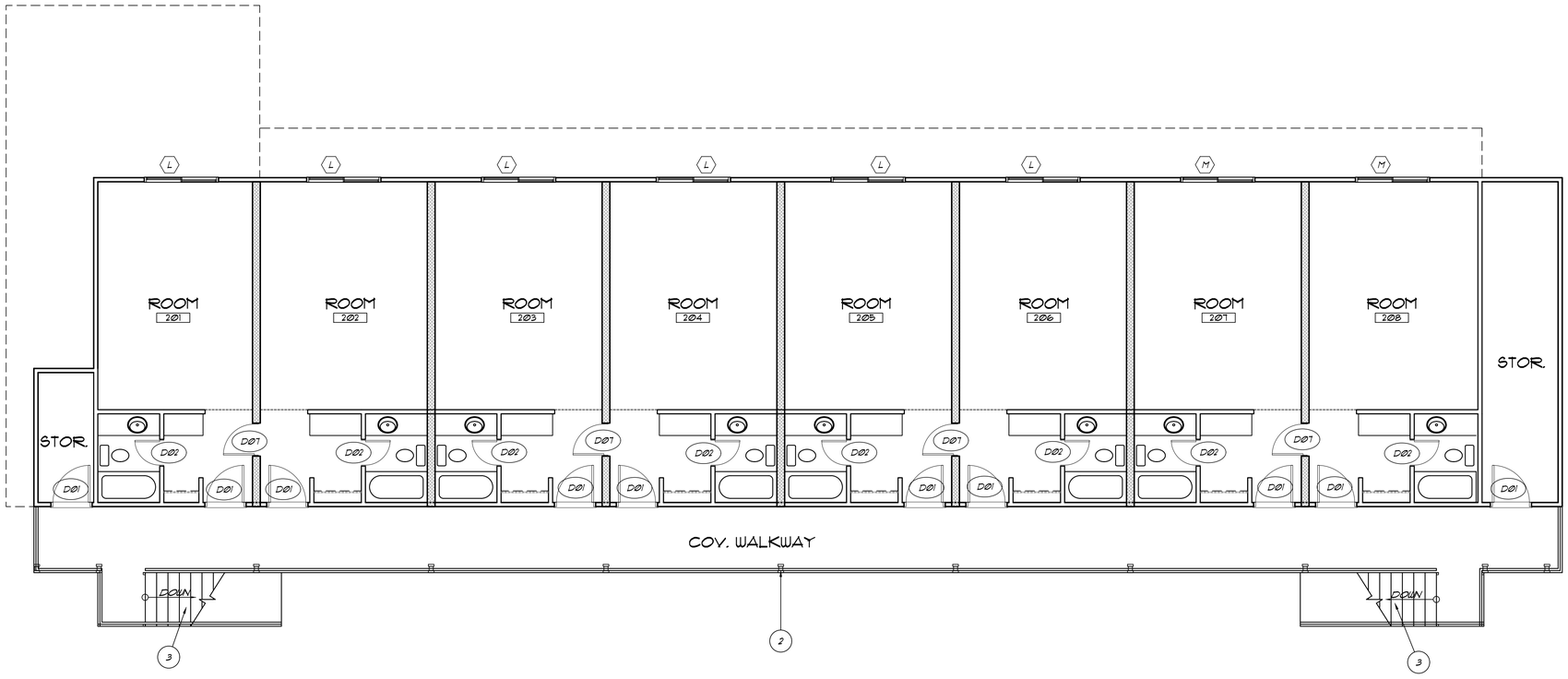
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1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6' WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING C UPPER LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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1
2
3
4

A-104

BUILDING C UPPER LEVEL
EXISTING FLOOR PLAN

BLDG D APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,773 S.F.
UPPER LEVEL	3,947 S.F.
TOTAL	7,720 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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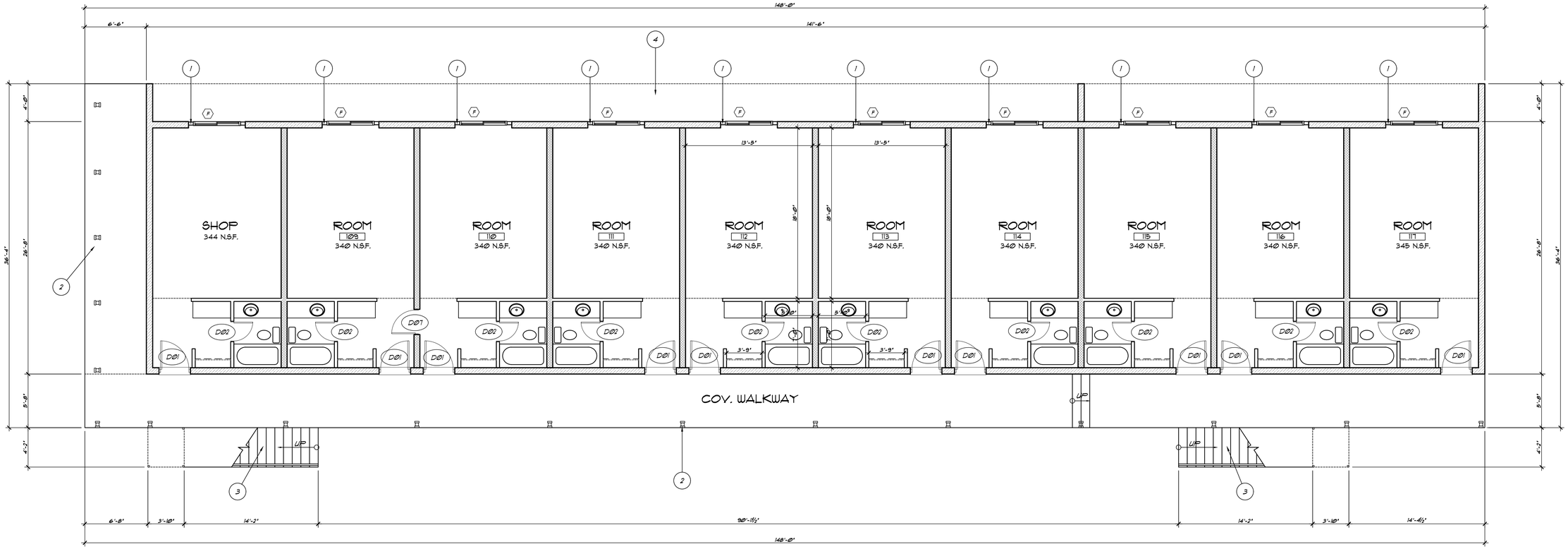
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1/2" GYPSUM BOARD

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1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING D MAIN LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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1
2
3
4

A-105

BUILDING D MAIN LEVEL
EXISTING FLOOR PLAN

BLDG D APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,773 S.F.
UPPER LEVEL	3,947 S.F.
TOTAL	7,720 S.F.

GENERAL PLAN NOTES:

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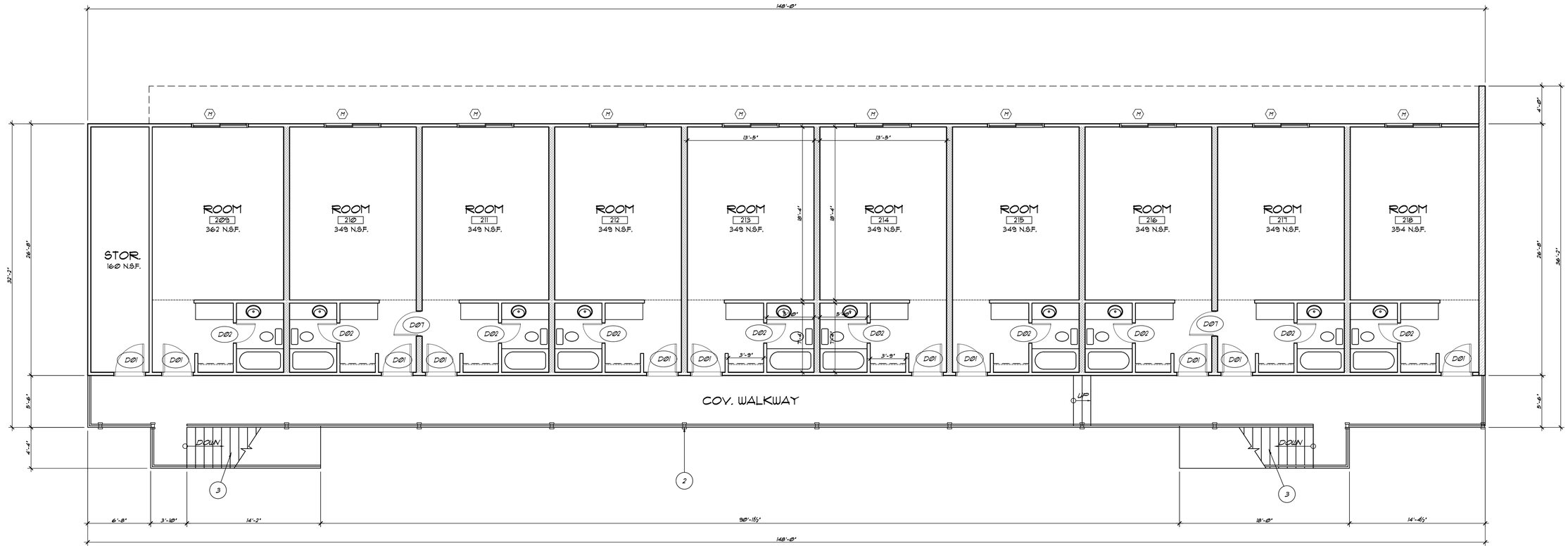
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1/2" OSB SHEATHING
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FLOOR PLAN KEY NOTES:

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2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
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4. FLAT ROOF OVERHANG



NORTH

BUILDING D UPPER LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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ISSUE RECORD:

REVISIONS:
1
2
3
4

A-106

BUILDING D UPPER LEVEL
EXISTING FLOOR PLAN

BLDG E APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	2,665 S.F.
UPPER LEVEL	2,665 S.F.
TOTAL	5,330 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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CMU WALL

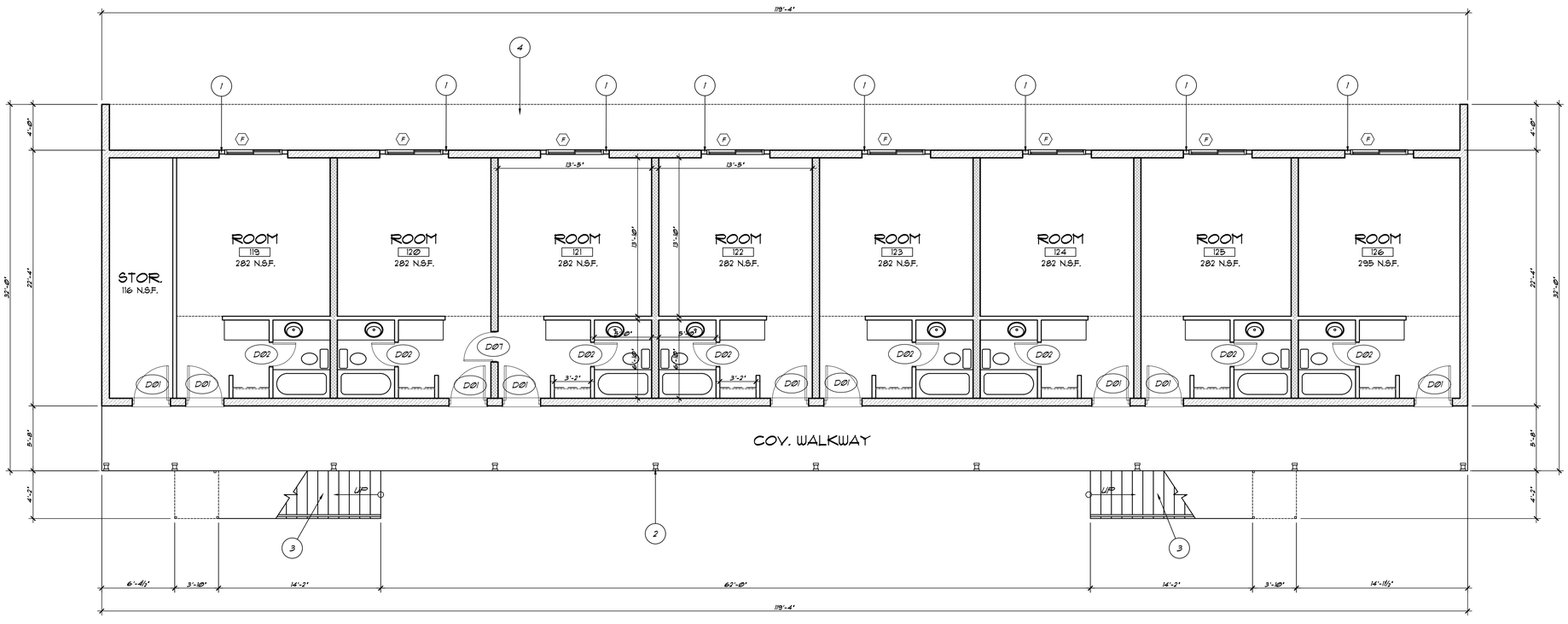
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2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
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4. FLAT ROOF OVERHANG



NORTH

BUILDING E MAIN LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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ISSUE RECORD:

REVISIONS:
1
2
3
4

A-107

BUILDING E MAIN LEVEL
EXISTING FLOOR PLAN

BLDG E APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	2,665 S.F.
UPPER LEVEL	2,665 S.F.
TOTAL	5,330 S.F.

GENERAL PLAN NOTES:

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CMU WALL

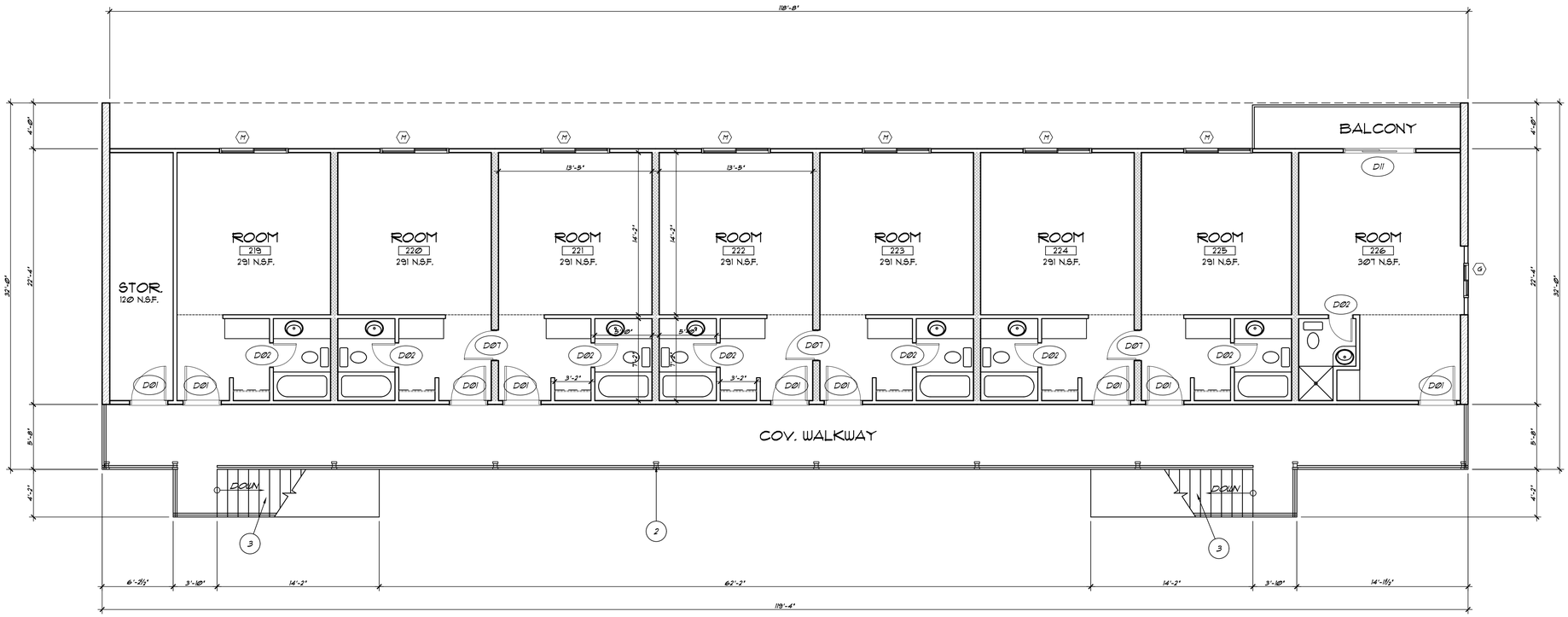
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STAGGERED 2X4 STUDS ON 2X6 PLATE
1/2" CELOTEX BOARD
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2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
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4. FLAT ROOF OVERHANG



NORTH

BUILDING E UPPER LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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1
2
3
4

A-108

BUILDING E UPPER LEVEL
EXISTING FLOOR PLAN

BLDG F APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,022 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,044 S.F.

GENERAL PLAN NOTES:

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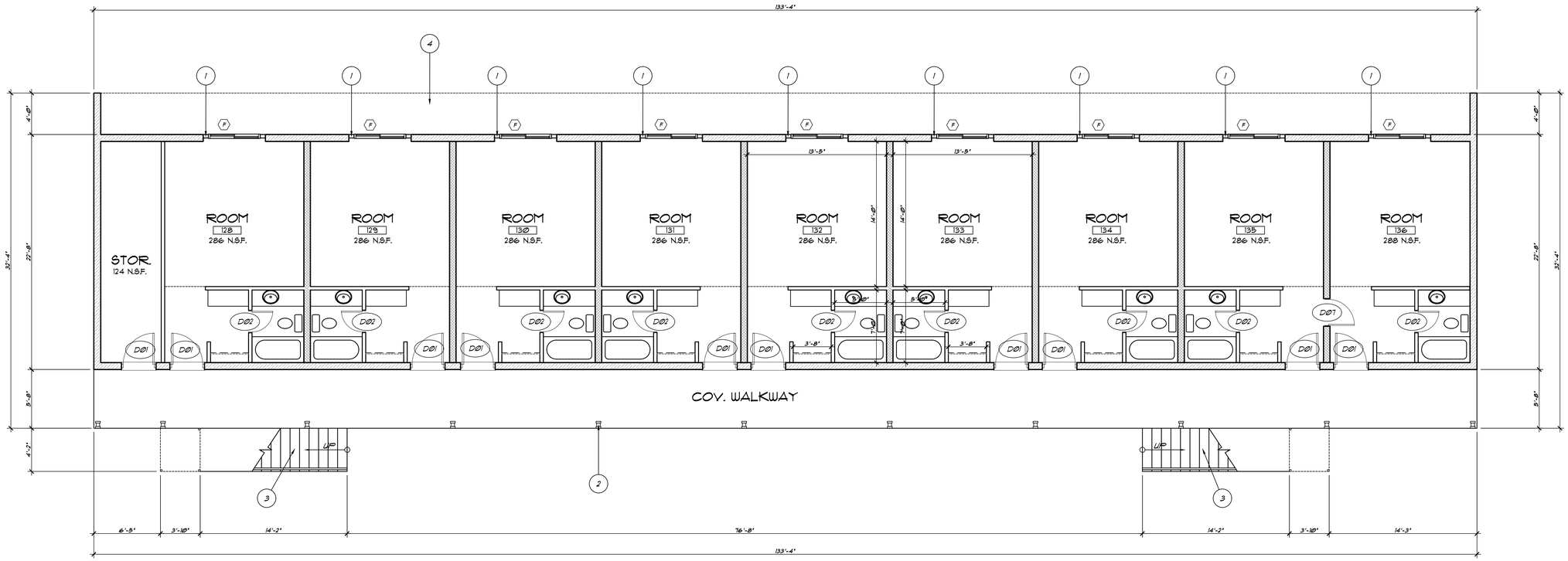
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NORTH

BUILDING F MAIN LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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2
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A-109

BUILDING F MAIN LEVEL
EXISTING FLOOR PLAN

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NORTH

BUILDING F UPPER LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-110

BUILDING F UPPER LEVEL
EXISTING FLOOR PLAN

BLDG G APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,240 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,262 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

WALL TYPE LEGEND:

CMU WALL

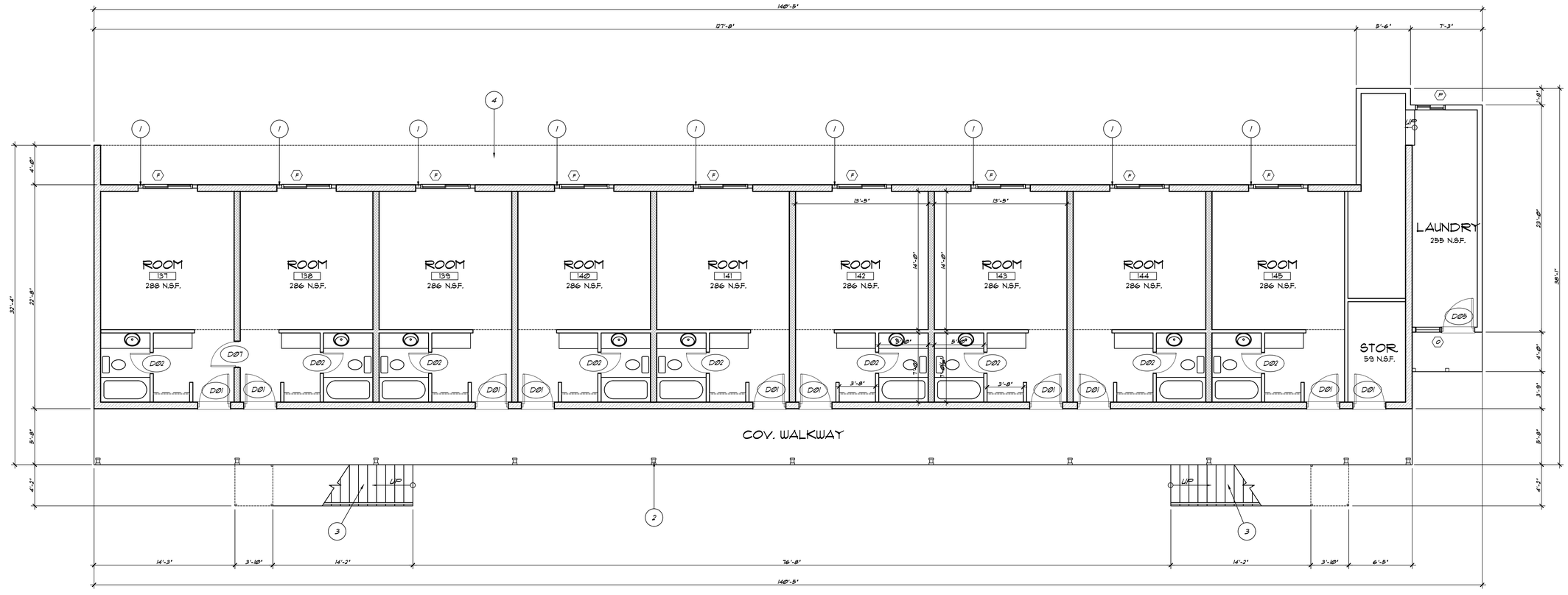
EXISTING EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

EXISTING INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR UNIT SEPARATION WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING G MAIN LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
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PAGOSA SPRINGS, CO. 81147
(970) 264 - 4084
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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
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ISSUE RECORD:

REVISIONS:
1
2
3
4

A-111

BUILDING G MAIN LEVEL
EXISTING FLOOR PLAN

BLDG G APPROXIMATE SQUARE FOOTAGE (EXISTING):

MAIN LEVEL	3,240 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,262 S.F.

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

WALL TYPE LEGEND:

CMU WALL

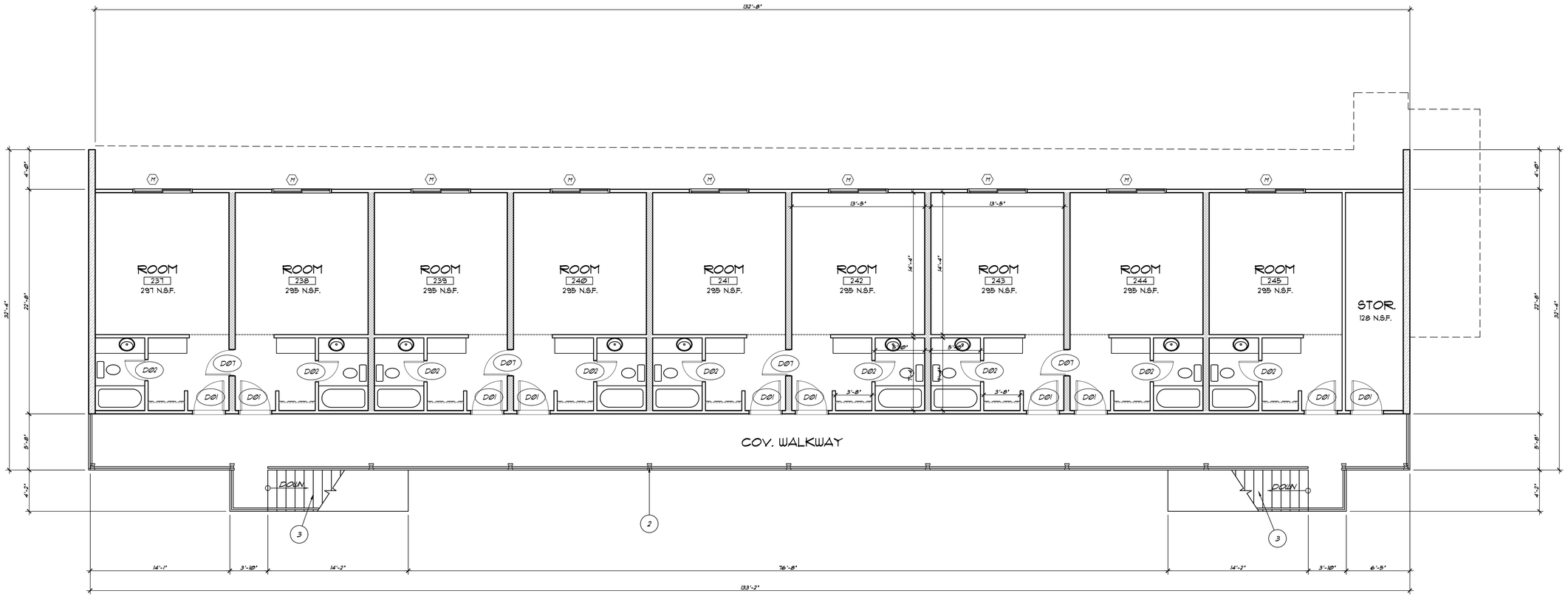
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WATER BARRIER + EXT. FINISH PER ELEVS.

EXISTING INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR UNIT SEPARATION WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
1/2" CELOTEX BOARD
1/2" GYPSUM BOARD

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ CONCRETE TREADS
4. FLAT ROOF OVERHANG



NORTH

BUILDING G UPPER LEVEL - EXISTING

SCALE: 3/16" = 1'-0"

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TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
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A-112

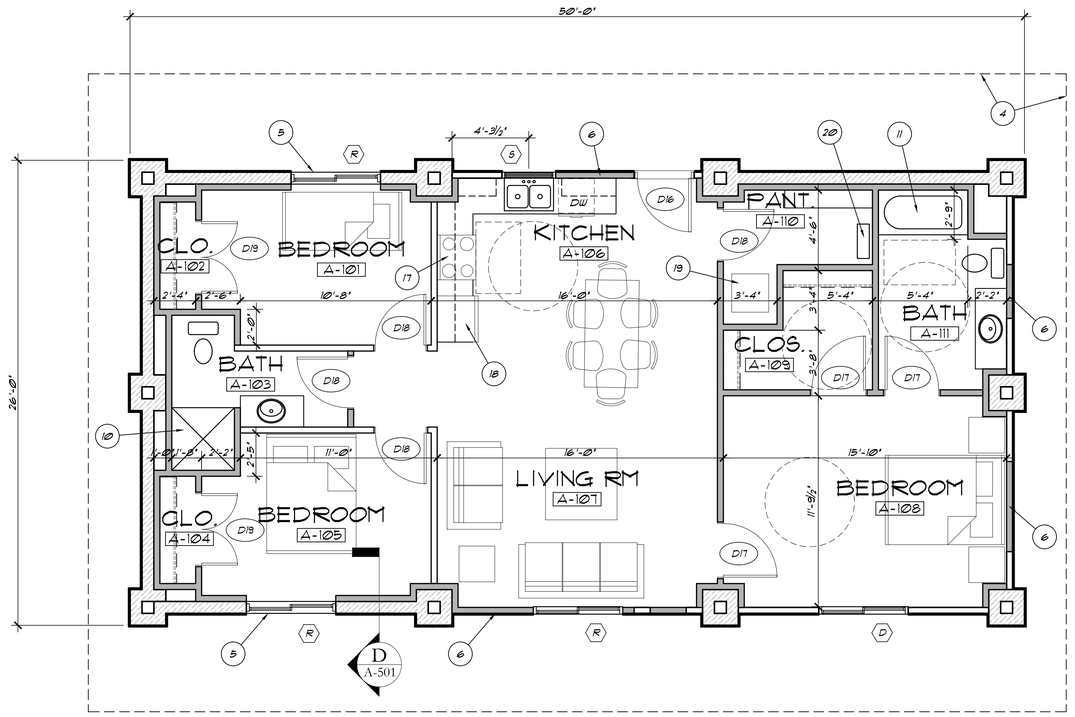
BUILDING G UPPER LEVEL EXISTING FLOOR PLAN

BLDG A APPROXIMATE SQUARE FOOTAGE:

OVERALL BUILDING (GROSS)	1217 S.F.
3 BR UNIT (NET)	1073 S.F.

UNIT COUNT:

3 BEDROOM	1



NORTH

BUILDING A - PROPOSED

SCALE: 1/4" = 1'-0"

GENERAL PLAN NOTES:

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B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
9. 2x4 FURRING WALL (INSULATE W/ R-13 BATT INSULATION)
10. PRE-FAB 42"X42" FIBERGLASS SHOWER
11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE

REYNOLDS ASH + ASSOCIATES
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TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

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A-113

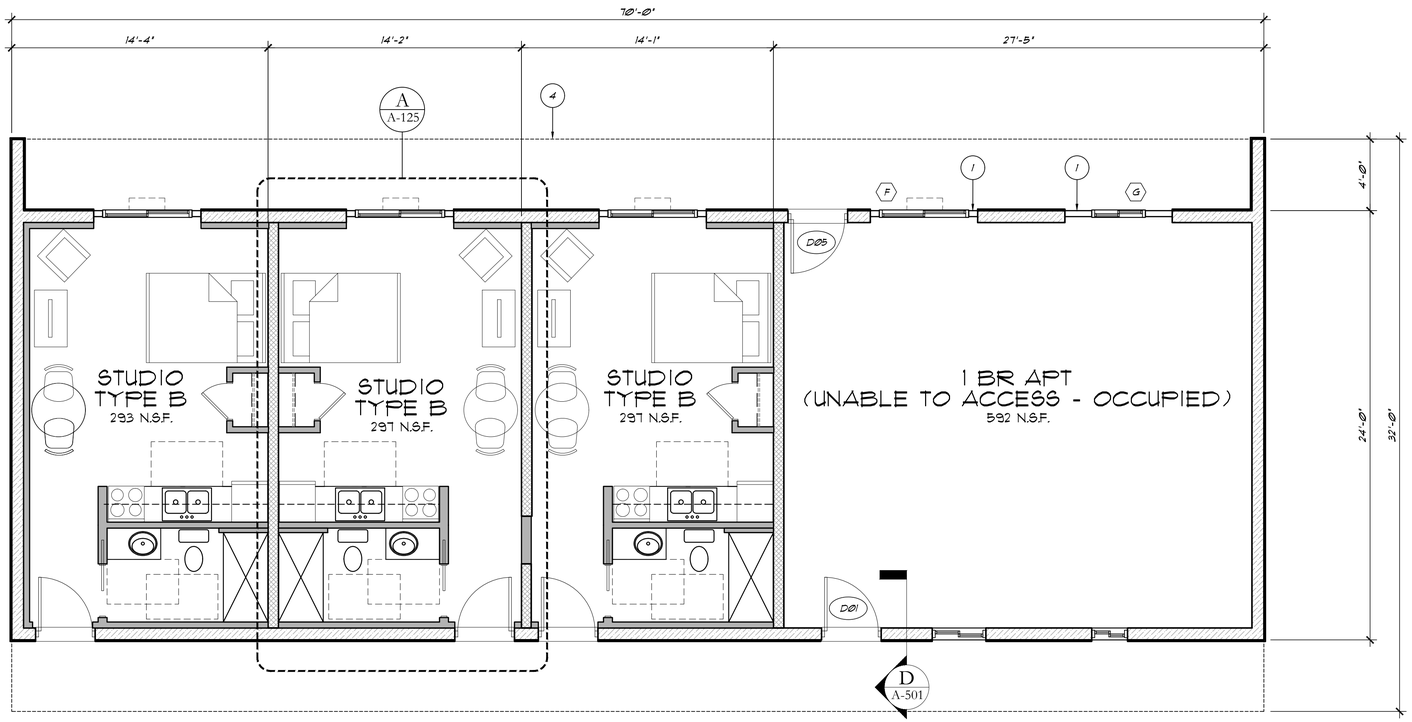
BUILDING A
PROPOSED FLOOR PLAN

BLDG B APPROXIMATE SQUARE FOOTAGE (EXISTING):

OVERALL BUILDING (GROSS)	1,680 S.F.

UNIT COUNT:

STUDIO	3
1 BEDROOM	1



NORTH

BUILDING B MAIN LEVEL - PROPOSED

SCALE: 1/4" = 1'-0"

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
9. 2x4 FURRING WALL (INSULATE W/ R-13 BATT INSULATION)
10. PRE-FAB 42"X42" FIBERGLASS SHOWER
11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING

REYNOLDS ASH + ASSOCIATES
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TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-114

BUILDING B MAIN LEVEL
PRPOSED FLOOR PLAN

BLDG C APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,469 S.F.
UPPER LEVEL	3,209 S.F.
TOTAL	6,678 S.F.

UNIT COUNT:

STUDIO	5
1 BEDROOM	2
2 BEDROOM	4

GENERAL PLAN NOTES:

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C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2011 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

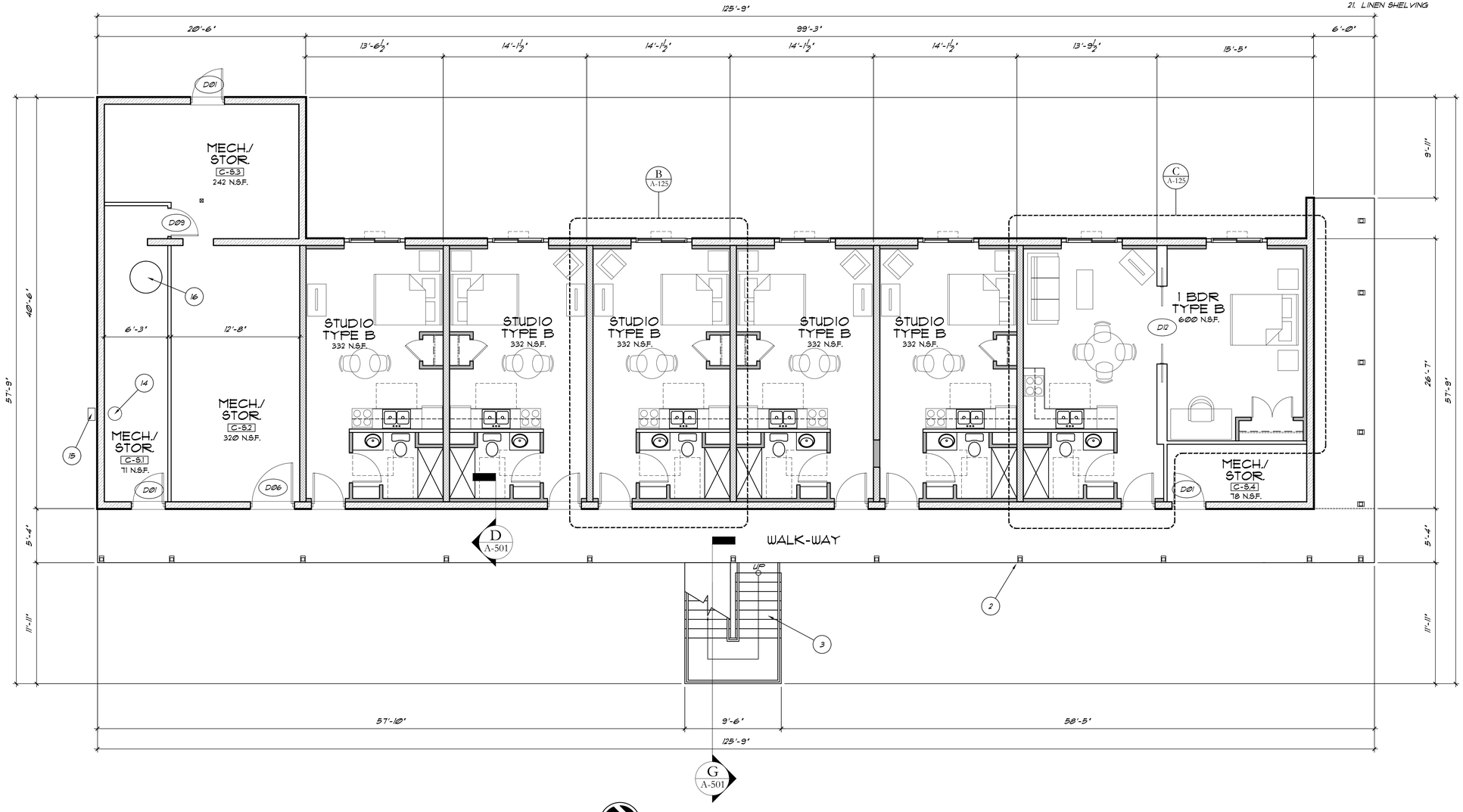
INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
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17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING C MAIN LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

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DURANGO, CO 81301
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640 S BROADWAY
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3
4

A-115

BUILDING C MAIN LEVEL
PROPOSED FLOOR PLAN

BLDG C APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,469 S.F.
UPPER LEVEL	3,209 S.F.
TOTAL	6,678 S.F.

UNIT COUNT:

STUDIO	5
1 BEDROOM	2
2 BEDROOM	4

GENERAL PLAN NOTES:

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WALL TYPE LEGEND:

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1/2" OSB SHEATHING
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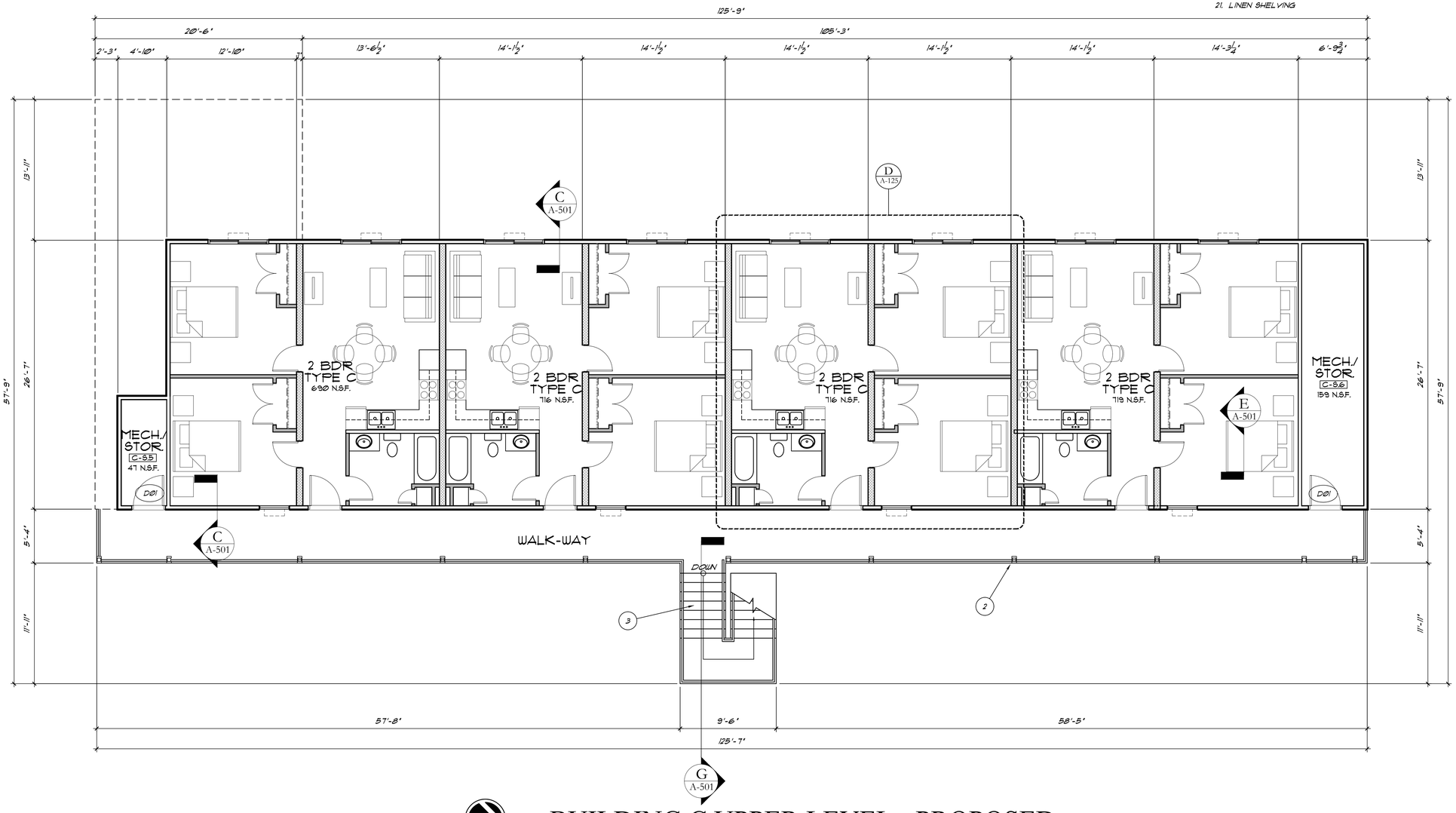
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5/8" TYPE X DRYWALL

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R-13 BATT INSULATION

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21. LINEN SHELVING



NORTH

BUILDING C UPPER LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

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A-116

BUILDING C UPPER LEVEL PROPOSED FLOOR PLAN

BLDG D APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,773 S.F.
UPPER LEVEL	3,947 S.F.
TOTAL	7,720 S.F.

UNIT COUNT:

STUDIO	8
2 BEDROOM	6

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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CMU WALL

EXTERIOR WALL:
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WATER BARRIER + EXT. FINISH PER ELEVS.

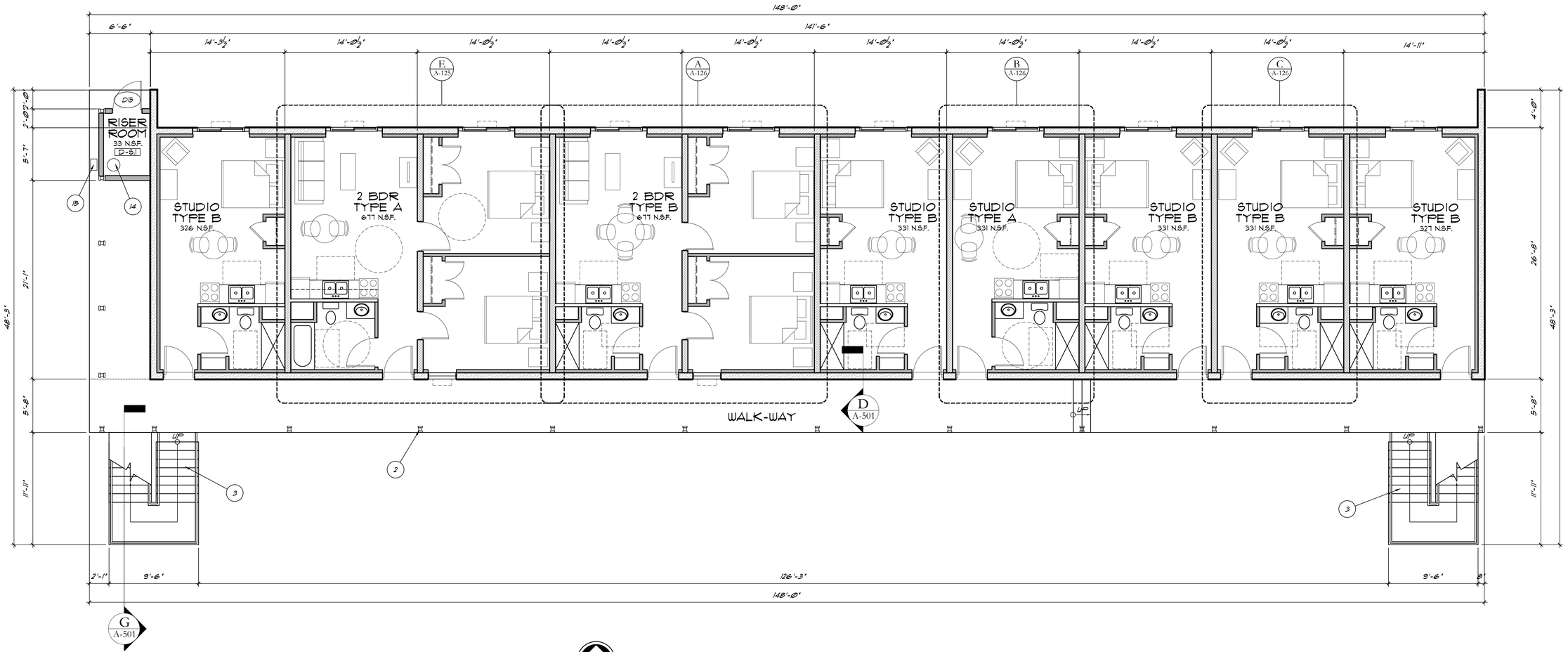
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2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
9. 2x4 FURRING WALL (INSULATE W/ R-13 BATT INSULATION)
10. PRE-FAB 42"X42" FIBERGLASS SHOWER
11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING D MAIN LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
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(970) 264 - 4084
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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-117

BUILDING D MAIN LEVEL
PROPOSED FLOOR PLAN

BLDG D APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,773 S.F.
UPPER LEVEL	3,947 S.F.
TOTAL	7,720 S.F.

UNIT COUNT:

STUDIO	8
2 BEDROOM	6

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

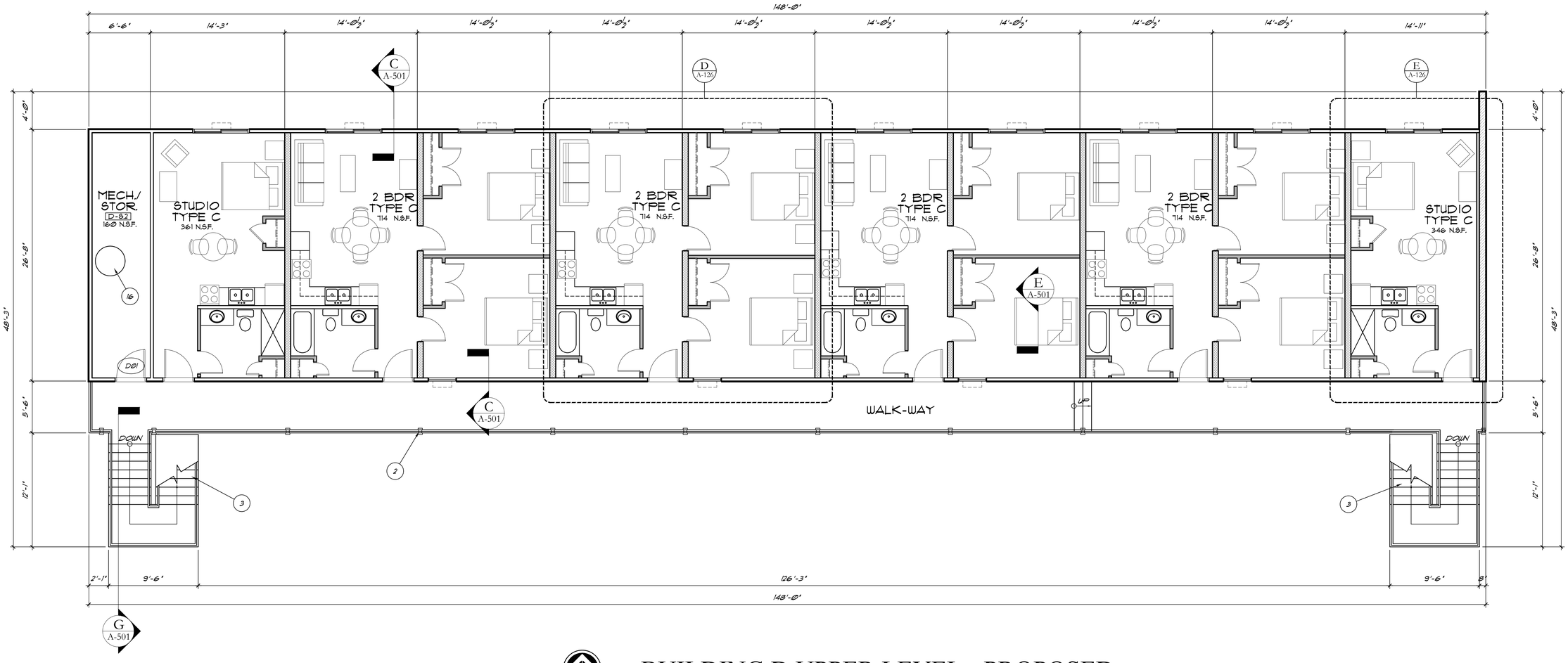
INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
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12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING D UPPER LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
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STATE OF COLORADO
TRAVIS LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-118

BUILDING D UPPER LEVEL PROPOSED FLOOR PLAN

BLDG E APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	2,665 S.F.
UPPER LEVEL	2,665 S.F.
TOTAL	5,330 S.F.

UNIT COUNT:

2 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

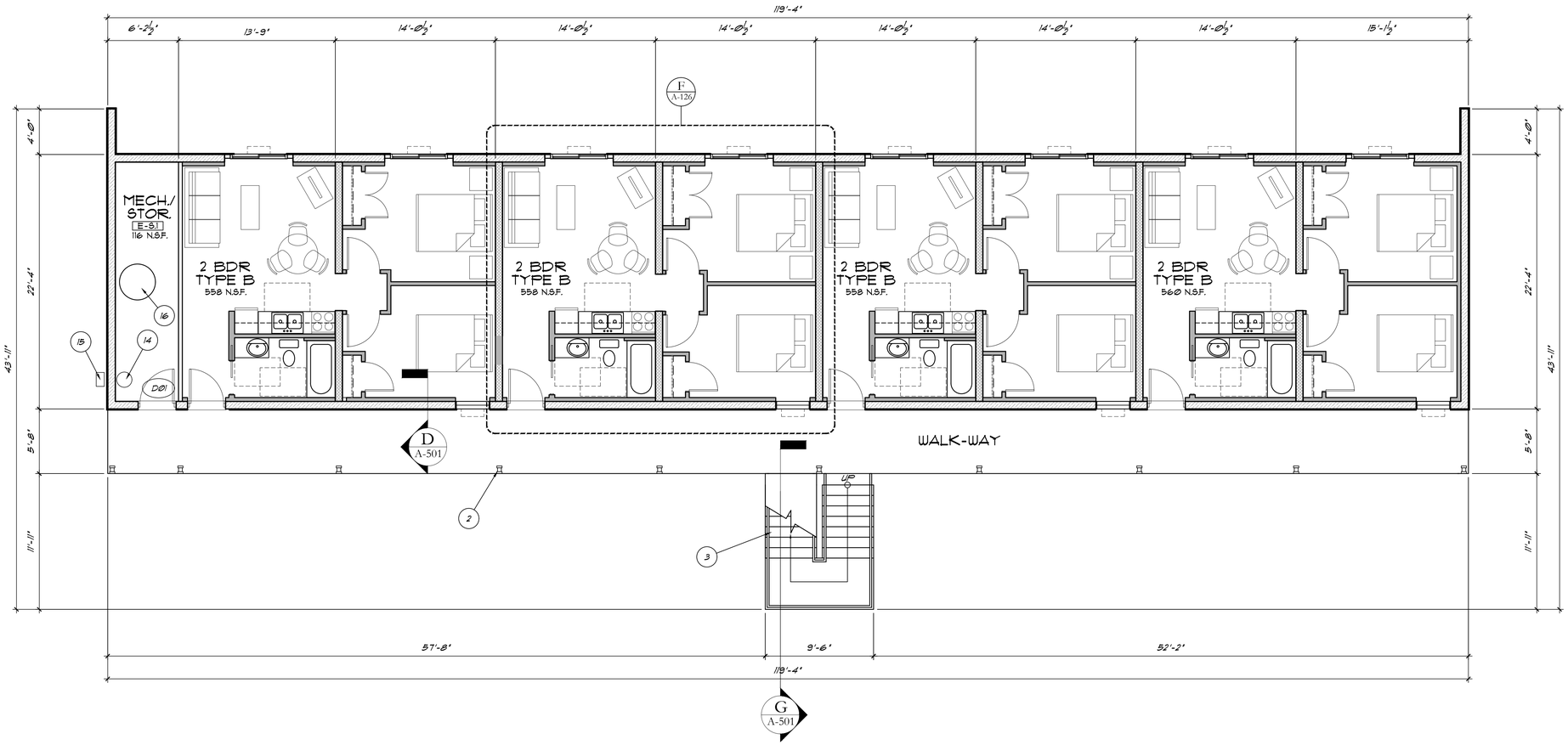
INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
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8. RE-USE EXISTING OPENING
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13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING E MAIN LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-119

BUILDING E MAIN LEVEL
PROPOSED FLOOR PLAN

BLDG E APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	2,665 S.F.
UPPER LEVEL	2,665 S.F.
TOTAL	5,330 S.F.

UNIT COUNT:

2 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

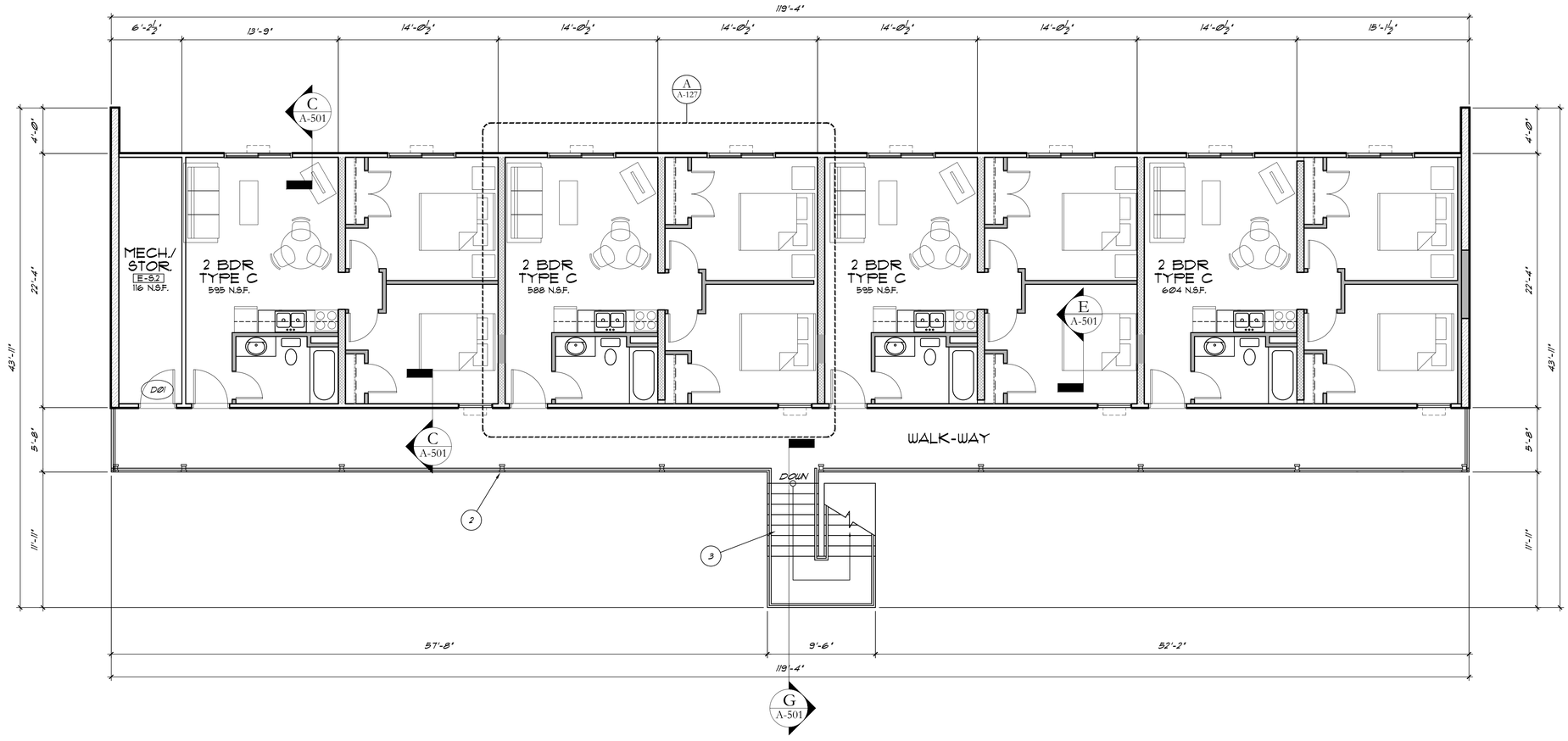
INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
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14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING E UPPER LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-120

BUILDING E UPPER LEVEL
PROPOSED FLOOR PLAN

BLDG F APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,022 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,044 S.F.

UNIT COUNT:

STUDIO	2
2 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

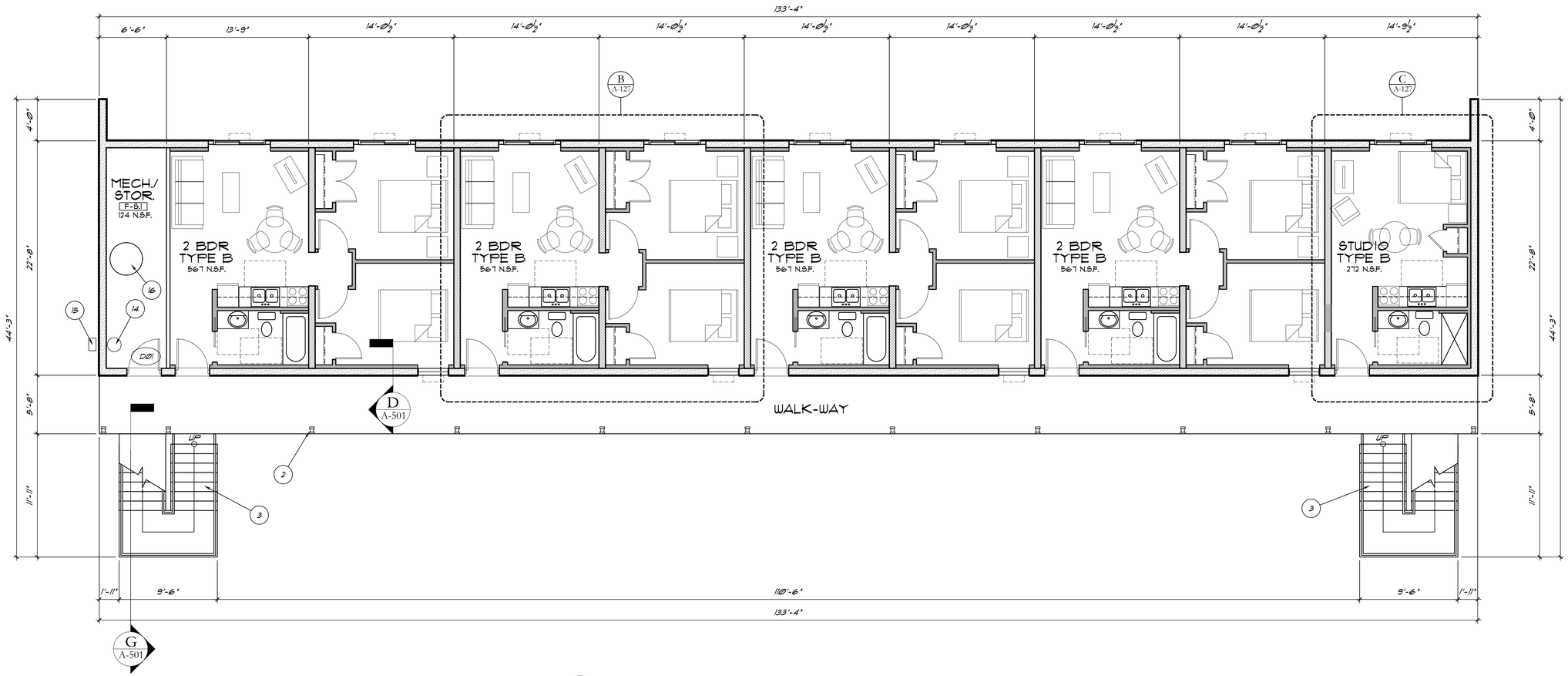
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1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
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16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING F MAIN LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

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DURANGO, CO 81301
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TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-121

BUILDING F MAIN LEVEL
PROPOSED FLOOR PLAN

BLDG F APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,022 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,044 S.F.

UNIT COUNT:

STUDIO	2
2 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

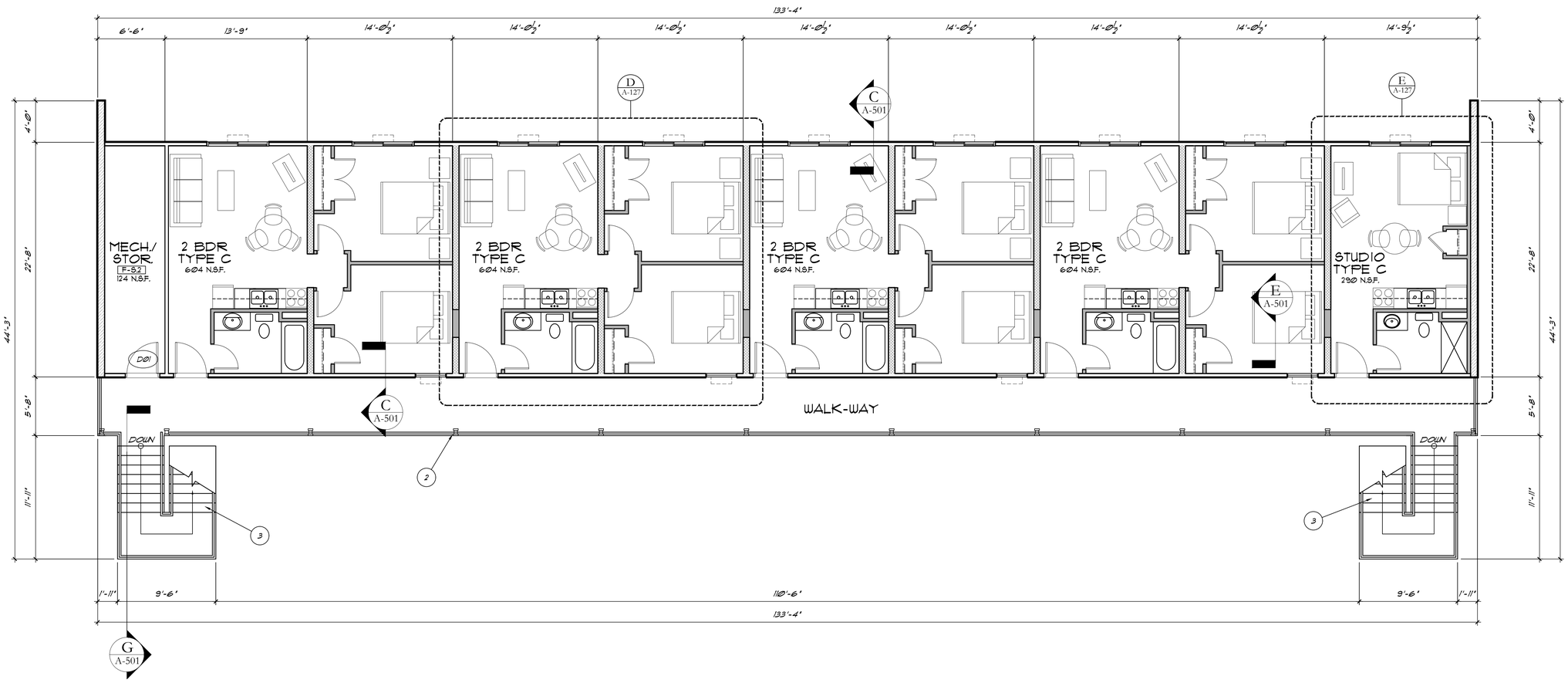
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INTERIOR WALL:
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5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
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R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
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3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
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20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING F UPPER LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

A-122

BUILDING F UPPER LEVEL
PROPOSED FLOOR PLAN

BLDG G APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,240 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,262 S.F.

UNIT COUNT:

STUDIO	2
1 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

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WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

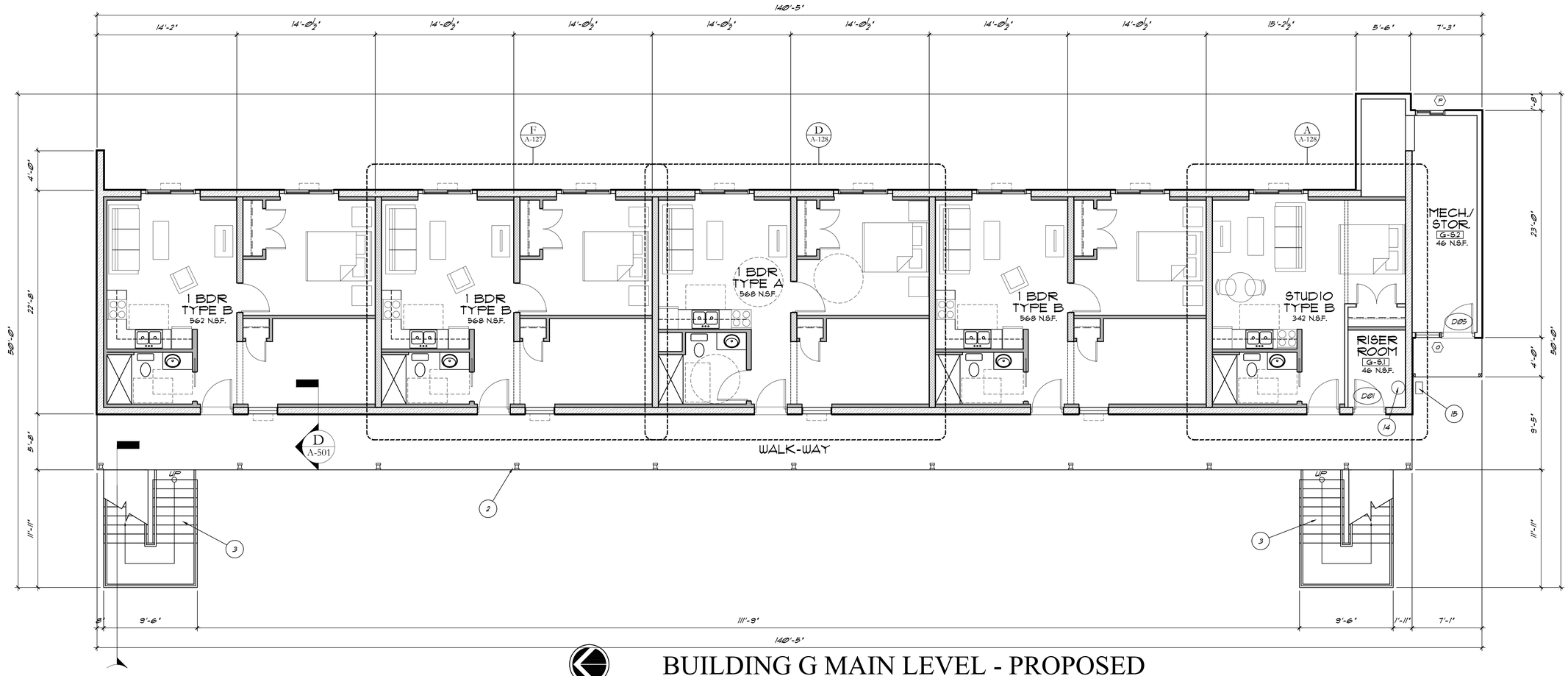
INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
9. 2x4 FURRING WALL (INSULATE W/ R-13 BATT INSULATION)
10. PRE-FAB 42"X42" FIBERGLASS SHOWER
11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING



NORTH

BUILDING G MAIN LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

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STATE OF COLORADO
TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
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A-123

BUILDING G MAIN LEVEL
PROPOSED FLOOR PLAN

BLDG G APPROXIMATE SQUARE FOOTAGE:

MAIN LEVEL	3,240 S.F.
UPPER LEVEL	3,022 S.F.
TOTAL	6,262 S.F.

UNIT COUNT:

STUDIO	2
1 BEDROOM	8

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

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1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

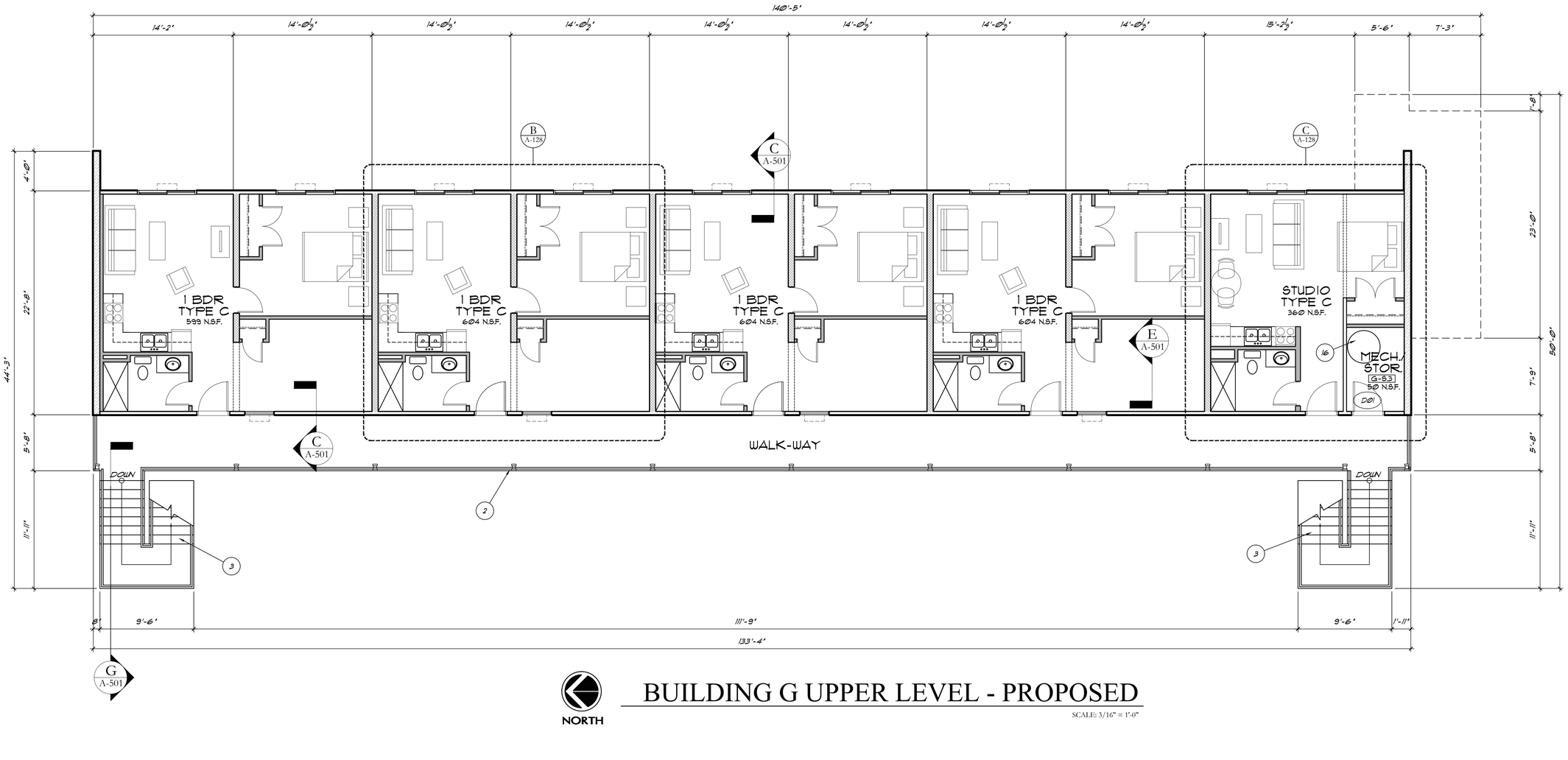
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2X4 STUDS
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INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
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R-13 BATT INSULATION

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16. BOILER (SERVES ALL UNITS IN BUILDING)
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21. LINEN SHELVING



NORTH

BUILDING G UPPER LEVEL - PROPOSED

SCALE: 3/16" = 1'-0"

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TROY LOUIS REYNOLDS
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

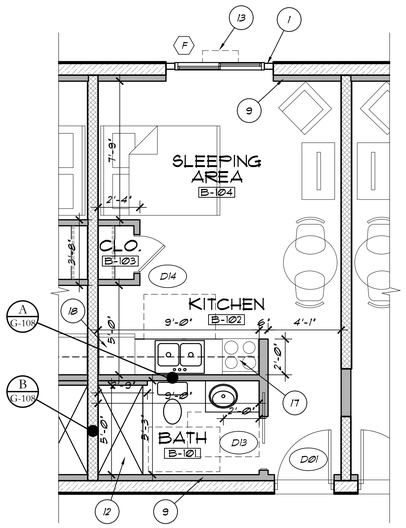
JOB NO.: 22233
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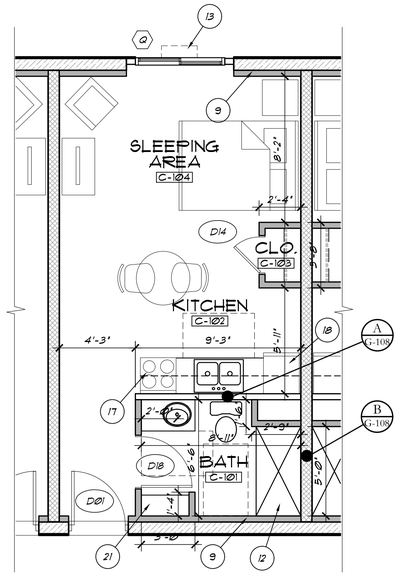
A-124

BUILDING G UPPERLEVEL PROPOSED FLOOR PLAN



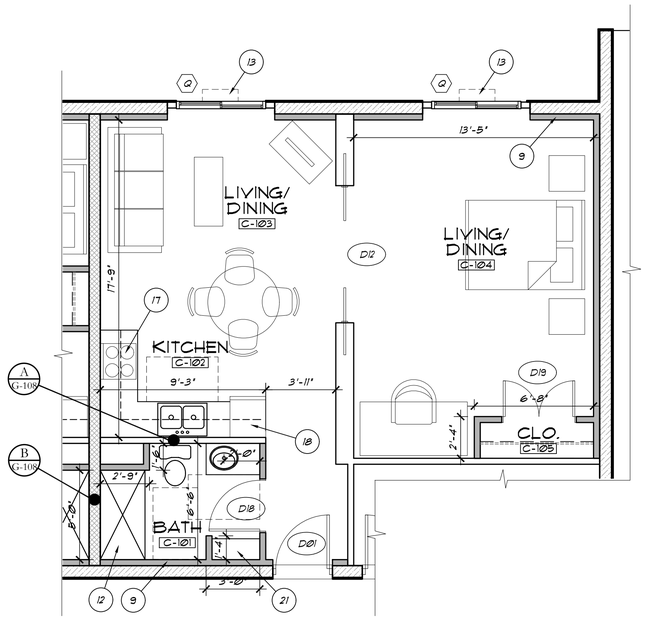
BLDG B STUDIO TYPE B — A — A-125

SCALE: 1/4" = 1'-0"



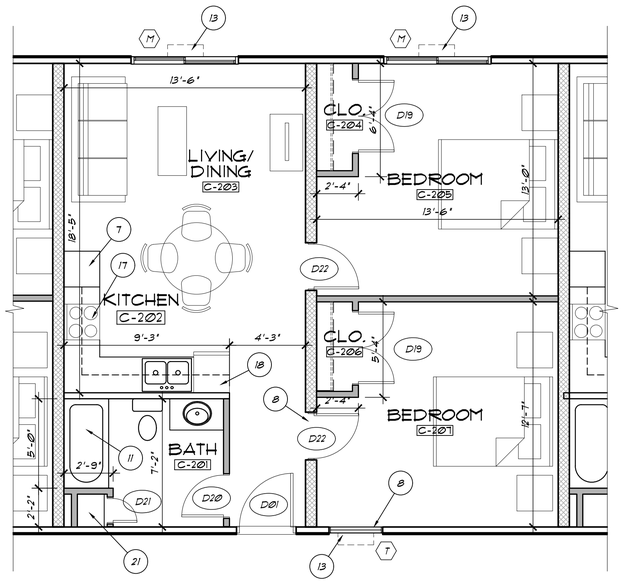
BLDG C STUDIO TYPE B — B — A-125

SCALE: 1/4" = 1'-0"



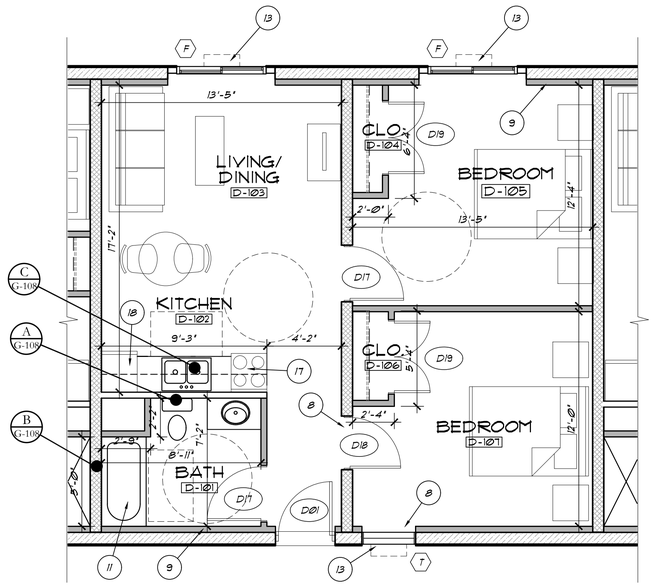
BLDG C 1 BDR TYPE B — C — A-125

SCALE: 1/4" = 1'-0"



BLDG C 2 BDR TYPE C — E — A-125

SCALE: 1/4" = 1'-0"



BLDG D 2 BDR TYPE A — F — A-125

SCALE: 1/4" = 1'-0"

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INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

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(970) 259 - 7494
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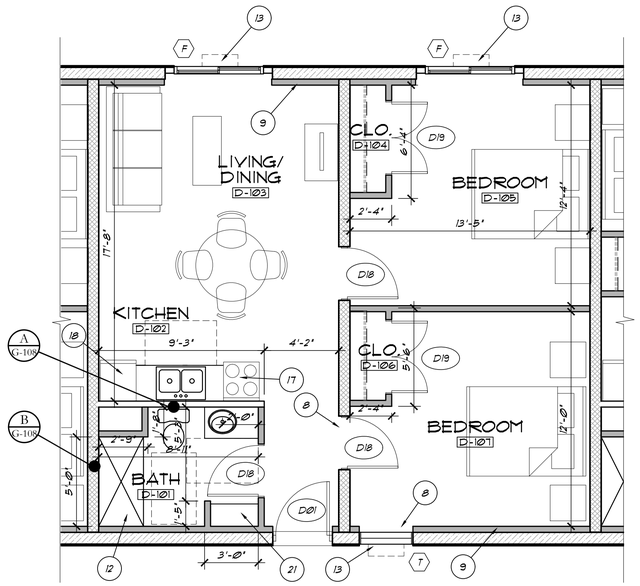
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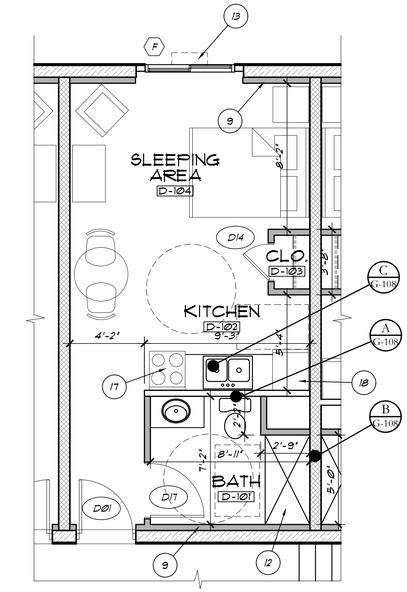
A-125

UNIT PLANS



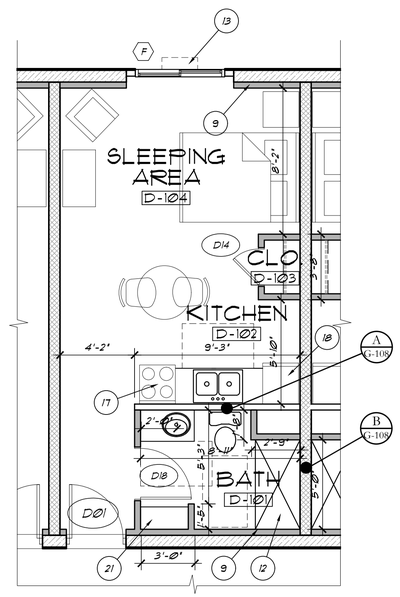
BLDG D 2 BDR TYPE B — A — A-126

SCALE: 1/4" = 1'-0"



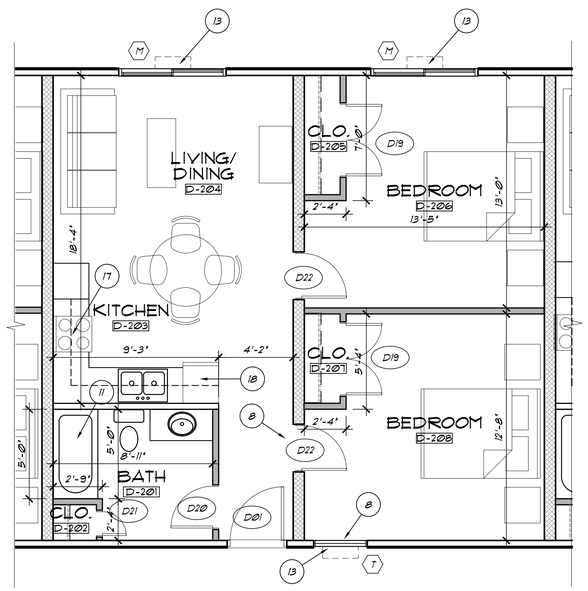
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SCALE: 1/4" = 1'-0"



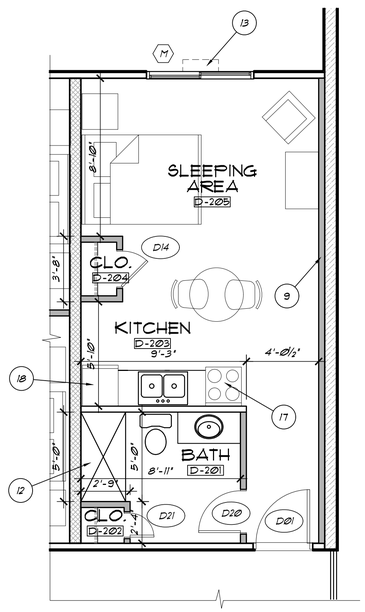
BLDG D STUDIO TYPE B — C — A-126

SCALE: 1/4" = 1'-0"



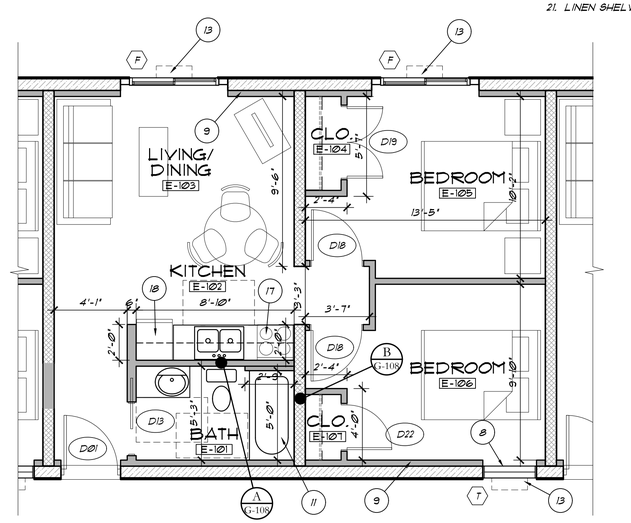
BLDG D 2 BDR TYPE C — D — A-126

SCALE: 1/4" = 1'-0"



BLDG D STUDIO TYPE C — E — A-126

SCALE: 1/4" = 1'-0"



BLDG E 2 BDR TYPE B — F — A-126

SCALE: 1/4" = 1'-0"

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STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
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R-13 BATT INSULATION

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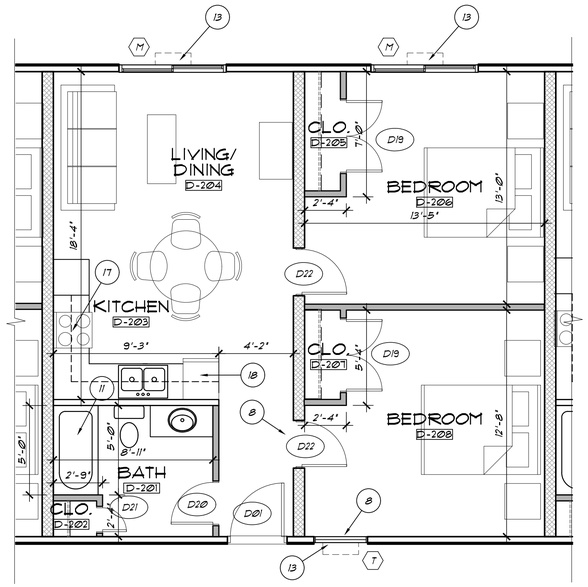
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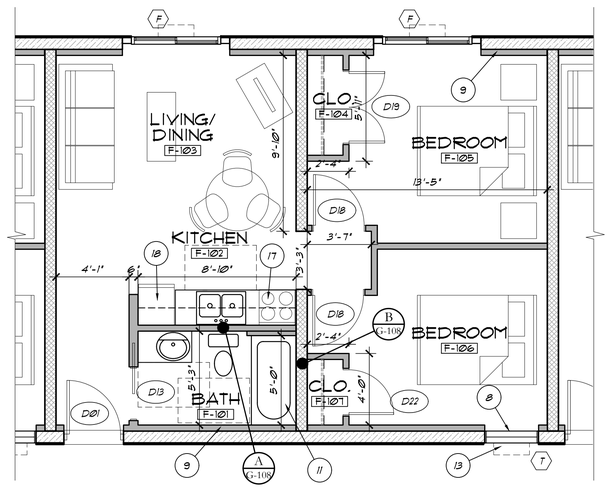
A-126

UNIT PLANS



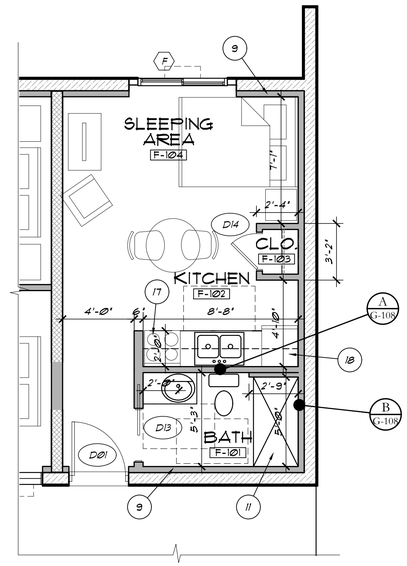
BLDG E 2 BDR TYPE C — A / A-127

SCALE: 1/4" = 1'-0"



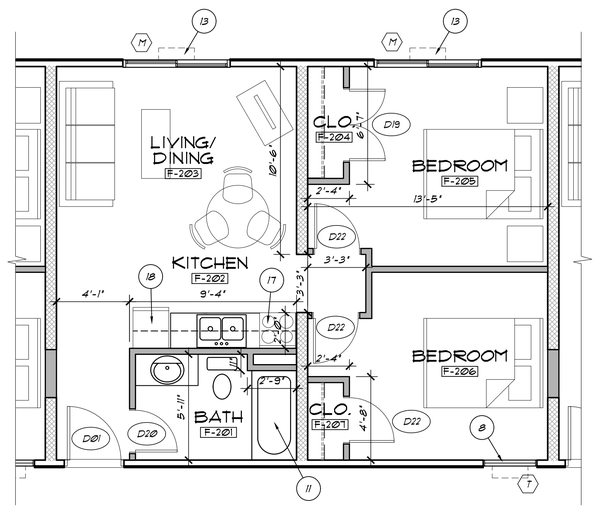
BLDG F 2 BDR TYPE B — B / A-127

SCALE: 1/4" = 1'-0"



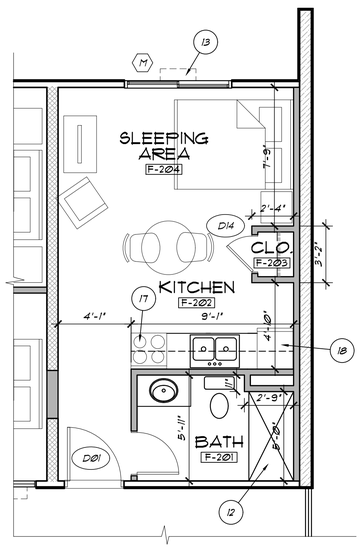
BLDG F STUDIO TYPE B — C / A-127

SCALE: 1/4" = 1'-0"



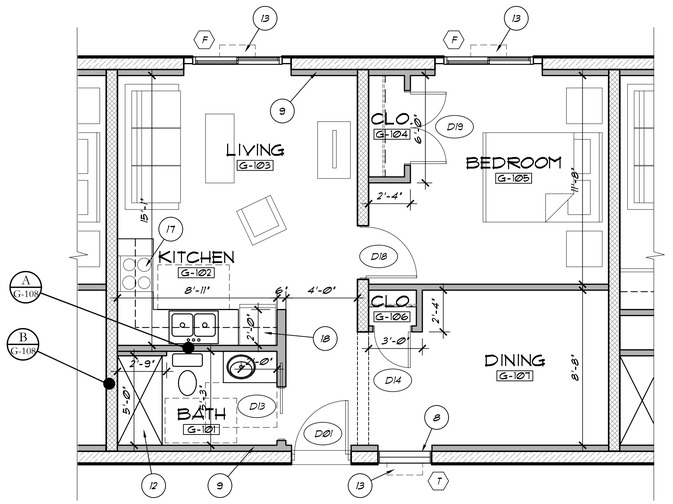
BLDG F 2 BDR TYPE C — D / A-127

SCALE: 1/4" = 1'-0"



BLDG F STUDIO TYPE C — E / A-127

SCALE: 1/4" = 1'-0"



BLDG G 1 BDR TYPE B — F / A-127

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11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
14. FIRE RISER
15. HORN & STROBE
16. BOILER (SERVES ALL UNITS IN BUILDING)
17. 24" RANGE W/ MICROWAVE ABOVE
18. 24" REFRIGERATOR
19. FURNACE
20. TANKLESS WATER HEATER
21. LINEN SHELVING

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DURANGO, CO 81301
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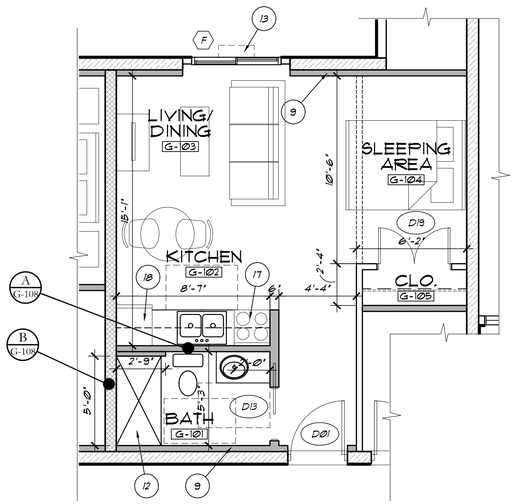
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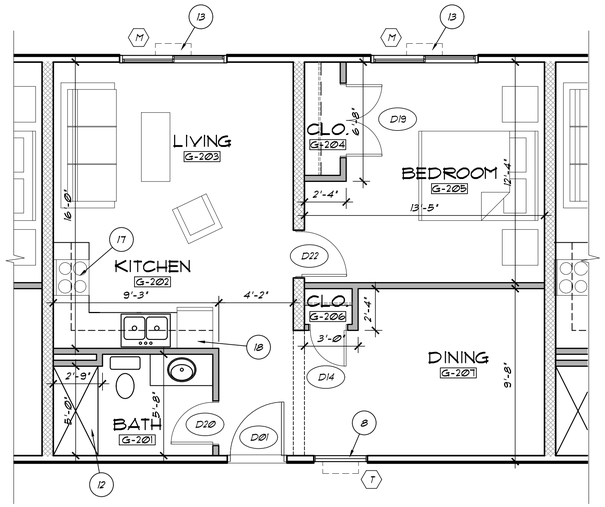
A-127
UNIT PLANS



BLDG G STUDIO TYPE B

SCALE: 1/4" = 1'-0"

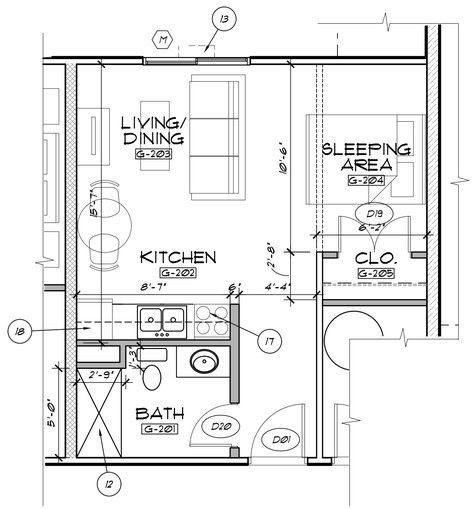
A A-128



BLDG G 1 BDR TYPE C

SCALE: 1/4" = 1'-0"

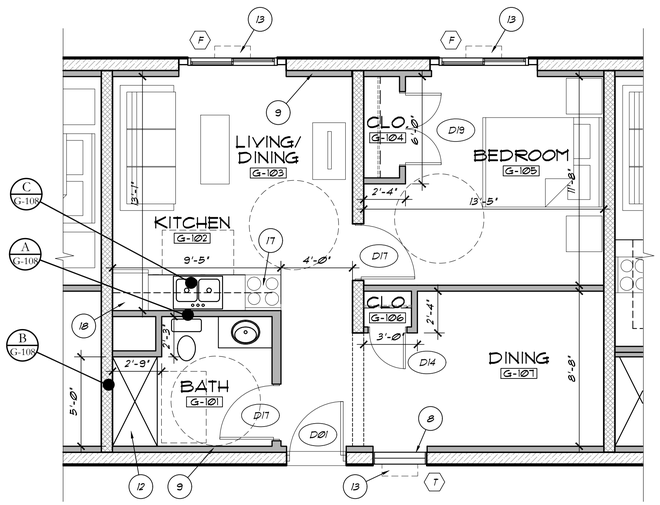
B A-128



BLDG G STUDIO TYPE C

SCALE: 1/4" = 1'-0"

C A-128



BLDG G 1 BDR TYPE A

SCALE: 1/4" = 1'-0"

D A-128

GENERAL PLAN NOTES:

A. CELOTEX BOARD IN DIVIDING WALLS BETWEEN ROOMS MAY CONTAIN ASBESTOS. OWNER SHOULD HAVE BOARDS TESTED AND COMPLY WITH ALL LEGAL REQUIREMENTS FOR HANDLING IT, IF FOUND TO CONTAIN ASBESTOS MATERIAL.

B. REPAIR OR REPLACE EXISTING SIDING AND TRIM AS NECESSARY.

C. REPAINT ALL BUILDING EXTERIORS.

D. ALL UNITS TO BE RE-WIRED AND BROUGHT UP TO 2017 IEC.

E. RE-ROOF BUILDINGS AS NECESSARY.

WALL TYPE LEGEND:

CMU WALL

EXTERIOR WALL:
2X4 STUDS @ 16" O.C.
1/2" OSB SHEATHING
WATER BARRIER + EXT. FINISH PER ELEVS.

INTERIOR WALL:
2X4 STUDS
1/2" GYPSUM BOARD

INTERIOR WALL:
STAGGERED 2X4 STUDS ON 2X6 PLATE
5/8" TYPE X DRYWALL

NEW INTERIOR WALL:
2X4 STUDS @ 16" O.C.
R-13 BATT INSULATION

FLOOR PLAN KEY NOTES:

1. 6" WIDE BY 82" TALL BLOCK-OUT IN CMU WALL
2. WOOD POST: TRUE 4X4 CORE W/ TRUE 2X6 FACES
3. C-CHANNEL STRINGER STAIRS W/ METAL GRATE TREADS (SEE DETAIL G ON A-501)
4. FLAT ROOF OVERHANG
5. NEW OPENING IN C.M.U. WALL
6. FRAME-IN OLD OPENING
7. PANTRY CABINET
8. RE-USE EXISTING OPENING
9. 2x4 FURRING WALL (INSULATE W/ R-13 BATT INSULATION)
10. PRE-FAB 42"X42" FIBERGLASS SHOWER
11. FIBERGLASS 60"X30" TUB & SHOWER UNIT
12. PRE-FAB 60"X30" FIBERGLASS SHOWER UNIT
13. NEW ELECTRICAL PTAC UNITS
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564 E. SECOND AVE., STE. 201
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FAX (970) 259 - 7492

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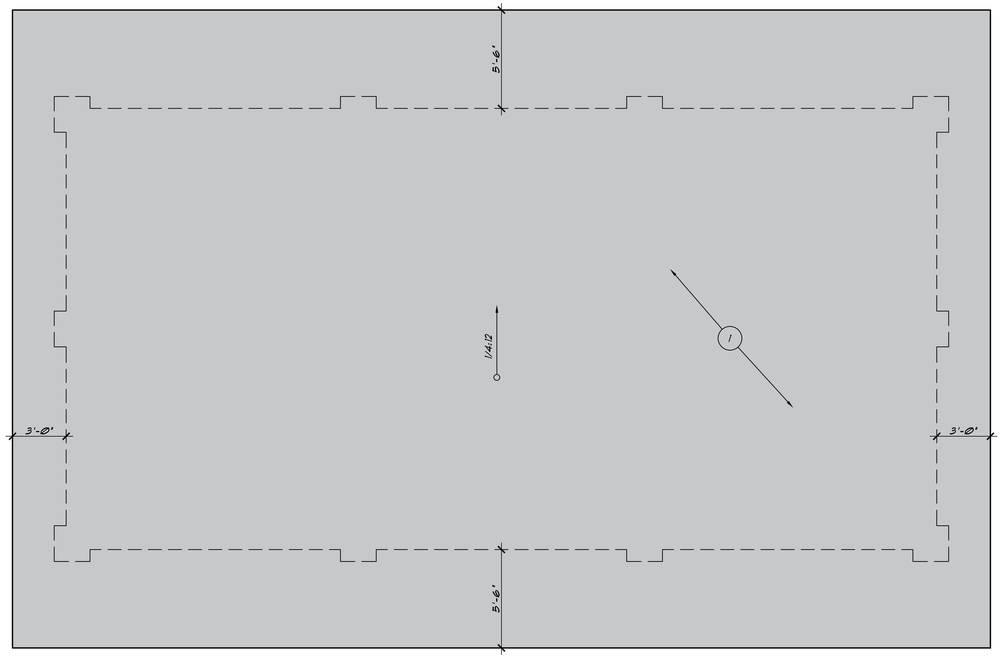
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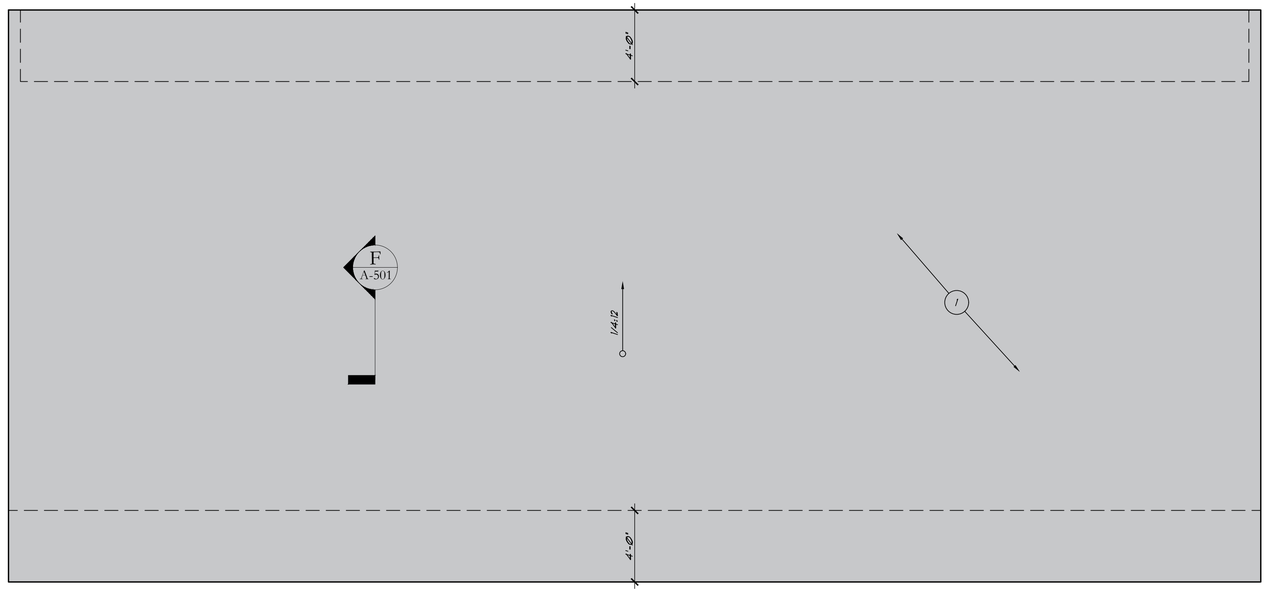
A-128
UNIT PLANS



NORTH

BUILDING A - PROPOSED ROOF PLAN

SCALE: 1/4" = 1'-0"



NORTH

BUILDING B - PROPOSED ROOF PLAN

SCALE: 1/4" = 1'-0"

GENERAL ROOF PLAN NOTES:

A. ALL ROOF AREAS TO BE COVERED WITH ICE AND WATER SHIELD MEMBRANE. LAP PER MANUFACTURER'S REQUIREMENTS.

B. ROOFING TO BE SINGLE PLY ROOFING MEMBRANE. INSTALL PER MANUFACTURER'S SPECIFICATIONS. ORDER ROOFING OVERAGE FOR DAMAGE. FIELD CUTS TO BE CLEAN WITHOUT ROUGH OR RAGGED EDGES TO 1/8", & INSTALL IN PLACE WHERE NOT SEEN. INSTALL ALL ROOFING WITHOUT MARRING, FOLDING, TEARING OR STAINING.

C. PROVIDE ALL GALVANIZED NAILS, SEALANTS & FASTENERS TO MEET MANUFACTURER'S REQUIREMENTS FOR WIND & CAPILLARY ACTION CONTROL AND WARRANTY.

D. ALL 24 GA. PREFINISHED METAL FLASHING TO BE INSTALLED WITHOUT MARRING, SCRATCHING, BENDING OR RIPPLES. LEAVE NO ROUGH OR RAGGED EDGES SHOWING. COLOR TO BE SELECTED BY OWNER.

E. CONFIRM EXISTING CONDITIONS BEFORE ORDERING MATERIALS. PROVIDE CLEAN ROOF SURFACE FREE FROM DEBRIS, GREASE AND DUST BEFORE INSTALLING ROOFING.

F. CRICKETS: CRICKETS TO BE 24 GA. PREFINISHED METAL, COLOR TO MATCH OTHER FLASHINGS. INSTALL OVER ICE AND WATER SHIELD.

G. ROOF JACKS: PROVIDE ROOF JACKS AT ALL ROOF PENETRATIONS, DEKTITE OR EQUAL. NO MASTIC TO SHOW ON OUTSIDE.

ROOF PLAN KEY NOTES:

1. SINGLE PLY ROOFING MEMBRANE
2. SCUPPER
3. CORRUGATED METAL

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ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
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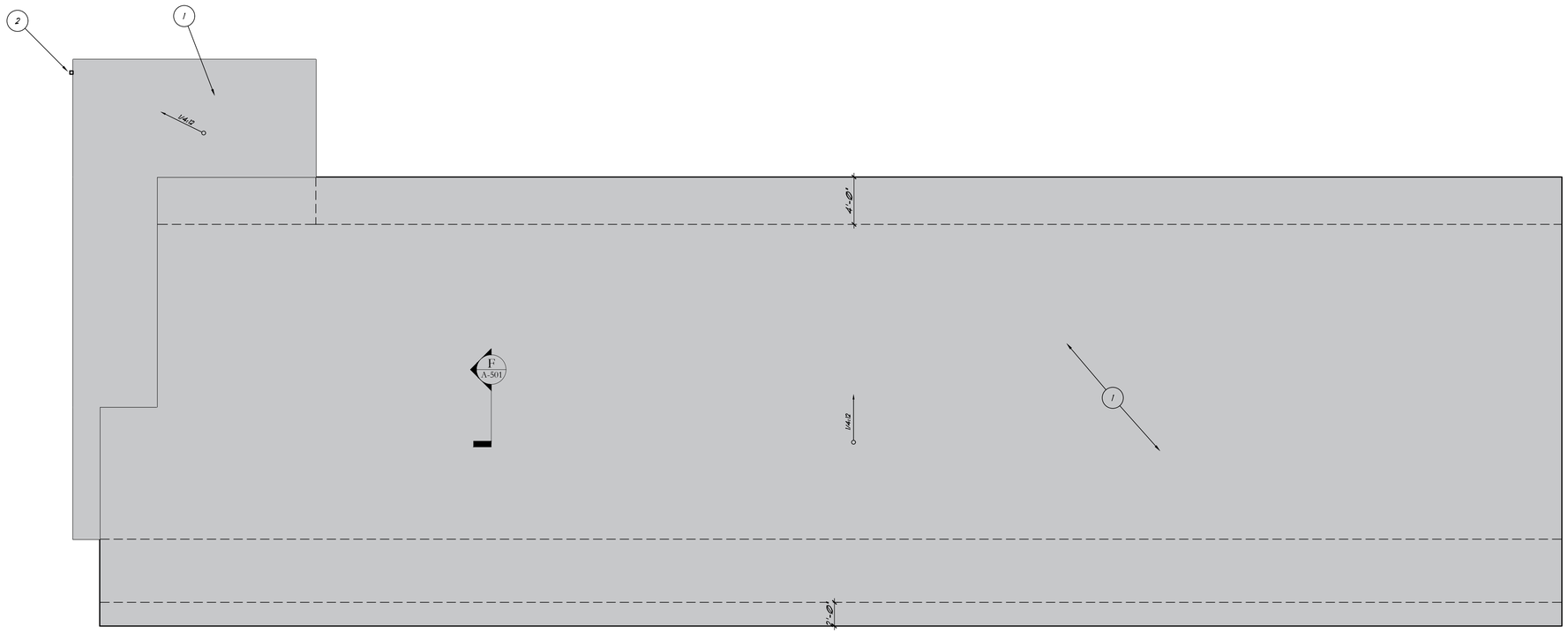
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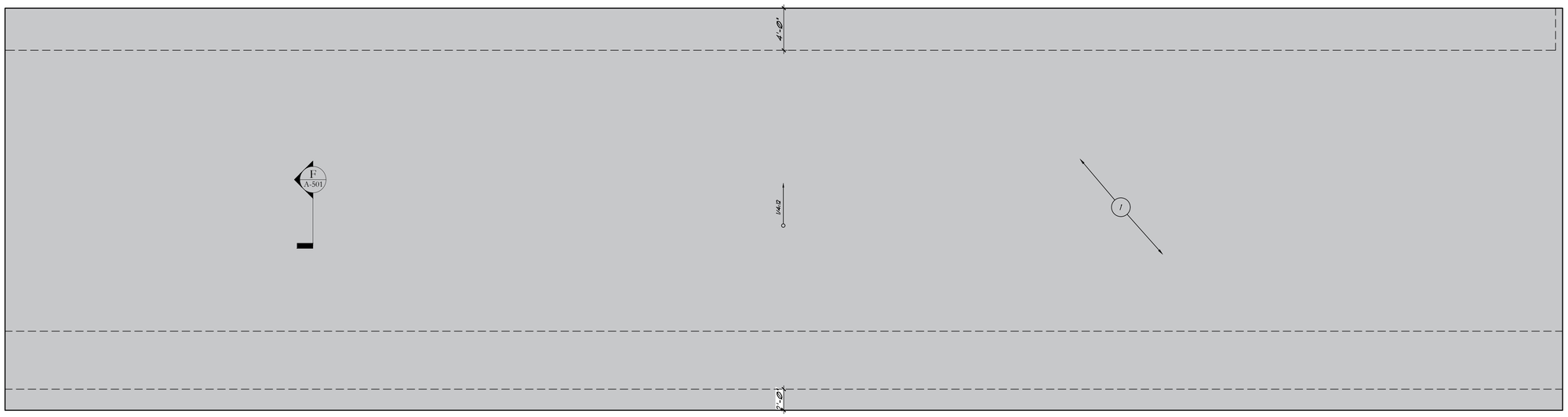
BUILDING A & B
ROOF PLAN



NORTH

BUILDING C - PROPOSED ROOF PLAN

SCALE: 3/16" = 1'-0"



NORTH

BUILDING D - PROPOSED ROOF PLAN

SCALE: 3/16" = 1'-0"

GENERAL ROOF PLAN NOTES:

A. ALL ROOF AREAS TO BE COVERED WITH ICE AND WATER SHIELD MEMBRANE. LAP PER MANUFACTURER'S REQUIREMENTS.

B. ROOFING TO BE SINGLE PLY ROOFING MEMBRANE. INSTALL PER MANUFACTURER'S SPECIFICATIONS. ORDER ROOFING OVERAGE FOR DAMAGE. FIELD CUTS TO BE CLEAN WITHOUT ROUGH OR RAGGED EDGES TO 1/8", & INSTALL IN PLACE WHERE NOT SEEN. INSTALL ALL ROOFING WITHOUT MARRING, FOLDING, TEARING OR STAINING.

C. PROVIDE ALL GALVANIZED NAILS, SEALANTS & FASTENERS TO MEET MANUFACTURER'S REQUIREMENTS FOR WIND & CAPILLARY ACTION CONTROL AND WARRANTY.

D. ALL 24 GA. PREFINISHED METAL FLASHING TO BE INSTALLED WITHOUT MARRING, SCRATCHING, BENDING OR RIPPLES. LEAVE NO ROUGH OR RAGGED EDGES SHOWING. COLOR TO BE SELECTED BY OWNER.

E. CONFIRM EXISTING CONDITIONS BEFORE ORDERING MATERIALS. PROVIDE CLEAN ROOF SURFACE FREE FROM DEBRIS, GREASE AND DUST BEFORE INSTALLING ROOFING.

F. CRICKETS: CRICKETS TO BE 24 GA. PREFINISHED METAL, COLOR TO MATCH OTHER FLASHINGS. INSTALL OVER ICE AND WATER SHIELD.

G. ROOF JACKS: PROVIDE ROOF JACKS AT ALL ROOF PENETRATIONS, DEKTITE OR EQUAL. NO MASTIC TO SHOW ON OUTSIDE.

ROOF PLAN KEY NOTES:

1. SINGLE PLY ROOFING MEMBRANE
2. SCUPPER
3. CORRUGATED METAL

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(970) 259 - 7494
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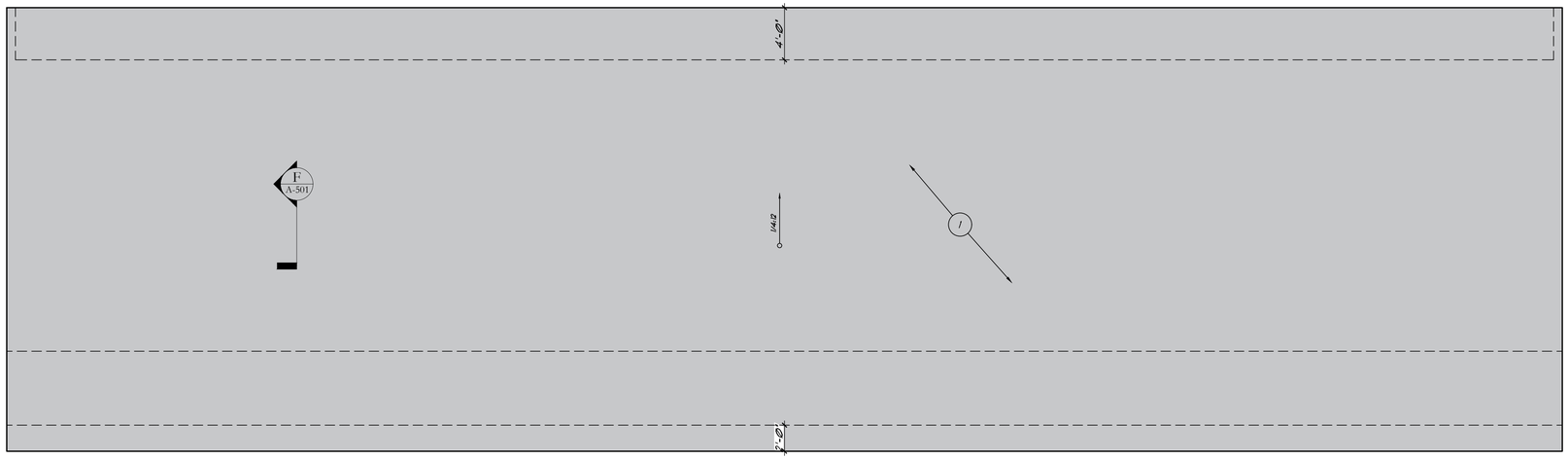
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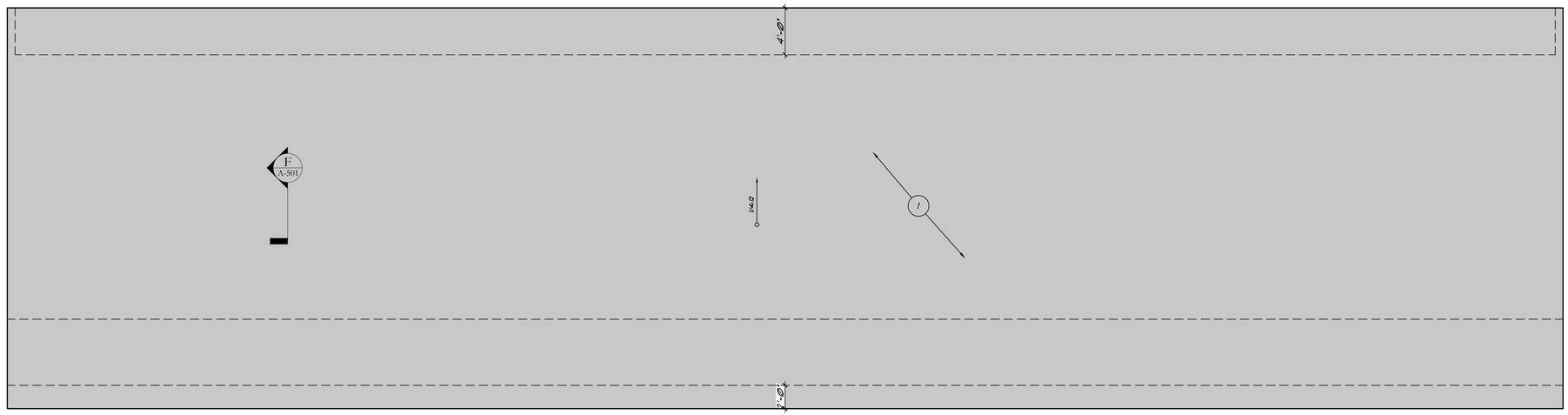
BUILDING C & D
ROOF PLAN



NORTH

BUILDING E - PROPOSED ROOF PLAN

SCALE: 3/16" = 1'-0"



NORTH

BUILDING F - PROPOSED ROOF PLAN

SCALE: 3/16" = 1'-0"

GENERAL ROOF PLAN NOTES:

A. ALL ROOF AREAS TO BE COVERED WITH ICE AND WATER SHIELD MEMBRANE. LAP PER MANUFACTURER'S REQUIREMENTS.

B. ROOFING TO BE SINGLE PLY ROOFING MEMBRANE. INSTALL PER MANUFACTURER'S SPECIFICATIONS. ORDER ROOFING OVERAGE FOR DAMAGE. FIELD CUTS TO BE CLEAN WITHOUT ROUGH OR RAGGED EDGES TO HIDE, & INSTALL IN PLACE WHERE NOT SEEN. INSTALL ALL ROOFING WITHOUT MARRING, FOLDING, TEARING OR STAINING.

C. PROVIDE ALL GALVANIZED NAILS, SEALANTS & FASTENERS TO MEET MANUFACTURER'S REQUIREMENTS FOR WIND & CAPILLARY ACTION CONTROL AND WARRANTY.

D. ALL 24 GA. PREFINISHED METAL FLASHING TO BE INSTALLED WITHOUT MARRING, SCRATCHING, BENDING OR RIPPLES. LEAVE NO ROUGH OR RAGGED EDGES SHOWING. COLOR TO BE SELECTED BY OWNER.

E. CONFIRM EXISTING CONDITIONS BEFORE ORDERING MATERIALS. PROVIDE CLEAN ROOF SURFACE FREE FROM DEBRIS, GREASE AND DUST BEFORE INSTALLING ROOFING.

F. CRICKETS: CRICKETS TO BE 24 GA. PREFINISHED METAL, COLOR TO MATCH OTHER FLASHINGS. INSTALL OVER ICE AND WATER SHIELD.

G. ROOF JACKS: PROVIDE ROOF JACKS AT ALL ROOF PENETRATIONS, DEKTITE OR EQUAL. NO MASTIC TO SHOW ON OUTSIDE.

ROOF PLAN KEY NOTES:

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2. SCUPPER
3. CORRUGATED METAL

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BUILDING E & F
ROOF PLAN

GENERAL ROOF PLAN NOTES:

A. ALL ROOF AREAS TO BE COVERED WITH ICE AND WATER SHIELD MEMBRANE. LAP PER MANUFACTURER'S REQUIREMENTS.

B. ROOFING TO BE SINGLE PLY ROOFING MEMBRANE. INSTALL PER MANUFACTURER'S SPECIFICATIONS. ORDER ROOFING OVERAGE FOR DAMAGE. FIELD CUTS TO BE CLEAN WITHOUT ROUGH OR RAGGED EDGES TO HIDE, & INSTALL IN PLACE WHERE NOT SEEN. INSTALL ALL ROOFING WITHOUT MARRING, FOLDING, TEARING OR STAINING.

C. PROVIDE ALL GALVANIZED NAILS, SEALANTS & FASTENERS TO MEET MANUFACTURER'S REQUIREMENTS FOR WIND & CAPILLARY ACTION CONTROL AND WARRANTY.

D. ALL 24 GA. PREFINISHED METAL FLASHING TO BE INSTALLED WITHOUT MARRING, SCRATCHING, BENDING OR RIPPLES. LEAVE NO ROUGH OR RAGGED EDGES SHOWING. COLOR TO BE SELECTED BY OWNER.

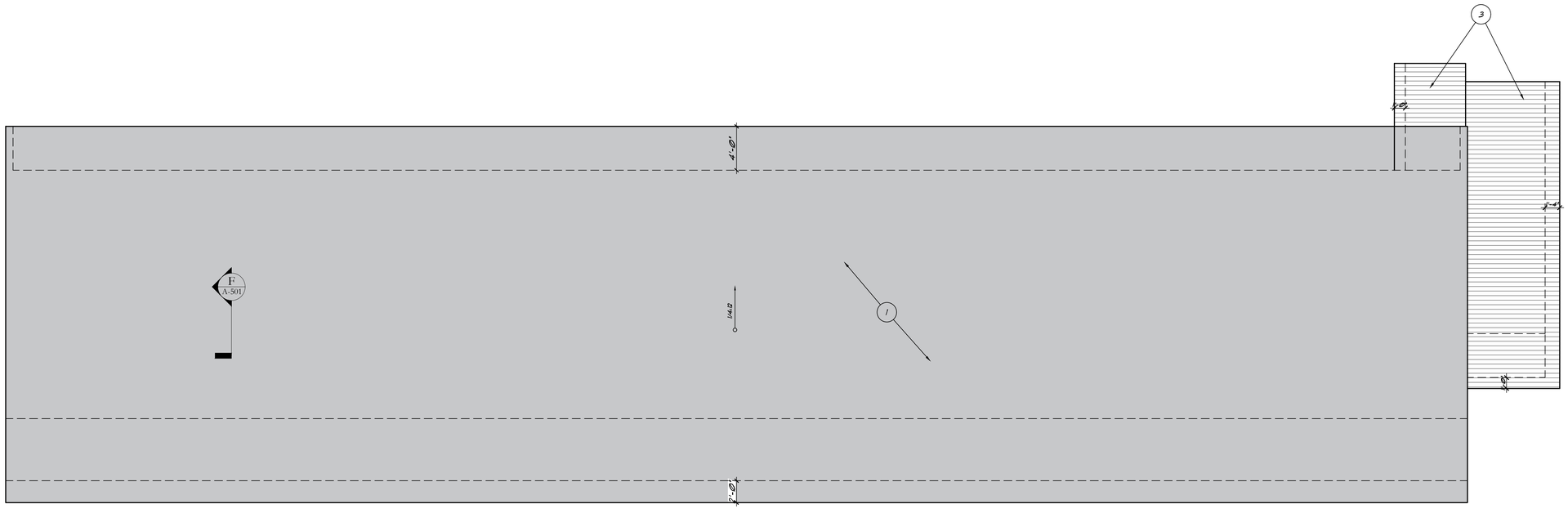
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F. CRICKETS: CRICKETS TO BE 24 GA. PREFINISHED METAL, COLOR TO MATCH OTHER FLASHINGS. INSTALL OVER ICE AND WATER SHIELD.

G. ROOF JACKS: PROVIDE ROOF JACKS AT ALL ROOF PENETRATIONS, DEKTITE OR EQUAL. NO MASTIC TO SHOW ON OUTSIDE.

ROOF PLAN KEY NOTES:

1. SINGLE PLY ROOFING MEMBRANE
2. SCUPPER
3. CORRUGATED METAL



NORTH

BUILDING G - PROPOSED ROOF PLAN

SCALE: 3/16" = 1'-0"

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DURANGO, CO 81301
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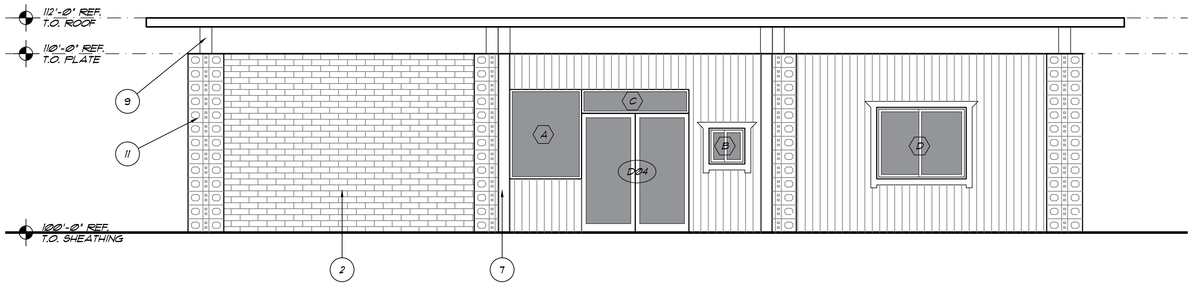
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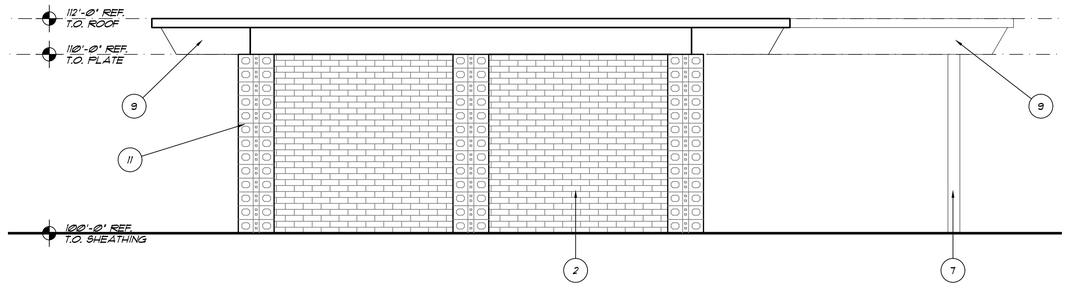
BUILDING G
ROOF PLAN

ELEVATION KEY NOTES:

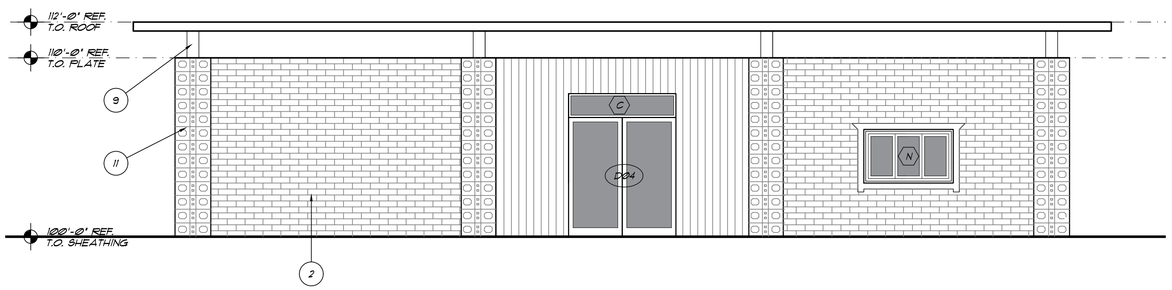
1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
6. CORRUGATED METAL
7. STEEL COLUMN
8. WOOD COLUMN
9. WOOD BEAM
10. METAL RAILING (REPLACE IF NOT CONFORMING TO IBC)
11. DECORATIVE C.M.U.
12. PTAC UNIT
13. METAL FLASHING
14. STEEL C-CHANNEL STRINGER STAIRS (REPLACE, SEE DETAIL G ON A-501)
15. REMOVE EXISTING OVERHANG BETWEEN FIRST & SECOND FLOOR



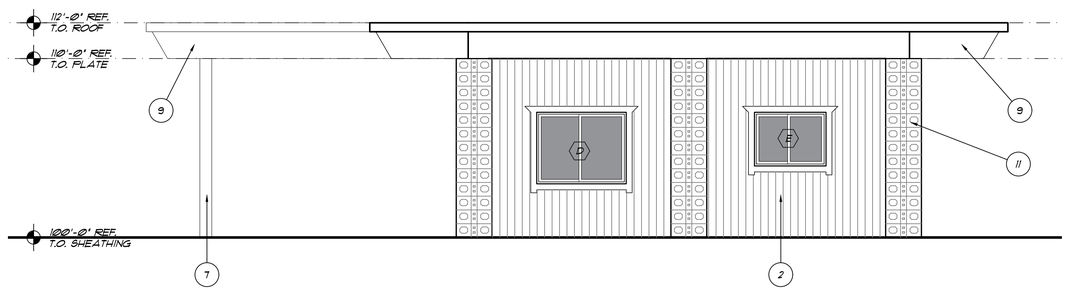
BLDG A NORTHWEST ELEVATION - EXISTING A
SCALE: 1/4" = 1'-0" A-201



BLDG A NORTHEAST ELEVATION - EXISTING B
SCALE: 1/4" = 1'-0" A-201



BLDG A SOUTHEAST ELEVATION - EXISTING C
SCALE: 1/4" = 1'-0" A-201



BLDG A SOUTHWEST ELEVATION - EXISTING D
SCALE: 1/4" = 1'-0" A-201

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DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
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TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS - MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

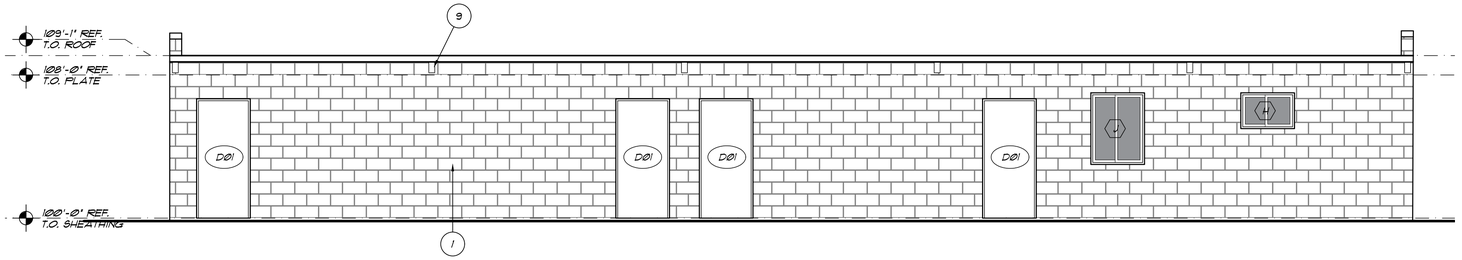
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A-201

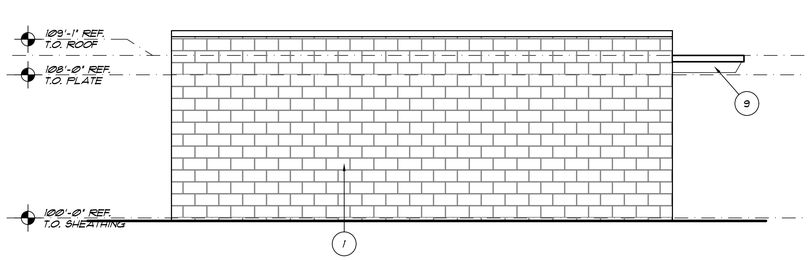
EXISTING EXTERIOR ELEVATIONS - BUILDING A

ELEVATION KEY NOTES:

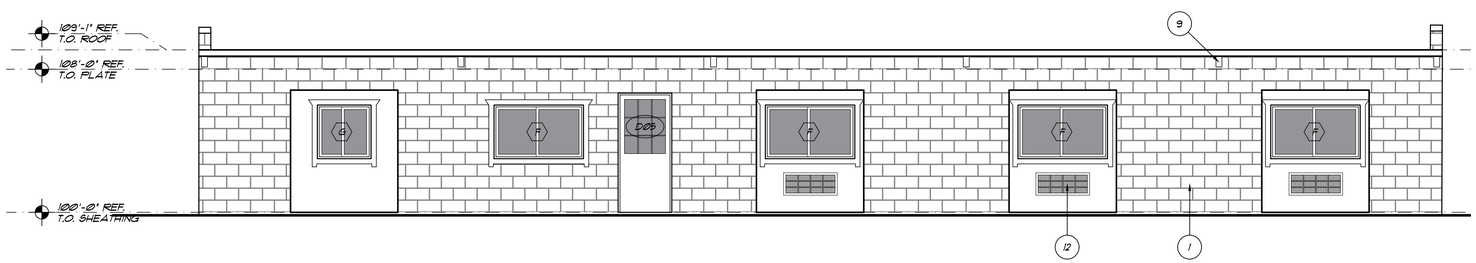
1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
6. CORRUGATED METAL
7. STEEL COLUMN
8. WOOD COLUMN
9. WOOD BEAM
10. METAL RAILING (REPLACE IF NOT CONFORMING TO IBC)
11. DECORATIVE C.M.U.
12. PTAC UNIT
13. METAL FLASHING
14. STEEL C-CHANNEL STRINGER STAIRS (REPLACE, SEE DETAIL G ON A-501)
15. REMOVE EXISTING OVERHANG BETWEEN FIRST & SECOND FLOOR



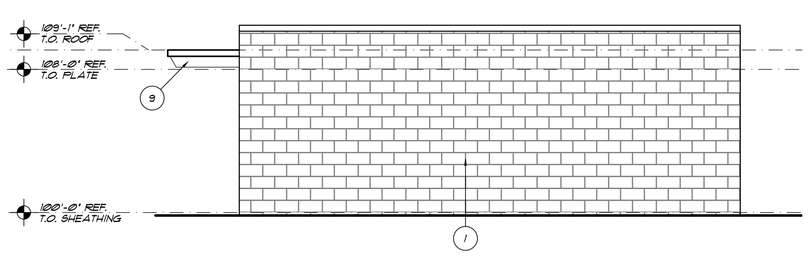
BLDG B SOUTH ELEVATION - EXISTING A
SCALE: 1/4" = 1'-0"
A-202



BLDG B WEST ELEVATION - EXISTING B
SCALE: 1/4" = 1'-0"
A-202



BLDG B NORTH ELEVATION - EXISTING C
SCALE: 1/4" = 1'-0"
A-202



BLDG B EAST ELEVATION - EXISTING D
SCALE: 1/4" = 1'-0"
A-202

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DURANGO, CO 81301
(970) 259 - 7494
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TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

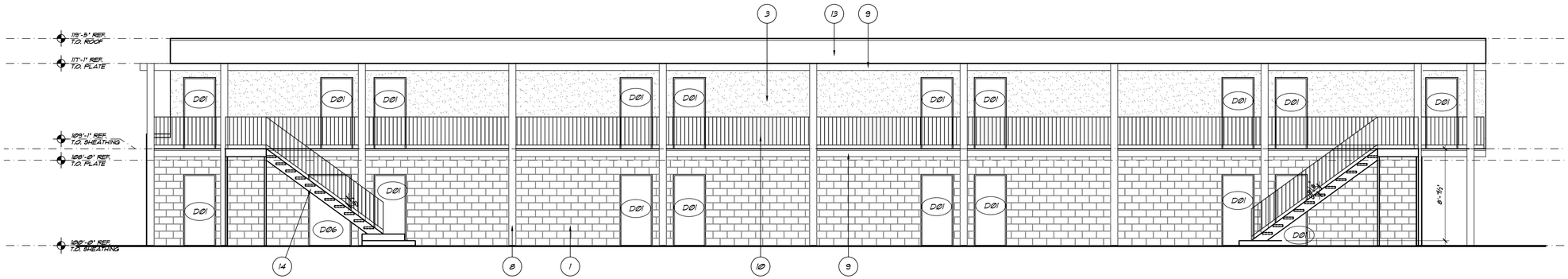
JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

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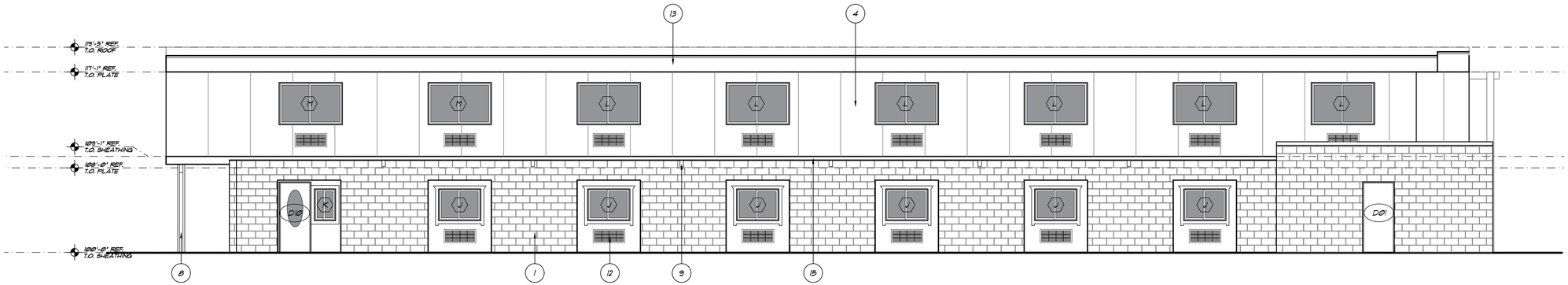
EXISTING EXTERIOR ELEVATIONS - BUILDING B



BLDG C EAST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

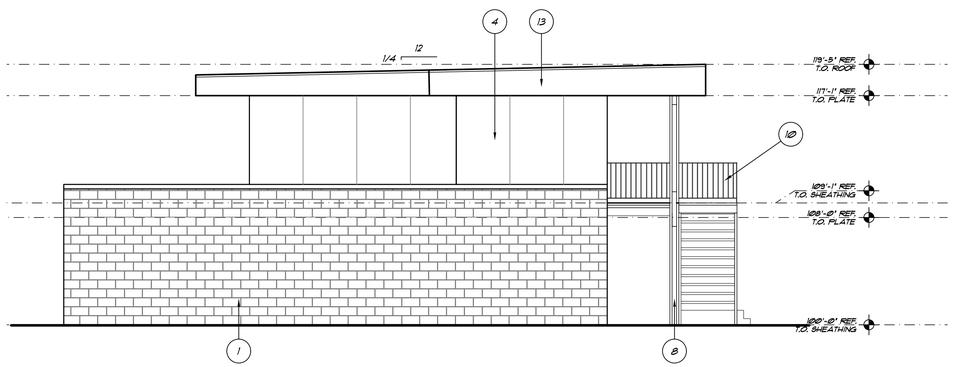
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A-203



BLDG C WEST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

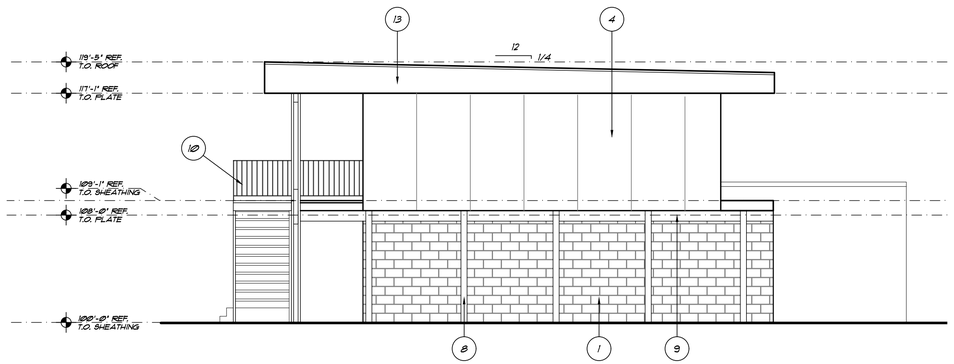
B
A-203



BLDG C SOUTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

C
A-203



BLDG C NORTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

D
A-203

ELEVATION KEY NOTES:

1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
6. CORRUGATED METAL
7. STEEL COLUMN
8. WOOD COLUMN
9. WOOD BEAM
10. METAL RAILING (REPLACE IF NOT CONFORMING TO IBC)
11. DECORATIVE C.M.U.
12. PTAC UNIT
13. METAL FLASHING
14. STEEL C-CHANNEL STRINGER STAIRS (REPLACE, SEE DETAIL G ON A-501)
15. REMOVE EXISTING OVERHANG BETWEEN FIRST & SECOND FLOOR

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DURANGO, CO 81301
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FAX (970) 259 - 7492

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REGISTERED ARCHITECT

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MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

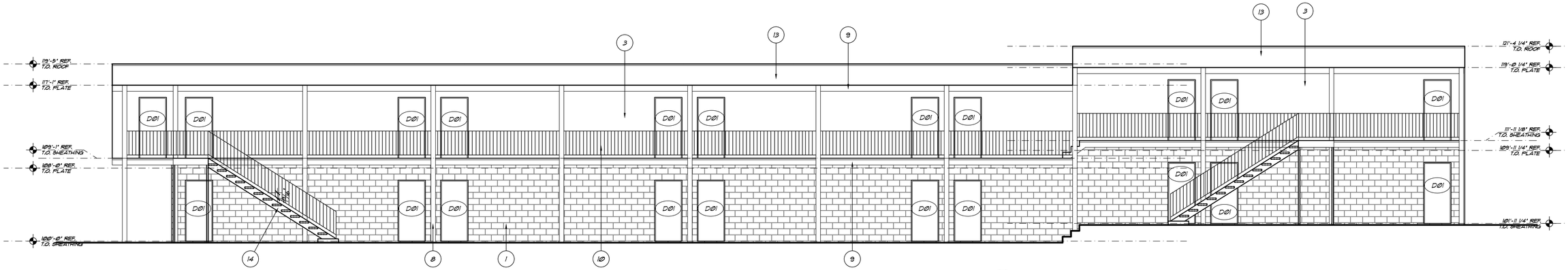
JOB NO.: 22233
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DRAWN BY: TR, MG

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3
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A-203

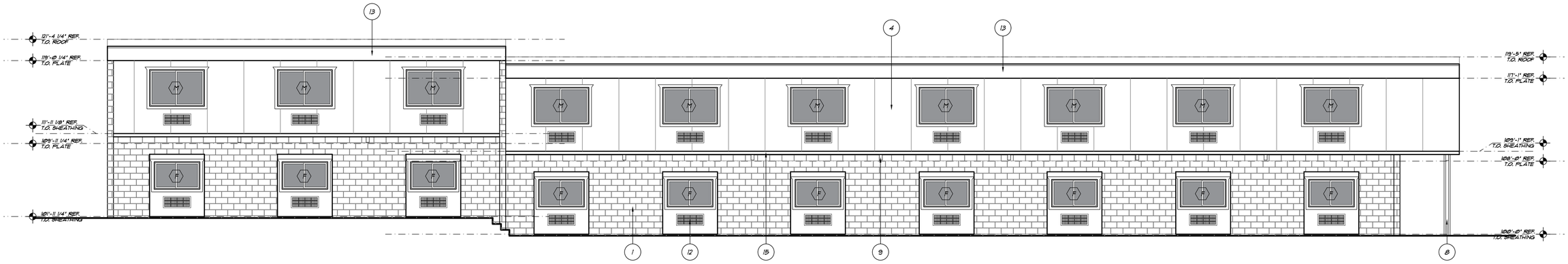
EXISTING EXTERIOR ELEVATIONS - BUILDING C



BLDG D SOUTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

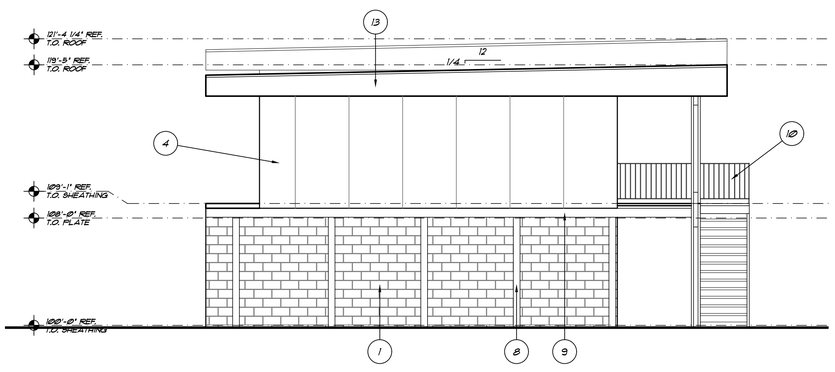
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BLDG D NORTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

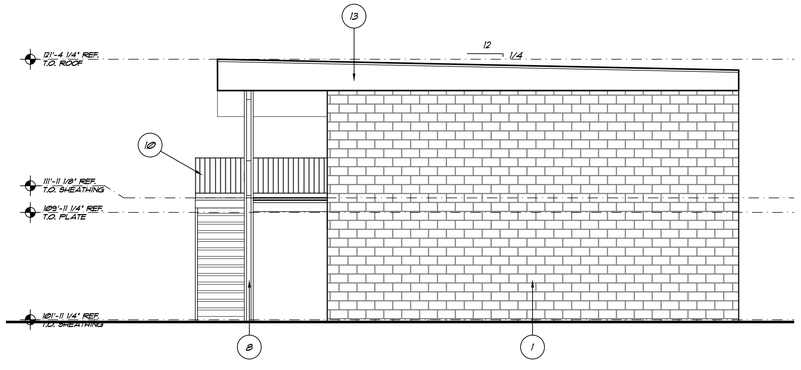
B
A-204



BLDG D WEST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

C
A-204



BLDG D EAST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

D
A-204

ELEVATION KEY NOTES:

1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
6. CORRUGATED METAL
7. STEEL COLUMN
8. WOOD COLUMN
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15. REMOVE EXISTING OVERHANG BETWEEN FIRST & SECOND FLOOR

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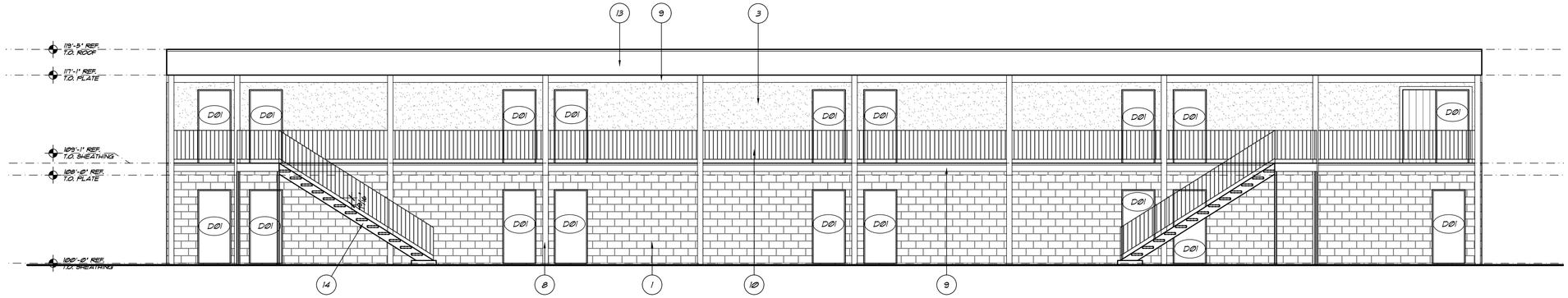
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3
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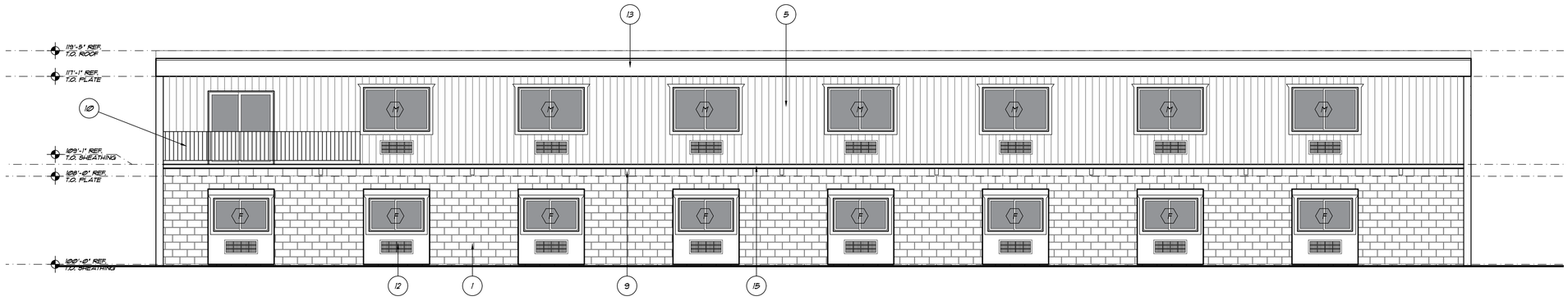
EXISTING EXTERIOR ELEVATIONS - BUILDING D



BLDG E WEST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

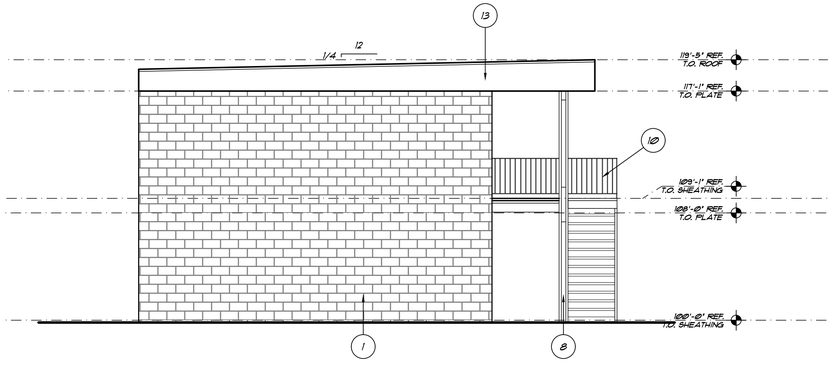
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BLDG E EAST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

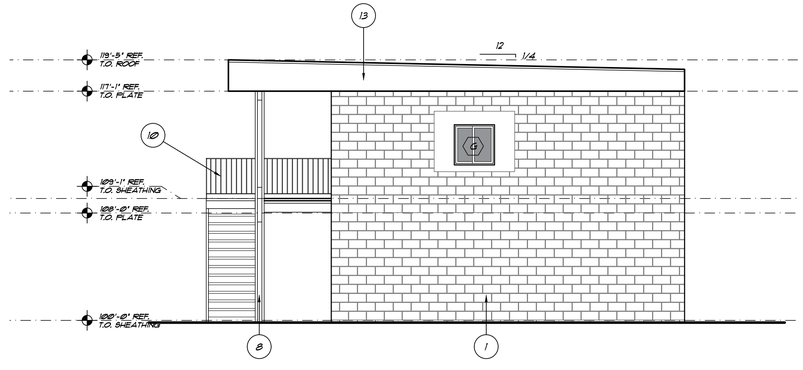
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A-205



BLDG E NORTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

C
A-205



BLDG E SOUTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

D
A-205

ELEVATION KEY NOTES:

1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
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(970) 259 - 7494
FAX (970) 259 - 7492

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ZUMA APARTMENTS -
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CORTEZ, CO 81321

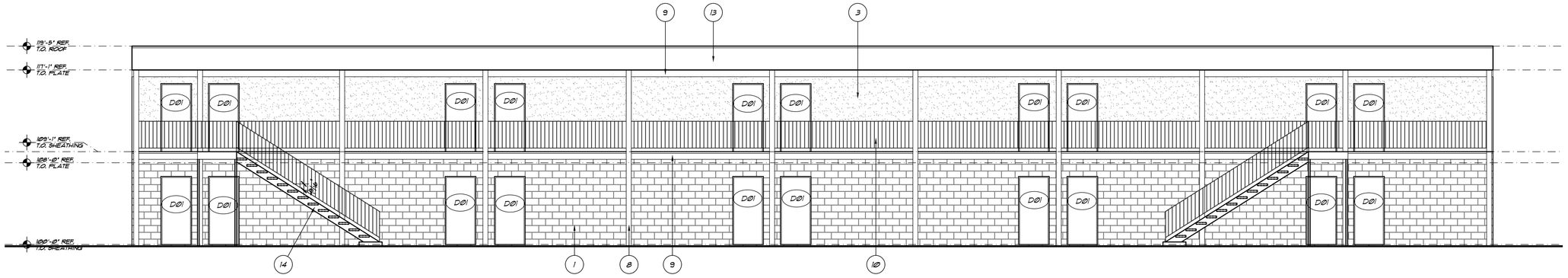
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3
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A-205

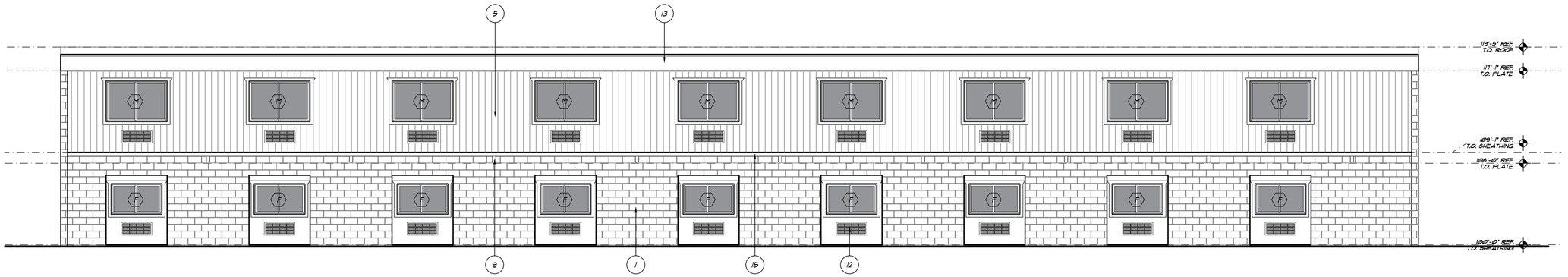
EXISTING EXTERIOR ELEVATIONS - BUILDING E



BLDG F EAST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

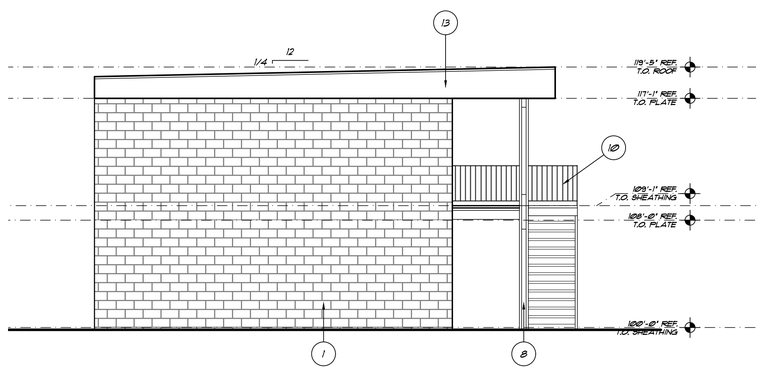
A / A-206



BLDG F WEST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

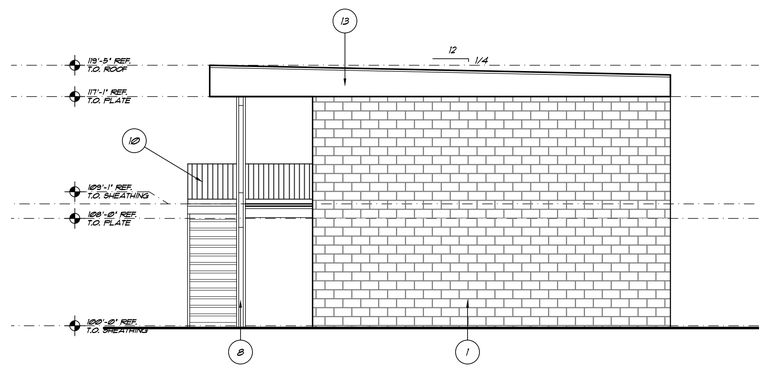
B / A-206



BLDG F SOUTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

C / A-206



BLDG F NORTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

D / A-206

ELEVATION KEY NOTES:

1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
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7. STEEL COLUMN
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TROY LOUIS REYNOLDS
REGISTERED ARCHITECT

ZUMA APARTMENTS - BLDG F
MESA VERDE HOTEL CONVERSION

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CORTEZ, CO 81321

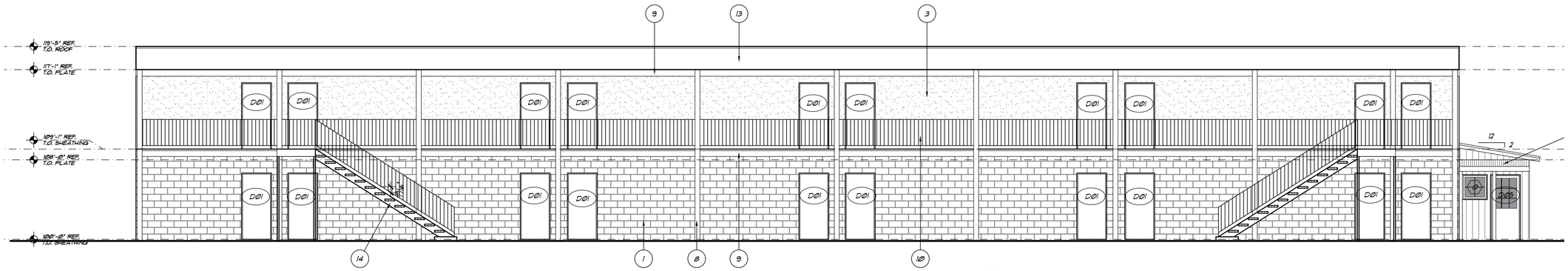
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DATE: 2022-11-04
DRAWN BY: TR, MG

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A-206

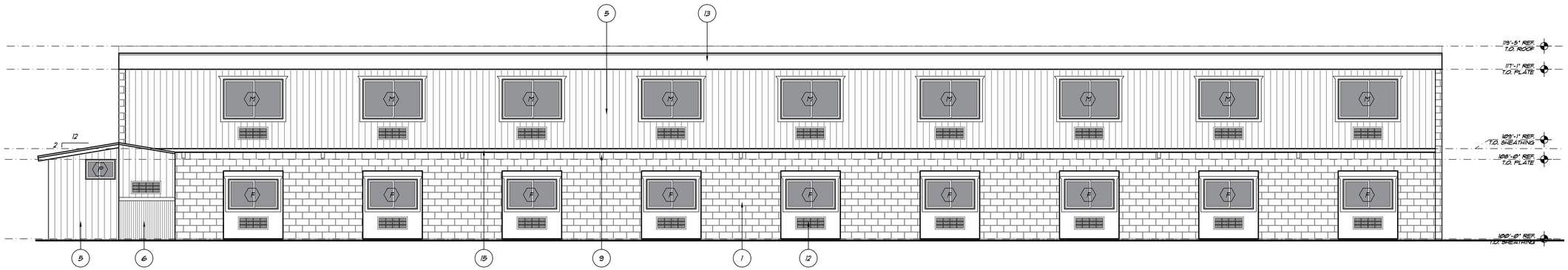
EXISTING EXTERIOR ELEVATIONS - BUILDING F



BLDG G WEST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

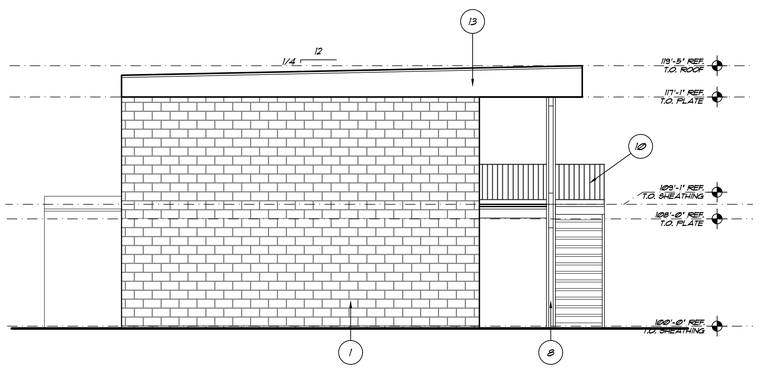
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A-207



BLDG G EAST ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

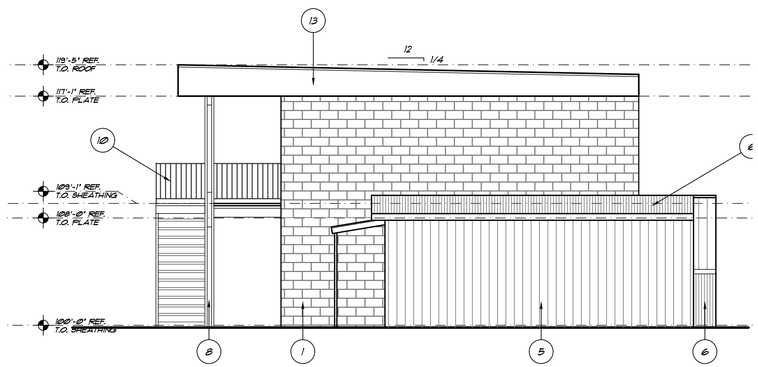
B
A-207



BLDG G NORTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

C
A-207



BLDG G SOUTH ELEVATION - EXISTING

SCALE: 3/16" = 1'-0"

D
A-207

ELEVATION KEY NOTES:

1. PAINTED C.M.U.
2. BRICK
3. STUCCO
4. PAINTED PLYWOOD PANEL
5. VERTICAL WOOD SIDING
6. CORRUGATED METAL
7. STEEL COLUMN
8. WOOD COLUMN
9. WOOD BEAM
10. METAL RAILING (REPLACE IF NOT CONFORMING TO IBC)
11. DECORATIVE C.M.U.
12. PTAC UNIT
13. METAL FLASHING
14. STEEL C-CHANNEL STRINGER STAIRS (REPLACE, SEE DETAIL G ON A-501)
15. REMOVE EXISTING OVERHANG BETWEEN FIRST & SECOND FLOOR

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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

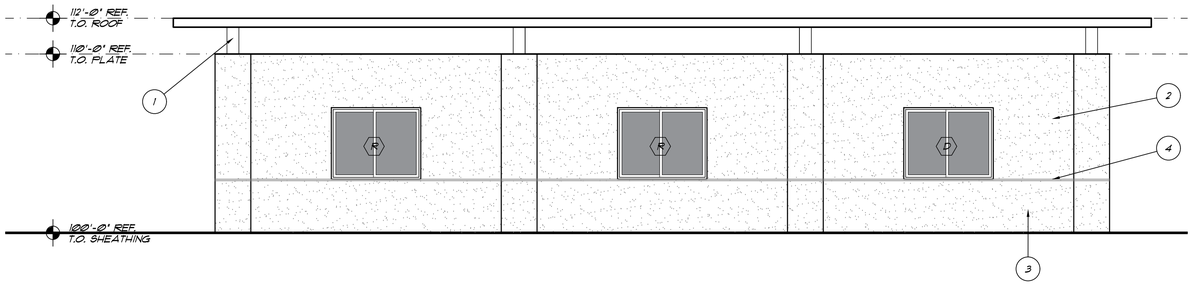
REVISIONS:
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A-207

EXISTING EXTERIOR ELEVATIONS - BUILDING G

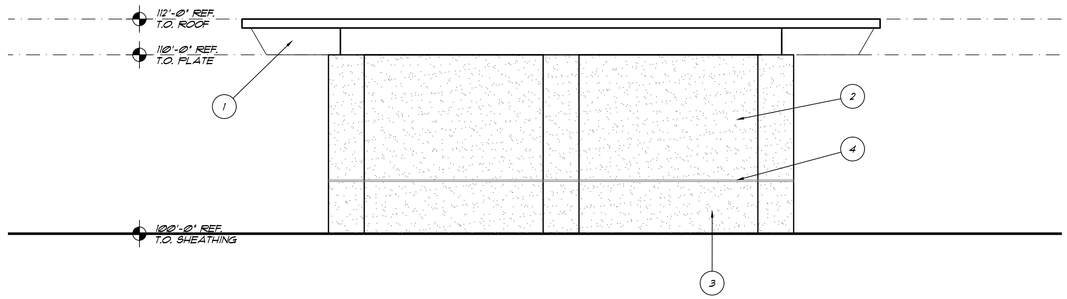
ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL



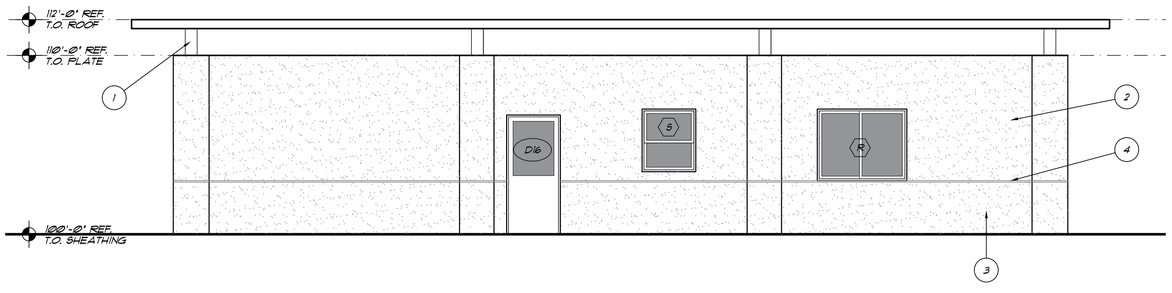
BLDG A NORTHWEST ELEVATION - PROPOSED A

SCALE: 1/4" = 1'-0" A-208



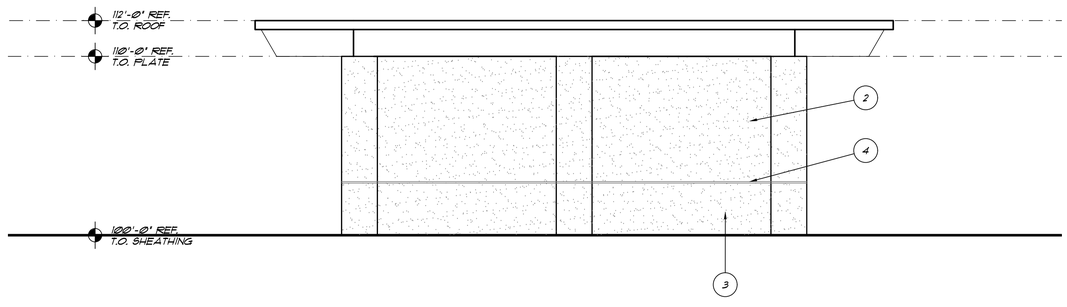
BLDG A NORTHEAST ELEVATION - PROPOSED B

SCALE: 1/4" = 1'-0" A-208



BLDG A SOUTHEAST ELEVATION - PROPOSED C

SCALE: 1/4" = 1'-0" A-208



BLDG A SOUTHWEST ELEVATION - PROPOSED D

SCALE: 1/4" = 1'-0" A-208

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640 S BROADWAY
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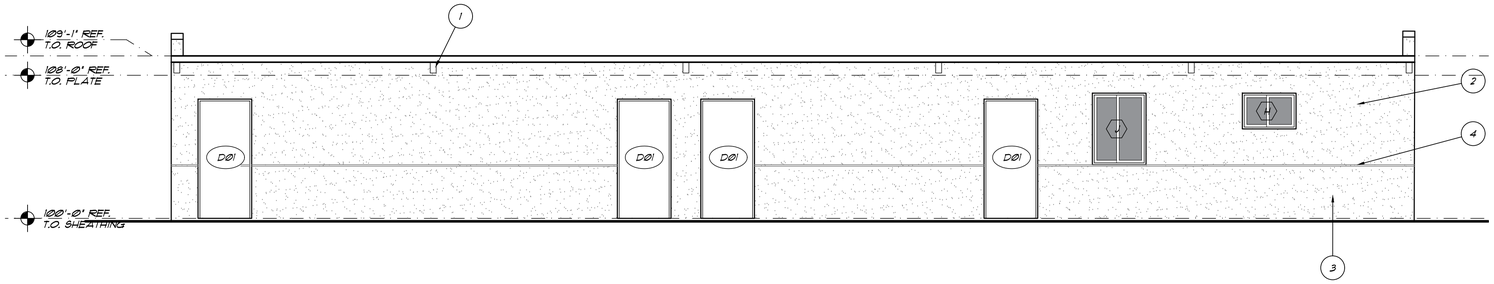
REVISIONS:
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A-208

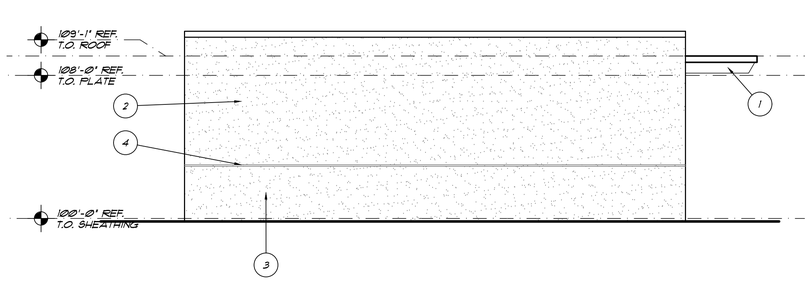
PROPOSED EXTERIOR ELEVATIONS - BUILDING A

ELEVATION KEY NOTES:

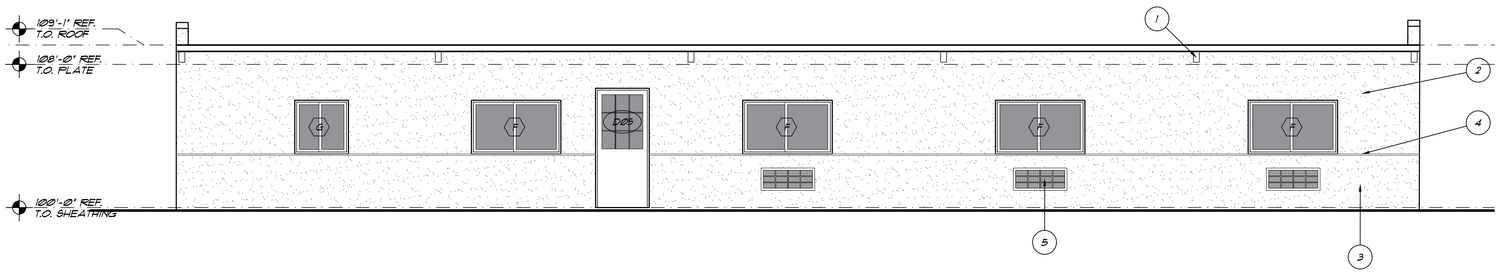
1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL



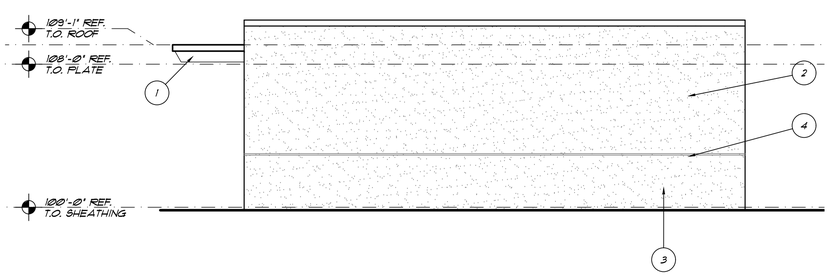
BLDG B SOUTH ELEVATION - PROPOSED A
SCALE: 1/4" = 1'-0"
A-209



BLDG B WEST ELEVATION - PROPOSED B
SCALE: 1/4" = 1'-0"
A-209



BLDG B NORTH ELEVATION - PROPOSED C
SCALE: 1/4" = 1'-0"
A-209



BLDG B EAST ELEVATION - PROPOSED D
SCALE: 1/4" = 1'-0"
A-209

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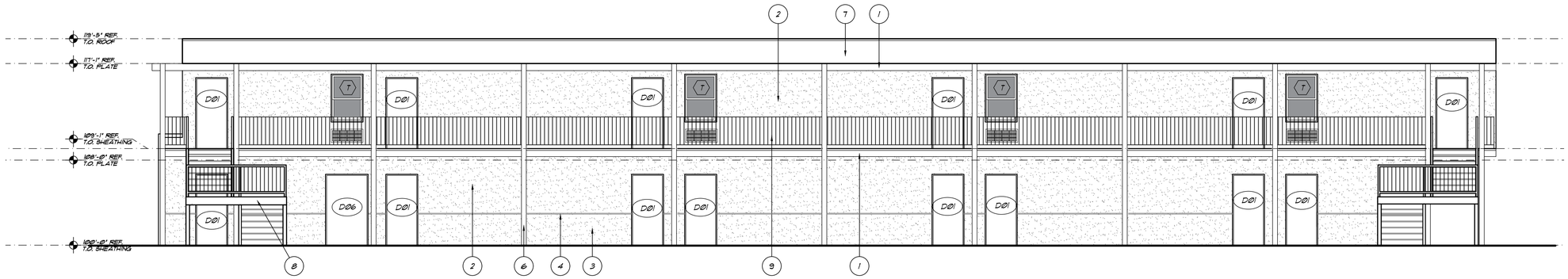
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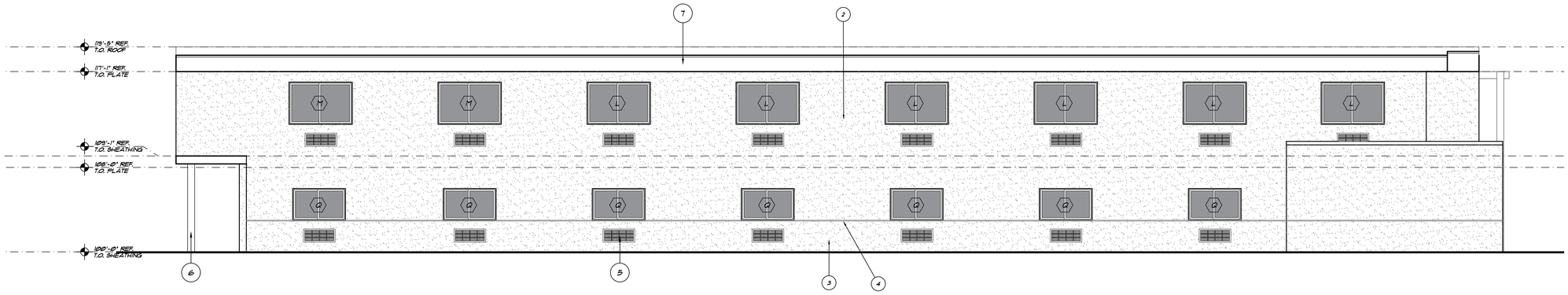
A-209
PROPOSED EXTERIOR ELEVATIONS - BUILDING B



BLDG C EAST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

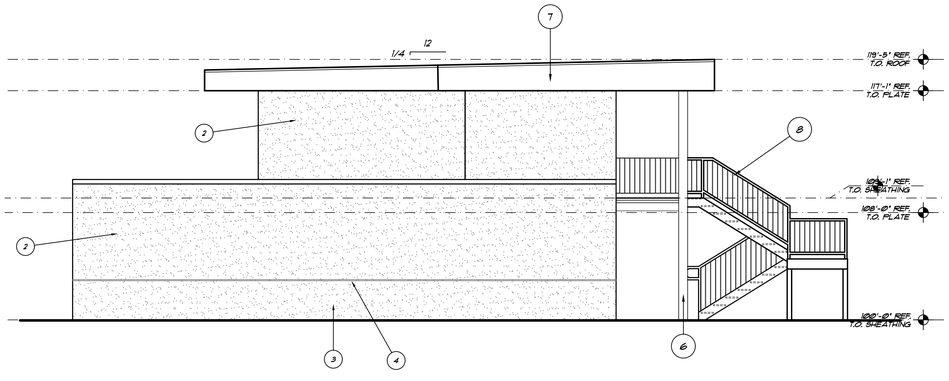
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A-210



BLDG C WEST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

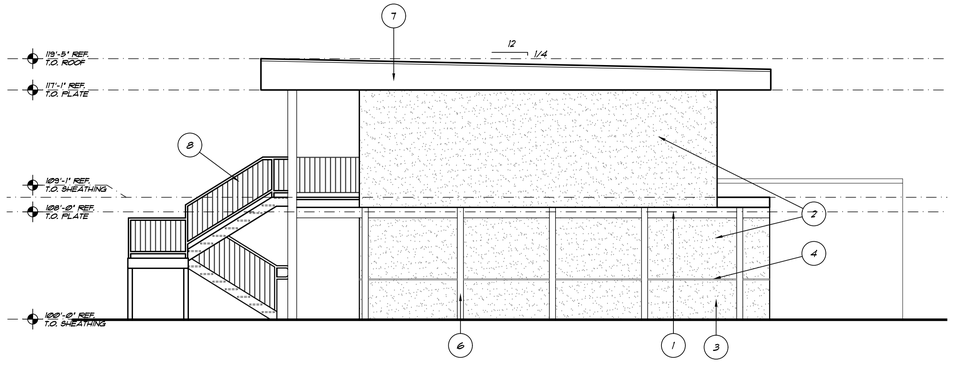
B
A-210



BLDG C SOUTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

C
A-210



BLDG C NORTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

D
A-210

ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL

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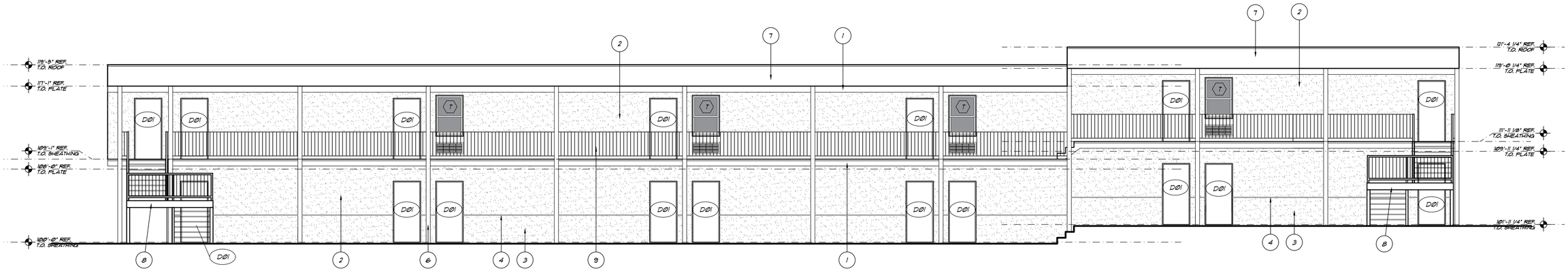
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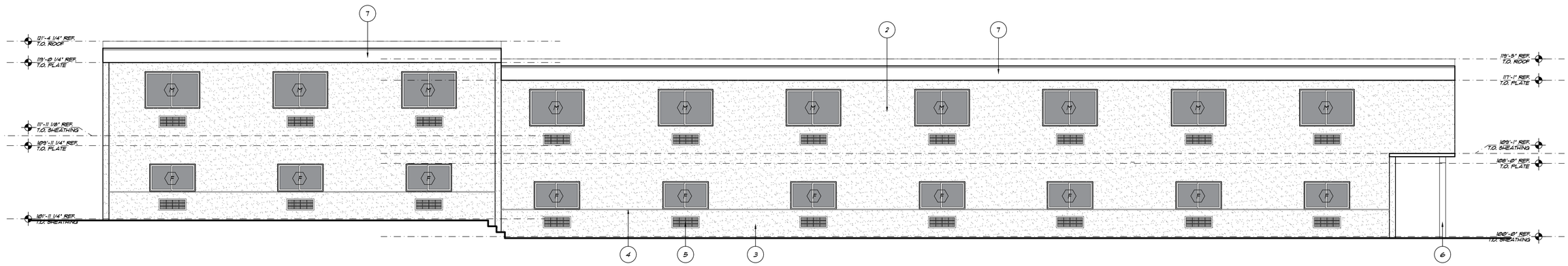
PROPOSED EXTERIOR ELEVATIONS - BUILDING C



BLDG D SOUTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

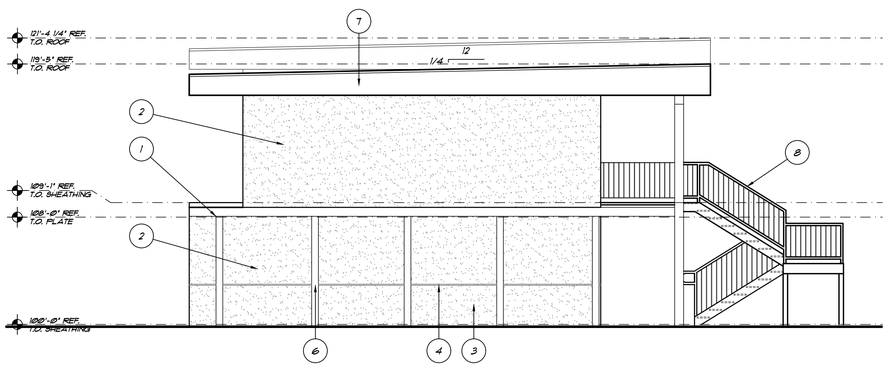
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A-211



BLDG D NORTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

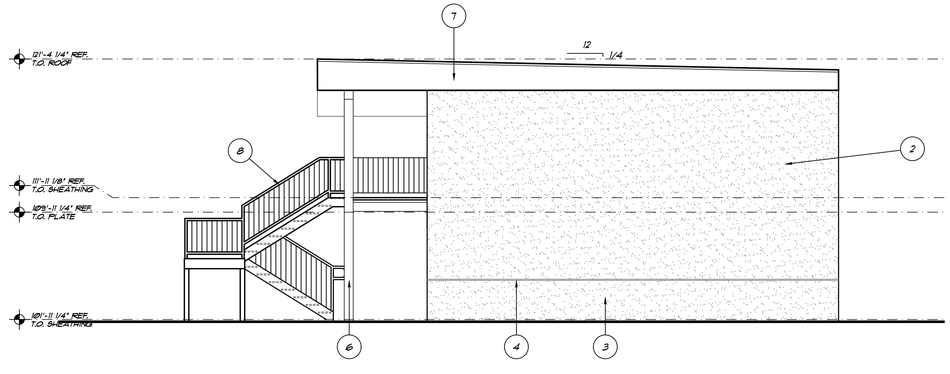
B
A-211



BLDG D WEST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

C
A-211



BLDG D EAST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

D
A-211

ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL

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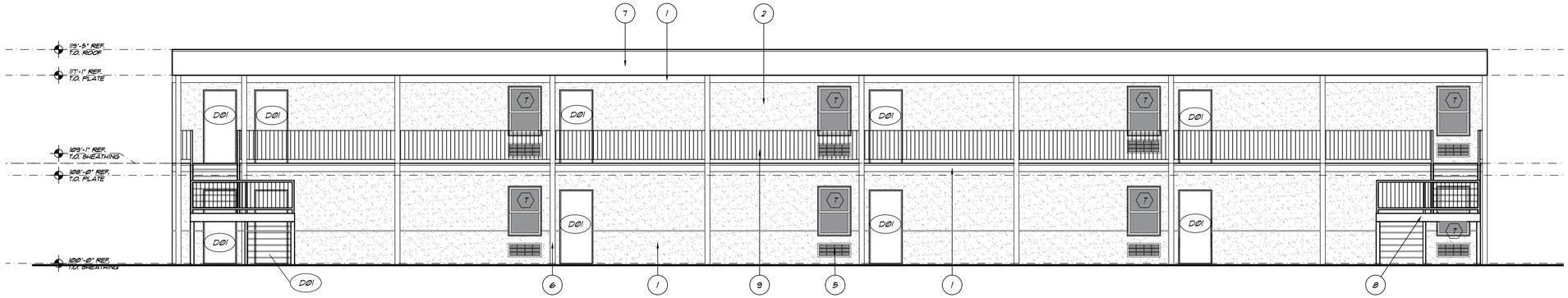
JOB NO.: 22233
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A-211

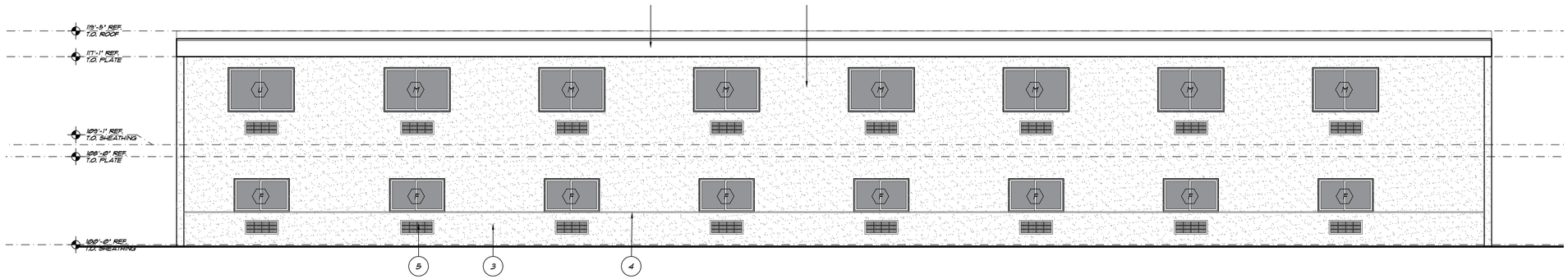
PROPOSED EXTERIOR ELEVATIONS - BUILDING D



BLDG E WEST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

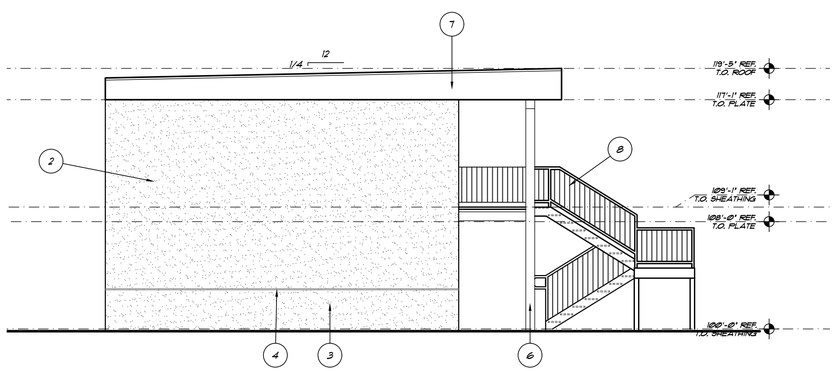
A
A-212



BLDG E EAST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

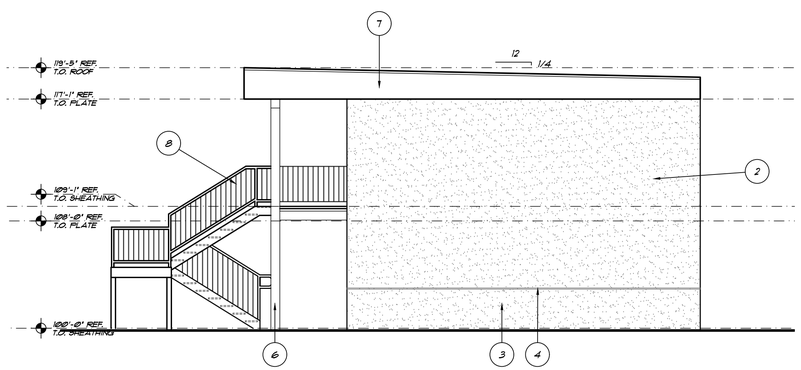
B
A-212



BLDG E NORTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

C
A-212



BLDG E SOUTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

D
A-212

ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL

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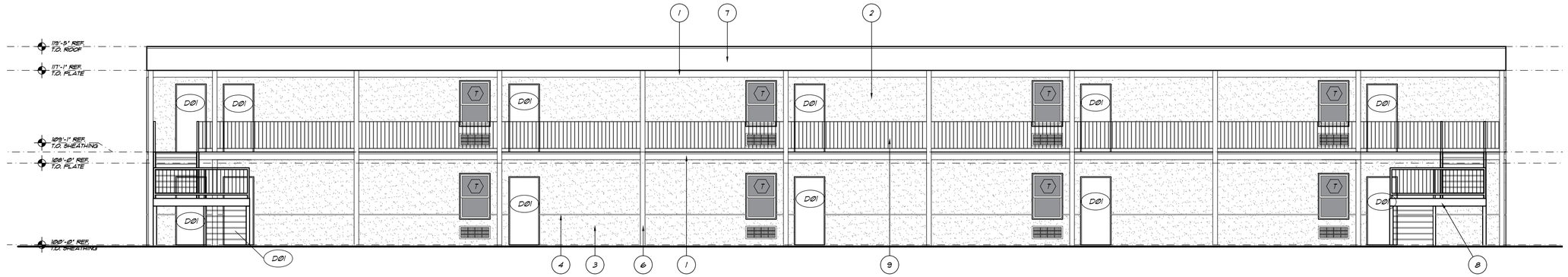
JOB NO.: 22233
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A-212

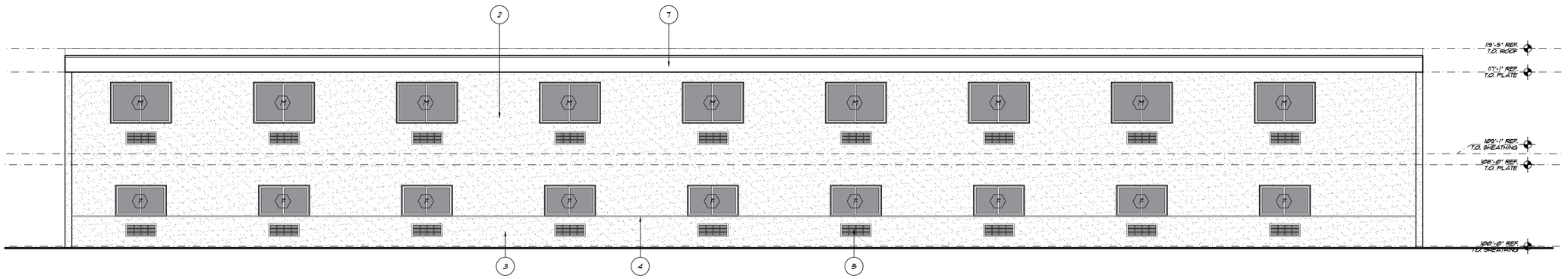
PROPOSED EXTERIOR ELEVATIONS - BUILDING E



BLDG F EAST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

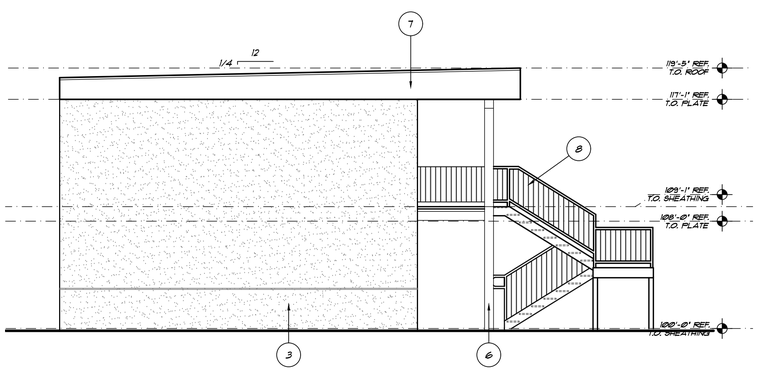
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A-213



BLDG F WEST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

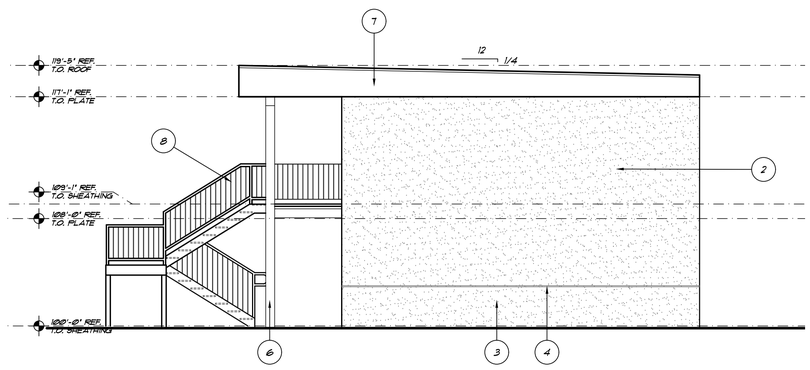
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A-213



BLDG F SOUTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

C
A-213



BLDG F NORTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

D
A-213

ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
10. CORRUGATED METAL

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
P.O. BOX 96
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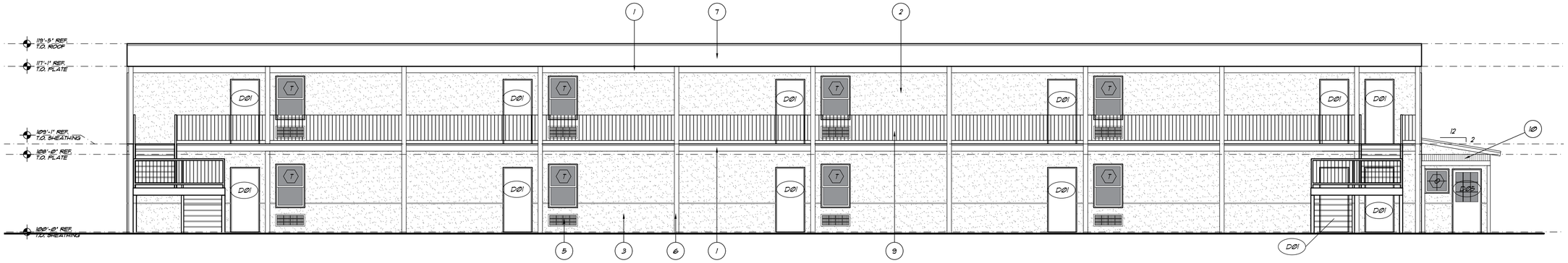
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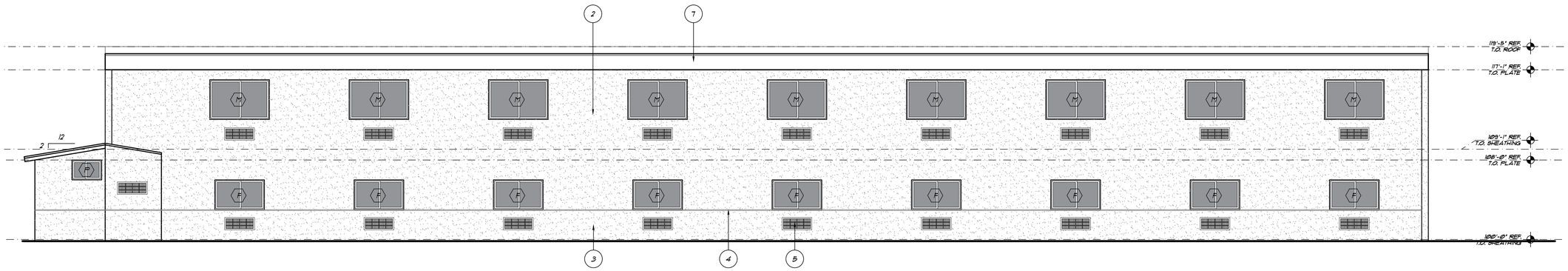
PROPOSED EXTERIOR ELEVATIONS - BUILDING F



BLDG G WEST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

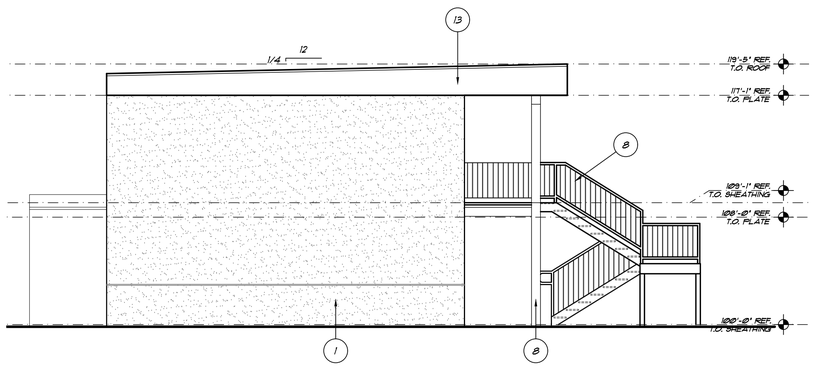
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A-214



BLDG G EAST ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

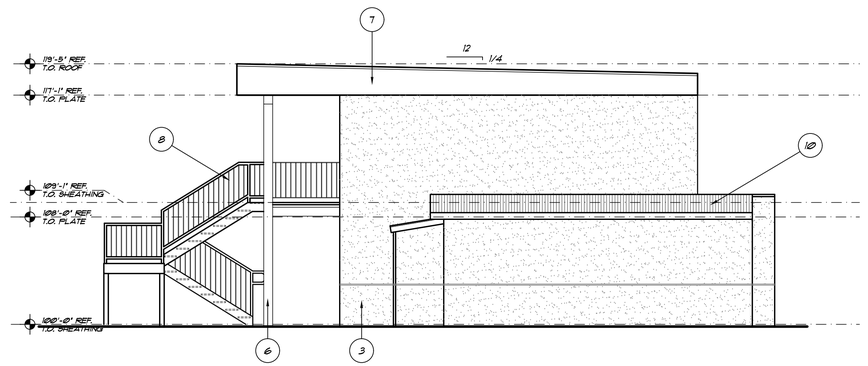
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A-214



BLDG G NORTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

C
A-214



BLDG G SOUTH ELEVATION - PROPOSED

SCALE: 3/16" = 1'-0"

D
A-214

ELEVATION KEY NOTES:

1. WOOD BEAM (PAINTED BLACK)
2. OFF-WHITE STUCCO
3. BROWN STUCCO (LOWER BAND)
4. STUCCO INDENT
5. PTAC UNIT
6. METAL WRAPPED COLUMN
7. BLACK METAL FLASHING
8. C-CHANNEL STAIRS W/ METAL GRATING TREAD (SEE DETAIL G ON A-501)
9. METAL RAILING
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PROPOSED EXTERIOR ELEVATIONS - BUILDING G

WINDOW SCHEDULE

MK	SIZE	TYPE	MATERIAL	FINISH	MANUF.	REMARKS
A	4'-0"X5'-0"	SLIDER	VINYL	-	-	EXISTING
B	2'-0"X2'-0"	SLIDER	VINYL	-	-	EXISTING
C	6'-0"X1'-4"	FIXED	METAL	-	-	STOREFRONT TRANSOM WINDOW ABV. DOOR, EXISTING
D	5'-0"X4'-0"	SLIDER	VINYL	-	-	3' SILL HGT, EXISTING
E	3'-0"X4'-0"	SLIDER	VINYL	-	-	EXISTING
F	5'-0"X3'-0"	SLIDER	VINYL	-	-	3' SILL HGT, EXISTING
G	3'-0"X3'-0"	SLIDER	VINYL	-	-	3' SILL HGT, EXISTING
H	3'-0"X2'-0"	SLIDER	VINYL	-	-	EXISTING
I	NOT USED FOR CLARITY					
J	4'-0"X3'-0"	SLIDER	VINYL	-	-	3' SILL HGT, EXISTING
K	2'-0"X3'-0"	SLIDER	VINYL	-	-	3' SILL HGT, EXISTING
L	6'-0"X4'-0"	SLIDER	ALUMINUM	-	-	3' SILL HGT, EXISTING
M	6'-0"X4'-0"	SLIDER	VINYL	-	-	EXISTING
N	5'-0"X3'-0"	(2) CASEMENT, (1) FIXED	VINYL	-	-	EXISTING
O	2'-6"X2'-6"	SLIDER	VINYL	-	-	4' SILL HGT, EXISTING
P	3'-0"X3'-0"	SLIDER	VINYL	-	-	6' SILL HGT, EXISTING
Q	5'-0"X3'-0"	SLIDER	VINYL	-	-	3' SILL HGT, NEW WINDOW
R	5'-0"X4'-0"	SLIDER	VINYL	-	-	3' SILL HGT, NEW WINDOW
S	3'-0"X3'-6"	DOUBLE HUNG	VINYL	-	-	3'-6" SILL HGT, NEW WINDOW
T	3'-0"X4'-6"	DOUBLE HUNG	VINYL	-	-	2'-6" SILL HGT, NEW WINDOW
U	6'-0"X4'-0"	SLIDER	VINYL	-	-	3' SILL HGT, NEW WINDOW

DOOR SCHEDULE

NUMBER	TYPE	SIZE	MATERIAL	FINISH	FRAME MATL	FRAME FINISH	HARDWARE	REMARKS
D01	EXT	3'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		NO GLASS, EXISTING
D02	INT	2'-0"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		EXISTING
D03	INT	3'-0"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		EXISTING
D04	EXT	PR 3'-0"X6'-8"X1 3/4"	WOOD	PNT	WOOD	PNT		FULL GLASS STOREFRONT W/ TRANS., EXISTING
D05	EXT	3'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		HALF GLASS, EXISTING
D06	EXT	4'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		NO GLASS, EXISTING
D07	INT	2'-6"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		EXISTING
D08	INT	1'-8"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		EXISTING
D09	INT	2'-8"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		EXISTING
D10	EXT	3'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		HALF GLASS, OVAL, EXISTING
D11	EXT	6'-0"X6'-8"X1 3/4"	VINYL	-	VINYL	-		SLIDER, FULL GLASS, EXISTING
D12	INT	1'-6"X6'-8"X1 3/8"	WOOD	STAIN	WOOD	STAIN		DOUBLE POCKET DOOR, EXISTING
D13	INT	2'-10"X6'-8"X1 3/8"	WOOD	STAIN	WOOD	STAIN		POCKET DOOR, NEW DOOR, EXISTING
D14	INT	2'-0"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR
D15	EXT	3'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		NO GLASS, NEW DOOR
D16	EXT	3'-0"X6'-8"X1 3/4"	METAL	PNT	METAL	PNT		HALF GLASS, NEW DOOR
D17	INT	3'-0"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR
D18	INT	2'-10"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR
D19	INT	4'-0"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		DOUBLE DOOR, NEW DOOR
D20	INT	2'-4"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR
D21	INT	1'-4"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR
D22	INT	2'-6"X6'-8"X1 3/8"	WOOD	PNT	WOOD	PNT		NEW DOOR

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

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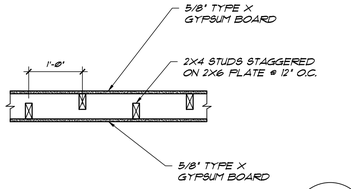
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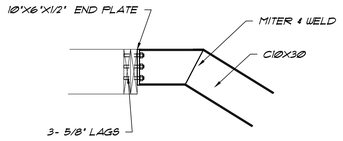
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DOOR & WINDOW SCHEDULES



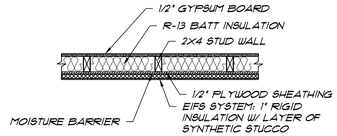
1 HR WALL - INT. PARTITION (A) A-501

SCALE: 3/4" = 1'-0"



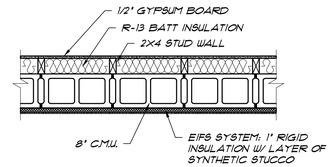
STAIR/ WALKWAY CONN. (B) A-501

SCALE: 3/4" = 1'-0"



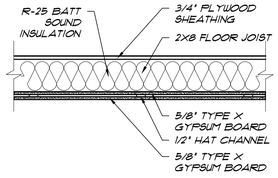
EXT. WALL - UPPER LEVEL (C) A-501

SCALE: 3/4" = 1'-0"



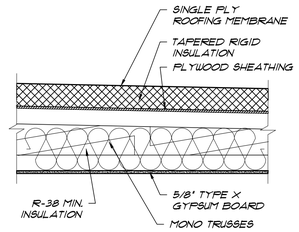
EXT. WALL - C.M.U. (D) A-501

SCALE: 3/4" = 1'-0"



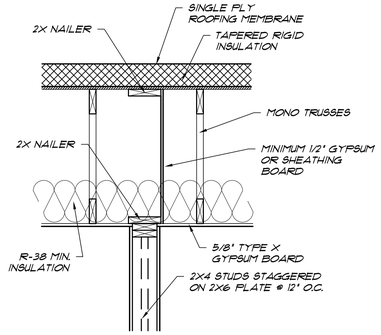
1 HR FLOOR ASSEMBLY (E) A-501

SCALE: 3/4" = 1'-0"



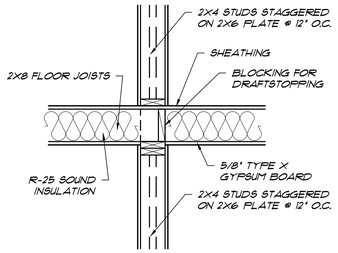
1 HR ROOF/CEILING ASSEM. (F) A-501

SCALE: 3/4" = 1'-0"



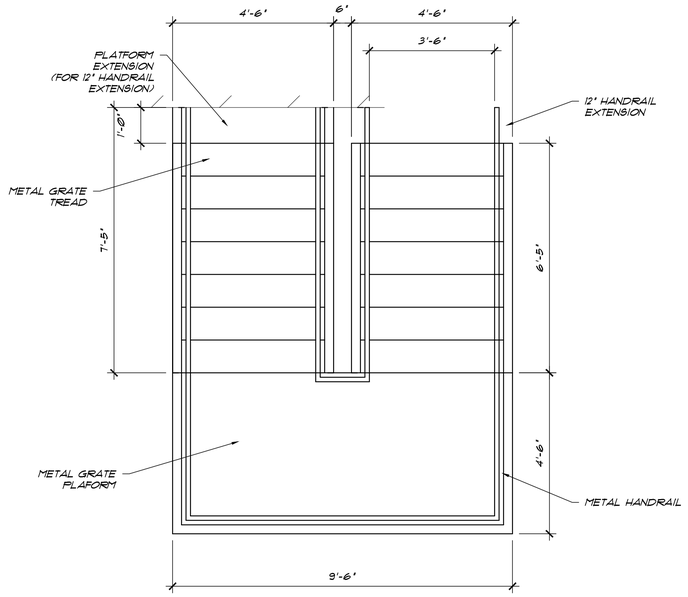
DRAFTSTOP ATTIC ASSEM. (H) A-501

SCALE: 3/4" = 1'-0"

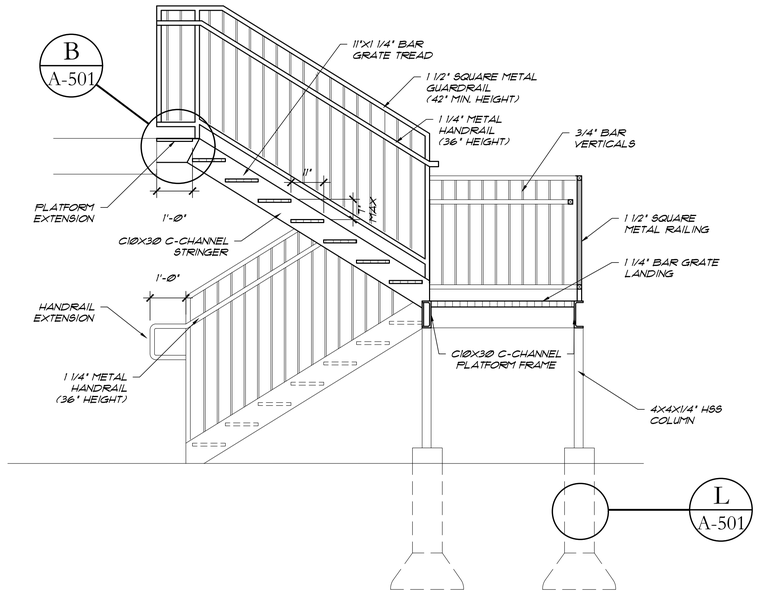


DRAFTSTOP FLOOR ASSEM. (J) A-501

SCALE: 3/4" = 1'-0"



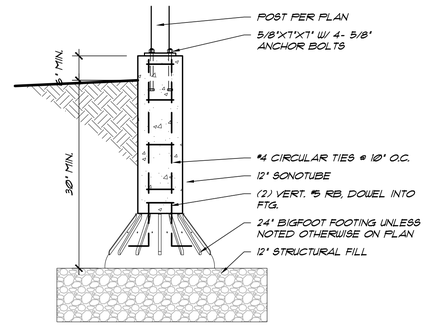
PLAN VIEW



SECTION VIEW

STAIR DETAIL (G) A-501

SCALE: 1/2" = 1'-0"



TYPICAL PIER DETAIL (L) A-501

SCALE: 3/4" = 1'-0"

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

564 E. SECOND AVE., STE. 201
DURANGO, CO 81301
(970) 259 - 7494
FAX (970) 259 - 7492

262 PAGOSA STREET, STE. 200
P.O. BOX 96
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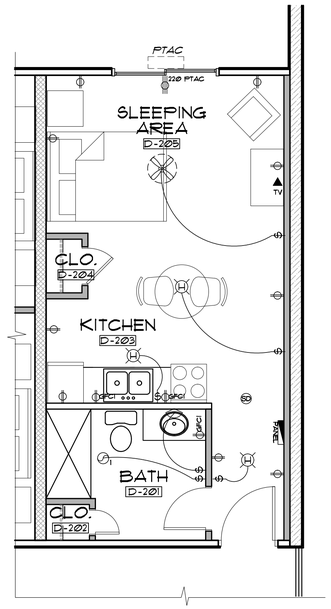
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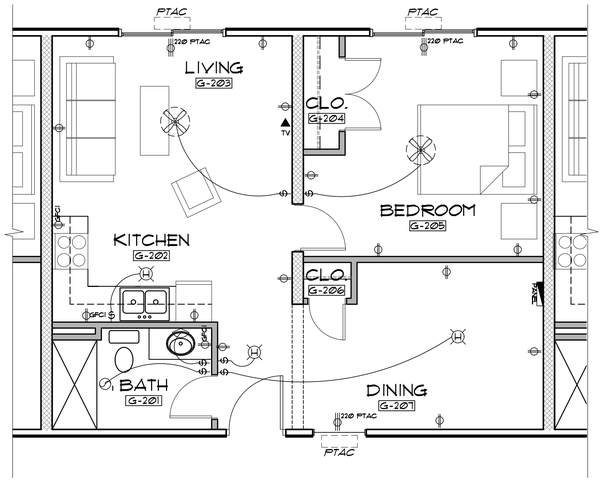
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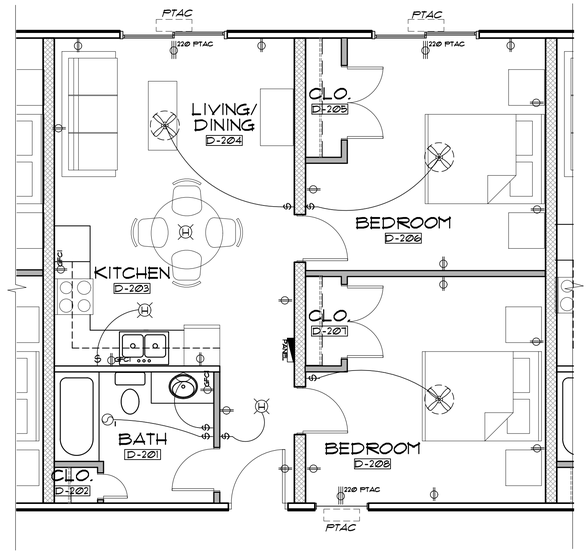
WALL & FLOOR ASSEMBLIES
STAIR DETAILS



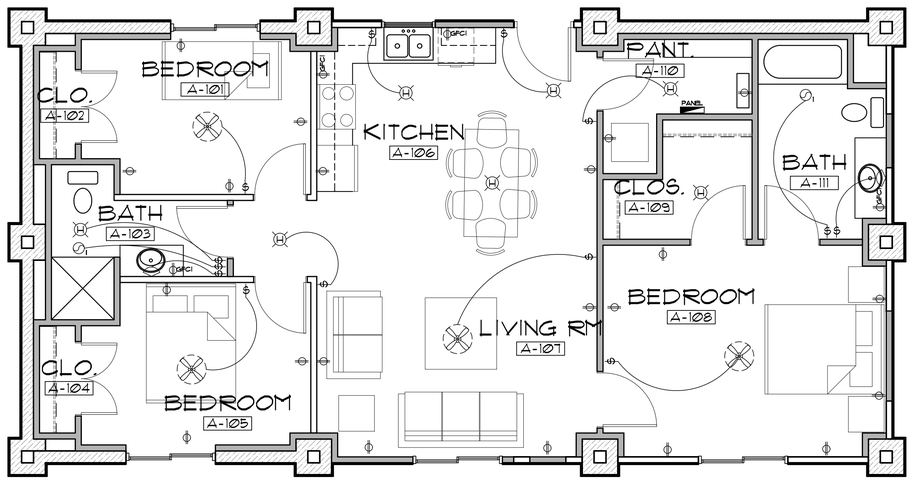
TYP. STUDIO ELEC. PLAN A
SCALE: 1/4" = 1'-0" E-101



TYP. 1 BDR ELEC. PLAN B
SCALE: 1/4" = 1'-0" E-101



TYP. 2 BDR ELEC. PLAN C
SCALE: 1/4" = 1'-0" E-101



3 BDR ELEC. PLAN D
SCALE: 1/4" = 1'-0" E-101

GENERAL ELECTRICAL PLAN NOTES:

A. CONTRACTOR SHALL VERIFY WITH LOCAL POWER COMPANY THE LOCATION OF SERVICE.

B. ALL WIRE SHALL BE THW COPPER, UNLESS NOTED OTHERWISE.

C. WHERE REQUIRED BY OTHER CODES, SERVICE AND FEEDER CONDUCTORS SHALL BE COPPER OF EQUAL AMPACITY.

D. ALL BRANCH CIRCUITS IN RACEWAY OR NON METALLIC SHEATHED CABLE.

E. COORDINATE RACEWAY INSTALLATIONS WITH OTHER TRADES PRIOR TO CONSTRUCTION.

F. VERIFY ALL CONDUCTORS AND BREAKERS WITH EQUIPMENT MANUFACTURER'S SPECIFICATIONS.

G. PROVIDE DISCONNECT SWITCH OF SIZE AS REQUIRED BY LOAD AND UNITS.

H. PROVIDE NON-FUSIBLE GENERAL DUTY SAFETY SWITCHES AT A/C EQUIPMENT, AND AT PUMPS NOT VISIBLE FROM CIRCUIT

I. BREAKER PANEL AND AS PER MANUFACTURER'S RECOMMENDATIONS.

J. PROVIDE GROUND FAULT INTERRUPT BREAKERS FOR ALL BATHROOM, GARAGE AND EXTERIOR OUTLETS AS SHOWN.

K. ELECTRICAL FIXTURES, TRIM AND APPLIANCES SHALL BE UL APPROVED.

L. PROVIDE PRE-WIRED TELEVISION OUTLETS (CABLE TV) AS SHOWN ON PLANS. VERIFY LOCATIONS IN FIELD W/ OWNER

ELECTRICAL LEGEND:

- $ — SWITCH
- $3 — 3-WAY SWITCH
- $D — DIMMER SWITCH
- $4 — 4-WAY SWITCH
- PB — WALL-MOUNTED DOORBELL
- 4-20A — DUPLEX OUTLET - 4 GANG - 20 AMP DEDICATED CIRCUIT
- — DUPLEX OUTLET
- GFCI — GFCI DUPLEX OUTLET
- 220 — 220V. OUTLET
- WP — 110V. DUPLEX WATER PROOF OUTLET
- 1/2SW — 110V. DUPLEX OUTLET, ONE OUTLET SWITCHED
- 1 — 110 CFM FLUSH-MOUNT EXHAUST FAN
- TV — TELEVISION CABLE OUTLET - VERIFY TYPE AND LOCATION WITH OWNER
- PH — TELEPHONE OUTLET - MOUNT @ 12" A.F.F. UNLESS OTHERWISE NOTED
- A — FLUSH-MOUNT CAN DOWNLIGHT - FIXTURE SELECTED BY OWNER
- — SURFACE MTD. FIXTURE TO BE SELECTED BY OWNER
- — VANITY LIGHT - WALL MOUNT
- — UNDER CABINET LIGHTING TO BE SELECTED BY OWNER
- SD — SMOKE DETECTOR - INTERCONNECTED FOR SIMULTANEOUS ALERT
- GD — GARBAGE DISPOSAL
- CM — CARBON MONOXIDE DETECTOR
- PANEL — ELECTRICAL PANEL
- — ELECTRIC BASEBOARD HEATER
- — RADIANT CEILING-MOUNTED HEATER IN BATHROOM (3 TOTAL)

REYNOLDS ASH + ASSOCIATES
ARCHITECTURE ENGINEERING

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DURANGO, CO 81301
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ZUMA APARTMENTS -
MESA VERDE HOTEL CONVERSION

640 S BROADWAY
CORTEZ, CO 81321

JOB NO.: 22233
DATE: 2022-11-04
DRAWN BY: TR, MG

ISSUE RECORD:

REVISIONS:
1
2
3
4

E-101

TYPICAL UNIT ELECTRICAL PLANS

ATTACHMENT 1

Zuma Apartments, LLC
Craig & Monique Weese
Oliver Hart & Lauren Brown
130 Forest Ridge Rd
Durango, CO 81303
Contact: Monique Weese
Phone: 406-381-7841
Email: moniqueweese@gmail.com

November 8, 2022

City of Cortez
Department of Planning and Building
City Hall
123 Roger Smith Ave
Cortez, CO 81321

RE: Letter of Petition for Special Exception Application - Proposed Zuma Apartments, currently known as Mesa Verde Inn/Margarita's Mexican Restaurant, located at 640 S Broadway/550 S Broadway, Cortez, CO 81321 ("Property")

Dear City of Cortez Department of Planning and Building,

Zuma Apartments, LLC, a Colorado limited liability company, has purchased the above referenced Property.

Zuma Apartments, LLC is submitting this Application for Special Exception, along with the associated documentation, to request that the City of Cortez grant an exception for the following matter:

1. Special Exception for Parking - Cortez City Code 5.02 | Residential structures with more than 30 dwelling units must have two parking spaces per single-family equivalent.

   Our proposal for parking spaces is 90 residential parking spaces. The proposal for proposed parking spaces to units is:

   20 studios - 1 parking space each
   10 one-bedrooms - 1.5 parking spaces each
   26 two-bedrooms - 2 parking spaces each
   1 three-bedroom - 3 parking spaces

   To meet the City's Code with the proposed units, the Property would technically need 105 total parking spaces. We are asking for a variance for City Code 5.02 to allow 90 residential parking spaces instead of 105 residential parking spaces.

20 proposed units would be studio sized units and 10 proposed units would be one-bedroom units. Federal occupancy standards allow no more than two occupants per bedroom in a rental unit. This means that 30 out of the 57 units would likely be occupied by one or two occupants with two or less vehicles, allowing one parking space per each studio, one and a half parking spaces for each one-bedroom unit and two parking spaces for each two-bedroom unit.

According to the City Code, we need 105 total residential parking spaces to match our number of units. We can fit 90 total residential parkings spaces with our plans. We need a variance for the City's Code for the difference of 15 parking spaces.

For our commercial parking spaces, the restaurant and lounge will be limited to a maximum of 65 seats. According to the City Code the restaurant and lounge needs one parking space for every four seats. We are requesting a special exception to commercial parking to request one parking space for every five seats instead of four. We have dedicated 13 parking spaces to accommodate this need. About one third of the commercial building will be designated for retail business as a laundry mat. Per the City Code there needs to be one parking space for every 300 square feet of retail space. This would equal 7 required parking spaces for 2,100 square feet for the laundry mat. Our plans have 20 commercial parking spaces designated for these needs.

Ultimately, approval of variance for County Code 5.02 would not adversely affect the land use pattern as outlined by the land use plan, and would not adversely affect any other feature of the comprehensive plan of the city.

It should be noted that if the City of Cortez is unable to grant this special exception, Zuma Apartments, LLC will not be able to convert this Property, leaving the Property in its current condition.

Please contact us with any questions. We look forward to working with the City of Cortez to resolve these issues.

Sincerely,

Monique Weese, Member
Zuma Apartments, LLC

ATTACHMENT 2

SITE PLAN

Property Address: 640 S Broadway/550 S Broadway, Cortez, CO 81321
Parcel Number: 5611-274-00-079
Legal Description: Subdivision: PAYSON PT OF TR 11; 2 TRS IN TR 12 AKA MOTEL TRACK 3.9AC B479 P217
Current Owner Name: D.B. HOTEL PROPERTIES, LLC

Montezuma County Assessor's Current Records:

Account: R014918

Location

Situs Address 640 S BROADWAY
550 S BROADWAY
Tax Area 11001 - DISTRICT 11001
Parcel Number 5611-274-00-079
Legal Summary Subdivision: PAYSON PT OF TR 11; 2 TRS IN TR 12 AKA MOTEL TRACK 3.9AC B479 P217
Account Number R014918
Account Type COMMERCIAL
Doc Description

Owner Information

Owner Name D.B. HOTEL PROPERTIES, LLC
Owner Address 640 S BROADWAY
CORTEZ, CO 81321

Assessment History

Actual (2022)	$1,355,645
Assessed	$384,220

Tax Area: 11001 **Mill Levy:** 54.754100

Type	Actual	Assessed	Acres	SQFT	Units
Improvements	$845,862	$238,630		47592.000	42518.000
Land	$509,783	$145,590	3.901	169927.560	0.000

Transfers

Sale Date	Sale Price	Doc Description
08/12/2005	$0	Plat
08/23/2005	$0	Land Survey Deposit Map
11/29/2005	$0	Land Survey Deposit Map
08/28/2007	$1,300,000	Warranty Deed
08/28/2007	$0	Statement Authority (TR)
08/28/2007	$0	Statement Authority (TR)
04/10/2008	$0	Easement

Tax History

Tax Year	Taxes
*2022	$21,037.64
2021	$21,042.00

* Estimated

Images

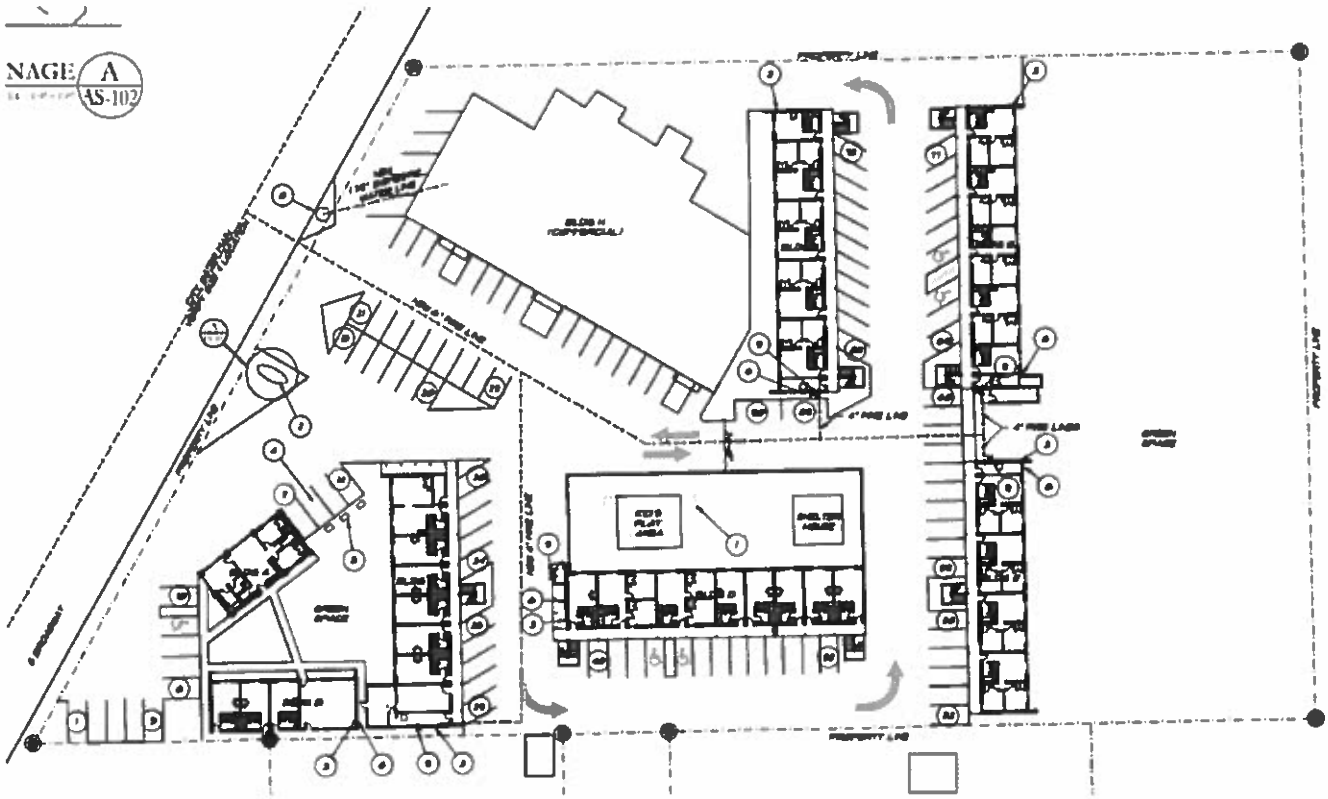
- GIS



Montezuma County GIS Map of Parcel:



Buildings A-H Proposed Parking Spaces:



PARKING CALCULATIONS

PARKING REQUIRED	57 UNITS X 1.84 STALLS/ UNIT	= 105 STALLS
PKING PROVIDED		= 90 STALLS

Proposed Residential Parking Spaces to Units:

20 studios - 1 parking space each
10 one-bedrooms - 1.5 parking spaces each
26 two-bedrooms - 2 parking spaces each
1 three-bedroom - 3 parking spaces

Proposed Commercial Parking Spaces:

Restaurant - 65 seats - 13 parking spaces (1 to 5 ratio)
Retail (laundry mat) - 7 parking spaces (2,100 square feet)

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Rick Smith
Director of General Services
110 West Progress Circle
Cortez, CO. 81321
rsmith@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: RICK SMITH, DIRECTOR OF GENERAL SERVICES

Date: 12/28/2022

RE: **2022 Street Sweeper Bid Results**

DISCUSSION

Specifications were drawn up and bids received on December 16, 2022. The City received one response to our bid request.

Hardline Equipment provided a bid for a Dulevo 6000 Regular Dump, Vacuum Assisted Sweeper. The bid amount of $299,772.25. This price included a number of options. Public Works discussed the options with Hardline and was able to deduct -$6,326 in options that are not needed for the City. This lowered the purchase amount for the sweeper to $293,446.25.

A copy of the proposal is attached to this memo for your review. The City currently has a Dulevo sweeper and it has worked very well.

BACKGROUND

The 2023 Equipment Fund provides $280,000 for the purchase of a new street sweeper. The street sweepers are used by the Public Works Streets Department. Upon delivery of the new unit the Tymco sweeper unit #998 will go to public auction after delivery of the new sweeper unit.

FISCAL IMPACT

The purchase amount is $13,446.25 above the budgeted amount. There are funds in the Equipment fund to cover the amount over budget. Also, the proceeds for unit #998 scheduled for auction will go into the Equipment Fund.

RECOMMENDATION

Staff recommends that Council approve the purchase of the Dulevo Sweeper at the bid amount of $293,446.25.

MOTION

If agreed upon by the City Council, a possible motion would be to award the 2023 Street Sweeper to Hardline Equipment for the Dulevo 6000 Sweeper in the bid amount of $293,446.25.

Attachments

Sweeper Attachment

HARDLINE EQUIPMENT
Po Box 39
Henderson, Co. 80640
Phone: 303-288-8989
Fax: 303-288-8787
www.hardlineequipment.com

Proposal

Date	No.
12/20/2022	3003

Name / Address	Ship To
City of Cortez Attn: Vickie Haddix Accts Rec 123 Roger Smith Ave Cortez, Colorado 81321	City of Cortez 110 West Progress Circle Cortez, Colorado 81321

P.O. No.	Rep	VIN #	Body S/N #	Body Model #
	RL			Dulevo 6000

Item	Qty	U/M	Description	Rate	Amount
Sweeper			2022 Dulevo 6000, Regular Dump, Vacuum Assisted Sweeper FPT (Iveco) Tier 4 Final 138 hp Diesel Main technical features and standard equipment: - Hydraulic traction with variable pump and hydraulic motor directly connected to the front differential - Hydraulic power steering with four steering wheel system - Self-levelling rear hydraulic suspensions - Type approved lighting system - Two seats (driving on the right) pressurized cab equipped with filtering system, heating, safety belts and air conditioning system - Sweeping system made up of: Hydraulically adjustable central cylindrical brush Left and right hand side brushes Vertical blades conveyor - Suction system made up of: Two hydraulically controlled suction turbines Cotton – polyester filtering system Hydraulic filter shaker - Belt conveyor with washing system (hydrant connection) - Working hour counter - Speedometer with total km and working odometer - Container inspection door - Rear-view colour camera	252,716.25	252,716.25

Proposal Valid For 30 Days From Proposal Date

Total

HARDLINE EQUIPMENT
Po Box 39
Henderson, Co. 80640
Phone: 303-288-8989
Fax: 303-288-8787
www.hardlineequipment.com

Proposal

Date	No.
12/20/2022	3003

Name / Address	Ship To
City of Cortez Attn: Vickie Haddix Accts Rec 123 Roger Smith Ave Cortez, Colorado 81321	City of Cortez 110 West Progress Circle Cortez, Colorado 81321

P.O. No.	Rep	VIN #	Body S/N #	Body Model #
	RL			Dulevo 6000

Item	Qty	U/M	Description	Rate	Amount
			- Working lights on the brushes ,flashing lights and rear lights LED - Hydraulic opening door operated from the cab - Use & Maintenance Manual Equipment Maxi Hydraulic dumping up to 90 In (REGULAR) 180 ° Right hand/Left hand front extendable brush unit Water sprinkling system for side brushes (Water tank volume 105,7 Gal) Water sprinkling extension for front extendable brush unit Suction system with Ø 5,9 In hose Additional Vortex pre-filter for endothermic engine Mirror for front brush Radio con USB e Bluetooth GORE® Filter (5 years warranty) Factory Installed Options: - Brigade 360 Degree Camera System (6000T.21.15) - Electrically controlled and heated mirrors - Air cushioning heated seat - DULEVO TELEMATIC (Subscription included in the warranty period) - Rear rubber bumpers - Cabin protection cage - Additional side camera		

Proposal Valid For 30 Days From Proposal Date

Total

HARDLINE EQUIPMENT
Po Box 39
Henderson, Co. 80640
Phone: 303-288-8989
Fax: 303-288-8787
www.hardlineequipment.com

Proposal

Date	No.
12/20/2022	3003

Name / Address	Ship To
City of Cortez Attn: Vickie Haddix Accts Rec 123 Roger Smith Ave Cortez, Colorado 81321	City of Cortez 110 West Progress Circle Cortez, Colorado 81321

P.O. No.	Rep	VIN #	Body S/N #	Body Model #
	RL			Dulevo 6000

Item	Qty	U/M	Description	Rate	Amount
Sweeper	1		- 3M Reflective DOT Tape on All Four Sides of Sweeper	~~402.00~~	~~402.00~~
Sweeper	1		- Brigade Camera Located Under Sweeper Viewing Sweeping Area (6000T.21.14) with 6000T.60.04	~~950.00~~	~~950.00~~
Sweeper	1		- Brush Guard Protection System (6000T.13.32)(Keeping Branches Away From Machine)	2,851.00	2,851.00
Sweeper	1		- Full Window Tint Installed on All Windows in Cab (6000T.06.27)	~~1,526.00~~	~~1,526.00~~
Sweeper			- LED Arrow Board Located on Rear of Unit, Includes Control Panel Located Inside of Cab	~~3,063.00~~	~~3,063.00~~
Sweeper			- Additional Strobe Light Rear of Machine (2 Front - 2 Rear)	850.00	850.00
Sweeper	1		- LubeCore Auto Lube System With Heavy Duty Korilla Line and Crimped Fittings 3 Year Warranty on Pump and Manifolds with Use of LubeCore/ Hardline Grease	8,639.00	8,639.00
Sweeper			- 20 AMP 24 Volt - 12 Volt Power Convertor to Run C.B. Radio, Etc.	~~385.00~~	~~385.00~~
Sweeper	1		- Water Fill and Wash Down System	3,060.00	3,060.00
Sweeper			Wax film for sea freight	330.00	330.00
Freight-Imp/Exp...	1	ea	Freight FOB Denver, Colorado *** If we can split a load with other equipment from Italy we could reduce this estimate, this could also delay delivery several months if we're waiting on something in production. You will have the option to choose in most cases***	25,000.00	25,000.00

Proposal Valid For 30 Days From Proposal Date

Total

REMOVED - $6,326.00

TOTAL = $293,446.25

HARDLINE EQUIPMENT
Po Box 39
Henderson, Co. 80640
Phone: 303-288-8989
Fax: 303-288-8787
www.hardlineequipment.com

Proposal

Date	No.
12/20/2022	3003

Name / Address	Ship To
City of Cortez Attn: Vickie Haddix Accts Rec 123 Roger Smith Ave Cortez, Colorado 81321	City of Cortez 110 West Progress Circle Cortez, Colorado 81321

P.O. No.	Rep	VIN #	Body S/N #	Body Model #
	RL			Dulevo 6000

Item	Qty	U/M	Description	Rate	Amount
			Warranty Terms: 12 months or 1300 hrs on non-wearable parts (other Terms & Conditions in accordance to Dulevo's General Warranty Terms). Pricing good until Dec 31, 2022 Orders placed today are end of 1st quarter 2023 delivery		

Proposal Valid For 30 Days From Proposal Date

Total $299,772.25

Thank you for your business. Sales Tax Notice: Hardline Equipment LLC will be collecting all Sales Taxes due unless Buyer provides exemption documentation acceptable to your jurisdiction. This includes, but not limited to, all affiliated Nexus interstate Sales Taxes for your specific state and jurisdiction. This is subject to change. If Sales Tax is not presented on this document Hardline Equipment reserves the right to collect and remit sales taxes to comply with your state and jurisdiction regulations. By receiving this document, you agree to the collection of Sales Taxes.

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Rick Smith
Director of General Services
110 West Progress Circle
Cortez, CO. 81321
rsmith@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: RICK SMITH, DIRECTOR OF GENERAL SERVICES

Date: 12/29/22

RE: **2023 Service Center HVAC Equipment Bid Results**

DISCUSSION

The City bid out the equipment and received one bid on December 28, 2022. The bid received was a national cooperative bid from Trane Technologies via the Omni Cooperative Purchasing Group, of which the City is a member. Please refer to the Trane bid for specifics attached to this memo. The following is an overview of the bid received.

	Vendor	Total Bid Price
1.	Trane Technologies	$127,368.00

The individual price for each piece of equipment includes the 1-year manufacturer's warranty.

BACKGROUND

The 2023 Capital Projects budget provides for the replacement of the City Service Center HVAC units. Because of the long lead times to receive the equipment the project will not be completed until this fall.

To keep the project moving forward ME&E and the City staff determined that getting the equipment on order earlier than later was the best way to coordinate scheduling of the work.

FISCAL IMPACT

The equipment will not be paid for until they ship later this year.

RECOMMENDATION

Staff recommends that Council approve the award for the Service Center HVAC so we can get the equipment on order and in the order stream for installation later this year.

MOTION

If agreed upon by the City Council, a possible motion would be to award the 2023 Service Center HVAC Equipment bid to Trane Technologies at the bid amount of $127,368.00.

Attachments

Trane SC HVAC Bid

ITEM LIST

#1 Rooftop unit #1 = Trane model
YSJ180A3S0MD4C0A2B300A000A000000000000** $39,377

#2 Rooftop unit #2 = Trane model
YZC072F3RVADEC1A2B700A0000000000000000** $28,845

#3 Rooftop unit #3 = Trane model
YZC120F3RVADEC1A2B700A0000000000000000** $34,834

#4 VAV Box V1 = Trane model
VCEF14--*M0SY95A0*0F2W0B07015**03500000** $1,609

#5 VAV Box V2 = Trane model
VCEF10--*M0SY95A0*0F2W0B03015**03500000** $1,536

#6 VAV Box V3 = Trane model
VCEF16--*M0SY95A0*0F2W0B10015**03500000** $1,790

#7 VAV Box V4 = Trane model
VCEF14--*M0SY95A0*0F2W0B07015**03500000** $1,609

#8 VAV Box V5 = Trane model
VCEF10--*M0SY95A0*0F2W0B04015**03500000** $1,543

#9 VAV Box V6 = Trane model
VCEF10--*M0SY95A0*0F2W0B02515**03500000** $1,532

#10 VAV Box V7 = Trane model
VCEF12--*M0SY95A0*0F2W0B05015**03500000** $1,594

#11 VAV Box V8 = Trane model
VCEF16--*M0SY95A0*0F2W0B09015**03500000** $1,745

#12 VAV Box V9 = Trane model
VCEF12--*M0SY95A0*0F2W0B06015**03500000** $1,609

#13 VAV Box V10 = Trane model
VCEF10--*M0SY95A0*0F2W0B03515**03500000** $1,539

cont. next page

ITEM LIST

#14 VAV Box V11 = Trane model
VCEF12--*M0SY95A0*0F2W0B06015**03500000** $1,601

#15 Adapter Curb R1
CDI Part # 1-4010-3110 $2,860

#16 Adapter Curb R2
CDI Part # 1-4005-3105 $1,545

#17 Adapter R3
Factory Provided Roof Curb $2208

TOTAL BID $127,368.00

VENDOR: TRANE

SUBMITTED BY: DEREK MCPHERREN

PHONE NUMBER: 970.773.0822

EMAIL: dmcpherren@trane.com

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Rachael Marchbanks
Community/Economic Development Director
123 Roger Smith Ave
Cortez, CO. 81321
rmarchbanks@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: RACHAEL MARCHBANKS, DIRECTOR OF COMMUNITY/ECONOMIC DEVELOPMENT

Date: 01/10/2023

RE: **Resolution No. 2, Series 2023**

DISCUSSION
See attached staff report for a full discussion on the issues.

BACKGROUND
Montezuma Ave. is currently located within the boundaries of Parque de Vida. The request is to dedicate right-of-way for the existing road to allow for access to public right-of-way to adjoining property owners and utillities.

FISCAL IMPACT
Fiscal impact has not been analyzed.

RECOMMENDATION
Staff recommends that Council approve Resolution No. 2, Series 2023. approving a right-of-way dedication plat for Montezuma Avenue where it currently is located in Parque de Vida.

MOTION
If agreed upon by the City Council, a possible motion would be:
I move to approve Resolution No. 2, Series 2023, approving a right-of-way dedication plat for Montezuma Avenue between Mildred Road and Roger Smith Avenue, with two conditions.

Attachments

Staff Report
Resolution No. 2, Series 2023
Plat

City of Cortez Planning and Building
123 Roger Smith Avenue
Cortez, CO 81321

Item No:
Meeting Date: January 10, 2023

TITLE: REVIEW OF AN APPLICATION FOR A RIGHT OF WAY DEDICATION PLAT AND REVIEW OF RESOLUTION NO. 2, SERIES 2023

ATTACHMENTS: Council Resolution No. 2, Series 2023; Proposed Right of Way Dedication Plat

BACKGROUND

It was recently discovered that Montezuma Ave through Parque de Vida was never dedicated as right of way. While this is of little consequence since both are public uses and in City ownership, technically it leaves several parcels along Montezuma Ave without direct access to a public right of way (ROW) and public utilities in park land rather than ROW. The proposed plat will correct this situation.

ISSUES

Section 6.09 of the City's Land Use Code allows a replat or plat amendment under the following circumstances:

(a) Replats and plat amendments shall be subject to all of the requirements of this code regarding preliminary plats and final plats, provided, however, that the city council shall be authorized to approve a replat or plat amendment without notice or hearing where the replat or plat amendment is solely for one or more of the following purposes and does not remove any covenants or restrictions or increase the number of lots. Such approval and issuance shall not require notice, hearing, or approval of other lot owners. Allowable purposes for a replat or plat amendment include to:

(1) Correct an error in any course or distance shown on the prior plat.
(2) Add any course or distance that was omitted on the prior plat.
(3) Correct an error in the description of the real property shown on the prior plat.
(4) Indicate monuments set after death, disability, or retirement from practice of the engineer responsible for setting the monuments.
(5) Show the proper location or character of any monument that has been changed in location or character or that originally was shown at the wrong location or incorrectly as to its character on the prior plat.
(6) Correct any other type of clerical error or omission in the previously approved plat.
(7) Correct an error in courses and distances of lot lines between two (2) adjacent lots where both lot owners join in the application for plat amendment and neither lot is abolished, provided that such amendment does not have a material adverse effect on the property rights of the owners in the plat.
(8) Relocate a lot line in order to cure an inadvertent encroachment of a building or improvement on a lot line or on an easement.

(9) Relocate or vacate one (1) or more lot lines between one (1) or more adjacent lots and /or parcels or tracts where the owner or owners of all such property join in the application for the plat amendment.

DISCUSSION

The purpose of this is to dedicate the very southern portion of Parque de Vida as public ROW to ensure adequate access for all parcels (including City Hall) and utilities along the portion of Montezuma Ave that borders the southern portion of the park. While a plat amendment process is not an exact fit for the request, it works in that the property line at the southern end of the park will move to the north, leaving and dedicating the remaining land as right of way.

A request for review and comment was sent to the utility suppliers affected districts and agencies. The following comments were received:

AGENCY REVIEW

GIS Coordinator (Doug Roth)

The survey closes and everything else looks ok on the plat. I guess Patrick just needs to draft a resolution to go with it. Don't forget to record both of these documents so that the Assessor's office can a remove the 3.22 acres in dedicate ROW from the Parque de Vida tract.

City of Cortez Public Works

t would have been helpful to show the median section in Montezuma Ave so new developers know there is only right in, right out access on the s. side of the street.

Cortez Sanitation District (Jim Webb)

The Sanitation District has no issues with this proposal.

Cortez General Services (Rick Smith)

The CCN fiber network has fiber in this section. Thank you…Rick

Cortez City Manager (Drew Sanders)

No comment.

ALTERNATIVES

1. The Council can approve the Right of Way Dedication as submitted;
2. The Council can deny the plat and state their reasons;
3. The Council can ask for more information and table the application; or
4. The Council can approve the plat, and state any conditions they feel would be necessary to ensure compliance with the Land Use Code.

RECOMMENDATION

Staff recommends Alternative "4" above, approval of the amended plat, with 2 conditions.

If Council so chooses to follow the recommendation of Staff, the Commission can **make the motion to approve the amended plat as submitted, through Council Resolutions No. 2, Series 2023, with the following conditions:**

1. All requirements of utility providers, City departments, CDOT and affected districts must be satisfied, as outlined in adopted City Codes and other regulatory documents.
2. The plat and resolution shall be recorded at the Montezuma County Clerk and Recorders Office within six (6) months of Council approval, in accordance with Land Use Code Section 6.05 (d)(2)a.

PREPARED BY: Nancy Dosdall, Contract City Planner

CORTEZ CITY COUNCIL
RESOLUTION NO. 2, SERIES 2023

A Resolution Approving a Right of Way Dedication for Montezuma Ave. between Mildred Road and Roger Smith Ave.

WHEREAS, the City of Cortez, as the owner on record (hereinafter the "Owner") has applied for a Right of Way Dedication for Montezuma Avenue, between Mildred Road and Roger Smith Avenue, Cortez, Colorado 81321 and more particularly described as:

A tract of land contained in the NW/4 of Section 25, T36N, R16W, NMPM, Montezuma County, Colorado more particularly described as follows:
Beginning at a point on the east ROW line of Mildred Road, from which point the W ¼ Corner of said section 25 bears S 02°40'05" W a distance of 664.79 feet;
Thence, N 00°03'37" E a distance of 148.01 feet along said East ROW line of Mildred Road;
Thence, N 89°18'59" E a distance of 946.88 feet to the West ROW line of Roger Smith Avenue;
Thence, S 00°02'06" E a distance of 148.01 feet along said West ROW line;
Thence, S 89°18'29" W a distance of 648.75 feet;
Thence S 89°20'05" W a distance of 298.37 feet back to the point of beginning. Containing 3.22 acres, more or less.

WHEREAS, the Owner has applied to the City for review of a ROW dedication plat; and

WHEREAS, the Owner presented the necessary submittal items for review by the Cortez City Council at a regular meeting held on January 10, 2023; and

WHEREAS, pursuant to Land Use Code Section 6.09, Replats and plat amendments, it is a requirement of the Land Use Code that this plat go through a review by City Staff and the City Council prior to approval of the desired plat being recorded; and

WHEREAS, the City Council is authorized to approve an amended plat without notice or public hearing when the application meets one or more of the criteria of Section 6.09(a) of the Land Use Code; and

WHEREAS, the City Council reviewed the proposal and heard testimony concerning the application for a dedication plat of Montezuma Ave between Mildred Road and Roger Smith Avenue, at its regular meeting held on January 10, 2023; and

WHEREAS, based on the evidence and testimony presented at said meeting, City Council approved, with conditions, the proposed dedication plat as evidenced in the approved minutes of its meeting on January 10, 2023, and the adoption of Council Resolution No. 2, Series 2023; and

WHEREAS, it appears that all requirements of Chapters 5.00 and 6.00 of the City's Land Use Code for development of this site have been or can be met.

NOW, THERFORE, BE IT RESOLVED BY THE CORTEZ CITY COUNCIL:

THAT, the Dedication Plat of Montezuma Avenue between Mildred Road and Roger Smith Avenue, is hereby approved, subject to the following conditions:

1. All requirements of utility providers, City departments, CDOT and affected districts must be satisfied, as outlined in adopted City Codes and other regulatory documents.
2. The plat shall be recorded at the Montezuma County Clerk and Recorders Office within six (6) months of City Council approval, in accordance with Land Use Code Section 6.05 (d)(2)a.

FURTHER THAT, the Owner is to coordinate with City staff to ensure that these conditions are fully met.

MOVED, SECONDED, AND ADOPTED THIS 10th DAY OF JANUARY 2023

_____

Rachel B. Medina, Mayor

ATTEST:

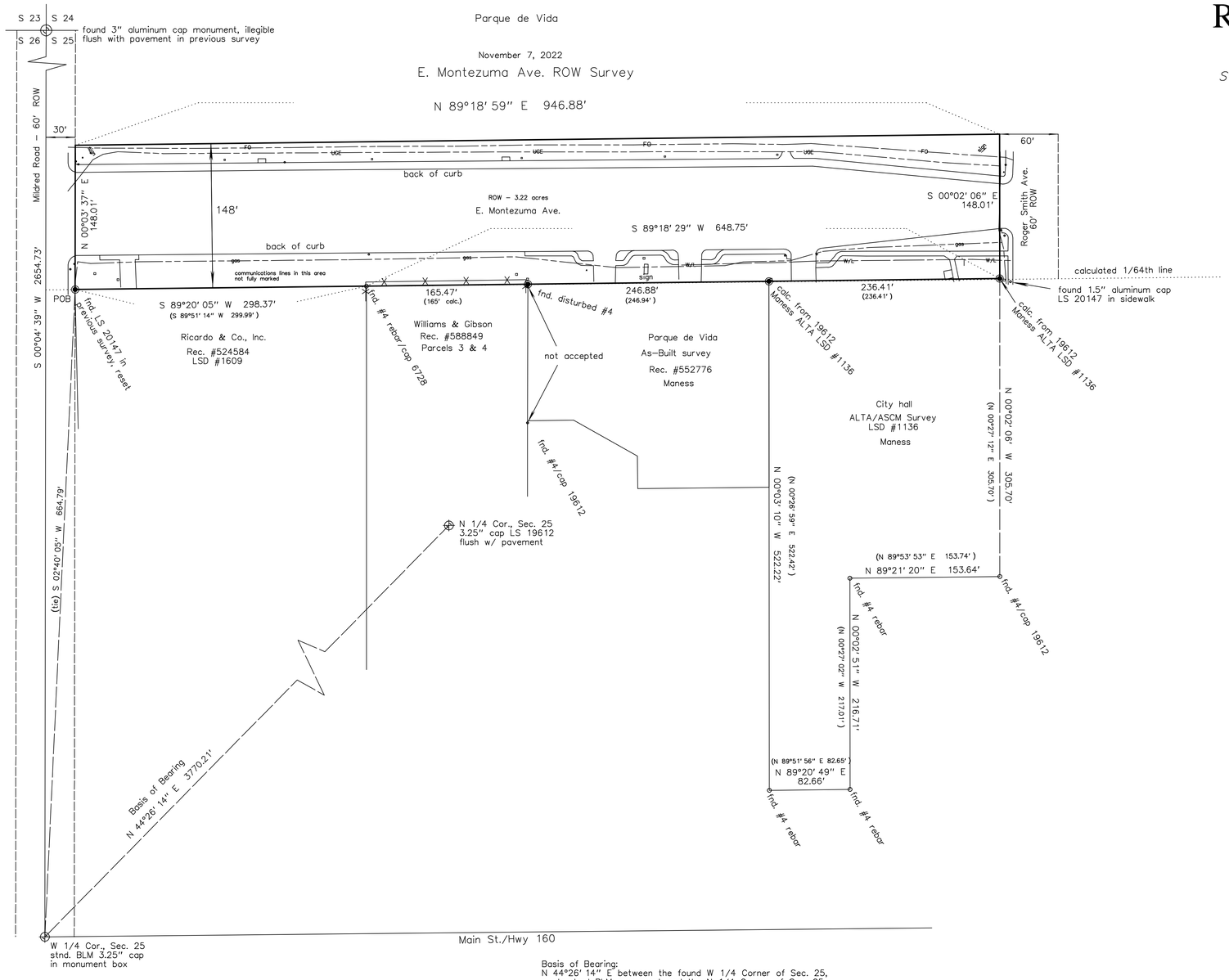
_____

Linda L. Smith, City Clerk

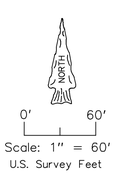
ROW Dedication for Montezuma Ave.

between Mildred Road and Roger Smith Ave.

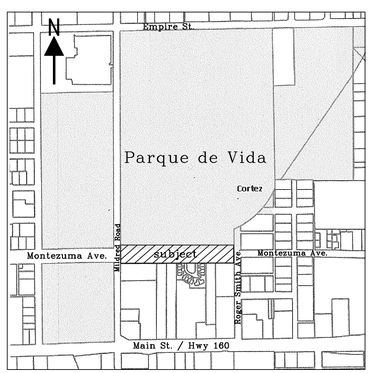
SW/4 SECTION 25, T.36 N., R.16 W., NMPM, MONTEZUMA COUNTY, COLORADO



Basis of Bearing:
N 44°26' 14" E between the found W 1/4 Corner of Sec. 25, a standard BLM monument and the N 1/4 Corner of Sec. 25, a 3.25" aluminum cap, LS 19612, as shown. Assumed from GPS North at initial RTK base location.



- ⊕ found aliquot corner as described
- ○ found monument as described
- ◉ set #4 rebar/plastic cap
- (##) bearing/distance from record plat or deed



TOPO MAP

CERTIFICATE OF DEDICATION OF A 148' WIDE MONTEZUMA AVENUE

KNOW ALL MEN BY THESE PRESENTS that the City of Cortez is the owner of a portion of property in the City of Cortez, Montezuma County, Colorado, being more particularly described as follows:

A tract of land contained in the NW/4 of Section 25, T.36 N., R.16 W., NMPM, Montezuma County, Colorado, more particularly described as follows:
Beginning at a point on the East ROW line of Mildred Road, from which point the W 1/4 Corner of said Section 25 bears S 02°40'05" W a distance of 664.79 feet;
thence, N 00°03'37" E a distance of 148.01 feet along said East ROW line of Mildred Road;
thence, N 89°18'59" E a distance of 946.88 feet to the West ROW line of Roger Smith Avenue;
thence, S 00°02'06" E a distance of 148.01 feet along said West ROW line;
thence, S 89°18'29" W a distance of 648.75 feet;
thence, S 89°20'05" W a distance of 298.37 feet back to the point of beginning. Containing 3.22 acres, more or less.

And does hereby dedicate the 148 foot wide Montezuma Avenue shown hereon for the use of the public and does dedicate to the public utilities the rights for the installation and maintenance of utilities in said 148 foot wide Montezuma Avenue shown hereon. Said rights shall be utilized in a reasonable and prudent manner.

Executed by owner: City of Cortez by _____

_____

The foregoing dedication was acknowledged before me this _____ day of _____, _____
by _____ for the City of Cortez.

My commission expires _____ _____
Notary Public

EASEMENTS ACCEPTED AND APPROVED BY:

_____ _____
City of Cortez, Public Works Atmos Energy

_____ _____
CenturyLink Communications Cortez Sanitation District

_____
Empire Electric Association, Inc.

SURVEYOR'S CERTIFICATE

I do hereby certify to the above signed owner, City of Cortez, that this plat was prepared from data collected by a survey performed by me, or under my direct supervision, and is correct to the best of my knowledge and belief.

_____ _____
Gerald G. Huddleston – LS 17490 date

CITY COUNCIL ACCEPTANCE STATEMENT

This plat and the statement hereon are accepted and approved by the City Council of the City of Cortez this _____ day of _____, _____.

Mayor _____

City Clerk _____

ATTEST:

This plat was filed for record in the office of the County Clerk and Recorder of Montezuma County, Colorado, at _____, on the _____ day of _____, _____, and duly filed at Book _____ Page _____ under Reception Number _____.

_____
Montezuma County Clerk and Recorder

PRELIMINARY

KNOW ALL MEN BY THESE PRESENTS, that I, GERALD G. HUDDLESTON, Colorado LS 17490, do hereby certify that this plat was prepared from field notes of an actual survey made by me or under my supervision and that the same is true and accurate to the best of my knowledge and belief. This plat is in accordance with applicable standards of practice. This statement is not a guaranty or warranty, either expressed or implied.

NOTICE:

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

CITY OF CORTEZ

Montesuma Ave. ROW dedication – between Mildred Rd. and Roger Smith Ave.
SW/4 Section 25,
T.36 N., R.16 W., NMPM,
Montezuma County, Colorado

HUDDLESTON LAND SURVEYING
P.O. Box KK – Cortez, CO 81321 – (970) 565-3330

CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Rachael Marchbanks
Community/Economic Development Director
123 Roger Smith Ave
Cortez, CO. 81321
rmarchbanks@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: RACHAEL MARCHBANKS, DIRECTOR OF COMMUNITY/ECONOMIC DEVELOPMENT

Date: 01/10/2023

RE: **Ordinance No. 1305, Series 2023**

DISCUSSION

The existing land use code allows food trucks, subject to health department and other rules in most locations within City limits. Food trucks are currently excluded from the Central Business District. Since May of 2022, the Planning Department, Planning Commission and City Council have conducted numerous public meetings and solicited public input through a survey, both on-line and in person regarding the issue of revising the Land Use Code to allow Food Trucks in the Central Business District. A draft ordinance is attached which would revise the code, establishing regulations for when food trucks might be allowed in the Central Business District.

BACKGROUND

The City Council requested that the Community and Economic Development Department consider revisions to Section 3.05 of the Land Use Code after being contacted by Cortez Farmers Market representatives, who were interested in allowing Food Trucks at their downtown market.

FISCAL IMPACT

Fiscal impact has not been analyzed.

RECOMMENDATION

Staff recommends that Council approve on first reading Ordinance No. 1305, Series 2023, amending the City of Cortez Land Use Code, Section 3.05 - Use Regulations regarding mobile vendors, and set for public hearing on January 24, 2023.

MOTION

If agreed upon by the City Council, a possible motion would be:
I move that the City Council approve on first reading Ordinance No. 1305, Series 2023, approving an amendment to the City of Cortez Land Use Code, Section 3.05 - Use Regulations regarding mobile vendors, and set for public hearing on January 24, 2023.

Attachments

Ordinance No. 1305, Series 2023
Background Information
P&Z Resolution No. 6, Series 2022
Food on Wheels

ORDINANCE NO. 1305
SERIES 2023

AN ORDINANCE AMENDING THE CITY OF CORTEZ LAND USE CODE, SECTION 3.05 - USE REGULATIONS REGARDING MOBILE VENDORS.

WHEREAS**,** uses identified as Mobile Vendors in the City of Cortez Land Use Code (the "Code"), Section 3.05, are classified as Permitted Uses in all zone districts in the City of Cortez with the exception of the CBD, central business district zone; and

WHEREAS, individuals that operate as mobile vendors in the City have requested to operate in the CBD under special conditions such as at approved special events; and

WHEREAS, the Code currently further restricts Mobile Vendors in the CBD under specific provisions in Section 3.05(11); and

WHEREAS, the City has held meetings with the general public, food truck advocates and CBD business owners; and

WHEREAS, at the September 6, 2022 Planning and Zoning Commission meeting, the Planning and Zoning Commission reviewed the revisions to the Code as described in this ordinance, and as evidenced by the adoption of P&Z Resolution No. 6, Series 2022; and

WHEREAS, based on the evidence and testimony presented at said meeting, the Planning and Zoning Commission recommends that the Schedule of Use Regulations, Cortez Land Use Code Section 3.05 be revised as set forth in this ordinance to allow Mobile Vendors as Conditional Uses in the CBD zone; and

WHEREAS, the authority and procedure for amending the City Land Use Code is set forth in the Cortez City Charter, and the Code.

NOW THEREFORE, BE IT ORDAINED BY THE CORTEZ CITY COUNCIL THAT THE CITY OF CORTEZ LAND USE CODE, SECTION 3.05, IS AMENDED AS FOLLOWS:

Section 3.05 -Schedule of Use Regulations is amended to classify a Mobile Vendor as a Conditional Use in the CBD Zoning District.

Section 3.05(b)(11) is deleted in its entirety and replaced with the following:

(11) Mobile vendors shall be allowed as a permitted use on public or private property in the CBD zone at approved temporary, special events such as Third Thursdays and the Farmers Market. Mobile vendors may be allowed in the central business district (CBD) outside of special events only after issuance of a conditional use permit with full consideration for impacts on adjacent businesses. Mobile Vendors in the CBD shall only be allowed in approved locations and never in public right of way of State or Public roads, unless closed for approved special events. Mobile vendor food courts may be

approved with a Conditional Use Permit on private land in an approved location. The Conditional Use Permit shall state the time that the Mobile vender may remain on the property, which may exceed the limits in Chapter 15. Mobile vendors shall also be regulated as set forth in the Cortez City Code at Chapter 15, Article IX, Mobile Food Vendors Sections 15-66 thru 15-68.8 and all other applicable Cortez City Code sections, now in effect or as may be amended from time to time with the exception that the Conditional Use Permit shall determine the time frame.

REPEALER. All orders, bylaws, ordinances. and resolutions of the City, or parts thereof, inconsistent or in conflict with this Ordinance, are hereby repealed to the extent only of such inconsistency or conflict.

SEVERABILITY. If any section, paragraph, clause, or provision of this Ordinance shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause, or provision shall not affect any of the remaining provisions of this Ordinance. the intent being that the same are severable.

RECORDING AND AUTHENTICATION. Upon adoption hereof, this Ordinance shall be recorded in a book kept for that purpose and shall be authenticated by the signatures of the Mayor and the City Clerk.

EFFECTIVE DATE. This ordinance shall be effective upon publication after second reading and final passage.

FIRST READING. This ordinance shall be considered on first reading on the **10th day of JANUARY, 2023, at the hour of 7:30 p.m**., in the City Council Chamber in City Hall, Cortez, Colorado, at which time this ordinance shall be read and the public hearing for the second or final reading of this ordinance shall be set.

PUBLIC HEARING. This ordinance shall be considered for second or final reading on the **24th day of JANUARY, 2023, at the hour of 7:30 p.m**., in the City Council Chambers in City Hall, Cortez, Colorado, at which time and place all persons may appear and be heard concerning the same.

PASSED, ADOPTED AND APPROVED ON FIRST READING THIS 10TH DAY OF JANUARY, 2023.

CITY OF CORTEZ

_____

RACHEL B. MEDINA, MAYOR

ATTEST:

_____

LINDA L. SMITH, CITY CLERK

PASSED, ADOPTED AND APPROVED ON SECOND AND FINAL READING THIS 24TH DAY OF JANUARY, 2023.

CITY OF CORTEZ

_____

RACHEL B. MEDINA, MAYOR

ATTEST:

_____

LINDA L. SMITH, CITY CLERK

APPROVED AS TO FORM:

_____

J. PATRICK COLEMAN, CITY ATTORNEY

TO: **CITY COUNCIL**

FROM: **NANCY DOSDALL, CITY PLANNING**

SUBJECT: **WORKSESSION: Food Truck/Mobile Vender Review**

DATE: **May 24, 2022/January 10, 2023**

BACKGROUND:

The Cortez Land Use Code allows Mobile Vendors in all zones except the Central Business District subject to the following standards:

Article IX. - Mobile Food Vendors. [1]

Editor's note— Ord. No. 1220, §§ 1—11, adopted March 28, 2017, amended article IX, in its entirety to read as herein set out. Former article IX, §§ 15-66—15-68.9, pertained to similar material, and derived from Ord. No. 1191, adopted September 9, 2014.

Sec. 15-66. - Definition.

As used in this article only, "mobile food vendor" shall mean a retail food establishment that is not intended to be permanent and is a motorized wheeled vehicle or trailer attached to a motor vehicle designed and equipped to serve food and beverages, operating in either a static or transitory location and serving the public during the hours of operation authorized by this article. The sale and distribution of frozen milk, frozen dairy or ice confection products, candy, gum or other confection products shall be permitted for mobile food vendors.

Temporary buildings for the purpose of mobile vending are not allowed in the City of Cortez.

(Ord. No. 1220, § 1, 3-28-17)

Sec. 15-67. - Operations.

The operation of a mobile food vendor is allowed provided that such operation is in compliance with all requirements and limitations contained in this article. In the event that a food vender is authorized to operate within the city pursuant to authority granted and limits found elsewhere in the code, this article shall not apply. This program may be expanded to include other types of non-food items at the discretion of city council.

(Ord. No. 1220, § 2, 3-28-17)

Sec. 15-68. - Licenses.

A Cortez business or sales tax license or transient vendor license, if applicable, proof of inspection by the Montezuma County Health Department are required as well as any land owner written permission required in section 15-68.4 and must be conspicuously displayed at all times

during the operation of a mobile food vendor. Failure to display received licenses shall be a violation and punishable as set forth in section 15-68.8.

(Ord. No. 1220, § 3, 3-28-17)

Sec. 15-68.1. - Hours of operation.

Mobile food vendors may operate only between the hours of 7:00 a.m. and 9:00 p.m. The mobile food vendor operation and equipment must be removed from the location described in sections 15-68.4 and 15.68.5 when not open for business.

(Ord. No. 1220, § 4, 3-28-17)

Sec. 15-68.2. - Zone districts.

Mobile food vendors shall not operate in the following zone districts: CBD, central business district.

Ord. No. 1220, § 5, 3-28-17)

Sec. 15-68.3. - Operating within public right-of-way.

Mobile food vendors may operate within the public right-of way provided they meet the following requirements:

(a)Mobile food vendor must be parked in a legal parking space and comply with all city and state parking restrictions;(b) When operating within the public right-of-way mobile food vendor may only serve customers from an adjacent sidewalk or from the curbside of the vehicle.

(Ord. No. 1220, § 6, 3-28-17)

Sec. 15-68.4. - Operating on private property.

Mobile food vendors may operate on private property provided they meet the following requirements:

(a)Mobile food vendor operator must obtain prior written permission from the private property owner and must have available an original copy of such permission for inspection purposes at all times;(b) Mobile food vendor must be parked on a paved surface or weather proof surface outside any designated fire lane and outside the corner visibility triangle, as that term is defined in section 5.02(j)(3) City of Cortez Land Use Code.

(Ord. No. 1220, § 7, 3-28-17)

Sec. 15-68.5. - City-owned property.

Mobile food vendors shall not operate on city property including city parking lots regardless of the zone district unless such authority to operate is provided for elsewhere in this Code or otherwise authorized by the city manager. This prohibition shall not apply to city-owned public right-of-way as provided for in section 15-68.3 of this article.

(Ord. No. 1220, § 8, 3-28-17)

Sec. 15-68.6. - Littering and trash removal.

Mobile food vendor operators must keep the sidewalks, roadways and other spaces adjacent to their business site or location clean and free of paper, peelings, trash, debris and other refuse of any kind generated from the operation of their business. All trash or debris accumulating within twenty-five feet of any mobile food vendor shall be collected by the operator and deposited in a trash container maintained by the operator in good condition and constructed of a non-corrodible and watertight material, sufficient to hold the refuse generated by the business. Such container and its contents shall be removed from the site by the operator whenever the mobile food vendor moves to another location or at the close of business.

(Ord. No. 1220, § 9, 3-28-17)

Sec. 15-68.7. - Noise.

Mobile food vendors must adhere to the provisions of Cortez City Code and Cortez Land Use Code now in effect or as may be amended from time to time regarding noisemaking devices.

(Ord. No. 1220, § 10, 3-28-17)

Sec. 15-68.8. - Violations.

A violation of this article shall be punishable as set forth in section 17-16A of the Cortez City Code now in effect or as may be amended from time to time.

(Ord. No. 1220, § 11, 3-28-17)

DISCUSSION:

The existing codes for the City are very permissive, allowing Mobile Food Vendors in most locations with subject to the restrictions above. There has been discussion and requests to expand the code to allow for mobile food vendors to operate in the Central Business District. In the past, downtown restaurant owners have expressed concern with this idea. Allowing Mobile Food Vendors downtown would require both a Land Use and City Code amendment.

Attached is a publication from the National League of Cities that give a comprehensive overview of the issues with mobile vendors and how many, much larger, communities deal with regulating food trucks. Also attached is a brief overview of a few Colorado communities and how they address the zoning issues.

CITY OF CORTEZ
PLANNING AND ZONING COMMISSION
RESOLUTION NO. 6 , SERIES 2022

A Resolution Recommending Approval of Revisions to Section 3.05 – Use Regulations regarding Mobile Vendors, City of Cortez Land Use Code

WHEREAS, uses identified in the City of Cortez Land Use Code (the "Code"), Section 3.05, as Mobile Vendors are classified as Permitted Uses in all zone districts in the City of Cortez with the exception of the CBD and I zones; and

WHEREAS, mobile vendors have requested to operate in the CDB under special conditions such as at approved special events; and

WHEREAS, the Code currently further restricts Mobile Vendors in the CBD under specific provisions in Section 3.05(11); and

WHEREAS, the City has held public meetings with the general public, food truck advocates and CBD business owners; and

WHEREAS, at the September 6, 2022 Planning and Zoning Commission meeting, the Planning and Zoning Commission reviewed the revisions to the Code, as evidenced by the adoption of P&Z Resolution No. 6, Series 2022; and

WHEREAS, based on the evidence and testimony presented at said meeting, the Planning and Zoning Commission recommends that the Schedule of Use Regulations, Cortez Land Use Code Section 3.05 be revised as set forth in this Resolution to allow Mobile Vendors as Conditional Uses in the CBD and I zones with the following additional provision:

3.05 (11): Mobile vendors shall be allowed on public or private property in the CBD zone at approved temporary, special events such as Third Thursdays and the Farmers Market. Mobile vendors may be allowed in the central business district (CBD) outside of special events only after issuance of a conditional use permit with full consideration for impacts on adjacent businesses. Mobile Vendors in the CBD shall only be allowed in approved locations and never in public right of way of State or Public roads, unless closed for approved special events. Mobile vendor food courts may be approved with a Conditional Use Permit that would allow the mobile vendor to remain for up to 90 days on private land in an approved location. Mobile vendors shall also be regulated as set forth in the Cortez City Code at Chapter 15, Article IX, Mobile Food Vendors Sections 15-66 thru 15-68.8 and all other applicable Cortez City Code sections, now in effect or as may be amended from time to time with the exception that the Conditional Use Permit shall determine the time frame.

NOW, THERFORE, BE IT RESOLVED BY THE CITY OF CORTEZ PLANNING AND ZONING COMMISSION:

THAT, P&Z Resolution No. 6, Series 2022, recommends to the City Council of the City of Cortez amend the Cortez Land Use Code Section 3.05 and 3.05(11) to revise standards for food trucks in the CBD zone.

MOVED, SECONDED, AND ADOPTED THIS 6th DAY OF SEPTEMBER 2022

Robert Rime, Chairman

ATTEST:

Cheryl Lindquist, Deputy City Clerk

NATIONAL LEAGUE of CITIES

Helping City Leaders Build better Communities

FOOD ON WHEELS:
Mobile Vending Goes Mainstream





Table of Contents

Executive Summary

Introduction

Economic Activity

Public Space

Public Health

Public Safety

Additional Recommendations

Conclusion

About This Publication

Appendix

References

Executive Summary

Mobile food vending generates approximately $650 million in revenue annually.[1] The industry is projected to account for approximately $2.7 billion in food revenue over the next five years, but unfortunately, most cities are legally ill-equipped to harness this expansion. Many city ordinances were written decades ago, with a different type of mobile food supplier in mind, like ice cream trucks, hot dog carts, sidewalk peddlers, and similar operators. Modern mobile vending is a substantial departure from the vending typically assumed in outdated local regulations. Vendors utilize large vehicles packed with high-tech cooking equipment and sanitation devices to provide sophisticated, safe food usually prepared to order.

Increasingly, city leaders are recognizing that food trucks are here to stay. They also recognize that there is no "one size fits all" prescription for how to most effectively incorporate food trucks into the fabric of a community. With the intent of helping city leaders with this task, this guide examines the following questions: What policy options do local governments have to regulate food trucks? What is the best way to incorporate food trucks into the fabric of a city, taking into account the preferences of all stakeholders?

Thirteen cities of varying size and geographic location were analyzed for this study. Information on vending regulations within each of these cities was collected and analyzed, and supplemented with semi-structured interviews with city staff and food truck vendors.

Based on recurring themes and commonalities, regulations are grouped into four policy areas:

- Economic activity: this policy area provides insight into aspects of food truck regulation that could potentially enhance economic development, and looks at specific processes that can be barriers to market entry. Two areas of regulation that impact economic activity - streamlining and permit costs – are examined, with recommendations provided for each.
- Public space: mobile vending takes place on both public and private property, but public property presents a unique set of challenges. With the rapid expansion of food trucks, there is increased demand for limited space, which increases the likelihood of conflicting interests and encroaches upon the ability of stakeholders to maximize the advantages that public space can offer. Time constraints, proximity rules, and geographic limitations related to density are examined here, with recommendations provided for each.
- Public health: this is one of the most basic concerns regarding mobile vending. All stakeholders realize the need for comprehensive regulations around sanitation and food safety. These issues should be addressed within a regulatory framework that is cost-efficient, thorough, and results in a streamlined process for all stakeholders.
- Public safety: public safety is a key reason why many cities began regulating food trucks. Regulations examined here include private property, vending near schools, and pedestrian safety, with recommendations provided for each.

All of the recommendations in this guide include regulatory best practices that are currently in place in the selected cities. These best practices provide a balance of the concerns and interests of the four stakeholder groups identified in this report: (1) mobile vendors (this term is used interchangeably with 'food truck' throughout the guide) and food truck/industry associations, (2) restaurants and restaurant associations, (3) the community, and (4) city government.

In addition, five overall recommendations for cities looking to update their regulations for mobile vending are also included:

1. **Hold Town Hall Forums and Private Meetings with Core Stakeholders.**
2. **Encourage Dialogue and the Building of Relationships Among Competing Stakeholders.**
3. **Implement Pilot Programs to Determine What Regulations to Adopt.**
4. **Use Targeted Practices as a Way to Address Underserved Areas of the City.**
5. **Identify Private Vacant Lots and Create Partnerships for Mobile Vendors to Gather and Vend in the Same Location.**

The recommendations included here are intended to be flexible enough to accommodate different circumstances, but logical enough to provide useful guidance to local leaders interested in integrating food trucks into city life for the benefit of both their residents and existing businesses.

Introduction

Mobile vending has grown considerably in recent years, generating approximately $650 million in revenue annually.[2] The rapid expansion of mobile vending, or food trucks, is attributed to residents' desire for quality, value, and speed; an appreciation for fresh, local food; and a preference for small and sustainable business. As such, mobile vending is also commonly used as a means to expand economic opportunity, and enrich communities by improving access to goods and produce not otherwise available through area merchants. The recent recession has also made food trucks an appealing option for hopeful restaurateurs, as they are an easier and more cost-friendly alternative to opening a brick and mortar restaurant. Many entrepreneurs have capitalized on the mobile vending industry, creating opportunities for self-sufficiency and upward mobility.[3]

The mobile vending industry is on pace to quadruple its revenue stream over the next five years, but unfortunately, most cities are legally ill-equipped to harness this expansion. Many city ordinances were written decades ago, with a different type of mobile food supplier in mind, like ice cream trucks, hot dog carts, sidewalk peddlers, and similar operators.

Modern mobile vending is a substantial departure from the vending typically assumed in outdated local regulations. Vendors utilize large vehicles packed with high-tech cooking equipment and sanitation devices to provide sophisticated, safe food usually prepared to order. Food trucks also take up a significant amount of space, require more safety and health oversight, cater to a different customer than the aforementioned types of mobile vendors, and have a more challenging relationship with brick and mortar restaurants and other vendors.

Advocates of stricter regulations generally assert that mobile vending congests sidewalks and streets, are unsanitary, and diminish urban quality of life. Regulations that currently impede mobile vending operations in U.S. cities commonly include public property bans, restricted zones, proximity bans, and duration restrictions. Supporters tend to argue that food trucks provide affordable, high quality food, rejuvenate public space, and fairly compete with size and open-air limitations. City officials have to balance these interests by regulating food and traffic safety without impeding the creativity and innovation of this popular market, but because the industry is so new, there are few examples of the best ways to amend existing provisions or adopt new laws.

The purpose of this guide is to offer best practices and recommendations to city leaders about how they can most effectively take advantage of the benefits of food trucks, while balancing the need to regulate growth and account for the concerns of key stakeholders: food trucks, restaurants, residents, and city government. It includes an analysis of food truck policies and regulations, specifically as they relate to four policy areas:

- Economic activity
- Public space
- Public health
- Public safety

The guide also includes recommendations on mobile vending policy and regulatory development for cities of all sizes. Using this guide, local leaders will be able to better understand the policy options local governments have for regulating food trucks, and determine the best way to incorporate food trucks into the fabric of a city while taking into account the preferences of all stakeholders.

Selection of Cities

This guide analyzes mobile vending regulations across 13 cities, based on population density, presence of local food truck industry, and availability of mobile vending regulations. Figure 1 shows the cities that are included in the guide.

Very large cities like New York City and San Francisco were not included on the basis that conclusions drawn from analyzing their regulations would not be generalizable to most other cities.

Figure 1: Selection of cities

Cities (population density)



LOW POPULATION DENSITY

- Durham, NC
- New Orleans, LA
- Indianapolis, IN
- Atlanta, GA
- Austin, TX

MODERATE POPULATION DENSITY

- Cincinnati, OH
- Denver, CO
- Las Vegas, NV
- Portland, OR
- St. Louis, MO

HIGH POPULATION DENSITY

- Oakland, CA
- Washington, DC
- Boston, MA

Stakeholders and Stakeholder Values

Stakeholders are identified as: (1) mobile vendors (this term is used interchangeably with food trucks here) and food truck/industry associations, (2) restaurants and restaurant associations, (3) the community at large, and (4) city government. For food truck vendors, it is assumed they would prefer an approach of looser regulations, clear, narrowly tailored laws, and streamlined procedures. For restaurants, it is assumed they favor stricter regulations that limit competition from food truck vendors. Although values are likely to vary among different community groups, it is assumed that — in general — community members hold quality of life concerns, including fear of negative spillovers (congestion, noise, pollution, etc.) as primary concerns, but also harbor a strong desire for community vibrancy. At the same time, community members generally prefer more food options to fewer. For city government, balancing the interests of stakeholders is a key priority, but so is a desire for economic vibrancy and revitalization, administrative ease, effective enforcement through regulatory clarity, and options that are budget friendly and cost-effective.

Economic Activity

This policy area provides insight into aspects of food truck regulation that could potentially enhance economic development, and specific processes that can be barriers to market entry. This section covers two topics that impact economic activity - streamlining and cost of permits for food trucks - and explores how these issues impact the various stakeholder groups.



Streamlining

Regulations that dictate how centralized the mobile vending permitting process is can greatly impact mobile vendors' level of access to a city's economic activity, as they determine how easy or difficult it is to gain permits and licenses.

Stakeholder Concerns

For food trucks, one of the key objectives is to earn revenue. For brick and mortar restaurants, their goal is the same, and the level of competition food trucks create or are perceived to create can be of concern. For the community and city, creating opportunities for economic development is a key priority because it raises tax revenue, vibrancy, and creates a level of attractiveness for business and residents as well as for the city as a whole.

Having a more centralized process for permitting generally allows vendors greater ease in entering the mobile vending arena by reducing the number of city departments they must interact with and receive

approval from. Centralizing the process also reduces the number of intra-department communications. A streamlined process benefits both the mobile vendors and city staff directly, as it diminishes the amount of work for each. Although to be fair, it increases the level of work for whichever department is tasked with overseeing mobile vending permitting process. For the community, a centralized process is in their best interest as it helps to create more efficiency, a greater potential for economic development and ultimately, raise more revenue for the city.

Regulatory Trends

The majority of the cities included here do not have a centralized permitting process in place; they use multiple city departments to permit and license various aspects of the mobile vending business. For instance, mobile vendors must apply for and receive a health permit that inspects the sanitation and food safety of a mobile vending vehicle, a traditional business license, and at times a zoning license and a safety permit. Although the number of permits and departments involved may vary, there is a trend of three to five departments and three to five permits that are typically involved in the permitting process for mobile vendors. Three cities use three departments, four use four or more. Only three cities have centralized the process into one city department for all city permits. Although these cities have centralized the part of the permitting process they control, there is still a need for a county health permit.

Recommendation

Making the permitting process more streamlined has positive impacts on both mobile vendors and city staff. Austin and Cincinnati's streamlined permitting processes can be used as models by other cities looking to implement a more centralized mobile vending permitting process. Austin's comprehensive set of requirements can be found on the city's official government website, and contains everything the vendor needs, including:

- Mobile Food Vendor Permit form, including the cost of the permit,
- Checklist of additional permit requirements for mobile vendors (with exact descriptions of what is expected and who to contact if there are any questions),
- Mobile Vending Unit Physical Inspection Checklist (includes 14 requirements ranging from a current license plate to the specifications of the sinks),
- List of mobile food vendor responsibilities including the signature of the certified food manager/food handler, the responsibilities of the central preparation facility (the commissary), and the restroom facility agreement. [4]

Austin's webpage is clear and concise. It has detachable forms and blank spots for the necessary signatures, with instructions regarding who to contact to obtain those signatures, specifics about the actual schematics of the truck components required for food preparation and handling safety, and perhaps best of all, nowhere does it suggest to refer to a subsection of some code or statute not included in the document.

As of January 2013, the Cincinnati Department of Health is solely responsible for the city's permitting process, application process, and payments associated with the city's mobile food vending.[5] This change was an effort to streamline the permitting process and give food truck owners a one-stop shop for all their licensing needs.

Cost of Permitting

The actual cost of permitting plays a role in would-be mobile vendors' decision-making process about whether or not to start a business. One of the most basic barriers to entry for many potential entrepreneurs is start-up costs, which include permitting fees.



Stakeholder Concerns

This issue impacts all stakeholder groups. On the vendor side, high permitting costs can serve as a barrier to entry. On the city government and community side, it can mean either an increase in revenue (from the actual permit) or a decrease in revenue (if cost deters some vendors from applying for a permit(s)). For mobile vendors, their self-interest is to keep the costs of permitting low so that there is an ease of entry into the market. For brick and mortar restaurants that believe mobile vendors are their competition, their interests lie in keeping the costs high to keep the number of mobile vendors low. City staff want to keep costs high enough to raise revenue, but low enough to keep the amount of mobile vendors growing. For the community, their interests are much the same as city staff - to find the balance between raising costs enough to maximize fees while not increasing them to the extent that they become a deterrent for mobile vendors.

Regulatory Trends

For the cities included in this guide, the cost of permitting fees ranged from $110 - $1,500 annually. Although the amount of permits required and the cost for each vary depending on city, the majority of cities fall either within either the $150-$400 (five cities) or $1,000+ range (five cities).

Recommendation

Permit fees should be high enough to generate revenue that off-sets at least some of the costs produced by the presence of food trucks, but not so high that they discourage potential business owners from entering the market. The actual amount is contextually determined, as budgets and administrative expenses vary depending on the city.

Below are examples of permitting costs in three cities:

- Durham: $75 for a yearly permit (not including health permit costs).
- New Orleans: Annual mobile vending permit fee - $305.25, Occupational license - $150.00, Mayoralty permit - $100.25, Sales tax deposit - $50.00, and Identification card - $5.00, totaling $610.50.
- St. Louis: $500 mobile vending permit fee to the Director of Streets, a $200 licensing fee (and $20 for each employee) to the License Collector, and $130-$310 (depending on type of food served) for a health permit to the Director of Health.

Public Space

Mobile vending takes place on both public and private property, but public property presents a unique set of challenges. Flexible access can lead to over-utilization, which in turn can produce unwanted congestion, pollution, and conflicts between different stakeholders trying to use the space at the same time.[6]

With the rapid expansion of the food truck scene, there is increased demand for limited space, which increases the likelihood of unwanted externalities and encroaches upon the ability of other stakeholders to maximize the advantages that public space can offer. In most cases, cities are tasked with managing this property, which includes balancing the needs of all interested parties, diminishing negative externalities, and otherwise preserving the integrity of the space. They are also trying to find appropriate ways to address the higher demand.



This section looks at three issues related to public space: time constraints, proximity rules, and geographic limitations related to density. A variety of approaches are recommended for dealing with these issues that balance stakeholder needs and take into account context and other practicalities.

Time Constraints

One set of regulations that impacts the use of public space for mobile vendors is how much time food trucks are allowed to park and vend in one location.

Stakeholder Concerns

Shorter time limits translate to less time for vendors to sell in one spot, which favors competing stakeholders like restaurants, since less time means less competition. Time limitations have both advantages and disadvantages for members of the public - less time means fewer choices for consumers but it also means less congestion and more parking options. For the city, the issue is also a mixed bag. Longer time limits mean vendors are easier to track down, since they are in fewer spots throughout the day. At the same time, longer time limits have the potential to reduce patronage at area restaurants. Moderate time limits, such as four to five hours, are often be the preferred approach for cities, since they usually produce the most balanced results (from a stakeholder perspective).

Regulatory Trends

Most of the cities included in this guide favor moderate or less restrictive parking durations. Five cities have no time limits, while three currently have durations of 45 minutes or less. The rest have provisions of four or five hours. It is worth noting that cities with more restrictive limits often have lax enforcement of these regulations.

Recommendations

Time limits of four hours or longer are recommended. Vendors need approximately one hour to set-up and pack-up once they are done with selling. As a result, anything less than four hours leaves vendors with only one to two hours of actual vending time. Moreover, it is more difficult for city staff to track food trucks for safety or health purposes when they are in several locations throughout the day. However, an unlimited approach may not be feasible in denser regions, where restaurants and other established businesses, pedestrian traffic, and congestion are more significant factors. This four hour or more time limit is included in regulatory amendments and council suggestions of various cities, including Oakland and Durham.

Oakland has a five hour time limit. Originally, the city had a two hour limit for one location. This left little time to actually sell food before having to move again. Vendors complained about the restriction, and were successful in getting it changed to five hours.[7] Originally, Durham had a regulation on the books that required mobile vendors to move 60 feet every 15 minutes. The police did not enforce this provision because the number of trucks was not large enough to create much conflict with other stakeholders. As the number of trucks started to increase around 2010, push back began, particularly among restaurants that insisted the police enforce the 15-minute rule. This prompted the city to consider amending the rules to more effectively address modern vending. The Town Hall meetings on the topic were well attended, not only by key stakeholders but also by members of the public. Durham is a town with strong public support for small businesses, and regulations that would make vending easier were favored. In late 2012, the rules were amended, and included a repeal of the 15-minute provision. No additional time constraints were adopted, and as a result, food trucks can vend in one location for an unlimited amount of time.[8]

Unlike Durham and Oakland, Atlanta's provision of 30 minutes in no more than two locations per day has not been successfully challenged. Since the 2013 NCAA Final Four basketball game, vending on public property is completely prohibited. Before this, vending in public space was very limited, based on history that dates back to the 1996 Summer Olympics in Atlanta and the more recent contracting

out to a private company the responsibility of mobile vendor management.[9] Virtually all mobile vending takes place on private property, where the 30-minute rule does not apply.

Proximity Restrictions

This refers to regulations that designate a certain amount of distance that must be maintained between food trucks and other establishments, people, or infrastructure. This section is primarily concerned with the distance restrictions between food trucks and restaurants that impact the use of public space. The limits that concern distance from pedestrians or infrastructure are addressed in other parts of this guide. The cities included here have adopted a variety of proximity requirements.

Stakeholder Concerns

Greater distance requirements favor restaurants and other established businesses, and are a mixed bag for residents for the same reasons discussed under time constraints. Larger proximity rules disadvantage mobile vendors because it reduces the number of places to sell, particularly where clusters of restaurants exist, which are often denser areas with more pedestrian traffic. Many cities prefer a moderate approach in regards to proximity restrictions, since such regulations usually balance competing stakeholder needs most effectively. Unlike parking, there are no tracking advantages related to distance requirements, but such regulations do impact where vendors conduct their business, which means the city still has to deal with congestion and other spillover concerns, particularly in denser regions.

Regulatory Trends

Similar to time constraints, the cities included here have largely moderate or lenient proximity restrictions. Six or seven have no restrictions, or relatively short distances, and four of the cities occupy the middle ground, with 150-200 foot requirements. Only one, New Orleans, has a restriction of 600 feet. New Orleans has a proposal to shorten the distance to 50 feet, but there has been resistance to this proposal from some city council members and the Louisiana Restaurant Association.[10]

Recommendations

Proximity restrictions should be no more than 200 feet at the high end. Density issues may call for a tiered structure, or for abandoning proximity altogether. One of the problems with adopting an explicit distance rule is that a "one size fits all" approach ignores context. Three hundred feet may make sense in less dense areas of a city, but such a distance is impractical in very dense neighborhoods. A city right-of-way, with multiple restaurants on both sides of the street where the distance between each side may be less than 300 feet, makes the area entirely off limits to mobile vending. As such, cities may want to loosen or abandon proximity rules in dense neighborhoods with a great deal of commercial and residential activity. A tiered model, where the distance requirements are shortened for denser neighborhoods and widened for others is also an option.

As the food truck scene has expanded within the last few years in St. Louis, conflicts between restaurants and food trucks have surfaced. In order to quell the rising tension, the St. Louis Department of Streets enacted a 200 foot rule.[11] Durham has adopted a 50 foot rule.[12]

Geographic Limitations Associated with Density

Another set of regulations relate to whether vending is permitted in particular segments of public space. Unlike proximity restrictions, these provisions concern access to fixed locations.

Stakeholder Concerns

Like the above issues, the more restrictive provisions advantage established businesses like restaurants, while working against the interests of food trucks. Constraints on the number of places open for selling tend to be more prevalent in denser areas of cites due to the much greater number of players utilizing the space at the same time. These are usually core downtowns where a large number and variety of established businesses and residences are located in close proximity to each other within a relatively limited area. Again, for cities, moderate approaches are generally the best at balancing stakeholder interests. Like parking durations, tracking issues come up here as well. Limiting vending to certain locations makes it easier for cities to find vendors, but might hinder economic growth and opportunity.



Regulatory Trends

Of the cities included here, most currently embrace a patchwork approach, wherein vending is limited to certain zones, districts, parking spaces, or limits on operation in the Central Business District (CBD). Three have lenient provisions, where few public spaces are off limits, while another three are on the more restrictive side, with outright bans on public space or CBD vending.

Recommendations

The greater the density of the area, the greater the case for more restrictions, but an outright ban on all mobile vending is not suggested unless the circumstances are exceptional. For a city like Durham, heavy-handed zoning constraints make little sense, as the interests of other stakeholders are only modestly compromised compared to denser areas, there are fewer negative spillover threats, city residents are given more choice without substantively higher safety concerns, and vendors are given more flexibility to choose where to operate. As a result, street right-of-ways and core downtown parks are open for vending.[13] In denser cities, the compromises that other stakeholders must make and the risk of negative externalities are increased, suggesting a more moderate regulatory framework should be implemented that requires all parties to relinquish some freedoms without entirely excluding them from the space. One option is the approach taken by Denver, where only the densest section of downtown is off limits to food trucks. Vendors are barred from selling in a section of the southwestern corner of downtown, which is roughly seven by nine blocks. Vendors must also maintain a 300 foot distance from all public parks, unless a special event is taking place, and then they must obtain permission from the city to participate.

Another approach is a lottery or first-come, first-serve system that allows a restricted number of parking spaces or sections of right-of-way to be set aside for mobile vending. Las Vegas currently has a pilot program that adopts a version of this (three spaces are being set aside downtown for food trucks only).[14] Washington, DC is also in the process of establishing a lottery system to increase efficiency and safety, and to balance the competing needs of residents. There could also be higher permit or parking fees associated with more heavily trafficked areas.

Areas where vending is allowed must be clearly delineated and easy to decipher. Several cities have regulations that make it difficult to easily discern permitted regions from unpermitted ones. The patchwork of restricted and unrestricted space (both public and private) in Denver, for example, has made knowing where to lawfully operate challenging for city vendors. Regulations that clearly define permitted areas are needed. Distinctions between public and private regulations should also be clear and transparent. A map that explicitly labels the areas where vendors are allowed to operate would be a helpful tool for all stakeholders.

If the political climate or density issues make it difficult to relax restrictions on public space, cities could consider making private space in less dense areas easier for vendors to access. Atlanta has a unique history that has produced provisions that greatly restrict vending on public property, and most recently, an outright ban by the Mayor Kasim Reed. To alleviate the impact of this restriction on mobile vending, Councilmember Kwanza Hall and others have worked to make vending on private property easier. A provision that originally required food trucks to maintain a distance of 1,500 feet from restaurants when at least two mobile vendors are selling on private property was amended to shorten the distance to 200 feet.[15] Trucks have adapted to the ban on public property by moving into private space, and this has kept mobile vending alive in Atlanta.

Public Health

One of the most intrinsic and logical concerns regarding food trucks, and one that has been a basic consideration since their inception, is public health. All stakeholders realize the need to address sanitation and food safety. The role of health departments and increasingly, commissaries should be continually reevaluated to address these concerns within a regulatory framework that is cost-efficient, thorough but not onerous, and results in a streamlined process with outcomes that provide for the wellbeing of all stakeholders.

Sanitation

Sanitation refers to food trucks' proper cleaning of preparation utensils and disposal of garbage, wastewater (gray water) and remnants of grease traps. Unlike the variety of procedural approaches taken by cities within the sphere of public space, the guidelines adopted for sanitation tend to be similar across cities.

Atlanta's rules provide a typical example of the sanitation provisions that exist in most cities. Mobile food units must have a trashcan that is at least 30 gallons, and it must be emptied at the commissary. Two sinks are required - a three-compartment equipment sink (for washing dishes, etc.) and another sink for washing hands. A wastewater tank that has a 15 percent larger capacity than the potable water tank is also required. To prevent contamination, the connections for each must be distinguishable, and the wastewater tank must be lower than the potable tank.[16] Atlanta is also typical of many cities in that the health code is state law. As such, cities are unable to craft law; they can only enforce provisions established at the state level.

Recommendation

Cities looking to adopt sanitation regulations for mobile vendors should adhere to the standard requirements in cities with an already established food truck industry. These regulations can be found on almost any city government website; Austin has particularly clear processes.[17] Since many cities are unable to enact their own sanitation laws, they may want to articulate their need and concerns to the state legislature when appropriate.

Food Safety

Not surprisingly, the specifics of food safety do not vary that much from city to city. The guidelines for the cities profiled in this guide are common sense and fairly straightforward.

For example, in Atlanta, mobile vendors are mandated to have a "Certified Food Safety Manager" (CFSM). The CFSM could be the owner or an operator; whoever is selected must complete a food safety-training program and pass a "professionally validated" CFSM exam. The mobile unit must always have a designated Person in Charge (PIC). This will be the CFSM when present. When absent,

the CFSM must designate someone else as the PIC. During Health Authority inspections, the PIC may be asked to demonstrate their "knowledge of foodborne disease prevention," for example. The Food Code lists a variety of ways this can be shown, such as demonstrating knowledge of how to properly handle food, among other things.[18]



Recommendation

State laws often require mobile vendors to adhere to the same food safety regulations that are applied to brick-and-mortar restaurants. This is an effective way to promote proper food handling and accountability. Many vendors report that they actually appreciate the standards because they serve to combat the "roach coach" stereotype. Brian Bottger, a food truck vendor in Durham, is one of these operators. He likes that he can confidently tell patrons that his truck is held to the same health standards as restaurants.[19]

Role of Commissaries

One of the most promising and more diversified aspects of mobile food vending is the commissary, a food truck "home base" of sorts. Commissaries are fixed location kitchens where food must be prepped before being loaded onto the truck for cooking and selling. They often operate as storage for various ingredients as well.

Stakeholder Concerns

All stakeholders can benefit from the appropriate utilization of commissaries. If more than one truck may operate out of a commissary, city employees, whether collecting licensing and permit documents and fees, or performing routine inspections for maintaining sanitation and public health standards, have fewer places to visit and can more easily streamline their permit review and inspection process.

Food truck owners can reap the benefits of the economies of scale that commissaries provide. Compliance with many of the regulatory burdens food trucks face are less expensive when shared by several owners; mobile vendors can also be assured that they are doing their due diligence with regards to regulations, which if not properly followed could mean large fines and even the possibility of being shut down. Commissaries provide new vendors with a central facility to get all the information they need to operate. This can save a significant amount of time and cost, especially when city business codes are difficult to track down. They may also benefit by not having to shoulder the full responsibility for compliance; if they sign a contract with a commissary, it may become the commissary operator's responsibility to see that compliance is achieved.

Commissaries provide brick-and-mortar restaurant owners with the assurance that food trucks are being held to the same standards and inspections as they are. Lastly, the general public can rest easy knowing that commissaries cut down on the number of unregulated mobile vendors and that health concerns are addressed in a thorough and efficient manner (when considering taxpayer monies spent on health departments).

Regulatory Trends

All of the cities included in this guide have a commissary requirement. Boston requires proof that food trucks are serviced by a mobile food vending commissary and that mobile venders keep accurate logs indicating that the food truck is serviced at least twice daily by a mobile food commissary for all food, water and supplies, and for all cleaning and servicing operations. In Washington, D.C., all vendors must maintain access to an approved depot location. A copy of the license for the service support facility and/or a recent inspection report is required to be presented. In St. Louis and Denver, trucks must operate from a commissary and report there once a day to clean all supplies and servicing operations.

Recommendations

Mobile vendors should embrace the use of commissaries. It is recommended that cities adopt an approach similar to the ones employed in Austin and Durham, where all food trucks must have a contract with a commissary, but more than one food truck may be associated with a single commissary.[20] Food trucks may also negotiate with restaurants to utilize (and pay) them as places to dispose of waste. These contracts foster a sense of community and keep conflicts to a minimum. In Durham, multiple mobile vendors are also able to use a single commissary.

This approach best satisfies the concerns of all stakeholders. The regulation is not terribly onerous to the food truck operators, but still ensures food safety, which the public and the city may be concerned about. It helps give the impression that food trucks are being held to the same standards, which restaurants appreciate; and makes it easier for local food safety enforcement officials to do their job.

Public Safety

Public safety is a key reason why many cities began regulating food trucks. Issues around public safety include private property, vending near schools, and pedestrian safety.



Private Property

Private property options for mobile vendors create opportunities for businesses to extend their market reach, particularly for denser cities or those with very little public space (consider the Atlanta case discussed under public space). The cities included here have adopted a variety of regulatory models to address private space. In some cases, they practice a more informal approach, allowing food truck operators to gain a private space permit and conduct business without further regulatory strings attached. Others restrict mobile vending operations solely to private property. Equally important are existing zoning codes applied to private property that may or may not be zoned for vending.

Stakeholder Concerns

Standard public safety practices used in other city regulatory affairs (within the realm of private property) ought to lead the dialogue and development of relevant rules that empower proprietors to observe

and enforce appropriate safety measures on their property, and communicate those measures with mobile vendors. For cities, responsibility of property maintenance is lessened and is likely to fall on the shoulders of vendors and property owners, who will determine ways to address sanitation, safety, and property upkeep. Mobile vendors generally appreciate the flexibility that private space has to offer, e.g. fewer time restrictions and less government involvement in their daily operations.

Regulatory Trends

When examined through the lens of public safety, the cities selected have adopted a variety of regulatory models to deal with private property. Seven cities had rules regarding private property. Two cities lacked specifics on the issue, perhaps because they do not allow vendors to operate in private space in general. Cities that allow the use of private property for mobile vending have designated specific private zones where food trucks can operate to ensure public safety.

Recommendations

The adoption of more lenient regulatory language is generally the preferred approach for food trucks on private property, with the exception of denser regions. Owners of private property have the power to control what takes place on their land, including the ability to exclude whomever they choose. The issue at stake is not how to best balance the needs of various parties that have access to the land, as it is with public space. Instead, the emphasis shifts to reducing any negative externalities that might spillover onto adjacent or neighboring properties, particularly if an owner grants permission to multiple vendors.



As such, a regulatory framework that is generally less restrictive than for public property is appropriate as long as the owners grant permission for their land to be used by mobile vendors. However, since there is a greater danger of negative externalities when private property is located in denser areas, a modestly more regulated structure may be called for within these regions.

In Indianapolis, few regulations limit mobile vending business on private property. While the time-frame for vending on public space is limited to between 10am and 6pm, a business can get a permit for operating on private property and simply park at parking meters for the same rate as personal vehicles.[21] The majority of Portland s mobile vending occurs on private property, particularly surface parking lots.[22] A zoning permit may be required for development associated with a mobile vending cart, such as changes to an existing parking area, landscaping, and drive-through facilities. Vending carts over 16 feet in length, with or without wheels, are considered Heavy Trucks by the Zoning Code, and are not allowed in certain zones.[23]

Vending Near Schools

Mobile vendors encounter several public safety issues when deciding to operate near schools. Issues of concern include traffic-related safety, increased chances of interaction with predators that may be waiting for children to step off public property, and whether the food offered by mobile vendors meets school food safety standards.[24]

Stakeholders

Mobile vendors are beginning to recognize the potential opportunity to expand the food options available to local secondary schools and simultaneously capture a new, steady stream of customers, but they may be met with opposition from school administrators and parents who see their presence as a threat to safety and may view their menu options as potentially unhealthy. Cities looking to regulate vending near schools must determine the best precautionary measures in terms of distance requirements that mobile vendors must abide by.

Regulatory Trends

Five of the cities included in the guide have regulations around vending near schools. The regulations emphasized specific distances from schools that are intended to keep students from venturing off campus to patronize mobile vendors, and maintain safety standards for neighboring schools and communities. All other cities have no specific rules around this, perhaps indicating that this is not an issue in their jurisdictions.

Recommendations

Restrictions on operating during school hours are recommended, and mobile vendors should be required to maintain farther proximity from schools compared to restaurants, keeping density in mind. The time restriction is mostly a health-related issue, while the proximity suggestion is largely motivated by safety concerns. The framing of regulations surrounding mobile vendors and schools should be focused on protecting children during school operating hours. This approach keeps vendors from selling to students without adult supervision, but still allows them to benefit from afterschool activities

such as games, competitions, and concerts, where adults are more likely to influence food consumption decisions. However, proximity requirements should not handicap vendors in denser areas from selling in viable spaces that happen to be closer to schools.

In Indianapolis, vendors are prohibited from operating within a distance of 1,000 feet (roughly 0.2 miles) of any part of a public or private grade or junior high school grounds while school is in session. In Durham, a special temporary permit can be obtained for mobile vendors to operate at non-profit or civic events held on public property such as a school.

School districts that want to expand their food options, but wish to do so with minimal budgetary impact should work with city officials to create school vending permits for a limited number of vendors. Designated curb-side parking (which is not adjacent to a main road) could reduce many public safety concerns, particularly if students are generally allowed to roam the school parking lot where the trucks would operate. As long as they continue to comply with the city s food safety standards, this could be a viable option for city and school officials.

Pedestrian Safety

Mobile vendors move from location to location, coming in close contact with pedestrians at intersections and street corners every day. While some city ordinances have distance-from-pedestrian/sidewalk requirements (e.g. Durham has a 4-foot rule), the majority of the cities examined here have no such language in their regulations. Pedestrian safety may be part of a broader regulatory approach in many cities, but that focus often lacks emphasis or enforcement for mobile vendors (although it may be taken up in other sections of city ordinances). Pedestrian and intersection safety measures be included in food truck regulations, as they affect all potential food truck patrons.

Additional Recommendations

In addition to the recommendations included under each policy area, there are other, more general recommendations to help cities adopt new vending policies, amend existing policies, build stakeholder collaboration, and harness the potential for economic growth through the mobile food industry. Five of these recommendations are discussed in detail below:

1. Hold Town Hall Forums and Private Meetings with Core Stakeholders.

Durham decided to embrace a very inclusive approach to their ordinance restructuring. The city brainstormed initial ideas internally then presented the draft suggestions to the public for feedback. They also had private meetings with individual stakeholders to allow them to speak freely without fear of backlash. This tactic was particularly useful for restaurants in a food truck friendly city like Durham. Any fears they may have been afraid to share in Town Hall meetings could still be articulated to decision-makers. The weight of opinion worked against restaurants in this context, but they were still brought to the table.

2. Encourage Dialogue and the Building of Relationships Among Competing Stakeholders.

Cities should look for ways to encourage relationships between the various stakeholders. At the heart of proximity rules are concerns that restaurants (and other established businesses) have about unfair competition. They pay expensive monthly rents and property taxes, but they are also engaged with the community. Because they are stationary, most restaurants see themselves as part of the community fabric. They create employment opportunities and care about neighborhood safety and aesthetics. Some view mobile vendors as profit-driven, fly-by-night operators with few or no ties to the community. Conversely, mobile vendors often feel that restaurateurs are fearful of innovation in food culture.

Collaboration between these stakeholders is something to strive toward, and cities can play an important role in spearheading dialogue between these groups. Conferences, forums, or meetings could be called with stakeholders from both sides invited to the table in a spirit of cooperation, with the intent of encouraging them to see each other as collaborators rather than competitors more often than they currently do. It could also encourage voluntary compromise help craft solutions that balance the needs and concerns of both parties. Cincinnati has achieved this, to some degree. Food Truck Alliance President Matt Kornmeyer explained that food trucks in the city, voluntarily maintain a 100-foot distance from neighboring restaurants as a sign of respect to brick and mortars, and as a preparatory measure. [25]

3. Implement Pilot Programs to Determine What Regulations to Adopt.

Pilot programs are flexible, encourage innovation, and can help uncover and address issues unique to particular communities. They are usually implemented on a small scale, so they do not create a sudden, large burden on an already existing network, and they provide insight that can inform the decision-making process before regulations are made into law. Their flexibility and emphasis on experimentation make them an especially useful tool for new industries. Pilot programs are being used in a variety of cities, including Oakland, and are recommended for cities with a relatively new food truck scene or a rapidly expanding one.

In 2001, the Oakland City Council created the Pushcart and Vehicular Food Vending Pilot Programs.[26] The pilot program was created to promote the health, safety, comfort, convenience, prosperity, and general welfare by requiring that new and existing pushcart food vendors provide residents and customers with a minimum level of cleanliness, quality and safety. [27] This program issued 60 permits and required a 10-step validation process, including a complete application, proof of Business Tax Certificate, and a photocopy of a valid driver s license.[28] The program restricted the use of these permits to centralized districts because of the added desire to infuse economic development into the city. [29] This pilot program is still active.



4. Use Targeted Practices as a Way to Address Underserved Areas of the City.

The issue of food accessibility has been linked to poverty, decreased public health, and quality of life.[30] Moreover, in recent years, food deserts have become an issue of public concern. Although the cities included here are not directly using mobile vending to combat food deserts, some are employing a targeted strategy to get food trucks into various areas of their cities, outside of the core downtown districts, some of which are underserved by brick and mortar restaurants.

Initially, the 2012 Cincinnati City Council approved an ordinance that declared a mobile vendor could not sell food on the curbside or right-of-way. Now, seven zones exist in strategic places around the city, up from four in 2011 per the recommendation of the Department of Community Development.[31]

Denver has actively considered several issues that might impact or encourage economic development. These include whether food truck clustering could be used to combat food deserts, the ability of food trucks to activate underutilized space (like surface parking lots), food trucks as restaurant incubators underserved areas. [32]

5. Identify Private Vacant Lots and Create Partnerships for Mobile Vendors to Gather and Vend in the Same Location.

The use of private space has been used to create several food truck centers that increase economic activity in various West Coast cities. For example, Portland is known as the food truck capital of the world. This type of clustering can create hot spots for loyal customers, as well as an opportunity for mobile vendors to gain new clients. For city government, it can create an ease of regulation and enforcement by focusing the attention and resources on specific parts of the city.

While Portland has a number of the more traditional mobile food trucks around the city, the majority of their mobile vending occurs on private property, particularly surface parking lots and vacant lots.[33] Portland uses food truck centers to create economic vibrancy within various parts of the city. In 2009, the city proposed the use of vacant lots as pods, or areas for food trucks to cluster. The idea was to use vacant lots as catalysts for economic development, deterring blight and encouraging vibrancy in the process. It is important to note that while many of the food trucks (what they refer to as food carts) are mobile, the city has several stationary mobile units. These units are moveable, but primarily remain on private property.[34] Many of the pods are hosts to more permanent vending units, particularly in downtown. They are still classified as mobile though because as long as the food carts are on wheels, they are considered vehicles in the eyes of the law, and are therefore exempt from the building code.[35]

Atlanta often uses private surface parking lots to encourage mobile selling. Atlanta has also had a very active and successful food truck association, the Atlanta Street Food Coalition, which does an admirable job mobilizing vendors, and keeping public and private partners informed.

Conclusion

Mobile vending is not just a passing fad. However, it is important to recognize that there is no one size fits all prescription for how best to incorporate food trucks into the fabric of a community. Many characteristics contribute to the complexity and vibrancy of a city, including political climate, state laws, demographics, and the existing restaurant industry. With this in mind, the recommendations included here are intended to be flexible enough to accommodate different circumstances, but logical enough to provide useful guidance. They can serve as a road map that will help cities establish a regulatory framework best suited to their unique circumstances and that takes into account the whole spectrum of stakeholder needs and concerns.



About this Publication

Research for this guide and the original draft of the document were completed by graduate students at the George Washington University Trachtenberg School of Public Policy and Public Administration. Contributors include Anju Chopra, Malia Dalesandry, Garrett Jackson, Ana Jara, and Stephen Tu. These students worked in partnership with J. Katie McConnell, Brett Common, and Christiana McFarland at the National League of Cities to conduct an analysis of food truck regulations in cities across the country. The final report was edited by Christiana McFarland and Emily Pickren at NLC.

The National League of Cities is the nation s oldest and largest organization devoted to strengthening and promoting cities as centers of opportunity, leadership and governance. NLC is a resource and advocate for more than 1,600 member cities and the 49 state municipal leagues, representing 19,000 cities and towns and more than 218 million Americans.

NLC provides research and analysis on key topics and trends important to cities, creative solutions to improve the quality of life in communities, inspiration and ideas for local officials to use in tackling tough issues and opportunities for city leaders to connect with peers, share experiences and learn about innovative approaches in cities.

Acknowledgements

Special thanks to the George Washington University Trachtenberg School of Public Policy and Public Administration faculty and staff, particularly Elizabeth Rigby and Patrick Besha. Special thanks also go to all the interviewees - city staff, food trucks owners, and city officials for their candid and informative perspectives regarding the regulatory concerns and opportunities for their cities.

Appendix

Selection of Cities

This report analyzes mobile vending regulations across a range of cities. First, cities with existing food truck industries (51 in total) were identified, based on information from the Washington, DC Department of Transportation (DDOT). Each city s context and food truck policy/regulatory environment was reviewed, and data was gathered on each city s region, population density, level of the local food truck industry, and availability of mobile vending regulations. The 51 cities were stratified into three groups based on population density. Specifically, we developed a three-tiered density structure in which cities were classified as:

- Low density (cities as those with a density range of 3,500 persons per square mile (ppsm) and below)
- Moderate density, (cities with 3,501-7000 ppsm)
- High population densities (cities with 7,001 ppsm and above)

Ultimately, the sample of cities drawn ranges in population size from 279,641 (Durham) to 827,609 (Indianapolis), in density from 936 ppsm (Durham) to 12,793 ppsm (Boston). Very large cities like New York City (27,000 ppsm) and San Francisco (17,000 ppsm) were not included on the basis that conclusions drawn from analyzing their regulations would not be generalizable to most other cities.

Between three and five cities from each population density tier were selected for a total of 13 cities, as shown in Figure 1 and highlighted in the map below (Figure 2). The selection process focused on cities with a food truck presence, then cities were divided into geographic regions, and several cities were chosen from those regions. Context and background were also taken into account. That is, cities with mobile vending regulations and histories that insufficiently highlighted particularly noteworthy regulatory conflicts or solutions were ruled out in favor of those that lent themselves better to examination of recurring themes and common pitfalls.

With such an approach, it is possible that a city regulation that was uniquely innovative or informative in was in some way was overlooked. The low, medium and high density methodological structure, paired with the regional breakdown, is an attempt to minimize this risk.

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CITY OF CORTEZ
123 ROGER SMITH AVENUE
CORTEZ, CO 81321

Linda Smith
City Clerk
123 Roger Smith Avenue
Cortez, CO. 81321
lsmith@cortezco.gov

Memorandum

To: CORTEZ CITY COUNCIL

From: LINDA SMITH, CITY CLERK

Date: December 28, 2022

RE: **Re-appointment of Members on City Advisory Boards**

DISCUSSION

Staff has received letters of interest from eight City Advisory Board members whose terms have expired. Each of the members have completed a background check and other required paperwork with the Human Resources. Following are the members requesting re-appointment: George Tripp, Parks, Recreation and Forestry Advisory Board; Lance McDaniel, Planning and Zoning Commission; Holly Tatnall, Karen Sheek, Carolyn Goff, and Suzy Meyer for the Library Advisory Board; Glenn Leighton, Board of Adjustment and Appeals; and Samuel Jarvis, Golf Advisory Board. Each of the re-appointments will be three year terms.

BACKGROUND

Advertisement for the City Board openings was completed; however, no other letters of interest were received from the public.

RECOMMENDATION

Staff recommends that Council approve the re-appointment of eight board members for three year terms:

MOTION

If agreed upon by the City Council, a possible motion would be: Council moves to approve the re-appointment of the following board members for three year terms:

George Tripp, Parks, Recreation, and Forestry Advisory Board
Lance McDaniel, Planning and Zoning Commission
Holly Tatnall, Library Advisory Board
Karen Sheek, Library Advisory Board
Carolyn Goff, Library Advisory Board
Suzy Meyer, Library Advisory Board
Glenn Leighton, Board of Adjustment and Appeals
Samuel Jarvis, Golf Advisory Board

Attachments

Letters of Interest

PARFAB board term

George Tripp <webtripp@msn.com>

Fri 9/23/2022 10:10 AM

To: Linda Smith <lsmith@cortezco.gov>

Hi Linda, I am sending you this email as my letter addressing the City Council regarding my PARFAB term renewal:

Dear Honorable Mayor and City Council Members,

It appears I have completed my term as a Parks, Recreation, and Forestry Advisory Board (PARFAB) member. Wow, it doesn't seem that long already.

During the last 2 years, the board, as well as the Council and Citizens of Cortez, have experienced a lot of changes. The onset and survival of the Corona virus, new positions being filled, and a resulting shift in our economy. Through all of this, the PARFAB board has remained fairly intact except for 2 members. We now have a new Parks and Recreation Director member, Creighton, a new Council member, Matt, another recently approved member, Teri, and I was elected Chairman after Tom retired from that role and as a board member.

Since that point, Creighton, I, and the board have worked at addressing multiple agenda items – Recreational staff and program cut backs and rebuilding, park infrastructure vandalism, maintenance, planning, and improvements, administrative review and improvements, citizen input and resolution, and forestry program needs, just to name a few.

I feel, from my 2 year experience, we currently have great representation of members on the board. I have been able to work well with all of them and I feel we have good momentum towards future assessment and task accomplishment as a Council advisory board. With that, I am requesting another term with the PARFAB board to help continue their efforts in a positive, productive advisory role.

Thank you for your time,

George Tripp

Sent from Mail for Windows

P&Z appointment

Lance McDaniel <lanceinsandiego@gmail.com>
Wed 8/10/2022 12:38 PM

To: Linda Smith <lsmith@cortezco.gov>

Mayor Medina and council members,

It's my understanding my current term on The Planning and Zoning Commission will be over soon.

I would appreciate if the council would appoint me to one more term.

Thank you for your consideration.

Lance McDaniel

--

Lance McDaniel
They, them
615 W 3rd St
Cortez, CO 81321
858.869.3548

Letter of interest for City of Cortez Library Board

Ann Tatnall <hollytatnall@yahoo.com>

Wed 9/21/2022 6:56 PM

To: Linda Smith <lsmith@cortezco.gov>

Honorable Mayor and City Council,

Libraries offer communities a valuable resource for the exchange of ideas, learning and a warm and welcoming space for all people, citizens and visitors alike. The Cortez library staff works diligently to present Cortez in its best light and I appreciate having the opportunity to support all their efforts by being a member of the board.

I request to be reappointed to the City of Cortez library board so that I may continue to be of service to the City of Cortez and the Cortez Public Library.

Sincerely yours,

Ann H Tatnall (Holly)

September 20, 2022

Cortez City Council
123 Roger Smith Avenue
Cortez, CO 81321

Dear Honorable Mayor and City Council,

Public libraries are invaluable, and the Cortez Public Library is a much loved and much visited public institution in this community. Patrons come, not only for the books and reference materials, but also for the myriad other services and programming, access to technology, and the outstanding staff.

I've enjoyed the camaraderie of the other Board members and staff as well as the opportunity to support the library. With my experience managing the Cortez Middle School Library and serving as RE-1 District Library Co-ordinator, I believe I have some expertise to share as well. I would love to continue to serve as a member of the Board.

Thank you for your consideration.

Sincerely,

Karen Sheek

Letter of Interest for Serving on Cortez Public Library Board

Carolyn Goff <divagco@aol.com>
Thu 10/27/2022 5:45 AM
To: Linda Smith <lsmith@cortezco.gov>

October 27, 2022

Dear Ms. Smith,

It has been my pleasure to serve on the Cortez Public Library Board for the last few years. I would like to continue my service on the board from the present time through 2023. Many thanks to the City of Cortez for the opportunity to serve the community in this way.

Sincerely,

Carolyn Goff
11404 Rd. 30
Mancos, Colorado 81328

Phone: (970) 759 -6189
Email: divagco@aol.com

divagco@aol.com

Suzy Meyer
144 S. Market
Cortez, CO 81321
970-560-1407
asmeyer@beyondbb.com
Sept. 20, 2022

Honorable Mayor and City Council:

Please consider this letter to be my application for continued service on the Library Advisory Board.

Cortez has an impressive library thanks to ongoing support from the City, and Isabella and the staff have done a wonderful job re-energizing it after the challenges of the pandemic. The current board is active, engaged, and very well informed.

Regardless of your choice of advisory board members for the next term — and I hope the Council receives enough highly qualified applicants for a vigorously competitive process — I will continue to strongly oppose any attempts to limit programs or remove books that offend some individuals in the larger community served by the city library.

Supreme Court Justice Stephen Breyer, invoking John Stuart, wrote in 2015, "... whenever government disfavors one kind of speech, it places that speech at a disadvantage, potentially interfering with the free marketplace of ideas and with an individual's ability to express thoughts and ideas that can help that individual determine the kind of society in which he wishes to live, help shape that society, and help define his place within it."

I believe that Americans are now in the process of determining what kind of society we will enjoy going forward. Attempts to suppress some ideas are part of influencing this country toward a more restrictive, and darker, intellectual and political atmosphere. The Cortez Public Library should have no part in that.

Thank you for consideration. I would be glad to answer questions as part of this process.

Sincerely,
/s/ Suzy Meyer

Glenn Robert Leighton
PO Box ZZ
Cortez, Co 81321
970-749-1832

October 4, 2022

Honorable Mayor and City Council,

I, Glenn R. Leighton am writing to inform of my continued interest to serve on the Board of Adjustments & Appeals.

Thank you.

X Glenn Leighton 10/4/2022

Glenn R. Leighton Date

October 19, 2022

Mr. Creighton Wright
Director of Parks and Recreation
City of Cortez

RE: City of Cortez Golf Course Advisory Committee
At-Large Position

Dear Creighton,

Over the past few years, it has been my privilege to serve as the At-Large representative to the City of Cortez Golf Course Advisory Committee. At this time, I would like to put my name forward to be reappointed to an additional term. I feel the committee has been very effective in moving the course forward through some challenging times and I hope to continue representing the local golfing community as the At-Large member.

Thank you for your consideration.

Respectfully,

J. Samuel Jarvis