

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT	EAST BOULDER COUNTY WATER DISTRICT
ADDRESS	P O BOX 18641 BOULDER, CO 80308-1641
CONTACT PERSON	MARY M WAGNER
PHONE	303-554-0031 X1
EMAIL	billing@eastboulderwater.com
FAX	303-499-4552

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:	TYRA LITZAU
TITLE	AUDIT DIRECTOR
FIRM NAME (if applicable)	BDO USA, LLP
ADDRESS	2015 CLUBHOUSE DRIVE, SUITE 203, GREELEY, CO 80634
PHONE	970-352-1700
DATE PREPARED	8-Mar-21
RELATIONSHIP TO ENTITY	INDEPENDENT ACCOUNTANT

PREPARER (SIGNATURE REQUIRED)

Tyra Litza

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

If Yes, date filed:

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
		Fund*	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 30,014	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 483,965	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 15,877	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ 664	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ 3,162	\$ -	
1-5		\$ -	\$ -	Total Current Assets	\$ 533,682	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 1,408,765	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -	System Inclusion Fee	\$ 1,693,757	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 3,636,204	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 3,636,204	\$ -	
Liabilities							
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 13,734	\$ -	
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	\$ 13,734	\$ -	
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	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 13,734	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 195	\$ -	
Fund Balance							
1-30	Nondispensible Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 1,408,765	\$ -	
1-31	Nondispensible Inventory	\$ -	\$ -				
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ 7,243	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ 853,943	\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 4,263	\$ -	
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 1,348,061	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 3,622,275	\$ -	
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	\$ -	\$ -	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	\$ 3,636,204	\$ -	

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
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ 156,305	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 7,575	\$ -	
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	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 163,880	\$ -	
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	\$ 229,582	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 4,263	\$ -	
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	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 397,725	\$ -	
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	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 397,725	\$ -	\$ 397,725

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
		Fund*	Fund*		Fund*	Fund*	
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 11,243	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 13,853	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 2,543	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 2,265	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 52,411	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 2,166	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 7,549	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Water Purchase	\$ 144,196	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 175,000	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 4,132	\$ -	
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	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 415,358	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES	\$ -	\$ -	TOTAL EXPENSES	\$ 415,358	\$ -	\$ 415,358
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	\$ 42,245	\$ -	
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)	\$ 175,000	\$ -	
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)	\$ 132,755	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ 132,755	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ -	\$ -	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	\$ 115,122	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 3,507,153	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ -	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 3,622,275	\$ -	

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

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	\$ 175,000	\$ -	\$ 175,000	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 175,000	\$ -	\$ 175,000	\$ -

*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
 How much? \$ -
 Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
 How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
 What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
 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	\$ 30,014	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 30,014
Investments (if investment is a mutual fund, please list underlying investments):		
5-3 COLOTRUST PLUS	\$ 483,965	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ 483,965
TOTAL CASH AND INVESTMENTS		\$ 513,979

- Please answer the following question by marking in the appropriate box
- 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	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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	\$ 2,112,231	\$ -	\$ -	\$ 2,112,231
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (661,220)	\$ (42,245)	\$ -	\$ (703,465)
TOTAL	\$ 1,451,011	\$ (42,245)	\$ -	\$ 1,408,766

*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.):	\$ -
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:	<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					
		Fund Name	Budgeted Expenditures/Expenses		
		DEBT SERVICE FUND	\$	182,334	
		OPERATING FUND	\$	226,197	
			\$	-	
			\$	-	

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? government from the 3 percent emergency reserve requirement. All governments should determine if they meet this	<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? If yes: Date of formation: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input type="text"/> PRIOR name <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10-4	Please indicate what services the entity provides: <input type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
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: <input type="text"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
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):	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
		Bond Redemption mills	10.869		
		General/Other mills	0.000		
		Total mills	10.869		

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

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

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

Print the names of ALL members of the governing body below.		A MAJORITY of the members of the governing body must complete and sign in the column below.	
1	Full Name Mark Johns	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u> MAY, 2022 </u>	DocuSigned by: <i>Mark Johns</i> C8338E8D356B4CF
2	Full Name Arthur Lavenue	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u> MAY, 2022 </u>	DocuSigned by: <i>AL</i> 7A9B432A640C4F5
3	Full Name Yvonne Gates	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u> MAY, 2023 </u>	DocuSigned by: <i>Yvonne Gates</i> 8B112573FC2B4B5
4	Full Name Robert Champ	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u> MAY, 2023 </u>	DocuSigned by: <i>Robert Champ</i> 6A312E5F-780425
5	Full Name Catherine Gee	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u> MAY, 2022 </u>	DocuSigned by: <i>Catherine Gee</i> F73B3F8BF2474EC
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. Signed _____ Date: _____ 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. Signed _____ Date: _____ My term Expires: _____	

East Boulder County Water District

General Obligation Refunding & Improvement Bonds, Series 2010

3/16/10 A+ Rated, FINAL - UPDATED SLGS

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/01/2010	-	-	7,757.38	7,757.38
12/01/2010	50,000.00	2.500%	22,890.63	72,890.63
06/01/2011	-	-	22,265.63	22,265.63
12/01/2011	150,000.00	2.500%	22,265.63	172,265.63
06/01/2012	-	-	20,390.63	20,390.63
12/01/2012	135,000.00	2.250%	20,390.63	155,390.63
06/01/2013	-	-	18,871.88	18,871.88
12/01/2013	150,000.00	2.250%	18,871.88	168,871.88
06/01/2014	-	-	17,184.38	17,184.38
12/01/2014	155,000.00	2.250%	17,184.38	172,184.38
06/01/2015	-	-	15,440.63	15,440.63
12/01/2015	150,000.00	2.500%	15,440.63	165,440.63
06/01/2016	-	-	13,565.63	13,565.63
12/01/2016	160,000.00	3.250%	13,565.63	173,565.63
06/01/2017	-	-	10,965.63	10,965.63
12/01/2017	170,000.00	3.250%	10,965.63	180,965.63
06/01/2018	-	-	8,203.13	8,203.13
12/01/2018	175,000.00	3.000%	8,203.13	183,203.13
06/01/2019	-	-	5,578.13	5,578.13
12/01/2019	175,000.00	3.125%	5,578.13	180,578.13
06/01/2020	-	-	2,843.75	2,843.75
12/01/2020	175,000.00	3.250%	2,843.75	177,843.75
Total	\$1,645,000.00	-	\$301,266.85	\$1,946,266.85

Yield Statistics

Bond Year Dollars.....	\$10,216.24
Average Life.....	6.210 Years
Average Coupon.....	2.9489026%
Net Interest Cost (NIC).....	2.9719020%
True Interest Cost (TIC).....	2.9640016%
Bond Yield for Arbitrage Purposes.....	2.6923069%
All Inclusive Cost (AIC).....	3.3538722%

IRS Form 8038

Net Interest Cost.....	2.7082072%
Weighted Average Maturity.....	6.169 Years

3/16/10 A+ Rated, FINAL - | Issue Summary | 3/18/2010 | 3:11 PM



George K. Baum & Company
INVESTMENT BANKERS SINCE 1928

**CERTIFIED COPY OF DEBT SERVICE
SCHEDULE**


\$1,645,000

***East Boulder County Water District
In Boulder County, Colorado***

General Obligation Refunding and Improvement Bonds, Series 2010

The undersigned, on behalf of George K. Baum & Company, hereby certifies that attached hereto as EXHIBIT A is a true, correct and accurate schedule of the principal and interest payments to accrue on that certain series of General Obligation Refunding and Improvement Bonds, Series 2010, dated March 30, 2010, in the aggregate principal amount of \$1,645,000 issued by the East Boulder County Water District, in Boulder County, Colorado, as of this 30th day of March, 2010.

George K. Baum & Company

By  _____
Authorized Officer

RESOLUTION FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE **EAST BOULDER COUNTY WATER DISTRICT**, STATE OF COLORADO.

WHEREAS, the Board of Directors of EAST BOULDER COUNTY WATER DISTRICT wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

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

WHEREAS, neither revenues nor expenditures for EAST BOULDER COUNTY WATER DISTRICT exceeded \$750,000 for Fiscal Year 2020; and

WHEREAS, an application for exemption from audit for EAST BOULDER COUNTY WATER DISTRICT has been prepared by BDO USA, LLP, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the EAST BOULDER COUNTY WATER DISTRICT that the application for exemption from audit for EAST BOULDER COUNTY WATER DISTRICT for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the EAST BOULDER COUNTY WATER DISTRICT; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the EAST BOULDER COUNTY WATER DISTRICT for the fiscal year ended December 31, 2020.

ADOPTED THIS March 8, A.D. 2021

DocuSigned by:
Mark Johns
0653BE8D356B4CF...

Mark Johns, Chairman

ATTEST:

DocuSigned by:
Robert Champ
6A312EE6F780425...

Robert Champ, Secretary

Type or Print Names of
Members of Governing Body Date Term Expires Signature

MARK JOHNS

May, 2022

DocuSigned by:
Mark Johns
C653BE8D356B4CF...

ARTHUR LAVENUE

May, 2023

DocuSigned by:
Am
7AB9432A64DC4F5...

YVONNE GATES

May, 2023

DocuSigned by:
Yvonne Gates
B6112573FC9B4B6...

ROBERT CHAMP

May, 2023

DocuSigned by:
Robert Champ
6A312EE6F780425...

CATHERINE GEE

May, 2022

DocuSigned by:
Catherine Gee
F73B3FB9F2474EC...



Tel: 970-352-1700
Fax: 970-352-1708
www.bdo.com

2015 Clubhouse Drive, Suite 203
Greeley, CO 80634

Independent Accountant's Compilation Report

Board of Directors
East Boulder County Water District
Boulder, Colorado

Management is responsible for the application for exemption from audit of East Boulder County Water District (the "District") as of December 31, 2020 included in the accompanying prescribed form in accordance with the Colorado state statute section 29-1-604, C.R.S. 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 American Institute of Certified Public Accountants. We did not audit or review the application for exemption from audit 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 the application for exemption from audit included in the accompanying prescribed form.

The application for exemption from audit included in the accompanying prescribed form is presented in accordance with the requirements of Colorado state statute section 29-1-604, C.R.S., and is not intended to be a complete presentation of the District's assets and liabilities.

This report is intended solely for the information and use of Board of directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

BDO USA, LLP

March 8, 2021

Certificate Of Completion

Envelope Id: 84D33C3516F14738BEF5A0C73A9C3B80	Status: Completed
Subject: Please DocuSign: Exemption from Audit_East Boulder County Water District_12.31.2020.pdf	
BDO Office Location: Denver	
GFR Client Number: n/a	
Document Type: MSA/SA/SOW/Engagement Document	
Source Envelope:	
Document Pages: 16	Signatures: 12
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	BDO eSign Colorado Audit
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	5300 Patterson Ave SE, STE 100
	Grand Rapids, MI 49512
	BDOeSignCOL-Audit@bdo.com
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Record Tracking

Status: Original	Holder: BDO eSign Colorado Audit	Location: DocuSign
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Signer Events

Mark Johns
 president@eastboulderwater.com
 Security Level: Email, Account Authentication (None)

Signature

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Timestamp

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 Signed: 3/27/2021 4:19:37 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/27/2021 4:12:51 PM
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Robert Champ
 secretary@eastboulderwater.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

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Signature Adoption: Pre-selected Style
 Using IP Address: 75.70.205.162

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 Resent: 3/29/2021 6:04:12 PM
 Resent: 3/29/2021 6:04:38 PM
 Viewed: 3/29/2021 6:13:34 PM
 Signed: 3/29/2021 6:14:52 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/29/2021 6:13:34 PM
 ID: 9f797959-77a5-4025-9844-a26253b7b758

Arthur Lavenue
 mlavenue@intera.com
 Security Level: Email, Account Authentication (None)

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 7AB9432A64DC4F5...

Signature Adoption: Drawn on Device
 Using IP Address: 71.237.70.253

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 Signed: 3/29/2021 6:17:13 PM

Electronic Record and Signature Disclosure:
 Accepted: 3/29/2021 6:15:50 PM
 ID: 6da43ba5-acf8-4c39-a922-5139e984a50c

Yvonne Gates
 treasurer@eastboulderwater.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

 86112573FC9B4B5...

Signature Adoption: Drawn on Device
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 Signed using mobile

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 Signed: 3/29/2021 8:24:42 PM

Signer Events	Signature	Timestamp
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Electronic Record and Signature Disclosure:
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 ID: 9738e2a5-92a9-4a5d-9f4a-5f34a0cc5005

Catherine Gee
 cjenksgee@gmail.com
 Security Level: Email, Account Authentication (None)



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 Viewed: 3/29/2021 9:15:01 PM
 Signed: 3/29/2021 9:15:51 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 71.229.205.128
 Signed using mobile

Electronic Record and Signature Disclosure:
 Accepted: 3/29/2021 9:15:01 PM
 ID: 03d2d74d-bb01-429d-8278-7842570bbf99

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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Agent Delivery Events	Status	Timestamp
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Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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PJ Burris
 pburris@bdo.com
 BDO USA, LLP
 Security Level: Email, Account Authentication (None)



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 Signed: 3/26/2021 3:54:19 PM

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 Not Offered via DocuSign

Tyra Litzau
 tlitzau@bdo.com
 BDO USA LLP
 Security Level: Email, Account Authentication (None)



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Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	3/26/2021 3:54:20 PM
Certified Delivered	Security Checked	3/29/2021 9:15:01 PM
Signing Complete	Security Checked	3/29/2021 9:15:51 PM
Completed	Security Checked	3/29/2021 9:15:52 PM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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Browsers:	Final release versions of Internet Explorer® 6.0 or above (Windows only); Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above (Mac only)
PDF Reader:	Acrobat® or similar software may be required to view and print PDF files
Screen Resolution:	800 x 600 minimum
Enabled Security Settings:	Allow per session cookies

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