

APPLICATION FOR EXEMPTION FROM AUDIT

SHORT FORM

NAME OF GOVERNMENT
ADDRESS

Capulin Water and Sanitation District
P.O. Box 154
Capulin, CO 81124
Trina Rivera
719-274-4299

For the Year Ended
12/31/20
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

PART 1 - CERTIFICATION OF PREPARER

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

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
DATE PREPARED

See Independent Accountants' Compilation Report

PREPARER (SIGNATURE REQUIRED)

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Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)	PROPRIETARY (CASH OR BUDGETARY BASIS)
	<input type="checkbox"/>	<input checked="" type="checkbox"/>

PART 2 - REVENUE

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ -	
2-2	Specific ownership	\$ -	
2-3	Sales and use	\$ -	
2-4	Other (specify):	\$ -	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ -	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ 37,907	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 21	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Other (specify): Miscellaneous	\$ 290	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 38,218	

PART 3 - EXPENDITURES/EXPENSES

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

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ 960	
3-2	Salaries	\$ 9,557	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 1,937	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 1,906	
3-7	Accounting and legal fees	\$ 1,025	
3-8	Repair and maintenance	\$ -	
3-9	Supplies	\$ 3,232	
3-10	Utilities and telephone	\$ 12,573	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Capital outlay	\$ -	
3-15	Utility operations	\$ -	
3-16	Culture and recreation	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Miscellaneous	\$ (292)	
3-24	Water Testing	\$ 915	
3-25	Depreciation Expense	\$ 1,129	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EXPENSES	\$ 32,942	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

		Yes	No		
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment Schedule.	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: <div style="border: 1px solid black; padding: 2px; margin-top: 5px;">Not applicable</div>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)				
	Outstanding at end of prior year*	Issued during year	Retired during year		
	Outstanding at year-end				
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -

*must tie to prior year ending balance

		Yes	No
4-5	Does the entity have any authorized, but unissued, debt? If yes: How much? \$ - Date the debt was authorized: _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-6	Does the entity intend to issue debt within the next calendar year? If yes: How much? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4-7	Does the entity have debt that has been refinanced that it is still responsible for? If yes: What is the amount outstanding? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? \$ -	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please use this space to provide any explanations or comments:

PART 5 - CASH AND INVESTMENTS

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

		Amount	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts	\$ 20,915	
5-2	Certificates of deposit	\$ -	
	Total Cash Deposits		\$ 20,915
	Investments (if investment is a mutual fund, please list underlying investments):		
	_____	\$ -	
	_____	\$ -	
5-3	_____	\$ -	
	_____	\$ -	
	Total Investments		\$ -
	Total Cash and Investments		\$ 20,915

Please answer the following questions by marking in the appropriate boxes

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

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

PART 6 - CAPITAL ASSETS

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

Yes No

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

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	\$ 12,000	\$ -	\$ -	\$ 12,000
Machinery and equipment	\$ 79,970	\$ -	\$ -	\$ 79,970
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ (83,034)	\$ (1,129)	\$ -	\$ (84,163)
TOTAL	\$ 9,936	\$ (1,129)	\$ -	\$ 8,807

Please use this space to provide any explanations or comments:

PART 7 - PENSION INFORMATION

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

Yes No

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

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

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

Yes No N/A

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

Budget was prepared however, approved budget was not noted. This may be a violation of state statute.

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

Fund Name	Budgeted Expenditures/Expenses

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

Please answer the following question by marking in the appropriate box

Yes

No

9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

If no, MUST explain:

PART 10 - GENERAL INFORMATION

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

Yes

No

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

If yes: Date of formation:

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

If yes: Please list the NEW name & PRIOR name:

10-3 Is the entity a metropolitan district?

Please indicate what services the entity provides:

10-4 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:

10-5 Has the district filed a *Title 32, Article 1 Special District Notice of Inactive Status* during the

If yes: Date Filed:

10-6 Does the entity have a certified Mill Levy?

If yes: Please provide the following mills levied for the year reported (do not report \$ amounts):

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

	-
	-
	-

Please use this space to provide any explanations or comments:

PART 11 - 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?	<input type="checkbox"/>	<input type="checkbox"/>

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

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.

Print the names of ALL members of current governing body below. Print Board Member's Name		A MAJORITY of the members of the governing body must complete and sign in the column below.
Board Member 1	Trina Rivera	I <u>Trina Rivera</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Trina Rivera</u> Date: <u>03/30/2021</u> My term Expires: <u>1/31/2024</u>
Board Member 2	Audra Morris	I <u>Audra Morris</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Audra Morris</u> Date: <u>03/30/2021</u> My term Expires: <u>1/31/2024</u>
Board Member 3	Skotty Morris	I <u>Skotty Morris</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Skotty morris</u> Date: <u>03/30/2021</u> My term Expires: <u>1/31/2022</u>
Board Member 4	Adam Martinez	I <u>Adam Martinez</u> , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>Adam</u> Date: <u>03/03/2021</u> My term Expires: <u>1/31/2023</u>
Board Member 5		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 6		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7		I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



SIGNATURE CERTIFICATE

TRANSACTION DETAILS **DOCUMENT DETAILS**

Reference Number
6350BB81-BD76-4E74-98AC-01B0724E1081

Transaction Type
Signature Request

Sent At
03/30/2021 13:05 EDT

Executed At
03/30/2021 13:48 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
f7d3791e563126c8afeec95b05d1e520b367baf5b03aa9956b27b566b6fff89ae

Signer Sequencing
Disabled

Document Passcode
Disabled

Document Name
Capulin Water Sanitation District-2020 Exemption

Filename
capulin_water_sanitation_district-2020_exemption.pdf

Pages
13 pages

Content Type
application/pdf

File Size
427 KB

Original Checksum
1478153370d633a5b3a61f7f88c1d7890afb78d64b14fe1978052b9211b90415


SIGNERS

SIGNER **E-SIGNATURE** **EVENTS**

<p>Name Trina Rivera</p> <p>Email boobrutha@aol.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum b219aaa1f8b469e3da9834f084e35df2b32ae70b036a8899e2f617f7c43f8948</p> <p>IP Address 64.57.62.121</p> <p>Device Chrome Mobile via Android</p> <p>Drawn Signature</p> <div style="border: 1px solid black; padding: 5px; text-align: center; margin: 5px 0;"> </div> <p>Signature Reference ID FE9F7F76</p> <p>Signature Biometric Count 301</p>	<p>Viewed At 03/30/2021 13:46 EDT</p> <p>Identity Authenticated At 03/30/2021 13:48 EDT</p> <p>Signed At 03/30/2021 13:48 EDT</p>
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<p>Name Skotty Morris</p> <p>Email smorris@mvcoop.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 73e7994ab44785a7d479670d7af446203c51693161be52b8f0ed0f79e25135e21</p> <p>IP Address 199.47.67.35</p> <p>Device Samsung Browser via Android</p> <p>Typed Signature</p> <div style="border: 1px solid black; padding: 5px; text-align: center; margin: 5px 0;"> </div> <p>Signature Reference ID FC043B44</p>	<p>Viewed At 03/30/2021 13:38 EDT</p> <p>Identity Authenticated At 03/30/2021 13:40 EDT</p> <p>Signed At 03/30/2021 13:40 EDT</p>
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<p>Name Audra Morris</p> <p>Email audramorris1974@gmail.com</p> <p>Components 2</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 7e34b2cf598aca3a09a5eb91d543af12cfe99393003ed3c578f95bc08cd1b84f</p> <p>IP Address 137.83.96.103</p> <p>Device Samsung Browser via Android</p> <p>Typed Signature</p> <div style="border: 1px solid black; padding: 5px; text-align: center; margin: 5px 0;"> </div> <p>Signature Reference ID A494DC9C</p>	<p>Viewed At 03/30/2021 13:36 EDT</p> <p>Identity Authenticated At 03/30/2021 13:37 EDT</p> <p>Signed At 03/30/2021 13:37 EDT</p>
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SIGNER	E-SIGNATURE	EVENTS
Name Adam Martinez Email adamcapulin@aol.com Components 2	Status signed Multi-factor Digital Fingerprint Checksum <small>c94c4a7cb6d6f30b6785386bd50f46857a6a8b8a9bbfbd254d2732534e3a3df</small> IP Address 107.77.196.79 Device Mobile Safari via iOS Drawn Signature  Signature Reference ID D27DD727 Signature Biometric Count 169	Viewed At 03/30/2021 13:24 EDT Identity Authenticated At 03/30/2021 13:25 EDT Signed At 03/30/2021 13:25 EDT

AUDITS

TIMESTAMP	AUDIT
03/30/2021 13:05 EDT	Katie Moran (katiem@wsbcpa.com) created document 'capulin_water_sanitation_district-2020_exemption.pdf' on Chrome via Windows from 8.41.160.240.
03/30/2021 13:05 EDT	Adam Martinez (adamcapulin@aol.com) was emailed a link to sign.
03/30/2021 13:05 EDT	Skotty Morris (smorris@mvcoop.com) was emailed a link to sign.
03/30/2021 13:05 EDT	Audra Morris (audramorris1974@gmail.com) was emailed a link to sign.
03/30/2021 13:05 EDT	Trina Rivera (boobrutha@aol.com) was emailed a link to sign.
03/30/2021 13:24 EDT	Adam Martinez (adamcapulin@aol.com) viewed the document on Mobile Safari via iOS from 107.77.196.79.
03/30/2021 13:25 EDT	Adam Martinez (adamcapulin@aol.com) authenticated via email on Mobile Safari via iOS from 107.77.196.79.
03/30/2021 13:25 EDT	Adam Martinez (adamcapulin@aol.com) signed the document on Mobile Safari via iOS from 107.77.196.79.
03/30/2021 13:31 EDT	Audra Morris (audramorris1974@gmail.com) viewed the document on Samsung Browser via Android from 137.83.96.103.
03/30/2021 13:36 EDT	Audra Morris (audramorris1974@gmail.com) viewed the document on Samsung Browser via Android from 137.83.96.103.
03/30/2021 13:37 EDT	Audra Morris (audramorris1974@gmail.com) authenticated via email on Samsung Browser via Android from 137.83.96.103.
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03/30/2021 13:48 EDT	Trina Rivera (boobrutha@aol.com) signed the document on Chrome Mobile via Android from 64.57.62.121.

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT



Wall,
Smith,
Bateman Inc.

To the Board of Directors
Capulin Water and Sanitation District
Capulin, Colorado

Management is responsible for the accompanying financial statements of Capulin Water and Sanitation District (the District), as of December 31, 2020 and for the year then ended, in the accompanying prescribed form. 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.

Other Matter

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.

This report is intended solely for the information and use of Capulin Water and Sanitation District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Wall, Smith, Bateman Inc.

Wall, Smith, Bateman Inc.
Alamosa, Colorado

March 15, 2021

Certified Public Accountants

3001 Adcock Circle PO Box 809 Alamosa, CO 81101 | 719-589-3619 | f 719-589-5492 | www.wsbcpa.com