

WORK SESSION

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. PUBLIC COMMENT
- VI. NEW BUSINESS
 - a. Discussion and possible approval of an agreement with Blaire & Blaire Associates P.C. in the amount of \$8,750.00, for 2018 annual financial audit services for the City of Creede;
- VII. DISCUSSION ITEMS

Items listed under this section are for discussion only.

 - a. 2018 Budget to Actual Report.
- VIII. EXECUTIVE SESSION
 - a. § 24-6-402(4)(f)(I), C.R.S. - "Personnel matters except if the employee who is the subject of the session has requested an open meeting, or if the personnel matter involves more than one employee, all of the employees have requested an open meeting." - Six-month review of the Town Manager;
- IX. ADJOURN

OPEN TO THE PUBLIC

POSTED 5/24/2019



April 25, 2019

To City Council and Management

City of Creede
P.O. Box 457
Creede, Colorado 81130

We are pleased to confirm our understanding of the services we are to provide City of Creede for the year ended December 31, 2018. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of Creede as of and for the year ended December 31, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Creede's 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. As part of our engagement, we will apply certain limited procedures to City of Creede's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures *will* consist of inquiries of management regarding 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 will 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 following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but *will* not be audited:

- 1) Management's Discussion and Analysis.
- 2) Statements and Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual for the General, Capital Improvements and Virginia Christensen Funds.

We have also been engaged to report on supplementary information other than RSI that accompanies City of Creede's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements:

- 1) Statements and Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual for the Conservation Trust Fund and Water and Sewer Funds.
- 2) Local Highway Finance Report

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of City of Creede's financial statements. Our report will be addressed to City Council of City of Creede.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, **we will** require certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, **we will** perform tests of City of Creede's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of City of Creede in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

The audit documentation for this engagement is the property of Blair and Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or their designees. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blair and Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies or their designees. The regulatory agencies or their designees may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Pete Blair is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$8,750. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of Creede and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

<Bfair and Jssociates, <PC.

RESPONSE:

This letter correctly sets forth the understanding of City of Creede.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Budget to Actual - 2018

5/24/2019

GENERAL FUND REVENUES	Account	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Diff.
Property Tax	1410.10	93,699	829	25,412	9,842	21,080	8,793	15,967	6,940	1,016	975	487	297	1,487	93,124	(575)
Delinquent Taxes/Interest	1410.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Tax	1410.30	350	-	-	2	3	23	51	193	32	47	28	21	119	520	170
Specific Cnrmership Tax	1410.50	7,789	645	1,164	604	925	929	604	1,147	798	510	748	784	922	9,780	1,991
112 City Sales Tax	1410.61	130,000	4,848	6,163	4,176	4,540	7,060	4,543	9,946	16,982	26,874	20,381	16,203	6,209	127,925	(2,075)
County Sales Tax	1410.62	174,352	7,150	7,486	11,260	9,463	9,993	13,055	6,776	23,195	56,617	25,404	20,356	7,943	198,697	24,345
Franchise Fee	1410.80	32,800	2,790	3,253	3,407	3,019	3,047	2,690	2,839	2,879	3,019	-	5,603	2,802	35,348	2,548
P & R Program Fees	1420.11	11,500	452	131	3,146	409	2,635	1,065	1,168	1,423	677	642	658	70	12,476	976
Donations	1420.12	1,000	-	-	225	-	-	-	178	1,075	370	-	-	-	1,848	848
Gym Income - Other	1420.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gym Program Fees	1420.21	11,500	581	707	1,245	498	1,413	1,426	1,668	1,534	542	725	918	505	11,762	262
Gym Rental & Lease	1420.22	1,200	-	-	-	70	-	725	-	-	-	-	-	60	855	(345)
Gym Donations	1420.24	750	-	7	-	227	-	-	-	7	14	-	-	-	255	(495)
Misc Activties	1420.30	4,200	-	220	-	-	-	-	-	-	-	-	120	-	340	(3,860)
Liquor Licenses	1440.30	4,000	350	-	350	624	1,769	375	204	-	100	-	-	-	3,779	(228)
Building Permits	1440.40	5,000	-	-	-	2,053	1,730	-	2,030	5,003	2,600	-	-	-	13,416	8,416
Building User Tax	1440.50	9,000	11,381	-	-	-	-	-	-	-	-	-	-	-	11,381	2,381
Highway User's Tax	1450.10	21,000	1,663	1,716	1,704	1,596	1,744	1,720	1,984	7,609	1,980	-	1,710	-	23,426	2,426
Motor Vehicle Sales Tax	1450.20	225	-	-	-	29	-	1	10	-	-	-	-	-	40	(185)
Cigarette Tax	1450.30	1,200	90	84	100	127	89	117	105	131	135	131	131	118	1,357	157
Motor Vehicle Fees	1450.40	3,000	228	240	191	201	289	214	245	-	-	-	480	-	2,088	(912)
Severance Tax	1450.50	-	-	-	-	-	-	-	-	-	8,347	-	-	-	8,347	8,347
Mineral Lease Royalty	1450.60	-	-	-	-	-	-	-	-	-	212	-	-	-	212	212
Road and Bridge	1450.70	4,000	3,992	-	-	-	-	-	-	-	-	-	-	-	3,992	(8)
Fuel Tax Refund	1450.80	300	-	-	-	-	-	-	-	-	-	-	-	-	-	(300)
Grants	1450.90	-	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000
Interest Income	1470.00	7,000	817	747	866	979	1,164	1,138	922	1,102	547	833	1,040	1,504	11,659	4,659
Recreation Fees	1480.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Donations	1480.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1490.90	25,000	1,096	1,286	606	815	3,167	1,666	2,390	1,806	633	580	4,983	3,604	22,632	(2,369)
Transfer In (Parks)	1498.10	10,000	10,000	-	-	-	-	-	-	-	1,600	-	-	-	11,600	1,600
Transfer in (Recreation)	1498.20	40,000	40,000	-	-	-	-	-	-	-	-	-	-	-	40,000	-
TOTAL REVENUES		na,1185	88,912	48,818	37,724	48,668	43,846	53,117	38,744	84,592	106,797	49,957	98,3015	26,344	691,862	92,987

General Fund	29,021	4,035	(2,253)	16,040	2,389	5,263	(18,233)	19,907	20,811	79,884	20,811	79,884	61,977	(18,563)	(50,047)
Capital Improvement	32,735	(98,127)	(25,842)	(365)	(25,754)	(23,560)	(107,462)	(16,510)	26,874	5,582	(21,072)	(2,110)	(218,243)		
Conservation Fund	1	-	878	-	-	896	-	-	-	-	-	-	-	-	1,575
Virginia Children's	(57,803)	70	86	123	(75,000)	112	132	160	-	(3,289)	-	-	-	-	(172,540)
Water & Sewer	(3,360)	7,413	10,351	(7,485)	(40,547)	8,369	14,050	1,828	29,227	(8,521)	11,154	12,599	43,687		
	(35,406)	(46,609)	(16,990)	8,292	(138,921)	(8,920)	(111,533)	5,376	76,912	76,086	46,459	893	(144,362)		

Budget to Actual - 2018

5/24/2019

GENERAL FUND EXPENSES	Account	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Diff.
Administrative Salaries	1510.10	74,609	6,174	5,998	6,263	6,159	6,306	6,099	6,678	6,211	6,474	2,015	6,604	9,346	74,326	(283)
Taxes and Benefits Other	1510.20	-	-	-	-	-	-	-	-	-	-	-	44	-	44	44
Payroll Taxes	1510.21	5,533	490	476	497	488	500	484	530	493	514	160	489	707	5,827	294
Benefits	1510.23	12,586	1,031	1,032	1,034	1,034	1,034	1,066	1,165	1,066	888	227	724	741	11,042	(1,544)
Operating Expenses (Other)	1510.30	-	-	-	-	230	-	-	-	-	-	-	-	1,224	1,454	1,454
Office Supplies	1510.31	4,000	139	300	417	569	375	449	369	170	144	289	1,643	1,049	5,914	1,914
Postage	1510.32	500	17	-	-	-	3	205	100	7	116	-	-	201	649	149
Telephone	1510.33	3,000	269	268	243	236	247	240	245	258	204	369	368	479	3,426	426
Dues & Subscriptions	1510.34	2,000	1,446	-	-	10	861	25	-	35	-	-	935	562	3,874	1,874
Advertising	1510.35	2,000	297	866	16	183	103	118	20	12	-	408	189	262	2,474	474
Donations [New]	1510.36	3,000	-	-	-	-	-	-	-	-	50	75	-	25	150	(2,850)
CMAC	1510.37	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)
Building & Plant	1510.40	2,000	258	333	251	193	1,568	92	471	-	49	-	-	-	3,215	1,215
Insurance	1510.50	6,500	6,012	-	-	210	-	300	1,305	-	-	53	53	53	7,986	1,486
Professional Services	1510.60	40,000	788	6,042	2,101	920	2,105	2,537	2,254	10,282	300	4,655	9,548	4,391	45,922	5,922
Travel & Transportation	1510.70	2,500	132	324	306	-	-	491	1,409	-	-	-	-	-	2,662	162
Board of Trustees	1511.00	18,353	1,528	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529	2,429	1,349	2,699	20,237	1,884
Judicial	1512.00	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,000)
Elections	1513.00	3,000	155	6	200	748	11	-	-	-	-	-	-	-	1,120	(1,880)
Treasurers Fees	1514.00	2,500	17	508	197	422	176	320	143	21	-	10	10	38	1,863	(637)
Miscellaneous	1519.00	12,000	467	549	401	286	224	2,763	494	199	755	160	287	160	6,745	(5,255)
Emergency Management	1520.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noxious Weed Control	1520.40	12,400	-	-	-	-	-	-	-	-	-	6,000	-	-	6,000	(6,400)
RRROW Appraisal		14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,000)
Safety Officer		30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	(30,000)
GENERAL FUND EXPENSES		214,481	19,221	18,231	13,456	13,217	15,042	16,718	16,712	20,283	11,023	16,849	22,242	21,936	204,929	(49,552)
PUBLIC WORKS	Account															
Public Works Payroll	1530.10	78,534	7,016	6,037	6,755	6,264	7,559	6,766	7,066	6,802	4,328	2,291	5,984	4,394	71,262	(7,272)
Payroll Taxes	1530.21	5,264	558	479	536	497	600	536	585	539	343	182	474	348	5,677	413
Benefits	1530.23	17,970	1,809	1,771	1,801	1,786	1,813	1,859	1,868	1,854	1,260	822	1,686	1,262	19,592	1,622
Operating Expenses (Other)	1530.30	-	-	-	-	-	-	-	-	-	15	-	-	76	-	-
Operating Supplies	1530.31	6,405	150	297	77	85	151	204	1,450	773	1,711	678	678	272	6,526	121
Telephone	1530.33	1,100	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,100)
Repairs & Maintenance	1530.40	4,000	272	201	-	3	-	-	-	-	548	48	320	225	1,616	(2,384)
Insurance	1530.50	6,500	6,012	-	-	-	-	-	1,305	23	-	-	-	-	7,340	840
Streets & Alleys	1530.70	25,000	4,294	-	1,718	-	567	412	663	51	1,944	737	456	223	11,065	(13,936)
Cat Lease	1530.71	23,300	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	1,939	4,390	1,964	3,627	27,432	4,132
Electricity	1530.81	16,000	1,158	1,286	1,232	1,219	1,108	1,084	1,037	926	1,048	1,096	1,063	403	12,660	(3,340)
Propane	1530.82	3,000	552	549	1,609	505	522	127	-	-	134	245	224	-	4,468	1,468
Miscellaneous	1530.90	500	-	(355)	-	362	-	-	-	-	84	-	-	-	91	(409)
Total Public Works		187,573	23,760	12,204	15,667	12,860	14,269	12,927	16,913	12,907	13,384	10,488	12,849	10,831	167,818	
Parks & Recreation	Account															
Parks & Custodial Payroll	1540.10	25,000	1,892	1,645	1,881	1,727	1,969	2,013	2,406	2,305	2,049	1,133	3,124	2,153	24,297	
Parks & Custodial Taxes	1540.21	2,468	6	5	150	137	157	160	191	183	163	91	248	171	1,662	
Parks & Custodial Benefits	1540.23	???	201	175	56	52	59	60	72	69	61	34	94	65	998	
Park Supplies	1540.50	15,000	3,306	809	448	3	3,603	2,834	683	2,507	77	-	68	43	14,380	(620)
Park Electricity	1540.51	2,500	314	-	259	205	-	-	-	-	161	124	174	202	1,439	
Park Propane	1540.52	2,000	223	-	-	220	72	-	-	-	-	-	-	-	515	
Recreation - Other 1710 Poss TUJ	1550.00	-	-	-	-	-	-	(2,340)	12,150	-	52,248	(62,059)	-	-	(0)	
Recreation Payroll	1550.10	44,890	4,114	5,614	3,604	3,420	3,524	4,356	4,235	4,083	3,614	2,075	5,977	3,852	48,469	3,579
Recreation Taxes	1550.21	3,569	394	467	306	350	330	404	370	362	287	165	475	306	4,217	648
Recreation Benefits	1550.23	9,800	807	3	-	727	804	831	831	831	829	414	1,243	829	8,149	(1,651)

Budget to Actual - 2018

5/24/2019

TOTAL REVENUES		10,016	1	678	-	-	896	-	-	-	-	-	-	1,575	(8,440)
EXPENDITURES:															
Park Expense	3500.40														
TOTAL EXPENDITURES															
NET INCOME (LOSS)		10,016	1	678	-	-	896	-	-	-	-	-	-	1,576	(8,440)

WATER AND SEWER FUND	Account	Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Diff.
OPERATING REVENUES:																
Water Lease	6405.00	-														
Water Assessments	6410.00	198,000	16,599	16,533	16,556	16,980	16,532	16,895	16,684	16,669	15,646	15,646	15,646	15,646	196,031	(1,969)
Sewer Assessments	6420.00	95,000	7,980	7,953	7,961	8,121	7,950	8,101	8,015	8,009	7,150	7,150	7,150	7,150	92,692	(2,308)
Capital Contributions (Tap fees)	6430.00	20,000				6,000			9,800	3,800	6,000				25,600	5,600
Drainage Assessments	6440.00	8,500	715	711	711	733	711	730	719	719	581	581	581	581	8,073	(427)
Miscellaneous	6450.00	12,000	358	426	328	393	728	2,256	2,818	1,024	24,424	21,656	23,659	25,227	103,297	91,297
W/S Finance Charge	6460.00	2,600	233	233	359	175	149	129	184	33	231	231	231	231	2,418	(382)
Interest Income	6470.00	500	39	33	39	49	57	57	68	73	39	20	17	18	510	10
Water Meiers	6480.00	1,000				800			950	400	2,852				5,002	4,002
TOTAL OPERATING REVENUES		337,800	25,924	26,889	26,964	33,261	26,127	28,168	39,238	30,727	56,923	45,284	47,286	48,863	433,623	95,823

EXPENSES																
W/S Administrative Salaries	6500.11	49,739	4,116	3,998	4,163	4,106	4,204	4,066	4,452	4,141	4,116	4,116	4,116	4,116	49,709	(30)
W/S Salaries	6500.12	32,451	2,897	2,262	2,749	2,516	3,009	2,749	2,825	2,581	2,897	2,897	2,897	2,897	33,175	724
Payroll Taxes	6500.21	6,534	556	496	549	525	572	540	577	533	556	556	556	556	6,571	37
Benefits	6500.23	21,200	1,355	1,337	1,353	1,346	1,360	1,396	1,398	1,391	1,355	1,355	1,355	1,355	16,357	(4,843)
Operating Expense (Other)	6500.30	-										101			101	101
Office Supplies	6500.31	1,500	10	10	10	63	10	10	10	455	416	10	10	379	1,394	(106)
Postage	6500.32	1,500		140	150		180	205	100			200		152	1,127	(373)
Telephone	6500.33	800	62	60	65				68	81		75	145		556	(244)
Sewer Supplies	6500.35	400		264		250		271							785	385
Water Supplies (& meters)	6500.36	8,000	42	42	42	54	276	118	97	7,025	50	323	144	570	8,783	783
Repair/Maintenance/ Testing Other	6500.40	-									4				4	4
Repair & Maintenance	6500.41	5,000	131	2		192				202					527	(4,473)
Sewer Testing	6500.42	16,000	1,250	1,130	1,102	220	1,216	502	495	905	859	440	762	569	9,450	(6,550)
Water Testing	6500.43	2,500	60	45	72	231	190	325	105	77	194	547	330	246	2,420	(80)
Insurance	6500.50	6,500	6,014						1,305						7,319	819
Professional Services	6500.60	35,000	9,306	4,910	2,273	1,144	6,950	3,728	7,213	4,156	13,170	13,157	13,985	9,504	89,497	54,497
Travel	6500.70	300														(300)
Utilities - other	6500.80	-												61	61	61
Electricity - Sewer Plant	6500.81	13,000	914	882	642	1,026	962	984	928	937	959	950	1,017	2,326	12,527	(473)
Propane - Water Plant	6500.85	1,500		272			444							3,844	4,560	3,060
Electricity - Water Plant	6500.86	36,000	2,559	2,626	2,424	2,510	3,192	4,889	5,593	3,395	3,110	2,956	2,415	1,041	36,710	710
Sewer Miscellaneous	6500.91	3,000					3,000			2,678				647	6,325	3,325
Water Miscellaneous	6500.92	2,000								310			400	408	1,118	(882)
Miscellaneous/Contingency	6500.93	3,000	12		9		1,200	16	22	32	10	9		1,614	2,924	(76)
TOTAL OPERATING EXPENSES		246,924	29,284	18,476	16,603	14,183	26,766	19,799	26,188	28,899	27,696	27,691	28,131	30,284	291,998	46,074

OPERATING INCOME (LOSS)		11187s	(3,380H	1,413	10,381	1s,068	(630)	8,sse	14,050	1,828	29,227	17,693	19,164	18,669	141,624	49,748
--------------------------------	--	---------------	----------------	--------------	---------------	---------------	--------------	--------------	---------------	--------------	---------------	---------------	---------------	---------------	----------------	---------------

NON-OPERATING:																
Loans/ Impact Fees/ Grants	6450.8+.9	-														
Transfer in (from fund balance)	6495	39,266														
Principal Loans (OWRF&DOLA)	6515+16	(77,266)				(18,257)	(38,622)					(18,417)			(75,296)	1,970
Interest Loans (OWRF&DOLA)	6515+16	(21,000)				(8,297)	(1,287)					(8,137)			(17,721)	3,279

Budget to Actual - 2018

Total Non-Operating		(59,000)	-	-	-	(26,554)	(39,909)	-	-	-	-	(26,554)	-	-	(93,017)	(34,017)
NET INCOME (LOSS)		32,878	(3,380)	7,413	10, 1	(7,486)	(40,547)	8,389	14,050	1,828	28,277	(8,961)	18,164	18,668	48,607	(15,731)

City of Creede City Manager Review Form

Reviewer: _____

<p>Please rate each performance category by either checking the appropriate box or placing a number 1 (low) through 10 (high) next to the category. Written comments are welcome.</p>	<p>Exceeds Expectations 10 or 9</p>	<p>Successful 8 or 7</p>	<p>Meets Expectations 6 or 5</p>	<p>Needs Improvement 4 or 3</p>	<p>Fails/Did Not Meet Expectations 2 or 1</p>
<p><u>Overall Management Performance</u> Comments:</p>					
<p><u>Personal Communication, Public Relations</u> Comments:</p>					
<p><u>Communications/Relationship with the City Council</u> Comments:</p>					
<p><u>Communications/Verbal and Written</u> Comments:</p>					
<p><u>Political Relationships with other Municipalities, County Officials, State Officials</u> Comments:</p>					
<p><u>Achievement of Goals Set by City Council</u> Comments:</p>					

Please rate each performance category by either checking the appropriate box or placing a number 1 (low) through 10 (high) next to the category. Written comments are welcome.	Exceeds Expectations 10 or 9	Successful 8 or 7	Meets Expectations 6 or 5	Needs Improvement 4 or 3	Fails/Did Not Meet Expectations 2 or 1
<u>Overall Leadership of the Organization</u> Comments:					
<u>Staff Supervision/Overall Performance of City Staff</u> Comments:					
<u>Financial Management (including budgeting) and Project Management</u> Comments:					
<u>How would you rate the leadership and direction City Council has provided to the City Manager?</u> Comments:					

Other comments:
