

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

2736.00

NAME OF GOVERNMENT ADDRESS

Brownsville Water & Sanitation Dept
P.O. box 306
Lafayette, CO 80026

For the Year Ended
12/31/17
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Dick Murphy
303-443-6869
dickrMurphy@gmail.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED
(Must be prepared prior to Board approval)

Dick R Murphy
Treasurer

11409 Flatiron Dr., Lafayette, CO 80026
303-443-6869
3/10/18

PREPARER (SIGNATURE REQUIRED)

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
<input checked="" type="checkbox"/>	<input type="checkbox"/>

P

RECEIVED
Office of the State Auditor
April 3, 2018

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property	\$ 5,167.00	
2-2	Specific ownership	\$ 0.00	
2-3	Sales and use	\$ 0.00	
2-4	Other (specify):	\$ 0.00	
2-5	Licenses and permits	\$ 0.00	
2-6	Intergovernmental: Grants	\$ 0.00	
2-7	Conservation Trust Funds (Lottery)	\$ 0.00	
2-8	Highway Users Tax Funds (HUTF)	\$ 0.00	
2-9	Other (specify):	\$ 0.00	
2-10	Charges for services	\$ 0.00	
2-11	Fines and forfeits	\$ 0.00	
2-12	Special assessments	\$ 0.00	
2-13	Investment income	\$ 325.00	
2-14	Charges for utility services	\$ 0.00	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ 0.00	
2-16	Lease proceeds	\$ 0.00	
2-17	Developer Advances received (should agree with line 4-4)	\$ 0.00	
2-18	Proceeds from sale of capital assets	\$ 0.00	
2-19	Fire and police pension	\$ 0.00	
2-20	Donations	\$ 0.00	
2-21	Other (specify):	\$ 0.00	
2-22		\$ 0.00	
2-23		\$ 0.00	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 5,492.00	

\$5,492.⁰⁰

PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 500.00	
3-2	Salaries	\$ 0.00	
3-3	Payroll taxes	\$ 0.00	
3-4	Contract services	\$ 0.00	
3-5	Employee benefits	\$ 0.00	
3-6	Insurance	\$ 1,475.00	
3-7	Accounting and legal fees	\$ 2,732.00	
3-8	Repair and maintenance	\$ 0.00	
3-9	Supplies	\$ 50.00	
3-10	Utilities and telephone	\$ 0.00	
3-11	Fire/Police	\$ 0.00	
3-12	Streets and highways	\$ 0.00	
3-13	Public health	\$ 0.00	

3-14	Culture and recreation		\$	0	-
3-15	Utility operations		\$	0	-
3-16	Capital outlay		\$	0	-
3-17	Debt service principal	(should agree with Part 4)	\$	0	-
3-18	Debt service interest		\$	0	-
3-19	Repayment of Developer Advance Principal	(should agree with line 4-4)	\$	0	-
3-20	Repayment of Developer Advance Interest		\$	0	-
3-21	Contribution to pension plan	(should agree to line 7-2)	\$	0	-
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	0	-
3-23	Other (specify):		\$		-
3-24	CONTINGENCY		\$	375	-00
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES		\$	5,375	-00

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- 4-1 Does the entity have outstanding debt? Yes No
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: Yes No
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes No

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)

	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
Revenue bonds	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
Notes/Loans	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
Leases	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
Developer Advances	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
Other (specify):	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -
TOTAL	\$ 0 -	\$ 0 -	\$ 0 -	\$ 0 -

*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes. Yes No

- 4-5 Does the entity have any authorized, but unissued, debt? Yes No
 If yes: How much? \$ -
 Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year? Yes No
 If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? Yes No
 If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? Yes No
 If yes: What is being leased?
 What is the original date of the lease?
 Number of years of lease?
- Is the lease subject to annual appropriation? Yes No
 What are the annual lease payments? \$ -
- 4-9 Does the entity have a certified Mill Levy? Yes No
 If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

Bond Redemption	0 -
General/Other	0.632 -
TOTAL	0.632 -

mills

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 11,754	11,754

5-2	Certificates of deposit	\$ 0 -	
	Total Cash Deposits		\$ 0 -
	Investments (if investment is a mutual fund, please list underlying investments):		
	Co/otrust	\$ 72,099	
5-3		\$ -	
		\$ -	
		\$ -	
	Total Investments		\$ 72,099 - 00
	Total Cash and Investments		\$ 83,793

\$83,793

Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If no, MUST use this space to provide any explanations:

PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

- 6-1 Does the entity have capital assets? Yes No
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain: Yes No

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
<i>No Capital Assets</i>				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- 7-1 Does the entity have an "old hire" firemen's pension plan? Yes No
- 7-2 Does the entity have a volunteer firemen's pension plan? Yes No

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ -

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes No N/A

8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:

[Empty text box for explanation]

8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

[Empty text box for explanation]

If yes: Please indicate the amount appropriated for each fund for the year reported:

General Fund	\$5,478 ⁰⁰
_____	_____
_____	_____
_____	_____

PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box.		Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.			

If no, MUST explain:

PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.		Yes	No
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date of formation: <input style="width: 300px;" type="text"/>		
10-2	Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Please list the NEW name & PRIOR name: <input style="width: 300px;" type="text"/>		
10-3	Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Please indicate what services the entity provides: <input style="width: 300px; height: 30px;" type="text" value="None"/>		
10-4	Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	List the name of the other governmental entity and the services provided: <input style="width: 300px;" type="text"/>		
10-5	Has the district filed a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If yes:	Date Filed: <input style="width: 300px;" type="text"/>		

Please use this space to provide any explanations or comments:

Print the names of ALL current governing board members below.		A MAJORITY of the governing board members must complete and sign in the column below.
Board Member 1	Print Board Member's Name <u>Drea Patterson</u>	I <u>Drea Patterson</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>March 21/2018</u> My term Expires: <u>2022</u>
Board Member 2	Print Board Member's Name <u>Mike Learn</u>	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 3	Print Board Member's Name <u>Dennis Morrow</u>	I <u>Dennis Morrow</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>21 March 2018</u> My term Expires: <u>2022</u>
Board Member 4	Print Board Member's Name <u>Dick R Murphy</u>	I <u>Dick R Murphy</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/20/2018</u> My term Expires: <u>2020</u>
Board Member 5	Print Board Member's Name <u>MIKE LEARN</u>	I <u>MIKE LEARN</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3/22/18</u> My term Expires: <u>2020</u>
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____

**Original Signatures
Verified by**

Justin L. Smith

[Signature]

Brownsville Water and Sanitation District Proposed 2018 Budget

15-Oct-17

Inflation N/A

81644

Increase limited to: **Tabor Limitation**

Description	Actual 2016	Estimated 2017	Budget 2018	Per-cent Change Current Year to Budget
Beginning Balance	\$80,758	\$80,747	\$81,192	
REVENUES				
TOTAL OPERATING REVENUES	\$0	\$0	\$0	
Non-Operating				
TABOR Constrained General Property Tax	\$5,295	\$5,270	\$5,167	-1.95%
Interest Earned	\$65	\$300	\$325	8.33%
Newsletter Advertising	\$0	\$0	\$0	N/A
Other	\$0	\$0	\$0	N/A
TOTAL NON-OPERATING	\$5,360	\$5,570	\$5,492	-1.40%
CURRENT YEAR	\$5,360	\$5,570	\$5,492	
TOTAL RESOURCES	\$86,118	\$86,317	\$86,684	0.43%
EXPENDITURES				
General & Administrative				
Directors Fees	\$850	\$600	\$500	-16.67%
Office Supplies & Expenses	\$50	\$50	\$50	0.00%
Insurance	\$825	\$825	\$1,475	78.79%
Legal	\$3,391	\$2,750	\$2,750	0.00%
Accounting & Auditing	\$0	\$0	\$0	N/A
Bank Charges	\$50	\$50	\$50	0.00%
Professional Fees	\$0	\$100	\$0	0.00%
District Newsletter	\$0	\$0	\$0	N/A
Election Expense	\$0	\$0	\$0	N/A
Travel	\$0	\$0	\$0	N/A
Seminars	\$0	\$0	\$0	N/A
County Treasurers' Collection Fee	\$75	\$75	\$75	0.00%
Engineering/Feasibility Study	\$0	\$0	\$0	N/A
Administrative Expenses	\$130	\$300	\$100	
Contingency	\$0	\$375	\$375	0.00%
SUBTOTAL CURRENT OPERATIONS	\$5,371	\$5,125	\$5,375	
Reserve Transfer within General Fund	\$398	(\$200)	\$0	

TOTAL EXPENDITURES + - Transfers	\$5,769	\$4,925	\$5,375	9.14%
Additions to Reserve within General Fund	\$398	(\$200)	\$0	
ENDING BALANCE 12/31	\$80,747	\$81,192	\$81,309	0.14%
MILL LEVY CALCULATION				
Amount required to balance				
Budget if all from Property Taxes	\$5,371	\$5,125	\$5,375	
County Treasurer's Fee	\$70	\$75	\$75	
Total Property Tax Needed	\$5,441	\$5,200	\$5,450	
Assessed Valuation	\$8,378,328	\$8,338,669	\$8,175,904	
Tabor Constrained mill levy				
For Property Taxes	0.6320	0.6320	0.6320	
MILL LEVY DETAIL				
Mill Levy for Debt	0.0000	0.0000	0.0000	
Mill Levy for Operations	0.6320	0.6320	0.6320	
TOTAL	0.6320	0.6320	0.6320	
TAX REVENUE DETAIL				
Tax Revenue for Debt	\$0	\$0	\$0	
TABOR constrained Property Tax Revenue	\$5,295	\$5,270	\$5,167	
TOTAL	\$5,295	\$5,270	\$5,167	