

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

Loma Linda Metro District
PO Box 3936
Pagosa Springs, CO 81147

CONTACT PERSON
PHONE
EMAIL
FAX

Carol Peachey
970-948-9097
lomalindametrodistps.sec@gmail.com

For the Year Ended
12/31/2021
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

Michael C Branch
CPA
Michael C Branch, CPA
PO Box 1333, Pagosa Springs, CO 81147
970-264-2135
16-Feb-22
Independent

PREPARER (SIGNATURE REQUIRED)

Michael C Branch CPA

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



PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds	
Tax Revenue					
2-1	Property [include mills levied in Question 10-a]	\$ 53,316	\$ -	Property [include mills levied in Question 10-a]	\$ -
2-2	Specific Ownership	\$ 6,556	\$ -	Specific Ownership	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -
2-4	Other Tax Revenue - Senior exemption:	\$ 2,073	\$ -	Other Tax Revenue [specify...]:	\$ -
2-5		\$ -	\$ -		\$ -
2-6		\$ -	\$ -		\$ -
2-7		\$ -	\$ -		\$ -
2-8		\$ -	\$ -		\$ -
Add lines 2-1 through 2-7		\$ 61,945	\$ -	Add lines 2-1 through 2-7	
TOTAL TAX REVENUE				TOTAL TAX REVENUE	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -
2-10	Highway Users Tax Funds (HUTF)	\$ 36,545	\$ -	Highway Users Tax Funds (HUTF)	\$ -
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ 1,524	Conservation Trust Funds (Lottery)	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -
2-14	Grants	\$ -	\$ -	Grants	\$ -
2-15	Donations	\$ -	\$ -	Donations	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ -
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -
2-22	All Other -Interest:	\$ 91	\$ -	All Other [specify...]:	\$ -
2-23		\$ -	\$ -		\$ -
2-24		\$ -	\$ -		\$ -
Add lines 2-8 through 2-23		\$ 98,581	\$ 1,524	Add lines 2-8 through 2-23	
TOTAL REVENUES				TOTAL REVENUES	
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		\$ -	\$ -	Add lines 2-25 through 2-27	
TOTAL OTHER FINANCING SOURCES				TOTAL OTHER FINANCING SOURCES	
Add lines 2-24 and 2-28		\$ 98,581	\$ 1,524	Add lines 2-24 and 2-28	
TOTAL REVENUES AND OTHER FINANCING SOURCES				TOTAL REVENUES AND OTHER FINANCING SOURCES	
		\$ 98,581	\$ 1,524		
				GRAND TOTALS	
		\$	\$	\$	

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

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

No.	Description	Governmental Funds		Expenses	Proprietary/Fiduciary Funds	
		General Fund	Capitalization Fund			
3-1	General Government	\$ 8,235	\$ -	General Operating & Administrative	\$ -	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ 55,840	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -
3-11	Other: Treasurer's Fees	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12	Grants	\$ -	\$ -	Other [specify...]	\$ -	\$ -
3-13		\$ 1,664	\$ -	Capital Outlay	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	Debt Service	\$ -	\$ -
	Debt Service	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Interest	\$ -	\$ -
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	All Other [specify...]	\$ -	\$ -
3-20	All Other [specify...]	\$ -	\$ -		\$ -	\$ -
3-21		\$ -	\$ -		\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ 65,739	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -
3-23	Interfund Transfers (In)	\$ -	\$ -	TOTAL EXPENSES	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -
3-26		\$ -	\$ -	Depreciation	\$ -	\$ -
3-27		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -
3-28		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28)	\$ -	\$ -	Debt Principal (from line 3-15, 3-16)	\$ -	\$ -
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 32,842	\$ 1,524	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -
3-32	Prior Period Adjustment (MUST explain)	\$ 128,722	\$ 11,571	Prior Period Adjustment (MUST explain)	\$ -	\$ -
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -
	This total should be the same as line 1-37.	\$ -	\$ -	This total should be the same as line 1-37.	\$ -	\$ -
	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.	\$ 161,564	\$ 13,095		\$ -	\$ -

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

GRAND TOTAL
65,739

PART 4 - DEBT OUTSTANDING (ISSUED AND UNISSUED)

- Please answer the following questions by marking the appropriate boxes.
- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO
- 4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)

- General obligation bonds
- Revenue bonds
- Notes/Loans
- Leases
- Developer Advances
- Other (specify):

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
\$	-	\$	-	\$
\$	-	\$	-	\$
\$	-	\$	-	\$
\$	-	\$	-	\$
\$	-	\$	-	\$
\$	-	\$	-	\$
\$	-	\$	-	\$
TOTAL	\$	\$	\$	\$

*must agree to prior year ending balance

- Please answer the following questions by marking the appropriate boxes.
- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? Date the debt was authorized:
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much?
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- If yes: What is the amount outstanding?
- 4-8 Does the entity have any lease agreements? YES NO
- 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	\$ 172,847	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 172,847
5-3 Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 172,847

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

Please use this space to provide any explanations or comments:

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, YES 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			\$ -	\$ -
Buildings			\$ -	\$ -
Machinery and equipment			\$ -	\$ -
Furniture and fixtures			\$ -	\$ -
Infrastructure			\$ -	\$ -
Construction In Progress (CIP)			\$ -	\$ -
Other (explain):			\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)			\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

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

* Must agree to prior year-end balance
 - Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
 7-2 Does the entity have a volunteer firefighters' pension plan?
 If yes: Who administers the plan?

- YES NO

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?

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: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

Please use this space to provide any explanations or comments:

Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General	\$ 99,396
	\$ -
	\$ -
	\$ -

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

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? YES NO
- Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

- 10-1 Is this application for a newly formed governmental entity? YES NO
- If yes: Date of formation:

Please use this space to provide any explanations or comments:

- 10-2 Has the entity changed its name in the past or current year? YES NO
- If Yes: NEW name
- PRIOR name

- 10-3 Is the entity a metropolitan district? YES NO

- 10-4 Please Indicate what services the entity provides: Roads and Parks [] []

- 10-5 Does the entity have an agreement with another government to provide services? YES NO
- If yes: List the name of the other governmental entity and the services provided:

- 10-6 Does the entity have a certified mill levy? YES NO
- If yes: Please provide the number of mills 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:

Entity Wide:	
Unrestricted Cash & Investments	\$
Current Liabilities	\$
Deferred Inflow	\$
Governmental	
Total Cash & Investments	\$
Transfers In	\$
Transfers Out	\$
Property Tax	\$
Debt Service Principal	\$
Total Expenditures	\$
Total Developer Advances	\$
Total Developer Repayments	\$

General Fund		
172,847	Unrestricted Fund Balan	\$
128	Total Fund Balance	\$
58,742	PY Fund Balance	\$
	Total Revenue	\$
	Total Expenditures	\$
	Interfund In	\$
172,848	Interfund Out	\$
	Proprietary	
	- Current Assets	\$
53,316	Deferred Outflow	\$
	- Current Liabilities	\$
65,739	Deferred Inflow	\$
	- Cash & Investments	\$
	- Principal Expense	\$

Governmental Funds		
159,592	Total Tax Revenue	\$
181,564	Revenue Paying Debt Service	\$
128,722	Total Revenue	\$
98,581	Total Debt Service Principal	\$
65,739	Total Debt Service Interest	\$
	Enterprise Funds	
	Net Position	\$
	- PY Net Position	\$
	- Government-Wide	\$
	- Total Outstanding Debt	\$
	- Authorized but Unissued	\$
	- Year Authorized	\$

Notes
61,945
100,105

1/0/1900

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2021 FOR LOMA LINDA METRO DISTRICT STATE OF COLORADO.

WHEREAS, the Board of Directors of Loma Linda Metro District wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-603, C.R.S. states that any local government where neither revenues or expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the state auditor, be exempt from provisions of Section 29-1-603, C.R.S.; and


WHEREAS, neither revenues or expenditures for Loma Linda Metro District exceeded \$750,000 for Fiscal Year 2021; and

WHEREAS, an application for exemption for Loma Linda Metro District has been prepared by Michael C. Branch, 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 the Loma Linda Metro District that the application for exemption from audit for 2021 for the fiscal year ended December 31, 2021 has been reviewed and is hereby approved by a majority of the Board of Loma Linda Metro District; that those members of the 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 Loma Linda Metro District for the fiscal year ended December 31, 2021.

ADOPTED THIS 9 DAY OF March 2022.


Chairman

ATTEST:


Secretary

Members of Governing Body

Term Expires

Signature

Donald Farr
Glen Unrath
David A Parker III
Donnie
Dennis Timmons
Kent Jennings

2022
2023
2022
2023
2023

Donald Farr
Glen Unrath
David A Parker III
Donnie Timmons
Dennis Timmons