APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	TOWN OF MOFFAT	For the Year Ended
ADDRESS	PO BOX 353	12/31/2019
	MOFFAT, CO 81143	or fiscal year ended:
CONTACT PERSON	SARAH VAN HORN, TOWN CLERK/TREASURER	
PHONE	719-256-4538	
EMAIL	townofmoffat@gmail.com	
FAX		

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:	SEE ACCOUNTANT'S COMPILATION REPORT
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED	2/7/2020
RELATIONSHIP TO ENTITY	

PREPARER (SIGNATURE REQUIRED)

	YES	NO	
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.]	☐	☑	If Yes, date filed:

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RECEIVED

Office of the State Auditor

March 16, 2020

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	Fund*	Fund*	Description	Fund*	Fund*
	Assets			Assets		
1-1	Cash & Cash Equivalents	$ 253,681	$ -	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ -	$ -	Investments	$ -	$ -
1-3	Receivables	$ -	$ -	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -	Due from Other Entities or Funds	$ -	$ -
	All Other Assets [specify...]			Other Current Assets	$ -	$ -
1-5		$ -	$ -	Total Current Assets	$ -	$ -
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ -	$ -
1-7		$ -	$ -	Other Long Term Assets [specify...]	$ -	$ -
1-8		$ -	$ -		$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 253,681	$ -	(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	$ 253,681	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	Liabilities			Liabilities		
1-14	Accounts Payable	$ -	$ -	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ 1,147	$ -	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 1,147	$ -	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	$ 1,147	$ -	(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 [CTF FUND AND TABOR RESERVES]	$ 17,955	$ -	Emergency Reserves	$ -	$ -
1-33	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-34	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -
1-35	Unassigned:	$ 234,579	$ -	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	$ 252,534	$ -	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	$ 253,681	$ -	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	$ -	$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Tax Revenue			Tax Revenue		
2-1	Property [Include mills levied in Question 10-6]	$ 7,524	$ -	Property [Include mills levied in Question 10-6]	$ -	$ -
2-2	Specific Ownership	$ -	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ 106,680	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue [EXCISE TAX]:	$ 10,520	$ -	Other Tax Revenue [specify...]:	$ -	$ -
2-5	FRANCHISE TAX	$ 3,580	$ -		$ -	$ -
2-6	CIGARETTE TAX	$ 138	$ -		$ -	$ -
2-7	SEVERANCE TAX	$ 8,023	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 136,465	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ 112,549	$ -	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ 22,723	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ 1,374	$ -	Conservation Trust Funds (Lottery)	$ -	$ -
2-12	Community Development Block Grant	$ -	$ -	Community Development Block Grant	$ -	$ -
2-13	Fire & Police Pension	$ -	$ -	Fire & Police Pension	$ -	$ -
2-14	Grants	$ 112,538	$ -	Grants	$ -	$ -
2-15	Donations	$ 592	$ -	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	$ 722	$ -	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 [MISC]:	$ 6,700	$ -	All Other [specify...]:	$ -	$ -
2-23		$ -	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 393,663	$ -	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 [specify...]:	$ -	$ -	Other [specify...]:	$ -	$ -
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	$ 393,663	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -

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

GRAND TOTALS $ 393,663

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/EXPENSES

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

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Expenditures			**Expenses**		
3-1	General Government	$ 114,644	$ -	General Operating & Administrative	$ -	$ -
3-2	Judicial	$ -	$ -	Salaries	$ -	$ -
3-3	Law Enforcement	$ 34,523	$ -	Payroll Taxes	$ -	$ -
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -
3-5	Highways & Streets	$ 76,822	$ -	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	$ 128,704	$ -	Supplies	$ -	$ -
3-10	Transfers to other districts	$ -	$ -	Utilities	$ -	$ -
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	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**	$ 354,693	$ -	Add lines 3-1 through 3-21 **TOTAL EXPENSES**	$ -	$ -
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	$ 38,970	$ -	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	$ 935,687	$ -	Net Position, January 1 from December 31 prior year report	$ -	$ -
3-32	Prior Period Adjustment (MUST explain)	$ (722,123)	$ -	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.	$ 252,534	$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ -	$ -

GRAND TOTAL $ 354,693

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?	☐	☒
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

Please use this space to provide any explanations or comments:

LINE 3-32 PRIOR PERIOD ADJUSTMENT EXPLANATION: CAPITAL ASSETS WERE REMOVED FROM THE GOVERNMENTAL FUND BALANCE SHEET BASED ON 4/25/19 LETTER FROM THE OFFICE OF THE STATE AUDITOR.

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	$ -	$ -	$ -	$ -
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

*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?		☐	☒
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☒
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☒
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☒
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?		☐	☒
	What are the annual lease payments?	$ -		

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	$ 207,952	
5-2	Certificates of deposit	$ 45,729	
	TOTAL CASH DEPOSITS		$ 253,681
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 253,681

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.?	☒	☐	☐
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:	☒	☐	☐

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?	☒	☐	
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:	☒	☐	

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	$ 1,851	$ -	$ -	$ 1,851
Furniture and fixtures	$ 2,573	$ -	$ -	$ 2,573
Infrastructure	$ 8,012	$ -	$ -	$ 8,012
Construction In Progress (CIP)	$ 710,423	$ -	$ -	$ 710,423
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (736)	$ -	$ -	$ (736)
TOTAL	$ 722,123	$ -	$ -	$ 722,123

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?	☐	☒	
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☒	
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/Expenses
GENERAL FUND	$ 354,693
	$ -
	$ -
	$ -

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)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	☒	☐	

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: STREET MAINTENANCE, LIGHTS, PARKS, PERMITTING, TOWN HALL			
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	10.407
Total mills	10.407

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	$	253,681	Unrestricted Fund Balan	$	234,579	Total Tax Revenue	$	136,465	
Current Liabilities	$	1,147	Total Fund Balance	$	252,534	Revenue Paying Debt Service	$	-	
Deferred Inflow	$	-	PY Fund Balance	$	935,687	Total Revenue	$	393,663	
			Total Revenue	$	393,663	Total Debt Service Principal	$	-	
			Total Expenditures	$	354,693	Total Debt Service Interest	$	-	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	253,681	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	-	
Transfers Out	$	-	Current Assets	$	-	PY Net Position	$	-	
Property Tax	$	7,524	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	-	Total Outstanding Debt	$	-	
Total Expenditures	$	354,693	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	-	Year Authorized		1/0/1900	
Total Developer Repayments	$	-	Principal Expense	$	-				

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. (Full Name)	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Brian Morgan	I, BRIAN MORGAN, 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 Brian Morgan Date: 2-14-2020 My term Expires: 4-7-2020
2	Patricia Reigel	I, Patricia Reigel, 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 Patricia Reigel Date: 2-14-2020 My term Expires: 4-7-2020
3	Ken Skoglund	I, KEN SKOGLUND, 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 Ken Skoglund Date: 3-30-2020 My term Expires: 4-7-2020
4	Cassandra Foxx	I, Cassandra Foxx, 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 [signature] Date: 03/05/2020 My term Expires: 04/07/2020
5	Ray Miller	I, RAY Miller, 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 Ray J. Miller Date: 3/3/20 My term Expires: 4-7-2020
6	Tyler Berger	I, Tyler Berger, 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 [signature] Date: 3/3/2020 My term Expires: 4/7/2020
7	Zack Schwartz	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 Zachary Schwartz Date: 3/3/2020 My term Expires: 4-7-2020

WILLIAM L. DESOUCHET, CPA

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E-mail: bill@desouchet.com • www.desouchet.com

Board of Trustees

Town of Moffat

Moffat, Colorado

Management is responsible for the accompanying financial statements of the Town of Moffat, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2019. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Wm L DeSouchet

Alamosa, Colorado

February 6, 2020

TOWN OF MOFFAT, COLORADO
RESOLUTION NO. 2020-8- 2019 BUDGET AMENDMENT

A RESOLUTION MAKING SUPPLEMENTAL APPROPRIATIONS AND AUTHORIZING EXPENDITURES IN EXCESS OF AMOUNTS BUDGETED FOR THE TOWN OF MOFFAT IN RESOLUTION 2018-20.

WHEREAS, the Town of Moffat, Colorado has sufficient fund balance for the expenditures below due to increases in tax revenue, licensing & permit fees, Grant Funds, and other newly implemented programs such as Excise Tax and Water fees; and

WHEREAS, the Town of Moffat, Colorado received additional funds in 2019 to offset an increase in costs for administration, code enforcement, road repairs, education & training, among other increased costs due to the growth of our community in conjunction with increases in tax revenue, licensing fees, Grant Funds and other newly implemented programs such as Excise Tax and Water fees; and

WHEREAS, the Town Clerk and Treasurer recommends said monies be appropriated or re-appropriated in the 2019 budget year;

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

SECTION 1. There is hereby made a supplemental appropriation from the fund balance or a re-appropriation of funds from one division to another, for expenditure in 2019. The following sums of money, or so much thereof as may be necessary, be and the same are hereby appropriated for expenditure by the Town of Moffat, Colorado for the fiscal year beginning January 1, 2019, and ending December 31, 2019:

REVENUES	Approved Budget	**Change Increase**	Amended Budget
Park Revenue	$1,005	$356	$1,361
Excise Tax Revenue	$-	$9,419	$9,419
Total General Fund Revenue	$123,673	$143,235	$266,908
Community Center Revenue	$109,381	$23,870	$133,251
Water Fund Revenue	$-	$1,064	$1,064

SECTION 2. There is hereby made a supplemental appropriation from the above revenue sources or fund balance, for expenditure in 2019. The following sums of money, or so much thereof as may be necessary, be and the same are hereby appropriated for expenditure by the Town of Moffat, Colorado, for the fiscal year beginning January 1, 2019, and ending December 31, 2019:

EXPENDITURES	Approved Budget	**Change Increase**	Amended Budget
Community Center Expenditures	$128,658	$46	$128,704
Park Expenditures	$600	$4,500	$5,100
General Fund Expenditures	$123,187	$96,422	$219,609
Water Fund Expenditures	$-	$-	$-
Excise Tax Expenditures	$-	$797	$797
Total Ammended Expenditures	**$252,445**	**↑$101,765**	**$354,210**
Total Ammended GF Revenue	**$234,059**	**↑$177,944**	**$412,003**

SECTION 3. The supplemental appropriations, adjustments, and transfers herein provided shall constitute the amendment to the 2019 budget and shall be effective immediately.

APPROVED, PASSED and ADOPTED this 3rd day of March, 2020.

TOWN OF MOFFAT, COLORADO

Patricia Reigel

Patricia Reigel, Mayor

ATTEST:

Sarah Van Horn, Town Clerk/Treasurer

(Seal)

See page 2 regarding Tabor reserves

Town of Moffat
Board of Trustees Meeting Minutes
March 03, 2020 7:00 p.m.
401 Lincoln Street, Moffat Colorado 81143

I. Meeting Called to Order

Mayor Patricia Reigel called the meeting to order at 6:51 p.m.

II. Pledge of Allegiance

III. Roll call of Trustees

Trustees present: Brian Morgan, Ray Miller, Ken Skoglund, Tyler Berger, Zach Schwartz.
Mayor Patricia Reigel present. Cassandra Foxx absent.

Community members present were Daniel Zeck, Jennifer Thomas, Ray Newmeyer, Whitney Justive, Mike Biggio, Daniel, Michael, Kyle Pelchy, Joshua Shiffman, Kristin Stuart, Matt Aldridge, Beau Xiang, Ernie Gonzalez, Shaun Rhodes, Jason, Matt, David Carlberg, Jarod, Aubin, Kevin Stuart, Fransisco Silva, Robert Tafoya, Tony Ho, Jason Irwin.

IV. Administrative

Mayor would like Ray Newmeyer to the mayors report, she would like to add blight to the mayor report, she would like to add hospitality, the moratorium, strategic plan, and the budget amendment to new business and the grow dome to the community center.

Brian made a motion to approve the agenda as amended. The motion was seconded by Tyler and no one present was opposed. The motion passed.

Public Comment:

Whitney would like to congratulate the Town on their new COGF grant.

V. Mayor's Report

Mayor would like Ray to discuss wells in Town. Ray states that he has been working with DOWR to get the most out of our wells. Ray hopes within 6 weeks we will have the SWSP approved to allow for more water usage in the Town. There is a lot of negotiation involved. Ray states that he no longer is working for Kelly Smith due to the fact that the DOWR approved Kelly's plan for water. Ray states that they would like to bundle the Moffat wells into one unit and meter them as one in case one is pumped more than the other. Ray states that Moffat will be extremely well off with water the way it is looking. Ray hopes to be working with the Town of Moffat going forward. Ray feels that water is getting more and more complicated in the SLV. Ray states that Moffat will sit better than most small towns in the SLV. Public thanks Ray. Ray would like to continue working with water as long as possible. Board member states that it would be a good idea for growers to talk with Ray. Ray states that they ran into an issue not with amount of water, but due to the process in which the water was fed to grows. Ray states that he is available to help Cultivation owners.
Mayor reads out a contract received from Ray Newmeyer available on record. Mayor asks if there is a motion to accept the contract. Tyler asks if he will be helping with the Subdistrict. Ray states that he will assist with well registration and that he can advise on our relationship with the Subdistrict. Tyler asks what he will be assisting with. Ray states that he will be working with the lawyer to provide plans, attends meetings, water court etc. He is able to

provide the science with the attorney's do not always know. Ray will be working with our attorney, he will be working with Potch LLC's attorney as well. Whatever is needed.

Ray made a motion to approve the contract with Ray Newmeyer for assistance and consultation with water needs going forward. The motion was seconded by Brian and no one present was opposed. The motion passed.

Ray states that he will update the Town frequently.
Mayor would like to discuss an estimate received from Scott Schwartz regarding a generator for the fire well located at the Moffat School. Board member would like to know who will be installing this. Mayor responds that xcel and the fire department will be installing the propane generator. Mayor proposes that we use the excise tax account and fire donation funds. Mayor would like to use those two accounts to pay.

Brian made a motion to approve the estimate for the generator to be installed at the fire well located at Moffat School using the excise tax account and fire donations. The motion was seconded by Tyler and no one present was opposed. The motion passed.

Mayor would like an approval from the Board to start a separate bank account for tabor reserves as suggested by the Town accountant.

Brian made a motion to approve the opening of a Tabor account for reserves. The motion was seconded by Tyler and no one present was opposed. The motion passed.

Mayor states that there is a leak in the NW spire of the old historic church. It has been assessed by Jason Irwin and Edmond Reigel. They will be working on cost estimates to repair. Mayor states that the metal has come loose and the drainage will need to be repaired in addition to paint.

Mayor would like to discuss Blight at 718 8th St. Delmar Jones has extreme blight at this location. They are continually burning illegal. Mayor states that they have been picking up the trash and have been told that they need building permits. They will also need permission from the Town to hook up to water. Board member states that they do not have septic, they do not have adequate lots, and they should not be hooking up to water at all. Mayor would like to visit the property with Board members and see if an eviction is in order. Board member would like to involve the attorney. Mayor states that she would like to get pictures. Mayor states that we need to talk to the attorney about what grounds we have to go to court. Steps will be continued to move forward with this process. Mayor and board members will be doing a site visit tomorrow 03.04.2020.

Brian made a motion to approve an onsite visit and to move forward in the condemnation process. The motion was seconded by Ray and no one present was opposed. The motion passed.

VI. New Business

TK New Horizon- Board would like to know if they are only doing a cultivation. Tony states that they will only be doing a cultivation

Tyler made a motion to approve the license for TK New Horizon. The motion was seconded by Brian and no one present was opposed. The motion passed.

LB Distribution- Board member asks their plan. Aubin states that they will just be doing a tier 1 cultivation. Aubin would like to eventually do MIPs but is not there yet.

Brian made a motion to approve the license for LB Distribution LLC. The motion was seconded by Zach and no one present was opposed. The motion passed.

Golden Canon Corp- not present at the meeting. Dan states that they are not running at this time.

Tyler made a motion to approve the license renewal for Goldne Canon Corp. The motion was seconded by Brian and no one present was opposed. The motion passed.

Tyler made a motion to approve the building permit for TK New Horizon. The motion was seconded by Brian and no one present was opposed. The motion passed.

Brian made a motion to approve the building permit for LB Distribution LLC The motion was seconded by Zach and no one present was opposed. The motion passed.

Liquor license Tumbleweed- David introduces himself to the Board. There is not an application at this time. David explains the liquor license application process to the Board. In the meantime he would like to discuss any questions or concerns. Board member would like to know what they will be selling. David explains that they have a new restaurant in town focused on bagels and bistros. They would like to offer brunch beverages and an occasional happy hour. David states that he is a TIPS trainer and is certified on how to prevent over consumption. Board member would like to know what they will serve. David states that they will be going for beer wine and hospitality license. Board member states that he would not like anything other than wine and beer. Board member states that we will see what he would like when we get the application. David states that he has done this many times and would like to encourage people to talk.
Mayor would like to discuss Tier 2 requests. Josh Shiffman states that they would like to go from a tier 1 grow to a tier 2 grow. They have had a successful business and would like to move forward. Mayor states that she is hesitating to ask the Board right now due to water restraints at that well until the SWSP permit is approved. Right now there is not enough water to support tier 2. Tyler would like to know what would happen if they supplied their own water. Brian states that they could haul water. Ray would like to state that there is ample water however it is how it is used. A storage tank would solve these issues. Ray states that this problem should be solved shortly. Mike would like to state that it will take time with the MED and it would be nice for the board to approve them to move forward with tier 2 with the MED. Board member wondering if storage is the issue. Mike states it was just the switch that was just changed by Ray. Mayor states that she would like to wait until we have another meeting for this issue. Mayor would like to have a worksession. Mayor would like to change the moratorium before going forward. Ray states that our well can produce 50,000 gallons per day. Its all about when it is used.
Mayor would like the Board to decide if we are opting in to a hospitality or social consumption at a work session soon. Board decides to have the worksession on 03.10.2020 at 6:30PM.
Variance 215 Lincoln Ave- Mike Biggio states that they would like to combine 200 Reynolds with 215 Lincoln and only have the address of 215 Lincoln.

Brian made a motion to approve the variance at 215 Lincoln Ave. The motion was seconded by Tyler and no one present was opposed. The motion passed.

Mayor states that the Skoglund Excavating Contract will be up next month. Mayor would also like to discuss County Rd 59 with Potch LLC. Whitney would like to use Skoglund Excavating for her potion of the road maintenance until the road is dedicated to the Town.

Brian made a motion to table this discussion until 03.10.2020. The motion was seconded by Tyler and no one present was opposed. The motion passed.

Mayor states that we will also be talking about the renewal of Skoglund Excavating at that meeting.
Mayor would like to discuss medical insurance for the Town Clerk. Mayor would like to propose that the Board approve medical insurance for the Town Clerk at $450 per month and her family. Mayor states that we would be paying $486 less than the state allowable income.

Brian made a motion to approve insurance for the Town Clerk and Family. The motion was seconded by Ray and no one present was opposed. The motion passed.

Mayor would like to discuss Annexation No3 and the letter received from the County regarding a reconsideration. Board does not feel there is a need to make a motion. Mayor would like to enter into record that the Board of Trustees have opted to not reconsider annexation no3.

Mayor reads Resolution 2020-08.

Tyler made a motion to approve Resolution 2020-08 2019 Budget Amendment. The motion was seconded by Ken and no one present was opposed. The motion passed.

VII. Old Business

Bill Vestal has asked if the Town would like to purchase his property. Mayor states that we would have to wait until the next election to approve that purchase because it would be a debt. Board member feels that we should not approve this in general. Board decides that they would not like to purchase the Vestal property.

627 Broadway- Ernie states that he will turn in the paperwork tomorrow. Ernie states that he is here on behalf of Beau. He would like to get a permit for a garage and workshop 30*60 in the lots behind his property to the West. He would like to move his equipment from hooper to his new garage. He would just like a residential garage.

Brian made a motion to approve the building permit in 627 Broadway. The motion was seconded by Zach and no one present was opposed. The motion passed.

Mayor would like to discuss the subdivision of the newly annexed property. Whitney states that they would like to subdivide annexation no3. They have talked with the fire marshal in regards to road width. Fire chief states that they would need 15-16 feet. Mike states that Wes Moore says 25 feet would be adequate space. They will be adding more space to the roads in the plat given to the Board tonight. Whitney states that this is a work in progress and they would like to get it right as soon as possible and will continue this conversation with the Board. Mayor asks for a motion to accept potch llc's subdividion plat No3 application.

Brian made a motion to accept the subdivision application from Potch LLC. The motion was seconded by Tyler and no one present was opposed. The motion passed.

VIII. Community Center

Town Clerk provided an update on the GrowDome

Tyler made a motion to approve additional costs of the GrowDome. The motion was seconded by Brian and no one present was opposed. The motion passed.

Jen with CVC would just like to mention that we need to keep a safe speed in Area 420. Board agrees that we will put up speed limit signs.
Ernie would like to mention that he is willing to send over grant options.
Mayor states that all lighting in 420 has been dealt with and there will be a fine for any lighting at night.

IX. Planning & Zoning

X. Park Committee Report

XII. Adjournment

Tyler made a motion to adjourn the meeting at 8:11 p.m. Brian seconded the motion, and no one was opposed. The motion passed.

Attested to and signed on this 7th day of April 2020.

Patricia Reigel

Patricia Reigel, Honorable Mayor

Sarah Van Horn, Town Clerk