



**NOTICE OF THE REGULAR MEETING OF THE GENERAL ASSEMBLY**

**TOWN OF OPHIR, CO 81426**

**THURSDAY 7:00 PM, MAY 21, 2024**

OPHIR TOWN HALL 36 PORPHYRY ST.

[Join Zoom Meeting](#)

Meeting ID: 867 0143 8435 Passcode: 373146

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**AGENDA**

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. MEETING MINUTES APPROVAL for February 20th and March 19<sup>th</sup> General Assembly
4. PRESENTATIONS
  - a. SMC Commissioner Anne Brown (20 min., Anne Brown)
5. BUSINESS ITEMS
  - a. VOTE- Engagement Letter/Contract for new Auditor, Blair and Associates (10 min., Cindy)
6. STAFF REPORTS
  - a. Town Manager
    - i. Staff Changes:
      1. Resignation of Steve Johnson; Tentative New Town Attorney: David McConaughy
      2. Resignation of Jacey Depriest; New OEC Chair John Humphries
    - ii. Ophir Days- June 15-16
7. NEW BUSINESS
8. ADJOURN

## General Assembly Meeting Memorandum

To: Ophir General Assembly

From: John Wontrobski, Ophir Town Manager

Date: May 17, 2024 for May 21, 2024 GA meeting

5a. The Town of Ophir Treasurer Cindy Wyszynski has selected Blair and Associates to perform Ophir's state-required audit for 2023. The GA will need to authorize a signature on the engagement letter to have them complete this work

**MINUTES OF THE REGULAR MEETING OF THE GENERAL  
ASSEMBLY  
TOWN OF OPHIR, CO 81426  
TUESDAY FEBRUARY 20TH, 2024 7:00 PM  
REMOTE MEETING VIA ZOOM PLATFORM**

**1. CALL TO ORDER**

Andy Ward calls the meeting to order at 7:06pm

Voting Members: Andy Ward, Kim Wheels, Ben Foster, Janice Gerona, John Gerona, Sue Hehir, Jacey Depriest, Eric Beerman, Cara Binkley, Daniel Foregrave, David Calicott, Phil Hayden, Mark Rosenthal

Non-Voting Members: John Wontrobski, Lance Waring, Starr Jamison, Wiley Freeman, Cindy Wyszynksi

**2. ADOPTION AND SIGNATURE OF JANUARY 16<sup>TH</sup>, 2024  
MEETING MINUTES**

Ben Foster motions, Kim Wheels seconds.

Motion passes unanimously.

**3. APPROVAL OF AGENDA**

Kim Wheels motions, Janice Gerona seconds.

Motion passes unanimously.

**4. BUSINESS ITEMS**

a) Presentations by SMC - Lance Waring presents first. Policy has changed in the last year to more frequent bombing to prevent slides from hitting the road. New closures (gates) are in place on Ophir Road.

Starr Jamison presents second. She mentions the possibility of CAIC forecasting for Spring Gulch, and also possibly looking into the history of slides in that path.

B) Election of officers - Sue Hehir motions, Jacey Depriest seconds. All officers were elected unanimously.

C) Microgrid Discussion - Andy gives overview/update. Jacey clarifies New Dominion land is incorrect, we'd attempt to put solar on Forest Service land near but not on that property.

Kim clarifies that the finalized proposal is from SMPA and Ophir staff.

Kim asks if a vote is required to give SMPA a response from the Town of Ophir.

Eric Beerman asks how a microgrid would work.

Wiley responds that centralized battery would be charged by any available rooftop solar when in "island mode". The study would measure how much existing rooftop solar there is and how much more could potentially be produced. When the grid is down, solar does nothing. With battery backup this solar would still be captured and stored. Wiley notes SMPA wants clear direction from Ophir to go forward with the study.

John Gerona notes approval for study and asks if net metering will change.

Wiley clarifies that net metering for home solar would work the same during battery backup (aka "island mode")

Janice Gerona notes that the controversy was over solar array and the removal of that piece should address these concerns.

Cara Binkley notes that there is a lot of incentives available for homeowners to do rooftop solar, would the study include that?

Wiley responds that it is largely up to the homeowner to do research on incentives. The study is just a high-level view to research capacity.

Kim notes that this is a great move to use the funds available to SMPA to improve our resiliency especially as electricity becomes the dominant power source in Ophir. This study would give us a bulk number for what is possible with rooftop solar.

D) 2023 Long Form Audit Approval - John Wontrobski asks what is the threshold for long form exemption.

Cindy responds it is income under \$750k and expenses under \$750k.

Cindy hopes a full audit can happen this year.

Jacey motions, Janice seconds.

Motion passes unanimously

E) Resolution 2024-1 SMETSA 2023 Amendment - Sue motions, David seconds

Eric Beerman notes the resolution was incorrectly marked as 2023 – it is changed to 2024-1.

Sue motions again, Eric seconds

Motion passes unanimously

## 5. STAFF REPORTS

A) Town Manager -

i) John has followed up with the water report, they promised it would be in by now, but it isn't. Water plant update: electric valves have been installed for about \$16k, chlorine meter for \$6k, and chlorine analyzer for \$500. The water quality is excellent.

ii) Peter Harrelson memorial - Andy proposes building a bench and placing it somewhere in Ophir. John Wontrobski notes that prayer flags have been hung at Town Hall in honor of Peter.

iii) Telluride Historic Museum hike into history should be sometime this summer

iv) Waller update: Town has ID'd 4 consultants who could do the job of conducting a new avalanche study.

Kim notes speeding has increased on Ophir Road, wonders what could be done to mitigate? Cones? Radar?

Phil asks for update on charter review.

Mark responds that the process has just begun, and they are seeking expert legal advice before fully reviewing the charter. The chair of the committee has yet to be assigned.

Phil asks if they will spend any funds.

Andy notes town may provide some small funds to go towards expert advice if needed.

Kim notes committee could present at next GA what its objectives are.

OEC - Jacey updates that they met w/ Hardrock 100 and the aid station will be back in the meadow by swamp bridge this year.

No new info about mine cleanup at New Dominion by the pass road.

## 6. NEW BUSINESS

Phil would like to nominate Teri Steinberg for P&Z membership.

John responds it will be brought up at the March P&Z meeting.

Discussion ensues about the nomination process, ending in a decision that it can be done now.

Phil nominates Teri Steinberg to be a member of P&Z. Janice seconds.

Teri is elected with unanimous approval.

7. ADJOURN

Andy Ward motions to adjourn @ 8:39pm

*Minutes prepared by Ben Foster, Town Clerk  
Audio and video recordings of all General Assembly Meetings are  
available to the public. Please contact the Town Clerk if you would like  
a copy of this month's audio of the meeting minutes.*

**MINUTES OF THE REGULAR MEETING OF THE GENERAL  
ASSEMBLY**

**TOWN OF OPHIR, CO 81426**

**TUESDAY MARCH 19TH, 2024 7:00 PM**

**REMOTE MEETING VIA ZOOM PLATFORM**

**1. CALL TO ORDER**

Andy Ward calls the meeting to order at 7:04pm

Voting Members: Eric Beerman, Ben Foster, Andy Ward, Teri Steinberg, Todd Rutledge, Jacey Depriest, Kelton Wright, Dayna Baer, Mark Rosenthal, Tyler Schultz, Natalie Fijalkowski, Daniel Forgrave, Cara Binkley, Phil Hayden, Larry Rosen, Leigh Sullivan, Heather Rosen

Non-Voting Members: Cindy Wyszynski, Ken Page, John Wontrobski, Gunnar Doyle, Annabelle Doyle

**2. ADOPTION AND SIGNATURE OF FEBRUARY 20TH, 2024  
MEETING MINUTES**

Moved to next meeting

**3. APPROVAL OF AGENDA**

Business items A and B are swapped.

Todd Rutledge motions, Mark Rosenthal seconds

Motion passes unanimously.



#### 4. BUSINESS ITEMS

A) Ken notes water report is in and will be shared via hard copy. There will be a Q and A session at the next meeting. Ken encourages everyone to read the report.

John Wontrobski re-asserts he'd like everyone to read it, and notes that it has made him quite optimistic about our water situation.

B) Andy summarizes the letter and asks for discussion.

Mark Rosenthal motions to approve, Kelton Wright seconds.

VOTE: Approval of letter from Ophir to SMPA

Motion passes with unanimous approval.

#### 5. STAFF REPORTS

A) Town Manager -

i) First donation to Peter Harrelson Memorial Fund. Thanks John Humphries!

ii) This report is required by CDPHE. John has applied for and received a grant for this and the report should be in on time.

iii) Looking for members of P&Z. Teri Steinberg is the new chair.

OEC – Jacey Depriest gives update: New Dominion is scheduled for cleanup in 2025. Easement language will need to be modified. Estimate

for changes is \$5k, GA will have to approve that funding from the Open Space Fund.

John asks Cindy if it is necessary for the GA to vote, Cindy thinks it is.

Mark Rosenthal notes that we should amend to say up to five thousand dollars for flexibility.

Jacey motions that we allocate up to five thousand dollars from the Open Space Fund for amending the conservation easement on the Ferric Oxide parcel for New Dominion cleanup. Teri Steinberg seconds. Voice vote is taken and passes unanimously.

Mayor - Andy asks town to help Joe and Ali in any way possible after Ali's broken leg the previous month.

P&Z – Teri mentions the East End Master Plan, asks if the issue should be brought to the GA for discussion

John notes that it is probably too late for town to make an official statement. Residents should do so individually.

Ken Page notes that Ophir could not provide water to any potential down valley development.

Mayor adds announcement that town money is going to be moved to interest bearing accounts and will follow up with an update at the next meeting.

## 7. ADJOURN

Andy Ward motions to adjourn @ 7:31pm

*Minutes prepared by Ben Foster, Town Clerk*

*Audio and video recordings of all General Assembly Meetings are available to the public. Please contact the Town Clerk if you would like a copy of this month's audio of the meeting minutes.*



May 2, 2024

To the General Assembly and management  
Town of Ophir, Colorado  
36 Porphyry Street  
Ophir, Colorado 81426

We are pleased to confirm our understanding of the services we are to provide Town of Ophir, Colorado for the year ended December 31, 2023.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Town of Ophir, Colorado as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Town of Ophir, Colorado’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 Town of Ophir, Colorado’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis
- 2) Budgetary comparison information for major governmental funds

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Ophir, Colorado’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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:

- 1) Combining statements for non-major governmental funds
- 2) Budgetary comparison information for non-major governmental funds
- 3) Budgetary comparison information for enterprise funds
- 4) Local Highway Finance Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and 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. 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 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditor’s Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

*Certified Public Accountants*

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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 Town of Ophir, Colorado'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.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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 accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months

if currently known). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 of each opinion unit 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, grantors, 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 accounting principles generally accepted in the United States of America (GAAP). 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. 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.

### **Other Services**

We will also assist in preparing the financial statements of Town of Ophir, Colorado in conformity with accounting principles generally accepted in the United States of America 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.

You agree to assume all management responsibilities for the 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**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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.

Brian 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 services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$3,500. 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.

**Reporting**

We will issue a written report upon completion of our audit of Town of Ophir, Colorado's financial statements. Our report will be addressed to the Town Council of Town of Ophir, Colorado. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 withdraw from this engagement.

We appreciate the opportunity to be of service to Town of Ophir, Colorado 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 attached copy and return it to us.

Very truly yours,

*Blair and Associates, P.C.*

RESPONSE:

This letter correctly sets forth the understanding of Town of Ophir, Colorado.

Management signature: \_\_\_\_\_ Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_