

## APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT	TOWN OF BROOKSIDE
ADDRESS	1729 BROOKSIDE AVENUE BROOKSIDE, CO 81212
CONTACT PERSON	RENEE BOLKEMA, TOWN CLERK
PHONE	719-276-3436
EMAIL	townhallbrookside@bresnan.net
FAX	

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:	DANA D. ANGEL
TITLE	ACCOUNTANT
FIRM NAME (if applicable)	
ADDRESS	502 E. 8TH ST, FLORENCE, CO 81226
PHONE	719-784-3770
DATE PREPARED	3.05.21
RELATIONSHIP TO ENTITY	NONE

PREPARER (SIGNATURE REQUIRED)	<i>Dana D. Angel</i>
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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:	
		NO		

**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	CAP IMPROV		WATER	CTF	
	<b>Assets</b>			<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 59,612	\$ 4,428	Cash & Cash Equivalents	\$ 110,600	\$ 4,776	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 2,351	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -	<b>Total Current Assets</b>	\$ 112,951	\$ 4,776	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 790,798	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 59,612	\$ 4,428	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 903,749	\$ 4,776	
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 59,612	\$ 4,428	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 903,749	\$ 4,776	
	<b>Liabilities</b>			<b>Liabilities</b>			
1-14	Accounts Payable	\$ 172	\$ -	Accounts Payable	\$ 1,538	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 2,987	\$ -	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	<b>TOTAL CURRENT LIABILITIES</b>	\$ 3,159	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 1,538	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 103,099	\$ -	
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) <b>TOTAL LIABILITIES</b>	\$ 3,159	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 104,637	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
	<b>Fund Balance</b>			<b>Net Position</b>			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 687,699	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...]St Anthony's/Strt Reconstr	\$ 1,876	\$ 4,428	Emergency Reserves		\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves		\$ -	
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 111,413	\$ 4,776	
1-35	Unassigned:	\$ 54,577	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 56,453	\$ 4,428	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 799,112	\$ 4,776	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 59,612	\$ 4,428	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 903,749	\$ 4,776	

**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	CAP IMPROV		WATER	CTF	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property [include mills levied in Question 10-6]	\$ 7,367	\$ 16,152	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 992	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ 6,500	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:Cig	\$ 38	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Min Lease & Sev Tax	\$ 695	\$ -		\$ -	\$ -	
2-6	Registrations	\$ 975	\$ -		\$ -	\$ -	
2-7	Franchise Fees	\$ 9,238	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 25,805	\$ 16,152	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
2-9	Licenses and Permits	\$ 4,485	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 8,025	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ 1,264	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 21,722	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 74,528	\$ -	
2-17	Rental Income	\$ 1,745	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 29	\$ 34	Interest/Investment Income	\$ 21	\$ 1	
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...]:Reimbursement-Wages	\$ 9,792	\$ -	All Other [specify...]:Late Fees	\$ 466	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 71,603	\$ 16,186	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 75,015	\$ 1,265	
	<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	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 71,603	\$ 16,186	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 75,015	\$ 1,265	\$ 164,069

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	CAP IMPROV		WATER	CTF	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ 38,772	\$ -	General Operating & Administrative	\$ 1,302	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 12,046	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ 2,310	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,452	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 693	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 8,225	\$ -	
3-9	Culture and Recreation	\$ 3,119	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 807	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]:Cost of Water	\$ 25,297	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 31,310	\$ 15,513	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ -	\$ -	Principal	\$ 4,175	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 3,453	\$ -	
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...]:Miscellaneous	\$ 1,818	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 75,511	\$ 15,513	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ 61,268	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 152,292
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...]:[enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 34,299	\$ -	
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)	\$ 4,175	\$ -	
3-29	(Add lines 3-23 through 3-28) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ (30,124)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (3,908)	\$ 673	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	\$ (16,377)	\$ 1,265	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 60,361	\$ 3,755	Net Position, January 1 from December 31 prior year report	\$ 815,489	\$ 3,511	
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.	\$ 56,453	\$ 4,428	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 799,112	\$ 4,776	

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?		<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain:		<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain:		<input checked="" type="checkbox"/>		
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)				
		Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -	\$ -
	Revenue bonds	\$ 107,274	\$ -	\$ 4,175	\$ 103,099
	Notes/Loans	\$ -	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 107,274</b>	<b>\$ -</b>	<b>\$ 4,175</b>	<b>\$ 103,099</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?			<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
	Date the debt was authorized:				
4-6	Does the entity intend to issue debt within the next calendar year?			<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -			
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -			
4-8	Does the entity have any lease agreements?			<input checked="" type="checkbox"/>	
If yes:	What is being leased?				
	What is the original date of the lease?				
	Number of years of lease?				
	Is the lease subject to annual appropriation?				
	What are the annual lease payments?	\$ -			

## PART 5 - CASH AND INVESTMENTS

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

AMOUNT

TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 179,416		
5-2	Certificates of deposit	\$ -		
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 179,416</b>	
	Investments (if investment is a mutual fund, please list underlying investments):			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 179,416</b>	

Please answer the following question by marking in the appropriate box

YES

NO

N/A

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

**PART 6 - CAPITAL ASSETS**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>		
6-2	Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, <b>MUST</b> explain:	<input checked="" type="checkbox"/>		

6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
	Land	\$ 160,705	\$ -	\$ -	\$ 160,705
	Buildings	\$ 338,888	\$ 31,311	\$ -	\$ 370,199
	Machinery and equipment	\$ 52,072	\$ -	\$ -	\$ 52,072
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ 198,130	\$ 15,543	\$ -	\$ 213,673
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ 174,747	\$ -	\$ -	\$ 174,747
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (219,163)	\$ (27,240)	\$ -	\$ (246,403)
	<b>TOTAL</b>	\$ 705,379	\$ 19,614	\$ -	\$ 724,993

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	\$ 1,038	\$ -	\$ -	\$ 1,038
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ 1,162,369	\$ -	\$ -	\$ 1,162,369
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ 5,710	\$ -	\$ -	\$ 5,710
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (344,020)	\$ (34,299)	\$ -	\$ (378,319)
	<b>TOTAL</b>	\$ 825,097	\$ (34,299)	\$ -	\$ 790,798

\*must agree to prior year ending balance

**PART 7 - PENSION INFORMATION**

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

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>	\$ -

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

	\$ -
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**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"/>			
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"/>			
If yes:	Please Indicate the amount budgeted for each fund for the year reported				
	<b>Fund Name</b>	<b>Budgeted Expenditures/Expenses</b>			
	GENERAL FUND	\$	74,061		
	CAPITAL IMPROVEMENT FUND	\$	20,500		
	WATER FUND	\$	77,887		
	CONSERVATION TRUST FUND	\$	350		

**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)]?	<input checked="" type="checkbox"/>		
Note: An election to exempt the government from the spending limitations of TABOR does not exempt the				

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity?		<input checked="" type="checkbox"/>	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?		<input checked="" type="checkbox"/>	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?		<input checked="" type="checkbox"/>	
10-4	Please Indicate what services the entity provides:			
10-5	Does the entity have an agreement with another government to provide services?		<input checked="" type="checkbox"/>	
If yes:	List the name of the other governmental entity and the services provided:			
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	/	
If yes:	Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):			
	Bond Redemption mills	0.000		
	General/Other mills	10.000		
	Total mills	10.000		

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

**OSA USE ONLY**

Entity Wide:		General Fund		Governmental Funds		Notes		
Unrestricted Cash & Investments	\$	179,416	Unrestricted Fund Balan	\$	54,577	Total Tax Revenue	\$	41,957
Current Liabilities	\$	4,697	Total Fund Balance	\$	56,453	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	60,361	Total Revenue	\$	87,789
			Total Revenue	\$	71,603	Total Debt Service Principal	\$	-
			Total Expenditures	\$	75,511	Total Debt Service Interest	\$	-
			Interfund In	\$	-			
<b>Governmental</b>			Interfund Out	\$	-	<b>Enterprise Funds</b>		
Total Cash & Investments	\$	64,040	- Proprietary			Net Position	\$	803,888
Transfers In	\$		- Current Assets	\$	117,727	PY Net Position	\$	819,000
Transfers Out	\$		Deferred Outflow	\$		- <b>Government-Wide</b>		
Property Tax	\$	23,519	- Current Liabilities	\$	1,538	Total Outstanding Debt	\$	103,099
Debt Service Principal	\$		Deferred Inflow	\$		- Authorized but Unissued	\$	-
Total Expenditures	\$	91,024	- Cash & Investments	\$	115,376	Year Authorized		1/0/1900
Total Developer Advances	\$		- Principal Expense	\$	4,175			
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	Signature and Attestation
1	DAVID BODEN, MAYOR	I, <u>DAVID BODEN</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-9-21</u> My term Expires: <u>2022</u>
2	JOHN GROOMS	I, <u>JOHN GROOMS</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-9-21</u> My term Expires: <u>2022</u>
3	JANA SCHUTTE	I, <u>JANA SCHUTTE</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-9-21</u> My term Expires: <u>2024</u>
4	CLOYCE D. MANN	I, <u>CLOYCE D. MANN</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-9-21</u> My term Expires: <u>2022</u>
5	ARLIN BOLKEMA	I, <u>ARLIN BOLKEMA</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u>[Signature]</u> Date: <u>3-9-21</u> My term Expires: <u>2024</u>
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: _____

**TOWN OF BROOKSIDE  
RESOLUTION NO. 03-2021  
SERIES OF 2021**

**RESOLUTION FOR EXEMPTION FROM AUDIT**

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL  
YEAR 2020 FOR THE TOWN OF BROOKSIDE, STATE OF COLORADO.

WHEREAS, the Town Board of the Town of Brookside Colorado 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 thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Town of Brookside Colorado exceeded \$750,000 for the fiscal year 2020; and

WHEREAS, an Application for Exemption from Audit for the Town of Brookside Colorado has been prepared by Dana Angel, 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 Town Board of the Town of Brookside, Colorado that the Application for Exemption from Audit for the Town of Brookside, Colorado for the fiscal year ending December 31, 2020, has been reviewed and is hereby approved by a majority of the Town Board of the Town of Brookside, Colorado; that those members of the Town Board 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 Town of Brookside, Colorado for the fiscal year ending December 31, 2020.

Adopted this 9<sup>th</sup> day of March, A.D. 2021.

David Boden, David Boden, Mayor, Term expires 2022

ATTEST: Katie Rosenquist, Katie Rosenquist, Town Clerk

TOWN BOARD MEMBERS: TERM EXPIRES: SIGNATURE:

Arlin J. Bolkema 2024 Arlin J. Bolkema

Jana Schutte 2024 Jana Schutte

Cloyce D. Mann 2022 Cloyce D. Mann

John Grooms 2022 John Grooms


STATE OF COLOARDO )  
 )  
 COUNTY OF FREMONT ) SS. 03-2021  
 )  
 TOWN OF BROOKSIDE )

I, the Town Clerk of the Town of Brookside, Colorado (the Town), do hereby certify:

1. The foregoing pages are a true and correct copy of an Ordinance or Resolution passed and adopted by the Board of Trustees (the Board) of the Town at a meeting of the Board held on March 09, 2021.
2. The Ordinance or Resolution was duly introduced, moved, and seconded and passed on first reading at the meeting of the Town of Brookside Board of Trustees, by an affirmative vote of a majority of the members of the Board as follows:

Name	Yes	No	Absent	Abstain
Arlin Bolkema	✓			
Jana Schutte	✓			
John Grooms	✓			
Cloyce Mann	✓			
Dave Boden	✓			

3. The members of the Board were present at the meeting and voted on the passage of such Ordinance or Resolution as set forth above.
4. The Ordinance or Resolution was approved and authenticated by the signature of the Mayor, sealed with the Town seal, attested by the Town Clerk and recorded in the minutes of the Board meeting.
5. There are no bylaws, rules or regulations of the Board which might prohibit the adoption of said Ordinance or Resolution.
6. The Ordinance (where applicable) was published on \_\_\_\_\_ in a newspaper of general circulation in the Town of Brookside, and the affidavit of publication is attached.
7. Notice of the meeting of the Town of Brookside Board of Trustees was posted at the Town Hall and Town office not less than twenty-four hours prior to the meeting in accordance with law.

  
 \_\_\_\_\_  
 Town Clerk

(SEAL)

UNITED STATES DEPARTMENT OF AGRICULTURE  
RURAL DEVELOPMENT  
ANNUAL STATEMENT OF LOAN ACCOUNT

SAVE THIS INFORMATION  
FOR INCOME TAX PURPOSES

PAGE 001  
DATE 123120

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALNCE		143.27	107,274.65	107,417.92			010120
PAYMENT		1,738.43	2,075.57	3,814.00	R	03.2500	061620
PAYMENT		1,714.17	2,099.83	3,814.00	R	03.2500	121620
TOTAL LOAN PMTS		3,452.60	4,175.40	7,628.00			
TOTAL PAID ON ALL LOANS THIS YEAR		3,452.60	4,175.40	7,628.00			
LOAN ACTIVITY	0.00	3,452.60	4,175.40	7,628.00			
LOAN BALANCE	UNPD INTEREST	137.70 **	UNPD PRIN	103,099.25 **			
NXT AMT DUE	3,814.00		DATE DUE	061621			
PAYMENT STATUS			ON SCHEDULE	IN PAID	3,452.60		
ALL LOAN ACTIVITY	0.00	3,452.60	4,175.40	7,628.00			
BORR BAL	UNPD INTEREST	137.70	UNPD PRIN	103,099.25			

\*\*These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  USDA RURAL DEVELOPMENT PHONE#(833)797-3726 4300 GOODFELLOW BLVD FC-1332 ST. LOUIS, MO 63120		CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB NO. 1545-1380  <b>2020</b> (Rev. June 2020) Form 1098	<input type="checkbox"/> CORRECTED (if checked)  <b>Mortgage Interest Statement</b>  <b>COPY B FOR PAYER/BORROWER</b>  The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6, or because you didn't report the refund of interest (box 4), or because you claimed a non-deductible item.
1 Mortgage interest received from payer(s)/borrower(s)* \$ 0.00	2 Outstanding mortgage principal \$	3 Mortgage origination date \$	4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
6 Points paid on purchase of principal residence \$	7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or this address or description is entered in box 8. <input checked="" type="checkbox"/>	8 Address or description of property securing mortgage (see instructor.s)	9 Number of properties securing the mortgage	10 Other IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN
11 Mortgage acquisition date	Account number (see instructions) 05022*****728991 01		FORM 1098 (Keep for your records) Department of the Treasury - Internal Revenue Service	

