

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

| | |
|---------------------------|--|
| NAME OF GOVERNMENT | SOUTHEASTERN COLORADO RETAC |
| ADDRESS | 603 MAIN STREET, SUITE 2 ORDWAY, CO 81063 |
| CONTACT PERSON | BLAINE ARBUTHNOT |
| PHONE | 719-267-5555 EXT 3 |
| EMAIL | blaine@crowleycounty.net |
| FAX | 719-267-3114 |

For the Year Ended
12/31/2018
or fiscal year ended:

6/30/2019

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000, but not more than \$750,000, and that independent means someone who is separate from the entity.

| | |
|----------------------------------|--|
| NAME: | JUDY L ROGERS |
| TITLE | CPA |
| FIRM NAME (if applicable) | ROGERS & CO., INC. |
| ADDRESS | 303 BARNES AVENUE, SUITE A, LA JUNTA, CO 81050 |
| PHONE | 719-384-0400 |
| DATE PREPARED | 7/29/2019 |
| RELATIONSHIP TO ENTITY | INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT |

PREPARER (SIGNATURE REQUIRED)

Judy L. Rogers CPA

Has the entity filed for, or 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.]

| | | |
|-----|----|---------------------|
| YES | NO | If Yes, date filed: |
| ◻ | ◻ | |

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RECEIVED
Office of the State Auditor
October 30, 2019

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | |
|---------------------|---|--------------------|-------|---|-----------------------------|-------|
| | | GENERAL FUND | Fund* | | Fund* | Fund* |
| Assets | | | | Assets | | |
| 1-1 | Cash & Cash Equivalents | \$ 18,186 | \$ - | Cash & Cash Equivalents | \$ - | \$ - |
| 1-2 | Investments | \$ - | \$ - | Investments | \$ - | \$ - |
| 1-3 | Receivables | \$ 8,250 | \$ - | Receivables | \$ - | \$ - |
| 1-4 | Due from Other Entities or Funds | \$ 2,500 | \$ - | Due from Other Entities or Funds | \$ - | \$ - |
| | All Other Assets [specify...] | | | Other Current Assets | \$ - | \$ - |
| 1-5 | Equipment & Vehicles, net | \$ 14,587 | \$ - | | \$ - | \$ - |
| 1-6 | | \$ - | \$ - | Total Current Assets | \$ - | \$ - |
| 1-7 | | \$ - | \$ - | Capital Assets, net (from Part 6-4) | \$ - | \$ - |
| 1-8 | | \$ - | \$ - | Other Long Term Assets [specify...] | \$ - | \$ - |
| 1-9 | | \$ - | \$ - | | \$ - | \$ - |
| 1-10 | | \$ - | \$ - | | \$ - | \$ - |
| 1-11 | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ 43,523 | \$ - | (add lines 1-1 through 1-10) TOTAL ASSETS | \$ - | \$ - |
| 1-12 | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED OUTFLOWS OF RESOURCES | \$ - | \$ - |
| 1-13 | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ 43,523 | \$ - | TOTAL ASSETS AND DEFERRED OUTFLOWS | \$ - | \$ - |
| Liabilities | | | | Liabilities | | |
| 1-14 | Accounts Payable | \$ 13,413 | \$ - | Accounts Payable | \$ - | \$ - |
| 1-15 | Accrued Payroll and Related Liabilities | \$ 3,187 | \$ - | Accrued Payroll and Related Liabilities | \$ - | \$ - |
| 1-16 | Accrued Interest Payable | \$ - | \$ - | Accrued Interest Payable | \$ - | \$ - |
| 1-17 | Due to Other Entities or Funds | \$ 15,000 | \$ - | Due to Other Entities or Funds | \$ - | \$ - |
| 1-18 | All Other Current Liabilities | \$ - | \$ - | All Other Current Liabilities | \$ - | \$ - |
| 1-19 | TOTAL CURRENT LIABILITIES | \$ 31,600 | \$ - | TOTAL CURRENT LIABILITIES | \$ - | \$ - |
| 1-20 | All Other Liabilities [specify...] | \$ - | \$ - | Proprietary Debt Outstanding (from Part 4-4) | \$ - | \$ - |
| 1-21 | | \$ - | \$ - | Other Liabilities [specify...]: | \$ - | \$ - |
| 1-22 | | \$ - | \$ - | | \$ - | \$ - |
| 1-23 | | \$ - | \$ - | | \$ - | \$ - |
| 1-24 | | \$ - | \$ - | | \$ - | \$ - |
| 1-25 | | \$ - | \$ - | | \$ - | \$ - |
| 1-26 | | \$ - | \$ - | | \$ - | \$ - |
| 1-27 | | \$ - | \$ - | | \$ - | \$ - |
| 1-28 | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ 31,600 | \$ - | (add lines 1-19 through 1-27) TOTAL LIABILITIES | \$ - | \$ - |
| 1-29 | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - | TOTAL DEFERRED INFLOWS OF RESOURCES | \$ - | \$ - |
| Fund Balance | | | | Net Position | | |
| 1-30 | Nonspendable Prepaid | \$ - | \$ - | Net Investment in Capital Assets | \$ - | \$ - |
| 1-31 | Nonspendable Inventory | \$ - | \$ - | | \$ - | \$ - |
| 1-32 | Restricted [specify...] | \$ - | \$ - | Emergency Reserves | \$ - | \$ - |
| 1-33 | Committed [specify...] | \$ - | \$ - | Other Designations/Reserves | \$ - | \$ - |
| 1-34 | Assigned [specify...] | \$ - | \$ - | Restricted | \$ - | \$ - |
| 1-35 | Unassigned: | \$ 11,923 | \$ - | Undesignated/Unreserved/Unrestricted | \$ - | \$ - |
| 1-36 | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE | \$ 11,923 | \$ - | Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION | \$ - | \$ - |
| 1-37 | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 43,523 | \$ - | Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ - | \$ - |

Please use this space to provide explanation of any items on this page

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| | | Governmental Funds | | | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|-------|---|-------|-----------------------------|------------|--|
| Line # | Description | GENERAL FUND | Fund* | Description | Fund* | Fund* | Fund* | |
| Tax Revenue | | | | Tax Revenue | | | | |
| 2-1 | Property <small>(include mills levied in Question 10-6)</small> | \$ - | \$ - | Property <small>(include mills levied in Question 10-6)</small> | \$ - | \$ - | \$ - | |
| 2-2 | Specific Ownership | \$ - | \$ - | Specific Ownership | \$ - | \$ - | \$ - | |
| 2-3 | Sales and Use Tax | \$ - | \$ - | Sales and Use Tax | \$ - | \$ - | \$ - | |
| 2-4 | Other Tax Revenue <small>[specify...]</small> : | \$ - | \$ - | Other Tax Revenue <small>[specify...]</small> : | \$ - | \$ - | \$ - | |
| 2-5 | | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 2-6 | | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 2-7 | | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| 2-8 | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | Add lines 2-1 through 2-7 TOTAL TAX REVENUE | \$ - | \$ - | \$ - | |
| 2-9 | Licenses and Permits | \$ - | \$ - | Licenses and Permits | \$ - | \$ - | \$ - | |
| 2-10 | Highway Users Tax Funds <small>(HUTF)</small> | \$ - | \$ - | Highway Users Tax Funds <small>(HUTF)</small> | \$ - | \$ - | \$ - | |
| 2-11 | Conservation Trust Funds <small>(Lottery)</small> | \$ - | \$ - | Conservation Trust Funds <small>(Lottery)</small> | \$ - | \$ - | \$ - | |
| 2-12 | Community Development Block Grant | \$ - | \$ - | Community Development Block Grant | \$ - | \$ - | \$ - | |
| 2-13 | Fire & Police Pension | \$ - | \$ - | Fire & Police Pension | \$ - | \$ - | \$ - | |
| 2-14 | Grants | \$ 41,250 | \$ - | Grants | \$ - | \$ - | \$ - | |
| 2-15 | Donations | \$ - | \$ - | Donations | \$ - | \$ - | \$ - | |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | Charges for Sales and Services | \$ - | \$ - | \$ - | |
| 2-17 | Rental Income | \$ - | \$ - | Rental Income | \$ - | \$ - | \$ - | |
| 2-18 | Fines and Forfeits | \$ - | \$ - | Fines and Forfeits | \$ - | \$ - | \$ - | |
| 2-19 | Interest/Investment Income | \$ - | \$ - | Interest/Investment Income | \$ - | \$ - | \$ - | |
| 2-20 | Tap Fees | \$ - | \$ - | Tap Fees | \$ - | \$ - | \$ - | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ - | \$ - | Proceeds from Sale of Capital Assets | \$ - | \$ - | \$ - | |
| 2-22 | All Other <small>[specify...]</small> : | \$ - | \$ - | All Other <small>[specify...]</small> : | \$ - | \$ - | \$ - | |
| 2-23 | CDPHE CONTRACT | \$ 203,848 | \$ - | | \$ - | \$ - | \$ - | |
| 2-24 | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ 245,098 | \$ - | Add lines 2-8 through 2-23 TOTAL REVENUES | \$ - | \$ - | \$ - | |
| Other Financing Sources | | | | Other Financing Sources | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | Debt Proceeds | \$ - | \$ - | \$ - | |
| 2-26 | Developer Advances | \$ - | \$ - | Developer Advances | \$ - | \$ - | \$ - | |
| 2-27 | Other <small>[specify...]</small> : | \$ - | \$ - | Other <small>[specify...]</small> : | \$ - | \$ - | \$ - | |
| 2-28 | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | \$ - | |
| 2-29 | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 245,098 | \$ - | Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ - | \$ - | \$ 245,098 | |

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - **STOP**. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

| | | Governmental Funds | | | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|--|-------|-----------------------------|------------|--|
| Line # | Description | GENERAL FUND | Fund* | Description | Fund* | Fund* | | |
| | Expenditures | | | Expenditures | | | | |
| 3-1 | General Government | \$ - | \$ - | General Operating & Administrative | \$ - | \$ - | | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ - | \$ - | | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ - | \$ - | | |
| 3-5 | Highways & Streets | \$ - | \$ - | Employee Benefits | \$ - | \$ - | | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ - | \$ - | | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ - | \$ - | | |
| 3-9 | Culture and Recreation | \$ - | \$ - | Supplies | \$ - | \$ - | | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ - | \$ - | | |
| 3-11 | Other [specify...]: | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | | |
| 3-12 | EMERGENCY SERVICES | \$ 279,433 | \$ - | Other [specify...] | \$ - | \$ - | | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | | |
| | Debt Service | | | Debt Service | | | | |
| 3-15 | Principal | \$ - | \$ - | Principal | \$ - | \$ - | | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | | |
| 3-20 | All Other [specify...]: | \$ - | \$ - | All Other [specify...]: | \$ - | \$ - | | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | | |
| 3-22 | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ 279,433 | \$ - | Add lines 3-1 through 3-21 TOTAL EXPENDITURES | \$ - | \$ - | \$ 279,433 | |
| 3-23 | Interfund Transfers (In) | \$ - | \$ - | Net Interfund Transfers (In) Out | \$ - | \$ - | | |
| 3-24 | Interfund Transfers Out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation | \$ - | \$ - | | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (Uses) (from line 2-28) | \$ - | \$ - | | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | | |
| 3-29 | (Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29 | \$ (34,335) | \$ - | Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ - | \$ - | | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 46,258 | \$ - | Net Position, January 1 from December 31 prior year report | \$ - | \$ - | | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | | |
| 3-33 | Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36. | \$ 11,923 | \$ - | Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36. | \$ - | \$ - | | |

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- | | YES | NO |
|--|-------------------------------------|-------------------------------------|
| 4-1 Does the entity have outstanding debt? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4-2 Is the debt repayment schedule attached? If no, MUST explain: | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-3 Is the entity current in its debt service payments? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

THE SIX COUNTIES SERVICED BY SECRETAC, EACH LOANED \$2500, AS EMERGENCY FUNDS. EACH COUNTY WILL BE PAID BACK AS FUNDS ARE AVAILABLE.

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

| | Outstanding at beginning of year* | Issued during year | Retired during year | Outstanding at year-end |
|--------------------------|-----------------------------------|--------------------|---------------------|-------------------------|
| General obligation bonds | \$ - | \$ - | \$ - | \$ - |
| Revenue bonds | \$ - | \$ - | \$ - | \$ - |
| Notes/Loans | \$ - | \$ 15,000 | \$ - | \$ 15,000 |
| Leases | \$ - | \$ - | \$ - | \$ - |
| Developer Advances | \$ - | \$ - | \$ - | \$ - |
| Other (specify): | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ 15,000 | \$ - | \$ 15,000 |

*must agree 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? How much? <input style="width: 50px;" type="text"/> \$ - | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Date the debt was authorized: <input style="width: 50px;" type="text"/> | | |
| 4-6 Does the entity intend to issue debt within the next calendar year? How much? <input style="width: 50px;" type="text"/> \$ - | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: Does the entity have debt that has been refinanced that it is still responsible for? What is the amount outstanding? <input style="width: 50px;" type="text"/> \$ - | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4-8 Does the entity have any lease agreements? What is being leased? <input style="width: 100%; height: 15px;" type="text"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes: What is the original date of the lease? <input style="width: 100%; height: 15px;" type="text"/> | | |
| Number of years of lease? <input style="width: 100%; height: 15px;" type="text"/> | | |
| Is the lease subject to annual appropriation? What are the annual lease payments? <input style="width: 50px;" type="text"/> \$ - | <input type="checkbox"/> | <input type="checkbox"/> |

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 | \$ 18,186 | |
| 5-2 Certificates of deposit | \$ - | |
| TOTAL CASH DEPOSITS | | \$ 18,186 |
| Investments (if investment is a mutual fund, please list underlying investments): | | |
| 5-3 <input style="width: 90%; height: 15px;" type="text"/> | \$ - | |
| <input style="width: 90%; height: 15px;" type="text"/> | \$ - | |
| <input style="width: 90%; height: 15px;" type="text"/> | \$ - | |
| <input style="width: 90%; height: 15px;" type="text"/> | \$ - | |
| TOTAL INVESTMENTS | | \$ - |
| TOTAL CASH AND INVESTMENTS | | \$ 18,186 |

Please use this space to provide any explanations or comments:

Please answer the following question by marking in the appropriate box

- | | 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 type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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.)? If no, MUST explain: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

PART 6 - CAPITAL ASSETS

- Please answer the following question by marking in the appropriate box
- | | YES | NO | Please use this space to provide any explanations or comments: |
|--|----------------------------------|-----------------------|--|
| 6-1 Does the entity have capitalized assets? | <input checked="" type="radio"/> | <input type="radio"/> | |
| 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: | <input checked="" type="radio"/> | <input type="radio"/> | |

| 6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS: | Balance - beginning of the year* | Additions | Deletions | Year-End Balance |
|---|----------------------------------|-------------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ 4,096 | \$ - | \$ - | \$ 4,096 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): VEHICLES | \$ 40,593 | \$ - | \$ - | \$ 40,593 |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (27,650) | \$ (2,452) | \$ - | \$ (30,102) |
| TOTAL | \$ 17,039 | \$ (2,452) | \$ - | \$ 14,587 |

| 6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS: | Balance - beginning of the year* | Additions | Deletions | Year-End Balance |
|--|----------------------------------|-------------|-------------|------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ - | \$ - | \$ - | \$ - |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| TOTAL | \$ - | \$ - | \$ - | \$ - |

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

- Please answer the following question by marking in the appropriate box
- | | YES | NO | Please use this space to provide any explanations or comments: |
|--|-----------------------|----------------------------------|--|
| 7-1 Does the entity have an "old hire" firemen's pension plan? | <input type="radio"/> | <input checked="" type="radio"/> | |
| 7-2 Does the entity have a volunteer firemen's pension plan? | <input type="radio"/> | <input checked="" type="radio"/> | |
- 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?

| | |
|--|------|
| | \$ - |
|--|------|

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES NO N/A

Please use this space to provide any explanations or comments:

- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

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

| Fund Name | Budgeted Expenditures |
|--------------|-----------------------|
| GENERAL FUND | \$ 190,979 |
| | \$ - |
| | \$ - |
| | \$ - |

PART 9 - TAX PAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

YES NO

Please use this space to provide any explanations or comments:

- 10-1 Is this application for a newly formed governmental entity?

If yes: Date of formation:

- 10-2 Has the entity changed its name in the past or current year?

If Yes: NEW name
 PRIOR name

- 10-3 Is the entity a metropolitan district?

10-4 Please indicate what services the entity provides:

- 10-5 Does the entity have an agreement with another government to provide services?

If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy?

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

| | |
|-----------------------|--------------|
| Bond Redemption mills | 0.000 |
| General/Other mills | 0.000 |
| Total mills | 0.000 |

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

| Entity Wide: | | General Fund | | Governmental Funds | | Notes | | |
|---------------------------------|----|--------------|-------------------------|--------------------|---------|------------------------------|----|---------|
| Unrestricted Cash & Investments | \$ | 18,186 | Unrestricted Fund Balan | \$ | 11,923 | Total Tax Revenue | \$ | - |
| Current Liabilities | \$ | 31,600 | Total Fund Balance | \$ | 11,923 | Revenue Paying Debt Service | \$ | - |
| Deferred Inflow | \$ | - | PY Fund Balance | \$ | 46,258 | Total Revenue | \$ | 245,088 |
| | | | Total Revenue | \$ | 245,088 | Total Debt Service Principal | \$ | - |
| | | | Total Expenditures | \$ | 279,433 | Total Debt Service Interest | \$ | - |
| | | | Interfund In | \$ | - | | | |
| Governmental | | | Interfund Out | \$ | - | Enterprise Funds | | |
| Total Cash & Investments | \$ | 18,186 | Proprietary | | | Net Position | \$ | - |
| Transfers In | \$ | - | Current Assets | \$ | | PY Net Position | \$ | - |
| Transfers Out | \$ | - | Deferred Outflow | \$ | | Government-Wide | | |
| Property Tax | \$ | - | Current Liabilities | \$ | | Total Outstanding Debt | \$ | 15,000 |
| Debt Service Principal | \$ | - | Deferred Inflow | \$ | | Authorized but Unissued | \$ | - |
| Total Expenditures | \$ | 279,433 | Cash & Investments | \$ | | Year Authorized | \$ | - |
| Total Developer Advances | \$ | - | Principal Expense | \$ | | | | |
| Total Developer Repayments | \$ | - | | | | | | |

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

□ □

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

| 1 | Full Name | I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. |
|---|------------------|--|
| 1 | GLEN AUSMUS | I, <u>GLEN AUSMUS</u> , attest that 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>Glen R. Ausmus</u> Date: <u>10-16-2019</u> My term Expires: <u>MAY 15, 2020</u> |
| 2 | JEAN SYKES | I, <u>JEAN SYKES</u> , attest that 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>Jean Sykes</u> Date: <u>10-16-2019</u> My term Expires: <u>MAY 15, 2020</u> |
| 3 | BLAINE ARBUTHNOT | I, <u>BLAINE ARBUTHNOT</u> , attest that 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>Blaine Arbuthnot</u> Date: <u>11/31/19</u> My term Expires: <u>MAY 15, 2020</u> |
| 4 | DONALD OSWALD | I, <u>DONALD OSWALD</u> , attest that 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>Donald Oswald</u> Date: <u>8-14-19</u> My term Expires: <u>MAY 15, 2020</u> |
| 5 | JIM BALDWIN | I, <u>JIM BALDWIN</u> , attest that 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>Jim Baldwin</u> Date: <u>8-14-19</u> My term Expires: <u>MAY 15, 2020</u> |
| 6 | RON COOK | I, <u>RON COOK</u> , attest that 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>Ron Cook</u> Date: <u>7-31-19</u> My term Expires: <u>MAY 15, 2020</u> |
| 7 | Full Name | I, _____, attest that 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: _____ |

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR ENDED JUNE 30, 2019 FOR THE SOUTHEASTERN COLORADO RETAC, STATE OF COLORADO.

WHEREAS, the Board of Directors of Southeastern Colorado RETAC wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S., and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S., and

WHEREAS, neither revenues nor expenditures for Southeastern Colorado RETAC exceeded \$750,000 for fiscal year ended June 30, 2019, and

WHEREAS, an application for exemption from audit for Southeastern Colorado RETAC has been prepared by Rogers & Co., Inc., an Independent Certified Public Accountant with knowledge of government accounting, and





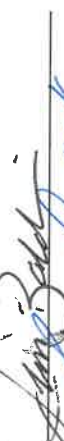

WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved/orained by the Board of Directors of the Southeastern Colorado RETAC that the application for exemptions from audit for the Southeastern Colorado RETAC for the fiscal year ended June 30, 2019, has been reviewed and is hereby approved by a majority of the Board of Directors of the Southeastern Colorado RETAC; that those members of the Southeastern Colorado RETAC have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of the application for exemption from audit of the Southeastern Colorado RETAC for the fiscal year ended June 30, 2019.

ADOPTED THIS 29th DAY OF JULY, A.D., 2019

ATTEST:

Blaine Arbuthnot, Chairman

| <u>Board of Directors:</u> | <u>Date Term Expires</u> | <u>Signature</u> |
|----------------------------|--------------------------|---|
| Glen Ausmus | May 15, 2020 |  |
| Jean Sykes | May 15, 2020 |  |
| Blaine Arbuthnot | May 15, 2020 |  |
| Donald Oswald | May 15, 2020 |  |
| Jim Baldwin | May 15, 2020 |  |
| Ron Cook | May 15, 2020 |  |