

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

TOWN OF MOFFAT

PO BOX 353

MOFFAT, CO 81143

CONTACT PERSON
PHONE
EMAIL
FAX

AMY HARDIN, CLERK & TREASURER

719-256-4538

TOWNOFMOFFAT@GMAIL.COM

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

WILLIAM L DESOUCHET

CPA

PO BOX 1810, ALAMOSA, CO 81101

719-589-1902

3/3/2021

CPA

PREPARER (SIGNATURE REQUIRED)

See attached accountant's Compilation Report

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

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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		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	Fund*	
Assets				Assets		
1-1	Cash & Cash Equivalents	\$ 474,414	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 3,570	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -		\$ -	\$ -
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 477,984	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 477,984	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities				Liabilities		
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ 6,054	\$ -	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	\$ 6,054	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -
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	\$ 6,054	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -
Fund Balance				Net Position		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -			
1-32	Restricted - CTF FUND AND TABOR RESERVES	\$ 14,765	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-35	Unassigned:	\$ 457,165	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 471,930	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -
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	\$ 477,984	\$ -	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	\$ -	\$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Fund*	Fund*	Description	Fund*	
Tax Revenue						
2-1	Property [include mills levied in Question 10-6]	\$	12,354	\$	-	
2-2	Specific Ownership	\$	-	\$	-	
2-3	Sales and Use Tax	\$	149,204	\$	-	
2-4	Other Tax Revenue - SEVERANCE	\$	8,990	\$	-	
2-5	EXCISE TAX	\$	46,390	\$	-	
2-6	MARIJUANA TAX	\$	15,178	\$	-	
2-7	MISC TAXES	\$	2,792	\$	-	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$	234,908	\$	-	
2-9	Licenses and Permits	\$	147,579	\$	-	
2-10	Highway Users Tax Funds (HUTF)	\$	16,995	\$	-	
2-11	Conservation Trust Funds (Lottery)	\$	1,250	\$	-	
2-12	Community Development Block Grant	\$	-	\$	-	
2-13	Fire & Police Pension	\$	-	\$	-	
2-14	Grants	\$	16,726	\$	-	
2-15	Donations	\$	-	\$	-	
2-16	Charges for Sales and Services	\$	11,026	\$	-	
2-17	Rental Income	\$	-	\$	-	
2-18	Fines and Forfeits	\$	13,000	\$	-	
2-19	Interest/Investment Income	\$	627	\$	-	
2-20	Tap Fees	\$	-	\$	-	
2-21	Proceeds from Sale of Capital Assets	\$	-	\$	-	
2-22	All Other [MISC]:	\$	27,239	\$	-	
2-23		\$	-	\$	-	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$	469,350	\$	-	
Other Financing Sources						
2-25	Debt Proceeds	\$	-	\$	-	
2-26	Developer Advances	\$	-	\$	-	
2-27	Other [specify...]:	\$	-	\$	-	
2-28	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	\$	469,350	\$	-	
						GRAND TOTALS
						\$ 469,350

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*		
Expenditures						Expenses					
3-1	General Government	\$	163,250	\$	-		General Operating & Administrative	\$	-	\$	-
3-2	Judicial	\$	-	\$	-		Salaries	\$	-	\$	-
3-3	Law Enforcement	\$	42,155	\$	-		Payroll Taxes	\$	-	\$	-
3-4	Fire	\$	6,555	\$	-		Contract Services	\$	-	\$	-
3-5	Highways & Streets	\$	16,016	\$	-		Employee Benefits	\$	-	\$	-
3-6	Solid Waste	\$	-	\$	-		Insurance	\$	-	\$	-
3-7	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-		Accounting and Legal Fees	\$	-	\$	-
3-8	Health	\$	-	\$	-		Repair and Maintenance	\$	-	\$	-
3-9	Culture and Recreation	\$	5,498	\$	-		Supplies	\$	-	\$	-
3-10	Transfers to other districts	\$	-	\$	-		Utilities	\$	-	\$	-
3-11	Other [specify...]:	\$	-	\$	-		Contributions to Fire & Police Pension Assoc.	\$	-	\$	-
3-12		\$	-	\$	-		Other [specify...]	\$	-	\$	-
3-13		\$	-	\$	-			\$	-	\$	-
3-14	Capital Outlay	\$	16,480	\$	-		Capital Outlay	\$	-	\$	-
	Debt Service						Debt Service				
3-15	Principal	\$	-	\$	-		Principal	\$	-	\$	-
3-16	Interest	\$	-	\$	-		Interest	\$	-	\$	-
3-17	Bond Issuance Costs	\$	-	\$	-		Bond Issuance Costs	\$	-	\$	-
3-18	Developer Principal Repayments	\$	-	\$	-		Developer Principal Repayments	\$	-	\$	-
3-19	Developer Interest Repayments	\$	-	\$	-		Developer Interest Repayments	\$	-	\$	-
3-20	All Other [specify...]:	\$	-	\$	-		All Other [specify...]:	\$	-	\$	-
3-21		\$	-	\$	-			\$	-	\$	-
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$	249,954	\$	-		Add lines 3-1 through 3-21 TOTAL EXPENSES	\$	-	\$	-
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	\$	-	\$	-
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	(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	\$	-	\$	-
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	219,396	\$	-		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	\$	-	\$	-
3-31	Fund Balance, January 1 from December 31 prior year report	\$	252,534	\$	-		Net Position, January 1 from December 31 prior year report	\$	-	\$	-
3-32	Prior Period Adjustment (MUST explain)	\$	-	\$	-		Prior Period Adjustment (MUST explain)	\$	-	\$	-
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$	471,930	\$	-		Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$	-	\$	-

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

GRAND TOTAL
\$ 249,954

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?
- 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:

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no dept repayment to attach

- 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	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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?

\$ -

- 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

Please use this space to provide any explanations or comments:

- 5-1 YEAR-END Total of ALL Checking and Savings accounts

\$ 428,393

- 5-2 Certificates of deposit

\$ 46,021

TOTAL CASH DEPOSITS

\$ 474,414

Investments (if investment is a mutual fund, please list underlying investments):

5-3

\$ -

\$ -

\$ -

\$ -

TOTAL INVESTMENTS

\$ -

TOTAL CASH AND INVESTMENTS

\$ 474,414

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.?

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- 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:

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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	\$ 710,423	\$ -	\$ -	\$ 710,423
Machinery and equipment	\$ 1,851	\$ -	\$ -	\$ 1,851
Furniture and fixtures	\$ 2,573	\$ -	\$ -	\$ 2,573
Infrastructure	\$ 8,012	\$ -	\$ -	\$ 8,012
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (736)	\$ -	\$ -	\$ (736)
TOTAL	\$ 722,123	\$ -	\$ -	\$ 722,123

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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	
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:	☒	☐	☐	Please use this space to provide any explanations or comments:
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☒	☐	☐	
If yes: Please indicate the amount budgeted for each fund for the year reported				
Fund Name	Budgeted Expenditures/Expenses			
GENERAL FUND	\$ 215,372			
	\$ -			
	\$ -			
	\$ -			

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	☒	☐	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?	☐	☒	Please use this space to provide any explanations or comments:
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:	☐	☒	
STREET MAINTENANCE, LIGHTS, PARKS, PERMITTING, TOWN HALL			
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 <u>mills</u> levied for the year reported (do not enter \$ amounts):			
Bond Redemption mills	0.000		
General/Other mills	10.407		
Total mills	10.407		

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

OSA USE ONLY

USA USE ONLY					
Entity Wide:		General Fund		Governmental Funds	Notes
Unrestricted Cash & Investments	\$	474,414	Unrestricted Fund Balan	\$	234,908
Current Liabilities	\$	6,054	Total Fund Balance	\$	-
Deferred Inflow	\$	-	PY Fund Balance	\$	469,350
			Total Revenue	\$	-
			Total Expenditures	\$	-
			Interfund In	\$	-
			Interfund Out	\$	-
Governmental			Proprietary		
Total Cash & Investments	\$	474,414	- Current Assets	\$	-
Transfers In	\$	-	Deferred Outflow	\$	-
Transfers Out	\$	-	- Current Liabilities	\$	-
Property Tax	\$	12,354	Deferred Inflow	\$	-
Debt Service Principal	\$	-	Cash & Investments	\$	-
Total Expenditures	\$	249,954	Principal Expense	\$	-
Total Developer Advances	\$	-			
Total Developer Repayments	\$	-			
					1/0/1900

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?

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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		
1	Cassandra L. Foxx	I, <u>Cassandra L. Foxx</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>Cassandra L. Foxx</u> Date: <u>03/09/2021</u> My term Expires: <u>10/21</u>	
2	Ricardo D. Ellis	I, <u>Ricardo D. Ellis</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>Ricardo D. Ellis</u> Date: <u>3-09-21</u> My term Expires: <u>April, 2022</u>	
3	Kenneth L. Skoglund	I, <u>Kenneth L. Skoglund</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>Kenneth L. Skoglund</u> Date: <u>3-9-21</u> My term Expires: <u>4/2024</u>	
4	Kristin Ecklund	I, <u>Kristin Ecklund</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>Kristin Ecklund</u> Date: <u>3/9/2021</u> My term Expires: <u>4/2022</u>	
5	~~Ray Miller~~ Jon Lopez	I, <u>Jon Lopez</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>Jon Lopez</u> Date: <u>3/9/21</u> My term Expires: <u>4/2024</u>	
6	Ray Miller	I, <u>Ray Miller</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>Ray Miller</u> Date: <u>3/9/21</u> My term Expires: <u>4/2022</u>	
7	Tyler Berger	I, <u>Tyler Berger</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>Tyler Berger</u> Date: <u>3/9/21</u> My term Expires: <u>4/2024</u>	

TOWN OF MOFFAT, COLORADO
RESOLUTION NO. 2021-03

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

**A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR
FISCAL YEAR 2020 FOR TOWN OF MOFFAT, STATE OF COLORADO**

RECITALS:

WHEREAS, the Board of Trustees of the Town of Moffat 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 five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603 C.R.S.; and

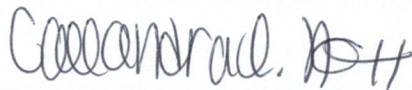
WHEREAS, neither revenues nor expenditures for the Town of Moffat exceeded \$500,000 for Fiscal Year 2020; and

WHEREAS, an application for exemption from audit for the Town of Moffat has been prepared by William L. DeSouchet CPA, 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.

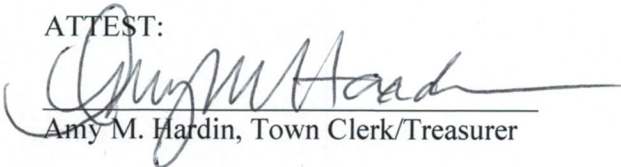
NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees for the Town of Moffat, State of Colorado that the application for exemption from audit for The Town of Moffat for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Trustees for the Town of Moffat; that those members of the Board of Trustees 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 Moffat for the fiscal year ended December 31, 2020.

ADOPTED THIS 9th day of March, 2021, by the Board of Trustees for the Town of Moffat, State of Colorado



Cassandra L. Foxx, Mayor

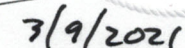
ATTEST:

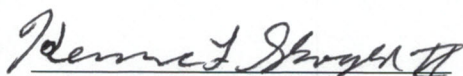

Amy M. Hardin, Town Clerk/Treasurer

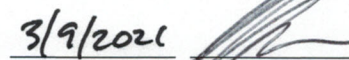


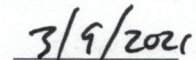

Ray Miller


3/9/2021
Term Expires April 2022 Kristin Ecklund

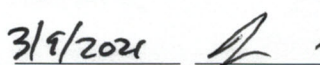

3/9/2021
Term Expires April 2022

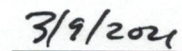

Kenneth L. Skoglund II


3/9/2021
Term Expires April 2024 Ricardo Ellis


3/9/2021
Term Expires April 2022


Tyler Berger


3/9/2021
Term Expires April 2024 Jon Lopez


3/9/2021
Term Expires April 2024



WILLIAM L. DESOUCHET, CPA

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E-mail: bill@desouchet.com • www.desouchet.com

Board of Trustees

Town of Moffat

Moffat, Colorado

Management is responsible for the accompanying financial statements of the Town of Moffat, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2020. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Colorado Office of the State Auditor and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Alamosa, Colorado

March 3, 2021