Town of Merino

Application for Exemption from Audit

December 31, 2020

LAUER, SZABO &
ASSOCIATES, PC

Certified Public Accountants

205 Main St. · P.O. Box 1886 · Sterling, CO 80751-7886
Phone 970-522-2218 · FAX 970-522-2220

Independent Accountants' Compilation Report

To the Mayor and Members of Town Council
Town of Merino
Merino, Colorado

Management is responsible for the accompanying financial statements of Town of Merino, which comprise the balance sheet as of December 31, 2020, and the related operating statements for the year then ended, included 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with 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 Town of Merino 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.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
February 7, 2022

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Town of Merino	For the Year Ended
ADDRESS	206 Colorado Avenue	12/31/2020
	P.O. Box 211	or fiscal year ended:
	Merino, Colorado 80741	
CONTACT PERSON	Terry Curtis	
PHONE	970-522-1036	
EMAIL	merinogov@kci.net	
FAX	970-526-2110	

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:	Scott Szabo
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Lauer, Szabo & Associates, P.C.
ADDRESS	205 Main Street - P.O. Box 1886, Sterling, Colorado 80751
PHONE	970-522-2218
DATE PREPARED	February 7, 2022
RELATIONSHIP TO ENTITY	We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

See Independent Accountants' Compilation Report.

	YES	NO	
Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]	☐	☑	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Streets and Alleys Fund	Description	Water Fund	Sewer Fund
	Assets			Assets		
1-1	Cash & Cash Equivalents	$ 5	$ 21,959	Cash & Cash Equivalents	$ 96,808	$ 161,638
1-2	Investments	$ 19,855	$ 10,000	Investments	$ 10,096	$ 20,273
1-3	Receivables	$ 22,708	$ -	Receivables	$ 12,000	$ 7,000
1-4	Due from Other Entities or Funds	$ 75,965	$ 16,888	Due from Other Entities or Funds	$ -	$ 84,689
	All Other Assets [specify...]			Other Current Assets	$ 2,152	$ -
1-5		$ -	$ -	Total Current Assets	$ 121,056	$ 273,600
1-6		$ -	$ -	Capital Assets, net (from Part 6-4)	$ 2,065,777	$ 254,198
1-7		$ -	$ -	Other Long Term Assets [specify...]	$ -	$ -
1-8		$ -	$ -		$ -	$ -
1-9		$ -	$ -		$ -	$ -
1-10		$ -	$ -		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 118,533	$ 48,847	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 2,186,833	$ 527,798
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 118,533	$ 48,847	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 2,186,833	$ 527,798
	Liabilities			Liabilities		
1-14	Accounts Payable	$ -	$ -	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ 4,837	$ -	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -	Accrued Interest Payable	$ 440	$ -
1-17	Due to Other Entities or Funds	$ 99,659	$ -	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -	All Other Current Liabilities	$ -	$ 1,963
1-19	TOTAL CURRENT LIABILITIES	$ 104,496	$ -	TOTAL CURRENT LIABILITIES	$ 440	$ 1,963
1-20	All Other Liabilities [specify...]	$ -	$ -	Proprietary Debt Outstanding (from Part 4-4)	$ 263,706	$ -
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	$ 104,496	$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 264,146	$ 1,963
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ 65,714	$ 12,612	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance			Net Position		
1-30	Nonspendable Prepaid	$ -	$ -	Net Investment in Capital Assets	$ 1,802,071	$ 254,198
1-31	Nonspendable Inventory	$ -	$ -			
1-32	Restricted [specify...] TABOR and Public Works	$ 3,200	$ 36,235	Emergency Reserves	$ -	$ -
1-33	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-34	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -
1-35	Unassigned:	$ (54,877)	$ -	Undesignated/Unreserved/Unrestricted	$ 120,616	$ 271,637
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ (51,677)	$ 36,235	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 1,922,687	$ 525,835
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	$ 118,533	$ 48,847	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	$ 2,186,833	$ 527,798

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

The General Fund reported a deficit fund balance due in large part to the fact that the Town has not received its tax collections since 2018 as it has been delinquent on its filings.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Streets and Alleys Fund	Description	Water Fund	Sewer Fund
	Tax Revenue			Tax Revenue		
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	Franchise Tax	$ 11,804	$ 985		$ -	$ -
2-6	Severance Tax	$ 1,813	$ -		$ -	$ -
2-7	Miscellaneous	$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 13,617	$ 985	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ 165	$ -	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ -	$ 17,771	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	$ 1,707	$ -	Charges for Sales and Services	$ 129,927	$ 48,995
2-17	Rental Income	$ 7,370	$ -	Rental Income	$ -	$ -
2-18	Fines and Forfeits	$ -	$ -	Fines and Forfeits	$ -	$ -
2-19	Interest/Investment Income	$ 486	$ -	Interest/Investment Income	$ 68	$ -
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	Miscellaneous	$ 1,788	$ 76		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 25,133	$ 18,832	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 129,995	$ 48,995
	Other Financing Sources			Other Financing Sources		
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -
2-26	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -
2-27	Other [specify...]:	$ -	$ -	Other [specify...]:	$ -	$ -
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 25,133	$ 18,832	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 129,995	$ 48,995

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

GRAND TOTALS $ 222,955

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.

See Independent Accountants' Compilation Report.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Streets and Alleys Fund	Description	Proprietary/Fiduciary Funds: Water Fund	Proprietary/Fiduciary Funds: Sewer Fund
	Expenditures			Expenses		
3-1	General Government	$ 110,638	$ -	General Operating & Administrative	$ 2,328	$ 6,012
3-2	Judicial	$ -	$ -	Salaries	$ 23,253	$ 8,015
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ -	$ -
3-4	Fire	$ 5,775	$ -	Contract Services	$ 16,000	$ -
3-5	Highways & Streets	$ -	$ 8,791	Employee Benefits	$ -	$ -
3-6	Solid Waste	$ -	$ -	Insurance	$ 1,554	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -	Accounting and Legal Fees	$ -	$ -
3-8	Health	$ -	$ -	Repair and Maintenance	$ 9,530	$ 5,228
3-9	Culture and Recreation	$ -	$ -	Supplies	$ 34,629	$ 115
3-10	Transfers to other districts	$ -	$ -	Utilities	$ 7,227	$ -
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	Other [specify...]	$ -	$ -
3-13		$ -	$ -		$ -	$ -
3-14	Capital Outlay	$ -	$ -	Capital Outlay	$ 9,577	$ -
	Debt Service			Debt Service		
3-15	Principal	$ -	$ -	Principal	$ 9,226	$ -
3-16	Interest	$ -	$ -	Interest	$ 2,691	$ -
3-17	Bond Issuance Costs	$ -	$ -	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 116,413	$ 8,791	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ 116,015	$ 19,370
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	$ 57,721	$ 2,257
3-26		$ -	$ -	Other Financing Sources (Uses) (from line 2-28)	$ -	$ -
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ 9,577	$ -
3-28		$ -	$ -	Debt Principal (from line 3-15, 3-18)	$ 9,226	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ (38,918)	$ (2,257)
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ (91,280)	$ 10,041	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	$ (24,938)	$ 27,368
3-31	Fund Balance, January 1 from December 31 prior year report	$ 39,603	$ 26,194	Net Position, January 1 from December 31 prior year report	$ 1,947,625	$ 498,467
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.	$ (51,677)	$ 36,235	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 1,922,687	$ 525,835

GRAND TOTAL $ 260,589

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

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.

See Independent Accountants' Compilation Report.

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Governmental Funds

Line #	Description	Conservation Trust Fund	Fire Department Fund
	Assets		
1-1	Cash & Cash Equivalents	$ 13,799	$ 77,318
1-2	Investments	$ -	$ -
1-3	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -
	All Other Assets [specify...]		
1-5		$ -	$ -
1-6		$ -	$ -
1-7		$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 13,799	$ 77,318
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 13,799	$ 77,318
	Liabilities		
1-14	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ 23,165	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 23,165	$ -
1-20	All Other Liabilities [specify...]	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 23,165	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted [specify...]	$ -	$ -
1-33	Committed [specify...] Public Safety	$ -	$ 77,318
1-34	Assigned [specify...]	$ -	$ -
1-35	Unassigned:	$ (9,366)	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ (9,366)	$ 77,318
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	$ 13,799	$ 77,318

Proprietary/Fiduciary Funds

Line #	Description	Fire Pension Fund	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ 51,797	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ -	$ -
1-4	Due from Other Entities or Funds	$ -	$ -
	Other Current Assets	$ -	$ -
1-5	Total Current Assets	$ 51,797	$ -
1-6	Capital Assets, net (from Part6-4)	$ -	$ -
1-7	Other Long Term Assets [specify...]	$ -	$ -
1-8		$ -	$ -
1-9		$ -	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 51,797	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 51,797	$ -
	Liabilities		
1-14	Accounts Payable	$ -	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ -	$ -
1-20	Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
1-21	Other Liabilities [specify...]:	$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Net Position		
1-30	Net Investment in Capital Assets	$ -	$ -
1-31			
1-32	Emergency Reserves	$ -	$ -
1-33	Other Designations/Reserves	$ -	$ -
1-34	Restricted	$ 51,797	$ -
1-35	Undesignated/Unreserved/Unrestricted	$ -	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ 51,797	$ -
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 NET POSITION	$ 51,797	$ -

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

The Conservation Trust Fund reported a deficit fund balance due in large part to the fact that the Town did not receive its current year funding as it was delinquent on its filings.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Conservation Trust Fund	Governmental Funds: Fire Department Fund	Description	Proprietary/Fiduciary Funds: Fire Pension Fund	Proprietary/Fiduciary Funds: Fund*
	Tax Revenue			**Tax Revenue**		
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	City Participation	$ -	$ 50,000		$ -	$ -
2-6		$ -	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ 50,000	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
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	$ -	$ 9,154	Grants	$ -	$ -
2-15	Donations	$ -	$ 1,458	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	$ 3	$ 21	Interest/Investment Income	$ 52	$ -
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	Miscellaneous	$ -	$ 2,507	Town Contribution	$ 5,000	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 3	$ 63,140	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 5,052	$ -
	Other Financing Sources			**Other Financing Sources**		
2-25	Debt Proceeds	$ -	$ -	Debt Proceeds	$ -	$ -
2-26	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -
2-27	Other [specify...]:	$ -	$ -	Other [specify...]:	$ -	$ -
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 3	$ 63,140	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 5,052	$ -

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

GRAND TOTALS $ 68,195

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.

See Independent Accountants' Compilation Report.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds: Conservation Trust Fund	Governmental Funds: Fire Department Fund
	Expenditures		
3-1	General Government	$ -	$ -
3-2	Judicial	$ -	$ -
3-3	Law Enforcement	$ -	$ -
3-4	Fire	$ -	$ 37,641
3-5	Highways & Streets	$ -	$ -
3-6	Solid Waste	$ -	$ -
3-7	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-8	Health	$ -	$ -
3-9	Culture and Recreation	$ 5,946	$ -
3-10	Transfers to other districts	$ -	$ -
3-11	Other [specify...]:	$ -	$ -
3-12		$ -	$ -
3-13		$ -	$ -
3-14	Capital Outlay	$ -	$ 14,400
	Debt Service		
3-15	Principal	$ -	$ -
3-16	Interest	$ -	$ -
3-17	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 5,946	$ 52,041
3-23	Interfund Transfers (In)	$ -	$ -
3-24	Interfund Transfers Out	$ -	$ -
3-25	Other Expenditures (Revenues):	$ -	$ -
3-26		$ -	$ -
3-27		$ -	$ -
3-28		$ -	$ -
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	$ (5,943)	$ 11,099
3-31	Fund Balance, January 1 from December 31 prior year report	$ (3,423)	$ 66,219
3-32	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.	$ (9,366)	$ 77,318

Line #	Description	Proprietary/Fiduciary Funds: Fire Pension Fund	Proprietary/Fiduciary Funds: Fund*
	Expenses		
3-1	General Operating & Administrative	$ -	$ -
3-2	Salaries	$ -	$ -
3-3	Payroll Taxes	$ -	$ -
3-4	Contract Services	$ -	$ -
3-5	Employee Benefits	$ -	$ -
3-6	Insurance	$ -	$ -
3-7	Accounting and Legal Fees	$ -	$ -
3-8	Repair and Maintenance	$ -	$ -
3-9	Supplies	$ -	$ -
3-10	Utilities	$ -	$ -
3-11	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12	Other [specify...]	$ -	$ -
3-13		$ -	$ -
3-14	Capital Outlay	$ -	$ -
	Debt Service		
3-15	Principal	$ -	$ -
3-16	Interest	$ -	$ -
3-17	Bond Issuance Costs	$ -	$ -
3-18	Developer Principal Repayments	$ -	$ -
3-19	Developer Interest Repayments	$ -	$ -
3-20	All Other [specify...]:	$ -	$ -
3-21		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ -	$ -
3-23	Net Interfund Transfers (In) Out	$ -	$ -
3-24	Other [specify...][enter negative for expense]	$ -	$ -
3-25	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	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ -	$ -
3-30	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	$ 5,052	$ -
3-31	Net Position, January 1 from December 31 prior year report	$ 46,745	$ -
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -
3-33	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	$ 51,797	$ -

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

GRAND TOTAL $ 57,987

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than $750,000 - **STOP**. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

	Please answer the following questions by marking the appropriate boxes.	YES	NO
4-1	Does the entity have outstanding debt?	☑	☐
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☑	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☑	☐

Please use this space to provide any explanations or comments:

4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	$ -	$ -	$ -	$ -
Revenue bonds	$ -	$ -	$ -	$ -
Notes/Loans	$ 272,932	$ -	$ 9,226	$ 263,706
Leases	$ -	$ -	$ -	$ -
Developer Advances	$ -	$ -	$ -	$ -
Other (specify):	$ -	$ -	$ -	$ -
TOTAL	$ 272,932	$ -	$ 9,226	$ 263,706

*must agree to prior year ending balance

	Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
If yes:	What is being leased?			
	What is the original date of the lease?			
	Number of years of lease?			
	Is the lease subject to annual appropriation?		☐	☐
	What are the annual lease payments?	$ -		

PART 5 - CASH AND INVESTMENTS

	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 423,324	
5-2	Certificates of deposit	$ 60,224	
	TOTAL CASH DEPOSITS		$ 483,548
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 483,548

Please use this space to provide any explanations or comments:

	Please answer the following question by marking in the appropriate box	YES	NO	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☐	☐	☑
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:	☑	☐	☐

PART 6 - CAPITAL ASSETS

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

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ 14,000	$ -	$ -	$ 14,000
Buildings	$ 257,885	$ -	$ -	$ 257,885
Machinery and equipment	$ 489,055	$ 14,400	$ -	$ 503,455
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (461,519)	$ (29,205)	$ -	$ (490,724)
TOTAL	$ 299,421	$ (14,805)	$ -	$ 284,616

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	$ 101,933	$ -	$ -	$ 101,933
Buildings	$ 84,692	$ -	$ -	$ 84,692
Machinery and equipment	$ 279,100	$ -	$ -	$ 279,100
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ 2,063,998	$ 9,577	$ -	$ 2,073,575
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain): Engineering Fees	$ 219,775	$ -	$ -	$ 219,775
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (379,122)	$ (59,978)	$ -	$ (439,100)
TOTAL	$ 2,370,376	$ (50,401)	$ -	$ 2,319,975

*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?	☐	☑	The Plan is administered by the Local Pension Board.
7-2	Does the entity have a volunteer firemen's pension plan?	☑	☐	
If yes:	Who administers the plan?			

Indicate the contributions from:

Tax (property, SO, sales, etc.):	$ 5,000
State contribution amount:	$ -
Other (gifts, donations, etc.):	$ -
TOTAL	$ 5,000
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ 33

PART 8 - BUDGET INFORMATION

	Please answer the following question by marking in the appropriate box	YES	NO	N/A
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	☐	☑	☐
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☐	☑	☐

Please use this space to provide any explanations or comments:
The Town did not adopt a budget or appropriations resolution for the current year.

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

Fund Name	Budgeted Expenditures/Expenses
	$ -
	$ -
	$ -
	$ -

PART [illegible] 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

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

	Please answer the following question by marking in the appropriate box	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:	NEW name		
	PRIOR name		
10-3	Is the entity a metropolitan district?	☐	☑
10-4	Please indicate what services the entity provides:		
	General government services including fire protection, water and sewer.		
10-5	Does the entity have an agreement with another government to provide services?	☐	☑
If yes:	List the name of the other governmental entity and the services provided:		
10-6	Does the entity have a certified mill levy?	☑	☐
If yes:	Please provide the number of mills levied for the year reported (do not enter $ amounts):		

Please use this space to provide any explanations or comments:
Carol

Bond Redemption mills	0.000
General/Other mills	16.562
Total mills	16.562

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	$	483,548	Unrestricted Fund Balan	$	(54,877)	Total Tax Revenue	$		14,602		
Current Liabilities	$	106,899	Total Fund Balance	$	(51,677)	Revenue Paying Debt Service	$		-		
Deferred Inflow	$	78,326	PY Fund Balance	$	39,603	Total Revenue	$		43,965		
			Total Revenue	$	25,133	Total Debt Service Principal	$		-		
			Total Expenditures	$	116,413	Total Debt Service Interest	$		-		
Governmental			Interfund In	$	-						
Total Cash & Investments	$	51,819	Interfund Out	$	-	**Enterprise Funds**					
Transfers In	$	-	**Proprietary**			Net Position	$		2,448,522		
Transfers Out	$	-	Current Assets	$	394,656	PY Net Position	$		2,446,092		
Property Tax	$	-	Deferred Outflow	$	-	**Government-Wide**					
Debt Service Principal	$	-	Current Liabilities	$	2,403	Total Outstanding Debt	$		263,706		
Total Expenditures	$	125,204	Deferred Inflow	$	-	Authorized but Unissued	$		-		
Total Developer Advances	$	-	Cash & Investments	$	288,815	Year Authorized		1/0/1900			
Total Developer Repayments	$	-	Principal Expense	$	9,226						

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box	YES	NO
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	☑	☐

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

Policy - Requirements

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

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

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:
1) Submit the application in hard copy via the US Mail including original signatures.
2) Submit the application electronically via email and either,
a. Include a copy of an adopted resolution that documents formal approval by the Board, or
b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

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

	Print the names of ALL members of the governing body below. (Full Name)	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Carol Nye	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:______________
2	Dave Stahley	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:______________
3	Garie County	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:______________
4	Roni Mathewson	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:______________
5	Dan Wiebers	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:______________
6	Chad Wettstein	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	Robert Jones	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 MERINO
Water Fund
Debt Service Schedule
December 31, 2020

	$110,000 Note		$355,000 Note		Totals	
Payment Date	Principal	Interest	Principal	Interest	Principal	Interest
5/1/2021	$ 1,719.67	$ 432.71	$ 2,927.66	$ 885.83	$ 4,647.33	$ 1,318.54
11/1/2021	1,728.27	424.11	2,942.30	871.19	4,670.57	1,295.30
5/1/2022	1,736.91	415.47	2,957.01	856.48	4,693.92	1,271.95
11/1/2022	1,745.60	406.78	2,971.80	841.69	4,717.40	1,248.47
5/1/2023	1,754.33	398.05	2,986.66	826.83	4,740.99	1,224.88
11/1/2023	1,763.10	389.28	3,001.59	811.90	4,764.69	1,201.18
5/1/2024	1,771.91	380.47	3,016.60	796.89	4,788.51	1,177.36
11/1/2024	1,780.77	371.61	3,031.68	781.81	4,812.45	1,153.42
5/1/2025	1,789.68	362.70	3,046.84	766.65	4,836.52	1,129.35
11/1/2025	1,798.63	353.75	3,062.07	751.42	4,860.70	1,105.17
5/1/2026	1,807.62	344.76	3,077.39	736.10	4,885.01	1,080.86
11/1/2026	1,816.66	335.72	3,092.77	720.72	4,909.43	1,056.44
5/1/2027	1,825.74	326.64	3,108.24	705.25	4,933.98	1,031.89
11/1/2027	1,834.87	317.51	3,123.78	689.71	4,958.65	1,007.22
5/1/2028	1,844.04	308.34	3,139.40	674.09	4,983.44	982.43
11/1/2028	1,853.26	299.12	3,155.09	658.40	5,008.35	957.52
5/1/2029	1,862.53	289.85	3,170.87	642.62	5,033.40	932.47
11/1/2029	1,871.84	280.54	3,186.72	626.77	5,058.56	907.31
5/1/2030	1,881.20	271.18	3,202.66	610.83	5,083.86	882.01
11/1/2030	1,890.61	261.77	3,218.67	594.82	5,109.28	856.59
5/1/2031	1,900.06	252.32	3,234.76	578.73	5,134.82	831.05
11/1/2031	1,909.56	242.82	3,250.94	562.55	5,160.50	805.37
5/1/2032	1,919.11	233.27	3,267.19	546.30	5,186.30	779.57
11/1/2032	1,928.70	223.68	3,283.53	529.96	5,212.23	753.64
5/1/2033	1,938.35	214.03	3,299.95	513.54	5,238.30	727.57
11/1/2033	1,948.04	204.34	3,316.44	497.05	5,264.48	701.39
5/1/2034	1,957.78	194.60	3,333.03	480.46	5,290.81	675.06
11/1/2034	1,967.57	184.81	3,349.69	463.80	5,317.26	648.61
5/1/2035	1,977.41	174.97	3,366.44	447.05	5,343.85	622.02
11/1/2035	1,987.29	165.09	3,383.27	430.22	5,370.56	595.31
5/1/2036	1,997.23	155.15	3,400.19	413.30	5,397.42	568.45
11/1/2036	2,007.22	145.16	3,417.19	396.30	5,424.41	541.46
5/1/2037	2,017.25	135.13	3,434.28	379.21	5,451.53	514.34
11/1/2037	2,027.34	125.04	3,451.45	362.04	5,478.79	487.08
5/1/2038	2,037.48	114.90	3,468.70	344.79	5,506.18	459.69
11/1/2038	2,047.66	104.72	3,486.05	327.44	5,533.71	432.16
5/1/2039	2,057.90	94.48	3,503.48	310.01	5,561.38	404.49
11/1/2039	2,068.19	84.19	3,521.00	292.49	5,589.19	376.68
5/1/2040	2,078.53	73.85	3,538.60	274.89	5,617.13	348.74
11/1/2040	2,088.92	63.46	3,556.29	257.20	5,645.21	320.66
5/1/2041	2,099.37	53.01	3,574.08	239.41	5,673.45	292.42
11/1/2041	2,109.87	42.51	3,591.95	221.54	5,701.82	264.05
5/1/2042	2,120.42	31.96	3,609.91	203.58	5,730.33	235.54
11/1/2042	2,131.02	21.36	3,627.96	185.53	5,758.98	206.89
5/1/2043	2,141.53	10.71	3,646.09	167.40	5,787.62	178.11
11/1/2043	-	-	3,664.33	149.16	3,664.33	149.16
5/1/2044	-	-	3,682.65	130.84	3,682.65	130.84
11/1/2044	-	-	3,701.06	112.43	3,701.06	112.43
5/1/2045	-	-	3,719.57	93.92	3,719.57	93.92
11/1/2045	-	-	3,738.16	75.33	3,738.16	75.33
5/1/2046	-	-	3,756.85	56.64	3,756.85	56.64
11/1/2046	-	-	3,775.64	37.85	3,775.64	37.85
5/1/2047	-	-	3,794.66	18.97	3,794.66	18.97
	$ 86,541.04	$ 10,315.92	$ 177,165.18	$ 24,949.93	$ 263,706.22	$ 35,265.85

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2020 FOR THE **Town of Merino**, STATE OF COLORADO.

WHEREAS, the **Town Council** of **Town of Merino** wishes to claim exemption from audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for **Town of Merino** exceeded $750,000 for Year 2020; and

WHERAS, an application for exemption from audit for **Town of Merino** has been prepared by **Lauer, Szabo & Associates, P.C.**, an independent accounting firm 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/ordained by the **Town Council** of the **Town of Merino** that the application for exemption from audit for **Town of Merino** for the year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the **Town Council** of the **Town of Merino**; that those members of the **Town Council** 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 Merino** for the year ended December 31, 2020.

ADOPTED THIS 14th day of February, 2022.

Printed Name of Director	Date Term Expires	Signature
Carol Nye		Carol H Nye
Dave Stahley		[illegible]
Garie County		
Roni Mathewson		
Dan Wiebers		[illegible]
Chad Wettstein		[illegible]
Robert Jones	3/ /26	[illegible]