



**Garden
Spot of
Colorado**

MEETING OF THE TOWN BOARD

Town Board Room

807 Mountain Avenue

Town of Berthoud, Colorado

Tuesday, June 13, 2023, 6:30 p.m.

This is an IN-PERSON meeting at the location and time noted above.

You may also join virtually using Zoom: Phone: 1-346-248-7799 or 301-715-8592

Web: www.zoom.us/join

Use this Meeting ID: 210 035 9423

The Town Board may take action on any of the following agenda items as presented or modified prior to or during the meeting and items necessary or convenient to effectuate the agenda items.

1. Meeting Called To Order - Mayor William Karspeck
2. Pledge Of Allegiance - Mayor William Karspeck
3. Roll Call - Mayor William Karspeck
4. Citizen Participation
5. Scheduled Items And Estimated Time For Discussion

5.I. Consent Agenda

Introduction By: Christian Samora (5 Min)

Documents:

- A. JUNE 13, 2023 MEETING AGENDA.PDF
- B. MAY 23, 2023 MEETING MINUTES.PDF
- C. MAY 30, 2023 MEETING MINUTES.PDF
- D. BERTHOUD DRUG INCENTIVE AGREEMENT.PDF
- E. EPA BROWNFIELD ASSESSMENT PROGRAM.PDF
- F. APRIL 2023 FINANCIAL INFORMATION.PDF

5.II. 2022 Audit Presentation

Introduction By: Cindy Leach (30 Min)

Documents:

MEMO RE AUDIT PRESENTATION.PDF
2022 AUDIT FINAL-COMMUNICATION LETTER.PDF
AUDIT 2022 FINAL.PDF

5.III. Caring Pathways Special Use Permit - Public Hearing
Introduction By: Anne Johnson (30 Min)

Documents:

MEMO RE CARING PATHWAYS SPECIAL USE PERMIT.PDF
RESOLUTION 14 SERIES 2023 CARING PATHWAYS.PDF
STAFF REPORT RE CARING PATHWAYS.PDF
APPLICATION MATERIALS.PDF
DRAFT PLANNING COMMISSION MINUTES.PDF

5.IV. Town Park Bid Award
Introduction By: Jeremy Olinger (30 Min)

Documents:

MEMO RE TOWN PARK BID AWARD.PDF
BID FORM.PDF
TOWN PARK PHASE I DESIGN OVERVIEW.PDF
PLAYGROUND DESIGN.PDF

5.V. Business Licensing - Introduction
Introduction By: Christian Samora (10 Min)

Documents:

MEMO RE BUSINESS LICENSING.PDF
ORDINANCE RE BUSINESS LICENSING.PDF

6. Elected Official Reports

1. Town Board - Tim Hardy, May Soricelli, Mike Grace, Sean Murphy, Karl Ayers, and Jeff Butler.
2. Mayor - William Karspeck
3. Staff - Town Administrator, Attorney

7. Adjourn

The order of agenda items listed above is approximate and intended as a guideline for the

Town Board. Individuals needing special accommodation may request assistance by contacting the Town Clerk 807 Mountain Avenue, Berthoud, Colorado 80513, 970-532-2643 at least 24 hours in advance.



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Please note that you will need to call into the meeting if you wish to speak and do not have a microphone on your computer. If you are using a mobile device, it is highly recommended that you download the Zoom app.

The Town Board may take action on any of the following agenda items as presented or modified prior to or during the meeting and items necessary or convenient to effectuate the agenda items.

- I. REGULAR MEETING CALLED TO ORDER** – Mayor William Karspeck
- II. PLEDGE OF ALLEGIANCE** – Mayor William Karspeck
- III. ROLL CALL** – Mayor William Karspeck
- IV. CITIZEN PARTICIPATION**
- V. SCHEDULED ITEMS and ESTIMATED TIMES FOR DISCUSSION**
 1. **Consent Agenda** (Christian Samora) (5 Min)
Consent Agenda items are considered to be routine by the Town Board and will be enacted with a single vote. There will be no separate discussion of these items. If discussion is deemed necessary, that item should be removed from the Consent Agenda and considered separately.
 - a) June 13, 2023, Meeting Agenda
 - b) May 23, 2023, Meeting Minutes
 - c) May 30, 2023, Meeting Minutes
 - d) Berthoud Drug Incentive Agreement
 - e) EPA Brownfield Assessment Program
 - f) April 2023 Financial Information
 2. **2022 Audit Presentation** (Cindy Leach) (30 Min)
 3. **Caring Pathways Special Use Permit** (Anne Johnson) (30 Min)
Resolution 2023-14 Approving the Special Use Permit for Caring Pathways located at 502 N 2nd Street in the Town of Berthoud
 4. **Town Park Bid Award** (Jeremy Olinger) (30 Min)
 5. **Business Licensing - Introduction** (Christian Samora) (10 Min)
Ordinance 1320 – An ordinance to repeal local sales tax license requirement and to require general licensing of businesses

June 13, 2023, Meeting Agenda

The order of agenda items listed above is approximate and intended as a guideline for the Town Board. Individuals needing special accommodation may request assistance by contacting the Town Clerk 807 Mountain Avenue, Berthoud, Colorado 80513, 970-532-2643 at least 24 hours in advance.

VI. ELECTED OFFICIAL REPORTS

(10 Min)

- 1.** Town Board – Tim Hardy, May Soricelli, Mike Grace, Sean Murphy, Karl Ayers, and Jeff Butler.
- 2.** Mayor – William Karspeck
- 3.** Staff – Town Administrator, Attorney

VII. ADJOURN

Town Clerk or Deputy Town Clerk

William Karspeck, Mayor

June 13, 2023, Meeting Agenda

The order of agenda items listed above is approximate and intended as a guideline for the Town Board. Individuals needing special accommodation may request assistance by contacting the Town Clerk 807 Mountain Avenue, Berthoud, Colorado 80513, 970-532-2643 at least 24 hours in advance.



MEETING MINUTES OF THE TOWN BOARD

**Town Board Room
807 Mountain Avenue
Town of Berthoud, Colorado
Tuesday, May 23, 2023, 6:30 p.m.**

5/23/2023 - Minutes

1. Regular Meeting Called To Order - Mayor William Karspeck

Mayor Karspeck called the meeting to order.

2. Pledge Of Allegiance - Mayor William Karspeck

Mayor Karspeck led the Pledge of Allegiance.

3. Roll Call - Mayor William Karspeck

The following Board Members were present:

William Karspeck, Mayor
Sean Murphy, Trustee
Tim Hardy, Trustee
Jeff Butler, Trustee
May Albrecht (Formerly Soricelli), Trustee
Karl Ayers, Trustee

The following Board Members were Absent:

Mike Grace, Mayor Pro-Tem

4. Citizen Participation

Linda Wilson of Berthoud spoke regarding telephone tax.

5. Scheduled Items And Estimated Time For Discussion

- 5.I. Consent Agenda

Trustee Murphy moved to combine and approve the items on the Consent Agenda. Trustee Hardy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

- 5.II. Mental Health Awareness Month Proclamation

Mayor Karspeck read the proclamation aloud to proclaim May 2023 and Mental Health Awareness Month.

- 5.III. HT Land Partners Findings Of Fact Concerning Annexation

Anne Johnson gave an introduction and provided background information.

Trustee Ayers moved to approve Resolution 2023-12, a resolution regarding findings of fact for the annexation filed by HT Land Partners. Trustee Murphy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

5.IV. Bader Farm PUD Amendment And Conditional Use Permit - Public Hearing

Anne Johnson gave an introduction and provided background information. The applicant provided additional information and provided a presentation.

Mayor Karspeck opened the Public Hearing.

There was not any participation from the public.

Mayor Karspeck closed the Public Hearing.

5.IV.i. Bader Farm PUD Amendment

Trustee Albrecht moved to approve Ordinance 1319, an ordinance of the Town of Berthoud amending the Bader Farm Planned Unit Development for Parcel 7 to add a provision in permitted uses to allow government facilities the opportunity to apply for an administrative land use process for consideration by the Town of Berthoud, Larimer and Weld Counties. Trustee Murphy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

5.IV.ii. Bader Farm Conditional Use Permit

Trustee Murphy moved to approve Resolution 2023-13, approving the Special Use Permit for the Berthoud Self-Storage in the Town of Berthoud, Larimer and Weld Counties, Colorado with the following conditions.

- 1. The applicant shall continue to work with Town staff to finalize the landscaping plan to ensure adequate screening along Berthoud Parkway and Hwy 287.**
- 2. Applicant shall include the reception number of the recorded access agreement on the SUP Plat. This is the access from Berthoud Parkway into the project site providing access to both lots created through the Minor Subdivision.**
- 3. The applicant shall work with Town staff regarding landscaping enhancements at the southwest corner of State Highway 287 and Berthoud Parkway as this is an entrance into Berthoud.**
- 4. The applicant shall provide an irrigation plan for Town staff approval inclusive of the areas proposed for seeding.**
- 5. The applicant shall explore possible installation of art honoring the heritage of the Town of Berthoud.**

Trustee Ayres seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

5.V. Landscape Design Guidelines

Anne Johnson gave an introduction and provided background information. Erin Bagnall with Sopher Sparr Architects provided an overview of the proposed Landscape Guidelines.

Trustee Murphy moved to table the Landscape Guidelines pending review by the Tree Advisory Committee. Trustee Ayers seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

6. Elected Official Reports

Trustee Ayers stated there is an invitation from the PORT Committee to tour facilities on May 31st.

Trustee Albrecht asked for an update regarding the Town Park project. Kirk provided an update regarding the project and how the Town is working to reduce overall costs. The item will be before the Board on June 13th.

What can we do as a Town to create programs - Invest as a Town to make the community look better. Kirk agreed that there is a demand for similar types of programs and the Town could investigate increasing funding.

Trustee Murphy moved to extend the meeting past 9:30 P.M. Trustee Ayers seconded the motion. In a voice vote, THE MOTION CARRIED.

Trustee Murphy reported there is a joint meeting with PORT and Tree Committee on June 26th.

Murphy stated that he noticed that the Cemetery was in good condition. Murphy asked about sunken graves. Kirk stated that it is generally the responsibility of the plot owner.

Murphy inquired as to the status of the Sidewalk replacement project. Kirk indicated that most people have still moved forward with concrete.

Kirk reported that he will be sending an update email on the morning following the meeting. Kirk reported that the railroad crossing repair is moving forward, which may possibly be completed by the end of the year.

7. Executive Session

Trustee Ayers moved to enter into Executive Session pursuant to C.R.S. 24-6-402(4)(e)(I) to determine positions relative to matters that may be subject to negotiations, developing a strategy for negotiations, and instructing negotiators. And the following details are provided: Potential Development Incentives

Trustee Murphy seconded the motion. In a 6-0 roll call vote, THE MOTION CARRIED.

8. Adjourn



SPECIAL MEETING MINUTES OF THE TOWN BOARD

**Town Board Room
807 Mountain Avenue
Town of Berthoud, Colorado
Tuesday, May 30, 2023, 6:30 p.m.**

5/30/2023 - Minutes

1. Special Meeting Called To Order - Mayor William Karspeck

Mayor Karspeck called the meeting to order.

2. Pledge Of Allegiance - Mayor William Karspeck

Mayor Karspeck led the Pledge of Allegiance.

3. Roll Call - Mayor William Karspeck

The following Board Members were present:

William Karspeck, Mayor
May Albrecht, Trustee
Sean Murphy, Trustee
Tim Hardy, Trustee
Karl Ayers, Trustee

The following Board Members were Absent:

Mike Grace, Mayor Pro-Tem
Jeff Butler, Trustee

The following were also present:

Chris Kirk, Town Administrator
Christian Samora, Town Clerk
Ken Matthews, Director of Public Utilities

4. Heritage Ridge Metropolitan District Grant Authorization

Administrator Kirk gave an introduction and provided background information.

Trustee Albrecht moved to approve the application of Grant Funds from Northern Water Conservancy District to the Heritage Ridge Metropolitan District. Trustee Murphy seconded the motion. In a 4-0 roll call vote, THE MOTION CARRIED.

5. Berthoud Water And Wastewater Master Plan

Ken Matthews gave an introduction and provided background information. Representatives from Tetra Tech provided an informational presentation and answered any questions posed by the Board.

6. Adjourn

The Meeting Adjourned at 8:00 P.M.

BOARD OF TRUSTEES INFORMATION



BUSINESS DEVELOPMENT DEPARTMENT

Meeting Date:	June 6, 2023
Agenda Title/Subject:	Berthoud Drug – Incentive Agreement
Type of Item:	Consent Agenda
Purpose:	• Approve the incentive agreement to support Berthoud Drug's Expansion
Presented by:	Walt Elish, Business Development Manager

ATTACHMENTS:

- Berthoud Drug Incentive Agreement

BACKGROUND:

During the Executive Session of the Berthoud Board of Trustees meeting on May 23, 2023, the Trustees considered positions relative to negotiating and drafting an incentive agreement with Berthoud Drug, LLC to offset a portion of their upfront costs associated with the construction of their new 5,524 square foot building located at 1241 Lake Avenue. To follow up on that discussion, staff drafted the attached Incentive Agreement. This Agreement authorizes the Town to reimburse Berthoud Drug, LLC a portion of the Public Facilities Fee and sales tax paid as part of the Building Permit Fee with the total amount of the incentive not to exceed \$25,750. Attached, for the Board's approval, is the Incentive Agreement with Berthoud Drug, LLC that offsets a portion of the cost associated with the construction of the new building.

FISCAL IMPACT AND FUND SOURCE:

With this being an expansion of an existing business to accommodate their anticipated growth and needs, a comprehensive fiscal impact analysis has not been completed at this time.

COMMUNITY TOUCHSTONES:

The expansion project has the potential to impact Berthoud's quality of life by expanding and modernizing a much-needed service in town. With an aging population, a modern drug store/pharmacy with a drive thru will be a welcomed addition to our community.

RECOMMENDED ACTION(S):

Approve the Incentive Agreement as part of the Consent Agenda.

AGREEMENT FOR ECONOMIC INDUCEMENTS AND DEVELOPMENT INCENTIVES

THIS AGREEMENT FOR ECONOMIC INDUCEMENTS AND DEVELOPMENT INCENTIVES (“Agreement”) is executed on _____, 2023 (“Effective Date”), by and between the TOWN OF BERTHOUD, COLORADO, a Colorado municipal corporation (“Town”), and Berthoud Drug, LLC, whose address is 330 Mountain Avenue, P.O. Box V, Berthoud, CO 80513 (“Owner”).

I. RECITALS

1. Owner owns and operates the Berthoud Drug/Pharmacy currently located at 330 Mountain Avenue in a 3,220 square feet (SF) building (referred to herein as “Berthoud Drug”).
2. Berthoud Drug has been located and operated in Berthoud for over 100 years and is the only pharmacy currently operating in Berthoud.
3. Owner believes the Business in its current location is constrained due to parking limitations, store layout and the lack of a drive-thru service window, which is a significant limitation on serving an aging population.
4. Owner is planning to construct a new 5,524 SF building at 1241 Lake Avenue, adjacent to Adams Bank & Trust (the “New Business Facility” or “Facility”) as shown in the Site Plan attached as Exhibit A and incorporated herein by this reference. The New Business Facility will include the features, including a drive-thru window, that Owner reasonably believes it needs to operate competitively with other pharmacies in the region now and into the future, as depicted in.
5. Of the 5,524 SF that comprises the New Business Facility, Owner intends to use 4,059 SF for Berthoud Drug and make the remaining 1,465 SF available for other retail and/or commercial establishments.
6. The Board of Trustees finds that a pharmacy is a much-needed community service, and that Berthoud Drug therefore provides what may be considered an essential service.
7. The Board of Trustees further finds that a modern drug store/pharmacy with a drive-through window will be a welcome addition to our community and contribute to the community’s quality of life.
8. The Board of Trustees further finds that the additional 1,465 SF is much needed retail/commercial space in Berthoud and most likely will be in high demand and may attract possibly two new businesses to be located in Berthoud.

9. Subject to the terms and conditions herein, Owner is requesting, and the Town desires to grant certain economic inducements and incentives to facilitate Owner's expansion and modernization of Berthoud Drug in order to continue operating Berthoud's only drug store/pharmacy and thus remain in Berthoud.
10. The Board of Trustees finds that the health, safety, and welfare of the citizens of Berthoud are dependent upon the attraction of new private enterprise as well as the retention and expansion of existing private enterprise; that incentives are often necessary in order to attract private enterprise; and that providing such incentives stimulates economic development in Berthoud and results in the creation and maintenance of new jobs.
11. The Town of Berthoud has adopted the Primary Employer and Commercial and Retail Development Incentive Policy (the "Policy"), and pursuant thereto may provide certain incentives to taxpayers in the form of use tax abatements and infrastructure costs reimbursements.
12. The Policy provides certain guidelines for evaluating the public benefit of commercial development within Berthoud's corporate limits and the value of providing economic incentives to encourage and sustain such development.
13. In reliance upon certain representations provided to the Town by Owner, the Town has determined that construction of the New Business Facility satisfies such guidelines and will be an economic benefit to the Town.
14. The Board of Trustees' determination to grant incentives as described herein primarily and substantially arises out of certain representations provided by Owner about the intended use of the New Business Facility, Owner's intended investment into the New Business Facility, that the New Business Facility will provide adequate space for the Business and an addition 1,465 SF of retail/commercial space.

II. AGREED TERMS

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Town and Owner agree as follows:

- A. Recitals Incorporated. The foregoing Recitals are fully incorporated herein by this reference with the same force and effect as though restated below.
- B. Owner Undertakings Voluntary. Notwithstanding anything to the contrary stated herein, Owner shall have no obligation to construct the Facility. This Agreement does not create any obligation to acquire or construct the Facility at any time, under any circumstances whatsoever.

C. Town Undertakings Contingent. The Town's obligation to provide Owner with the economic incentives described below is subject to Owner's construction and subsequent use and operation of the Facility as contemplated herein. If any of the foregoing conditions do not come to pass, the Town shall have no obligation to provide incentives under this Agreement.

D. Tax Reimbursement.

1. *Reimbursement of Town Sales Tax*. In accordance with the *Berthoud Municipal Code*, the construction of the Facility will require the payment of Town Sales Tax estimated to be approximately \$23,100. The Town will reimburse Twenty-five percent (25%) the Town Sales Tax but not to exceed \$5,750, and the reimbursement will be deemed a permanent waiver of the Town's right to collect twenty-five (25%) of the Town Sales Tax assessed for the construction of the Facility.

E. Public Facilities Fee Reimbursement.

1. The Town shall reimburse Owner with seventy-two percent (72%) but not to exceed \$20,000 of the fees associated with the public facilities fee for retail/commercial as calculated for the Facility.

F. Estimates Subject to Change. Notwithstanding the aforementioned estimates, the total value of the Town Sales Tax reimbursement incentive shall not be final until the Town's issuance of building permits for the Facility in keeping with customary building permit policy. Accordingly, the total value of the Town Sales Tax reimbursement, and its value as contemplated herein, may increase or decrease (if at all), and is dependent upon the value of such incentive as stated in the building permits as issued by the Town. Stated otherwise, the building permits *as issued* shall be determinative of the total value of the Town Sales Tax reimbursement incentive, as contemplated herein.

G. Legal Limitations.

1. *Legal Availability of Funds*. Reimbursements by the Town to Owner shall be made only to the extent revenues are legally available and appropriated by the Town Board. Any Town obligation for reimbursement in future fiscal years shall not constitute multiple fiscal year obligations of the Town.
2. *Town Obligations Conditional*. The Town's obligation for payment of reimbursements under this Agreement are expressly subject to Section I below.
3. The Town shall not be required to waive fees or reimburse fees to Owner in the event that subsequent legislation adopted by the State of Colorado makes such waiver or reimbursement unlawful, or in the event a court of competent jurisdiction declares any portion of this Agreement or legislation authorizing payment under this Agreement to be invalid or unconstitutional.

4. In connection with providing these incentives, the Town will comply with any obligations imposed pursuant to Section 31-15-903(4), C.R.S.
- H. Compliance with Town Regulations. All incentives and inducements provided herein to Owner are conditioned upon Owner's compliance with Town land use, site development and health/safety regulations.
- I. Condition for Town Reimbursements. The Town is relying on the representations of Owner with respect to Owner's investment in the completed square footage thereof, and the subsequent operation of the Facility. The parties agree that Owner's representations in this regard are each a material factor supporting the Town Sales Tax and fee reimbursements provided for herein. Therefore, the following condition shall apply to Owner's eligibility for each of the incentives provided to Owner under this Agreement:
1. *Certificate of Occupancy.* On or before December 31, 2024, Owner shall have obtained a final Certificate of Occupancy for the Facility in or substantially close to the amount of 5,524 SF.
 2. *Substantial Completion and Final Acceptance.* On or before December 31, 2024, Owner shall have substantially completed the construction of the facility satisfactory for the Town to issue "Construction Acceptance".
- J. Town's Remedies. In the event that Owner fails to comply with the condition as set forth in Section I above, the Town shall have the following remedies:
1. The Town may refuse, suspend, and retain all Town Sales Tax and fee reimbursements not previously honored or paid in full as required under this Agreement.
 2. The Town may bring suit to recover all waivers and reimbursements previously paid.
 3. The Town may perfect and record a lien or liens for all waivers and reimbursements previously paid and recoverable, which liens shall be deemed first and prior, and shall be superior to all other liens and encumbrances on the Facility except general taxes.
 4. The remedies set forth in this Section J shall be cumulative and non-exclusive.
- K. Forfeiture of Town Remedies. In the event that Owner satisfies the condition set forth in Section I above, and for a period of twelve (12) consecutive months thereafter maintains compliance with the conditions set forth in Section I above and the Town of Berthoud Municipal Code, the Town shall be deemed to have forfeited and forever waived its remedies as described in Section J above.

III. MISCELLANEOUS

- A. Entire Agreement. This writing constitutes the entire agreement between the parties with respect to its subject matter, and supersedes any prior written or oral communication, negotiations, agreements, representations and understandings between them with respect to its subject matter.
- B. Modification and Amendment. This Agreement may not be modified, expanded or altered, except in writing, signed by both parties.
- C. Assignment. Neither party may assign the benefits or burdens of this Agreement without the express written consent of the other, provided that such consent shall not be unreasonably withheld, delayed or conditioned.
- D. Governing Law, Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Colorado. Venue for all litigation arising out of this Agreement shall be exclusively vested in the state courts of Colorado, sitting in Larimer County.
- E. No Waiver. A waiver by either party of a breach of any of the provisions of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of the same or another provision of this Agreement.
- F. Severability. If any part, term or provision of this Agreement is held by the courts to be illegal or otherwise unenforceable, such illegality or unenforceability shall not affect the validity of any other part, term of provision, and the rights of the parties shall be construed as if the part, term or provision in question was never part of this Agreement.
- G. Agreement Runs with the Land. This Agreement shall be deemed to run with the Property and, upon its execution by the parties, shall be recorded with the Larimer County Clerk and Recorder. Upon execution by the parties, this Agreement shall be binding upon the parties, their respective successors and assigns.
- H. Attorney Fees. In the event the Town prevails in any litigation arising out of this Agreement, the Town shall be entitled to an award of attorney fees, expert witness fees and court costs.

[The rest of this page is intentionally left blank.]

In witness whereof, the parties have executed this Agreement as of the Effective Date.

TOWN OF BERTHOUD, COLORADO

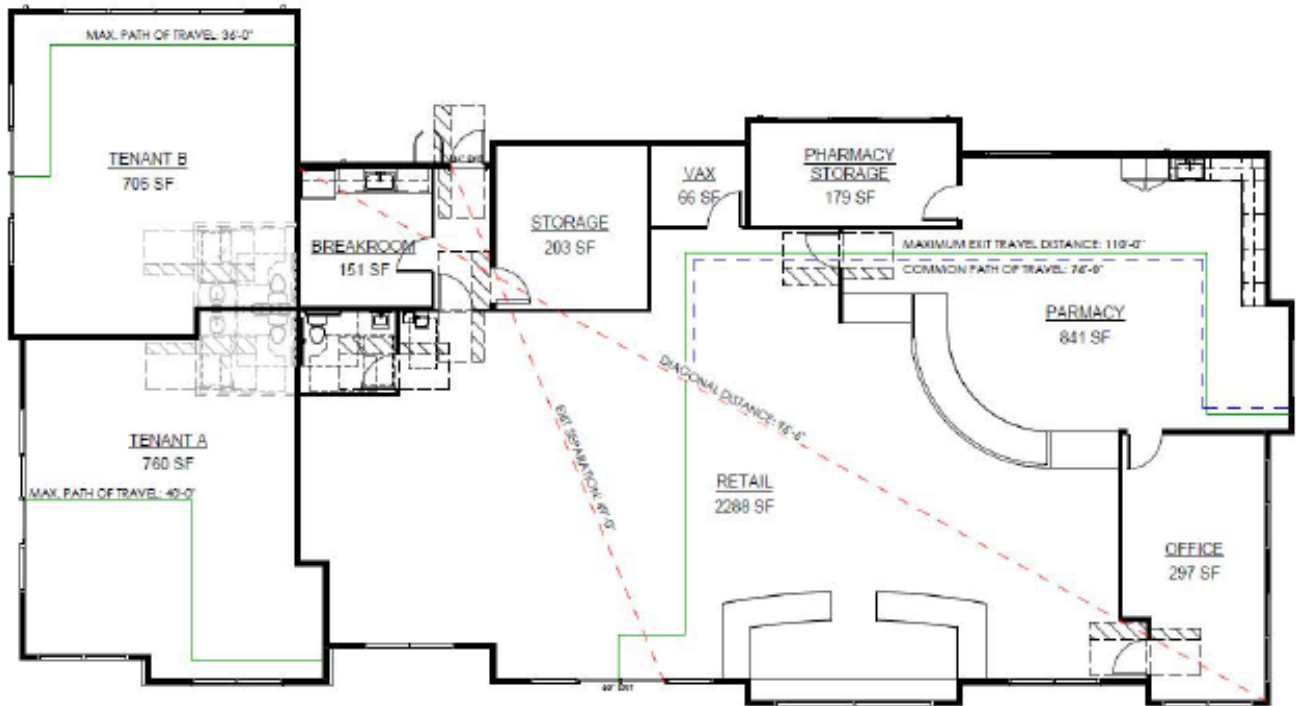
BY: Chris Kirk, Town Administrator

BERTHOUD DRUG, LLC

BY: _____, Authorized Representative

EXHIBIT A

Site Plan



PLANNING COMMISSION INFORMATION

COMMUNITY DEVELOPMENT DEPARTMENT



Meeting Date:	June 13, 2023
Agenda Title/Subject:	Consideration of an application to the EPA Brownfield Assessment Program and a contract with Ayres to coordinate the grant application process
Type of Item:	Consent Agenda
Purpose:	Request for approval to proceed with contract services
Presented by:	Anne Johnson, Community Development Director

ATTACHMENTS:

- May 25, 2023 proposal for services from Ayres

BACKGROUND:

The EPA Brownfield Assessment Grant program can be used in communities for revitalization planning and scoping efforts. In the 2022-2023 funding cycle, grant awards were \$500,000 maximum with no local match requirements. The 2023-2024 funding cycle will be announced in the early fall, 2023. Grant applications are due before December 1, 2023 and there is work to be done to showcase Berthoud's redevelopment opportunities and make a compelling case to fund Berthoud's application. Ayres has a proven track record in assisting other communities with writing the grant application.

If selected, the Town will issue a Request for Qualifications to perform the work associated with the grant award. Communities across the country have received funding for assessments, Phase I and II Environmental Assessments, master planning specific areas, and community engagement. If the Town is successful with the first grant award and performance, additional funding doors are open to establish revolving loan funds, glean up grants, job training assistance, etc. The grant may allow for infrastructure planning work.

UPDATE/NEXT STEPS:

If selected for the EPA Brownfield Assessment Grant program, the Town Trustees will hear the outcome of the RFQ process and be presented with the intended consultant to perform the work with Staff.

FISCAL IMPACT AND FUND SOURCE:

This grant was not envisioned or budgeted for in 2022. The \$6,500 cost for grant assistance will be included as a line-item addition to the 2023 budget to be provided in the mid-year budget update. Adequate time is needed to develop a competitive grant proposal. With approval tonight, the Town will proceed to work on the grant application.

COMMUNITY TOUCHSTONES:

Consideration of this request does not negatively impact community touchstones and in fact is supportive of the 2021 Comprehensive Plan update. Redevelopment of brownfield sites and positioning the Town for redevelopment activities enables new businesses to enter the Berthoud marketplace.

RECOMMENDED ACTION(S):

Staff recommends that the Town Board of Trustees approve the request to enable staff to start working on the grant application to afford meaningful time to prepare a competitive application.

May 25, 2023

Ms. Anne Best-Johnson
Community Development Director
Town of Berthoud, CO
807 Mountain Avenue
P.O. Box 1229
Berthoud, CO 80513
Phone: 970-532-2643

Re: EPA Brownfield Assessment Grant Writing Services

Dear Ms. Best-Johnson:

The Ayres Associates (CONSULTANT) team appreciates the opportunity to work with the Town of Berthoud (CLIENT) to provide brownfield services. We have prepared this proposal outlining our understanding of the scope of work and professional services involved to complete the scope of work. Under cover of this letter, we have included our scope of services, fee, and contract terms and conditions.

The EPA Brownfield Assessment Grant program provides funding that can be used in a diversity of ways to assess environmental conditions of properties and technical assistance associated with redevelopment activities. There is no match for this grant, and for the 2022-2023 round, the maximum grants are \$500,000. However, 2023-2024 Notice of Funding Opportunity will not be announced until early fall and may vary slightly from the previous year.

Ayres will conduct research, with the support of Town Staff, to identify a storyline supporting the grant. Using data points, demographic information, opportunity sites in the community, Ayres will complete the narrative supporting the grant. This includes crafting a public engagement approach, highlighting key opportunity sites, and formulating a budget. Once the Notice of Funding Opportunity is released in the fall, Ayres will provide Berthoud with the documentation necessary to upload the grant via Grants.gov.

We will perform the above services for an amount based on an hourly rate for each class of employee, plus reimbursable expenses and subconsultant charges. **The estimated cost of services estimated for a lump sum of \$6,500.** We will not exceed an amount of \$6,500 without prior approval. Note that change orders may be needed if the CLIENT modifies the above-specified scope of services.

As is our customary practice, we will submit invoices monthly reflecting the services we have performed. If you ever have any questions regarding our invoices, I hope that you will call us immediately.

We will begin working with the CLIENT on this project immediately. This contract is estimated to be completed no later than December 1, 2023. This contract may be extended by mutual agreement.

Attached are "Contract Terms and Conditions" which will apply to the services, and which are incorporated into this proposal by reference.

I trust that this description of our services is consistent with your understanding. If not, please call me so that we can discuss any items in question and agree on the best way to proceed. If the above description meets with your approval, please sign below, and send one copy back to me.

This proposal is valid until July 1, 2023, unless extended by us in writing.

We understand that changes may occur during this project and our team will be flexible to change scope and pricing throughout the course of the project. If costs are acceptable, please complete and sign the attached contract. Please contact me if you have any questions or concerns.

Proposed by Consultant:

Ayres Associates Inc



Matthew Ashby, AICP
Vice President, Development Services

May 24, 2023

Date

Accepted by Owner:

Owner's Name

Signature

Name

Title

Date

AYRES ASSOCIATES CONTRACT TERMS AND CONDITIONS

1. Performance of Services: Consultant shall perform the services outlined in its proposal to Owner in consideration of the stated fee and payment terms.

2. Billing and Payment: Invoices for Consultant's services shall be submitted to Owner on a monthly basis. Invoices shall be due and payable within 30 days from date of invoice. If any invoice is not paid within 30 days, Consultant may, after giving 7 days' notice, without waiving any claim or right against Owner, and without liability whatsoever to Owner, suspend or terminate the performance of services. Accounts unpaid 30 days after the invoice date will be subject to a monthly service charge of 1.5% on the unpaid balance, or the maximum rate of interest permitted by law, if less. Payment will be credited first to any interest owed to Consultant, then to principal. The amount of any excise, value-added, gross receipts, or sales taxes that may be imposed on payments shall be added to the Consultant's compensation. Owner shall pay all costs of collection, including reasonable attorney's fees and costs incurred by consultant, in collecting any amounts due from Owner. No deductions or offsets shall be made from Consultant's compensation or expenses on account of any setoffs or back charges. If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise Consultant in writing of the specific basis for doing so, may withhold only the portion so disputed, and must pay the undisputed portion.

3. Access to Site: Owner shall furnish right-of-entry on the project site for Consultant and, if the site is not owned by Owner, warrants that permission has been granted to make planned explorations pursuant to the scope of services. Consultant will take reasonable precautions to minimize damage to the site from use of equipment, but has not included costs for restoration of damage that may result and shall not be responsible for such costs.

4. Location of Utilities: Consultant shall use reasonable means to identify the location of buried utilities in the areas of subsurface exploration and shall take reasonable precautions to avoid any damage to the utilities noted. However, Owner agrees to indemnify and defend Consultant in the event of damage or injury arising from damage to or interference with subsurface structures or utilities which result from inaccuracies in information or instructions which have been furnished to Consultant by others.

5. Hazardous Materials: In the event that unanticipated potentially hazardous materials are encountered during the course of the project, Owner agrees to negotiate a revision to the scope of services, time schedule, fee, and contract terms and conditions. If a mutually satisfactory agreement cannot be reached between both parties, the contract shall be terminated and Owner agrees to pay Consultant for all services rendered, including reasonable termination expenses. Owner acknowledges that Consultant is performing professional services for Owner and that Consultant is not and will not be required to become an "owner", "arranger", "operator", "generator" or "transporter" of hazardous substances, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), as amended, which are or may be encountered at or near the site in connection with Consultant's activities under this agreement.

6. Insurance: Consultant shall maintain Workers' Compensation, General Liability, and Automobile Liability Insurance during its services for Owner. Consultant shall furnish a Certificate of Insurance to Owner upon written request. Owner agrees that Consultant shall not be liable or responsible to Owner for any loss, damage, or liability beyond the amounts, limits, exclusions, and conditions of such insurance.

7. Limitation of Professional Liability: Owner agrees to limit Consultant's professional liability for any and all claims for loss, damage or injury, including but not limited to, claims for negligence, professional errors or omissions, strict liability, and breach of contract or warranty, to an amount of \$50,000.00 or Consultant's fee, whichever is greater. In the event that Owner does not wish to limit Consultant's professional liability to this sum, Consultant agrees to raise the limitation of liability to a sum not to exceed \$1,000,000.00 for increased consideration of ten percent (10%) of the total fee or \$500.00, whichever is greater, upon receiving Owner's written request prior to the start of Consultant's services.

8. Opinions of Probable Costs: Consultant's opinions of probable project costs are made on the basis of Consultant's experience, qualifications and judgment; but Consultant cannot and does not guarantee that actual project costs will not vary from opinions of probable cost.

9. Construction Review: Consultant does not accept responsibility for the design of a construction project unless the Consultant's contract includes review of the contractor's shop drawings, product data, and other documents, and includes site visits during construction in order to ascertain that, in general, the work is being performed in accordance with the construction contract documents.

10. Construction Observation: On request, Consultant shall provide personnel to observe construction in order to ascertain that, in general, the work is being performed in accordance with the construction contract documents.

This construction observation shall not make Consultant a guarantor of the contractor's work. The contractor shall continue to be responsible for the accuracy and adequacy of all construction performed. In accordance with generally accepted practice, the contractor will be solely responsible for the methods of construction, direction of personnel, control of machinery, and falsework, scaffolding, and other temporary construction aids. In addition, all matters related to safety in, on, or about the construction site shall be under the direction and control of the contractor and Consultant shall have no responsibility in that regard. Consultant shall not be required to verify any part of the work performed unless measurements, readings, and observations of that part of the construction are made by Consultant's personnel.

11. Standard of Performance: The standard of care for all professional services performed or furnished by Consultant under this contract will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Consultant does not make any warranty or guarantee, expressed or implied, nor is this contract subject to the provisions of any uniform commercial code. Similarly, Consultant will not accept those terms and conditions offered by Owner in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly agreed to in writing. Written acknowledgement of receipt or the actual performance of services subsequent to receipt of such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.

12. Ownership and Use of Documents: All documents produced by Consultant under this contract are instruments of Consultant's professional service and Consultant owns the documents including all associated copyrights and the right of reuse at the discretion of the Consultant. Engineer grants Owner a limited license to use the documents on the project, project extension and for related uses of the Owner subject to receipt of full payment due, and such license to Owner shall not create any rights in third parties. Owner shall indemnify and hold harmless Consultant and its officers, directors, employees and Subconsultants from all claims, damages, losses, and expenses, including reasonable attorney fees, arising out of or resulting from any use, reuse, or modification of documents without written verification, completion or adaptation by Consultant.

13. Electronic Files: Owner and Consultant agree that any electronic files furnished by either party shall conform to the specifications agreed to at the time this contract is executed. Electronic files furnished by either party shall be subject to an acceptance period of 60 days during which the receiving party agrees to perform appropriate acceptance tests. The party furnishing the electronic file shall correct any discrepancies or errors detected and reported within the acceptance period. After the acceptance period, the electronic files shall be deemed to be accepted and neither party shall have any obligation to correct errors or maintain electronic files. Owner is aware that differences may exist between the electronic files delivered and the printed hard-copy documents. In the event of a conflict between the hard-copy documents prepared by Consultant and electronic files, the hard-copy documents shall govern.

14. Financial and Legal Services: Consultant's services and expertise do not include the following services, which shall be provided by Owner if required: (1) Accounting, bond and financial advisory (including, if applicable, "municipal advisor" services as described in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) and the municipal advisor registration rules issued by the Securities and Exchange Commission), independent cost estimating, and insurance counseling services; (2) Legal services with regard to issues pertaining to the Project as Owner requires, Contractor(s) raises, or Consultant reasonably requests; and (3) Such auditing services as Owner requires to ascertain how or for what purpose any Contractor has used the money paid.

15. Termination of Services: This contract may be terminated at any time by either party should the other party fail to perform its obligations hereunder. In the event of termination for any reason whatsoever, Owner shall pay Consultant for all services rendered to the date of termination, all reimbursable expenses incurred prior to termination, and reasonable termination expenses incurred as the result of termination. Consultant shall have no liability to Owner on account of termination for cause by Consultant.

16. Controlling Law: This contract is to be governed by the law of the place of business of Consultant at the address in its proposal to Owner.

17. Assignment of Rights: Neither Owner nor Consultant shall assign, sublet or transfer any rights under or interest in this contract (including, but without limitation, moneys that may become due or moneys that are due) without the written consent of the other, except to the extent mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this contract. Nothing contained in this paragraph shall prevent Consultant from employing such independent subconsultants as Consultant may deem appropriate to assist in the performance of services hereunder.

18. Third Party Benefits: This contract does not create any benefits for any third party.

19. Dispute Resolution: Owner and Consultant agree to negotiate all disputes between them in good faith for a period of 30 days from the date of notice prior to exercising their rights under the following dispute resolution provision. If direct negotiations fail, Owner and Consultant agree that they shall submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this contract or the breach thereof to mediation in accordance with the Construction Industry Mediation Rules of the American Arbitration Association effective on the date of this contract prior to exercising other rights under law.

20. Exclusion of Special, Indirect, Consequential, and Liquidated Damages: Consultant shall not be liable, in contract or tort or otherwise, for any special, indirect, consequential, or liquidated damages including specifically, but without limitation, loss of profit or revenue, loss of capital, delay damages, loss of goodwill, claim of third parties, or similar damages arising out of or connected in any way to the project or this contract.

21. Betterment: If, due to Consultant's negligence, a required item or component of the project is omitted from the construction documents, Consultant's liability shall be limited to the reasonable cost of correction of the construction, less what Owner's cost of including the omitted item or component in the original construction would have been had the item or component not been omitted. It is intended by this provision that Consultant will not be responsible for any cost or expense that provides betterment, upgrade, or enhancement of the project.

22. Severability: To the extent that any provision of this contract is finally adjudged invalid by a court of competent jurisdiction, that provisions shall be deleted or modified, as necessary, to make it enforceable, and the remaining provisions of this contract shall remain in full force and effect and be binding upon the parties hereto.

23. California Privacy Rights Act Employer

24. Entire Agreement: This agreement contains the parties entire understanding and supersedes all prior negotiations or agreements over the services described herein. This contract may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

25. Notice of Lien Rights: Ayres Associates Inc hereby notifies owner that persons or companies furnishing labor or materials, including engineering, architectural, and surveying services, for the improvement of or construction on owner's land may have lien rights on owner's land and buildings if not paid. Owner should give a copy of this notice to their mortgage lender, if any. Ayres Associates Inc agrees to cooperate with the owner and owner's lender, if any, for resolution of POTENTIAL LIEN claims made as part of this contract.

TOWN OF BERTHOUD AT A GLANCE

Monthly Report APRIL 2023

- Sales & Use Tax revenue is 13% **over** budget for the month of April; \$833,459 was received and \$739,250 was budgeted.
- Town Revenue through April including transfers between funds is 12% **over** budget for 2023.
- Town Expenditures through April are 56% **under** budget for 2023.

Sales Tax Review

APRIL	Berthoud Sales Tax	Motor Vehicle Use Tax	Building Materials Use Tax	Combined Total
2023	588,533.11	142,980.11	101,945.60	833,458.82
2022	541,424.62	157,068.37	238,918.47	937,411.46
2021	420,672.52	109,505.55	564,217.27	1,094,395.34
2020	335,810.73	97,489.32	282,802.73	716,102.78

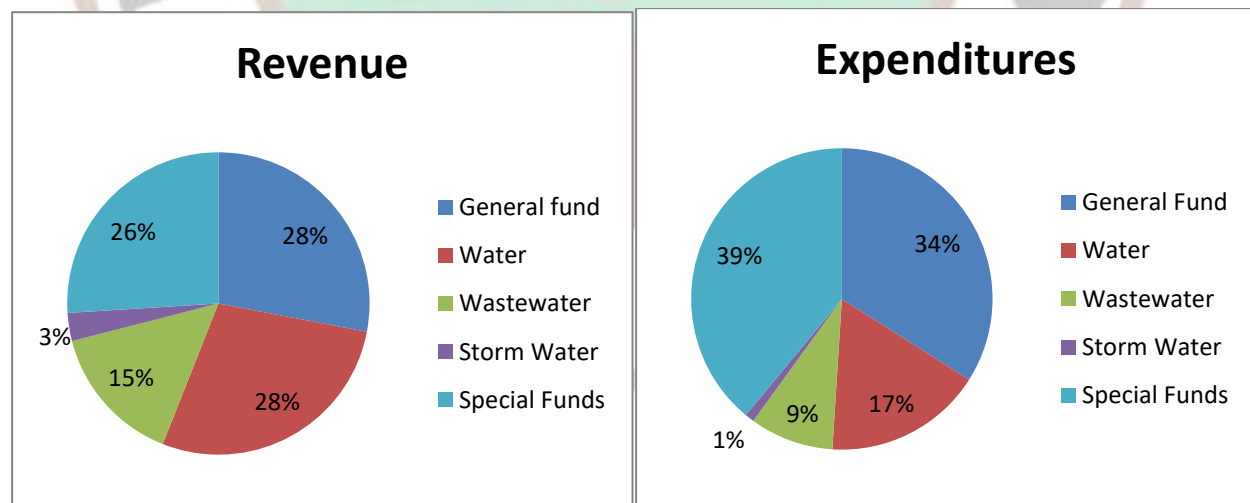
SALES TAX YEAR-TO-DATE FOR 2023

\$ 3,899,074.34

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
APRIL 2023

REVENUE	Current Month	YTD Actual	YTD Budget	% of YTD Budget	% of Annual Budget
General Fund	957,829	3,594,407	3,438,187	105%	35%
Water	1,745,328	3,534,855	2,794,965	126%	42%
Wastewater	444,882	1,865,436	1,643,503	114%	38%
Storm Water	91,725	400,769	312,533	128%	43%
Special Funds	911,841	3,258,538	3,111,150	105%	35%
TOTAL REVENUE	4,151,605	12,654,005	11,300,338	112%	37%

EXPENDITURES	Current Month	YTD Actual	YTD Budget	% of YTD Budget	% of Annual Budget
General Fund	530,719	2,959,791	5,927,101	50%	17%
Water	429,787	1,524,177	4,930,052	31%	10%
Wastewater	177,528	803,162	2,913,362	28%	9%
Storm Water	3,519	52,197	229,457	23%	8%
Special Funds	1,880,054	3,473,246	5,948,291	58%	19%
TOTAL EXPENDITURES	3,021,607	8,812,573	19,948,263	44%	15%

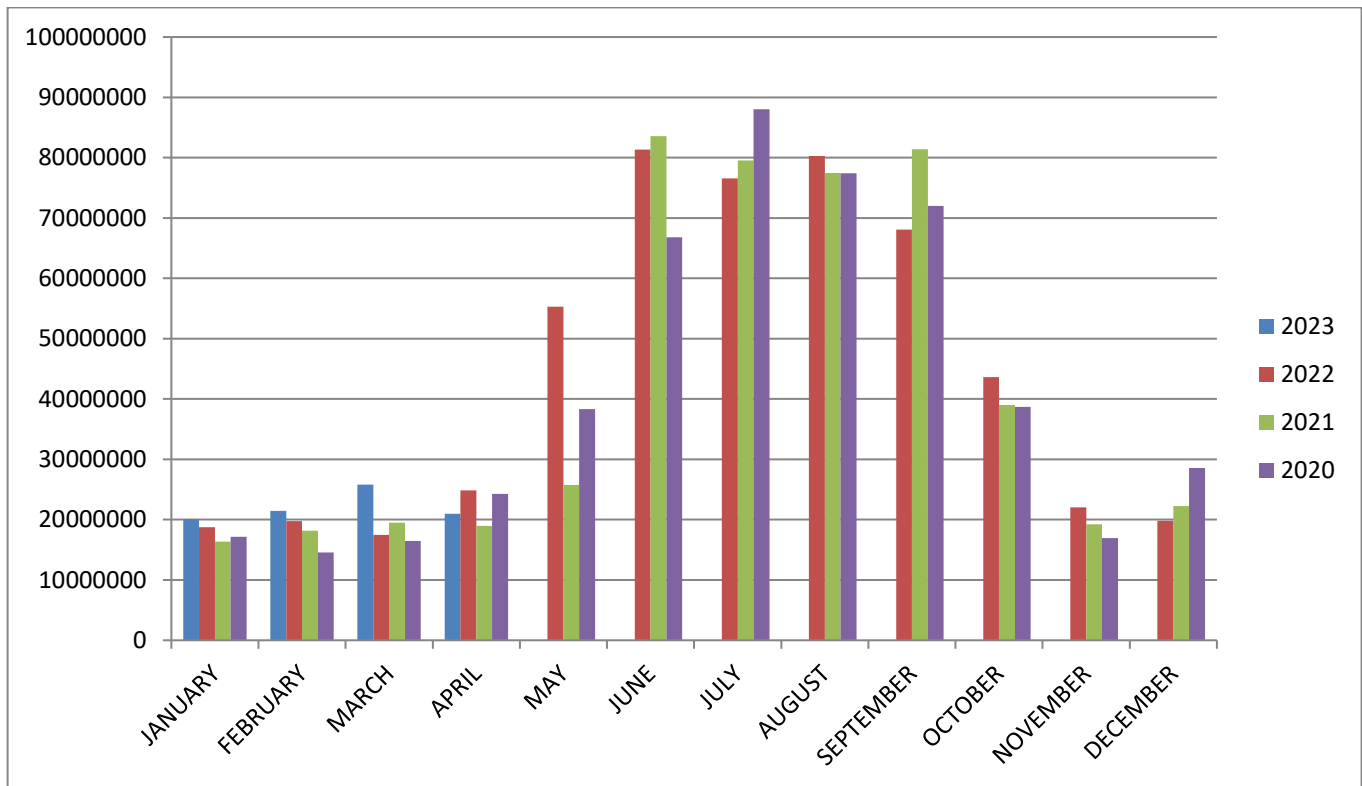


2023

	YEAR TO DATE TOTALS THRU APRIL 2023
Single Family Permits	41
Overall Permit Total	182
Water Gallons Billed	88,264,000
Passports	591
Cemetery	8 Funerals

Building Permit & Permit Valuation by Year & 2023 YTD					
	2019	2020	2021	2022	2023 YTD
Single-Family home permits	341	499	511	215	41
All permits (roofing, decks, additions, etc.)	752	934	1110	809	182
Total Permit Value	\$124,840,545	\$119,451,932	\$238,661,288	\$164,526,847	\$33,818,656

BERTHOUD WATER USAGE



Personnel Summary

	Full-time	Part-time	Seasonal
Administration	13		
Code Enforcement	1		
Economic Development	1		
Planning-Building	3		
Streets	6		
Recreation	4		
Rec Center	7	80	
Parks-Forestry	10		
BATS	1	1	
Water-Wastewater	5		

April 2023

Beginning and ending fund balances are not included in YTD and TOTAL Budget columns.

	GENERAL FUND				PERCENTAGE
	REVENUE				YTD ACTUAL vs
	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	YTD BUDGET
TAXES	\$ 542,390.79	\$ 2,024,529.85	\$ 2,495,200.00	\$ 7,485,600.00	81.1%
LICENSES & PERMITS	\$ 55,614.85	\$ 106,429.55	\$ 81,333.33	\$ 244,000.00	130.9%
INTERGOVERNMENTAL REVENUE	\$ 50,805.21	\$ 121,899.96	\$ 130,361.33	\$ 391,084.00	93.5%
FINES	\$ 3,605.00	\$ 7,642.00	\$ 5,166.67	\$ 15,500.00	147.9%
MISCELLANEOUS	\$ 232,420.60	\$ 1,097,603.32	\$ 522,666.67	\$ 1,568,000.00	210.0%
TRANSFERS	\$ 29,194.57	\$ 118,686.19	\$ 118,771.00	\$ 356,313.00	99.9%
PROPERTY SALES & DONATIONS & INS CLAIM	\$ -	\$ -	\$ -	\$ -	0.0%
RECREATION	\$ 34,110.55	\$ 80,827.60	\$ 51,951.67	\$ 155,855.00	155.6%
PARKS	\$ 1,318.00	\$ 3,292.00	\$ 2,566.67	\$ 7,700.00	128.3%
LEASE REVENUE	\$ 8,369.80	\$ 33,496.04	\$ 30,170.00	\$ 90,510.00	111.0%
TOTAL REVENUE GENERAL FUND	\$ 957,829.37	\$ 3,594,406.51	\$ 3,438,187.33	\$ 10,314,562.00	104.5%

<u>ADMINISTRATION</u>					<u>PERCENTAGE</u>
					<u>YTD ACTUAL vs</u>
<u>EXPENDITURES</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
ADMIN SALARIES/TAXES/BENEFITS	\$ 108,870.27	\$ 402,937.71	\$ 485,886.33	\$ 1,457,659.00	82.9%
GENERAL OFFICE OTHER	\$ 48,099.86	\$ 305,972.99	\$ 220,451.67	\$ 661,355.00	138.8%
ELECTIONS	\$ -	\$ -	\$ 2,000.00	\$ 6,000.00	0.0%
MUNICIPAL COURT	\$ 3,004.83	\$ 11,388.80	\$ 14,600.00	\$ 43,800.00	78.0%
BOARD & BOARD MEETINGS	\$ 8,759.45	\$ 38,449.54	\$ 21,366.67	\$ 64,100.00	180.0%
FINANCE	\$ 2,768.00	\$ 9,090.41	\$ 6,666.67	\$ 20,000.00	136.4%
BUILDING MAINTENANCE	\$ 4,172.48	\$ 21,119.25	\$ 35,333.33	\$ 106,000.00	59.8%
COMMUNITY SUPPORT	\$ 1,089.54	\$ 28,036.25	\$ 2,333.33	\$ 7,000.00	1201.6%
NON-ENTITLEMENT FUNDS	\$ -	\$ -	\$ 761,925.00	\$ 2,285,775.00	0.0%
TRANSFERS	\$ 1,666.67	\$ 6,666.68	\$ 6,666.67	\$ 20,000.00	100.0%
TOTAL ADMIN EXPENDITURES	\$ 178,431.10	\$ 823,661.63	\$ 1,557,229.67	\$ 4,671,689.00	52.9%
<u>PUBLIC SAFETY DEPARTMENT</u>					<u>PERCENTAGE</u>
					<u>YTD ACTUAL vs</u>
<u>EXPENDITURES</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
CODE ENFORCEMENT (INCLUDES SALARY)	\$ 4,658.57	\$ 18,728.10	\$ 28,872.00	\$ 86,616.00	64.9%
TELEPHONE/OFFICE SUPPLIES/ADMIN	\$ 259.98	\$ 276.55	\$ 2,500.00	\$ 7,500.00	11.1%
ANIMAL CONTROL	\$ 3,826.83	\$ 15,307.32	\$ 15,333.33	\$ 46,000.00	99.8%
TRAFFIC CONTROL/PEDESTRIAN SAFETY	\$ -	\$ -	\$ 333.33	\$ 1,000.00	0.0%
DRUG EDUCATION	\$ -	\$ -	\$ 5,666.67	\$ 17,000.00	0.0%
LARIMER COUNTY SHERIFF	\$ -	\$ 565,086.00	\$ 755,000.00	\$ 2,265,000.00	74.8%
TOTAL PUBLIC SAFETY EXPENDITURES	\$ 8,745.38	\$ 599,397.97	\$ 807,705.33	\$ 2,423,116.00	74.2%
<u>STREETS DEPARTMENT</u>					<u>PERCENTAGE</u>
					<u>YTD ACTUAL vs</u>
<u>EXPENDITURES</u>	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
SALARIES/TAXES/BENEFITS	\$ 29,427.29	\$ 114,446.78	\$ 166,922.00	\$ 500,766.00	68.6%
ADMINISTRATION OTHER	\$ 2,005.10	\$ 7,302.81	\$ 16,000.00	\$ 48,000.00	45.6%
STREET REPAIR/MAINTENANCE	\$ 15,201.65	\$ 60,203.25	\$ 74,833.33	\$ 224,500.00	80.4%
WEED CONTROL	\$ 1,812.00	\$ 1,812.00	\$ 1,000.00	\$ 3,000.00	181.2%
SIGNAGE	\$ 3,214.96	\$ 6,565.21	\$ 13,333.33	\$ 40,000.00	49.2%
SNOW REMOVAL	\$ -	\$ 37,044.00	\$ 38,333.33	\$ 115,000.00	96.6%
SHOP & VEHICLE MAINTENANCE	\$ 3,903.01	\$ 34,015.78	\$ 49,000.00	\$ 147,000.00	69.4%
TOTAL STREETS EXPENDITURES	\$ 55,564.01	\$ 261,389.83	\$ 359,422.00	\$ 1,078,266.00	72.7%

RECREATION DEPARTMENT**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	YTD BUDGET
ADMIN SALARIES/TAXES/BENEFITS	\$ 22,873.05	\$ 89,392.26	\$ 115,676.33	\$ 347,029.00	77.3%
ADMINISTRATION (SUPPLIES, CONCESSIONS)	\$ 3,577.75	\$ 13,684.82	\$ 23,360.00	\$ 70,080.00	58.6%
FLAG FOOTBALL	\$ 1,074.14	\$ 1,074.14	\$ 4,183.33	\$ 12,550.00	25.7%
TRACK	\$ -	\$ -	\$ 1,603.33	\$ 4,810.00	0.0%
TENNIS	\$ -	\$ -	\$ 2,860.00	\$ 8,580.00	0.0%
ADULT SOFTBALL	\$ -	\$ -	\$ 1,713.33	\$ 5,140.00	0.0%
YOUTH BASEBALL	\$ 2,089.35	\$ 2,563.93	\$ 5,900.00	\$ 17,700.00	43.5%
YOUTH SOFTBALL	\$ 420.00	\$ 420.00	\$ 3,552.67	\$ 10,658.00	11.8%
ADULT KICKBALL	\$ 513.50	\$ 663.50	\$ 1,273.33	\$ 3,820.00	52.1%
SOCCER	\$ 4,792.56	\$ 4,972.89	\$ 7,186.67	\$ 21,560.00	69.2%
CAMPS/TOURNAMENTS	\$ -	\$ -	\$ 2,100.00	\$ 6,300.00	0.0%
ADDITIONAL PROGRAMS	\$ -	\$ -	\$ 2,410.00	\$ 7,230.00	0.0%
TOTAL RECREATION EXPENDITURES	\$ 35,340.35	\$ 112,771.54	\$ 171,819.00	\$ 515,457.00	65.6%

PARKS DEPARTMENT**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	CURRENT MONTH	YTD ACTUAL	YTD BUDGET	TOTAL 2023 BUDGET	YTD BUDGET
SALARIES/TAXES/BENEFITS	\$ 27,535.34	\$ 95,781.09	\$ 208,372.33	\$ 625,117.00	46.0%
ADMINISTRATION OTHER	\$ 863.08	\$ 5,305.40	\$ 12,516.67	\$ 37,550.00	42.4%
INSECT CONTROL	\$ 5,527.83	\$ 5,527.83	\$ 15,000.00	\$ 45,000.00	36.9%
FACILITIES MAINTENANCE	\$ 1,167.65	\$ 19,649.34	\$ 12,500.00	\$ 37,500.00	157.2%
TURF/BALLFIELDS	\$ 11,273.45	\$ 21,619.07	\$ 29,000.00	\$ 87,000.00	74.5%
GENERAL PARKS	\$ 8,662.63	\$ 25,293.67	\$ 28,833.33	\$ 86,500.00	87.7%
FLEET MAINTENANCE	\$ 2,272.34	\$ 8,591.72	\$ 7,666.67	\$ 23,000.00	112.1%
SEASONAL DECORATIONS/BANNERS	\$ -	\$ 1,951.70	\$ 7,333.33	\$ 22,000.00	26.6%
TRANSFER TO FORESTRY	\$ 41,666.67	\$ 166,666.68	\$ 166,666.67	\$ 500,000.00	100.0%
TOTAL PARKS EXPENDITURES	\$ 98,968.99	\$ 350,386.50	\$ 487,889.00	\$ 1,463,667.00	71.8%

ECONOMIC DEVELOPMENT**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
SALARIES/TAXES/BENEFITS	\$ 11,377.63	\$ 44,995.00	\$ 51,555.33	\$ 154,666.00	87.3%
ADMINISTRATION OTHER	\$ 218.47	\$ 807.25	\$ 3,263.33	\$ 9,790.00	24.7%
BUSINESS DEVELOPMENT/MARKETING	\$ 196.13	\$ 23,655.84	\$ 32,236.67	\$ 96,710.00	73.4%
GRANTS - MARKET STUDY & FAÇADE/SIGN	\$ -	\$ -	\$ 16,666.67	\$ 50,000.00	0.0%
TOTAL ECONOMIC DEV EXPENDITURES	\$ 11,792.23	\$ 69,458.09	\$ 103,722.00	\$ 311,166.00	67.0%

BUILDING DEPARTMENT**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
SALARIES/TAXES/BENEFITS	\$ 18,025.42	\$ 66,006.04	\$ 73,744.67	\$ 221,234.00	89.5%
ADMINISTRATION OTHER	\$ 259.46	\$ 1,259.87	\$ 4,245.00	\$ 12,735.00	29.7%
INSPECTIONS	\$ 28,537.55	\$ 155,044.57	\$ 176,000.00	\$ 528,000.00	88.1%
TOTAL BUILDING DEPARMENT EXPENDITURES	\$ 46,822.43	\$ 222,310.48	\$ 253,989.67	\$ 761,969.00	87.5%

PLANNING DEPARTMENT**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
SALARIES/TAXES/BENEFITS	\$ 10,307.56	\$ 34,845.48	\$ 89,296.00	\$ 267,888.00	39.0%
ADMINISTRATION OTHER	\$ 901.86	\$ 4,823.53	\$ 7,030.00	\$ 21,090.00	68.6%
COMMISSION SUPPORT	\$ -	\$ 31.20	\$ 3,833.33	\$ 11,500.00	0.8%
DEVELOPMENT REVIEW	\$ 54,758.33	\$ 250,501.17	\$ 20,000.00	\$ 60,000.00	0.0%
COMPREHENSIVE PLANNING	\$ 14,807.25	\$ 46,283.57	\$ 31,000.00	\$ 93,000.00	149.3%
TOTAL PLANNING DEPARTMENT EXPENDITURES	\$ 80,775.00	\$ 336,484.95	\$ 151,159.33	\$ 453,478.00	222.6%

COMMUNITY OUTREACH**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
SALARIES/TAXES/BENEFITS	\$ 5,823.55	\$ 22,279.00	\$ 21,217.00	\$ 63,651.00	105.0%
ADMINISTRATION OTHER	\$ 28.24	\$ 2,119.89	\$ 1,481.67	\$ 4,445.00	143.1%
COMMUNITY SUPPORT	\$ 60.00	\$ 2,889.75	\$ 12,633.33	\$ 37,900.00	22.9%
TOTAL ECONOMIC DEV EXPENDITURES	\$ 5,911.79	\$ 27,288.64	\$ 35,332.00	\$ 105,996.00	77.2%

TOWN HALL-MOUNTAIN AVE**PERCENTAGE****YTD ACTUAL vs**

EXPENDITURES	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
INSURANCE AND TAXES	\$ -	\$ -	\$ 9,333.33	\$ 28,000.00	0.0%
BUILDING MAINTENANCE	\$ 961.74	\$ 5,013.26	\$ 2,366.67	\$ 7,100.00	211.8%
BUILDING REPAIRS	\$ -	\$ 485.00	\$ -	\$ -	0.0%
HOA FEES	\$ 3,860.86	\$ 15,443.44	\$ 16,000.00	\$ 48,000.00	96.5%
PURCHASE/DEVELOPMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	0.0%
ADMINISTRATION FEES	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL MOUNTAIN AVE EXPENDITURES	\$ 4,822.60	\$ 20,941.70	\$ 27,700.00	\$ 83,100.00	75.6%

PERCENTAGE**YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL G.F.C.I. EXPENDITURES	\$ 3,623.42	\$ 102,437.45	\$ 1,926,000.00	\$ 5,778,000.00	5.3%
REMOVE OLD POOL	\$ (450.27)	\$ (75.27)	\$ -	\$ -	0.0%
TOTAL CONTRIBUTION EXPENDITURES	\$ 372.00	\$ 33,337.85	\$ 45,133.32	\$ 135,400.00	73.9%

TOTAL EXPENDITURES GENERAL FUND	\$ 530,719.03	\$ 2,959,791.36	\$ 5,927,101.32	\$ 17,781,304.00
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TOTAL REVENUE OVER EXPENDITURES	\$ 427,110.34	\$ 634,615.15	\$ (2,488,913.99)	\$ (7,466,742.00)
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WATER FUND**SOURCE OF SUPPLY****PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL SOURCE OF SUPPLY REVENUE	\$ 1,354,932.28	\$ 2,041,804.89	\$ 697,833.32	\$ 2,093,500.00	292.6%
TOTAL SOURCE OF SUPPLY EXPENDITURES	\$ 139,344.87	\$ 396,051.37	\$ 2,838,150.00	\$ 8,514,450.00	14.0%
NET REVENUE OVER EXPENDITURES	\$ 1,215,587.41	\$ 1,645,753.52	\$ (2,140,316.68)	\$ (6,420,950.00)	

WATER OPERATIONS & MAINTENANCE**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL WATER OPERATING REVENUE	\$ 285,220.12	\$ 960,762.84	\$ 1,314,000.00	\$ 3,942,000.00	73.1%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ 30,750.85	\$ 120,302.38	\$ 250,720.33	\$ 752,161.00	48.0%
ADMINISTRATION OTHER	\$ 8,531.33	\$ 329,911.96	\$ 143,600.00	\$ 430,800.00	229.7%
DISTRIBUTION	\$ 7,611.26	\$ 54,052.35	\$ 160,533.33	\$ 481,600.00	33.7%
TREATMENT	\$ 21,653.71	\$ 117,198.82	\$ 264,333.33	\$ 793,000.00	44.3%
PROFESSIONAL SERVICES	\$ 40,669.53	\$ 158,045.70	\$ 198,333.33	\$ 595,000.00	79.7%
UTILITY BILLING	\$ 399.75	\$ 2,030.95	\$ 4,400.00	\$ 13,200.00	46.2%
IMPROVEMENTS	\$ 9,093.50	\$ 77,398.50	\$ 450,000.00	\$ 1,350,000.00	17.2%
TRANSFER	\$ 18,375.00	\$ 73,500.00	\$ 219,961.33	\$ 659,884.00	33.4%
TOTAL WATER OPERATING EXPENDITURES	\$ 137,084.93	\$ 932,440.66	\$ 1,691,881.67	\$ 5,075,645.00	55.1%
NET REVENUE OVER EXPENDITURES	\$ 148,135.19	\$ 28,322.18	\$ (377,881.67)	\$ (1,133,645.00)	

WATER PLANT CAPITAL IMPROVEMENTS**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL WATER PLANT CAPITAL REVENUE	\$ 105,175.74	\$ 532,286.81	\$ 783,131.32	\$ 2,349,394.00	68.0%
TOTAL WATER PLANT CAPITAL EXPENDITURES	\$ 153,357.48	\$ 195,685.38	\$ 400,020.00	\$ 1,200,060.00	48.9%
NET REVENUE OVER EXPENDITURES	\$ (48,181.74)	\$ 336,601.43	\$ 383,111.32	\$ 1,149,334.00	

TOTAL WATER FUND REVENUE	\$ 1,745,328.14	\$ 3,534,854.54	\$ 2,794,964.64	\$ 8,384,894.00	126.5%
TOTAL WATER FUND EXPENDITURES	\$ 429,787.28	\$ 1,524,177.41	\$ 4,930,051.67	\$ 14,790,155.00	30.9%
NET REVENUE OVER EXPENDITURES	\$ 1,315,540.86	\$ 2,010,677.13	\$ (2,135,087.03)	\$ (6,405,261.00)	

WASTEWATER FUND**WASTEWATER OPERATIONS & MAINTENANCE**

					PERCENTAGE
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u>
					<u>YTD BUDGET</u>
TOTAL WASTEWATER REVENUE	\$ 311,832.91	\$ 1,262,760.92	\$ 1,010,166.68	\$ 3,030,500.00	125.0%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ 11,281.23	\$ 39,914.62	\$ 57,315.00	\$ 171,945.00	69.6%
ADMINISTRATION OTHER	\$ 3,145.71	\$ 128,792.64	\$ 62,010.00	\$ 186,030.00	207.7%
MAIN WASTEWATER TREATMENT PLANT	\$ 42,706.29	\$ 146,016.50	\$ 181,916.67	\$ 545,750.00	80.3%
REGIONAL I-25 TREATMENT PLAN	\$ 3,127.68	\$ 6,220.31	\$ 28,750.00	\$ 86,250.00	21.6%
COLLECTION SYSTEM	\$ 19,535.24	\$ 25,332.49	\$ 67,500.00	\$ 202,500.00	37.5%
PROFESSIONAL SERVICES	\$ 49,453.46	\$ 192,648.33	\$ 183,666.67	\$ 551,000.00	104.9%
UTILITY BILLING	\$ 399.75	\$ 1,846.95	\$ 4,400.00	\$ 13,200.00	42.0%
TRANSFER	\$ 8,750.00	\$ 35,000.00	\$ 35,000.00	\$ 105,000.00	100.0%
IMPROVEMENTS	\$ -	\$ 7,620.00	\$ 568,333.33	\$ 1,705,000.00	1.3%
BOND	\$ -	\$ 96,731.99	\$ 302,783.33	\$ 908,350.00	31.9%
TOTAL WASTEWATER EXPENDITURES	\$ 138,399.36	\$ 680,123.83	\$ 1,491,675.00	\$ 4,475,025.00	45.6%
NET REVENUE OVER EXPENDITURES	\$ 173,433.55	\$ 582,637.09	\$ (481,508.32)	\$ (1,444,525.00)	

WASTEWATER CAPITAL IMPROVEMENTS

					PERCENTAGE
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u>
					<u>YTD BUDGET</u>
TOTAL WASTEWATER CAPITAL REVENUE	\$ 133,049.13	\$ 602,675.26	\$ 633,336.68	\$ 1,900,010.00	95.2%
TOTAL WASTEWATER CAPITAL EXPENDITURES	\$ 39,128.76	\$ 123,037.75	\$ 1,421,686.68	\$ 4,265,060.00	8.7%
NET REVENUE OVER EXPENDITURES	\$ 93,920.37	\$ 479,637.51	\$ (788,350.00)	\$ (2,365,050.00)	
TOTAL WASTEWATER FUND REVENUE	\$ 444,882.04	\$ 1,865,436.18	\$ 1,643,503.36	\$ 4,930,510.00	113.5%
TOTAL WASTEWATER FUND EXPENDITURES	\$ 177,528.12	\$ 803,161.58	\$ 2,913,361.68	\$ 8,740,085.00	27.6%
TOTAL REVENUE OVER EXPENDITURES	\$ 267,353.92	\$ 1,062,274.60	\$ (1,269,858.32)	\$ (3,809,575.00)	

STORM WATER FACILITIES FUND**STORM WATER OPERATIONS & MAINTENANCE****PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL STORM WATER REVENUE	\$ 61,151.24	\$ 240,012.90	\$ 160,333.32	\$ 481,000.00	149.7%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ -	\$ 361.05	\$ -	\$ -	#DIV/0!
ADMINISTRATION OTHER	\$ 875.00	\$ 3,500.00	\$ 7,770.00	\$ 23,310.00	45.0%
STREET CLEANING	\$ 2,644.36	\$ 44,778.56	\$ 28,333.33	\$ 85,000.00	158.0%
PROFESSIONAL SERVICES	\$ -	\$ 3,557.50	\$ 26,666.67	\$ 80,000.00	13.3%
IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	#DIV/0!
TOTAL STORM WATER EXPENDITURES	\$ 3,519.36	\$ 52,197.11	\$ 62,770.00	\$ 188,310.00	83.2%
NET REVENUE OVER EXPENDITURES	\$ 57,631.88	\$ 187,815.79	\$ 97,563.32	\$ 292,690.00	

STORM WATER CAPITAL IMPROVEMENTS**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL STORM WATER CAPITAL REVENUE	\$ 30,573.90	\$ 160,755.98	\$ 152,200.00	\$ 456,600.00	105.6%
TOTAL STORM WATER CAPITAL EXPENDITURES	\$ -	\$ -	\$ 166,686.68	\$ 500,060.00	0.0%
NET REVENUE OVER EXPENDITURES	\$ 30,573.90	\$ 160,755.98	\$ (14,486.68)	\$ (43,460.00)	
TOTAL STORM WATER FUND REVENUE	\$ 91,725.14	\$ 400,768.88	\$ 312,533.32	\$ 937,600.00	128.2%
TOTAL STORM WATER FUND EXPENDITURES	\$ 3,519.36	\$ 52,197.11	\$ 229,456.68	\$ 688,370.00	22.7%
TOTAL REVENUE OVER EXPENDITURES	\$ 88,205.78	\$ 348,571.77	\$ 83,076.64	\$ 249,230.00	

SPECIAL REVENUE FUNDS**PARK DEVELOPMENT**

	<u>CURRENT MONTH</u>		<u>YTD ACTUAL</u>		<u>YTD BUDGET</u>		<u>TOTAL 2023 BUDGET</u>		<u>PERCENTAGE</u> <u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL PARK DEVELOPMENT REVENUE	\$ 44,734.72	\$	196,712.69	\$	219,466.68	\$	658,400.00		89.6%
TOTAL PARK DEVELOPMENT EXPENDITURES	\$ 1,091,285.07	\$	1,417,860.23	\$	400,020.00	\$	1,200,060.00		354.4%
NET REVENUE OVER EXPENDITURES	\$ (1,046,550.35)	\$	(1,221,147.54)	\$	(180,553.32)	\$	(541,660.00)		

PARK DEDICATION

	<u>CURRENT MONTH</u>		<u>YTD ACTUAL</u>		<u>YTD BUDGET</u>		<u>TOTAL 2023 BUDGET</u>		<u>PERCENTAGE</u> <u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL PARK DEDICATION REVENUE	\$ 11,580.42	\$	49,925.89	\$	66,666.68	\$	200,000.00		74.9%
TOTAL PARK DEDICATION EXPENDITURES	\$ (1,323.75)	\$	(1,323.75)	\$	513,520.00	\$	1,540,560.00		-0.3%
NET REVENUE OVER EXPENDITURES	\$ 12,904.17	\$	51,249.64	\$	(446,853.32)	\$	(1,340,560.00)		

PUBLIC FACILITIES

	<u>CURRENT MONTH</u>		<u>YTD ACTUAL</u>		<u>YTD BUDGET</u>		<u>TOTAL 2023 BUDGET</u>		<u>PERCENTAGE</u> <u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL PUBLIC FACILITIES REVENUE	\$ 32,185.13	\$	255,147.37	\$	154,066.68	\$	462,200.00		165.6%
TOTAL PUBLIC FACILITIES EXPENDITURES	\$ -	\$	-	\$	116,686.68	\$	350,060.00		0.0%
NET REVENUE OVER EXPENDITURES	\$ 32,185.13	\$	255,147.37	\$	37,380.00	\$	112,140.00		

CONSERVATION TRUST/FORESTRY**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL CONSERVATION TRUST REVENUE	\$ 43,239.14	\$ 217,986.85	\$ 196,833.32	\$ 590,500.00	110.7%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ 21,993.94	\$ 85,720.40	\$ 110,986.00	\$ 332,958.00	77.2%
ADMINISTRATION OTHER	\$ 1,000.39	\$ 7,151.19	\$ 8,603.33	\$ 25,810.00	83.1%
PARK MAINTENANCE & IMPROVEMENTS	\$ 2,133.33	\$ 3,610.50	\$ 29,666.67	\$ 89,000.00	12.2%
TREE MAINTENANCE	\$ 790.48	\$ 19,270.54	\$ 23,166.67	\$ 69,500.00	83.2%
EAB RESPONSE	\$ -	\$ -	\$ 15,000.00	\$ 45,000.00	0.0%
TOTAL CONSERVATION TRUST EXPENDITURES	\$ 25,918.14	\$ 115,752.63	\$ 187,422.67	\$ 562,268.00	61.8%
NET REVENUE OVER EXPENDITURES	\$ 17,321.00	\$ 102,234.22	\$ 9,410.65	\$ 28,232.00	

LARIMER COUNTY OPEN SPACE TAX**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL LARIMER COUNTY REVENUE	\$ 31,473.91	\$ 169,977.74	\$ 174,333.32	\$ 523,000.00	97.5%
TOTAL LARIMER COUNTY EXPENDITURES	\$ 30,900.29	\$ 260,819.24	\$ 375,020.00	\$ 1,125,060.00	69.5%
NET REVENUE OVER EXPENDITURES	\$ 573.62	\$ (90,841.50)	\$ (200,686.68)	\$ (602,060.00)	

CEMETERY ENDOWMENT**PERCENTAGE****YTD ACTUAL vs**

	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD BUDGET</u>
TOTAL CEMETERY ENDOWMENT REVENUE	\$ 9,166.04	\$ 33,870.23	\$ 23,500.00	\$ 70,500.00	144.1%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ 3,806.80	\$ 14,092.31	\$ 21,530.67	\$ 64,592.00	65.5%
FUNERALS	\$ -	\$ 930.00	\$ 1,000.00	\$ 3,000.00	0.0%
MAINTENANCE	\$ 2,709.40	\$ 6,795.94	\$ 9,203.33	\$ 27,610.00	73.8%
IMPROVEMENTS	\$ -	\$ 972.00	\$ 11,666.67	\$ 35,000.00	0.0%
TOTAL CEMETERY ENDOWMENT EXPENDITURES	\$ 6,516.20	\$ 22,790.25	\$ 43,400.67	\$ 130,202.00	52.5%
NET REVENUE OVER EXPENDITURES	\$ 2,649.84	\$ 11,079.98	\$ (19,900.67)	\$ (59,702.00)	

<u>BATS</u>					<u>PERCENTAGE</u>
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL BATS REVENUE	\$ 7,986.43	\$ 40,982.82	\$ 24,833.32	\$ 74,500.00	165.0%
EXPENDITURES					
SALARIES/TAXES/BENEFITS	\$ 7,116.96	\$ 30,714.84	\$ 33,943.33	\$ 101,830.00	90.5%
ADMINISTRATION OTHER	\$ 93.75	\$ 709.99	\$ 1,685.00	\$ 5,055.00	42.1%
DRIVING	\$ 1,548.48	\$ 11,246.91	\$ 9,900.00	\$ 29,700.00	113.6%
SERVICES	\$ 1,680.00	\$ 42,680.00	\$ 28,666.67	\$ 86,000.00	148.9%
TOTAL BATS EXPENDITURES	\$ 10,439.19	\$ 85,351.74	\$ 74,195.00	\$ 222,585.00	115.0%
NET REVENUE OVER EXPENDITURES	\$ (2,452.76)	\$ (44,368.92)	\$ (49,361.68)	\$ (148,085.00)	
<u>ROAD IMPACT FEES</u>					<u>PERCENTAGE</u>
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL ROAD IMPACT REVENUE	\$ 57,920.13	\$ 291,398.66	\$ 228,366.68	\$ 685,100.00	127.6%
TOTAL ROAD IMPACT EXPENDITURES	\$ 1,194.57	\$ 227,856.14	\$ 425,124.32	\$ 1,275,373.00	53.6%
NET REVENUE OVER EXPENDITURES	\$ 56,725.56	\$ 63,542.52	\$ (196,757.64)	\$ (590,273.00)	
<u>RECREATIONAL MMJ</u>					<u>PERCENTAGE</u>
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL RECREATIONAL MMJ REVENUES	\$ 76,832.49	\$ 185,225.42	\$ 134,000.00	\$ 402,000.00	138.2%
TOTAL RECREATIONAL MMJ EXPENDITURES	\$ 189,919.77	\$ 278,467.27	\$ 423,353.32	\$ 1,270,060.00	65.8%
NET REVENUE OVER EXPENDITURES	\$ (113,087.28)	\$ (93,241.85)	\$ (289,353.32)	\$ (868,060.00)	

<u>1998 1% SALES TAX</u>					<u>PERCENTAGE</u>
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
TOTAL 1998 1% REVENUE	\$ 221,374.61	\$ 603,640.55	\$ 741,916.68	\$ 2,225,750.00	81.4%
TOTAL 1998 1% EXPENDITURES	\$ 8,787.17	\$ 98,108.86	\$ 1,316,686.68	\$ 3,950,060.00	7.5%
NET REVENUE OVER EXPENDITURES	\$ 212,587.44	\$ 505,531.69	\$ (574,770.00)	\$ (1,724,310.00)	
<u>2019 1% SALES TAX</u>					<u>PERCENTAGE</u>
	<u>CURRENT MONTH</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>TOTAL 2023 BUDGET</u>	<u>YTD ACTUAL vs</u> <u>YTD BUDGET</u>
RECREATION CENTER REVENUE	\$ 128,228.90	\$ 544,231.14	\$ 407,250.00	\$ 1,221,750.00	133.6%
SALES TAX REVENUE/INTEREST	\$ 247,119.12	\$ 669,438.74	\$ 739,916.68	\$ 2,219,750.00	90.5%
TOTAL 2019 1% REVENUE	\$ 375,348.02	\$ 1,213,669.88	\$ 1,147,166.68	\$ 3,441,500.00	105.8%
RECREATION CENTER OPERATING EXPENSES	\$ 125,417.81	\$ 574,340.30	\$ 694,862.00	\$ 2,084,586.00	82.7%
COP PAYMENT AND OTHER EXPENSES	\$ 391,000.00	\$ 393,223.50	\$ 1,378,000.00	\$ 4,134,000.00	28.5%
TOTAL 2019 1% EXPENDITURES	\$ 516,417.81	\$ 967,563.80	\$ 2,072,862.00	\$ 6,218,586.00	46.7%
NET REVENUE OVER EXPENDITURES	\$ (141,069.79)	\$ 246,106.08	\$ (925,695.32)	\$ (2,777,086.00)	
TOTAL SPECIAL FUNDS REVENUE	\$ 911,841.04	\$ 3,258,538.10	\$ 3,111,150.04	\$ 9,333,450.00	
TOTAL SPECIAL FUNDS EXPENDITURES	\$ 1,880,054.46	\$ 3,473,246.41	\$ 5,948,291.33	\$ 17,844,874.00	
TOTAL REVENUE OVER EXPENDITURES	\$ (968,213.42)	\$ (214,708.31)	\$ (2,837,141.29)	\$ (8,511,424.00)	

TOTAL REVENUE	\$ 4,151,605.73	\$ 12,654,004.21	\$ 11,300,338.69	\$ 33,901,016.00	
TOTAL EXPENDITURES	\$ 3,021,608.25	\$ 8,812,573.87	\$ 19,948,262.68	\$ 59,844,788.00	

Town of Berthoud

807 Mountain Ave

PO Box 1229

Berthoud, CO 80513-1229

Phone 970.532.2643 Fax 970.532.0640



BILLS SUMMARY APRIL 2023 FINAL

BILLS ALLOWED

TOTAL BILLS \$ 2,290,097

NET PAYROLL \$ 244,401

Mayor William Karspeck

Mayor Pro-Tem Mike Grace

Trustee Karl Ayers

Trustee Jeff Butler

Trustee Tim Hardy

Trustee Sean Murphy

Trustee May Soricelli

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1100200400							
40123400							
04/23	04/03/2023	401234	Allstate	APRIL 2023	11-00-200400	Insurance Payable	800.05
40123401							
04/23	04/03/2023	401234	Guardian	APRIL 2023	11-00-200400	Insurance Payable	4,748.67
40123420							
04/23	04/03/2023	401234	CIGNA	APRIL 2023	11-00-200400	Insurance Payable	31,878.62
Total 1100200400:							37,425.34
1100410300							
73954							
04/23	04/28/2023	73954	Town of Johnstown	APRIL 2023	11-00-4103-00	Sales/Use Tax	7,296.84
Total 1100410300:							7,296.84
1101501001							
73779							
04/23	04/03/2023	73779	Office Depot	Multiple	11-01-5010.01	Office Supplies-General Office	356.62
73830							
04/23	04/11/2023	73830	Culligan of Cheyenne	43172	11-01-5010.01	Office Supplies-General Office	82.00
73864							
04/23	04/19/2023	73864	Xerox Business Solutions	4391798	11-01-5010.01	Office Supplies-General Office	811.54
Total 1101501001:							1,250.16
1101501101							
73781							
04/23	04/03/2023	73781	Voice Exchange (Paragon	APRIL 2023	11-01-5011.01	Telephone-General Office	38.00
73857							
04/23	04/17/2023	73857	CenturyLink Business Serv	636569437	11-01-5011.01	Telephone-General Office	14.19
73897							
04/23	04/17/2023	73897	Voice Exchange (Paragon	60405-45780	11-01-5011.01	Telephone-General Office	38.00
Total 1101501101:							90.19
1101501501							
73867							
04/23	04/11/2023	73867	Healthiest You	2023041542	11-01-5015.01	Insurance	728.00
73878							
04/23	04/17/2023	73878	CIRSA	W23273	11-01-5015.01	Insurance	500.00
Total 1101501501:							1,228.00
1101501707							
73805							
04/23	04/05/2023	73805	Front Range Fire Protectio	SD4643	11-01-5017.07	Building Maintenance-Town Hall	595.00
73839							
04/23	04/11/2023	73839	Holbrook Service	F-33131	11-01-5017.07	Building Maintenance-Town Hall	235.00
73841							
04/23	04/11/2023	73841	Johnson Controls Fire Prot	23443449	11-01-5017.07	Building Maintenance-Town Hall	789.98
Total 1101501707:							1,619.98
1101501804							
73827							
04/23	04/11/2023	73827	Berthoud Weekly Surveyor	37583	11-01-5018.04	Publications/Legal Notice	420.91

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73884							
04/23	04/17/2023	73884	Prairie Mountain Media	343749	11-01-5018.04	Publications/Legal Notice	39.73
Total 1101501804:							460.64
1101502004							
73840							
04/23	04/11/2023	73840	HR Engagement Analytics	1034	11-01-5020.04	Professional Services-Board	500.00
73919							
04/23	04/20/2023	73919	NJK Photography	677	11-01-5020.04	Professional Services-Board	3,037.50
Total 1101502004:							3,537.50
1101502103							
73811							
04/23	04/05/2023	73811	March, Olive & Sapienza, L	157101	11-01-5021.03	Municipal Judge	1,550.00
Total 1101502103:							1,550.00
1101502801							
73812							
04/23	04/05/2023	73812	NextRequest	27405	11-01-5028.01	Records Management	4,993.00
73825							
04/23	04/11/2023	73825	ArchiveSocial	26390	11-01-5028.01	Records Management	149.40
Total 1101502801:							5,142.40
1101503800							
73775							
04/23	04/03/2023	73775	Hays Market	MARCH 202	11-01-5038.00	Administrative Expenses	244.18
Total 1101503800:							244.18
1101503801							
73938							
04/23	04/25/2023	73938	PAKOR	687240	11-01-5038.01	Passport Expense	563.53
Total 1101503801:							563.53
1101504003							
73826							
04/23	04/11/2023	73826	Bell Gould Linder & Scott P	34818	11-01-5040.03	Attorney-Municipal Court	2,430.00
Total 1101504003:							2,430.00
1101504004							
73834							
04/23	04/11/2023	73834	Foote Law Firm	317	11-01-5040.04	Attorney-Board Meetings	5,500.00
Total 1101504004:							5,500.00
1101508907							
73800							
04/23	04/05/2023	73800	C&B Cleaning Services	Multiple	11-01-5089.07	Janitorial Service & Supplies	6,655.00
Total 1101508907:							6,655.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1101509005							
73837							
04/23	04/11/2023	73837	Hinkle & Company	12392	11-01-5090.05	Audit Services	8,500.00
Total 1101509005:							8,500.00
1101509501							
73766							
04/23	04/03/2023	73766	Anchor Network Solutions,	Multiple	11-01-5095.01	Computer Maintenance/Replace	16,337.13
Total 1101509501:							16,337.13
1101509601							
73773							
04/23	04/03/2023	73773	Comcast	APRIL 2023	11-01-5096.01	Internet	20.60
Total 1101509601:							20.60
1101524701							
41523400							
04/23	04/03/2023	415234	Caselle Inc.	APRIL 2023	11-01-5247.01	Software-admin	1,728.00
Total 1101524701:							1,728.00
1101525201							
73797							
04/23	04/05/2023	73797	All American Publishing	MARCH23	11-01-5252.01	Community Events	549.00
Total 1101525201:							549.00
1101525607							
73778							
04/23	04/03/2023	73778	Lefthand Printworks	2945	11-01-5256.07	Clean Up Day	495.00
Total 1101525607:							495.00
1102503404							
73777							
04/23	04/03/2023	73777	Larimer Humane Society	APRIL 2023	11-02-5034.04	Animal Control	3,826.83
Total 1102503404:							3,826.83
1102522801							
73844							
04/23	04/11/2023	73844	Larimer Co Sheriff's Office	23-0304	11-02-5228.01	LCSO Contract Services	565,086.00
Total 1102522801:							565,086.00
1103501101							
73771							
04/23	04/03/2023	73771	Comcast	168572583	11-03-5011.01	Telephone	1,343.65
73866							
04/23	04/11/2023	73866	Complete Wireless Technol	103056	11-03-5011.01	Telephone	165.00
Total 1103501101:							1,508.65

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
1103501202							
73856							
04/23	04/11/2023	73856	XCEL Energy	MARCH23-2	11-03-5012.02	Utilities-Street Lights	9,045.85
Total 1103501202:							9,045.85
1103501406							
73843							
04/23	04/11/2023	73843	Kwik Korner	MARCH23	11-03-5014.06	Gas & Oil	1,738.25
Total 1103501406:							1,738.25
1103503602							
73796							
04/23	04/05/2023	73796	4Rivers Equipment	Multiple	11-03-5036.02	Heavy Duty Veh/Equip Maint	7,870.95
Total 1103503602:							7,870.95
1103503702							
73803							
04/23	04/05/2023	73803	DISSCO	182708	11-03-5037.02	Materials for Maintenance	1,833.44
73869							
04/23	04/11/2023	73869	LG Everist INC	637880	11-03-5037.02	Materials for Maintenance	1,846.97
Total 1103503702:							3,680.41
1103504506							
73848							
04/23	04/11/2023	73848	Mountain View Commercial	Multiple	11-03-5045.06	Shop Operations	1,770.00
73876							
04/23	04/17/2023	73876	Air Comfort	C006083	11-03-5045.06	Shop Operations	1,210.00
Total 1103504506:							2,980.00
1103504704							
73801							
04/23	04/05/2023	73801	Colorado Barricade Co	65156552-00	11-03-5047.04	Signs & Signage	1,339.50
73851							
04/23	04/11/2023	73851	Safety & Construction Sup	9497	11-03-5047.04	Signs & Signage	180.90
73873							
04/23	04/11/2023	73873	Safety & Construction Sup	9578	11-03-5047.04	Signs & Signage	2,450.00
Total 1103504704:							3,970.40
1104505202							
73859							
04/23	04/17/2023	73859	Cintas First Aid & Safety	Multiple	11-04-5052.02	First Aid Supplies	379.19
Total 1104505202:							379.19
1104505601							
73808							
04/23	04/05/2023	73808	High Impact Signs	2002	11-04-5056.01	Brochures/Advertising	798.00
73942							
04/23	04/25/2023	73942	Smart Marketing with Easy	4864	11-04-5056.01	Brochures/Advertising	1,915.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 1104505601:							2,713.00
1107501209							
73871							
04/23	04/11/2023	73871	Poudre Valley REA	APRIL23	11-07-5012.09	Utilities-facilities/gen parks	1,586.48
Total 1107501209:							1,586.48
1107501309							
73880							
04/23	04/17/2023	73880	Kirby's Hitch & Wiring	03102023-2	11-07-5013.09	Vehicle Maint-General Park	2,409.00
Total 1107501309:							2,409.00
1107504601							
73858							
04/23	04/17/2023	73858	Chard, Coileton	UNIFORMS	11-07-5046.01	Uniforms	158.42
Total 1107504601:							158.42
1107505503							
73842							
04/23	04/11/2023	73842	Jones Excavating & Plumbi	Multiple	11-07-5055.03	Restroom Maintenance	8,349.58
73883							
04/23	04/17/2023	73883	Mountain View Commercial	13262	11-07-5055.03	Restroom Maintenance	1,365.00
Total 1107505503:							9,714.58
1107505709							
73799							
04/23	04/05/2023	73799	Blood Hound	574655	11-07-5057.09	Repair/Supplies-General Park	740.00
Total 1107505709:							740.00
1107505806							
73892							
04/23	04/17/2023	73892	LL Johnson Distributing Co	1900333-00	11-07-5058.06	Equipment Maint-Fleet	311.46
Total 1107505806:							311.46
1107505902							
73896							
04/23	04/17/2023	73896	Vector Disease Control Inte	PI-A0001212	11-07-5059.02	Insect Control	5,527.83
Total 1107505902:							5,527.83
1107509203							
73752							
04/23	04/18/2023	73752	Online Stores Inc.	583462	11-07-5092.03	Main Street Maintenance	1,924.77-
73898							
04/23	04/18/2023	73898	Online Stores Inc.	CR85648	11-07-5092.03	Main Street Maintenance	1,699.17
Total 1107509203:							225.60-
1108521502							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73850							
04/23	04/11/2023	73850	ProCode, Inc.	0097526	11-08-5215.02	Contract Inspections	56,806.75
Total 1108521502:							56,806.75
1110571000							
73882							
04/23	04/17/2023	73882	Malm Electrical Contractor	4208	11-10-5710.00	Security System	8,881.07
73934							
04/23	04/25/2023	73934	Malm Electrical Contractor	4235	11-10-5710.00	Security System	837.42
Total 1110571000:							9,718.49
1111500906							
73932							
04/23	04/25/2023	73932	Johnson, Anne	04132023	11-11-5009.06	Travel and Education	642.40
Total 1111500906:							642.40
1111518603							
73948							
04/23	04/25/2023	73948	Sopher Sparr Architects	041023	11-11-5186.03	Zoning Code update	682.50
Total 1111518603:							682.50
1111518803							
73904							
04/23	04/19/2023	73904	Plan Tools LLC	23-14	11-11-5188.03	Comp Plan	3,866.96
Total 1111518803:							3,866.96
1111518902							
73922							
04/23	04/25/2023	73922	Baseline Engineering Corp.	Multiple	11-11-5189.02	DEVELOPMENT REVIEW	88,420.87
Total 1111518902:							88,420.87
1112501201							
73917							
04/23	04/19/2023	73917	XCEL Energy	MARCH234	11-12-5012.01	Utilities	186.88
Total 1112501201:							186.88
1112501702							
73890							
04/23	04/17/2023	73890	Clear Shine Window Cleani	12966	11-12-5017.02	Building Maintenance-Maint	30.00
Total 1112501702:							30.00
1112501901							
73928							
04/23	04/25/2023	73928	Division of Oil & Public Saf	I-0028815	11-12-5019.01	Elevator Maintenance	30.00
Total 1112501901:							30.00
1112503901							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73768							
04/23	04/03/2023	73768	Berthoud Village Shopping	APRIL 2023	11-12-5039.01	HOA Fees	3,860.86
Total 1112503901:							3,860.86
1113502001							
73780							
04/23	04/03/2023	73780	Picture This Creative Servi	000241	11-13-5020.01	Prof Services-Community	300.00
Total 1113502001:							300.00
1115515000							
73855							
04/23	04/11/2023	73855	University Auto Parts-NAP	Multiple	11-15-5150.00	Chamber of Commerce	396.37
Total 1115515000:							396.37
1115515400							
73879							
04/23	04/17/2023	73879	House of Neighborly Servic	04132023	11-15-5154.00	HNS Utility Assistance	5,415.85
Total 1115515400:							5,415.85
2000504002							
73944							
04/23	04/25/2023	73944	Vranesh & Raisch	Multiple	20-00-5040.02	Attorney Fees	23,634.96
Total 2000504002:							23,634.96
2000510602							
73846							
04/23	04/11/2023	73846	Leonard Rice Engineers In	22383	20-00-5106.02	Ditchwide Study	19,315.25
73913							
04/23	04/19/2023	73913	Leonard Rice Engineers In	22696	20-00-5106.02	Ditchwide Study	12,757.34
Total 2000510602:							32,072.59
2100441000							
73511							
04/23	04/12/2023	73511	AC EXCAVATING	HM0707	21-00-4410-00	Sale of Water	2,425.00
73514							
04/23	04/10/2023	73514	ALLBEE, RICHARD V & KI	10684.2	21-00-4410-00	Sale of Water	307.28
73515							
04/23	04/10/2023	73515	WRIGHT, LEE R	1972.3	21-00-4410-00	Sale of Water	93.65
73516							
04/23	04/10/2023	73516	ALLEN, FRANCIS \$ SAND	10440.3	21-00-4410-00	Sale of Water	85.42
73517							
04/23	04/10/2023	73517	Coleman, Austin and Kayla	10807.2	21-00-4410-00	Sale of Water	91.28
73518							
04/23	04/10/2023	73518	POWELL, TYLER & ABBY	2175.3	21-00-4410-00	Sale of Water	433.60
73519							
04/23	04/11/2023	73519	BADER, BARRY J & LORI	1573.2	21-00-4410-00	Sale of Water	244.13
73520							
04/23	04/12/2023	73520	Primeau Enterprises Inc.	12157.1	21-00-4410-00	Sale of Water	105.46
73521							
04/23	04/12/2023	73521	CHOICE PROPERTY LLC	12165.1	21-00-4410-00	Sale of Water	36.42

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73522							
04/23	04/18/2023	73522	FRIEDT, JESSICA	1061.2	21-00-4410-00	Sale of Water	73.32
73523							
04/23	04/18/2023	73523	CALLAWAY, MICHAEL & A	9833.3	21-00-4410-00	Sale of Water	127.90
73524							
04/23	04/19/2023	73524	BLACK TIMBER BUILDER	1862.1	21-00-4410-00	Sale of Water	56.85
73525							
04/23	04/25/2023	73525	GENGER, JEFFERY L & A	10275.2	21-00-4410-00	Sale of Water	230.48
Total 2100441000:							4,310.79
2100501001							
73861							
04/23	04/17/2023	73861	Office Depot	Multiple	21-00-5010.01	Office Supplies	601.57
73863							
04/23	04/19/2023	73863	Quadient Finance USA, Inc	04/06/23	21-00-5010.01	Office Supplies	1,450.00
73925							
04/23	04/25/2023	73925	Dell Marketing LP	1066503352	21-00-5010.01	Office Supplies	1,250.16
Total 2100501001:							3,301.73
2100501101							
73772							
04/23	04/03/2023	73772	Comcast	APRIL 2023	21-00-5011.01	Telephone	436.12
73776							
04/23	04/03/2023	73776	Hilltop Broadband	3582-202303	21-00-5011.01	Telephone	194.70
73891							
04/23	04/17/2023	73891	Comcast	APRIL23	21-00-5011.01	Telephone	425.60
Total 2100501101:							1,056.42
2100501203							
73946							
04/23	04/25/2023	73946	XCEL Energy	APRIL 2023	21-00-5012.03	Utilities-Treatment	9,813.53
Total 2100501203:							9,813.53
2100501301							
73810							
04/23	04/05/2023	73810	Mainstreet Car Care & Qui	Multiple	21-00-5013.01	Vehicle Maintenance	360.67
Total 2100501301:							360.67
2100501401							
73860							
04/23	04/17/2023	73860	Mitchell, Marie	7-ELEVEN 4-	21-00-5014.01	Gas & Oil	50.01
Total 2100501401:							50.01
2100504004							
73903							
04/23	04/19/2023	73903	Norton & Smith, P.C.	MARCH23	21-00-5040.04	Attorney	12,679.64
Total 2100504004:							12,679.64
2100505601							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73906							
04/23	04/19/2023	73906	Integrated Safety Services	Multiple	21-00-5056.01	Facility Maintenance	2,073.00
73935							
04/23	04/25/2023	73935	MTech Mechanical	Multiple	21-00-5056.01	Facility Maintenance	2,385.50
Total 2100505601:							4,458.50
2100505702							
73816							
04/23	04/05/2023	73816	Ramey Environmental	Multiple	21-00-5057.02	Repair, Maint, Supp Dist	83,483.90
Total 2100505702:							83,483.90
2100505703							
73912							
04/23	04/19/2023	73912	Hach Co.	13500523	21-00-5057.03	Repair, Maint, Supp Treat	1,471.36
73930							
04/23	04/25/2023	73930	Hach Co.	13538747	21-00-5057.03	Repair, Maint, Supp Treat	1,471.36
73943							
04/23	04/25/2023	73943	USA Bluebook	Multiple	21-00-5057.03	Repair, Maint, Supp Treat	1,258.12
Total 2100505703:							4,200.84
2100506003							
73929							
04/23	04/25/2023	73929	DPC Industries Inc.	737001162-2	21-00-5060.03	Chemicals-Treatment	6,379.79
Total 2100506003:							6,379.79
2100510802							
73901							
04/23	04/19/2023	73901	Colorado Analytical Labs, I	Multiple	21-00-5108.02	Lab Testing	4,527.60
73910							
04/23	04/19/2023	73910	City of Fort Collins	96550	21-00-5108.02	Lab Testing	180.00
Total 2100510802:							4,707.60
2100511102							
73933							
04/23	04/25/2023	73933	Jones Excavating & Plumbi	5149	21-00-5111.02	Water Breaks	4,550.00
Total 2100511102:							4,550.00
2100512401							
73806							
04/23	04/05/2023	73806	Handy Ditch Company	1024	21-00-5124.01	Water Assessments	22,299.00
73914							
04/23	04/19/2023	73914	McIntyre Lateral Ditch Com	1003	21-00-5124.01	Water Assessments	600.00
73916							
04/23	04/19/2023	73916	Welch Lateral Ditch Compa	1003	21-00-5124.01	Water Assessments	2,415.00
Total 2100512401:							25,314.00
2100527702							
73804							
04/23	04/05/2023	73804	Distribution System Resour	6351	21-00-5277.02	Distribution System Improve	64,305.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 2100527702							64,305.00
2200541000							
73908							
04/23	04/19/2023	73908	Asian Construction	7-2	22-00-5410.00	Treatment Plant Backwash Imp	2,515.89
Total 2200541000							2,515.89
2300441000							
73513							
04/23	04/04/2023	73513	GREANEY, JOSEPH	1729.1	23-00-4410-00	Wastewater Charges	101.73
Total 2300441000							101.73
2300501004							
73820							
04/23	04/05/2023	73820	USPS-Berthoud	APRIL23	23-00-5010.04	Office Supplies	2,351.75
Total 2300501004							2,351.75
2300501101							
73770							
04/23	04/03/2023	73770	CenturyLink	APRIL 2023	23-00-5011.01	Telephone	408.27
73921							
04/23	04/25/2023	73921	AT&T Mobility	APRIL 2023	23-00-5011.01	Telephone	682.01
Total 2300501101							1,090.28
2300501201							
73815							
04/23	04/05/2023	73815	Poudre Valley REA	MARCH23-3	23-00-5012.01	Utilities	17,985.04
73881							
04/23	04/17/2023	73881	Little Thompson Water Dist	MARCH23-3	23-00-5012.01	Utilities	153.28
73889							
04/23	04/17/2023	73889	AGFINITY INC	Multiple	23-00-5012.01	Utilities	3,718.27
73895							
04/23	04/17/2023	73895	Poudre Valley REA	APRIL23-2	23-00-5012.01	Utilities	305.86
73940							
04/23	04/25/2023	73940	Poudre Valley REA	APRIL 2023	23-00-5012.01	Utilities	6,039.74
Total 2300501201							28,202.19
2300501203							
73847							
04/23	04/11/2023	73847	Little Thompson Water Dist	MARCH23-2	23-00-5012.03	Utilities	1,398.75
Total 2300501203							1,398.75
2300502004							
73915							
04/23	04/19/2023	73915	TETRA TECH, INC.	52049170	23-00-5020.04	Professional Fees	8,340.00
73923							
04/23	04/25/2023	73923	Brooks Applied Labs	Multiple	23-00-5020.04	Professional Fees	4,450.00
Total 2300502004							12,790.00

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
2300505703							
73854							
04/23	04/11/2023	73854	UNCC	223030165	23-00-5057.03	Repair, Maint. & Supplies	432.15
Total 2300505703:							432.15
2300506001							
73798							
04/23	04/05/2023	73798	BH Enterprises	4065	23-00-5060.01	Chemicals	2,767.76
Total 2300506001:							2,767.76
2300506002							
73874							
04/23	04/11/2023	73874	Treatment Technology	188817	23-00-5060.02	Chemicals-Serenity Ridge	2,508.70
Total 2300506002:							2,508.70
2300511401							
73802							
04/23	04/05/2023	73802	Denali Water Solutions	Multiple	23-00-5114.01	Sludge Hauling	4,594.37
73832							
04/23	04/11/2023	73832	Denali Water Solutions	Multiple	23-00-5114.01	Sludge Hauling	2,964.70
73926							
04/23	04/25/2023	73926	Denali Water Solutions	Multiple	23-00-5114.01	Sludge Hauling	7,131.22
Total 2300511401:							14,690.29
2400501900							
43023405							
04/23	04/30/2023	430234	Alfa Construction LLC	APRIL 2023	24-00-5019.00	ALFA Line Reimbursement	9,428.65
Total 2400501900:							9,428.65
2400527300							
73853							
04/23	04/11/2023	73853	TETRA TECH, INC.	Multiple	24-00-5273.00	WW Master Plan	71,288.70
Total 2400527300:							71,288.70
2900526102							
73836							
04/23	04/11/2023	73836	Hardline Equipment	42207787	29-00-5261.02	Sweeper Parts	1,155.00
73886							
04/23	04/17/2023	73886	Wear Parts & Equip CO	Multiple	29-00-5261.02	Sweeper Parts	3,708.90
Total 2900526102:							4,863.90
3100502202							
73909							
04/23	04/19/2023	73909	Baseline Engineering Corp.	Multiple	31-00-5022.02	Bike Park plan	14,157.50
73918							
04/23	04/20/2023	73918	Baseline Engineering Corp.	27630A	31-00-5022.02	Bike Park plan	4,185.00
73924							
04/23	04/25/2023	73924	DeFalco Construction Com	4	31-00-5022.02	Bike Park plan	50,160.09

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 3100502202:							88,502.59
3100522000							
73887							
04/23	04/17/2023	73887	Wenk Associates, Inc.	501166	31-00-5220.00	Waggener Farm Construction	283.75
Total 3100522000:							283.75
3100525100							
73774							
04/23	04/03/2023	73774	DTJ Design	65886	31-00-5251.00	Richardson Park	75,554.07
73818							
04/23	04/05/2023	73818	Sports Facilities Managem	11503	31-00-5251.00	Richardson Park	2,325.00
73852							
04/23	04/11/2023	73852	Sports Facilities Managem	11600	31-00-5251.00	Richardson Park	1,250.00
73911							
04/23	04/19/2023	73911	DTJ Design	66011	31-00-5251.00	Richardson Park	123,810.18
Total 3100525100:							202,939.25
3400501001							
73835							
04/23	04/11/2023	73835	Grainger	Multiple	34-00-5010.01	Office Supplies	1,047.67
Total 3400501001:							1,047.67
3400507202							
73817							
04/23	04/05/2023	73817	Schra Tree Care	21205	34-00-5072.02	Tree Maint.-Parks	16,230.75
Total 3400507202:							16,230.75
3400507902							
73875							
04/23	04/13/2023	73875	Cardmember Service	MARCH23	34-00-5079.02	Supplies	31,050.50
Total 3400507902:							31,050.50
3600430600							
73931							
04/23	04/25/2023	73931	Ion Developer	23BRD-0014	36-00-4306-00	County Open Space Revenue	1,766.27
73955							
04/23	04/30/2023	73955	Larimer County Sales Tax	APRIL 2023	36-00-4306-00	County Open Space Revenue	19,710.18
Total 3600430600:							21,476.45
3600522000							
73920							
04/23	04/20/2023	73920	XCEL Energy	822532921	36-00-5220.00	Waggener Farm Park Const	23,401.91
Total 3600522000:							23,401.91
3600525701							
73937							
04/23	04/25/2023	73937	Northstar Concrete	3	36-00-5257.01	Trail System-Berthoud Parkway	7,880.25

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 3600525701:							7,880.25
3600525900							
73833							
04/23	04/11/2023	73833	Diamond Enterprise Fencin	1136	36-00-5259.00	Hillsdale	329.04
Total 3600525900:							329.04
3600526500							
73885							
04/23	04/17/2023	73885	Thirsty Soil Solutions	8636	36-00-5265.00	Jaskowski Property Maint	4,459.50
Total 3600526500:							4,459.50
3600526800							
73819							
04/23	04/05/2023	73819	TNT Signs	13413	36-00-5268.00	Berthoud Reservoir park Maint	182.50
Total 3600526800:							182.50
3700505702							
73807							
04/23	04/05/2023	73807	Helena Agri-Enterprises, L	Multiple	37-00-5057.02	Repair & Maintenance	12,301.53
Total 3700505702:							12,301.53
4000511400							
73829							
04/23	04/11/2023	73829	BNSF Railway Company	90249269	40-00-5114.00	Spartan Design and Crossing	580.12
73947							
04/23	04/25/2023	73947	HDR Engineering	1200516783	40-00-5114.00	Spartan Design and Crossing	14,754.00
Total 4000511400:							15,334.12
4100521100							
73927							
04/23	04/25/2023	73927	Denver Lighting and DJ Se	1	41-00-5211.00	Carnival	500.00
Total 4100521100:							500.00
4100522100							
73828							
04/23	04/11/2023	73828	BHA Design, Inc.	Multiple	41-00-5221.00	Downtown Sidewalk Replacement	32,625.00
Total 4100522100:							32,625.00
5100503800							
73838							
04/23	04/11/2023	73838	Hoff Construction	Multiple	51-00-5038.00	Sidewalk Improvements	41,315.26
Total 5100503800:							41,315.26
5100523900							
73899							
04/23	04/19/2023	73899	All Pro Pavement Services	1096	51-00-5239.00	Street Improvements	41,861.43

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
Total 5100523900:							41,861.43
5201501001							
73894							
04/23	04/17/2023	73894	Pioneer Press of Greeley	Multiple	52-01-5010.01	Office Supplies	789.00
Total 5201501001:							789.00
5201501101							
73868							
04/23	04/11/2023	73868	Hilltop Broadband	4872-202304	52-01-5011.01	Telephone/Internet	390.58
Total 5201501101:							390.58
5201501201							
73888							
04/23	04/17/2023	73888	XCEL Energy	MARCH23-3	52-01-5012.01	Utilities	13,976.14
Total 5201501201:							13,976.14
5201502004							
73783							
04/23	04/10/2023	73783	Xerox Business Solutions	Multiple	52-01-5020.04	Purchased Services	837.44
Total 5201502004:							837.44
5201505404							
73872							
04/23	04/11/2023	73872	Republic Services	APRIL23	52-01-5054.04	Trash Service	2,238.58
Total 5201505404:							2,238.58
5201505601							
73814							
04/23	04/05/2023	73814	Pioneer Press of Greeley	90183	52-01-5056.01	Brochures/Advertising/Printing	531.00
73845							
04/23	04/11/2023	73845	Lefthand Printworks	2935	52-01-5056.01	Brochures/Advertising/Printing	192.00
73939							
04/23	04/25/2023	73939	Pioneer Press of Greeley	90539	52-01-5056.01	Brochures/Advertising/Printing	680.00
Total 5201505601:							1,403.00
5201524701							
73831							
04/23	04/11/2023	73831	DaySmart Recreation	915318	52-01-5247.01	Computer Software	1,457.66
Total 5201524701:							1,457.66
5203501701							
73813							
04/23	04/05/2023	73813	Office Scapes	265635	52-03-5017.01	Building Maintenance/Repair	261.30
Total 5203501701:							261.30
5203510201							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73809							
04/23	04/05/2023	73809	Home Depot Pro	Multiple	52-03-5102.01	Supplies/Equipment	2,019.74
Total 5203510201:							2,019.74
5204504845							
73769							
04/23	04/03/2023	73769	Candlelight Dinner Playhou	89914304	52-04-5048.45	Team Fees-Senior Travel	769.80
Total 5204504845:							769.80
5205500801							
73824							
04/23	04/11/2023	73824	American DataBank LLC	2303289	52-05-5008.01	Background/Physicals	141.00
Total 5205500801:							141.00
5205505701							
73767							
04/23	04/03/2023	73767	Associated Supply Compa	Multiple	52-05-5057.01	Equipment Maintenance/Repair	951.85
Total 5205505701:							951.85
5205506001							
73877							
04/23	04/17/2023	73877	Associated Supply Compa	Multiple	52-05-5060.01	Chemicals	2,719.77
Total 5205506001:							2,719.77
5205511001							
73902							
04/23	04/19/2023	73902	Larimer Co Dept of Health	LARI_EHS20	52-05-5110.01	Permits/Building License	390.00
Total 5205511001:							390.00
5206502004							
73945							
04/23	04/25/2023	73945	Wellbeats	76073	52-06-5020.04	Purchased Services	249.00
Total 5206502004:							249.00
5207502004							
73900							
04/23	04/19/2023	73900	Choose Well Nutrition, LLC	JAN-MAR 20	52-07-5020.04	Purchased Services	217.00
73905							
04/23	04/19/2023	73905	Tang Soo Do Concepts LL	1360	52-07-5020.04	Purchased Services	1,062.60
Total 5207502004:							1,279.60
5207502104							
73782							
04/23	04/03/2023	73782	Wildfire Arts Center	030323A	52-07-5021.04	Wildfire Class	1,915.20
Total 5207502104:							1,915.20
5208502031							

GL Period	Check Issue Date	Check Number	Payee	Invoice Number	Invoice GL Account	Invoice GL Account Title	Check Amount
73893							
04/23	04/17/2023	73893	Northern Colorado Sports	9444	52-08-5020.31	Officials-Adult Volleyball	1,050.00
73907							
04/23	04/19/2023	73907	Northern Colorado Sports	9472	52-08-5020.31	Officials-Adult Volleyball	860.00
Total 5208502031:							1,910.00
5209502032							
73870							
04/23	04/11/2023	73870	Northern Colorado Sports	9418	52-09-5020.32	Officials-Youth Volleyball	1,370.00
73936							
04/23	04/25/2023	73936	Northern Colorado Sports	Multiple	52-09-5020.32	Officials-Youth Volleyball	1,030.00
Total 5209502032:							2,400.00
5209504632							
73941							
04/23	04/25/2023	73941	Scheels	TSA034	52-09-5046.32	Uniforms-Youth Volleyball	3,114.55
Total 5209504632:							3,114.55
5209504832							
73849							
04/23	04/11/2023	73849	NVAA	Multiple	52-09-5048.32	Team Fees-Youth Volleyball	1,123.00
Total 5209504832:							1,123.00
5235525400							
73862							
04/23	04/17/2023	73862	UMB BANK	COP 1 2023	52-35-5254.00	COP Payment	391,000.00
Total 5235525400:							391,000.00
Grand Totals:							2,288,172.54

BOARD OF TRUSTEES INFORMATION



SELECT DEPARTMENT

Meeting Date:	June 13, 2023
Agenda Title/Subject:	Presentation of 2022 Audit
Type of Item:	Presentation
Purpose:	Presentation of 2022 Audit for board adoption
Presented by:	Cindy Leach and Jim Hinkle

ATTACHMENTS:

- 2022 Financial Statement with Independent Auditor's Report
- Auditor's Communication Letter

BACKGROUND:

State of Colorado law requires local governments to publish a complete set of financial statements for each fiscal year. These financial statements are in the form of an annual audit that is presented within the first half of the following year and are in conformity with generally accepted accounting principles.

Audited annual financial reports are produced to provide the Board of Trustees, residents, bondholders, and the general public with useful information about the Town's operations and financial position.

Town Staff worked with Hinkle & Company to complete the audit for the 2022 fiscal year. The audit was completed on May 2, 2023 and did not have any material findings. Staff and Jim Hinkle will present the audit and address any questions the Town Board may have.

UPDATE/NEXT STEPS:

There are not any additional steps or follow up required for this item.

FISCAL IMPACT AND FUND SOURCE:

The expense associated with completing the annual audit is a planned annual expenditure and is included in the 2023 budget. Fees paid for independent auditing services are shared between the General Fund, Water Operation Fund, and Wastewater Operation Fund.

COMMUNITY TOUCHSTONES:

The annual audit of the financial statements is required under State Law. Completing the

annual audit in accordance with State Law provides transparency to the public and Elected Officials. Transparency is essential in supporting all three Community Touchstones: *Community Identity, Resiliency, and Sustainability*.

RECOMMENDED ACTION(S):

A Board Member may “Move the accept the Audited Financial Statements for the year ending December 31, 2022”.

Followed by a second and a role call vote.



**HINKLE &
COMPANY**
Strategic PC
Business Advisors

Honorable Mayor and Members of the Board of Trustees
Town of Berthoud, Colorado
Berthoud, Colorado

We have audited the financial statements of the Town of Berthoud, Colorado (the Town) as of and for the year ended December 31, 2022 and have issued our report thereon dated April 28, 2023. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated December 12, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We applied certain limited procedures to the required supplementary information (RSI). However, we did not audit the RSI and do not express an opinion or provide any assurance on the RSI. With respect to the supplementary information accompanying the financial statements, we performed procedures to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing the information has not changed from the prior year, and the information is appropriate and complete in relation to our audit of the financial statements.

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Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the significant estimates in determining that they are reasonable in relation to the financial statements as a whole.

Corrected and Uncorrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. We proposed no uncorrected adjustments to the financial statements as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We proposed no adjustments to the financial statements as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.



Difficulties Encountered in Performing the Audit

We encountered no difficulties dealing with management during the audit process.

Representations Requested from Management

We have requested certain written representations from management, which are included in a letter dated April 28, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Audit Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and the responses were not a condition to our retention.

Conclusion

This report is intended solely for the information and use of the Board of Trustees and management of the Town of Berthoud, Colorado and is not intended to be, and should not be, used by anyone other than these specified parties.

Hick & Company, PC

Englewood, Colorado
April 28, 2023



Town of Berthoud, Colorado

Financial Statements
with Independent Auditor's Report

December 31, 2022



Town of Berthoud, Colorado

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**HINKLE &
COMPANY**
Strategic ^{PC}
Business Advisors

Independent Auditor's Report

Honorable Mayor and Members of the Board of Trustees
Town of Berthoud, Colorado
Berthoud, Colorado

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and each major fund of the Town of Berthoud, Colorado (the Town) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Town, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the Town as of December 31, 2022, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town's 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information 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 information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



The Town has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The supplementary information and the local highway finance report listed in the table of contents are presented for purposes of additional analysis and are 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 the information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Hick & Company, PC

Englewood, Colorado
April 28, 2023



Basic Financial Statements

Town of Berthoud, Colorado
Statement of Net Position
December 31, 2022

	Governmental Activities	Business-type Activities	Totals
Assets			
Cash and Investments	\$ 47,139,088	\$ 75,253,951	\$ 122,393,039
Accounts Receivable	1,092,646	525,978	1,618,624
Taxes Receivable	921,040	-	921,040
Property Taxes Receivable	2,294,224	-	2,294,224
Restricted Cash	2,628	4,234	6,862
Capital Assets, <i>Not Being Depreciated</i>	11,946,674	34,660,472	46,607,146
Capital Assets, <i>Net of Accumulated Depreciation</i>	51,328,030	28,087,033	79,415,063
 Total Assets	 <u>114,724,330</u>	 <u>138,531,668</u>	 <u>253,255,998</u>
Deferred Outflows of Resources			
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	-	29,905	29,905
Liabilities			
Accounts Payable	373,457	297,734.0	671,191
Accrued Liabilities	122,312	-	122,312
Accrued Interest Payable	65,167	88,096.0	153,263
Retainage payable	-	65,788	65,788
Noncurrent Liabilities			
Due within one year	350,000	613,316.0	963,316
Due in More Than One Year	22,533,377	7,847,103.0	30,380,480
 Total Liabilities	 <u>23,444,313</u>	 <u>8,912,037.0</u>	 <u>32,356,350</u>
Deferred Inflows of Resources			
Deferred Property Taxes	2,433,075	-	2,433,075
 Deferred Inflows of Resources	 <u>2,433,075</u>	 <u>-</u>	 <u>2,433,075</u>
Net Positions			
Net Investment in Capital Assets	40,645,521	54,236,343	94,881,864
Restricted for:			
Debt Service	-	8,533,470	8,533,470
Street Paving and Maintenance	9,405,607	-	9,405,607
Open Space and Parks	1,670,128	-	1,670,128
Emergencies	228,191	-	228,191
Unrestricted	36,897,495	66,879,723	103,777,218
 Total Net Position	 <u>\$ 88,846,942</u>	 <u>\$ 129,649,536</u>	 <u>\$ 218,496,478</u>

Town of Berthoud, Colorado
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Primary Government							
<i>Governmental Activities</i>							
General Government	\$ 3,113,541	\$ 1,243,096	\$ -	\$ -	\$ (1,870,445)	\$ -	\$ (1,870,445)
Public Safety	1,857,124	24,324	-	-	(1,832,800)	-	(1,832,800)
Public Works	1,962,406	978,317	458,949	-	(525,140)	-	(525,140)
Parks and Recreation	3,408,780	2,635,806	617,148	-	(155,826)	-	(155,826)
Planning	1,284,218	1,603,188	12,500	-	331,470	-	331,470
Transportation	221,602	88,423	284,621	-	151,442	-	151,442
Interest and Fiscal Charges	362,095	-	-	-	(362,095)	-	(362,095)
Total Governmental Activities	12,209,766	6,573,154	1,373,218	-	(4,263,394)	-	(4,263,394)
<i>Business-Type Activities</i>							
Water Utility	3,314,223	4,122,071	-	11,297,866	-	12,105,714	12,105,714
Wastewater Utility	2,900,851	3,510,737	-	1,423,021	-	2,032,907	2,032,907
Storm Water Utility	217,772	1,102,867	-	-	-	885,095	885,095
Total Business-Type	6,432,846	8,735,675	-	12,720,887	-	15,023,716	15,023,716
Total Primary Government	\$ 18,642,612	\$ 15,308,829	\$ 1,373,218	\$ 12,720,887	(4,263,394)	15,023,716	10,760,322
General Revenues							
Property Taxes					2,033,058	-	2,033,058
Specific Ownership Taxes					511,649	-	511,649
Sales and Use Taxes					13,491,155	-	13,491,155
Occupation Taxes					10,682	-	10,682
Franchise Taxes					127,697	-	127,697
Lodging Taxes					673	-	673
Grants and Contributions not Restricted to Specific Programs					1,267,950	-	1,267,950
Investment Income					646,266	1,030,825	1,677,091
Miscellaneous					210,280	-	210,280
Transfers					320,000	(320,000)	-
Total General Revenues and Transfers					18,619,410	710,825	19,330,235
Change in Net Position					14,356,016	15,734,541	30,090,557
Net Position, Beginning of year					74,490,926	113,914,995	188,405,921
Net Position, End of year					\$ 88,846,942	\$ 129,649,536	\$ 218,496,478

Town of Berthoud, Colorado
Balance Sheet
Governmental Funds
December 31, 2022

	General	1% Sales Tax	Park Development	2019 1% Sales Tax	Nonmajor Governmental Funds	Totals
Assets						
Cash and Investments	\$ 22,902,702	\$ 4,062,309	\$ 2,587,990	\$ 5,690,782	\$ 11,897,933	\$ 47,141,716
Accounts Receivable	1,039,397	-	-	-	53,249	1,092,646
Taxes Receivable	-	425,830	-	425,830	69,380	921,040
Property Taxes Receivable	2,294,224	-	-	-	-	2,294,224
Total Assets	\$ 26,236,323	\$ 4,488,139	\$ 2,587,990	\$ 6,116,612	\$ 12,020,562	\$ 51,449,626
Liabilities						
Accounts Payable	\$ 267,285	\$ 4,306	\$ 34,691	\$ 29,788	\$ 37,387	\$ 373,457
Accrued Liabilities	120,725	-	-	1,555	32	122,312
Total Liabilities	388,010	4,306	34,691	31,343	37,419	495,769
Deferred Inflows of Resources						
Deferred Property Taxes	2,433,075	-	-	-	-	2,433,075
Deferred Inflows of Resources	2,433,075	-	-	-	-	2,433,075
Fund Balances						
Restricted for:						
Street Paving and Maintenance	-	4,483,833	-	-	4,921,774	9,405,607
Open Space and Parks	-	-	-	-	1,670,128	1,670,128
Emergencies	228,191	-	-	-	-	228,191
Committed to:						
Capital Improvements	-	-	2,553,299	6,085,269	3,286,737	11,925,305
Assigned to:						
Cemetery	-	-	-	-	198,304	198,304
Transportation	-	-	-	-	1,906,200	1,906,200
Unrestricted, Unassigned	23,187,047	-	-	-	-	23,187,047
Total Fund Balances	23,415,238	4,483,833	2,553,299	6,085,269	11,983,143	48,520,782
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 26,236,323	\$ 4,488,139	\$ 2,587,990	\$ 6,116,612	\$ 12,020,562	\$ 51,449,626

Town of Berthoud, Colorado
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2022

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Total Fund Balances of Governmental Funds	\$ 48,520,782
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds	63,274,704
Long-term liabilities and related items are not due and payable in the current year and, therefore, are not reported in governmental funds:	
Certificate of Participation	(19,550,000)
Certificate of Participation Premium	(3,079,183)
Accrued Interest Payable	(65,167)
Compensated absences payable	<u>(254,194)</u>
Total Net Position of Governmental Activities	<u>\$ 88,846,942</u>

Town of Berthoud, Colorado
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	1% Sales Tax	Park Development	2019 1% Sales Tax	Nonmajor Governmental Funds	Totals
Revenues						
Taxes	\$ 9,154,402	\$ 3,164,006	\$ -	\$ 3,191,254	\$ 665,252	\$ 16,174,914
Licenses and Permits	209,308	-	-	-	-	209,308
Intergovernmental	1,726,899	284,621	-	12,500	617,148	2,641,168
Charges for Services	2,457,902	-	833,709	1,452,356	1,595,555	6,339,522
Fines and Forfeitures	24,324	-	-	-	-	24,324
Investment Income	304,252	51,336	38,607	76,988	175,083	646,266
Miscellaneous	166,245	-	-	-	46,485	212,730
Total Revenues	14,043,332	3,499,963	872,316	4,733,098	3,099,523	26,248,232
Expenditures						
Current						
General Government	2,480,446	-	-	5,114	150,000	2,635,560
Public Safety	1,862,497	-	-	-	-	1,862,497
Public Works	955,104	-	-	-	79,284	1,034,388
Parks and Recreation	1,012,755	-	631	1,607,450	659,070	3,279,906
Planning	1,284,218	-	-	-	-	1,284,218
Transportation	-	-	-	-	221,602	221,602
Contributions	23,146	-	-	-	-	23,146
Capital Outlay	1,249,932	1,275,534	790,303	2,094,933	1,932,770	7,343,472
Debt Service						
Principal	-	-	-	335,000	-	335,000
Interest and Fees	-	-	-	795,400	-	795,400
Total Expenditures	8,868,098	1,275,534	790,934	4,837,897	3,042,726	18,815,189
Excess of Revenues Over (Under) Expenditures	5,175,234	2,224,429	81,382	(104,799)	56,797	7,433,043
Other Financing Sources (Uses)						
Transfers In	349,240	-	-	-	570,000	919,240
Transfers Out	(520,000)	(50,000)	-	-	(29,240)	(599,240)
Total Other Financing Sources (Uses)	(170,760)	(50,000)	-	-	540,760	320,000
Net Change in Fund Balances	5,004,474	2,174,429	81,382	(104,799)	597,557	7,753,043
Fund Balances, Beginning of year	18,410,764	2,309,404	2,471,917	6,190,068	11,385,586	40,767,739
Fund Balances, End of year	\$ 23,415,238	\$ 4,483,833	\$ 2,553,299	\$ 6,085,269	\$ 11,983,143	\$ 48,520,782

Town of Berthoud, Colorado
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
Governmental Funds
For the Year Ended December 31, 2022

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:

Net Change in Fund Balances of Governmental Funds	\$ 7,753,043
Capital outlays to purchase or construct capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized in the statement of net position and are allocated over their estimated useful lives as annual depreciation expense in the statement of activities.	
Capital outlay	7,267,329
Disposal of Capital Assets	(2,450)
Depreciation expense	(1,406,729)
Repayments of debt principal are expenditures in governmental funds, but the repayments reduce long-term liabilities in the statement of net position and do not affect the statement of activities.	
COP payment	335,000
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position and does not affect the statement of activities. This is the net effect of these differences in the treatment of long-term debt and related items.	
Amortization of COP Premiums	432,189
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued Interest Payable	1,116
Compensated absences payable	<u>(23,482)</u>
Change in Net Position of Governmental Activities	<u>\$ 14,356,016</u>

Town of Berthoud, Colorado
Statement of Net Position
Proprietary Funds
December 31, 2022

	Water	Wastewater	Storm Water	Totals
Assets				
<i>Current Assets</i>				
Cash and Investments	\$ 47,766,141	\$ 21,821,110	\$ 5,666,700	\$ 75,253,951
Accounts Receivable	155,640	313,668	56,670	525,978
Restricted Cash	1,278	2,956	-	4,234
Total Current Assets	<u>47,923,059</u>	<u>22,137,734</u>	<u>5,723,370</u>	<u>75,784,163</u>
<i>Noncurrent Assets</i>				
Capital Assets, <i>Not Being Depreciated</i>	34,393,126	267,346	-	34,660,472
Capital Assets, <i>Net of Accumulated Depreciation</i>	<u>10,900,172</u>	<u>15,941,841</u>	<u>1,245,020</u>	<u>28,087,033</u>
Total Noncurrent Assets	<u>45,293,298</u>	<u>16,209,187</u>	<u>1,245,020</u>	<u>62,747,505</u>
Total Assets	<u>93,216,357</u>	<u>38,346,921</u>	<u>6,968,390</u>	<u>138,531,668</u>
Deferred Outflows of Resources				
Loss on Debt Refunding, <i>Net of Accumulated Amortization</i>	<u>-</u>	<u>29,905</u>	<u>-</u>	<u>29,905</u>
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	216,322	79,987	1,425	297,734
Accrued Interest Payable	10,653	77,443	-	88,096
Current Portion of Noncurrent Liabilities				
Retainage Payable	65,788	-	-	65,788
Note Payable	53,316	-	-	53,316
Bonds Payable	<u>-</u>	<u>560,000</u>	<u>-</u>	<u>560,000</u>
Total Current Liabilities	<u>346,079</u>	<u>717,430</u>	<u>1,425</u>	<u>1,064,934</u>
<i>Noncurrent Liabilities</i>				
Compensated Absences	5,015	5,015	5,015	15,045
Note Payable	300,183	-	-	300,183
Bonds Payable	<u>-</u>	<u>7,531,875</u>	<u>-</u>	<u>7,531,875</u>
Total Noncurrent Liabilities	<u>305,198</u>	<u>7,536,890</u>	<u>5,015</u>	<u>7,847,103</u>
Total Liabilities	<u>651,277</u>	<u>8,254,320</u>	<u>6,440</u>	<u>8,912,037</u>
Net Position				
Net Investment in Capital Assets	42,767,690	7,905,966	1,245,020	51,918,676
Restricted for Debt Service	364,152	8,169,318	-	8,533,470
Unrestricted	<u>49,433,238</u>	<u>14,047,222</u>	<u>5,716,930</u>	<u>69,197,390</u>
Total Net Position	<u>\$ 92,565,080</u>	<u>\$ 30,122,506</u>	<u>\$ 6,961,950</u>	<u>\$ 129,649,536</u>

See Notes to the Financial Statements.

Town of Berthoud, Colorado
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Water	Wastewater	Storm Water	Totals
Operating Revenues				
Charges for Services	\$ 4,122,071	\$ 3,510,737	\$ 1,102,867	\$ 8,735,675
Total Operating Revenues	4,122,071	3,510,737	1,102,867	8,735,675
Operating Expenses				
Operations and Maintenance	2,761,759	1,566,309	112,911	4,440,979
Depreciation	537,819	954,490	104,861	1,597,170
Total Operating Expenses	3,299,578	2,520,799	217,772	6,038,149
Net Operating Income	822,493	989,938	885,095	2,697,526
Nonoperating Revenues (Expenses)				
Investment Income	656,874	298,601	75,350	1,030,825
Debt Interest and Fiscal Charges	(14,645)	(380,052)	-	(394,697)
Total Nonoperating Revenues (Expenses)	642,229	(81,451)	75,350	636,128
Net Income Before Capital Contributions and Transfers	1,464,722	908,487	960,445	3,333,654
Capital Contributions and Transfers				
Water Dedication Fees	9,456,917	-	-	9,456,917
System Investment Fees	1,840,949	1,423,021	-	3,263,970
Transfers In	336,012	385,204	-	721,216
Transfers Out	(546,012)	(485,204)	(10,000)	(1,041,216)
Change in Net Position	12,552,588	2,231,508	950,445	15,734,541
Net Position, Beginning of year	80,012,492	27,890,998	6,011,505	113,914,995
Net Position, End of year	\$ 92,565,080	\$ 30,122,506	\$ 6,961,950	\$ 129,649,536

Town of Berthoud, Colorado
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Water	Wastewater	Storm Water	Totals
Cash Flows From Operating Activities				
Cash Received from Customers	\$ 4,196,770	\$ 3,493,494	\$ 1,100,212	\$ 8,790,476
Cash Payments to Employees	(219,814)	(85,705)	4,888	(300,631)
Cash Payments to Vendors and Suppliers	(2,327,783)	(1,413,162)	(111,359)	(3,852,304)
Net Cash Provided by Operating Activities	<u>1,649,173</u>	<u>1,994,627</u>	<u>993,741</u>	<u>4,637,541</u>
Cash Flows From Noncapital Financing Activities				
Transfers to Other Funds	(210,000)	(100,000)	(10,000)	(320,000)
Net Cash Used in Noncapital Financing Activities	<u>(210,000)</u>	<u>(100,000)</u>	<u>(10,000)</u>	<u>(320,000)</u>
Cash Flows From Capital and Related Financing Activities				
Purchases of Capital Assets	(5,566,675)	(318,308)	48,839	(5,836,144)
Water Dedication Fees Received	9,456,917	-	-	9,456,917
System Investment Fees Received	1,840,949	1,423,021	-	3,263,970
Debt Principal Payments	(51,265)	(390,688)	-	(441,953)
Debt Interest Payments	(16,191)	(351,412)	-	(367,603)
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>5,663,735</u>	<u>362,613</u>	<u>48,839</u>	<u>6,075,187</u>
Cash Flows From Investing Activities				
Interest Received	656,874	298,601	75,350	1,030,825
Net Increase In Cash	7,759,782	2,555,841	1,107,930	11,423,553
Cash, Beginning of Year	<u>40,007,637</u>	<u>19,268,225</u>	<u>4,558,770</u>	<u>63,834,632</u>
Cash, End of Year	<u><u>\$ 47,767,419</u></u>	<u><u>\$ 21,824,066</u></u>	<u><u>\$ 5,666,700</u></u>	<u><u>\$ 75,258,185</u></u>
Reconciliation of Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Net Operating Income	\$ 822,493	\$ 989,938	\$ 885,095	\$ 2,697,526
Adjustments to Reconcile Net Operating Income to Net Cash Provided by (Used in) Operating Activities				
Depreciation	603,607	954,490	104,861	1,662,958
Changes in Assets and Liabilities				
Accounts Receivable	74,699	(17,243)	(2,655)	54,801
Accounts Payable	145,346	64,414	1,425	211,185
Compensated Absences Payable	3,028	3,028	5,015	11,071
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 1,649,173</u></u>	<u><u>\$ 1,994,627</u></u>	<u><u>\$ 993,741</u></u>	<u><u>\$ 4,637,541</u></u>

See Notes to the Financial Statements.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies

The financial statements of the Town of Berthoud, Colorado (the Town) have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

Reporting Entity

The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and organizations that raise and hold economic resources for the direct benefit of the Town. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are part of the Town. Legally separate organizations for which the Town is financially accountable are considered part of the reporting entity. Financial accountability exists if the Town appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if there is a potential for the organization to provide benefits to, or impose financial burdens on, the Town.

Based on the application of this criteria, the Town does not include additional organizations in its reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are charges for interfund services that are reasonably equivalent to the services provided. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. Internally dedicated resources are reported as general revenues rather than as program revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual funds are reported as separate columns in the fund financial statements.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Taxes, intergovernmental revenues, and interest associated with the current year are considered to be susceptible to accrual and so have been recognized as revenues of the current year. All other revenues are considered measurable and available only when cash is received by the Town.

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

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 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 nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for a specific use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed.

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

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

The *1% Sales Tax Fund* accounts for 1% sales and use tax restricted by election to maintain streets, purchase land and construct a recreation center, purchase open space, and operate and maintain the Berthoud Public Library and the Berthoud Area Transportation System.

The *Park Development Fund* accounts for park development investment fee collected from development in the Town.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

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

The *2019 1% Sales Tax Fund* accounts for 1% sales and use tax restricted by election to use solely for parks and recreation purposes including, finance recreation improvements, funding parks and recreation.

In addition, the Town reports the following major proprietary funds:

The *Water Fund* accounts for the financial activities associated with the provision of water services to the Town residents.

The *Wastewater Fund* accounts for the financial activities associated with the operation and maintenance of the sewer system.

Assets, Liabilities and Net Position/Fund Balances

Cash Equivalents - For purposes of the statement of cash flows, cash equivalents include investment with original maturities of three months or less.

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

Prepaid Expenses - Certain payments to vendors reflect costs applicable to future years and are reported as prepaid expenses using the consumption method.

Capital Assets - Capital assets, which include land, buildings, utility systems, equipment, and all infrastructure owned by the Town, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the proprietary funds in the fund financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the acquisition value on the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives.

Buildings, Improvements and Plants	10 - 50 years
Collection and Distribution Systems	5 - 50 years
Infrastructure	15 - 40 years
Vehicles and Equipment	5 - 20 years

Deferred Inflows of Resources - Property taxes earned but levied for a subsequent year are reported as deferred inflows of resources in the financial statements.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

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

Compensated Absences - Employees of the Town are allowed to accumulate unused vacation and sick leave up to a maximum based on years of service. Upon termination of employment from the Town, employees with at least ten years of service will be paid for one-third of their accumulated sick leave up to a maximum of 320 hours, and for all accumulated vacation leave up to a maximum of 240 hours, at their current pay rate.

A liability for these compensated absences is reported when earned in the proprietary funds and when due in the governmental funds. A long-term liability has been reported in the government-wide financial statement for the accrued compensated absences.

Long-Term Debt - In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Debt premiums, discounts and accounting losses resulting from debt refunding's are deferred and amortized over the life of the debt using the straight-line method. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses.

Debt issuance costs, whether or not withheld from the debt proceeds, are reported as current expenses or expenditures.

Net Position/Fund Balances - In the government-wide and fund financial statements, net position and fund balances are restricted when constraints placed on the use of resources are externally imposed. In the fund financial statements, governmental funds report committed fund balances when the Board of Trustees approves an ordinance that places constraints on the use of resources for a specific purpose. Assigned fund balances arise from an informal action of the Board of Trustees.

The Town has not established a formal policy for its use of restricted and unrestricted fund balances. However, if both restricted and unrestricted fund balances are available for a specific purpose, the Town uses restricted fund balances first, followed by committed, assigned, and unassigned balances.

Property Taxes

Property taxes attach as an enforceable lien on property on January 1, are levied the following December, and collected in the subsequent calendar year. Taxes are payable in full on April 30 or in two installments on February 28 and June 15. The County Treasurer's Office collects property taxes and remits to the Town on a monthly basis. Since property tax revenues are collected in arrears during the succeeding year, receivables and corresponding deferred inflows of resources are reported at year end.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 1: Summary of Significant Accounting Policies (Continued)

Subsequent Event

We have evaluated subsequent events through April 28, 2023. The date the financial statements were available to be issued.

Note 2: Cash and Investments

A summary of cash at December 31, 2022, follows:

	Total
Petty Cash	\$ 1,200
Deposits	120,354,660
Investments	<u>2,044,041</u>
Total	<u>\$ 122,399,901</u>

Cash is reported in the financial statements as follows:

	Total
Cash	\$ 122,393,039
Restricted Cash	<u>6,862</u>
Total	<u>\$ 122,399,901</u>

Cash Deposits

The Colorado Public Deposit Protection Act (PDPA) requires all local government entities to 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 PDPA allows the financial institution 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 uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. At December 31, 2022, the Town had bank deposits of \$62,760,057 collateralized with securities held by the financial institution's agent but not in the Town's name.

Investments

The Town is required to comply with State statutes which specify investment instruments meeting defined rating, maturity, and concentration risk criteria in which the Town may invest, which include the following. State statutes do not address custodial risk.

- Obligations of the United States and certain U.S. Agency securities
- Certain international agency securities

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 2: Cash and Investments (Continued)

Investments (Continued)

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

Interest Rate Risk - State statutes generally limit the maturity of investment securities to five years from the date of purchase unless the governing board authorizes the investment for a period in excess of five years.

Credit Risk - State statutes limit certain investments to those with specified ratings from nationally recognized statistical rating organizations, depending on the type of investment.

Concentration of Credit Risk - State statutes do not limit the amount the Town may invest in one issuer of investment securities, except for corporate securities.

Local Government Investment Pools - At December 31, 2022, the Town had \$2,044,041 invested in the Colorado Surplus Asset Fund Trust (CSAFE). The pool is an investment vehicle established for local government entities in Colorado to pool surplus funds. The Colorado Division of Securities administers and enforces the requirements of creating and operating the pools. The pools operate in conformity with the Securities and Exchange Commission's Rule 2a-7. The pool is measured at the net asset value per share, with each share valued at \$1. The pool is rated AAAM by Standard and Poor's. Investments of the pool are limited to those allowed by State statutes. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. The custodian's internal records identify the investments owned by the participating governments.

Restricted Cash and Investments

At December 31, 2022, the Town reported restricted cash of \$1,278 and \$2,956 in the Water and Wastewater Funds, respectively. The restricted cash represents contributions from developers for the construction of water and wastewater infrastructure along Interstate 25.

At December 31, 2022, the Town reported restricted cash of \$5,690,782 in its 2019 1% Sales Tax fund. The restricted cash represents cash restricted to usage related to the Town's Certificate of Participation to construct a recreation center and associated park and trail improvements.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 3: Capital Assets

Capital asset activity for the year ended December 31, 2022, is summarized below.

	Balance 12/31/21	Additions	Deletions	Transfers	Balance 12/31/22
Governmental Activities					
Capital Assets, <i>Not Being Depreciated</i>					
Land	\$ 7,746,890	\$ 1,405,501	\$ -	\$ -	\$ 9,152,391
Construction in Progress	32,124,976	1,798,293	-	(31,128,986)	2,794,283
Total Capital Assets, <i>Not Being Depreciated</i>	39,871,866	3,203,794	-	(31,128,986)	11,946,674
Capital Assets, <i>Being Depreciated</i>					
Buildings and Improvements	8,027,471	2,559,489	-	31,128,986	41,715,946
Infrastructure	15,497,857	1,117,736	-	-	16,615,593
Vehicles and Equipment	4,545,870	386,310	(2,450)	-	4,929,730
Total Capital Assets, <i>Being Depreciated</i>	28,071,198	4,063,535	(2,450)	31,128,986	63,261,269
Less Accumulated Depreciation					
Buildings and Improvements	(2,576,685)	(371,097)	-	-	(2,947,782)
Infrastructure	(4,874,522)	(550,451)	-	-	(5,424,973)
Vehicles and Equipment	(3,075,303)	(485,181)	-	-	(3,560,484)
Total Accumulated Depreciation	(10,526,510)	(1,406,729)	-	-	(11,933,239)
Total Capital Assets, <i>Being Depreciated, net</i>	17,544,688	2,656,806	(2,450)	31,128,986	51,328,030
Governmental Activities Capital Assets, <i>net</i>	\$ 57,416,554	\$ 5,860,600	\$ (2,450)	\$ -	\$ 63,274,704
Business-Type Activities					
Capital Assets, <i>Not Being Depreciated</i>					
Land	\$ 2,437,542	\$ -	\$ -	\$ -	\$ 2,437,542
Water Rights	25,318,391	3,540,100	-	-	28,858,491
Drainage System	1,046,772	-	-	-	1,046,772
Construction in Progress	656,720	1,715,396	(54,449)	-	2,317,667
Total Capital Assets, <i>not being Depreciated</i>	29,459,425	5,255,496	(54,449)	-	34,660,472
Capital Assets, <i>being depreciated</i>					
Buildings and Plants	25,856,461	377,997	-	-	26,234,458
Collection and Distribution Systems	20,086,390	241,285	-	-	20,327,675
Drainage Systems	2,166,132	5,610	-	-	2,171,742
Equipment	2,131,479	10,203	(27,375)	-	2,114,307
Total Capital Assets, <i>Being Depreciated</i>	50,240,462	635,095	(27,375)	-	50,848,182
Less Accumulated Depreciation					
Buildings and Plants	(10,824,903)	(732,764)	-	-	(11,557,667)
Collection and Distribution Systems	(7,672,637)	(698,503)	-	-	(8,371,140)
Drainage Systems	(1,226,077)	(52,425)	-	-	(1,278,502)
Equipment	(1,467,739)	(112,106)	26,005	-	(1,553,840)
Total Accumulated Depreciation	(21,191,356)	(1,595,798)	26,005	-	(22,761,149)
Total Capital Assets, <i>Being Depreciated, net</i>	29,049,106	(960,703)	(1,370)	-	28,087,033
Business - Type Activities Capital Assets, <i>net</i>	\$ 58,508,531	\$ 4,294,793	\$ (55,819)	\$ -	\$ 62,747,505

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 3: Capital Assets (Continued)

Depreciation expense was charged to programs of the Town as follows:

	Total
Governmental Activities	
General Government	\$ 140,673
Public Safety	323,548
Public Works	928,441
Parks and Recreation	14,067
Total	\$ 1,406,729

Note 4: Long-Term Debt

Governmental Activities

Following is a summary of long-term debt transactions of the governmental activities for the year ended December 31, 2022:

During 2020, the Town entered \$20,715,000 Certificate of Participation to construct recreation center and associated park and trail improvements. Interest payments are due semi-annually on May 15 and November 15, with interest accruing at rate of 4%. Principal payments are due annually on November 15, through 2049.

	Balance 12/31/21	Additions	Payments	Balance 12/31/22	Due Within One Year
2020 Certificate of Participation	\$ 19,885,000	\$ -	\$ (335,000)	\$ 19,550,000	\$ 350,000
2020 COP Premium	3,511,372	-	(432,189)	3,079,183	-
Compensated Absences	230,712	254,194	(230,712)	254,194	-
Total	\$ 23,627,084	\$ 254,194	\$ (997,901)	\$ 22,883,377	\$ 350,000

Annual debt service requirements for the outstanding Certificate of Participation at December 31, 2022, were as follows:

Year Ended December 31,	Principal	Interest	Total
2023	350,000	782,000	1,132,000
2024	370,000	768,000	1,138,000
2025	395,000	753,200	1,148,200
2026	415,000	737,400	1,152,400
2027	435,000	2,699,200	3,134,200
2028-2032	1,990,000	3,420,000	5,410,000
2033-2037	3,110,000	2,882,200	5,992,200
2038-2042	3,945,000	2,196,400	6,141,400
2043-2047	4,975,000	1,328,000	6,303,000
2048-2049	3,565,000	289,400	3,854,400
Total	\$ 19,550,000	\$ 15,855,800	\$ 35,405,800

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 4: Long-Term Debt (Continued)

Governmental Activities (Continued)

Compensated absences are expected to be liquidated primarily with revenues of the General and Berthoud Area Transportation Funds.

Business-type Activities

Following are the changes in long-term debt of the business-type activities for the year ended December 31, 2022:

	Balance 12/31/21	Additions	Payments	Balance 12/31/22	Due Within One Year
2012 Wastewater Refunding Bonds	\$ 8,310,000	\$ -	\$ (375,000)	\$ 7,935,000	\$ 560,000
Premium	172,563	-	(15,688)	156,875	-
Note Payable	404,764	-	(51,265)	353,499	53,316
Compensated Absences	3,974	41,894	(30,823)	15,045	-
Total	\$ 8,891,301	\$ 41,894	\$ (472,776)	\$ 8,460,419	\$ 613,316

During 2012, the Town issued \$9,485,000 Wastewater Revenue Refunding and Improvement Bonds to refund the outstanding 2002 and 2004 Colorado Water Resources and Power Development Authority loans and to finance the expansion and upgrade of the wastewater treatment plant. Interest payments are due semi-annually on October 15 and April 15, with interest accruing at rates ranging from 3% to 5%. Principal payments are due annually on October 15, through 2032.

Annual debt service requirements for the outstanding bonds at December 31, 2022, were as follows.

Year Ended December 31,	Principal	Interest	Total
2023	560,000	348,350	908,350
2024	585,000	320,350	905,350
2025	615,000	291,100	906,100
2026	650,000	260,350	910,350
2027	685,000	227,850	912,850
2028-2032	4,840,000	670,000	5,510,000
Total	\$ 7,935,000	\$ 2,118,000	\$ 10,053,000

During 2013, the Town entered into an agreement to purchase water rights as part of a contract to buy and sell real estate with a local property owner. The purchase of the water rights will be financed by the seller. Principal and interest payments are due annually each April 1, through 2028, with interest accruing at 4% per annum.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 4: Long-Term Debt (Continued)

Business-Type Activities (Continued)

Following is a summary of debt service requirements under the agreement.

Year Ended December 31,	Principal	Interest	Total
2023	53,316	14,140	67,456
2024	55,449	12,007	67,456
2025	57,666	9,789	67,455
2026	59,973	7,483	67,456
2027	62,372	5,084	67,456
2028-2032	64,723	2,589	67,312
Total	<u>\$ 353,499</u>	<u>\$ 51,092</u>	<u>\$ 404,591</u>

Note 5: Interfund Transactions

Interfund transfers for the year ended December 31, 2022, were comprised of the following:

Transfers In	Transfers Out	Amount
General Fund	Road Impact Fund	\$ 29,240
General Fund	Water Fund	210,000
General Fund	Wastewater Fund	100,000
General Fund	Storm Water Fund	10,000
Conservation Trust Fund	General Fund	500,000
Cemetery Fund	General Fund	20,000
Berthoud Area Transportation Fund	1% Sales Tax Fund	50,000
Total		<u>\$ 919,240</u>

The Road Impact, Water, Wastewater, Storm Water, and Berthoud Area Transportation Funds reimbursed the General Fund for services provided, including administration, payroll, and billing. The Open Space Fund, 1% sales Tax Fund, Park Development Fund, and Larimer County Open Space Fund are for contribution of Recreation Center Project. 1% Sales Tax Fund contributed to the maintenance and operations of the Berthoud Area Transportation System as allowed by the election that authorized the 1% sales tax. Transfers from the General Fund to the Conservation Trust Fund were used for tools and pond maintenance. General Fund transferred to Cemetery fund to cover expenses.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 6: Risk Management

Public Entity Risk Pool

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the Town participates in 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 provisions of 24-10-115.5, Colorado Revised Statutes, and the Colorado Constitution, Article XIV, Section 18(2).

The purposes of CIRSA are to provide members defined liability, property, and workers compensation coverages and to assist members to prevent and reduce losses and injuries to municipal property and to persons or property which might result in claims being made against members of CIRSA, their employees 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 coverages at reasonable costs. All income and assets of CIRSA shall be at all times dedicated to the exclusive benefit of its members.

Note 7: Retirement Commitments

Defined Contribution Money Purchase Pension Plan

The Town contributes to a single-employer defined contribution money purchase pension plan on behalf of its employees. The Plan is administered by the International City/County Management Association (ICMA). All employees are eligible to participate in the Plan after one full year of employment. The Town is required to contribute 5% of each participating employee's compensation. No employee contributions are required. Employees become vested in the Town's contributions at 20% annually after one year of employment. Participants become fully vested after five years of service. The contribution requirements of the Town and eligible employees are established and may be amended by the Board of Trustees.

For the year ended December 31, 2022, the Town contributed \$110,510 to the Plan, equal to the required contributions. All Plan assets are held and managed by ICMA.

Note 8: Commitments and Contingencies

Litigation

The Town is from time to time involved in various threatened and pending litigation. However, the outcome of this litigation cannot be determined at this time.

Town of Berthoud, Colorado
Notes to Financial Statements
December 31, 2022

Note 8: Commitments and Contingencies (Continued)

TABOR Amendment

In November 1992, Colorado voters passed the TABOR Amendment to the State Constitution which limits state and local government taxing powers and imposes spending limitations. The Town is subject to the TABOR Amendment. Fiscal year 1992 provides the basis for limits in future years, to which may be applied allowable increases for inflation and property valuation. Revenue received in excess of the limitations may be required to be refunded unless the Town's electorate vote to retain the revenue. The TABOR Amendment is subject to many interpretations, but the Town believes it is in substantial compliance with the Amendment.

In November 1994, voters permitted the Town, without increasing or adding any taxes of any kind, to collect, retain or expend revenues generated from all sources during 1994 and each subsequent year for trails, parks, and open space, storm water facilities and drainage, street, curb and sidewalk construction, repair and maintenance, police services, and for other basic municipal services and lawful purposes, without limitation.

The Town has established an emergency reserve, representing 3% of qualifying expenditures, as required by the Amendment. At December 31, 2022, the emergency reserve was reported as restricted fund balance in the General Fund, in the amount of \$228,191.

Required Supplementary Information

Town of Berthoud, Colorado
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Taxes				
Property Taxes	\$ 2,055,000	\$ 2,055,000	\$ 2,033,058	\$ (21,942)
Specific Ownership Taxes	300,000	300,000	511,649	211,649
Sales and Use Taxes	4,049,750	4,049,750	6,470,643	2,420,893
Occupation Taxes	10,000	10,000	10,682	682
Franchise Taxes	90,000	90,000	127,697	37,697
Lodging Taxes	-	-	673	673
Total Taxes	6,504,750	6,504,750	9,154,402	2,649,652
Licenses and Permits				
Passports	20,000	20,000	76,995	56,995
Liquor Licenses	70,000	70,000	107,387	37,387
Medical Marijuana Licenses	16,000	16,000	21,676	5,676
Animal Licenses	1,000	1,000	3,250	2,250
Total Licenses and Permits	107,000	107,000	209,308	102,308
Intergovernmental				
Highway Users Taxes	280,000	280,000	365,232	85,232
Severance Taxes	15,000	15,000	92,979	77,979
Road and Bridge Fees	120,000	120,000	458,949	338,949
Cigarette Taxes	8,000	8,000	66,202	58,202
Grants	1,148,884	1,148,884	716,022	(432,862)
Utility Road Cut Permit	5,000	5,000	27,515	22,515
Total Intergovernmental	1,576,884	1,576,884	1,726,899	150,015
Charges for Services				
Development Review Fees & Application Fees	5,000	5,000	56,184	51,184
Building and Plan Check Fees	1,120,000	1,120,000	1,547,004	427,004
Recreation Fees	172,780	172,780	144,442	(28,338)
Municipal Fees	420,000	420,000	570,633	150,633
Other Charges for Services	121,100	121,100	139,639	18,539
Total Charges for Services	1,838,880	1,838,880	2,457,902	619,022
Fines and Forfeitures	16,000	16,000	24,324	8,324
Investment Income	40,000	40,000	304,252	264,252
Miscellaneous	1,000	1,000	166,245	165,245
Total Revenues	10,084,514	10,084,514	14,043,332	3,958,818

(Continued)

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2022
 (Continued)

Expenditures	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Current				
General Government	\$ 3,559,600	\$ 3,705,600	\$ 2,480,446	\$ 1,225,154
Public Safety	2,012,373	2,012,373	1,862,497	149,876
Public Works	1,028,532	1,033,532	955,104	78,428
Parks and Recreation	1,360,209	1,698,309	1,012,755	685,554
Planning	1,691,032	1,691,032	1,284,218	406,814
Contributions	95,400	97,900	23,146	74,754
Capital Outlay	698,200	758,700	1,249,932	(491,232)
Emergency Reserves	312,846	312,846	-	312,846
Total Expenditures	10,758,192	11,310,292	8,868,098	2,442,194
Excess of Revenues Over (Under) Expenditures	(673,678)	(1,225,778)	5,175,234	6,401,012
Other Financing Sources (Uses)				
Transfers In	343,699	343,699	349,240	5,541
Transfers Out	(520,000)	(520,000)	(520,000)	-
Total Other Financing Sources (Uses)	(176,301)	(176,301)	(170,760)	5,541
Net Change in Fund Balance	(849,979)	(1,402,079)	5,004,474	6,406,553
Fund Balance, Beginning of year	14,043,495	18,410,764	18,410,764	-
Fund Balance, End of year	\$ 13,193,516	\$ 17,008,685	\$ 23,415,238	\$ 6,406,553

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 1% Sales Tax Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Sales Tax	\$ 1,987,375	\$ 1,987,375	\$ 3,164,006	\$ 1,176,631
Grants	-	-	284,621	284,621
Investment Income	3,500	3,500	51,336	47,836
	<u>1,990,875</u>	<u>1,990,875</u>	<u>3,499,963</u>	<u>1,509,088</u>
Total Revenues				
Expenditures				
Public Works	60	60	-	60
Capital Outlay	1,650,000	1,990,000	1,275,534	714,466
Emergency Reserves	59,726	59,726	-	59,726
	<u>1,709,786</u>	<u>2,049,786</u>	<u>1,275,534</u>	<u>774,252</u>
Total Expenditures				
Excess Revenues Over (Under) Expenditures	281,089	(58,911)	2,224,429	2,283,340
Other Financing Sources (Uses)				
Transfers Out	(50,000)	(50,000)	(50,000)	-
Net Changes in Fund Balance	231,089	(108,911)	2,174,429	2,283,340
Fund Balance, Beginning of year	1,476,518	2,309,405	2,309,404	(1)
Fund Balance, End of year	<u>\$ 1,707,607</u>	<u>\$ 2,200,494</u>	<u>\$ 4,483,833</u>	<u>\$ 2,283,339</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Park Development Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 762,300	\$ 762,300	\$ 833,709	\$ 71,409
Intergovernmental	500,000	500,000	-	(500,000)
Investment Income	300	300	38,607	38,307
	<u>1,262,600</u>	<u>1,262,600</u>	<u>872,316</u>	<u>(390,284)</u>
Total Revenues				
Expenditures				
Parks and Recreation	60	60	631	(571)
Capital Outlay	2,529,000	3,396,000	790,303	2,605,697
Emergency reserves	37,878	37,878	-	37,878
	<u>2,566,938</u>	<u>3,433,938</u>	<u>790,934</u>	<u>2,643,004</u>
Total Expenditures				
Excess Revenues Over (Under) Expenditures	(1,304,338)	(2,171,338)	81,382	2,252,720
Fund Balance, Beginning of year	<u>2,214,454</u>	<u>2,471,918</u>	<u>2,471,917</u>	<u>(1)</u>
Fund Balance, End of year	<u>\$ 910,116</u>	<u>\$ 300,580</u>	<u>\$ 2,553,299</u>	<u>\$ 2,252,719</u>

Town of Berthoud, Colorado
Budgetary Comparison Schedule
2019 1% Sales Tax Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Sales Tax	\$ 1,987,375	\$ 1,987,374	\$ 3,191,254	\$ 1,203,880
Charges for Services	882,400	882,400	1,452,356	569,956
Intergovernmental	-	-	12,500	12,500
Investment Income	2,000	2,000	76,988	74,988
	<u>2,871,775</u>	<u>2,871,774</u>	<u>4,733,098</u>	<u>1,861,324</u>
Total Revenues				
Expenditures				
Parks and Recreation	1,835,880	1,934,770	1,612,564	322,206
Capital Outlay	-	2,100,000	2,094,933	5,067
Emergency Reserve	86,153	86,153	-	86,153
Debt Service				
Principal	1,130,400	1,130,400	335,000	795,400
Interest and Fees	2,000	2,000	795,400	(793,400)
	<u>3,054,433</u>	<u>5,253,323</u>	<u>4,837,897</u>	<u>415,426</u>
Total Expenditures				
Net Changes in Fund Balance	(182,658)	(2,381,549)	(104,799)	2,276,750
Fund Balance, Beginning of year	3,326,311	6,190,072	6,190,068	(4)
Fund Balance, End of year	<u>\$ 3,143,653</u>	<u>\$ 3,808,523</u>	<u>\$ 6,085,269</u>	<u>\$ 2,276,746</u>

Town of Berthoud, Colorado
Notes to Required Supplementary Information
December 31, 2022

Note 1: Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

Budgets are adopted for all funds of the Town in accordance with State statutes. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons for the enterprise funds are presented on a non-GAAP budgetary basis. Capital outlay and debt principal are budgeted as expenditures, but depreciation is not budgeted.

The Town follows these procedures to establish the budgetary information reflected in the financial statements:

- Management submits to the Board of Trustees a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to December 31, the budget is legally adopted through passage of a resolution.
- Town management is authorized to transfer budgeted amounts between departments within any fund. However, revisions that alter the total expenditures of any fund must be approved by the Board of Trustees. State statutes stipulate that expenditures may not exceed budget appropriations at the fund level.
- All appropriations lapse at year end.

Supplementary Information

Town of Berthoud, Colorado
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Public Facility	Park Dedication	Conservation Trust	Larimer County Open Space	Cemetery	Berthoud Area Transportation	Recreation MJ Tax	Road Impact	Totals
Assets									
Cash	\$ 2,623,937	\$ 665,257	\$ 369,717	\$ 1,248,039	\$ 198,534	\$ 440,435	\$ 1,426,101	\$ 4,925,913	\$ 11,897,933
Accounts Receivable	-	-	-	-	-	-	53,249	-	53,249
Taxes Receivables	-	-	-	69,380	-	-	-	-	69,380
Total Assets	<u>\$ 2,623,937</u>	<u>\$ 665,257</u>	<u>\$ 369,717</u>	<u>\$ 1,317,419</u>	<u>\$ 198,534</u>	<u>\$ 440,435</u>	<u>\$ 1,479,350</u>	<u>\$ 4,925,913</u>	<u>\$ 12,020,562</u>
Liabilities									
Accounts Payable	\$ -	\$ 2,457	\$ 950	\$ 16,026	\$ 230	\$ 38	\$ 13,547	\$ 4,139	\$ 37,387
Accrued Liabilities	-	-	32	-	-	-	-	-	32
Total Liabilities	<u>-</u>	<u>2,457</u>	<u>982</u>	<u>16,026</u>	<u>230</u>	<u>38</u>	<u>13,547</u>	<u>4,139</u>	<u>37,419</u>
Fund Balances									
Restricted for Street Paving and Maintenance	-	-	-	-	-	-	-	4,921,774	4,921,774
Restricted for Open Space and Parks	-	-	368,735	1,301,393	-	-	-	-	1,670,128
Committed to Capital Improvements	2,623,937	662,800	-	-	-	-	-	-	3,286,737
Assigned to Cemetery	-	-	-	-	198,304	-	-	-	198,304
Assigned to Transportation	-	-	-	-	-	440,397	1,465,803	-	1,906,200
Total Fund Balances	<u>2,623,937</u>	<u>662,800</u>	<u>368,735</u>	<u>1,301,393</u>	<u>198,304</u>	<u>440,397</u>	<u>1,465,803</u>	<u>4,921,774</u>	<u>11,983,143</u>
Total Liabilities and Fund Balances	<u>\$ 2,623,937</u>	<u>\$ 665,257</u>	<u>\$ 369,717</u>	<u>\$ 1,317,419</u>	<u>\$ 198,534</u>	<u>\$ 440,435</u>	<u>\$ 1,479,350</u>	<u>\$ 4,925,913</u>	<u>\$ 12,020,562</u>

Town of Berthoud, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Public Facility	Park Dedication	Conservation Trust	Larimer County Open Space	Cemetery	Berthoud Area Transportation	Recreation MJ Tax	Road Impact	Totals
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,252	\$ -	\$ 665,252
Intergovernmental	-	-	134,329	482,819	-	-	-	-	617,148
Charges for Services	304,646	200,709	-	-	23,460	88,423	-	978,317	1,595,555
Investment Income	35,902	24,584	4,460	15,356	2,709	5,856	17,908	68,308	175,083
Miscellaneous	-	-	-	-	42,860	3,625	-	-	46,485
Total Revenues	340,548	225,293	138,789	498,175	69,029	97,904	683,160	1,046,625	3,099,523
Expenditures									
Current									
General Government	-	-	-	-	-	-	150,000	-	150,000
Public Works	-	25,901	-	-	-	-	-	53,383	79,284
Parks and Recreation	-	6,327	500,653	20,438	47,769	758	83,125	-	659,070
Transportation	-	-	-	-	-	221,602	-	-	221,602
Capital Outlay	70,030	1,403,801	-	31,452	-	-	90,180	337,307	1,932,770
Total Expenditures	70,030	1,436,029	500,653	51,890	47,769	222,360	323,305	390,690	3,042,726
Excess of Revenues Over (Under) Expenditures	270,518	(1,210,736)	(361,864)	446,285	21,260	(124,456)	359,855	655,935	56,797
Other Financing Sources (Uses)									
Transfers In	-	-	500,000	-	20,000	50,000	-	-	570,000
Transfers Out	-	-	-	-	-	-	-	(29,240)	(29,240)
Total Other Financing Sources (Uses)	-	-	500,000	-	20,000	50,000	-	(29,240)	540,760
Net Change in Fund Balances	270,518	(1,210,736)	138,136	446,285	41,260	(74,456)	359,855	626,695	597,557
Fund Balances, Beginning of year	2,353,419	1,873,536	230,599	855,108	157,044	514,853	1,105,948	4,295,079	11,385,586
Fund Balances, End of year	\$ 2,623,937	\$ 662,800	\$ 368,735	\$ 1,301,393	\$ 198,304	\$ 440,397	\$ 1,465,803	\$ 4,921,774	\$ 11,983,143

See Accompanying Independent Auditor's Report.

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Public Facility Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 533,400	\$ 533,400	\$ 304,646	\$ (228,754)
Investment Income	2,500	2,500	35,902	33,402
Total Revenues	535,900	535,900	340,548	(195,352)
Expenditures				
General Government	60	60	-	60
Capital Outlay	435,000	460,000	70,030	389,970
Emergency Reserves	16,077	16,077	-	16,077
Total Expenditures	451,137	476,137	70,030	406,107
Net Change in Fund Balance	84,763	59,763	270,518	210,755
Fund Balance, Beginning of year	2,335,646	2,353,419	2,353,419	-
Fund Balance, End of year	<u>\$ 2,420,409</u>	<u>\$ 2,413,182</u>	<u>\$ 2,623,937</u>	<u>\$ 210,755</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Park Dedication Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Park Dedication Fees	\$ 227,500	\$ 227,500	\$ 200,709	\$ (26,791)
Investment Income	700	700	24,584	23,884
	<u>228,200</u>	<u>228,200</u>	<u>225,293</u>	<u>(2,907)</u>
Expenditures				
Parks and Recreation	60	60	6,327	(6,267)
Capital Outlay	-	1,405,000	1,429,702	(24,702)
Emergency Reserves	6,846	6,846	-	6,846
	<u>6,906</u>	<u>1,411,906</u>	<u>1,436,029</u>	<u>(24,123)</u>
Net Change in Fund Balance	221,294	(1,183,706)	(1,210,736)	(27,030)
Fund Balance, Beginning of year	<u>1,800,094</u>	<u>1,873,536</u>	<u>1,873,536</u>	<u>-</u>
Fund Balance, End of year	<u>\$ 2,021,388</u>	<u>\$ 689,830</u>	<u>\$ 662,800</u>	<u>\$ 1,331,558</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Conservation Trust Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 134,329	\$ 74,329
Investment Income	250	250	4,460	4,210
	<u>60,250</u>	<u>60,250</u>	<u>138,789</u>	<u>78,539</u>
Total Revenues				
	<u>60,250</u>	<u>60,250</u>	<u>138,789</u>	<u>78,539</u>
Expenditures				
Parks and Recreation	623,750	666,750	500,653	166,097
Emergency reserve	16,808	16,808	-	16,808
	<u>640,558</u>	<u>683,558</u>	<u>500,653</u>	<u>182,905</u>
Total Expenditures				
	<u>640,558</u>	<u>683,558</u>	<u>500,653</u>	<u>182,905</u>
Excess of Revenues Over (Under) Expenditures	(580,308)	(623,308)	(361,864)	261,444
Other Financing Sources / Uses				
Transfers In	500,000	500,000	500,000	-
	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net Change in Fund Balance	(80,308)	(123,308)	138,136	261,444
Fund Balance, Beginning of year	131,220	230,599	230,599	-
	<u>131,220</u>	<u>230,599</u>	<u>230,599</u>	<u>-</u>
Fund Balance, End of year	\$ <u>50,912</u>	\$ <u>107,291</u>	\$ <u>368,735</u>	\$ <u>261,444</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Larimer County Open Space Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Intergovernmental	\$ 420,000	\$ 420,000	\$ 482,819	\$ 62,819
Investment Income	1,500	1,500	15,356	13,856
	<u>421,500</u>	<u>421,500</u>	<u>498,175</u>	<u>76,675</u>
Total Revenues				
	<u>421,500</u>	<u>421,500</u>	<u>498,175</u>	<u>76,675</u>
Expenditures				
Parks and Recreation	67,060	67,060	20,438	46,622
Capital Outlay	85,000	85,000	31,452	53,548
Emergency Reserves	12,645	12,645	-	12,645
	<u>164,705</u>	<u>164,705</u>	<u>51,890</u>	<u>112,815</u>
Total Expenditures				
	<u>164,705</u>	<u>164,705</u>	<u>51,890</u>	<u>112,815</u>
Excess Revenues Over (Under) Expenditures	256,795	256,795	446,285	189,490
Fund Balance, Beginning of year	<u>672,756</u>	<u>855,107</u>	<u>855,108</u>	<u>1</u>
Fund Balance, End of year	<u>\$ 929,551</u>	<u>\$ 1,111,902</u>	<u>\$ 1,301,393</u>	<u>\$ 189,491</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Cemetery Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 50,000	\$ 50,000	\$ 66,320	\$ 16,320
Investment Income	150	150	2,709	2,559
	<u>50,150</u>	<u>50,150</u>	<u>69,029</u>	<u>18,879</u>
Expenditures				
Parks and Recreation	92,075	92,075	47,769	44,306
Emergency Reserve	2,105	2,105	-	2,105
	<u>94,180</u>	<u>94,180</u>	<u>47,769</u>	<u>46,411</u>
Excess Revenues Over (Under) Expenditures	(44,030)	(44,030)	21,260	65,290
Other Financing Sources (Uses)				
Transfers In	20,000	20,000	20,000	-
Net Change in Fund Balance	(24,030)	(24,030)	41,260	65,290
Fund Balance, Beginning of year	150,140	157,044	157,044	-
Fund Balance, End of year	<u>\$ 126,110</u>	<u>\$ 133,014</u>	<u>\$ 198,304</u>	<u>\$ 65,290</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Berthoud Area Transportation Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 60,000	\$ 60,000	\$ 88,423	\$ 28,423
Investment Income	700	700	5,856	5,156
Miscellaneous	2,500	2,500	3,625	1,125
	<u>63,200</u>	<u>63,200</u>	<u>97,904</u>	<u>34,704</u>
Expenditures				
Transportation	181,080	251,080	222,360	28,720
Emergency Reserves	3,396	3,396	-	3,396
	<u>184,476</u>	<u>254,476</u>	<u>222,360</u>	<u>32,116</u>
Excess of Revenues Over (Under) Expenditures	<u>(121,276)</u>	<u>(191,276)</u>	<u>(124,456)</u>	<u>66,820</u>
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	(71,276)	(141,276)	(74,456)	66,820
Fund Balance, Beginning of year	<u>445,781</u>	<u>514,853</u>	<u>514,853</u>	<u>-</u>
Fund Balance, End of year	<u>\$ 374,505</u>	<u>\$ 373,577</u>	<u>\$ 440,397</u>	<u>\$ 66,820</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Recreation MJ Tax Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Sales Tax	\$ 380,000	\$ 380,000	\$ 665,252	\$ 285,252
Investment Income	300	300	17,908	17,608
	<u>380,300</u>	<u>380,300</u>	<u>683,160</u>	<u>302,860</u>
Total Revenues				
	<u>380,300</u>	<u>380,300</u>	<u>683,160</u>	<u>302,860</u>
Expenditures				
General Government	150,060	150,060	150,000	60
Parks and Recreation	60,000	90,000	83,125	6,875
Capital Outlay	150,000	150,000	90,180	59,820
Emergency Reserve	11,409	11,409	-	11,409
	<u>371,469</u>	<u>401,469</u>	<u>323,305</u>	<u>78,164</u>
Total Expenditures				
	<u>371,469</u>	<u>401,469</u>	<u>323,305</u>	<u>78,164</u>
Net Change in Fund Balance	<u>8,831</u>	<u>(21,169)</u>	<u>359,855</u>	<u>381,024</u>
Fund Balance, Beginning of year	<u>760,509</u>	<u>1,105,948</u>	<u>1,105,948</u>	<u>-</u>
Fund Balance, End of year	<u>\$ 769,340</u>	<u>\$ 1,084,779</u>	<u>\$ 1,465,803</u>	<u>\$ 381,024</u>

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Road Impact Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 789,950	\$ 789,950	\$ 978,317	\$ 188,367
Investment Income	8,000	8,000	68,308	60,308
Total Revenues	797,950	797,950	1,046,625	248,675
Expenditures				
Public Works	60	60	53,383	(53,323)
Capital Outlay	800,000	853,000	337,307	515,693
Emergency Reserve	23,939	23,939	-	23,939
Total Expenditures	823,999	876,999	390,690	486,309
Excess Revenues Over (Under) Expenditures	(26,049)	(79,049)	655,935	734,984
Other Financing Sources (Uses)				
Transfers Out	(23,699)	(23,699)	(29,240)	(5,541)
Net Change in Fund Balance	(49,748)	(102,748)	626,695	729,443
Fund Balance, Beginning of year	3,530,215	4,295,079	4,295,079	-
Fund Balance, End of year	<u>\$ 3,480,467</u>	<u>\$ 4,192,331</u>	<u>\$ 4,921,774</u>	<u>\$ 729,443</u>

Town of Berthoud, Colorado
Budgetary Comparison Schedule
Water Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 3,578,750	\$ 2,310,000	\$ 4,122,071	\$ 1,812,071
Water Dedication Fees	2,310,000	3,578,760	9,456,917	5,878,157
System Investment Fees	2,215,500	2,215,500	1,840,949	(374,551)
Investment Income	61,010	61,000	656,874	595,874
Transfers In	325,982	325,982	336,012	10,030
 Total Revenues	 8,491,242	 8,491,242	 16,412,823	 7,921,581
Expenditures				
Operations and Maintenance	9,280,663	11,476,663	2,761,759	8,714,904
Capital Outlay	3,200,060	3,315,060	5,566,675	(2,251,615)
Debt Principal	67,640	67,640	51,265	16,375
Debt Interest and Fiscal Charges	-	-	14,645	(14,645)
Transfers Out	535,982	535,982	546,012	(10,030)
 Total Expenditures	 13,084,345	 15,395,345	 8,940,356	 6,454,989
 Change in Net Position, Budgetary Basis	 \$ (4,593,103)	 \$ (6,904,103)	 7,472,467	 \$ 14,376,570
 Adjustments to GAAP Basis				
Depreciation			(537,819)	
Capital Outlay			5,566,675	
Debt Principal			51,265	
 Change in Net Position, GAAP Basis			 \$ 12,552,588	

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Wastewater Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 3,040,500	\$ 3,040,500	\$ 3,510,737	\$ 470,237
System Investment Fees	1,925,000	1,925,000	1,423,021	(501,979)
Investment Income	33,010	33,010	298,601	265,591
	<u>4,998,510</u>	<u>4,998,510</u>	<u>5,232,359</u>	<u>233,849</u>
Total Revenues				
Expenditures				
Operations and Maintenance	1,815,310	1,935,310	1,566,309	369,001
Capital Outlay	3,585,060	3,705,060	318,308	3,386,752
Debt Principal	742,100	742,100	390,688	351,412
Debt Interest and Fiscal Charges	-	-	380,052	(380,052)
Transfers Out	100,000	100,000	100,000	-
	<u>6,242,470</u>	<u>6,482,470</u>	<u>2,755,357</u>	<u>3,727,113</u>
Total Expenditures				
Change in Net Position, Budgetary Basis	<u>\$ (1,243,960)</u>	<u>\$ (1,483,960)</u>	2,477,002	<u>\$ 3,960,962</u>
Adjustments to GAAP Basis				
Depreciation			(954,490)	
Capital Outlay			318,308	
Debt Principal			390,688	
			<u>2,231,508</u>	
Change in Net Position, GAAP Basis			<u>\$ 2,231,508</u>	

Town of Berthoud, Colorado
 Budgetary Comparison Schedule
 Storm Water Fund
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Charges for Services	\$ 979,200	\$ 979,200	\$ 1,102,867	\$ 123,667
Investment Income	4,000	4,000	75,350	71,350
	<u>983,200</u>	<u>983,200</u>	<u>1,178,217</u>	<u>195,017</u>
Expenditures				
Operations and Maintenance	175,847	175,847	112,910	62,937
Capital Outlay	720,060	720,060	204,449	515,611
Transfers Out	10,000	10,000	10,000	-
	<u>905,907</u>	<u>905,907</u>	<u>327,359</u>	<u>578,548</u>
Change in Net Position, Budgetary Basis	<u>\$ 77,293</u>	<u>\$ 77,293</u>	850,858	<u>\$ 773,565</u>
Adjustments to GAAP Basis				
Depreciation			(104,862)	
Capital Outlay			<u>204,449</u>	
Change in Net Position, GAAP Basis			<u>\$ 950,445</u>	

Compliance Section

LOCAL HIGHWAY FINANCE REPORT

STATE: Berthoud, Colorado

COLORADO

YEAR ENDING (mm/yy):

12/22

This Information From The Records Of:

Town of Berthoud

Prepared By:

Cindy Leach

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	\$ 582,133.69
3. Other local imposts (from page 2)	\$ 962,425.58
4. Miscellaneous local receipts (from page 2)	\$ 68,308.06
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	\$ -
7. Total (1 through 6)	\$ 1,612,867.33
8. Private Contributions	
C. Receipts from State government (from page 2)	\$ 733,184.92
D. Receipts from Federal Government (from page 2)	\$ -
E. Total receipts (A.7 + B + C + D)	\$ 2,346,052.25

III. EXPENDITURES FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway expenditures:	
1. Capital outlay (from page 2)	\$ 818,729.26
2. Maintenance:	\$ 17,321.31
3. Road and street services:	
a. Traffic control operations	\$ 32,925.78
b. Snow and ice removal	\$ 61,750.42
c. Other	\$ 84,091.96
d. Total (a. through c.)	\$ 178,768.16
4. General administration & miscellaneous	\$ 462,781.16
5. Highway law enforcement and safety	\$ 868,452.36
6. Total (1 through 5)	\$ 2,346,052.25
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	\$ -
3. Total (1.c + 2.c)	\$ -
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total expenditures (A.6 + B.3 + C + D)	\$ 2,346,052.25

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				\$ -
1. Bonds (Refunding Portion)				
B. Notes (Total)				\$ -

V. LOCAL ROAD AND STREET FUND BALANCE

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ -	\$ 2,346,052.25	\$ 2,346,052.25	\$ -	\$ -

Notes and Comments:

LOCAL HIGHWAY FINANCE REPORT

STATE: Berthoud, Colorado
COLORADO
 YEAR ENDING (mm/yy):
 12/22

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	\$ -	a. Interest on investments	\$ 68,308.06
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	\$ 818,729.26	c. Parking Garage Fees	
2. Infrastructure & Impact Fees		d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	\$ 143,696.32	g. Other Misc. Receipts	
6. Total (1. through 5.)	\$ 962,425.58	h. Other	
c. Total (a. + b.)	\$ 962,425.58	i. Total (a. through h.)	\$ 68,308.06
(Carry forward to page 1)		(Carry forward to page 1)	

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes (from Item I.C.5.)	\$ 365,232.09	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	\$ 367,952.83	d. Federal Transit Administration	
d. DOLA Grant		e. U.S. Corps of Engineers	
e. Other (ie. ARPA)		f. Other Federal	
f. Total (a. through e.)	\$ 367,952.83	g. Total (a. through f.)	\$ -
4. Total (1. + 2. + 3.f)	\$ 733,184.92	3. Total (1. + 2.g)	
(Carry forward to page 1)		(Carry forward to page 1)	

III. EXPENDITURES FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			\$ -
b. Engineering Costs			\$ -
c. Construction:			
(1). New Facilities			\$ -
(2). Capacity Improvements			\$ -
(3). System Preservation		\$ 818,729.26	\$ 818,729.26
(4). System Enhancement And Operation			\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 818,729.26	\$ 818,729.26
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 818,729.26	\$ 818,729.26

(Carry forward to page 1)

Notes and Comments:

1	\$	249,814.47	admin
2	\$	159,203.73	admin
3	\$	1,141.54	admin
5	\$	28,459.06	admin
12	\$	18,501.58	admin
16	\$	5,213.31	admin
17	\$	127.42	admin
18	\$	15.89	admin
19	\$	304.16	admin

\$ 462,781.16

4	\$	6,200.17	maint
8	\$	11,121.14	maint

\$ 17,321.31

6	\$	28,662.07	other
7	\$	29,220.41	other
10	\$	459.82	other
15	\$	8,322.80	other
21	\$	1,287.00	other
22	\$	16,139.86	other

\$ 84,091.96

9	\$	39,501.98	snow
11	\$	17,623.44	snow
20	\$	4,625.00	snow

\$ 61,750.42

15	\$	32,925.78	traffic
----	----	-----------	---------

\$ 32,925.78

\$ 658,870.63

\$ 658,870.63

1	\$	249,814.47	admin
2	\$	159,203.73	admin
3	\$	1,141.54	admin
4	\$	6,200.17	maint
5	\$	28,459.06	admin
6	\$	28,662.07	other
7	\$	29,220.41	other
8	\$	11,121.14	maint
9	\$	39,501.98	snow
10	\$	459.82	other
11	\$	17,623.44	snow
12	\$	18,501.58	admin
14	\$	32,925.78	traffic
15	\$	8,322.80	other
16	\$	5,213.31	admin
17	\$	127.42	admin
18	\$	15.89	admin
19	\$	304.16	admin
20	\$	4,625.00	snow
21	\$	1,287.00	other
22	\$	16,139.86	other

\$ 658,870.63

Account Number	Title	Debit Amount	Credit Amount
11-02-5034.04	Animal Control	30,140.98	
11-02-5035.00	PSYCHOLOGICAL CONSULATION	.00	
11-02-5035.05	Psychological Consultation	.00	
11-02-5036.00	EQUIPMENT REPAIRS	.00	
11-02-5036.02	Equipment Repairs	.00	
11-02-5036.05	Equipment Repairs	.00	
11-02-5037.00	SANE EXAMINATIONS	.00	
11-02-5037.06	SANE Examinations	.00	
11-02-5038.07	Admin Expenses	.00	
11-02-5039.00	DUES	.00	
11-02-5039.01	Dues	.00	
11-02-5039.05	Dues	.00	
11-02-5040.00	ATTORNEY	.00	
11-02-5040.05	Attorney	.00	
11-02-5041.00	Grant-Communications	.00	
11-02-5042.00	Grant-DOJ	.00	
11-02-5042.01	Grant-2009 Computers	.00	
11-02-5042.02	Grant-2009 Vehicle Equipment	.00	
11-02-5042.03	Grant-2009 Communications	.00	
11-02-5042.05	Grant-Tactical Shields	.00	
11-02-5046.04	Uniforms-Code Enforcement	744.95	
11-02-5095.04	Computer Maint-Code Enf	.00	
11-02-5186.00	Grant-Disposition Room	.00	
11-02-5187.00	POLICY MAINTENANCE	.00	
11-02-5187.01	Policy Maintenance	.00	
11-02-5187.04	Policy Maintenance	.00	
11-02-5187.05	Policy Maintenance	.00	
11-02-5201.07	Crossing Guards	.00	
11-02-5202.07	Pedestrian Safety	.00	
11-02-5217.00	JUVENILE ASSESSMENT	.00	
11-02-5217.05	Juvenile Assessment	.00	
11-02-5218.00	Traffic Control	.00	
11-02-5219.00	Grant Match	.00	
11-02-5219.05	Grant Match	.00	
11-02-5220.00	DISPATCH SERVICES	.00	
11-02-5220.03	Dispatch Services	.00	
11-02-5221.00	Code Enforcement Services	.00	
11-02-5221.04	Victim Restitution	.00	
11-02-5222.00	RMS IT SUPPORT	.00	
11-02-5222.02	RMS IT Support	.00	
11-02-5222.04	RMS IT Support	.00	
11-02-5222.05	RMS IT Support	.00	
11-02-5222.07	Drug Education Program	19,440.00	
11-02-5223.03	Verizon Service	.00	
11-02-5224.03	Emergency/COOP	.00	
11-02-5225.03	T1 Line/Forward Line	.00	
11-02-5226.03	Router Maintenance	.00	
11-02-5227.03	Coplink/LETA	.00	
11-02-5228.01	LCISO Contract Services	1,736,904.71	
11-03-5001.00	SALARIES	.00	
11-03-5001.01	Salaries-Administration	249,814.47	
11-03-5001.02	Salaries-Repair/Maint	.00	
11-03-5001.03	Salaries-Weed Control	.00	
11-03-5001.04	Salaries-Signage	.00	
11-03-5001.05	Salaries-Snow Removal	.00	

Account Number	Title	Debit Amount	Credit Amount
11-03-5001.08	Salaries-Shop & Veh Maint	.00	
11-03-5002.00	EMPLOYER CONTRIBUTIONS	.00	
11-03-5002.01	Employer Contr-Administration	80,032.24	
11-03-5002.02	Employer Contr-Repair/Maint	.00	
11-03-5002.03	Employer Contr-Weed Control	.00	
11-03-5002.04	Employer Contr-Signage	.00	
11-03-5002.05	Employer Contr-Snow Removal	.00	
11-03-5002.06	Employer Contr-Shop & Veh Main	.00	
11-03-5003.00	PENSION	.00	
11-03-5003.01	Pension-Administration	8,553.61	
11-03-5003.02	Pension-Repair/Maint	.00	
11-03-5003.03	Pension-Weed Control	.00	
11-03-5003.04	Pension-Signage	.00	
11-03-5003.05	Pension-Snow Removal	.00	
11-03-5003.06	Pension-Shop & Veh Maint	.00	
11-03-5008.00	EMPLOYEE PHYSICALS	.00	
11-03-5008.01	Employee Physicals	461.00	
11-03-5009.00	TRAVEL/TRAINING	.00	
11-03-5009.01	Travel/Training	3,536.36	
11-03-5010.00	OFFICE SUPPLIES	.00	
11-03-5010.01	Office Supplies	5,302.53	
11-03-5011.00	TELEPHONE	.00	
11-03-5011.01	Telephone	4,404.20	
11-03-5012.01	UTILITIES	.00	
11-03-5012.02	Utilities-Street Lights	159,203.73	
11-03-5012.06	Utilities-Shop	1,141.54	
11-03-5012.07	Street Light Repairs	6,200.17	<i>maint</i>
11-03-5013.00	VEHICLE MAINTENANCE	.00	
11-03-5013.06	Vehicle Maint-DO NOT USE	.00	
11-03-5014.00	GAS & OIL	.00	
11-03-5014.06	Gas & Oil	28,459.06	
11-03-5018.00	PUBLICATIONS/LEGAL NOTICE	.00	
11-03-5018.01	Publications/Legal Notice	.00	
11-03-5020.00	PROFESSIONAL SERVICES	.00	
11-03-5020.01	Professional Services	15,743.50	<i>other</i>
11-03-5021.06	Light Duty Veh/Equip Maint	12,918.57	
11-03-5022.06	Veh Maint DO NOT USE	.00	
11-03-5036.00	EQUIPMENT	.00	
11-03-5036.02	Heavy Duty Veh/Equip Maint	29,220.41	<i>other</i>
11-03-5037.00	MATERIALS	.00	
11-03-5037.02	Materials for Maintenance	11,121.14	<i>maint</i>
11-03-5038.02	Street Improvements	.00	
11-03-5039.00	DUES	.00	
11-03-5039.01	Dues	421.00	
11-03-5040.07	Contract Services	39,501.98	<i>snow</i>
11-03-5041.00	EQUIPMENT RENTAL	.00	
11-03-5041.02	Equipment Rental	459.82	<i>other</i>
11-03-5042.00	SNOW/ICE REMOVAL	.00	
11-03-5042.05	Snow/Ice Removal	17,623.44	<i>snow</i>
11-03-5044.00	WEED CONTROL	.00	
11-03-5044.03	Chemicals for Weed Control	.00	
11-03-5044.05	Equipment Maintenance	.00	
11-03-5045.00	SHOP OPERATIONS	.00	
11-03-5045.06	Shop Operations	18,501.58	
11-03-5046.00	UNIFORMS	.00	

Account Number	Title	Debit Amount	Credit Amount
11-03-5046.01	Uniforms	2,790.25	
11-03-5047.00	SIGNS	.00	
11-03-5047.04	Signs & Signage	32,925.78	traffic
11-03-5048.00	SAFETY EQUIPMENT	.00	
11-03-5048.02	Safety Equipment	8,322.80	other
11-03-5049.00	STORM COSTS	.00	
11-03-5049.05	Storm Costs	.00	
11-03-5060.06	Shop Operations DO NOT USE	.00	
11-03-5061.06	Shop Operations DO NOT USE	.00	
11-03-5062.06	Shop Operations DO NOT USE	.00	
11-03-5063.03	Weed Control-DO NOT USE	.00	
11-03-5095.01	Computer Maintenance/Replace	2,512.97	
11-03-5247.01	Software	.00	
11-03-5251.00	TOOLS	.00	
11-03-5251.02	Tools	.00	
11-03-5251.06	Tools	5,213.31	
11-03-5253.00	Seasonal Decorations	.00	
11-03-5255.00	Removal of Old Building	3,475.00	
11-03-5256.00	CLEAN UP DAY	.00	
11-03-5256.07	Clean-up Day	.00	
11-04-100100	Cash Account-Recreation	.00	
11-04-4450-01	Fees-Tennis		6,420.00-
11-04-4450-02	Fees-DO NOT USE	.00	
11-04-4450-03	Fees-British Soccer		675.00-
11-04-4450-04	Fees-Dodgeball	.00	
11-04-4450-05	Concession Stand Sales	.00	
11-04-4450-08	Fees-Flag Football		16,765.75-
11-04-4450-09	Fees-Track		3,403.50-
11-04-4450-11	Fees-Adult Basketball	.00	
11-04-4450-12	Fees-Youth Basketball	.00	
11-04-4450-21	Fees-Adult Softball		325.00-
11-04-4450-22	Fees-Youth Baseball		23,840.75-
11-04-4450-23	Fees-Youth Softball		14,907.25-
11-04-4450-31	Fees-Adult Volleyball	.00	
11-04-4450-32	Fees-Youth Volleyball	.00	
11-04-4450-34	Youth Sponsorships		6,975.00-
11-04-4450-35	Fees-Field		4,536.00-
11-04-4450-37	Fees-School District	.00	
11-04-4450-45	Fees-Adult Kickball		3,007.00-
11-04-4450-50	Fees-Soccer		38,645.50-
11-04-4450-51	Fees-Camps		15,735.75-
11-04-4450-52	Fees-Tournament	.00	
11-04-4450-55	Fees-Additional Programs		8,885.67-
11-04-5001.00	SALARIES	.00	
11-04-5001.02	Salaries-Admin	205,941.52	
11-04-5001.03	Salaries-British Soccer	.00	
11-04-5001.05	Salaries-Concession Stand	.00	
11-04-5001.08	Salaries-Flag Football	913.74	
11-04-5001.09	Salaries-Track	.00	
11-04-5001.10	Salaries-Tennis	1,490.24	
11-04-5001.11	Salaries-Adult Basketball	.00	
11-04-5001.12	Salaries-Youth Basketball	.00	
11-04-5001.21	Salaries-Adult Softball	.00	
11-04-5001.22	Salaries-Youth Baseball	2,144.62	
11-04-5001.23	Salaries-Youth Softball	282.60	

Account Number	Title	Debit Amount	Credit Amount
Storm Water Operations Fund			
29-00-100000	Cash In Combined Fund	1,796,057.05	
29-00-100100	Cash In The Bank	.00	
29-00-102000	Accts Rec	56,670.00	
29-00-130000	Transfer to Wastewater	.00	
29-00-131000	Storm Water System	1,556,733.81	
29-00-131100	Storm Water Accum Depreciation		1,278,502.43-
29-00-131500	Storm Water Equipment	528,822.35	
29-00-131600	Storm Water Equipment Depr		177,041.97-
29-00-132100	Construction in Progress	.00	
29-00-200100	Vouchers Payable		1,425.00-
29-00-200500	Retainage Payable	.00	
29-00-201000	Accounts Payable	.00	
29-00-221000	Accrued Liabilities	.00	
29-00-221100	Compensated Absences-long term		5,015.08-
29-00-221101	Compensated Absences-current	.00	
29-00-300100	Fund Balance		1,985,469.73-
29-00-305000	Conversion Adjustment	.00	
29-00-4410-00	Drainage Fees		611,539.47-
29-00-4415-00	Development Review	.00	
29-00-4424-00	Mountain Ave Bond Revenue	.00	
29-00-4425-00	CDOT Phase 3	.00	
29-00-4426-00	Master Plan	.00	
29-00-4427-00	Master Plan Grant	.00	
29-00-4601-00	Interest - Drainage		22,890.62-
29-00-4999-00	Beginning Fund Balance	.00	
29-00-5001.00	Salaries	.00	
29-00-5001.01	Salaries - Cleaning	127.42	
29-00-5001.02	Salaries - St. Sweeping	.00	
29-00-5001.03	Salaries- Repair & Maintenance	.00	
29-00-5001.05	Salaries - Admin	.00	
29-00-5002.00	Employer Contributions	.00	
29-00-5002.01	Emp. Contrib. - Cleaning	15.89	
29-00-5002.02	Emp. Contrib. - St. Sweeping	304.16	
29-00-5002.03	Emp Contr - Repair & Maint	.00	
29-00-5002.05	Emp. Contributions-Admin	.00	
29-00-5003.00	Pension	.00	
29-00-5003.01	Pension - Cleaning	.00	
29-00-5003.02	Pension - St. Sweeping	.00	
29-00-5003.03	Pension - Repair & Maint	.00	
29-00-5003.05	Pension-Admin	.00	
29-00-5009.00	Travel, Education	.00	
29-00-5009.05	Travel, Education	.00	
29-00-5016.00	Refunds	.00	
29-00-5016.04	Refunds	.00	
29-00-5020.00	Professional Services	.00	
29-00-5020.04	Professional Fees	870.00	
29-00-5022.04	GIS Data Mapping	.00	
29-00-5042.00	Snow & Ice Removal	.00	
29-00-5042.01	Snow & Ice Removal	4,625.00	
29-00-5057.00	Repair & Maintenance	.00	
29-00-5057.03	Repair and Maintenance	.00	
29-00-5058.00	Street Sweeper	.00	
29-00-5058.00	Computer maint/replacement	.00	
29-00-5059.04	Computer maint/replacement	.00	

Account Number	Title	Debit Amount	Credit Amount
29-00-5059.05	Computer Maintenance	.00	
29-00-5060.03	Drainage Parts	1,287.00	other
29-00-5080.00	Software - Financial	.00	
29-00-5084.00	Skid Steer	.00	
29-00-5084.01	Skid Steer Lease(w,ww,sts,d)	.00	
29-00-5089.00	Mountain Avenue Improvements	.00	
29-00-5090.00	Audit Services	.00	
29-00-5096.00	Mountain Avenue Bond Payment	.00	
29-00-5107.00	Transfer To General Fund	.00	
29-00-5107.04	Transfer to Gen. Fund	.00	
29-00-5107.05	Transfer to General Fund	10,000.00	
29-00-5110.00	Permits	.00	
29-00-5110.04	Permit	355.00	
29-00-5115.00	Operating Reserves	.00	
29-00-5125.00	4WD Mower	.00	
29-00-5142.00	Storm Water Master Plan Update	.00	
29-00-5172.00	Excavator	.00	
29-00-5174.00	Npdes	.00	
29-00-5174.04	NPDES	.00	
29-00-5189.00	Development Review	.00	
29-00-5189.04	Development Review	.00	
29-00-5190.00	Master Plan	.00	
29-00-5201.00	Harben Trailer	.00	
29-00-5202.00	Serenity Ridge Drainage	.00	
29-00-5207.03	Pioneer Park	.00	
29-00-5229.00	Motor Grader (W, WW, D, GF)	.00	
29-00-5280.00	Caterpillar Loader	.00	
29-00-5261.02	Sweeper Parts	16,139.86	other
29-00-5265.00	Tractor/loader	.00	
29-00-5267.00	Int'l Dump/plow	.00	
29-00-5269.00	Rate Study	.00	
29-00-5275.00	Depreciation Expense	104,861.68	
29-00-5282.00	Motor Grader	.00	
29-00-5285.00	Vac Trailer	.00	
29-00-5300.00	Bank Fees	.00	
29-00-5300.04	Bank Fees	.00	
29-00-5300.05	Bank Fees	.00	
29-00-5401.08	Culverts	.00	maint
29-00-5457.08	Repair and Maintenance	.00	
29-00-5511.00	Compensated Absences	5,015.08	
29-00-5898.00	Emergency Reserves	.00	
29-00-5999.00	Ending Fund Balance	.00	
Total Storm Water Operations Fund:		4,081,884.30	4,081,884.30-

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			01/01/2022 (00/22) Balance	.00	.00	.00
*			01/31/2022 (01/22) Period Totals ***	.00	.00	.00
*						
*			02/28/2022 (02/22) Period Totals ***	.00	.00	.00
*						
03/31/2022*	AP	354.0001	Larimer Co Sheriff's Office	441,892.50	.00	441,892.50
03/31/2022	CRJE	498.0001	Transfer	.00	(65,000.00)	376,892.50
03/31/2022	CRJE	500.0001	Transfer	.00	(150,000.00)	226,892.50
*			03/31/2022 (03/22) Period Totals ***	441,892.50	(215,000.00)	226,892.50
*						
*			04/30/2022 (04/22) Period Totals ***	.00	.00	226,892.50
*						
*			05/31/2022 (05/22) Period Totals ***	.00	.00	226,892.50
*						
06/30/2022*	AP	325.0001	Larimer Co Sheriff's Office	441,892.50	.00	668,785.00
*			06/30/2022 (06/22) Period Totals ***	441,892.50	.00	668,785.00
*						
*			07/31/2022 (07/22) Period Totals ***	.00	.00	668,785.00
*						
*			08/31/2022 (08/22) Period Totals ***	.00	.00	668,785.00
*						
09/30/2022*	AP	397.0001	Larimer Co Sheriff's Office	528,010.20	.00	1,196,795.20
*			09/30/2022 (09/22) Period Totals ***	528,010.20	.00	1,196,795.20
*						
*			10/31/2022 (10/22) Period Totals ***	.00	.00	1,196,795.20
*						
*			11/30/2022 (11/22) Period Totals ***	.00	.00	1,196,795.20
*						
12/30/2022*	AP	244.0001	Larimer Co Sheriff's Office	540,109.51	.00	1,736,904.71
*			12/31/2022 (12/22) Period Totals ***	540,109.51	.00	1,736,904.71
*						
*			12/31/2022 (13/22) Period Totals ***	.00	.00	1,736,904.71

$$\frac{1}{2}$$

868452.36

Larimer

Specific Ownership	MV Tax
\$ 128,100.00	\$ 18,025.60
	\$ 26,766.43

Weld

Specific Ownership	MV Tax
\$ 1,167.73	\$ 2,308.49
	\$ 112.50
	\$ 68.90
\$ 453.17	\$ 8,983.73
	\$ 87.50
	\$ 56.14
\$ 1,425.49	\$ 13,082.55
	\$ 72.50
	\$ 45.00
\$ 1,477.88	\$ 16,976.16
	\$ 80.62
	\$ 56.38
\$ 1,823.22	\$ 22,484.86
	\$ 530.00
	\$ 342.04
\$ 1,243.51	\$ 13,847.49
	\$ 92.50
	\$ 66.62
\$ 1,241.41	\$ 54,963.15
	\$ 57.50
	\$ 35.51
\$ 1,301.38	\$ 17,265.77
	\$ 82.50
	\$ 54.62
\$ 1,362.28	\$ 15,934.65
	\$ 65.00
	\$ 48.00
\$ 1,406.58	\$ 13,092.31
	\$ 145.00
	\$ 91.38
\$ 1,285.34	\$ 125,865.17
	\$ 187.50
	\$ 116.67
\$ 1,408.33	\$ 15,669.96
	\$ 120.00
	\$ 72.13
\$ 15,596.32	\$ 323,160.80

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			01/01/2022 (00/22) Balance	.00	.00	.00
01/31/2022	CRJE	371.0001	Interest	.00	(165.05)	(165.05)
01/31/2022	CRJE	392.0001	Interest-MM	.00	(1,371.17)	(1,536.22)
01/31/2022	CRJE	413.0001	Interest-CSAFE	.00	(4.30)	(1,540.52)
*			01/31/2022 (01/22) Period Totals ***	.00	(1,540.52)	(1,540.52)
*						
02/28/2022	CRJE	448.0001	Interest	.00	(123.81)	(1,664.33)
02/28/2022	CRJE	469.0001	Interest-money market	.00	(1,271.09)	(2,935.42)
02/28/2022	CRJE	490.0001	Interest-CSAFE	.00	(5.79)	(2,941.21)
*			02/28/2022 (02/22) Period Totals ***	.00	(1,400.69)	(2,941.21)
*						
03/31/2022	CRJE	436.0001	Interest	.00	(126.44)	(3,067.65)
03/31/2022	CRJE	457.0001	Interest-money market	.00	(1,429.44)	(4,497.09)
03/31/2022	CRJE	478.0001	Interest-CSAFE	.00	(16.24)	(4,513.33)
*			03/31/2022 (03/22) Period Totals ***	.00	(1,572.12)	(4,513.33)
*						
04/30/2022	CRJE	490.0001	Interest	.00	(124.33)	(4,637.66)
04/30/2022	CRJE	511.0001	Interest-money market	.00	(1,502.69)	(6,140.35)
04/30/2022	CRJE	532.0001	Interest-CSAFE	.00	(27.32)	(6,167.67)
*			04/30/2022 (04/22) Period Totals ***	.00	(1,654.34)	(6,167.67)
*						
05/31/2022	CRJE	469.0001	Interest	.00	(112.79)	(6,280.46)
05/31/2022	CRJE	490.0001	Interest-money market	.00	(4,617.87)	(10,898.33)
05/31/2022	CRJE	510.0001	Interest-CSAFE	.00	(53.01)	(10,951.34)
*			05/31/2022 (05/22) Period Totals ***	.00	(4,783.67)	(10,951.34)
*						
06/30/2022	CRJE	415.0001	Interest	.00	(108.71)	(11,060.05)
06/30/2022	CRJE	436.0001	Interest-money market	.00	(4,012.84)	(15,072.89)
06/30/2022	CRJE	457.0001	Interest-CSAFE	.00	(77.81)	(15,150.70)
*			06/30/2022 (06/22) Period Totals ***	.00	(4,199.36)	(15,150.70)
*						
07/31/2022	CRJE	516.0001	Interest	.00	(108.21)	(15,258.91)
07/31/2022	CRJE	537.0001	Interest-money market	.00	(4,229.88)	(19,488.79)
07/31/2022	CRJE	558.0001	Interest-CSAFE	.00	(112.96)	(19,601.75)
*			07/31/2022 (07/22) Period Totals ***	.00	(4,451.05)	(19,601.75)
*						
08/31/2022	CRJE	448.0001	Interest	.00	(122.55)	(19,724.30)
08/31/2022	CRJE	469.0001	Interest-money market	.00	(4,427.44)	(24,151.74)
08/31/2022	CRJE	490.0001	Interest-CSAFE	.00	(161.86)	(24,313.60)
*			08/31/2022 (08/22) Period Totals ***	.00	(4,711.85)	(24,313.60)
*						
09/30/2022	CRJE	440.0001	Interest	.00	(124.64)	(24,438.24)
09/30/2022	CRJE	461.0001	Interest-money market	.00	(6,687.99)	(31,126.23)

Amount type: Actual

Display: Journal summary

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
09/30/2022	CRJE	482.0001	Interest-CSAFE	.00	(181.58)	(31,307.81)
*			09/30/2022 (09/22) Period Totals ***	.00	(6,994.21)	(31,307.81)
*						
10/31/2022	CRJE	432.0001	Interest	.00	(130.53)	(31,438.34)
10/31/2022	CRJE	453.0001	Interest-money market	.00	(12,372.82)	(43,811.16)
10/31/2022	CRJE	474.0001	Interest-CSAFE	.00	(223.88)	(44,035.04)
*			10/31/2022 (10/22) Period Totals ***	.00	(12,727.23)	(44,035.04)
*						
11/30/2022	CRJE	536.0001	Interest	.00	(124.58)	(44,159.62)
11/30/2022	CRJE	557.0001	Interest-money market	.00	(11,401.33)	(55,560.95)
11/30/2022	CRJE	578.0001	Interest-CSAFE	.00	(252.76)	(55,813.71)
*			11/30/2022 (11/22) Period Totals ***	.00	(11,778.67)	(55,813.71)
*						
12/30/2022	CRJE	437.0001	Interest	.00	(114.74)	(55,928.45)
12/30/2022	CRJE	458.0001	Interest-money market	.00	(12,087.07)	(68,015.52)
12/30/2022	CRJE	479.0001	Interest-CSAFE	.00	(292.54)	(68,308.06)
*			12/31/2022 (12/22) Period Totals ***	.00	(12,494.35)	(68,308.06)
*						
*			12/31/2022 (13/22) Period Totals ***	.00	.00	(68,308.06)

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			01/01/2022 (00/22) Balance	.00	.00	.00
12/31/2021	JE	58.0001	Accrued highway users tax	25,358.44	.00	25,358.44
01/31/2022	CRJE	324.0001	Highway users tax	.00	(25,358.44)	.00
*			01/31/2022 (01/22) Period Totals ***	25,358.44	(25,358.44)	.00
*						
02/28/2022	CRJE	415.0001	Highway users tax	.00	(26,301.97)	(26,301.97)
*			02/28/2022 (02/22) Period Totals ***	.00	(26,301.97)	(26,301.97)
*						
03/31/2022	CRJE	295.0001	Highway users tax	.00	(17,452.28)	(43,754.25)
*			03/31/2022 (03/22) Period Totals ***	.00	(17,452.28)	(43,754.25)
*						
04/30/2022	CRJE	439.0001	Highway users tax	.00	(30,161.15)	(73,915.40)
*			04/30/2022 (04/22) Period Totals ***	.00	(30,161.15)	(73,915.40)
*						
05/31/2022	CRJE	420.0001	Highway users tax	.00	(24,035.23)	(97,950.63)
*			05/31/2022 (05/22) Period Totals ***	.00	(24,035.23)	(97,950.63)
*						
06/30/2022	CRJE	354.0001	Highway users tax	.00	(22,219.93)	(120,170.56)
*			06/30/2022 (06/22) Period Totals ***	.00	(22,219.93)	(120,170.56)
*						
07/31/2022	CRJE	461.0001	State sales tax	.00	(22,806.18)	(142,976.74)
*			07/31/2022 (07/22) Period Totals ***	.00	(22,806.18)	(142,976.74)
*						
08/31/2022	CRJE	395.0001	Highway users tax	.00	(32,246.59)	(175,223.33)
*			08/31/2022 (08/22) Period Totals ***	.00	(32,246.59)	(175,223.33)
*						
09/30/2022	CRJE	383.0001	Highway users tax	.00	(29,832.69)	(205,056.02)
*			09/30/2022 (09/22) Period Totals ***	.00	(29,832.69)	(205,056.02)
*						
10/31/2022	CRJE	373.0001	Highway users tax	.00	(65,685.35)	(270,741.37)
*			10/31/2022 (10/22) Period Totals ***	.00	(65,685.35)	(270,741.37)
*						
12/13/2022	CRJE	471.0001	Highway users tax	.00	(30,253.20)	(300,994.57)
*			11/30/2022 (11/22) Period Totals ***	.00	(30,253.20)	(300,994.57)
*						
12/30/2022	CRJE	394.0001	Highway users tax	.00	(32,971.16)	(333,965.73)
01/31/2023	JE	74.0001	Highway users tax	.00	(31,266.36)	(365,232.09)
*			12/31/2022 (12/22) Period Totals ***	.00	(64,237.52)	(365,232.09)
*						
*			12/31/2022 (13/22) Period Totals ***	.00	.00	(365,232.09)

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202202141990797	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 02/14/2022	
INVOICE			PAYMENT REQUEST			AMOUNT
NUMBER	LINE	DATE	NUMBER	LINE		
BERTHOUD HUTF CTY JAN22	1	01/31/2022	GAX WAAA 2022000000000095360	0,1	26,301.97	
BERTHOUD HUTF CTY JAN22						
					TOTAL 26,301.97	
NON NEGOTIABLE						

STATE OF COLORADO
Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202203102007380	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 03/10/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUDHUTF CTY FEB22	1	02/28/2022	GAX WAAA 2022000000000105610	0,1	17,452.28	
BERTHOUD HUTF CTY FEB22						
					TOTAL	17,452.28
NON NEGOTIABLE						

STATE OF COLORADO
Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202204122029141	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 04/12/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUDHUTFCTYMAR22	1	03/31/2022	GAX WAAA 20220000000000121831	0,1	30,161.15	
BERTHOUD HUTF CTY MAR22						
					TOTAL	30,161.15
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202205122050101	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 05/12/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTFCTYAPR22	1	04/30/2022	GAX WAAA 2022000000000137826	0,1	24,035.23	
BERTHOUD HUTF CTY APR22						
					TOTAL	24,035.23
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202206142073542	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 06/14/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTFCTYMAY22	1	05/31/2022	GAX WAAA 2022000000000151523	0,1	22,219.93	
BERTHOUD HUTF CITY MAY22						
					TOTAL	22,219.93
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202207182101170	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 07/18/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTF CITY JUN22	1	06/30/2022	GAX WAAA 20230000000000011060	0,1	22,806.18	
BERTHOUD HUTF CITY JUN22					TOTAL	22,806.18
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202208152119927	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 08/15/2022	
INVOICE			PAYMENT REQUEST			AMOUNT
NUMBER	LINE	DATE	NUMBER	LINE		
BERTHOUD HUTF CITY JUL22	1	07/31/2022	GAX WAAA 20230000000000023154	0,1	32,246.59	
BERTHOUD HUTF CITY JUL22						
					TOTAL	
					32,246.59	
NON NEGOTIABLE						

STATE OF COLORADO
Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202209142139858	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 09/14/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTF CITY AUG22	1	08/31/2022	GAX WAAA 20230000000000040789	0,1	29,832.69	
BERTHOUD HUTF CITY AUG22						
					TOTAL	29,832.69
NON NEGOTIABLE						

STATE OF COLORADO
Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202210172162727	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 10/17/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTF CITY SEP22	1	09/30/2022	GAX WAAA 20230000000000056842	0,1	65,685.35	
BERTHOUD HUTF CITY SEP22						
					TOTAL	65,685.35
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD			EFT NO: 202211152183812	
		VENDOR CODE: VC00000000014183			ISSUE DATE: 11/15/2022	
INVOICE			PAYMENT REQUEST			
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT	
BERTHOUD HUTF CITY OCT22	1	10/31/2022	GAX WAAA 20230000000000070979	0,1	30,253.20	
BERTHOUD HUTF CITY OCT22					TOTAL	30,253.20
NON NEGOTIABLE						

STATE OF COLORADO

Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD		EFT NO: 202212142204449	
		VENDOR CODE: VC00000000014183		ISSUE DATE: 12/14/2022	
INVOICE			PAYMENT REQUEST		
NUMBER	LINE	DATE	NUMBER	LINE	AMOUNT
BERTHOUD HUTF CITY NOV22	1	11/30/2022	GAX WAAA 20230000000000087058	0,1	32,971.16
BERTHOUD HUTF CITY NOV22					
TOTAL					32,971.16
NON NEGOTIABLE					

STATE OF COLORADO
Department of the Treasury 303-866-5649

CATEGORY: WXSP M1		VENDOR NAME: TOWN OF BERTHOUD		EFT NO: 202301182226868	
		VENDOR CODE: VC00000000014183		ISSUE DATE: 01/18/2023	
INVOICE			PAYMENT REQUEST		AMOUNT
NUMBER	LINE	DATE	NUMBER	LINE	
BERTHOUD HUTF CITY DEC22	1	12/31/2022	GAX WAAA 20230000000000102985	0,1	31,266.36
BERTHOUD HUTF CITY DEC22					
TOTAL					31,266.36
NON NEGOTIABLE					

Account Number	Title	Debit Amount	Credit Amount
1998 1% Sales Tax			
51-00-100000	Cash In Combined Fund	4,062,308.98	
51-00-100100	Cash In The Bank	.00	
51-00-102000	Taxes Receivable	425,829.88	
51-00-109900	Receivable-Other	.00	
51-00-125000	Due From Other Funds	.00	
51-00-125100	Interest expense	.00	
51-00-200100	Vouchers Payable		4,306.00-
51-00-200500	Retainage Payable	.00	
51-00-200800	Deferred Revenue	.00	
51-00-300100	Fund Balance		2,309,405.01-
51-00-305000	Conversion Adjustment	.00	
51-00-4235-00	Safe Routes Grant		284,620.58-
51-00-4299-00	Borrowing from Road Impact Fe	.00	
51-00-4500-00	Flood Relief	.00	
51-00-4801-00	Interest - 1998 1% Sales Tax		51,335.59-
51-00-4610-00	Sales Tax Revenue		2,510,564.34-
51-00-4610-01	Sales Tax-Permits		653,441.58-
51-00-4611-00	BATS Bus - insurance	.00	
51-00-4612-00	Berthoud Commons Property	.00	
51-00-4999-00	Beginning Fund Balance	.00	
51-00-5038.00	Sidewalk Improvements	192,934.00	
51-00-5115.00	Operating Reserves	.00	
51-00-5171.00	Land Acquisition	.00	
51-00-5233.00	Pavement Maintenance Plan	11,759.00	
51-00-5234.00	Crack Seal Machine	.00	
51-00-5235.00	Safe Routes to School	17,739.90	
51-00-5236.00	Sidewalk Improvements	.00	
51-00-5237.00	Transportation (BATS)	50,000.00	
51-00-5237.01	Transportation (bats) Ins.	.00	
51-00-5238.00	Library	.00	
51-00-5238.01	Library Insurance	.00	
51-00-5239.00	Street Improvements	818,729.26	
51-00-5240.00	Recreation Center Planning	.00	
51-00-5241.00	Round-a-bout Reconstruction	124,557.10	
51-00-5242.00	Open Space/Trails Acquisition	.00	
51-00-5243.00	Capital Reserves	.00	
51-00-5244.00	I-25 Design	109,815.00	
51-00-5245.00	Town Park	.00	
51-00-5299.00	Flood Recovery	.00	
51-00-5300.00	Bank Fees	.00	
51-00-5998.00	Emergency Reserves	.00	
51-00-5999.00	Ending Fund Balance	.00	
Total 1998 1% Sales Tax:		5,813,673.08	5,813,673.08-

Use only
up to
amount
Spent

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			01/01/2022 (00/22) Balance	.00	.00	.00
*			01/31/2022 (01/22) Period Totals ***	.00	.00	.00
*						
*			02/28/2022 (02/22) Period Totals ***	.00	.00	.00
*						
*			03/31/2022 (03/22) Period Totals ***	.00	.00	.00
*						
*			04/30/2022 (04/22) Period Totals ***	.00	.00	.00
*						
*			05/31/2022 (05/22) Period Totals ***	.00	.00	.00
*						
06/30/2022	JE	42.0001	Baseline	.00	(420.00)	(420.00)
07/06/2022*	AP	637.0001	Baseline Engineering Corp.	420.00	.00	.00
*			06/30/2022 (06/22) Period Totals ***	420.00	(420.00)	.00
*						
07/24/2022*	AP	293.0001	All Pro Pavement Services	96,599.33	.00	96,599.33
07/31/2022	JE	46.0001	Baseline Engineering	.00	(2,445.00)	94,154.33
08/05/2022*	AP	611.0001	All Pro Pavement Services	211,738.08	.00	305,892.41
08/08/2022*	AP	457.0001	Baseline Engineering Corp.	2,445.00	.00	308,337.41
*			07/31/2022 (07/22) Period Totals ***	310,782.41	(2,445.00)	308,337.41
*						
08/29/2022*	AP	481.0001	All Pro Pavement Services	74,081.55	.00	382,418.96
08/31/2022	JE	73.0001	All Pro Pavement	.00	(96,599.33)	285,819.63
08/31/2022	JE	75.0001	All Pro Pavement	28,157.33	.00	313,976.96
09/01/2022*	AP	483.0001	All Pro Pavement Services	38,317.42	.00	352,294.38
*			08/31/2022 (08/22) Period Totals ***	140,556.30	(96,599.33)	352,294.38
*						
10/17/2022*	AP	579.0001	All Pro Pavement Services	353,243.74	.00	705,538.12
*			09/30/2022 (09/22) Period Totals ***	353,243.74	.00	705,538.12
*						
11/03/2022*	AP	597.0001	All Pro Pavement Services	65,846.44	.00	771,384.56
*			10/31/2022 (10/22) Period Totals ***	65,846.44	.00	771,384.56
*						
09/19/2022*	AP	386.0001	Ground Engineering Consultants	430.00	.00	771,814.56
11/03/2022*	AP	81.0001	Loveland Barricade LLC	35,043.25	.00	806,857.81
11/30/2022	JE	39.0001	Baseline Engineering Corp	.00	(1,152.00)	805,705.81
12/05/2022*	AP	532.0001	Baseline Engineering Corp.	1,152.00	.00	806,857.81
*			11/30/2022 (11/22) Period Totals ***	36,625.25	(1,152.00)	806,857.81
*						
12/31/2022*	AP	213.0001	All Pro Pavement Services	11,871.45	.00	818,729.26
*			12/31/2022 (12/22) Period Totals ***	11,871.45	.00	818,729.26
*						
*			12/31/2022 (13/22) Period Totals ***	.00	.00	818,729.26

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			01/01/2022 (00/22) Balance	.00	.00	.00
*			01/31/2022 (01/22) Period Totals ***	.00	.00	.00
*						
*			02/28/2022 (02/22) Period Totals ***	.00	.00	.00
*						
*			03/31/2022 (03/22) Period Totals ***	.00	.00	.00
*						
*			04/30/2022 (04/22) Period Totals ***	.00	.00	.00
*						
*			05/31/2022 (05/22) Period Totals ***	.00	.00	.00
*						
*			06/30/2022 (06/22) Period Totals ***	.00	.00	.00
*						
*			07/31/2022 (07/22) Period Totals ***	.00	.00	.00
*						
08/29/2022*	AP	480.0001	All Pro Pavement Services	90,222.00	.00	90,222.00
08/31/2022	JE	74.0001	All Pro Pavement	68,442.00	.00	158,664.00
09/01/2022*	AP	482.0001	All Pro Pavement Services	3,520.00	.00	162,184.00
*			08/31/2022 (08/22) Period Totals ***	162,184.00	.00	162,184.00
*						
10/17/2022*	AP	580.0001	All Pro Pavement Services	10,000.00	.00	172,184.00
*			09/30/2022 (09/22) Period Totals ***	10,000.00	.00	172,184.00
*						
11/03/2022*	AP	596.0001	All Pro Pavement Services	12,500.00	.00	184,684.00
*			10/31/2022 (10/22) Period Totals ***	12,500.00	.00	184,684.00
*						
*			11/30/2022 (11/22) Period Totals ***	.00	.00	184,684.00
*						
12/29/2022*	AP	219.0001	Marx, David and Regina	750.00	.00	185,434.00
12/31/2022*	AP	212.0001	All Pro Pavement Services	7,500.00	.00	192,934.00
*			12/31/2022 (12/22) Period Totals ***	8,250.00	.00	192,934.00
*						
*			12/31/2022 (13/22) Period Totals ***	.00	.00	192,934.00

PLANNING COMMISSION INFORMATION



COMMUNITY DEVELOPMENT DEPARTMENT

Meeting Date:	June 13, 2023
Agenda Title/Subject:	Public Hearing for a Special Use/Conditional Use Permit for Caring Pathways located at 502 North 2nd Street, Resolution 14 (2023 Series)
Type of Item:	Public Hearing
Purpose:	Request for approval of a Conditional Use Permit for a veterinarian and crematorium facility located at 502 North 2nd Street known as Caring Pathways
Presented by:	Anne Johnson, Community Development Director

ATTACHMENTS:

- Staff Report
- Resolution 14 (Series 2023)
- Application materials, public comments and referral responses
- Draft Planning Commission Minutes, May 11, 2023

BACKGROUND:

The property is located at 502 North 2nd Street. The proposal is to redevelop and existing structure into a facility for veterinarians and a pet crematorium.

UPDATE/NEXT STEPS:

The Board of Trustees will hear the request for a Special Use Permit. If approved, any Conditions of Approval will need to be met, the mapping/plat products will need to be recorded, and collateral for any public improvements will be needed along with the necessary construction permits (right-of-way, building, sign).

FISCAL IMPACT AND FUND SOURCE:

There is no negative impact to the Town in consideration of this request to approve the redevelopment of an existing structure located in the Town's Industrial Districts.

COMMUNITY TOUCHSTONES:

Consideration of this request does not negatively impact community touchstones and in fact is supportive of the 2021 Comprehensive Plan update. The Future Land Use Map envisions this property for Industrial uses.

RECOMMENDED ACTION(S):

Planning Commission reviewed the application and found that the materials meet the requirements found in the Criteria for Approval for a Special Use Permit in Section 30-3-106 of the Municipal Code. There are suggested motions included in the Staff Report.

RESOLUTION NUMBER 14

(SERIES 2023)

A RESOLUTION APPROVING THE SPECIAL USE PERMIT FOR CARING PATHWAYS LOCATED AT 502 NORTH 2ND STREET IN THE TOWN OF BERTHOUD, LARIMER AND WELD COUNTIES, COLORADO.

WHEREAS, the Town of Berthoud, Colorado is a statutory municipality duly organized and existing as a body corporate and politic on the laws of the State of Colorado; and

WHEREAS, the Town of Berthoud, Colorado has established procedures and criteria to approve requests for Special Use Permits as found in Section 30-3-106, of the Municipal Code; and

WHEREAS, the applicant has submitted an application for consideration and paid the applicable land use fees; and

WHEREAS, the Berthoud Planning Commission, at their May 25, 2023 public hearing found the request to be consistent with the criteria for approval found in the land use code, and voted unanimously to forward their recommendation to the Town Board of Trustees; and

WHEREAS, the Town Board of Trustees considered the applicant's request at their June 13, 2023 public hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF BERTHOUD, COLORADO:

Section 1. Plan Approval. The Special Use Permit for a veterinarian and pet crematorium facility on property located at 502 2nd Street is hereby approved with the following conditions:

- a. The exterior lighting shall be replaced with dark-sky-compliant lighting fixtures.
- b. The cedar shake awnings shall be replaced with new canvas awnings on the building exterior.

Section 2. Interpretation: This Resolution shall be so interpreted and construed to effectuate its general purpose.

Section 3. Effective Date: The provisions of this Resolution shall take effect when the Special Use Permit map has been recorded.

INTRODUCED, READ, ADOPTED, AND APPROVED on this 13th day of June, 2023.

TOWN OF BERTHOUD

By _____

William Karspeck, Mayor

ATTEST:

By: _____

Christian Samora, Town Clerk



**Garden
Spot of
Colorado**

807 Mountain Avenue | PO Box 1229 | Berthoud, CO 80513 | O: 970.532.2643 | F: 970.532.0640 | Berthoud.org

STAFF REPORT: CARING PATHWAYS PET CREMATORIUM CONDITIONAL USE PERMIT

DATE: June 13, 2023

GENERAL INFORMATION

Applicant:	Jeff Lewis, Caring Pathways	Size: .28 Acres
Site Location:	502 N 2 nd Street, Berthoud CO 80513	
Applicant's Request:	Approval of a conditional use permit for a veterinary and pet crematorium facility.	
Current Zoning:	M1- Light Industrial District	

ZONING DISTRICT INFORMATION

	<u>M1</u>
Min. Lot Size	N/A
Min. Lot Width	50'
Front Setback	25'
Side Setback	0'
Rear Setback	20'
Building Height:	40'

SURROUNDING ZONING AND LAND USES

	<u>Adjacent Zoning</u>	<u>Adjacent Land Use</u>
North	M2	Industrial/ Mini Storage
South	M1	Industrial/ Plastic Fabrication
East	M2	Industrial/ Gun Shop
West	M1	Industrial

BACKGROUND

This is an application for redevelopment of an existing structure located at 502 North 2nd Street for a veterinary and pet cremation facility. Caring Pathways currently employs 25 veterinarians to provide comfort care and euthanasia treatments in the pet's home for a large portion of the front range.

PROPOSAL

The applicant proposes a veterinary and pet cremation facility in an existing building. Cremation facilities are a conditional use in the M1 zone district. If approved for a conditional use permit, the applicant would initially utilize two retorts for cremation purposes, with the space to add a third as the business grows.

CRITERIA & FINDINGS

The Town shall use the following criteria in addition to other applicable provisions of the Code to evaluate the applicant's proposal. Staff findings and analysis are presented in the table below.

30-3-106 Conditional Use Review Criteria	Findings	Rationale
1. The conditional use will satisfy all applicable provisions of the zoning code and subdivision regulations unless a variance is being requested.	Yes	• The proposed conditional use application meets this criterion. • The proposed use conforms to the requirements of the Berthoud Development Code. Industrial zone districts permit cremation facilities only with the approval of a conditional use permit. • Veterinary facilities are a use by right in this zone district.
2. The conditional use will conform with or further the goals, policies and strategies set forth in the Town of Berthoud Comprehensive Plan.	Yes	• This conditional use application meets this criterion. • The Future Land Use Map classifies this area as part of the Innovation District which promotes light industrial uses. • Additionally, this project will bring new veterinary jobs to Berthoud.
3. The conditional use will be adequately served with public utilities, services, and facilities (i.e. water, sewer, electric, schools, street system, fire protection, public transit, storm drainage, refuse collection, parks system, etc.) and not impose an undue burden above and beyond those of the permitted uses of the district.	Yes	• This conditional use is utilizing an existing building that was adequately served by these public utilities, services, and facilities. • Additionally, the proposal was reviewed by Town staff and outside referral agencies, and no issues were found with the proposed use.
4. The conditional use will not substantially alter the basic character of the district in which it is in or impair the development or redevelopment potential of the district.	Yes	• The conditional use will utilize an existing building that will look substantially similar to what is existing today besides aesthetic enhancements to the outside of the building. • Redevelopment potential will be unaffected by this use.
5. The conditional use will result in efficient on- and off-site traffic circulation which will not have a significant adverse impact on the adjacent uses or result in hazardous conditions for pedestrians or vehicles in or adjacent to the site.	Yes	• The proposed use will utilize the existing parking spaces that were constructed with the building originally.

6. Potential negative impacts of the conditional use on the rest of the neighborhood or of the neighborhood on the conditional use have been mitigated through setbacks, architecture, screen walls, landscaping, site arrangement or other methods. The applicant shall, at a minimum, satisfactorily address impacts including: traffic; activity levels; light; noise; odor; building type, style and scale; hours of operation; dust; and erosion control.	Yes	All activity will be conducted within the building which should mitigate any potential nuisances. Additionally, the applicant has addressed all potential impacts in the attached letter.
7. The applicant has submitted evidence that all applicable local, state and federal permits have been or will be obtained.	Yes	The applicant is aware that all applicable permits will need to be submitted to the Town of Berthoud prior to operating. This will include Town of Berthoud construction permits and State CDPHE Air Quality Control Permits.

PUBLIC NOTICE

Notice of the public hearings was mailed to property owners within 300 feet of the subject property on May 1st, a legal notice published on May 3rd, and the property was posted as required by the Development Code.

FINDINGS AND RECOMMENDATION

Conditional Use Permit

Planning Commission found that the application met the criteria for approval found in the Land Use Code, the intent of the Comprehensive Plan, and findings in the Staff Report. Planning Commission moved to send their recommendation of approval from the May 25, 2023 Planning Commission public hearing to the Town Board of Trustees for their consideration of approval. The motion of approval of the conditional use permit included the following conditions.

- Replace exterior lighting on the building with dark sky compliant lighting.
- Install new canvas awnings on the exterior of the structure.

Attachments:

- Application materials
- PowerPoint presentations

Pet Cremation Operation Conditional Use Application

Property Location

502 N 2nd Street, Berthoud CO 80513

The property is currently under contract for purchase by Jeff Lewis. The property closing is dependent on receiving Conditional Use approval from the Town of Berthoud to allow for a pet cremation service at the property.

Application Contents

Electronic Delivery

- Signed Development Review Application
- Signed MOU
- Written statement/graphics
- Project plans, building plans, and elevations
- Vicinity map
- Technical Review Committee (TRC) meeting notes
- Title Commitment

Physical Delivery

- Payment of Fees
 - Conditional Use Application Fee \$400
 - Development Review Deposit \$2500
 - Sign Deposit \$150
- Mailing Labels for Neighbor Notification

Not Applicable

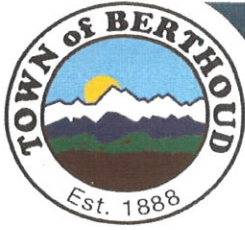
- Utility and Drainage Report
- Development Agreement
- Erosion Control Plan
- Landscape Plan

Contact

Jeff Lewis

Jeff@CaringPathways.com

970-988-6231



Town of Berthoud
807 Mountain Ave.
P.O. Box 1229
Berthoud, CO 80513
970.532.2643

DEVELOPMENT REVIEW APPLICATION

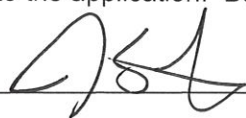
All required information must be provided before submittal will be accepted and deemed complete.
To be complete, the application must include all items identified on the submittal checklist.
Please complete both sides of application form.

Parcel Number(s): 9414458004		
Site Address: 502 N 2nd Street, Berthoud, CO		
Project Name: Caring Pathways/Amare Pet Cremation		
Brief description of project: Veterinary services & pet crematory		
APPLICATION TYPE (Check as appropriate):		
☐ Annexation	☐ Preliminary Subdivision Plat	☐ Final Site Plan
☐ Rezoning	☐ Final Subdivision Plat	☐ PUD Amendment
☐ Concept Plan	☐ Plat Amendment	☐ PUD Preliminary Development Plan
☐ Minor Subdivision	☐ Oil and Gas	☐ PUD Final Development Plan
☐ Special Use Review	☐ ROW Vacation	☒ Other <u>Conditional Use</u>
APPLICANT		
Name: Jeff Lewis, CEO		
E-mail: jeff@caringpathways.com	Mailing Address: 1510 Heirloom Drive	
Phone: 970-988-6231	City/State/Zip: Windsor CO 80550	
CONTACT PERSON (will receive correspondence from Town Staff/Referral Agencies)		
Name: Jeff Lewis		
E-mail: jeff@caringpathways.com	Mailing Address: 1510 Heirloom Drive	
Phone: 970-988.6231	City/State/Zip: Windsor CO 80550	
OWNER(S) (If different than applicant)		
Name:		
E-mail:	Mailing Address:	
Phone:	City/State/Zip:	
CONSULTANT (Engineer, Surveyor, or Planner)		
Name: Dana W Lockwood, Lockwood Architects, Inc.		
E-mail: lockwoodar@aol.com	Mailing Address: 415 E Pitkin St	
Phone: 970-215-3594	City/State/Zip: Fort Collins, CO 80524	

LAND USE INFORMATION							
Existing Use: Business/Commercial Proposed Use: Business/Veterinary Existing Zoning: M-1 Proposed Zoning: (if applicable): NA Number of acres: .28 Proposed Access: Existing street & alley	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #e0f0ff; text-align: center;">Adjacent zoning / land use:</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">East Side: M2</td> <td style="width: 50%;">North Side: M2</td> </tr> <tr> <td>West Side: M1</td> <td>South Side: M1</td> </tr> </tbody> </table>	Adjacent zoning / land use:		East Side: M2	North Side: M2	West Side: M1	South Side: M1
Adjacent zoning / land use:							
East Side: M2	North Side: M2						
West Side: M1	South Side: M1						
UTILITY SERVICE INFORMATION							
Water: Existing	Sewer: Existing						
PROJECT INFORMATION							
Number of proposed units: na Number of phases: na Number of Units per phase: na Number of lots proposed: na Lot size minimum: na Lot size maximum: na Lot size average: na Gross density (units/acre): na Net density (units/acre): na Area and percent open space: na	Non-Residential Building Area (Sq. Ft.) Proposed: 5,400 square feet existing building Non-Residential Construction Floor Area Ratio Proposed: 44% Total Number of Parking Spaces: 9 <u>Acreage of Site:</u> a. Gross: 12,082 square feet b. Right-of-Way: na c. Net (a-b) 12,082 square feet <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #e0f0ff; text-align: center;">Type of Housing Proposed (please check):</th> </tr> </thead> <tbody> <tr> <td style="width: 50%; vertical-align: top;"> ☐ Future Single Family ☐ Duplex ☐ Multi-family (# of units:) </td> <td style="width: 50%; vertical-align: top;"> ☐ Townhouse ☐ Condominium </td> </tr> </tbody> </table>	Type of Housing Proposed (please check):		☐ Future Single Family ☐ Duplex ☐ Multi-family (# of units:)	☐ Townhouse ☐ Condominium		
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☐ Future Single Family ☐ Duplex ☐ Multi-family (# of units:)	☐ Townhouse ☐ Condominium						

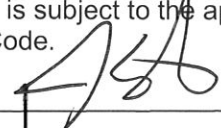
Signatures are required for ALL Property Owners and the Applicant

I hereby certify that I am the lawful owner of the parcel(s) of land that this application concerns and consent to the action. I hereby permit Town of Berthoud staff to enter upon the property for the purposes of inspection relating to the application. Building Permits will not be accepted while this application is in process.

Property Owner(s):  Date: 3/15/23

Property Owner(s): _____ Date: _____

In submitting the application materials and signing this application agreement, I acknowledge and agree that the application is subject to the applicable processing and public hearing requirements set forth in the Development Code.

Applicant:  Date: 3/15/23

FOR OFFICE USE ONLY	Received By:	Date:
----------------------------	---------------------	--------------



Town of Berthoud
807 Mountain Ave.
P.O. Box 1229
Berthoud, CO 80513
970.532.2643

**MEMORANDUM OF UNDERSTANDING
FOR PAYMENT OF REVIEW AND DEVELOPMENT
EXPENSES INCURRED BY THE TOWN**

This Memorandum of Understanding, with the Town of Berthoud, Colorado, a municipal Corporation, hereinafter referred to as "the Town," and Jeffrey S Lewis, hereinafter referred to as "the Applicant," is executed so as to prevent confusion on the part of the Applicant as to the Town's reimbursement policies.

WHEREAS, the Applicant of certain property situated in the County of Larimer, State of Colorado, which is more particularly described in Exhibit A attached hereto and incorporated herein, and is commonly referred to as 502 N 2nd Street; and
(Project Name)

WHEREAS, the Board of Trustees has determined that the fiscal impact of annexation, subdivision and development should properly be borne by those parties who receive the benefits; and

WHEREAS, on August 9, 1994, the Board of Trustees passed Ordinance No. 707, establishing policies for reimbursement of professional fees and established fees for applications including, but not limited to, legal notification, planning fees, engineering fees, attorney fees, consultant fees, reproduction of material, public hearing expenses and recording documents; and

WHEREAS, on February 28, 1995, the Board of Trustees passed Ordinance No. 722, adopting a Development Code for the Town of Berthoud, which included the setting of new ~~submittal~~ review fees in Chapter 10; and

WHEREAS, on January 13, 2004, the Board of Trustees passed Ordinance No. 985, establishing new and/or revising existing fees as provided for in Chapter 10 of the Development Code; establishing an hourly fee for Town Personnel involved in development review; amending Section 30-10-104 of the Town of Berthoud Development Code; repealing Ordinance 707 and all ordinances in conflict herewith; providing a severability clause; providing an applicability clause; and providing for an effective date; and

WHEREAS, on February 14, 2006, the Board of Trustees passed Ordinance No. 1025, an Ordinance revising those fees established in Ordinance No. 985; and

WHEREAS, the Town's staff has determined the typical municipal expenditures incurred by the Town in processing subdivision and zoning related applications; and

WHEREAS, the Applicant desires to develop said property and has made a complete application to the Town of Berthoud for development; and

WHEREAS, the Parties hereto recognize that the Town will incur development expenses throughout the entire development process until final completion of the project, including, but not limited to, planning fees, engineering fees, attorney fees, consultant fees, reproduction of material, securing permits and easements, and recording fees;

NOW, THEREFORE, the Applicant understands that:

1. DEVELOPMENT REVIEW DEPOSIT

Development Review Deposit Schedule. In addition to the Application Fee(s), development review deposit(s) shall be provided to the Town at the time of submittal of a Development Review Application. It is the Applicant's responsibility to bear all costs related to the processing of a Development Review Application, including costs for review by consultants hired by the Town to assist with technical review of development projects. These consultants include, but are not limited to, engineering, planning, transportation, and legal. In order to keep track of the expenses incurred by the Town, the Town's staff, including, but not limited to, public works, planning, and administration, shall keep track of the time expended by each person involved in the process precipitated by the submittal of a Development Review Application. The Applicant is also responsible for paying incidental costs such as postage, recording, mileage and publication fees.

Due to numerous unforeseen factors, it is impossible to determine the actual expenses that may be incurred for review of development proposals. Therefore, at such time as expenses are in excess of the development review fee deposit amount, subsequent deposits shall be requested by the Planning Director. This amount will be based upon the status of the project and outstanding issues. In no event will review of a project continue once deposited development review fees have been exhausted until the Town has received a further deposit sufficient to cover anticipated expenses. Said payment shall be made within ten (10) days of the Town submitting an invoice for the expenses. Failure by the Applicant to pay within the specified time shall be cause for the Town to cease processing the application including any public hearing, deny approval of the application, and withhold the issuance of building permits or certificates of occupancy. Once final review is completed, any remaining development review fee deposit funds will be remitted to the Applicant.

2. FULL AND SEPARATE ACCOUNTING OF REVIEW AND DEVELOPMENT EXPENSES

The Town will maintain separate accounts of all monies expended as a result of the review of the above referenced application throughout the development process. The Town on a regular basis will provide statements of expenses incurred to the Applicant.

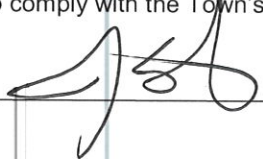
3. APPLICATION TERMINATION

Except where the law or an agreement with the Town provides otherwise, the Applicant may terminate its development application at any time by giving written notice to the Town. The Town shall take all reasonable steps necessary to terminate the accrual of costs to the Applicant e.g., notify newspapers to cancel publications, etc. The Applicant will be liable for all costs reasonably incurred by the Town to terminate the application.

4. COLLECTION OF FEES AND COSTS

If the Applicant fails to pay the fees required herein when due, the Town may proceed to collect the balance due by that Applicant. The Town shall also be entitled to all its filing fees, attorney's fees, expert witness fees, and other costs incurred in collection plus interest on the amount due at a rate of 18% per annum.

By signing this Memorandum of Understanding, the Applicant acknowledges that he/she has read this Memorandum of Understanding in its entirety, and agrees that by processing its application it will be required to comply with the Town's ordinances and the provisions set forth.

Applicant:  _____

3/15/23

Date

Applicant: _____

Date

Applicant: _____

Date

(attach additional signatures as necessary)

Pet Cremation Operation Conditional Use Application Narrative

Town of Berthoud Planning Department Project Narrative and Conditional Use Statement *Requesting conditional use approval for a pet cremation operation in an industrial area (M1)*

Background Information

Caring Pathways is the leading hospice and palliative care veterinary practice in Colorado. We currently employ 25 veterinarians to provide comfort care and euthanasia treatments in the pet's home. Our territory ranges from Castle Rock to Wellington and we have business offices in Centennial and Berthoud (Johnstown exit). We were the first veterinary practice in the U.S. to earn the End-of-Life Care Accreditation from the American Animal Hospital Association (AAHA), which reflects our industry leadership and commitment to providing excellent veterinary care.

A significant aspect of our veterinary service is facilitating after-death care (cremation) for the pets we euthanize. We currently transfer deceased pets to a cremation service and then facilitate the return of ashes to the clients. Our current cremation service was sold to a large Canadian corporation in 2022 and we no longer have complete confidence in their ability to meet our high standards of care. As a result, we need to start a cremation operation.

The new cremation operation be connected to Caring Pathways. We are under contract to purchase 502 N 2nd St. which will be the home of the cremation operation and we will also move our existing NoCo area veterinary office into the building.

Activity at the veterinary office will involve 2-3 veterinarians coming and going throughout the day and into the evening, as they return from appointments with deceased pets. Additionally, 1-2 veterinary support team members will be on-site during business hours, every day of the week. We offer services to families 24/7/365. Some clients will visit the office briefly during regular business hours to pick up their pet's ashes. The facility will also enable us to provide a comfort room that is used for witness cremations and in-office euthanasia appointments.

Conditional Use Request: Pet Cremation Operation

This conditional use application relates to the proposed cremation operation. Activity at the cremation operation will involve certified operators and support team members respectfully performing cremations and associated processes. The cremation operation will employ drivers to retrieve deceased pets from Caring Pathways' offices and client homes. A typical shift will involve 4-5 cremation team employees.

Specialized industrial equipment called retorts are used to cremate deceased pets. Large single-chamber retorts are utilized for communal and partitioned cremations. Multi-chamber retorts have smaller chambers to facilitate private cremations where only one pet is in a chamber at a time. Partitioned and private cremations result in ashes that are returned to clients. We will start with two retorts and plan to add a third to accommodate growth in the future.

Pet Cremation Operation Conditional Use Application Narrative

The cremation process requires the highest levels of accountability to track the chain of custody of the bodies and ensure all necessary steps are taken. Software is used along with metal id tags and barcodes to track the process from death to the return of the ashes to the family.

An industrial area is the best overall fit for the scope of operation. Some veterinary operations provide on-site cremation services while not being in an industrial area. Our impact on the area will be positive in nature, and new cremation equipment follows high standards for energy conservation and clean emissions. We will improve the exterior appearance of the building with fresh paint, new awnings, and concealing the trash receptacle in a screened and secure enclosure on the east side of the building. Our employees will park in the back and front of the building, leaving most of the front parking spaces for brief visits from clients.

Conditional Use Criteria Narrative

The conditional use will satisfy all applicable provisions of the zoning code and subdivision regulations unless a variance is being requested.

The building's current and future state satisfies the applicable provisions of the M1 zoning code. We are not requesting variances. The exterior color will be light grey with dark grey trim. The front doors will have new awnings. All upgraded exterior lighting will comply with the dark sky standards. Signage will be appropriately sized and attached to the front doors. Existing landscaping at the front of the building will be retained and maintained appropriately.

The conditional use will conform with or further the goals, policies and strategies set forth in the Town of Berthoud Comprehensive Plan.

The Future Land Use Map classifies the property as Innovation District.

The Innovation Character District is intended to create a unique business district strategically designed to attract, retain, and cultivate talent, and improve networking and communication flows between business innovators, and residential uses will be blended into these areas to support the business community.

Our team members will be strong contributors to this strategic goal, and we will strive to hire current residents of Berthoud who can walk or bike to work. Employees will earn industry certifications to cultivate their talents and contributions to the local economy. The operation's CEO, Jeff Lewis Ph.D. is a business professor, serial entrepreneur, and innovator who regularly interacts with other innovators. He was awarded several patents reflecting his ability to innovate and create. The operation will be inherently innovative as processes, products, and software are developed to improve the quality and efficiency of the business. Additionally, Jeff is a skilled networker and looks forward to meeting, assisting, and receiving assistance from other innovators in Berthoud.

The conditional use will be adequately served with public utilities, services, and facilities (i.e. water, sewer, electric, schools, street system, fire protection, public transit, storm drainage,

Pet Cremation Operation Conditional Use Application Narrative

refuse collection, parks system, etc.) and not impose an undue burden above and beyond those of the permitted uses of the district.

The building has adequate public utilities and our use will not impose an undue burden above and beyond those of the permitted uses of the district. A cremation operation requires a significant natural gas supply at appropriate pressures entering the building. Our contractor will work with Xcel Energy to adjust the gas supply as needed to comply with the cremation retort supply requirements.

The conditional use will not substantially alter the basic character of the district in which it is in or impair the development or redevelopment potential of the district.

The conditional use will contribute to an improvement of the basic character of the district. We are light industrial but also conduct our business at high levels of professionalism which will be reflected in how the building will look and be maintained.

The conditional use will result in efficient on- and off-site traffic circulation which will not have a significant adverse impact on the adjacent uses or result in hazardous conditions for pedestrians or vehicles in or adjacent to the site.

The property has optimal characteristics for our proposed on- and off-site traffic circulation. Client visits will be brief, and they will park in the front parking spaces near the doors. External deliveries can be made on the front or back side of the building. Our veterinarians and delivery driver will enter from the back side of the building and into the garage doors. Our employees will have options to park on the front or back side of the building. We have more than enough parking options and traffic will flow well in a circular pattern from 2nd Street to the rear of the building and then back to 2nd Street.

Potential negative impacts of the conditional use on the rest of the neighborhood or of the neighborhood on the conditional use have been mitigated through setbacks, architecture, screen walls, landscaping, site arrangement or other methods. The applicant shall, at a minimum, satisfactorily address impacts including traffic; activity levels; light; noise; odor; building type, style and scale; hours of operation; dust; and erosion control.

Impact of traffic: Addressed in a previous question.

Impact of activity levels: Our activity levels do not exceed the previous tenants, based on photos of the property showing the front parking filled with vehicles. All business activity will occur inside the building without lines of sight from the exterior. Neighbors will see clients accessing the building from the front and most employees pulling into the building from the rear garage doors.

Impact of light: We will have veterinarians visit the building after a night appointment, so it is important that we have adequate down-facing nighttime lighting on motion detectors to ensure safe conditions for our employees.

Pet Cremation Operation Conditional Use Application Narrative

Impact of noise: Cremation retorts have an operational decibel level of 55. We will also operate a cremulator machine in an interior room of the building which sounds like a coffee grinder or vacuum cleaner with a decibel level of 78. There will be no impact from noise.

Impact of odor: We are working with deceased pets. To mitigate odor, all pets are stored in a large walk-in cooler prior to cremation to inhibit decomposition which leads to odor. There will be times when employees are impacted by odors, but no odors will be present outside of the building or in public areas of the building.

Impact of sight: The retorts will exhaust hot air from the top of the building. The retorts utilize an afterburner configuration to ensure the exhaust does not contain visible smoke. A person observing the exhaust stacks from the exterior may notice heat waves exiting the stacks but should not see smoke. This will be like what can be observed currently at thermoforming and coating operations on 2nd Street. In the event a cremation event generates a brief period of observable smoke, the automated system quickly adjusts the fuel and combustion air supply. Typically, a break-thru event where brief smoke is observable is caused by a mistake by the operator where an item like a blanket was cremated with the pet's body.

Additionally, an observer of the building may see clients entering and exiting the building showing signs of active grief because of the loss of a beloved pet. I would hope others would have sympathy for those who have recently lost a pet and give their own pets extra affection in light of observing someone who no longer has that option.

Impact of hours of operation: Should we have night or weekend shifts, there will be no impact on the neighborhood since we have no direct residential neighbors. There are a small number of homes within 300 feet of the property, but they are not able to see or hear operations from their homes.

Impact of dust: The operation will not generate exterior dust. The cremulator grinds cremated bones into ash but that process will be done in a specific room with dust controls.

Impact of erosion control: The building has established drainage of environmental water, and erosion control is not an issue.

The applicant has submitted evidence that all applicable local, state and federal permits have been or will be obtained.

Berthoud Fire Marshall

Our general contractor will apply for the Fire Alarm and Detection Permit. We will install new fire alarms and detection equipment during the remodel along with video-based security and monitoring equipment. Additionally, we will meet all equipment safety requirements including gas shut-offs and fire extinguishers within the building.

Pet Cremation Operation Conditional Use Application Narrative

Town of Berthoud Building Permit

Our general contractor will apply for the necessary building permits prior to starting construction work. In the process of updating the building, the bathrooms and lighting (elimination of fluorescent bulbs) will be brought up to current building codes.

Town of Berthoud Sales Tax License

We will apply for a sales tax license with the Town of Berthoud prior to starting business operations at the location.

COLORADO DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

Air Quality Control Commission

An application for a “Permit to Operate” will be completed soon to meet Colorado’s air quality control regulations. Our cremation equipment provider, American Crematory Equipment, has partnered with us to ensure all data and reports required to secure the permit are provided to the Air Quality Control Commission. American Crematory is headquartered and manufactures the equipment in California and their equipment follows California’s stringent air quality standards. Their retorts pass air quality standards in all 50 states, including a retort recently installed in Denver (Feb 23).

Colorado Office of Economic Development and International Trade

The building is located in Berthoud’s Enterprise Zone and we may qualify for the following credits. We will apply for the credits at the appropriate times.

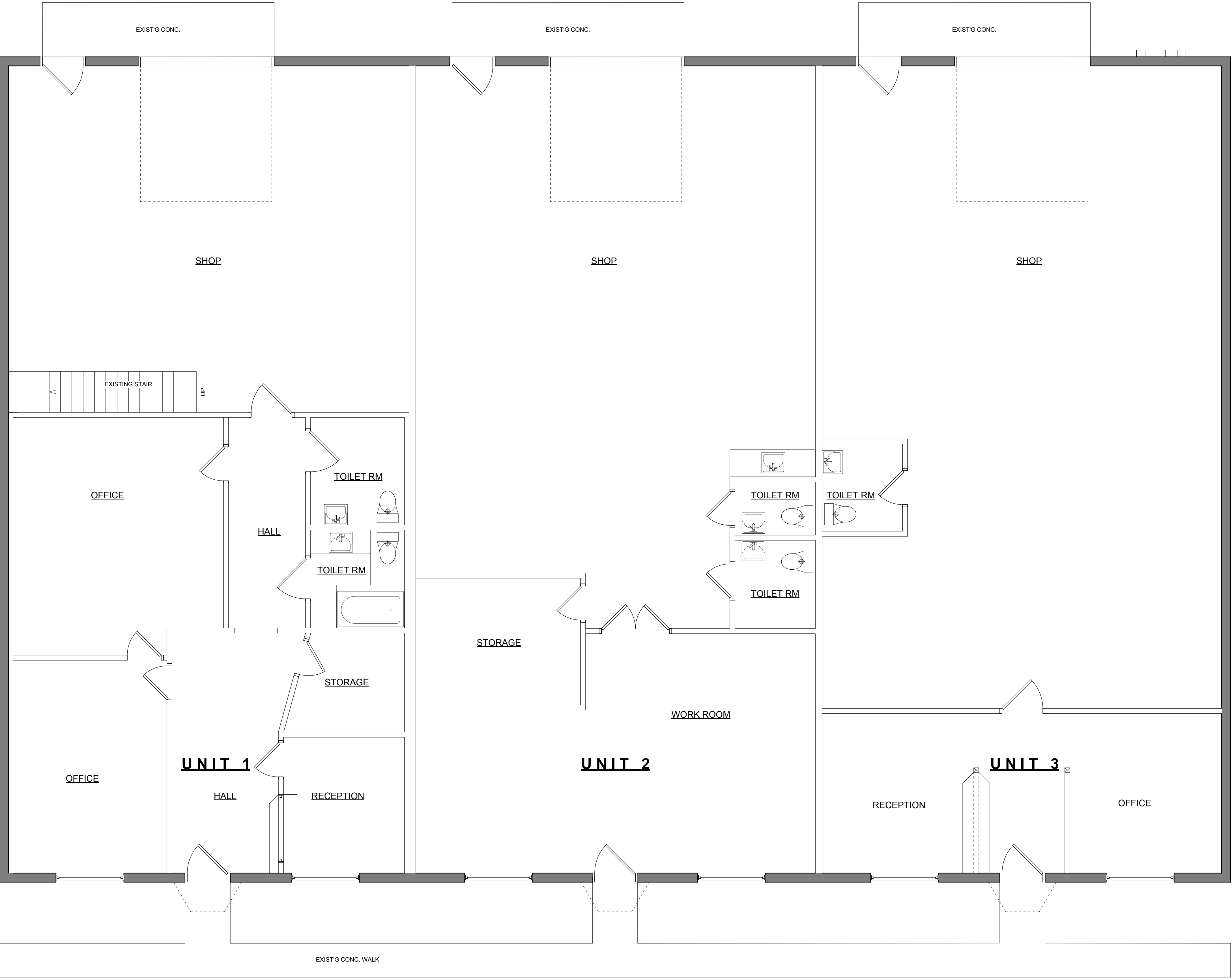
- Investment Tax Credit
- Business Facility New Employee Credits
- Employee Health Insurance Credit
- Job Training Investment Tax Credit
- Research and Experimental Activities Credit
- Machinery and Machine Tools Exemption

Summary

The proposed veterinary and pet cremation operation, intended for 502 2nd Street in Berthoud, is a strong candidate to receive conditional use approval from the Town of Berthoud. We appreciate the time you’ve spent to consider the application and are available to provide clarifications as requested. The operation represents a win/win. Caring Pathways is excited to become a long-term successful business in the Garden Spot of Colorado. Berthoud will benefit from increased capital investment, sales tax revenue, new jobs held by skilled employees, and increased spending as consumers visiting our business from all parts of Colorado’s Front Range discover all that Berthoud has to offer.

CONDITIONAL USE FOR VETERINARY OFFICE AND CREMATION OPERATION -- 502 N 2ND ST, BERTHOUD, COLORADO

A1.0



1 EXISTING FLOOR PLAN
Scale: 1/4" = 1'-0"

PRELIMINARY



NOTES

REVISION DATE REVISION NOTE BY

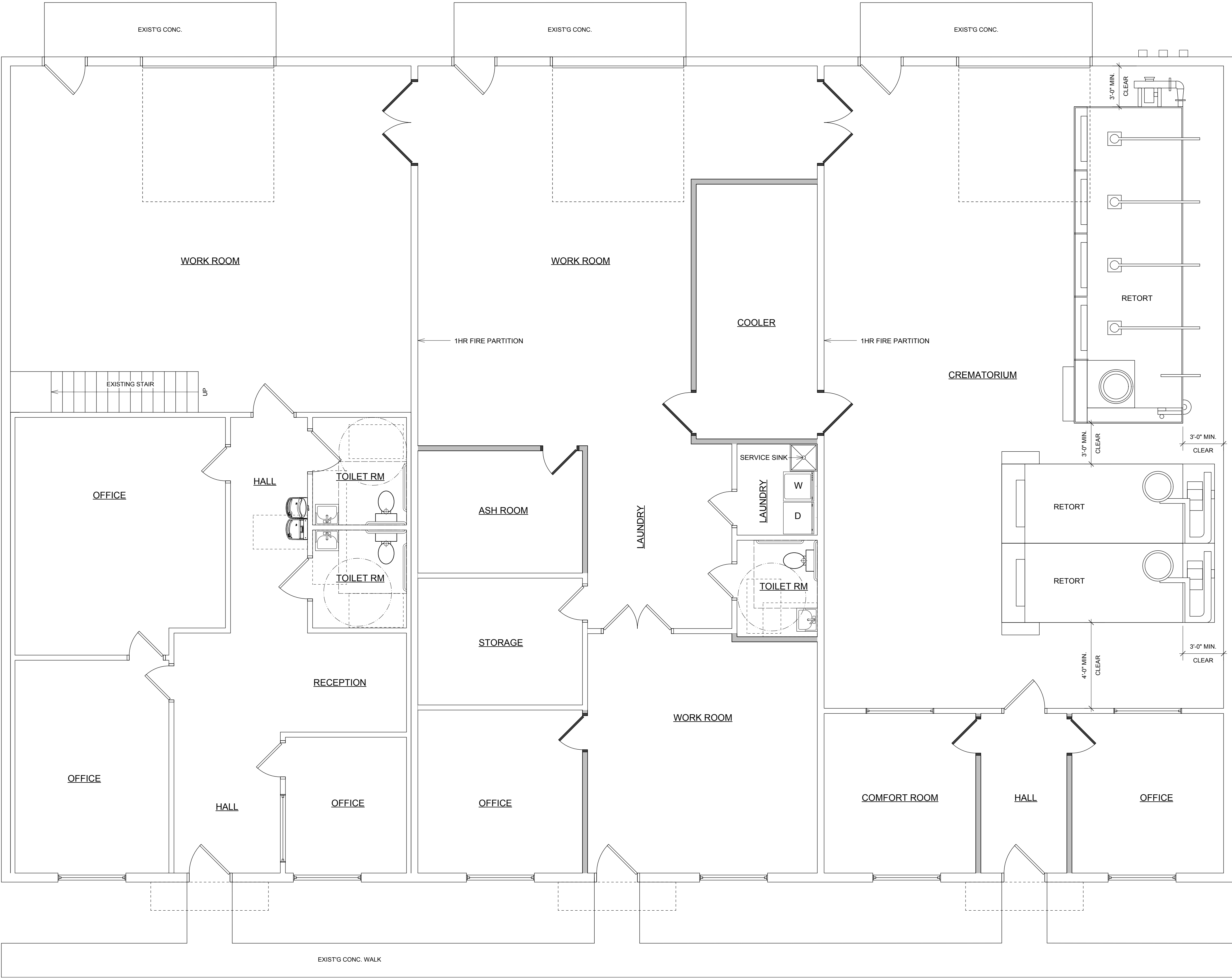
PROJECT
CARING PATHWAYS
CONDITIONAL USE

ADDRESS
502 N 2ND ST
BERTHOUD, CO

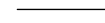
CLIENT
JEFF LEWIS, PhD, CEO
Amare Holdings, LLC
1510 Heirloom Dr.
Windsor, Colorado 80550

PROJECT #
23105
PROJECT DATE
08/8/2023
SHEET TITLE
EXISTING FLOOR PLAN

PLOT DATE
3/16/2023
ORIGINAL SHEET SIZE
US Arch D
DWG FILE
DWG FILE
DRAWN
CGL
CHKD
DWL
DWG #
A2.0



 1 **PROPOSED FLOOR PLAN**
Scale: 1/4" = 1'-0"

LEGEND:		
	PARTITION - EXIST'G	
	PARTITION - NEW	

PRELIMINARY



NOTES

REVISION	DATE	REVISION NOTE	BY
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PROJECT
CARING PATHWAYS
CONDITIONAL USE

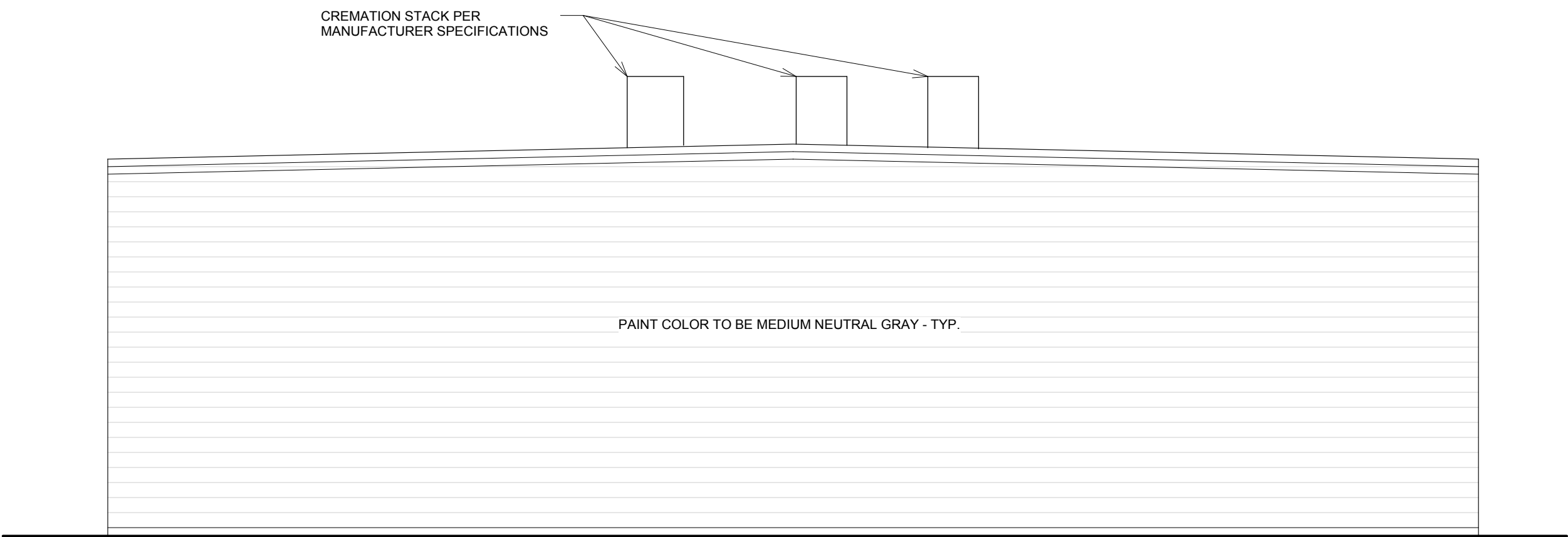
ADDRESS
502 N 2ND ST
BERTHOUD, CO

CLIENT
JEFF LEWIS, PhD, CEO
Amare Holdings, LLC
1510 Heirloom Dr.
Windsor, Colorado 80550

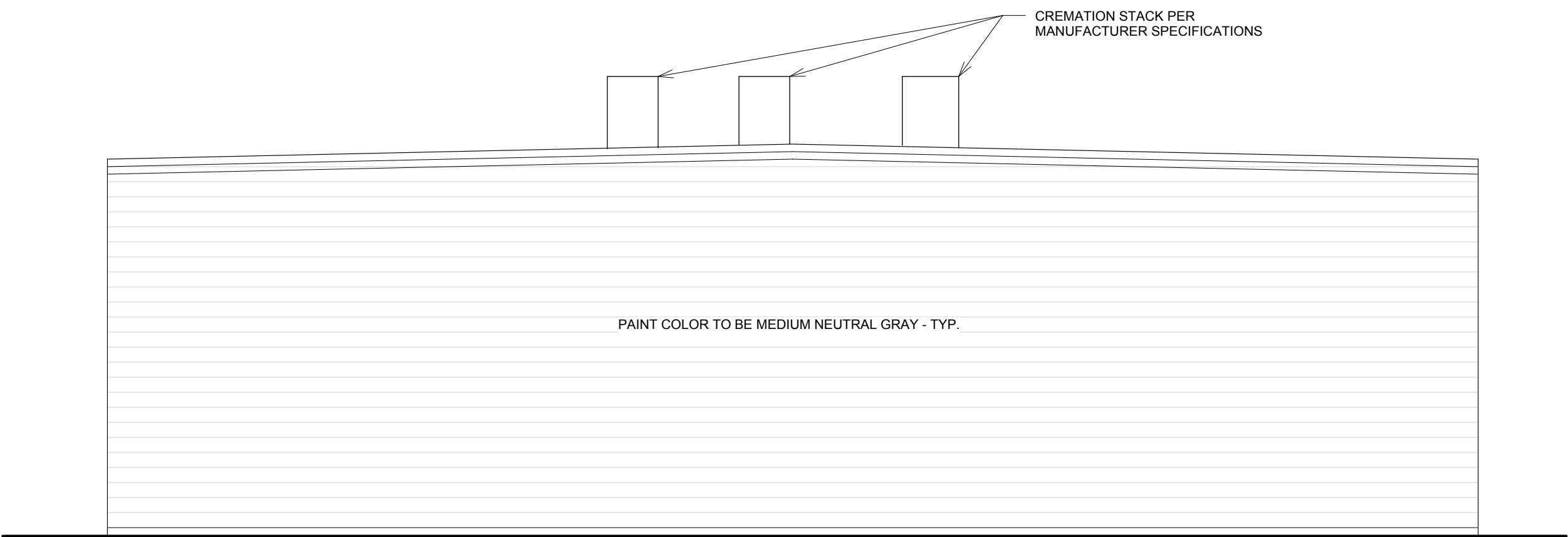
PROJECT #
23105
PROJECT DATE
08/8/2023
SHEET TITLE
PROPOSED FLOOR PLAN

PLOT DATE
3/16/2023
ORIGINAL SHEET SIZE
US Arch D
DWG FILE
10-2-2023-08-08-2023.dwg
DRAWN
CGL
CHKD
DWL

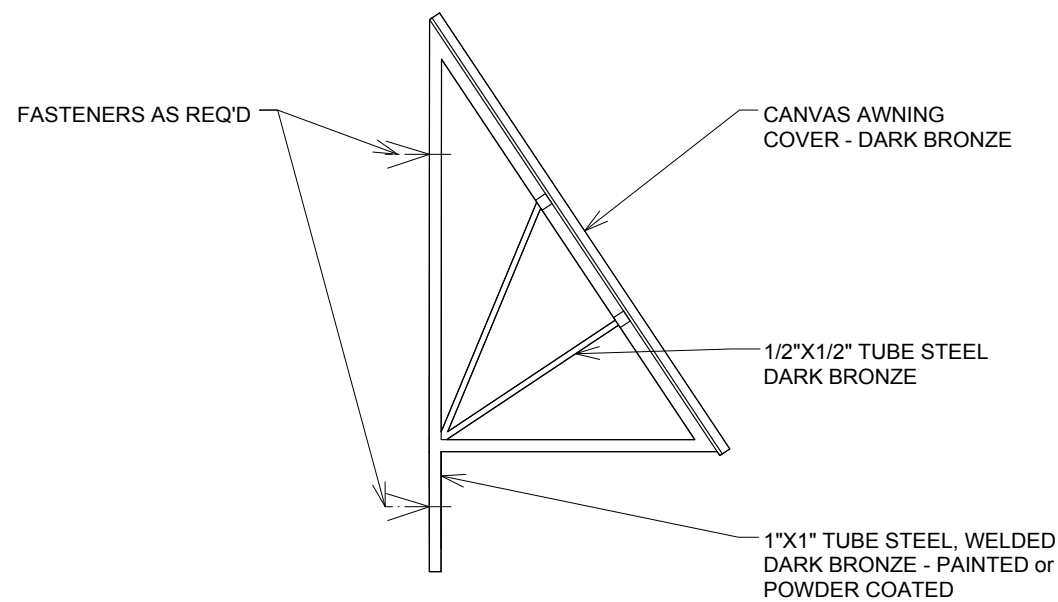
A2.1



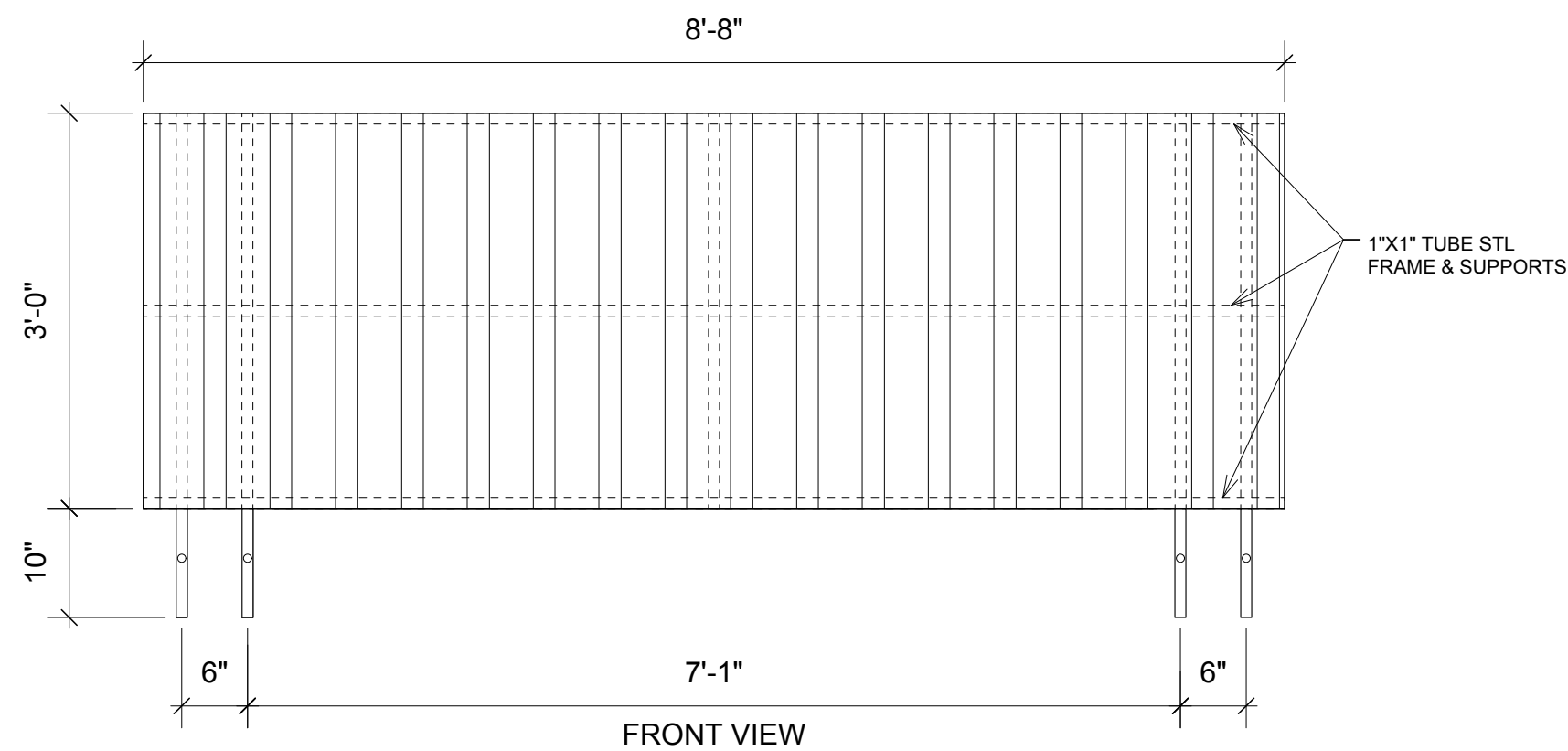
4 NORTH ELEVATION
Scale: 3/16" = 1'-0"



3 SOUTH ELEVATION
Scale: 3/16" = 1'-0"

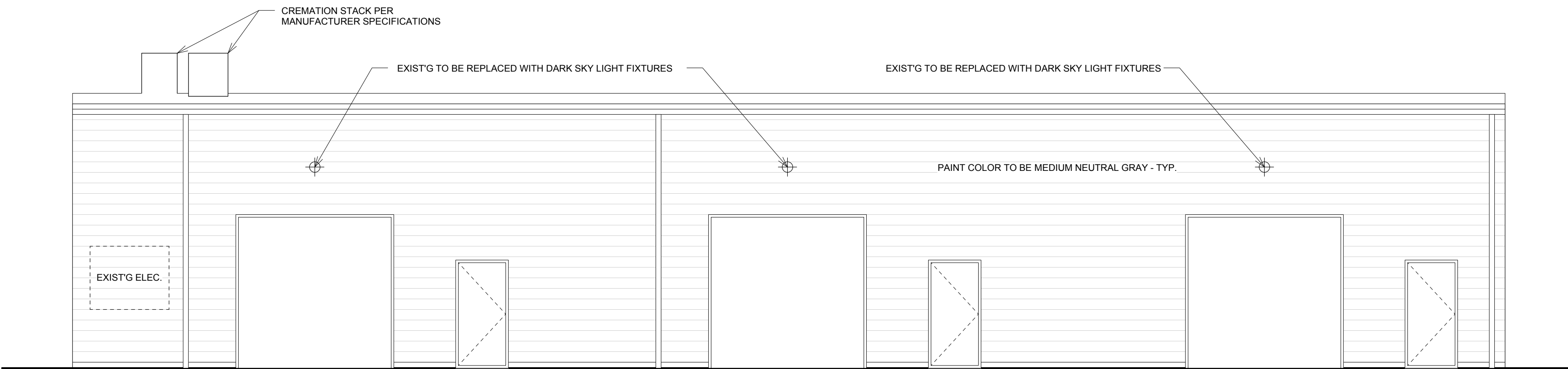


SIDE VIEW

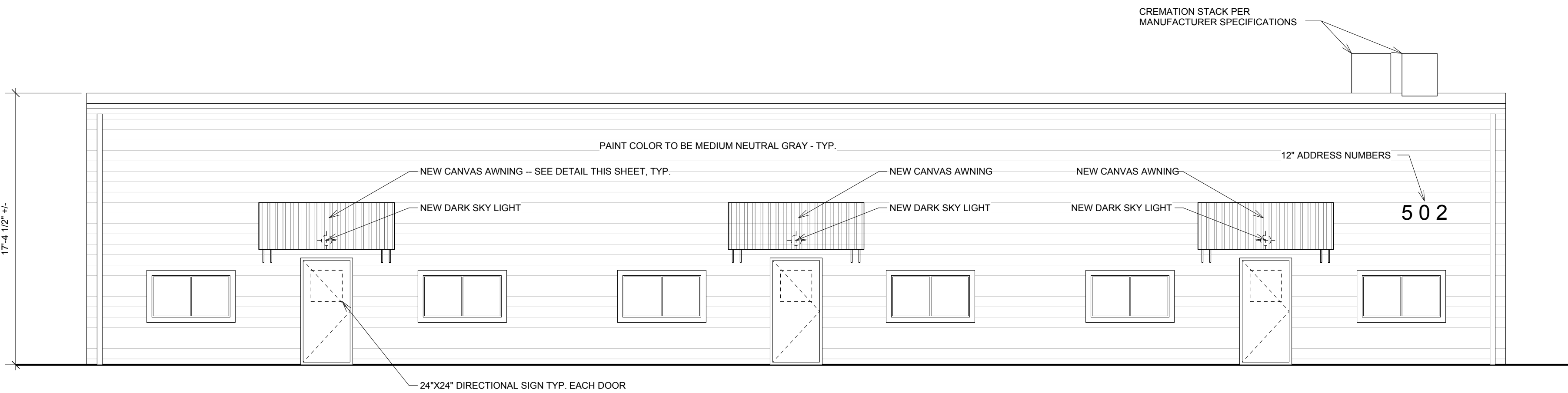


FRONT VIEW

5 CANVAS AWNING DETAILS - TYP
Scale: 3/4" = 1'-0"



2 EAST ELEVATION
Scale: 3/16" = 1'-0"



1 WEST ELEVATION
Scale: 3/16" = 1'-0"

PRELIMINARY



NOTES

REVISION	DATE	REVISION NOTE	BY
1	04/25/2023	Canvas Awning	JL

PROJECT
CARING PATHWAYS
CONDITIONAL USE

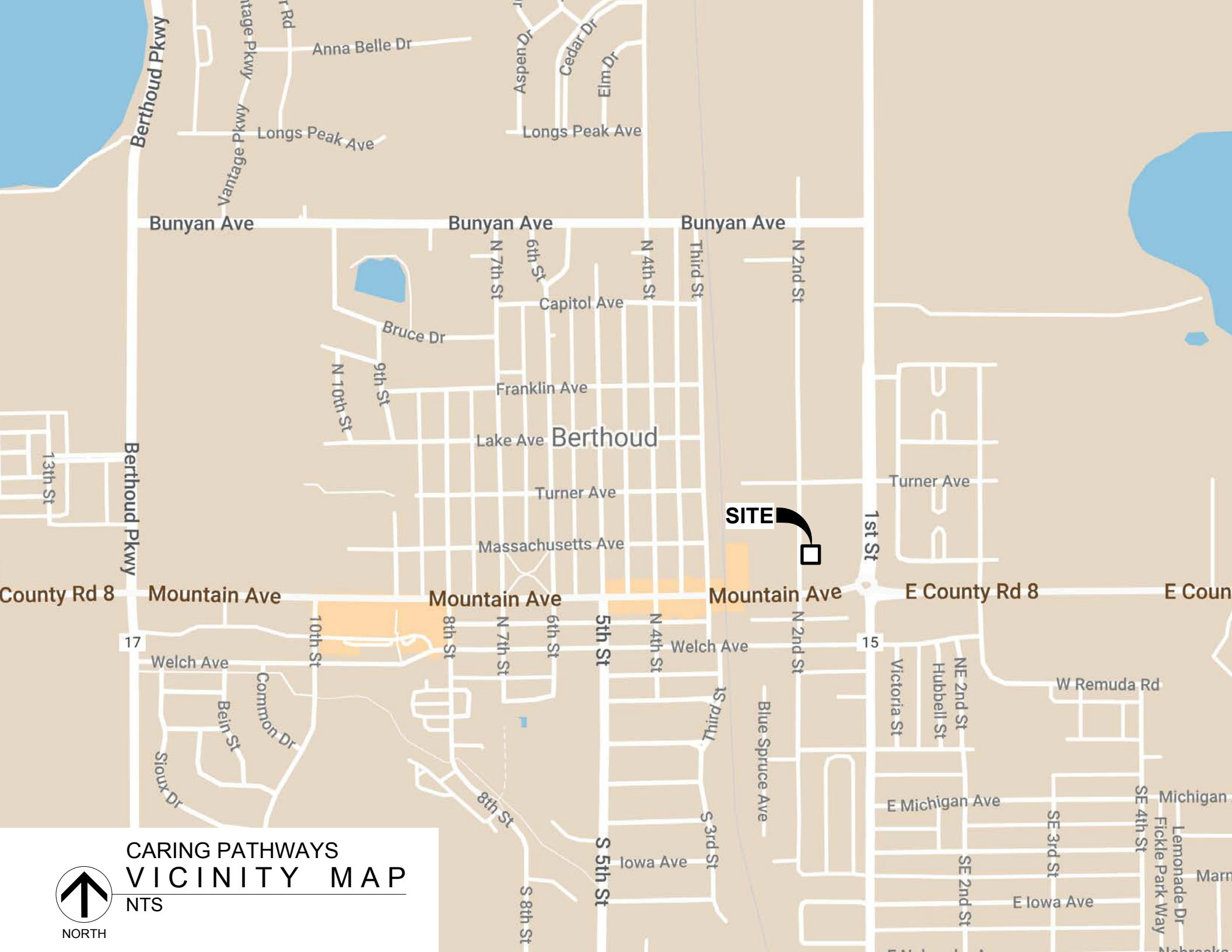
ADDRESS
502 N 2ND ST
BERTHOUD, CO

CLIENT
JEFF LEWIS, PhD, CEO
Amare Holdings, LLC
1510 Heirloom Dr.
Windsor, Colorado 80550

PROJECT #
23105
PROJECT DATE
08/8/2023
SHEET TITLE
BUILDING ELEVATIONS

PLOT DATE 3/16/2023	DWG #
ORIGINAL SHEET SIZE US Arch D	
DRAWING FILE 08-23-2023-01.dwg	
DRAWN CGL	CHKD DWL

A3.0



NORTH

CARLING PATHWAYS VICINITY MAP

NTS



Garden Spot of Colorado

807 Mountain Avenue | PO Box 1229 | Berthoud, CO 80513 | O: 970.532.2643 | F: 970.532.0640 | Berthoud.org

February 23, 2023

Project: Veterinarian Clinic and Pet Crematorium

Location: 502 2nd Street

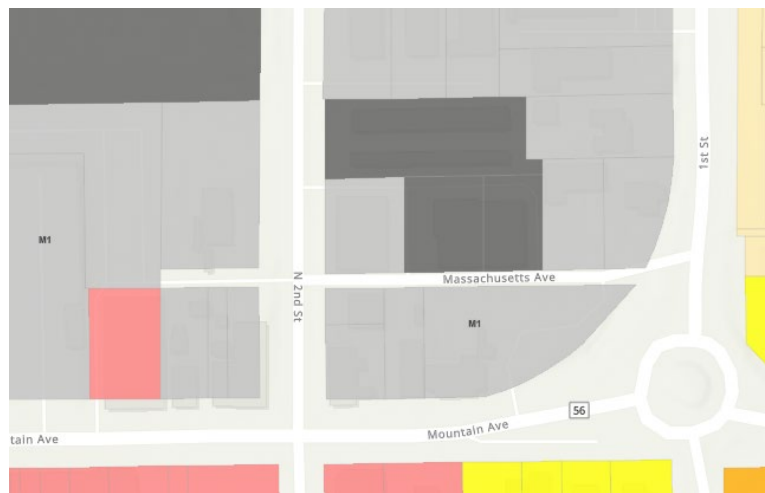
A formal Technical Review Committee (TRC) meeting was held on February 23, 2023 at 11:15 a.m. at Berthoud Town Hall. Representatives present at this meeting included the following:

- Developer's Team:
 - Jeff Lewis (CEO of Caring Pathways)
 - Gary Maggi (Representative of Seller)
 - Rhett Strom
- Town of Berthoud Team:
 - Will Charles (Baseline Engineering – Principal Planner)
 - Walt Elish (Business Development Manager)
 - Anne Johnson (Community Development Director)
 - Jonathan Mitchell (Building Department – Permit Technician)
 - Noah Nemmers (Baseline Engineering – Engineering Division Manager)

The following notes are a summary of items discussed and next steps. These notes may not be inclusive of all items discussed and do represent significant discussion and agreements made at the TRC meeting.

Summary items

- The property is located at 502 N 2nd Street.
 - The property is zoned M1.
 - The Zoning Map can be found here: <https://www.berthoud.org/182/Maps-GIS> or here: <https://www.berthoud.org/DocumentCenter/View/286/Zoning-Map-PDF> A snip of this map is inset below.
- The subject property is east of North 2nd Street and north of Massachusetts Avenue.



- The proposed land use of a veterinarian clinic and a pet crematorium is consistent with the Town's Land Use Code and Future Land Use Map. The property is currently zoned M1. A cremation facility is a use that could be allowed with a Conditional Use Permit/Use by Special Review Permit per Table 3-3 in the Land Use Code. The applicant may choose to submit an application that covers the future build-out of the project.
 - The standards for this Permit can be found in the Code at this link:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S3ZO_30-3-106COUSUSSPRE
 - There is a checklist for application materials which can be found at this link:
<https://www.berthoud.org/DocumentCenter/View/269/Conditional-Use-PDF>
 - The MOU can be accessed at this link:
<https://www.berthoud.org/DocumentCenter/View/267/Memorandum-of-Understanding-PDF>
 - Development Review fees can be found at this link:
<https://www.berthoud.org/DocumentCenter/View/264/Development-Review-Fees>
 - Fire Protection District Development Review fees can be found at this link:
<https://www.berthoud.org/DocumentCenter/View/265/Berthoud-Fire-Protection-District-Development-Review-Fees-PDF> The Conditional Use Permit will fall under the Site Plan Review schedule.
- The Future Land Use Map classifies the property as Innovation District. Refer to the 2021 Comprehensive Plan on page 23 to understand the intent of the Innovation District.
 - <https://www.berthoud.org/DocumentCenter/View/281/Future-Land-Use-Map-PDF>
 - https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S3ZO
- The use does not propose a conflict with the 2021 Comprehensive Plan.
 - <https://www.berthoud.org/DocumentCenter/View/295/2021-Comprehensive-Plan-PDF>

The following points of discussion were made:

- Engineering / Operations
 - The applicant should contact utility providers including the natural gas provider, to ensure service can be provided. Will-serve letters may be included in the application materials.
 - The area behind the building may be paved in the future. If paved, a drainage report, utility plan and potentially a grading plan will be needed.
 - Traffic Impact Study/Memo need determination
- Fire Protection District: The applicant is encouraged to contact the Berthoud Fire Protection District regarding the proposed use. The Fire Chief is Steve Charles and the District phone number is 970-532-2264.
- Building: A change of use and inspections may be required. Please coordinate with the Town's Building Division. An inspection of the building with the Building Official may be able to be arranged so that you understand any requirements needed for the proposed change of occupancy/use.
- Planning:
 - Land Use process required to meet intended outcomes. The building is existing and the applicant intends to use the existing building. For reference, see the current Town standards provided below as a guide when making improvements to the existing building.
 - Provide an elevation of the façade with the land use application package. See architectural standards found in the Land Use Code:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S2DEST_30-2-117COINST
 - Landscape Standards:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S2DEST_30-2-112LADE
 - Commercial and Industrial Buffering and Screening:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S2DEST_30-2-114COINBUSCTE

- Provide details on the proposed lighting with the land use application package. Standards can be found here:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S2DEST_30-2-118OULIDASKST
- Provide details on the proposed site signage with the land use application package. Sign standards can be found here:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S7SI
- Include a listing of State or Federal permits required for this operation, inclusive of any Colorado Department of Public Health and Environment (CDPHE) permits for emissions that may be required. If not required, please state so in the application narrative.
- Refer to the following section regarding non-conforming situations:
https://library.municode.com/co/berthoud/codes/code_of_ordinances?nodeId=CH30BEDECO_S3ZO_30-3-107NOUSB

The Town will provide the following information under separate correspondence:

1. Information regarding the Enterprise Zone was included in an email from Berthoud Business Development Manager, Walt Elish on February 23, 2023.



CHICAGO TITLE COMPANY

4645 Ziegler Rd , Suite 220
Fort Collins, CO 80528
Phone: 970-666-7300 / Fax: 970-797-1884

Date: March 16, 2023
File No.: CS0605642, Amendment No. 4
Buyer(s)/Borrower(s): Jeffrey Scott Lewis
Owner(s): 502 Second Street, LLC, a Colorado limited liability company
Property: 502 N 2Nd St, Berthoud, CO 80513-1207
Assessor Parcel No.: R0694088

PLEASE TAKE NOTE OF THE FOLLOWING REVISED TERMS CONTAINED HEREIN:

Updated effective date

[Click here for Tax Cert](#)

WIRED FUNDS ARE REQUIRED ON ALL CASH PURCHASE TRANSACTIONS. FOR WIRING INSTRUCTIONS, PLEASE CONTACT YOUR ESCROW OFFICE AS NOTED ON THE TRANSMITTAL PAGE OF THIS COMMITMENT.

To: Chicago Title of Colorado - Fort Collins
4645 Ziegler Rd
Suite 220
Fort Collins, CO 80528

Attn: Emily Madison
Phone: 9706667306
Fax: 970-797-1884
Email: Emily.Madison@ctt.com
Attn: Mallory Lyons
Phone: (970) 666-7304
Fax: (303) 633-7781
Email: mallory.lyons@ctt.com
Attn: Jessica Edmonson
Phone: (303) 264-1232
Fax: (303) 633-7775
Email: Jessica.Edmonson@fnf.com

To: Jeffrey Scott Lewis

sent via email

To: 502 Second Street, LLC, a Colorado limited liability company

Attn:

To:

To:

To: FirstBank, A Colorado State Banking
Corporation, It's Successors and/or Assigns
10403 W Colfax Ave
Lakewood, CO 80215

To: RE/MAX Town and Country
340 Mountain Avenue
Berthoud, CO 80513

Attn: Gary Maggi
Phone: 970-532-5096
Fax: 970-532-5094
Email: gary@berthoudrealestate.com

To: RE/MAX Town and Country
340 Mountain Avenue
Berthoud, CO 80513

Attn: Lisa Spears (TC-LA)
Phone: 970-532-5096
Fax: 970-532-5094
Email: lisa@berthoudrealestate.com

To: FirstBank
10403 W Colfax Ave
Lakewood, CO 80215

Attn: Joyce Chacon
Phone:
Fax:
Email: Joyce.Chacon@efirstbank.com
Attn: FirstBank Orders
Phone:
Fax:
Email: clordering@efirstbank.com
Attn: FirstBank Closing Disclosure
Phone:
Fax:
Email: closingdisclosure@efirstbank.com

To: The Group
375 E Horsetooth Rd Ste 1
Fort Collins, CO 80525

Attn: Rhett B. Strom
Phone:
Fax:
Email: rstrom@thegroupinc.com

To: The Group
2803 E Harmony Rd
Fort Collins, CO 80528

Attn: ESCROW HUB
Phone:
Fax:
Email: EscrowHub@TheGroupInc.com

END OF TRANSMITTAL

ALTA COMMITMENT FOR TITLE INSURANCE

Issued By:



**CHICAGO TITLE
INSURANCE COMPANY**

Commitment Number:

**CS0605642
Amendment 4**

NOTICE

IMPORTANT - READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACONTRACTUAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

THE COMPANY'S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and the Commitment Conditions, Chicago Title Insurance Company, a Florida corporation (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Policy Amount and the name of the Proposed Insured.

If all of the Schedule B, Part I-Requirements have not been met within one hundred eighty (180) days after the Commitment Date, this Commitment terminates and the Company's liability and obligation end.

Chicago Title Insurance Company

By:

Michael J. Nolan, President

Attest:

Marjorie Nemzura, Secretary

Countersigned By:

Terry N. Williams
Authorized Officer or Agent

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by Chicago Title Insurance Company. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

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Transaction Identification Data for reference only:

ISSUING OFFICE:	FOR SETTLEMENT INQUIRIES, CONTACT:
Chicago Title of Colorado - Fort Collins 4645 Ziegler Rd , Suite 220 Fort Collins, CO 80528 Main Phone: 970-666-7300	Escrow Officer: Emily Madison Chicago Title of Colorado - Fort Collins 4645 Ziegler Rd , Suite 220 Fort Collins, CO 80528 Phone: 9706667306 Main Phone: 970-666-7300 Email: Emily.Madison@ctt.com

Order Number: CS0605642**Property Address: 502 N 2Nd St, Berthoud, CO 80513-1207****SCHEDULE A**

1. Commitment Date: March 10, 2023 at 08:00 AM
2. Policy to be issued:
 - (a) ALTA Owners Policy 6-17-06
Proposed Insured: Jeffrey Scott Lewis
Proposed Policy Amount: \$849,900.00
 - (b) ALTA Loan Policy 6-17-06
Proposed Insured: FirstBank, A Colorado State Banking Corporation, It's Successors and/or Assigns its successors and/ or assigns, as their interests may appear
Proposed Policy Amount: \$679,920.00
3. The estate or interest in the Land described or referred to in this Commitment is:
Fee Simple
4. The Title is, at the Commitment Date, vested in:
[502 Second Street, LLC, a Colorado limited liability company](#)
5. The Land is described as follows:
SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

PREMIUMS:

Owner's Policy Premium	\$1121.00
CO 110.1-06	\$95.00
Loan Policy 1 Premium	\$300.00
CO 100-06	\$250.00
Tax Certificate	\$13.50

END OF SCHEDULE A

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EXHIBIT "A"

Legal Description

Lot 4, Campbell-James Replat,
County of Larimer, State of Colorado

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**SCHEDULE B, PART I
REQUIREMENTS**

All of the following Requirements must be met:

1. Pay the agreed amounts for the interest in the land and/or for the mortgage to be insured.
2. Pay us the premiums, fees and charges for the policy.
3. Obtain a certificate of taxes due from the county treasurer or the county treasurer's authorized agent.
4. Evidence that any and all assessments for common expenses, if any, have been paid.
5. The Company will require that an Affidavit and Indemnity Agreement be completed by the party(s) named below before the issuance of any policy of title insurance.

Party(s): 502 Second Street, LLC, a Colorado limited liability company

The Company reserves the right to add additional items or make further requirements after review of the requested Affidavit.

6. Deed sufficient to convey the fee simple estate or interest in the Land described or referred to herein, to the Proposed Insured Purchaser.
7. Deed of Trust sufficient to encumber the estate or interest in the Land described or referred to herein for the benefit of the Proposed Insured Lender.
8. The search did not disclose any open mortgages or deeds of trust of record, therefore the Company reserves the right to require further evidence to confirm that the property is unencumbered, and further reserves the right to make additional requirements or add additional items or exceptions upon receipt of the requested evidence.
9. The company requires the Seller/Vested owner named herein on Schedule "A" to provide complete information necessary to identify all leases and/or tenancies that may be in effect regarding this property. If no leases and/or tenancies are in existence, that information must be provided in written form prior to closing.
10. Intentionally deleted.
11. Recordation of Statement of Authority for 502 Second Street, LLC, a Colorado limited liability company pursuant to Colorado Revised Statutes evidencing the existence of the entity and authority of the person(s) authorized to execute and deliver instruments affecting title to real property on behalf of the entity and containing other information required by Colorado Revised Statutes.

NOTE: Exception(s) number(ed) 1-4 will not appear on the Lender's Policy, subject to satisfaction of requirements and as applicable.

NOTE: Exception number 5 will be removed from the Owner's and/or Lender's Policy provided the Company conducts the closing.

This page is only a part of a 2016 ALTA® Commitment for Title Insurance issued by Chicago Title Insurance Company. This Commitment is not valid without the Notice; the Commitment to Issue Policy; the Commitment Conditions; Schedule A; Schedule B, Part I-Requirements; Schedule B, Part II-Exceptions; and a counter-signature by the Company or its issuing agent that may be in electronic form.

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**SCHEDULE B, PART I
REQUIREMENTS**
(continued)

NOTE: Please be aware that due to the conflict between federal and state laws concerning the cultivation, distribution, manufacture or sale of marijuana, the Company is not able to close or insure any transaction involving Land that is associated with these activities.

NOTE: Endorsement Form 110.1, deleting exception(s) 1-4 will be issued with the Owner's Policy, subject to satisfaction of requirements and as applicable.

24 MONTH CHAIN OF TITLE, FOR INFORMATIONAL PURPOSES ONLY:

The following vesting deeds relating to the subject property have been recorded in the Clerk and Recorder's office of the County in which the property is located:

There are no conveyances affecting said land recorded within 24 months of the date of this report

[Plat Map](#)

END OF SCHEDULE B, PART I

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**SCHEDULE B, PART II
EXCEPTIONS**

THIS COMMITMENT DOES NOT REPUBLISH ANY COVENANT, CONDITION, RESTRICTION, OR LIMITATION CONTAINED IN ANY DOCUMENT REFERRED TO IN THIS COMMITMENT TO THE EXTENT THAT THE SPECIFIC COVENANT, CONDITION, RESTRICTION, OR LIMITATION VIOLATES STATE OR FEDERAL LAW BASED ON RACE, COLOR, RELIGION, SEX, SEXUAL ORIENTATION, GENDER IDENTITY, HANDICAP, FAMILIAL STATUS, OR NATIONAL ORIGIN.

The Policy will not insure against loss or damage resulting from the terms and provisions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

1. Any facts, rights, interests or claims that are not shown by the Public Records but which could be ascertained by an inspection of the Land or that may be asserted by persons in possession of the Land.
2. Easements, liens or encumbrances, or claims thereof, not shown by the Public Records.
3. Any encroachments, encumbrances, violation, variation, or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land and not shown by Public Records.
4. Any lien or right to a lien, for services, labor or material heretofore or hereafter furnished, imposed by law and not shown by the Public Records.
5. Defects, liens, encumbrances, adverse claims or other matters, if any, created, first appearing in the Public Records or attaching subsequent to the effective date hereof but prior to the date the proposed Insured acquires of record for the value the estate or interest or mortgage thereon covered by this Commitment.

NOTE: Upon satisfaction of all requirements herein, the above exception will not be reflected on any proposed title policy identified in Schedule A.

6. Water rights, claims of title to water, whether or not these matters are shown by the Public Records.
7. All taxes and assessments, now or heretofore assessed, due or payable.

NOTE: This tax exception will be amended at policy upon satisfaction and evidence of payment of taxes.

8. Reservations contained in the Patent

From: The United States of America
Recording Date: January 1, 1753
Recording No: [Book 32 Page 68](#)

Which among other things recites as follows:

The right of the proprietor of a vein or lode to extract and remove his ore therefrom should the same be found to penetrate or intersect the premises hereby granted as provided by law.

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**SCHEDULE B, PART II
EXCEPTIONS**
(continued)

9. Request for Notification of Application for Development recorded July 12, 2016 at Reception No. [20160044648](#).
10. Terms, conditions, restrictions, provisions, notes and easements but omitting any covenants or restrictions, if any, including but not limited to those based upon race, color, religion, sex, sexual orientation, familial status, marital status, disability, handicap, national origin, ancestry, source of income, gender, gender identity, gender expression, medical condition or genetic information, as set forth in applicable state or federal laws, except to the extent that said covenant or restriction is permitted by applicable law, as set forth on the Plat(s) of said subdivision set forth below:

Recording Date: August 23, 1977

Recording No: [Plat Book C Page 6](#)

END OF SCHEDULE B, PART II

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COMMITMENT CONDITIONS**1. DEFINITIONS**

- (a) "Knowledge" or "Known": Actual or imputed knowledge, but not constructive notice imparted by the Public Records.
- (b) "Land": The land described in Schedule A and affixed improvements that by law constitute real property. The term "Land" does not include any property beyond the lines of the area described in Schedule A, nor any right, title, interest, estate, or easement in abutting streets, roads, avenues, alleys, lanes, ways, or waterways, but this does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.
- (c) "Mortgage": A mortgage, deed of trust, or other security instrument, including one evidenced by electronic means authorized by law.
- (d) "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.
- (e) "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.
- (f) "Proposed Policy Amount": Each dollar amount specified in Schedule A as the Proposed Policy Amount of each Policy to be issued pursuant to this Commitment.
- (g) "Public Records": Records established under state statutes at the Commitment Date for the purpose of imparting constructive notice of matters relating to real property to purchasers for value and without Knowledge.
- (h) "Title": The estate or interest described in Schedule A.

2. If all of the Schedule B, Part I-Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company's liability and obligation end.

3. The Company's liability and obligation is limited by and this Commitment is not valid without:

- (a) the Notice;
- (b) the Commitment to Issue Policy;
- (c) the Commitment Conditions;
- (d) Schedule A;
- (e) Schedule B, Part I-Requirements;
- (f) Schedule B, Part II-Exceptions; and
- (g) a counter-signature by the Company or its issuing agent that may be in electronic form.

4. COMPANY'S RIGHT TO AMEND

The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company shall not be liable for any other amendment to this Commitment.

5. LIMITATIONS OF LIABILITY

- (a) The Company's liability under Commitment Condition 4 is limited to the Proposed Insured's actual expense incurred in the interval between the Company's delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured's good faith reliance to:
 - (i) comply with the Schedule B, Part I-Requirements;
 - (ii) eliminate, with the Company's written consent, any Schedule B, Part II-Exceptions; or
 - (iii) acquire the Title or create the Mortgage covered by this Commitment.
- (b) The Company shall not be liable under Commitment Condition 5(a) if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.
- (c) The Company will only have liability under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.
- (d) The Company's liability shall not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Conditions 5(a)(i) through 5(a)(iii) or the Proposed Policy Amount.
- (e) The Company shall not be liable for the content of the Transaction Identification Data, if any.
- (f) In no event shall the Company be obligated to issue the Policy referred to in this Commitment unless all of the Schedule B, Part I-Requirements have been met to the satisfaction of the Company.
- (g) In any event, the Company's liability is limited by the terms and provisions of the Policy.

6. LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT

- (a) Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.
- (b) Any claim must be based in contract and must be restricted solely to the terms and provisions of this Commitment.

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(continued)

- (c) Until the Policy is issued, this Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.
- (d) The deletion or modification of any Schedule B, Part II-Exception does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.
- (e) Any amendment or endorsement to this Commitment must be in writing and authenticated by a person authorized by the Company.
- (f) When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.

7. IF THIS COMMITMENT HAS BEEN ISSUED BY AN ISSUING AGENT

The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for the purpose of providing closing or settlement services.

8. PRO-FORMA POLICY

The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.

9. ARBITRATION

The Policy contains an arbitration clause. All arbitrable matters when the Proposed Policy Amount is Two Million And No/100 Dollars (\$2,000,000.00) or less shall be arbitrated at the option of either the Company or the Proposed Insured as the exclusive remedy of the parties. A Proposed Insured may review a copy of the arbitration rules at <http://www.alta.org/arbitration>.

END OF CONDITIONS

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DISCLOSURE STATEMENT

- Pursuant to Section 38-35-125 of Colorado Revised Statutes and Colorado Division of Insurance Regulation 8-1-2 (Section 5), if the parties to the subject transaction request us to provide escrow-settlement and disbursement services to facilitate the closing of the transaction, then all funds submitted for disbursement must be available for immediate withdrawal.
- Colorado Division of Insurance Regulation 8-1-2, Section 5, Paragraph H, requires that "Every title insurance company shall be responsible to the proposed insured(s) subject to the terms and conditions of the title insurance commitment, other than the effective date of the title insurance commitment, for all matters which appear of record prior to the time of recording whenever the title insurance company, or its agent, conducts the closing and settlement service that is in conjunction with its issuance of an owners policy of title insurance and is responsible for the recording and filing of legal documents resulting from the transaction which was closed". Provided that Chicago Title of Colorado - Fort Collins conducts the closing of the insured transaction and is responsible for recording the legal documents from the transaction, exception No. 5 in Schedule B-2 will not appear in the Owner's Title Policy and Lender's Title Policy when issued.
- Colorado Division of Insurance Regulation 8-1-2, Paragraph M of Section 5, requires that prospective insured(s) of a single family residence be notified in writing that the standard exception from coverage for unfiled Mechanics or Materialmans Liens may or may not be deleted upon the satisfaction of the requirement(s) pertinent to the transaction. These requirements will be addressed upon receipt of a written request to provide said coverage, or if the Purchase and Sale Agreement/Contract is provided to the Company then the necessary requirements will be reflected on the commitment.
- Colorado Division of Insurance Regulation 8-1-3, Paragraph C. 11.f. of Section 5 - requires a title insurance company to make the following notice to the consumer: "A closing protection letter is available to be issued to lenders, buyers and sellers."
- If the sales price of the subject property exceeds \$100,000.00 the seller shall be required to comply with the Disclosure of Withholding Provisions of C.R.S. 39-22-604.5 (Nonresident Withholding).
- Section 39-14-102 of Colorado Revised Statutes requires that a Real Property Transfer Declaration accompany any conveyance document presented for recordation in the State of Colorado. Said Declaration shall be completed and signed by either the grantor or grantee.
- Recording statutes contained in Section 30-10-406(3)(a) of the Colorado Revised Statutes require that all documents received for recording or filing in the clerk and recorder's office shall contain a top margin of at least one inch and a left, right, and bottom margin of at least one-half of an inch. The clerk and recorder may refuse to record or file a document that does not conform to requirements of this paragraph.
- Section 38-35-109 (2) of the Colorado Revised Statutes, requires that a notation of the purchasers legal address, (not necessarily the same as the property address) be included on the face of the deed to be recorded.
- Regulations of County Clerk and Recorder's offices require that all documents submitted for recording must contain a return address on the front page of every document being recorded.
- Pursuant to Section 10-11-122 of the Colorado Revised Statutes, the Company is required to disclose the following information:
 - The subject property may be located in a special taxing district.

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DISCLOSURE STATEMENT
(continued)

- o A Certificate of Taxes Due listing each taxing jurisdiction shall be obtained from the County Treasurer or the County Treasurer's authorized agent.
- o Information regarding special districts and the boundaries of such districts may be obtained from the Board of County Commissioners, the County Clerk and Recorder or the County Assessor.
- Pursuant to Section 10-11-123 of the Colorado Revised Statutes, when it is determined that a mineral estate has been severed from the surface estate, the Company is required to disclose the following information: that there is recorded evidence that a mineral estate has been severed, leased, or otherwise conveyed from the surface estate and that there is a substantial likelihood that a third party holds some or all interest in oil, gas, other minerals, or geothermal energy in the property; and that such mineral estate may include the right to enter and use the property without the surface owner's permission.

Note: Notwithstanding anything to the contrary in this Commitment, if the policy to be issued is other than an ALTA Owner's Policy (6/17/06), the policy may not contain an arbitration clause, or the terms of the arbitration clause may be different from those set forth in this Commitment. If the policy does contain an arbitration clause, and the Amount of Insurance is less than the amount, if any, set forth in the arbitration clause, all arbitrable matters shall be arbitrated at the option of either the Company or the Insured as the exclusive remedy of the parties.

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Inquire before you wire!

WIRE FRAUD ALERT

This Notice is not intended to provide legal or professional advice.
If you have any questions, please consult with a lawyer.

All parties to a real estate transaction are targets for wire fraud and many have lost hundreds of thousands of dollars because they simply relied on the wire instructions received via email, without further verification. **If funds are to be wired in conjunction with this real estate transaction, we strongly recommend verbal verification of wire instructions through a known, trusted phone number prior to sending funds.**

In addition, the following non-exclusive self-protection strategies are recommended to minimize exposure to possible wire fraud.

- **NEVER RELY** on emails purporting to change wire instructions. Parties to a transaction rarely change wire instructions in the course of a transaction.
- **ALWAYS VERIFY** wire instructions, specifically the ABA routing number and account number, by calling the party who sent the instructions to you. DO NOT use the phone number provided in the email containing the instructions, use phone numbers you have called before or can otherwise verify. **Obtain the number of relevant parties to the transaction as soon as an escrow account is opened.** DO NOT send an email to verify as the email address may be incorrect or the email may be intercepted by the fraudster.
- **USE COMPLEX EMAIL PASSWORDS** that employ a combination of mixed case, numbers, and symbols. Make your passwords greater than eight (8) characters. Also, change your password often and do NOT reuse the same password for other online accounts.
- **USE MULTI-FACTOR AUTHENTICATION** for email accounts. Your email provider or IT staff may have specific instructions on how to implement this feature.

For more information on wire-fraud scams or to report an incident, please refer to the following links:

Federal Bureau of Investigation:
<http://www.fbi.gov>

Internet Crime Complaint Center:
<http://www.ic3.gov>

FIDELITY NATIONAL FINANCIAL PRIVACY NOTICE

Effective January 1, 2023

Fidelity National Financial, Inc. and its majority-owned subsidiary companies (collectively, "FNF," "our," or "we") respect and are committed to protecting your privacy. This Privacy Notice explains how we collect, use, and protect personal information, when and to whom we disclose such information, and the choices you have about the use and disclosure of that information.

A limited number of FNF subsidiaries have their own privacy notices. If a subsidiary has its own privacy notice, the privacy notice will be available on the subsidiary's website and this Privacy Notice does not apply.

Collection of Personal Information

FNF may collect the following categories of Personal Information:

- contact information (e.g., name, address, phone number, email address);
- demographic information (e.g., date of birth, gender, marital status);
- identity information (e.g. Social Security Number, driver's license, passport, or other government ID number);
- financial account information (e.g. loan or bank account information); and
- other personal information necessary to provide products or services to you.

We may collect Personal Information about you from:

- information we receive from you or your agent;
- information about your transactions with FNF, our affiliates, or others; and
- information we receive from consumer reporting agencies and/or governmental entities, either directly from these entities or through others.

Collection of Browsing Information

FNF automatically collects the following types of Browsing Information when you access an FNF website, online service, or application (each an "FNF Website") from your Internet browser, computer, and/or device:

- Internet Protocol (IP) address and operating system;
- browser version, language, and type;
- domain name system requests; and
- browsing history on the FNF Website, such as date and time of your visit to the FNF Website and visits to the pages within the FNF Website.

Like most websites, our servers automatically log each visitor to the FNF Website and may collect the Browsing Information described above. We use Browsing Information for system administration, troubleshooting, fraud investigation, and to improve our websites. Browsing Information generally does not reveal anything personal about you, though if you have created a user account for an FNF Website and are logged into that account, the FNF Website may be able to link certain browsing activity to your user account.

Other Online Specifics

Cookies. When you visit an FNF Website, a "cookie" may be sent to your computer. A cookie is a small piece of data that is sent to your Internet browser from a web server and stored on your computer's hard drive. Information gathered using cookies helps us improve your user experience. For example, a cookie can help the website load properly or can customize the display page based on your browser type and user preferences. You can choose whether or not to accept cookies by changing your Internet browser settings. Be aware that doing so may impair or limit some functionality of the FNF Website.

Web Beacons. We use web beacons to determine when and how many times a page has been viewed. This information is used to improve our websites.

Do Not Track. Currently our FNF Websites do not respond to "Do Not Track" features enabled through your browser.

Links to Other Sites. FNF Websites may contain links to unaffiliated third-party websites. FNF is not responsible for the privacy practices or content of those websites. We recommend that you read the privacy policy of every website you visit.

Use of Personal Information

FNF uses Personal Information for three main purposes:

- To provide products and services to you or in connection with a transaction involving you.
- To improve our products and services.
- To communicate with you about our, our affiliates', and others' products and services, jointly or independently.

When Information Is Disclosed

We may disclose your Personal Information and Browsing Information in the following circumstances:

- to enable us to detect or prevent criminal activity, fraud, material misrepresentation, or nondisclosure;
- to affiliated or nonaffiliated service providers who provide or perform services or functions on our behalf and who agree to use the information only to provide such services or functions;
- to affiliated or nonaffiliated third parties with whom we perform joint marketing, pursuant to an agreement with them to jointly market financial products or services to you;
- to law enforcement or authorities in connection with an investigation, or in response to a subpoena or court order; or
- in the good-faith belief that such disclosure is necessary to comply with legal process or applicable laws, or to protect the rights, property, or safety of FNF, its customers, or the public.

The law does not require your prior authorization and does not allow you to restrict the disclosures described above. Additionally, we may disclose your information to third parties for whom you have given us authorization or consent to make such disclosure. We do not otherwise share your Personal Information or Browsing Information with nonaffiliated third parties, except as required or permitted by law.

We reserve the right to transfer your Personal Information, Browsing Information, and any other information, in connection with the sale or other disposition of all or part of the FNF business and/or assets, or in the event of bankruptcy, reorganization, insolvency, receivership, or an assignment for the benefit of creditors. By submitting Personal Information and/or Browsing Information to FNF, you expressly agree and consent to the use and/or transfer of the foregoing information in connection with any of the above described proceedings.

Security of Your Information

We maintain physical, electronic, and procedural safeguards to protect your Personal Information.

Choices With Your Information

Whether you submit Personal Information or Browsing Information to FNF is entirely up to you. If you decide not to submit Personal Information or Browsing Information, FNF may not be able to provide certain services or products to you.

For California Residents: We will not share your Personal Information or Browsing Information with nonaffiliated third parties, except as permitted by California law. For additional information about your California privacy rights, please visit the "California Privacy" link on our website (<https://fnf.com/pages/californiaprivacy.aspx>) or call (888) 413-1748.

For Nevada Residents: We are providing this notice pursuant to state law. You may be placed on our internal Do Not Call List by calling FNF Privacy at (888) 714-2710 or by contacting us via the information set forth at the end of this Privacy Notice. For further information concerning Nevada's telephone solicitation law, you may contact: Bureau of Consumer Protection, Office of the Nevada Attorney General, 555 E. Washington St., Suite 3900, Las Vegas, NV 89101; Phone number: (702) 486-3132; email: aginquies@ag.state.nv.us.

For Oregon Residents: We will not share your Personal Information or Browsing Information with nonaffiliated third parties for marketing purposes, except after you have been informed by us of such sharing and had an opportunity to indicate that you do not want a disclosure made for marketing purposes.

For Vermont Residents: We will not disclose information about your creditworthiness to our affiliates and will not disclose your personal information, financial information, credit report, or health information to nonaffiliated third parties to market to you, other than as permitted by Vermont law, unless you authorize us to make those disclosures.

For Virginia Residents: For additional information about your Virginia privacy rights, please email privacy@fnf.com or call (888) 714-2710.

Information From Children

The FNF Websites are not intended or designed to attract persons under the age of eighteen (18). We do not collect Personal Information from any person that we know to be under the age of thirteen (13) without permission from a parent or guardian.

International Users

FNF's headquarters is located within the United States. If you reside outside the United States and choose to provide Personal Information or Browsing Information to us, please note that we may transfer that information outside of your country of residence. By providing FNF with your Personal Information and/or Browsing Information, you consent to our collection, transfer, and use of such information in accordance with this Privacy Notice.

FNF Website Services for Mortgage Loans

Certain FNF companies provide services to mortgage loan servicers, including hosting websites that collect customer information on behalf of mortgage loan servicers (the "Service Websites"). The Service Websites may contain links to both this Privacy Notice and the mortgage loan servicer or lender's privacy notice. The sections of this Privacy Notice titled When Information is Disclosed, Choices with Your Information, and Accessing and Correcting Information do not apply to the Service Websites. The mortgage loan servicer or lender's privacy notice governs use, disclosure, and access to your Personal Information. FNF does not share Personal Information collected through the Service Websites, except as required or authorized by contract with the mortgage loan servicer or lender, or as required by law or in the good-faith belief that such disclosure is necessary: to comply with a legal process or applicable law, to enforce this Privacy Notice, or to protect the rights, property, or safety of FNF or the public.

Your Consent To This Privacy Notice; Notice Changes

By submitting Personal Information and/or Browsing Information to FNF, you consent to the collection and use of the information in accordance with this Privacy Notice. We may change this Privacy Notice at any time. The Privacy Notice's effective date will show the last date changes were made. If you provide information to us following any change of the Privacy Notice, that signifies your assent to and acceptance of the changes to the Privacy Notice.

Accessing and Correcting Information; Contact Us

If you have questions or would like to correct your Personal Information, visit FNF's [Privacy Inquiry Website](#) or contact us by phone at (888) 714-2710, by email at privacy@fnf.com, or by mail to:

Fidelity National Financial, Inc.
601 Riverside Avenue,
Jacksonville, Florida 32204
Attn: Chief Privacy Officer



Planning Commission Minutes – May 25, 2023

- 1. Call to Order** – The Planning Commission convened a regular meeting on May 25, 2023.
Commissioner Anderson called the meeting to order at 6:00 p.m.

- 2. Roll Call** – Members present:
- | | |
|------------------|--------------------|
| Karen Anderson | (Chairperson) |
| Chris Kurtz | (Vice Chairperson) |
| John Van Benthem | (Secretary) |
| Melissa Feldbush | (Commissioner) |
| Abigail Smith | (Commissioner) |
| Brett Wing | (Commissioner) |

Staff present:

Anne Johnson	(Community Development Director)
Michelle Tovar	(Deputy Town Clerk)
Jonathan Mitchell	(Permit Technician)

- 3. Consent Agenda** – Minutes from the May 11, 2023 Planning Commission Meeting.

MOTION made by Commissioner Wing to APPROVE the Minutes for May 11, 2022.

SECONDED by Commissioner Van Benthem.

With those all in favor, THE MOTION CARRIED.

- 4. Public Hearing: Caring Pathways Pet Crematorium Conditional Use Permit**

Director Johnson presented the request for approval of a conditional use permit for a veterinary and pet crematorium facility.

Public Comment was opened at 6:31 p.m.

Jim Cummings asked about the frequency of equipment inspections and was concerned about ash.

Public Comment was closed at 6:33 p.m.

MOTION made by Commissioner Smith to RECOMMEND APPROVAL of the Conditional Use Permit to the Town Board of Trustees due to the findings in the Staff Report including compliance with the Land Use Code, the Criteria for Approval found in Section 30-3-106, and the Comprehensive Plan to the Town Trustees for consideration, subject to the Conditions of Approval found in the Staff Report.

SECONDED by Commissioner Wing.

With all in favor, THE MOTION CARRIED.

- 5. Work Session: Anatomy of a Staff Report.**

6. Reports –

23 May – Town Board discussed the Landscaping Guidelines, including the replacement of dying trees.

23 May – Bader Amendment to PUD was approved; Berthoud Self-Storage was approved by the Town Board.

30 May – Town Board – Special Meeting.

June – A new Senior Planner for the Town's Community Development Department has been chosen and will start at the end of June.

13 July – No Planning Commission meeting.

August – Elections for Planning Commission.

Commissioner Kurtz was interested in learning more about the 3rd Street Plan.

7. Adjourn –

The meeting was adjourned at 7:44 p.m.

CHAIRPERSON

SECRETARY

BOARD OF TRUSTEES INFORMATION



ADMINISTRATION DEPARTMENT

Meeting Date:	June 13, 2023
Agenda Title/Subject:	Town Park Renovation Project- Phase I
Type of Item:	Regular Item
Purpose:	Contract and Project Award
Presented by:	Administration

ATTACHMENTS:

- Contractor Bid Form Phase I
- Town Park Design Concept Phase I
- Playground Design Concept and bid

BACKGROUND:

At the direction of the Board this past February, Staff went to bid for construction renovations and amenity improvements at one of Berthoud's signature parks- Berthoud Town Park.

Town staff received two bids for the 2023 Town Park Renovation Project Phase I and has identified a low bidder:

KCI Construction- \$5,452,164.00 (bid form sheet attached)

This low bid was \$1,199,608 under the next bid.

Site amenities and concept plan design are attached; however, this project will generally consist of constructing renovations at Town Park with improvements and additions made to the park for phase I but not limited to playgrounds, water splash pad/park, picnic pavilions, and bathrooms in phase one. Designed and bid separately at \$1,100,000 is the community park playground which has been designed as all-inclusive for play and equipment has been programmed and designed to include most levels of abilities and disabilities.

This project held placeholders in the current 2023 budget at an estimated \$5.5 million. This initial project budget number was estimated during the 2022 budget cycle. Since then, construction and equipment costs continue to rise with little relief on those increased numbers to date as the received bids have led Staff to reevaluate the total cost and project new budget increases for finishing the project. Staff will be discussing options with the Board to continue the project as well as offer some cost reduction solutions to help reduce expenses without diluting the quality of the project. Those projected total costs of the project to finalize construction, playground, construction management, and contingency proposals are estimated at \$6.25 million.

FISCAL IMPACT AND FUND SOURCE:

The funding for this project will be from the budgeted line item in 2023, however additional budget funds will be requested to complete the project as bid.

Current Budget line items totaling \$5.5 million:

51-00-5245.00	1998 1% Fund-	Town Park	1,500,000
52-40-5245.00	2019 1% Fund-	Town Park	3,000,000
11-10-5708.00	General Fund Cap Imp-	Town Park	1,000,000

COMMUNITY TOUCHSTONES:

Part of Berthoud's **Community Identity** is being a great place to visit, live, and recreate. Providing additional park and recreation amenities of this nature creates more opportunities and ways for the community to actively engage as well as exercise frequently those will continue to add to a positivity synergy within the Town and support an identity where people want to live and grow into.

RECOMMENDED ACTION(S):

Award the project to KCI and authorize the Town Administrator to work within the requested budget amount for the project of \$6.25 million by working with the contractors and staff to modify and reduce project costs through value engineering and alternate selections to complete the park project in its entirety.

Bid Schedule of Values						
District	Town of Berthoud					
Project Name	Town Park Renovations - Phase 1					
Project Number						
Plan Set	100% Construction Documents - December 23, 2022					
Bidder Name	Krishce Construction, Inc.					
Bidder Phone	303-776-7643					
Date Submitted	May 3, 2023					

Division #	Sub Item #	Description	Quantity	Unit	Unit Price	Total
01	General Conditions		1	LS	\$ 481,094.25	\$ 481,094.25
02	Site Demolition		1	LS	\$ 100,225.65	\$ 100,225.65
31	Earthwork		1	LS	\$ 211,169.70	\$ 211,169.70
32	Exterior Improvements					
	32-1	AC Paving	1	LS	\$ 109,839.45	\$ 109,839.45
	32-2	Light Duty Concrete Paving	1	LS	\$ 32,118.45	\$ 32,118.45
	32-3	Decorative Concrete Paving	1	LS	\$ 59,347.05	\$ 59,347.05
	32-4	Heavy Duty Concrete Paving	1	LS	\$ 331,007.25	\$ 331,007.25
	32-5	Concrete Curb and Ramps	1	LS	\$ 68,755.05	\$ 68,755.05
	32-6	Crusher Fine Trails	1	LS	\$ 6,825.00	\$ 6,825.00
	32-7	Parking Lot Striping and Signage	1	LS	\$ 1,260.00	\$ 1,260.00
	32-8	Sand Volleyball Court	1	LS	\$ 19,436.55	\$ 19,436.55
	32-9	Playground Areas (Excluding Equipment)	1	LS	\$ -	inc in other
	32-10	Miscellaneous	1	LS	\$ 31,658.55	\$ 31,658.55
					Subtotal:	\$ 660,247.35

32	Landscape					
	32-12	Irrigated Turf	1	LS	\$ 43,048.95	\$ 43,048.95
	32-13	Shrubs	1	LS	\$ 16,054.50	\$ 16,054.50
	32-14	Perennials	1	LS	\$ 3,030.30	\$ 3,030.30
	32-15	Ornamental Grasses	1	LS	\$ 7,460.25	\$ 7,460.25
	32-16	Deciduous Trees	1	LS	\$ 11,047.05	\$ 11,047.05
	32-17	Evergreen Trees	1	LS	\$ 35,008.05	\$ 35,008.05
	32-18	Ornamental Trees	1	LS	\$ 13,453.65	\$ 13,453.65
	32-19	Tree Grates	1	LS	\$ 21,832.65	\$ 21,832.65
	32-20	DEDUCT for elimination of Sprayground Plantings	1	LS	\$ -	none included
	32-21	Irrigation	1	LS	\$ 158,530.05	\$ 158,530.05
	32-22	Miscellaneous	1	LS	\$ -	\$ 38,600.00
					Subtotal:	\$ 348,065.45

33	Utilities					
	33-1	Fire / Domestic Water	1	LS	\$ 74,376.75	\$ 74,376.75
	33-2	Sanitary Sewer	1	LS	\$ 76,734.00	\$ 76,734.00
	33-3	Storm Drainage	1	LS	\$ 212,167.20	\$ 212,167.20
	33-4	Gas Supply	1	LS	\$ 11,550.00	\$ 11,550.00
	33-5	Site Lighting Conduits and Backfill	1	LS	\$ 68,756.10	\$ 68,756.10
	33-6	Site Lighting Poles and Fixtures	1	LS	\$ 212,913.75	\$ 212,913.75
	33-7	Security, Cameras at structures	1	LS	\$ -	none inc
	33-8	Convenience Power	1	LS	\$ 1,050.00	\$ 1,050.00
					Subtotal:	\$ 657,547.80

12	Site Work-Site Furnishings					
	12.1	Site Furniture (Benches, Tables, Bike Rack, Trash, Etc.)	1	LS	\$ 127,575.00	\$ 127,575.00
	12.2	Boulders, assume average size of 1 ton (local boulder)	1	LS	\$ 12,760.65	\$ 12,760.65
	12.3	Picnic Tables w/Benches, Standard	1	LS	\$ -	inc Above
	12.4	Miscellaneous	1	LS	\$ -	\$ 10,500.00
					Subtotal:	\$ 150,835.65

13	Splash and Spray Park					
	13.1	Equipment				
	1.1	DECK INTERFACE	1	LS	\$ 6,181.35	\$ 6,181.35
	1.2	ROCKWORK BENCH	1	LS	\$ -	\$ -
	1.3	CUSTOM DUMPING BUCKET & PIPE FALLS	1	LS	\$ 340,686.15	\$ 340,686.15
	1.4	ROCKWORK-CONCEALED HEADER	1	LS	\$ 1,118.25	\$ 1,118.25
	1.5	ROCKWORK WALL SPRAY	1	LS	\$ 22,463.70	\$ 22,463.70
	1.6	WATER TUNNEL NO 2	1	LS	\$ 9,927.75	\$ 9,927.75
	1.7	LUMIFLOW CIRCLE	1	LS	\$ 68,307.75	\$ 68,307.75
	1.8	WATER JELLY NO 1	1	LS	\$ 6,291.60	\$ 6,291.60
	1.9	WATER JELLY NO 3	1	LS	\$ 12,090.75	\$ 12,090.75
	1.10	TEAM SPRAY NO 3	1	LS	\$ 12,842.55	\$ 12,842.55
	1.12	SPIDEY SPRAY NO 2	1	LS	\$ 5,915.70	\$ 5,915.70

1.13	LED LIGHTS	1	LS	\$ 84,340.20	\$ 84,340.20
1.14	DECK INTERFACE WITH TRENCH DRAIN	1	LS	\$ 19,483.80	\$ 19,483.80
1.15	SPRAYGROUND PERIMETER STEP	1	LS	\$ 9,668.40	\$ 9,668.40
13.2	Pipes and Fittings	1	LS	\$ 320,952.45	\$ 320,952.45
13.3	Surfacing	1	LS	\$ 147,525.00	\$ 147,525.00
13.3	Specialties	1	LS	\$ 1,050.00	\$ 1,050.00
13.4	Miscellaneous	1	LS	\$ 89,482.05	\$ 89,482.05
				Subtotal:	\$ 1,158,327.45

VARIES	Site Structures				
1	Bathhouse (Complete)	1	LS	\$ 687,809.85	\$ 687,809.85
2	Picnic Pavilion	1	LS	\$ 299,983.95	\$ 299,983.95
3	Park Shelters, Type A	1	LS	\$ 162,814.05	\$ 162,814.00
5	Pergolas, Type B	1	LS	\$ 419,640.90	\$ 419,640.90
6	Other	1	LS	\$ 88,152.00	\$ 88,152.00
				Subtotal:	\$ 1,658,400.70

	Maintenance				
	Maintenance Period - Landscape (1 year)	1	LS	\$ 26,250.00	\$ 26,250.00
				Subtotal:	\$ 26,250.00

				TOTAL BID	\$ 5,452,164.00
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CONTRACTORS ARE RESPONSIBLE FOR VERIFYING ALL QUANTITIES

Prepared by:

Bidders Signature:






p 303.776.7643
f 303.776.9598


www.kciconst.com
info@kciconst.com


605 Weaver Park Road
Longmont, CO 80501

Bid Clarifications

Town of Berthoud Park – Phase 1

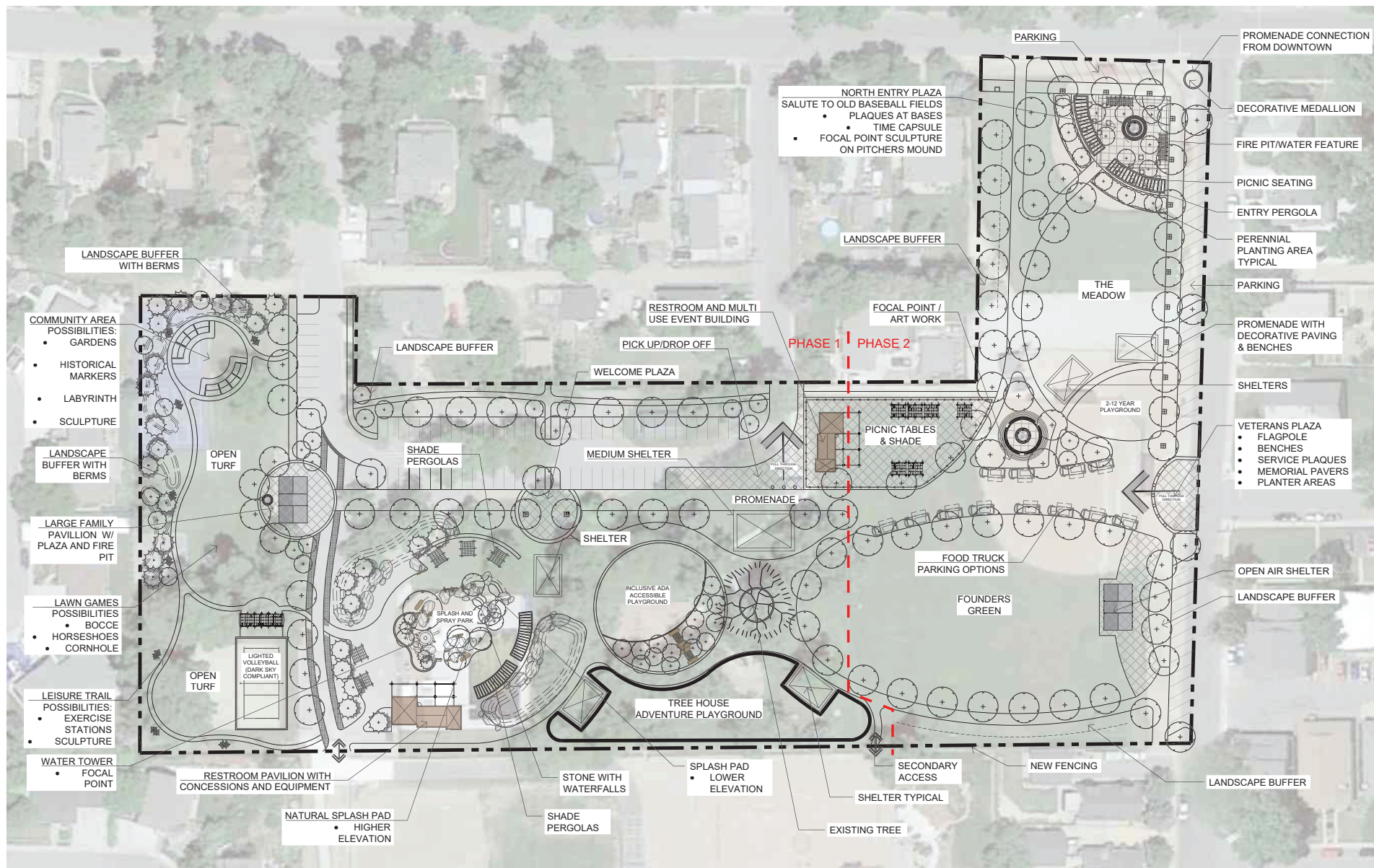
5/3/2023

Clarifications:

- Boulders/Faux Boulders within the Spray/Splash Park footprint are excluded.
- 6" Deep Masonry Sand is included at Volleyball Court.
- Engineered Wood Fiber is excluded at Playground Pits as shown on LP101.
- 2" Gas Line from Bathhouse to eastern Phase 1 /Phase Boundary is included.
- Value Engineering Option (Not Included in Bid): Savings of \$64,000 to provide substitute Pergolas by Steel Works.
-

CONSTRUCTING QUALITY. BUILDING TRUST.

TEAMWORK | COMMUNITY | INTEGRITY | PURPOSE | INNOVATIVE | SUSTAINABLE





Berthoud Town Park-
Option A





Berthoud Town Park-
Option A





**Berthoud Town Park-
Option A**

Sales Representative:
STAR
Playgrounds
stellar design and installation

Equipment Manufacturers:
PLAYWORLD
The world needs play.

Berliner
Play equipment for life.

Yalp
A NEW WAY TO PLAY

earthscape

ExoFit
Outdoor Fitness



QUOTATION

Quote Number: Q11420C
 Quote Date: Jun 5, 2023
 Sales Rep: Brad Barclay

brad@starplaygrounds.com

Playground Equipment * Site Furnishings * Shade Structures * Surfacing

Project:	Proposed For/Bill To:	Contact Name	
Berthoud Town Park 320 6th St Berthoud, CO 80513	Town of Berthoud 807 Mountain Ave Berthoud, CO 80513 Cust ID: Town of Berthoud	Jeremy Olinger	
		Phone	Email
		970-344-5824	jolinger@berthoud.org

Qty	Item	Description	Unit Price	Amount
	EFI	Price includes equipment, freight and factory certified installation.		
1.0		Playworld Custom Design includes: ramped structure, Branch Out, and all stand-alone items	\$ 776,852.00	\$ 776,852.00
1.0		Valued Client Discount	\$- 68,163.00	\$- 68,163.00
		Hypar Shade add-on \$1,046 per shade		
		Surfacing		
1,600.0	PIP-EPDM	Ecore "PlayPour" Poured In Place Unitary Safety Surfacing.50% Standard Color/50% Black speckled mix. Industry Standard Binder.	\$ 22.50	\$ 328,470.00
1.0	EWF	Accessible Engineered Wood Fiber Surfacing (EWF)- weather contingency plan. Includes install in 2023 and removal in late spring 2024	\$ 58,660.00	\$ 58,660.00

See Terms & Conditions on last page

Star Playgrounds
 9892 Titan Park Circle, Unit 1, Littleton, CO 80125
 Office: 303.791.7626 www.starplaygrounds.com

Subtotal	\$ 1,095,819.00
Sales Tax	
TOTAL	\$ 1,095,819.00

BOARD OF TRUSTEES INFORMATION



ADMINISTRATION DEPARTMENT

Meeting Date:	June 13, 2023
Agenda Title/Subject:	Business Licensing Code Amendment
Type of Item:	Regular Item
Purpose:	To amend and clarify the requirements in the Municipal Code that pertain to business licensing.
Presented by:	Christian Samora

ATTACHMENTS:

- Ordinance 1320 – To Repeal Local Sales Tax Requirement and Require General Licensing of Businesses

BACKGROUND:

This proposed ordinance will repeal existing requirements for businesses to obtain a sales tax license from the Town of Berthoud and instead require a general business license. Regarding the collection of sales tax, the Town is not self-collecting and instead relies upon the state to collect and remit sales tax. This is often confusing to business owners, as it is typically self-collecting communities that require a separate business license. This ordinance would not change any requirements regarding the collection or remittance of sales tax by businesses in the Town of Berthoud.

Currently businesses are required to obtain a sales tax license in accordance with Town Ordinance. Having an annual business license will help to have a more accurate record as to what businesses are currently operating in the Town of Berthoud. This can help the Town more proactively communicate with businesses regarding projects and other opportunities that can impact or otherwise be beneficial to businesses.

As written, the ordinance would not require any fees to be paid for 2023 business licenses. Fees for 2024 would be established by resolution concurrently with other fees approved as part of the annual budget process in December. It is anticipated that the proposed fee will be the same as the current Sales Tax License fee, which is \$20.00.

UPDATE/NEXT STEPS:

- The Board may give direction to bring this ordinance back for consideration at the July 11, 2023 Town Board Meeting.

FISCAL IMPACT AND FUND SOURCE:

There is not an anticipated fiscal impact.

COMMUNITY TOUCHSTONES:

This item may lend mostly to the Resiliency by improving the ability for the Town to communicate and support local businesses.

RECOMMENDED ACTION(S):

The Board may give direction to bring this ordinance back for consideration at the July 11, 2023 Town Board Meeting.

ORDINANCE NO 1320

AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE TOWN OF BERTHOUD TO REPEAL LOCAL SALES TAX LICENSE REQUIREMENT AND TO REQUIRE GENERAL LICENSING OF BUSINESSES

WHEREAS, The Town of Berthoud does not currently require businesses to obtain a General Business License, and

WHEREAS, The Town does not self-collect sales tax revenue and requires a separate sales tax license in addition to the State of Colorado Sales Tax License, and

WHEREAS, The Town wishes to repeal the local Sales Tax License code requirement and amend the code to instead require a General Business License; and

WHEREAS, Fees for General Business Licenses will be waived for any licenses issued in the year 2023; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF BERTHOUD, COLORADO:

Section 1.

Ordinance 338, Ordinance 507, Section 13.5 of the Berthoud Municipal Code, and all others in conflict are hereby repealed.

Section 2.

Chapter 14.10 is hereby added to the Berthoud Municipal Code as follows:

14.10 General Business Licenses

Sec. 14.10-1. Purpose.

The purpose of this Article is the regulation and registration of businesses operating within the Town of Berthoud.

Sec. 14.10-2. License required.

- (a) Every person, as defined in Section 14-1.1 of this Code, must obtain a license from the Town before operating, conducting, or carrying on any retail trade, profession, or business that has more than an incidental presence within the limits of the Town; except that nonprofit state corporations, excluding federal, state, or municipal corporations, are hereby exempt from the license requirements set forth in this Chapter.

- (b) Each license shall be granted and issued by the Town Clerk or their designee and shall be in force and effect until the thirty-first day of December of the year in which it is issued, unless sooner revoked in accordance with this chapter. Such license shall be granted or renewed only upon an application that states the name and address of the person desiring such license, the name of such business and location, and other information that the Town Clerk may require.
- (c) Having been issued a General Business License pursuant to this section shall not preclude any business from obtaining a State of Colorado Sales Tax License and collecting sales tax pursuant to Chapter 23 of this Code.
- (d) The provisions of this Chapter 14.10 shall not apply to businesses that otherwise qualify for and obtain other licensing in accordance with licensing provisions in Chapter 14, Sections 2 through 9.
- (e) Businesses that either do not have a physical presence in the Town or have only incidental physical presence within the town shall be issued a business license at no charge in accordance with CRS 39-26-802.9. The terms "physical presence" and "incidental physical presence" shall have the definitions set forth in CRC 39-26-802.9 or any successor statute, as amended from time to time.

Sec. 14.10-3. License application.

- (a) An application for a business license shall be made to the Town Clerk or their designee on forms provided by the Town. It is unlawful for any person to make any false statement or misrepresentation in connection with any application for a license.

Sec. 14.10-4. License fees.

- (a) Every person required to be licensed by the provisions of the Berthoud Municipal Code shall pay a fee as established by resolution of the Town Board of Trustees as amended from time to time.
- (b) Before granting the license, the fee required for the license must be paid at the office of the Town Clerk.
- (c) Fees shall not be prorated or refundable.

Sec. 14.10-5. Issuance.

- (a) Upon receipt of the required fee and compliance with chapter 23, the Town Clerk or their designee will issue a license that has been paid for the specified year.

Sec. 14.10-6. Posting of License is required.

- (b) Each license shall be numbered and shall show the name and place of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is issued. Every licensee shall produce their license for examination when requested by any

Town official or any person representing the Town.

Sec. 14.10-7. License nontransferable.

No license issued under the provisions of this Chapter shall be transferable. Any business must notify the Town of a change in address within 30 days of such change occurring.

Sec. 14.10-8. Period of license.

All licenses shall expire on December 31 of each calendar year.

Sec. 14.10-9. Renewal.

- (a) An application for renewal of a General Business License shall be considered in the same manner as an original application.
- (b) Licenses may be renewed up to 30 days prior to expiration and no later than 30 days after expiration. Licenses renewed more than 30 days after expiration shall be subject to a new license fee as established in accordance with Chapter 14.10-4.
- (c) The Town shall send a renewal reminder by First Class mail or by email to the mailing or email address on file for each currently licensed business no later than December 15th of each year. Failure to receive such a reminder does not relieve a business from responsibility for complying with the provisions of this Chapter 14.

Sec. 14.10-10. Suspension.

A license may be suspended:

- (1) When any money due the Town has not been paid. This includes failure to pay civil penalties, fines, taxes, impact fees, or any other money owed to the Town.
- (2) When any activity conducted by the licensee or his employee or agent violates any federal, state, or local rule, regulation, or law.
- (3) Upon failure to comply with the terms and conditions of the license.
- (4) Upon any grounds of suspension provided by the Berthoud Municipal Code.

Sec. 14.10-11. Revocation of license.

The Town may revoke a license:

- (1) When it appears that the license was obtained by fraud, misrepresentation, or false statements within the application.
- (2) The activity of the business or its representatives violates the Berthoud Municipal Code, state statute, or any federal regulation or law.
- (3) Upon failure to comply with the terms and conditions of the license.
- (4) Upon any grounds of revocation provided by this the Berthoud Municipal Code.

Sec. 14.10-13. Cease and desist.

If any business is operating without a license, the Town Clerk may issue an order to the business to cease and desist from all further operations until a license is issued for the business. The order shall give the business three (3) days to pay all amounts due to the Town. If payment has not been paid to the Town by the third day, the business shall cease operations until such fees are paid.

Sec. 14.10-14. Penalty.

Any violation of the provisions of this Article shall be subject to the penalties provided for in Section 17.1 of the Berthoud Municipal Code.

Section 3.

Fees for licenses issued in accordance with this chapter shall be waived for the year 2023.

INTRODUCED, READ, ADOPTED, APPROVED, AND ORDERED PUBLISHED IN FULL on this _____ day of _____, 2023.

TOWN OF BERTHOUD

By _____

William Karspeck, Mayor

ATTEST:

By: _____

Christian Samora, Town Clerk