

## APPLICATION FOR EXEMPTION FROM AUDIT

### LONG FORM

|                    |  |
|--------------------|--|
| NAME OF GOVERNMENT | New Windsor Metropolitan District  |
| ADDRESS            | c/o Centennial Consulting Group, LLC<br>2619 Canton Court, Suite A<br>Fort Collins, CO 80525 |
| CONTACT PERSON     | Andrea Weaver, CMA   |
| PHONE              | 970/484-0101, ext 10   |
| EMAIL              | andrea@ccgcolorado.com   |
| FAX                | 970/300-1042   |

For the Year Ended  
12/31/2020  
or fiscal year ended:

## 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:                     | Gregory Viergutz, CPA  |
| TITLE                     | Shareholder  |
| FIRM NAME (if applicable) | Marc, James and Associates, PC                               |
| ADDRESS                   | 1745 Shea Center Drive, Suite 400; Highlands Ranch, CO 80129 |
| PHONE                     | 720/344-4938   |
| DATE PREPARED             | 3/3/2021   |
| RELATIONSHIP TO ENTITY    | Independent Certified Public Accountants                     |

### PREPARER (SIGNATURE REQUIRED)

Gregory Viergutz

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: |
|--------------------------|-------------------------------------|---------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |                     |

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line #              | Description  | Governmental Funds |              | Description  | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|---------------------|--|--------------------|--------------|--|-----------------------------|-------|--|
|                     |  | General            | Debt Service |  | Fund*                       | Fund* |  |
| <b>Assets</b>       |  |                    |              |  |                             |       |  |
| 1-1                 | Cash & Cash Equivalents  | \$ 22,196          | \$ -         | Cash & Cash Equivalents  | \$ -                        | \$ -  |  |
| 1-2                 | Investments  | \$ 146,525         | \$ -         | Investments  | \$ -                        | \$ -  |  |
| 1-3                 | Receivables  | \$ 9,923           | \$ -         | Receivables  | \$ -                        | \$ -  |  |
| 1-4                 | Due from Other Entities or Funds   | \$ 869             | \$ -         | Due from Other Entities or Funds   | \$ -                        | \$ -  |  |
|                     | All Other Assets [specify...]  |                    |              | Other Current Assets   | \$ -                        | \$ -  |  |
| 1-5                 | Property taxes receivable  | \$ 151,559         | \$ 91,116    |  | \$ -                        | \$ -  |  |
| 1-6                 | Prepaid expenses   | \$ 4,845           | \$ -         | 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  | \$ 335,917         | \$ 91,116    | (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   | \$ 335,917         | \$ 91,116    | TOTAL ASSETS AND DEFERRED OUTFLOWS   | \$ -                        | \$ -  |  |
| <b>Liabilities</b>  |  |                    |              |  |                             |       |  |
| 1-14                | Accounts Payable   | \$ 9,181           | \$ -         | Accounts Payable   | \$ -                        | \$ -  |  |
| 1-15                | Accrued Payroll and Related Liabilities  | \$ 214             | \$ -         | 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  | \$ 9,395           | \$ -         | TOTAL CURRENT LIABILITIES  | \$ -                        | \$ -  |  |
| 1-20                | All Other Liabilities [specify...]   | \$ -               | \$ -         | Proprietary Debt Outstanding (from Part 4-4)   | \$ -                        | \$ -  |  |
| 1-21                | Prepaid irrigation water and other fees  | \$ 1,679           | \$ -         | 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  | \$ 11,074          | \$ -         | (add lines 1-19 through 1-27) TOTAL LIABILITIES  | \$ -                        | \$ -  |  |
| 1-29                | TOTAL DEFERRED INFLOWS OF RESOURCES  | \$ 151,559         | \$ 91,116    | TOTAL DEFERRED INFLOWS OF RESOURCES  | \$ -                        | \$ -  |  |
| <b>Fund Balance</b> |  |                    |              |  |                             |       |  |
| 1-30                | Nonspendable Prepaid   | \$ 4,845           | \$ -         | Net Investment in Capital Assets   | \$ -                        | \$ -  |  |
| 1-31                | Nonspendable Inventory   | \$ -               | \$ -         |  |                             |       |  |
| 1-32                | Restricted [specify...] TABOR  | \$ 4,800           | \$ -         | Emergency Reserves   | \$ -                        | \$ -  |  |
| 1-33                | Committed [specify...]   | \$ -               | \$ -         | Other Designations/Reserves  | \$ -                        | \$ -  |  |
| 1-34                | Assigned [specify...] 2021 budget deficit  | \$ 9,748           | \$ -         | Restricted   | \$ -                        | \$ -  |  |
| 1-35                | Unassigned:  | \$ 153,891         | \$ -         | Undesignated/Unreserved/Unrestricted   | \$ -                        | \$ -  |  |
| 1-36                | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL FUND BALANCE                                      | \$ 173,284         | \$ -         | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL NET POSITION                                      | \$ -                        | \$ -  |  |
| 1-37                | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 335,917         | \$ 91,116    | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ -                        | \$ -  |  |

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

| Line #                         | Description   | Governmental Funds |              | Description   | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|--------------|---|-----------------------------|-------|--|
|                                |   | General            | Debt Service |   | Fund*                       | Fund* |  |
| <b>Tax Revenue</b>             |   |                    |              |   |                             |       |  |
| 2-1                            | Property (include mills levied in Question 10-6)                              | \$ 238,666         | \$ -         | Property (include mills levied in Question 10-6)                              | \$ -                        | \$ -  |  |
| 2-2                            | Specific Ownership  | \$ 11,328          | \$ -         | Specific Ownership  | \$ -                        | \$ -  |  |
| 2-3                            | Sales and Use Tax   | \$ -               | \$ -         | Sales and Use Tax   | \$ -                        | \$ -  |  |
| 2-4                            | Other Tax Revenue (specify...):   | \$ -               | \$ -         | Other Tax Revenue (specify...):   | \$ -                        | \$ -  |  |
| 2-5                            |   | \$ -               | \$ -         |   | \$ -                        | \$ -  |  |
| 2-6                            |   | \$ -               | \$ -         |   | \$ -                        | \$ -  |  |
| 2-7                            |   | \$ -               | \$ -         |   | \$ -                        | \$ -  |  |
| 2-8                            | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ 249,994         | \$ -         | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ -                        | \$ -  |  |
| 2-9                            | Licenses and Permits  | \$ -               | \$ -         | Licenses and Permits  | \$ -                        | \$ -  |  |
| 2-10                           | Highway Users Tax Funds (HUTF)  | \$ -               | \$ -         | Highway Users Tax Funds (HUTF)  | \$ -                        | \$ -  |  |
| 2-11                           | Conservation Trust Funds (Lottery)  | \$ -               | \$ -         | 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  | \$ -               | \$ -         | Grants  | \$ -                        | \$ -  |  |
| 2-15                           | Donations   | \$ -               | \$ -         | Donations   | \$ -                        | \$ -  |  |
| 2-16                           | Charges for Sales and Services  | \$ 105,275         | \$ -         | Charges for Sales and Services  | \$ -                        | \$ -  |  |
| 2-17                           | Rental Income   | \$ -               | \$ -         | Rental Income   | \$ -                        | \$ -  |  |
| 2-18                           | Fines and Forfeits  | \$ 100             | \$ -         | Fines and Forfeits  | \$ -                        | \$ -  |  |
| 2-19                           | Interest/Investment Income  | \$ 1,486           | \$ -         | 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 (specify...): Late fees   | \$ 209             | \$ -         | All Other (specify...):   | \$ -                        | \$ -  |  |
| 2-23                           |   | \$ -               | \$ -         |   | \$ -                        | \$ -  |  |
| 2-24                           | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ 357,064         | \$ -         | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ -                        | \$ -  |  |
| <b>Other Financing Sources</b> |   |                    |              |   |                             |       |  |
| 2-25                           | Debt Proceeds   | \$ -               | \$ -         | Debt Proceeds   | \$ -                        | \$ -  |  |
| 2-26                           | Developer Advances  | \$ -               | \$ -         | Developer Advances  | \$ -                        | \$ -  |  |
| 2-27                           | Other (specify...):   | \$ -               | \$ -         | Other (specify...):   | \$ -                        | \$ -  |  |
| 2-28                           | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -               | \$ -         | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -                        | \$ -  |  |
| 2-29                           | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ 357,064         | \$ -         | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ -                        | \$ -  | <b>GRAND TOTALS</b>  |

**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**

| Line # | Description  | Governmental Funds |              | Description  | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|--------------|--|-----------------------------|-------|--|
|        |  | General            | Debt Service |  | Fund*                       | Fund* |  |
|        | <b>Expenditures</b>  |                    |              | <b>Expenses</b>  |                             |       |  |
| 3-1    | General Government   | \$ 160,877         | \$ -         | 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   |  | \$ -               | \$ -         | Other [specify...]   | \$ -                        | \$ -  |  |
| 3-13   |  | \$ -               | \$ -         |  | \$ -                        | \$ -  |  |
| 3-14   | Capital Outlay   | \$ -               | \$ -         | Capital Outlay   | \$ -                        | \$ -  |  |
|        | Debt Service   |                    |              | Debt Service   |                             |       |  |
| 3-15   | Principal  | \$ -               | \$ 7,600     | Principal  | \$ -                        | \$ -  |  |
| 3-16   | Interest   | \$ -               | \$ 32,675    | 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   | <b>Add lines 3-1 through 3-21</b>  | \$ 160,877         | \$ 40,275    | <b>Add lines 3-1 through 3-21</b>  | \$ -                        | \$ -  |  |
|        | <b>TOTAL EXPENDITURES</b>  |                    |              | <b>TOTAL EXPENSES</b>  |                             |       | <b>GRAND TOTAL</b>   |
|        |  |                    |              |  |                             |       | <b>201,152</b>   |
| 3-23   | Interfund Transfers (In)   | \$ -               | \$ (40,275)  | Net Interfund Transfers (In) Out   | \$ -                        | \$ -  |  |
| 3-24   | Interfund Transfers Out  | \$ 183,275         | \$ -         | 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   | <b>(Add lines 3-23 through 3-28)</b>   |                    |              | <b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>   |                             |       |  |
|        | <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>  | \$ 183,275         | \$ (40,275)  | <b>TOTAL GAAP RECONCILING ITEMS</b>  | \$ -                        | \$ -  |  |
| 3-30   | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ 12,912          | \$ -         | Net Increase (Decrease) in Net Position<br>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   | \$ 160,372         | \$ -         | 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<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ 173,284         | \$ -         | Net Position, December 31<br>Line 3-30 plus line 3-31<br>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 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

| Line #              | Description  | Governmental Funds |       | Description  | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|---------------------|--|--------------------|-------|--|-----------------------------|-------|--|
|                     |  | Capital Projects   | Fund* |  | Fund*                       | Fund* |  |
| <b>Assets</b>       |  |                    |       |  |                             |       |  |
| 1-1                 | Cash & Cash Equivalents  | \$ -               | \$ -  | Cash & Cash Equivalents  | \$ -                        | \$ -  |  |
| 1-2                 | Investments  | \$ 238,601         | \$ -  | 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                 |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-6                 |  | \$ -               | \$ -  | Total Current Assets   | \$ -                        | \$ -  |  |
| 1-7                 |  | \$ -               | \$ -  | Capital Assets, net  | \$ -                        | \$ -  |  |
| 1-8                 |  | \$ -               | \$ -  | (from Part 6-4)  | \$ -                        | \$ -  |  |
| 1-9                 |  | \$ -               | \$ -  | Other Long Term Assets [specify...]  | \$ -                        | \$ -  |  |
| 1-10                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-11                | (add lines 1-1 through 1-10) TOTAL ASSETS  | \$ 238,601         | \$ -  | (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   | \$ 238,601         | \$ -  | TOTAL ASSETS AND DEFERRED OUTFLOWS   | \$ -                        | \$ -  |  |
| <b>Liabilities</b>  |  |                    |       |  |                             |       |  |
| 1-14                | Accounts Payable   | \$ -               | \$ -  | Accounts Payable   | \$ -                        | \$ -  |  |
| 1-15                | Accrued Payroll and Related Liabilities  | \$ -               | \$ -  | 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  | \$ -               | \$ -  | TOTAL CURRENT LIABILITIES  | \$ -                        | \$ -  |  |
| 1-20                | All Other Liabilities [specify...]   | \$ -               | \$ -  | Proprietary Debt Outstanding   | \$ -                        | \$ -  |  |
| 1-21                |  | \$ -               | \$ -  | (from Part 4-4)  | \$ -                        | \$ -  |  |
| 1-22                |  | \$ -               | \$ -  | Other Liabilities [specify...]:  | \$ -                        | \$ -  |  |
| 1-23                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-24                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-25                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-26                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-27                | (add lines 1-19 through 1-27) TOTAL LIABILITIES  | \$ -               | \$ -  | (add lines 1-19 through 1-27) TOTAL LIABILITIES  | \$ -                        | \$ -  |  |
| 1-28                | TOTAL DEFERRED INFLOWS OF RESOURCES  | \$ -               | \$ -  | TOTAL DEFERRED INFLOWS OF RESOURCES  | \$ -                        | \$ -  |  |
| 1-29                |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| <b>Fund Balance</b> |  |                    |       |  |                             |       |  |
| 1-30                | Nonspendable Prepaid   | \$ -               | \$ -  | Net Investment in Capital Assets   | \$ -                        | \$ -  |  |
| 1-31                | Nonspendable Inventory   | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 1-32                | Restricted [specify...]  | \$ -               | \$ -  | Emergency Reserves   | \$ -                        | \$ -  |  |
| 1-33                | Committed [specify...]   | \$ 238,601         | \$ -  | Other Designations/Reserves  | \$ -                        | \$ -  |  |
| 1-34                | Assigned [specify...]  | \$ -               | \$ -  | Restricted   | \$ -                        | \$ -  |  |
| 1-35                | Unassigned:  | \$ -               | \$ -  | Undesignated/Unreserved/Unrestricted   | \$ -                        | \$ -  |  |
| 1-36                | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL FUND BALANCE                                      | \$ 238,601         | \$ -  | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL NET POSITION                                      | \$ -                        | \$ -  |  |
| 1-37                | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 238,601         | \$ -  | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | \$ -                        | \$ -  |  |

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

| Line #                         | Description   | Governmental Funds |       | Description   | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------------------------------|---|--------------------|-------|---|-----------------------------|-------|--|
|                                |   | Capital Projects   | Fund* |   | Fund*                       | Fund* |  |
| <b>Tax Revenue</b>             |   |                    |       | <b>Tax Revenue</b>  |                             |       |  |
| 2-1                            | Property (include mills levied in Question 10-6)                              | \$ -               | \$ -  | Property (include mills levied in Question 10-6)                              | \$ -                        | \$ -  |  |
| 2-2                            | Specific Ownership  | \$ -               | \$ -  | Specific Ownership  | \$ -                        | \$ -  |  |
| 2-3                            | Sales and Use Tax   | \$ -               | \$ -  | Sales and Use Tax   | \$ -                        | \$ -  |  |
| 2-4                            | Other Tax Revenue (specify...):   | \$ -               | \$ -  | Other Tax Revenue (specify...):   | \$ -                        | \$ -  |  |
| 2-5                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-6                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-7                            |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-8                            | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ -               | \$ -  | <b>Add lines 2-1 through 2-7<br/>TOTAL TAX REVENUE</b>                        | \$ -                        | \$ -  |  |
| 2-9                            | Licenses and Permits  | \$ -               | \$ -  | Licenses and Permits  | \$ -                        | \$ -  |  |
| 2-10                           | Highway Users Tax Funds (HUTF)  | \$ -               | \$ -  | Highway Users Tax Funds (HUTF)  | \$ -                        | \$ -  |  |
| 2-11                           | Conservation Trust Funds (Lottery)  | \$ -               | \$ -  | 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  | \$ -               | \$ -  | 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  | \$ 849             | \$ -  | 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 (specify...):   | \$ -               | \$ -  | All Other (specify...):   | \$ -                        | \$ -  |  |
| 2-23                           |   | \$ -               | \$ -  |   | \$ -                        | \$ -  |  |
| 2-24                           | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ 849             | \$ -  | <b>Add lines 2-8 through 2-23<br/>TOTAL REVENUES</b>                          | \$ -                        | \$ -  |  |
| <b>Other Financing Sources</b> |   |                    |       | <b>Other Financing Sources</b>  |                             |       |  |
| 2-25                           | Debt Proceeds   | \$ -               | \$ -  | Debt Proceeds   | \$ -                        | \$ -  |  |
| 2-26                           | Developer Advances  | \$ -               | \$ -  | Developer Advances  | \$ -                        | \$ -  |  |
| 2-27                           | Other (specify...):   | \$ -               | \$ -  | Other (specify...):   | \$ -                        | \$ -  |  |
| 2-28                           | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -               | \$ -  | <b>Add lines 2-25 through 2-27<br/>TOTAL OTHER FINANCING SOURCES</b>          | \$ -                        | \$ -  |  |
| 2-29                           | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ 849             | \$ -  | <b>Add lines 2-24 and 2-28<br/>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | \$ -                        | \$ -  | <b>GRAND TOTALS</b>  |
|                                |   |                    |       |   |                             |       | \$ 849   |

**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**

| Line # | Description  | Governmental Funds |       | Description  | Proprietary/Fiduciary Funds |       | Please use this space to provide explanation of any items on this page |
|--------|--|--------------------|-------|--|-----------------------------|-------|--|
|        |  | Capital Projects   | Fund* |  | Fund*                       | Fund* |  |
|        | <b>Expenditures</b>  |                    |       | <b>Expenses</b>  |                             |       |  |
| 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   |  | \$ -               | \$ -  | Other [specify...]   | \$ -                        | \$ -  |  |
| 3-13   |  | \$ -               | \$ -  |  | \$ -                        | \$ -  |  |
| 3-14   | Capital Outlay   | \$ 3,510           | \$ -  | 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   | <b>Add lines 3-1 through 3-21</b>  | \$ 3,510           | \$ -  | <b>Add lines 3-1 through 3-21</b>  | \$ -                        | \$ -  |  |
|        | <b>TOTAL EXPENDITURES</b>  |                    |       | <b>TOTAL EXPENSES</b>  |                             |       | <b>3,510</b>   |
| 3-23   | Interfund Transfers (In)   | \$ (143,000)       | \$ -  | 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   | <b>(Add lines 3-23 through 3-28)</b>   | \$ (143,000)       | \$ -  | <b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b>   | \$ -                        | \$ -  |  |
|        | <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>  |                    |       | <b>TOTAL GAAP RECONCILING ITEMS</b>  |                             |       |  |
| 3-30   | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ 140,339         | \$ -  | Net Increase (Decrease) in Net Position<br>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   | \$ 98,262          | \$ -  | 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<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ 238,601         | \$ -  | Net Position, December 31<br>Line 3-30 plus line 3-31<br>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

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt?  YES  NO
- 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

Due to the "cash flow" structure of the Limited Tax General Obligation Bonds, Series 2019, the future minimum payments cannot be projected.

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 | \$ 949,900                        | \$ -               | \$ 7,600            | \$ 942,300              |
| Revenue bonds            | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Notes/Loans              | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Leases                   | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Developer Advances       | \$ -                              | \$ -               | \$ -                | \$ -                    |
| Other (specify):         | \$ -                              | \$ -               | \$ -                | \$ -                    |
| <b>TOTAL</b>             | <b>\$ 949,900</b>                 | <b>\$ -</b>        | <b>\$ 7,600</b>     | <b>\$ 942,300</b>       |

\*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?  YES  NO  
 How much? \$ -
- If yes: Date the debt was authorized: \_\_\_\_\_
- 4-6 Does the entity intend to issue debt within the next calendar year?  YES  NO  
 How much? \$ -
- If yes: What is the amount outstanding? \_\_\_\_\_
- 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? \$ -

**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                           | \$ 22,196  |            |
| 5-2 Certificates of deposit   | \$ -       |            |
| <b>TOTAL CASH DEPOSITS</b>  |            | \$ 22,196  |
| Investments (if investment is a mutual fund, please list underlying investments): |            |            |
| 5-3 COLOTrust   | \$ 385,126 |            |
|   | \$ -       |            |
|   | \$ -       |            |
|   | \$ -       |            |
| <b>TOTAL INVESTMENTS</b>  |            | \$ 385,126 |
| <b>TOTAL CASH AND INVESTMENTS</b>   |            | \$ 407,322 |

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.?  YES  NO  N/A
- 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:  YES  NO  N/A

**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?  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 for GOVERNMENTAL FUNDS:

|   | Balance - beginning of the year* | Additions          | Deletions   | Year-End Balance  |
|---|----------------------------------|--------------------|-------------|-------------------|
| Land  | \$ -                             | \$ -               | \$ -        | \$ -              |
| Buildings   | \$ -                             | \$ -               | \$ -        | \$ -              |
| Machinery and equipment   | \$ 113,883                       | \$ -               | \$ -        | \$ 113,883        |
| Furniture and fixtures  | \$ -                             | \$ -               | \$ -        | \$ -              |
| Infrastructure  | \$ 1,806,417                     | \$ -               | \$ -        | \$ 1,806,417      |
| Construction In Progress (CIP)                                  | \$ -                             | \$ -               | \$ -        | \$ -              |
| Other (explain): Water rights                                   | \$ 421,915                       | \$ -               | \$ -        | \$ 421,915        |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (1,459,254)                   | \$ (51,537)        | \$ -        | \$ (1,510,791)    |
| <b>TOTAL</b>  | <b>\$ 882,961</b>                | <b>\$ (51,537)</b> | <b>\$ -</b> | <b>\$ 831,424</b> |

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) | \$ -                             | \$ -        | \$ -        | \$ -             |
| <b>TOTAL</b>  | <b>\$ -</b>                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>      |

\*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?  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.):  | \$ -        |
| <b>TOTAL</b>                     | <b>\$ -</b> |

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: | <input checked="" type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> |    |     |  |
| 8-2   | Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input checked="" type="checkbox"/>   | <input type="checkbox"/> | <input type="checkbox"/> |    |     |  |
| If yes: Please indicate the amount budgeted for each fund for the year reported |  |                                       |                          |                          |    |     |  |
|   | <b>Fund Name</b>   | <b>Budgeted Expenditures/Expenses</b> |                          |                          |    |     |  |
|   | General  | \$                                    | 190,910                  |                          |    |     |  |
|   | Debt Service   | \$                                    | 40,527                   |                          |    |     |  |
|   | Capital Projects   | \$                                    | 95,856                   |                          |    |     |  |
|   |  | \$                                    | -                        |                          |    |     |  |

**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 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |     |    |  |

**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?                    | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |     |    |  |  |
| If yes: Date of formation: <input 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: NEW name <input type="text"/>  |  |                                     |                                     |     |    |  |  |
| PRIOR name <input type="text"/>  |  |                                     |                                     |     |    |  |  |
| 10-3   | Is the entity a metropolitan district?   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |     |    |  |  |
| 10-4   | Please indicate what services the entity provides:                             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |     |    |  |  |
| <input type="text" value="Maintenance of common areas and repayment of outstanding bonds"/>            |  |                                     |                                     |     |    |  |  |
| 10-5   | 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 type="text"/> |  |                                     |                                     |     |    |  |  |
| 10-6   | Does the entity have a certified mill levy?                                    | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |     |    |  |  |
| 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  |                                     | 30.000                              |     |    |  |  |
|  | <b>Total mills</b>   |                                     | <b>30.000</b>                       |     |    |  |  |

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 | \$ | 407,322      | Unrestricted Fund Balan | \$                 | 163,639 | Total Tax Revenue            | \$ | 249,994  |  |
| Current Liabilities             | \$ | 9,395        | Total Fund Balance      | \$                 | 173,284 | Revenue Paying Debt Service  | \$ | -        |  |
| Deferred Inflow                 | \$ | 242,675      | PY Fund Balance         | \$                 | 160,372 | Total Revenue                | \$ | 357,064  |  |
|                                 |    |              | Total Revenue           | \$                 | 357,064 | Total Debt Service Principal | \$ | 7,600    |  |
|                                 |    |              | Total Expenditures      | \$                 | 160,877 | Total Debt Service Interest  | \$ | 32,675   |  |
|                                 |    |              | Interfund In            | \$                 | -       |                              |    |          |  |
| <b>Governmental</b>             |    |              | Interfund Out           | \$                 | 183,275 | <b>Enterprise Funds</b>      |    |          |  |
| Total Cash & Investments        | \$ | 168,721      | - <b>Proprietary</b>    |                    |         | Net Position                 | \$ | -        |  |
| Transfers In                    | \$ | -            | - Current Assets        | \$                 |         | - PY Net Position            | \$ | -        |  |
| Transfers Out                   | \$ | -            | Deferred Outflow        | \$                 |         | - <b>Government-Wide</b>     |    |          |  |
| Property Tax                    | \$ | 238,666      | Current Liabilities     | \$                 |         | - Total Outstanding Debt     | \$ | 942,300  |  |
| Debt Service Principal          | \$ | 7,600        | Deferred Inflow         | \$                 |         | - Authorized but Unissued    | \$ | -        |  |
| Total Expenditures              | \$ | 201,152      | - Cash & Investments    | \$                 |         | - Year Authorized            |    | 1/0/1900 |  |
| Total Developer Advances        | \$ | -            | - Principal Expense     | \$                 |         |                              |    |          |  |
| Total Developer Repayments      | \$ | -            |                         |                    |         |                              |    |          |  |

**OSA USE ONLY**

| Entity Wide:                    |    | General Fund |                            | Governmental Funds |                              | Notes    |
|---------------------------------|----|--------------|----------------------------|--------------------|------------------------------|----------|
| Unrestricted Cash & Investments | \$ | -            | Unrestricted Fund Balan \$ | 238,601            | Total Tax Revenue            | \$ -     |
| Current Liabilities             | \$ | -            | Total Fund Balance         | \$ 238,601         | Revenue Paying Debt Service  | \$ -     |
| Deferred Inflow                 | \$ | -            | PY Fund Balance            | \$ 98,262          | Total Revenue                | \$ 849   |
|                                 |    |              | Total Revenue              | \$                 | Total Debt Service Principal | \$ -     |
|                                 |    |              | Total Expenditures         | \$ 3,510           | Total Debt Service Interest  | \$ -     |
|                                 |    |              | Interfund In               | \$ (143,000)       |                              |          |
| <b>Governmental</b>             |    |              | Interfund Out              | \$ -               | <b>Enterprise Funds</b>      |          |
| Total Cash & Investments        | \$ | 238,601      | <b>Proprietary</b>         |                    | Net Position                 | \$ -     |
| Transfers In                    | \$ |              | - Current Assets           | \$                 | - PY Net Position            | \$ -     |
| Transfers Out                   | \$ |              | - Deferred Outflow         | \$                 | <b>Government-Wide</b>       |          |
| Property Tax                    | \$ |              | - Current Liabilities      | \$                 | - Total Outstanding Debt     | \$ -     |
| Debt Service Principal          | \$ |              | Deferred Inflow            | \$                 | - Authorized but Unissued    | \$ -     |
| Total Expenditures              | \$ | 3,510        | Cash & Investments         | \$                 | - Year Authorized            | 1/0/1900 |
| 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.

|   | Full Name       | A MAJORITY of the members of the governing body must complete and sign in the column below.  |
|---|-----------------|--|
| 1 | Paul Swift      | I, Paul Swift, 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.<br>Signed: <u>Paul Swift</u> Date: <u>Mar 25, 2021</u><br>My term Expires: May 2022           |
| 2 | William Sortino | I, William Sortino, 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.<br>Signed: <u>William Sortino</u> Date: <u>Mar 25, 2021</u><br>My term Expires: May 2022 |
| 3 | Partick Jensen  | I, Patrick Jensen, 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.<br>Signed: _____ Date: _____<br>My term Expires: May 2023                                 |
| 4 | Crystal Reed    | I, Crystal Reed, 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.<br>Signed: <u>Crystal Reed</u> Date: <u>Mar 25, 2021</u><br>My term Expires: May 2022       |
| 5 | John Neal       | I, John Neal, 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.<br>Signed: _____ Date: <u>Mar 25, 2021</u><br>My term Expires: May 2022                        |
| 6 | 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.<br>Signed: _____ Date: _____<br>My term Expires: _____   |
| 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.<br>Signed: _____ Date: _____<br>My term Expires: _____   |

**Signature:** Gregory Viergutz  
Gregory Viergutz (Mar 26, 2021 09:19 MDT)

**Email:** [greg@marcjamescpa.com](mailto:greg@marcjamescpa.com)

# 2020 long form audit exemption application

Interim Agreement Report











2021-03-29

|                 |  |
|-----------------|--|
| Created:        | 2021-03-25                                   |
| By:             | Andrea Open (andrea@ccgcolorado.com)         |
| Status:         | Out for Signature                            |
| Transaction ID: | CBJCHBCAABAA0R5m5AF06s6wqYhDIrt4iuu3hUaP6Ur5 |

## Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

## "2020 long form audit exemption application" History


-  Document created by Andrea Open (andrea@ccgcolorado.com)  
2021-03-25 - 4:11:41 PM GMT- IP address: 74.92.213.158
-  Document emailed to Gregory Viergutz (greg@marcjamescpa.com) for signature  
2021-03-25 - 4:15:46 PM GMT
-  Document emailed to Paul Swift (swift@swiftlaw.org) for signature  
2021-03-25 - 4:15:46 PM GMT
-  Document emailed to pjensen@hach.com for signature  
2021-03-25 - 4:15:46 PM GMT
-  Document emailed to William Sortino (easygreen366@yahoo.com) for signature  
2021-03-25 - 4:15:46 PM GMT
-  Document emailed to Crystal Reed (crystalreed25@yahoo.com) for signature  
2021-03-25 - 4:15:46 PM GMT
-  Document emailed to John Neal (jjneal@sbcglobal.net) for signature  
2021-03-25 - 4:15:46 PM GMT
-  Email viewed by William Sortino (easygreen366@yahoo.com)  
2021-03-25 - 4:26:59 PM GMT- IP address: 98.138.219.12
-  Document e-signed by William Sortino (easygreen366@yahoo.com)  
Signature Date: 2021-03-25 - 4:30:25 PM GMT - Time Source: server- IP address: 73.34.184.51
-  Email viewed by Gregory Viergutz (greg@marcjamescpa.com)  
2021-03-25 - 4:48:38 PM GMT- IP address: 73.78.197.247

 Email viewed by John Neal (jjneal@sbcglobal.net)

2021-03-25 - 5:01:47 PM GMT- IP address: 67.177.236.136

 Email viewed by Paul Swift (swiftp@swiftlaw.org)

2021-03-25 - 5:58:12 PM GMT- IP address: 73.203.57.219

 Document e-signed by Paul Swift (swiftp@swiftlaw.org)


Signature Date: 2021-03-25 - 6:00:05 PM GMT - Time Source: server- IP address: 73.203.57.219

 Email viewed by Crystal Reed (crystalreed25@yahoo.com)

2021-03-25 - 8:30:13 PM GMT- IP address: 98.138.219.14

 Document e-signed by Crystal Reed (crystalreed25@yahoo.com)

Signature Date: 2021-03-25 - 8:30:44 PM GMT - Time Source: server- IP address: 73.181.40.124

 Document e-signed by John Neal (jjneal@sbcglobal.net)

Signature Date: 2021-03-25 - 11:21:50 PM GMT - Time Source: server- IP address: 73.169.120.174

 Document e-signed by Gregory Viergutz (greg@marcjamescpa.com)

Signature Date: 2021-03-26 - 3:19:15 PM GMT - Time Source: server- IP address: 73.78.197.247