

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

<b>NAME OF GOVERNMENT ADDRESS</b>	WOODY CREEK METROPOLITAN DISTRICT
	PO BOX 343 WOODY CREEK, COLORADO 81658
<b>CONTACT PERSON</b>	KRYSTIN ODA BERGSTRESSER - ADMINISTRATOR
	PHONE 310-709-2489
	EMAIL woodcreekmetro@gmail.com
	FAX

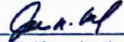
For the Year Ended  
12/31/2021  
or fiscal year ended:

**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.

<b>NAME:</b>	JOE R. HOOD
<b>TITLE</b>	CPA
<b>FIRM NAME (if applicable)</b>	MAGGARD & HOOD, PC
<b>ADDRESS</b>	PO BOX 370, GLENWOOD SPRINGS, CO 81602
<b>PHONE</b>	970-945-8588
<b>DATE PREPARED</b>	3/23/2022
<b>RELATIONSHIP TO ENTITY</b>	INDEPENDENT CPA SKILLED IN GOVERNMENTAL ACCOUNTING

**PREPARER (SIGNATURE REQUIRED)**



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 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		GENERAL FUND	CAPITAL RESERVE		Fund	Fund
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 180,957	\$ 261,697	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 34,521	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 93,860	\$ -	Other Current Assets (specify...)	\$ -	\$ -
	All Other Assets (specify...)				\$ -	\$ -
1-6	Prepaid Insurance	\$ 5,443	\$ -		\$ -	\$ -
1-7		\$ -	\$ -	Capital Assets, net (from Part 4-4)	\$ -	\$ -
1-8		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 294,781	\$ 261,697	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -
<b>Deferred Outflows of Resources</b>						
1-12	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -
1-13	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 294,781	\$ 261,697	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ -	\$ -
<b>Liabilities</b>						
1-16	Accounts Payable	\$ 7,318	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 7,318	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-22	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities (specify...)	\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 7,318	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ -	\$ -
<b>Deferred Inflows of Resources</b>						
1-28	Deferred Property Taxes	\$ 93,860	\$ -	Pension Related	\$ -	\$ -
1-29	Other (specify...)	\$ -	\$ -	Other (specify...)	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 93,860	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
<b>Fund Balance</b>						
1-31	Nonspendable Prepaid	\$ 5,443	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-33	Restricted - Tabor/ Capital Projects	\$ 6,000	\$ 261,697	Emergency Reserves	\$ -	\$ -
1-34	Committed - Infrastructure Replacement	\$ 3,997	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 178,163	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 193,603	\$ 261,697	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ -	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 294,781	\$ 261,697	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ -	\$ -

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

**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 FUND	CAPITAL RESERVE		Fund*	Fund*	
<b>Tax Revenue</b>							
2-1	Property (include mills levied in Question 10-4)	\$ 87,468	\$ -	Property (include mills levied in Question 10-4)	\$ -	\$ -	
2-2	Specific Ownership	\$ 8,243	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5	Delinquent Property Tax	\$ 10,979	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 106,690	\$ -	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	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 70,725	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ 8,665	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ 1,080	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 289	\$ 24	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 - Local Grants/ Donations	\$ 28,975	\$ -	All Other (specify...):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 216,424	\$ 24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
<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 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	\$ 216,424	\$ 24	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	<b>GRAND TOTALS</b> \$ 216,448

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	
		GENERAL FUND	CAPITAL RESERVE		Fund*	Fund*
<b>Expenditures</b>				<b>Expenses</b>		
3-1	General Government	\$ 88,247	\$ -	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.	\$ -	\$ -	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 - Water, Sewer, Trash Service	\$ 41,708	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other (specify...)	\$ -	\$ -
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -
3-14	Capital Outlay	\$ 98,990	\$ -	Debt Service	\$ -	\$ -
3-15	Debt Service	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -
3-16	Principal (should match amount in 4-4)	\$ -	\$ -	Interest	\$ -	\$ -
3-17	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -
3-18	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -
3-19	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -
3-20	Developer Interest Repayments	\$ -	\$ -	All Other (specify...)	\$ -	\$ -
3-21	All Other (specify...)	\$ -	\$ -		\$ -	\$ -
3-22	Add lines 3-1 through 3-21 <b>TOTAL EXPENDITURES</b>	\$ 228,945	\$ -	Add lines 3-1 through 3-21 <b>TOTAL EXPENSES</b>	\$ -	\$ -
3-23	Interfund Transfers (in)	\$ -	\$ (25,250)	Net Interfund Transfers (In) Out	\$ -	\$ -
3-24	Interfund Transfers Out	\$ 25,250	\$ -	Other (specify...)[enter negative for expense]	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 3-28)	\$ -	\$ -
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) <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ 25,250	\$ (25,250)	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) <b>TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (37,771)	\$ 25,274	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	\$ 231,374	\$ 236,423	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 Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 193,603	\$ 261,697	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ -	\$ -

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

**GRAND TOTAL**  
\$ 228,945

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

### PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES                      NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt?  YES  NO

4-2 Is the debt repayment schedule attached? If no, MUST explain:  YES  NO

4-3 Is the entity current in its debt service payments? If no, MUST explain:  YES  NO

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*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?  YES  NO

What are the annual lease payments? \$ -

### PART 5 - CASH AND INVESTMENTS

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

AMOUNT                      TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 422,654

5-2 Certificates of deposit \$ -

**TOTAL CASH DEPOSITS** **\$ 422,654**

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

5-3 \$ -

\$ -

\$ -

\$ -

**TOTAL INVESTMENTS** **\$ -**

**TOTAL CASH AND INVESTMENTS** **\$ 422,654**

Please answer the following question by marking in the appropriate box

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  YES  NO  N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:  YES  NO  N/A

\_\_\_\_\_

**PART 6 - CAPITAL ASSETS**

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?  YES  NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain:  YES  NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ 11,409	\$ -	\$ 11,409
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ 87,581	\$ -	\$ 87,581
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ (1,695)	\$ -	\$ (1,695)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 97,295</b>	<b>\$ -</b>	<b>\$ 97,295</b>

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

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	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)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Must agree to prior year-end balance  
<sup>2</sup> 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?  YES  NO

7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO

If yes: Who administers the plan?  YES  NO

Indicate the contributions from:

Tax (property, SD, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

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	
<b>8-1</b> Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
<b>8-2</b> Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**If yes:** Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
GENERAL FUND - OPERATIONAL	\$ 178,155
GENERAL FUND - INFRASTRUCTURE REPLACEMENT	\$ 93,095
CAPITAL RESERVE FUND	\$ 281,403
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	
<b>9-1</b> Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
<small>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.</small>			

**PART 10 - GENERAL INFORMATION**

Please answer the following question by marking in the appropriate box

	YES	NO	
<b>10-1</b> Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
<b>If yes:</b> Date of formation:			
<b>10-2</b> Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>If Yes:</b> NEW name			
PRIOR name			
<b>10-3</b> Is the entity a metropolitan district?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>10-4</b> Please indicate what services the entity provides:			
WATER, WASTEWATER TREATMENT, TRASH, ROADS MAINTENANCE			
<b>10-5</b> Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>If yes:</b> List the name of the other governmental entity and the services provided:			
<b>10-6</b> Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>If yes:</b> 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	72.000		
<b>Total mills</b>	72.000		

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

**OSA USE ONLY**

<b>Entity Wide:</b>	<b>General Fund</b>	<b>Governmental Funds</b>	<b>Notes</b>
Unrestricted Cash & Investments \$	422,654 Unrestricted Fund Balan \$	182,160 Total Tax Revenue \$	106,690
Current Liabilities \$	7,316 Total Fund Balance \$	193,603 Revenue Paying Debt Service \$	-
Deferred Inflow \$	93,860 PY Fund Balance \$	231,374 Total Revenue \$	216,448
	Total Revenue \$	216,424 Total Debt Service Principal \$	-
	Total Expenditures \$	228,945 Total Debt Service Interest \$	-
	Interfund In \$		
<b>Governmental</b>	422,654 Interfund Out \$	25,250 Enterprise Funds	
Total Cash & Investments \$	- Proprietary \$	Net Position \$	-
Transfers In \$	- Current Assets \$	- PY Net Position \$	-
Transfers Out \$	87,468 Deferred Outflow \$	- Government-Wide	
Property Tax \$	- Current Liabilities \$	- Total Outstanding Debt \$	-
Debt Service Principal \$	228,945 Deferred Inflow \$	- Authorized but Unissued \$	-
Total Expenditures \$	- Cash & Investments \$	- Year Authorized	1/0/1900
Total Developer Advances \$	- Principal Expense \$		
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.

	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.
Full Name	Signed: <u>Nikki Allen</u> Date: <u>Mar 24, 2022</u>
Nikki Allen	My term Expires: <u>5/15/22</u>
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.
Full Name	Signed: _____                      Date: _____
Full Name	My term Expires: _____
Full Name	I, <u>Patricia Hamilton</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.
Patricia Hamilton	Signed: <u>Patricia Hamilton</u> Date: <u>Mar 29, 2022</u>
Full Name	My term Expires: <u>Patricia Hamilton</u>
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.
Grant Purcell	Signed: _____                      Date: _____
Full Name	My term Expires: _____
Full Name	I, <u>Don McAllister</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.
Don McAllister	Signed: <u>Don McAllister</u> Date: <u>Mar 28, 2022</u>
Full Name	My term Expires: <u>don mcallister</u>
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.
Full Name	Signed: _____                      Date: _____
Full Name	My term Expires: _____
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.
Full Name	Signed: _____                      Date: _____
Full Name	My term Expires: _____

**EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample Resolution/Ordinance for exemption from audit is provided as an example of the documentation that is required; the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**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 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) 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 whose neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), 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/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended \_\_\_\_\_, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) 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 (name of government) for the year ended \_\_\_\_\_, 20XX.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of  
Members of Governing Body

Date  
Term

\_\_\_\_\_  
Signature

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











# AUDIT EXEMPTION - 2021\_long\_form\_12\_6\_2021

Final Audit Report

2022-03-30

Created:	2022-03-24
By:	Krystin Oda (krystinodallc@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAdoV4prcATFYIT7TOHN5RPyH6HVZ6sPNU

## "AUDIT EXEMPTION - 2021\_long\_form\_12\_6\_2021" History

-  Document created by Krystin Oda (krystinodallc@gmail.com)  
2022-03-24 - 7:31:18 PM GMT- IP address: 73.203.51.49
-  Document emailed to Nikki Allen (njaqua14@yahoo.com) for signature  
2022-03-24 - 7:34:56 PM GMT
-  Email viewed by Nikki Allen (njaqua14@yahoo.com)  
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-  Document e-signed by Nikki Allen (njaqua14@yahoo.com)  
Signature Date: 2022-03-24 - 9:05:52 PM GMT - Time Source: server- IP address: 198.178.8.81
-  Document emailed to Don McAllister (drmack@rof.net) for signature  
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-  Email viewed by Don McAllister (drmack@rof.net)  
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-  Document e-signed by Don McAllister (drmack@rof.net)  
Signature Date: 2022-03-28 - 2:22:19 PM GMT - Time Source: server- IP address: 73.243.176.253
-  Document emailed to Patricia Hamilton (cowp475@aol.com) for signature  
2022-03-28 - 2:22:21 PM GMT
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2022-03-30 - 2:21:48 AM GMT- IP address: 98.138.219.14
-  Document e-signed by Patricia Hamilton (cowp475@aol.com)  
Signature Date: 2022-03-30 - 2:22:32 AM GMT - Time Source: server- IP address: 73.203.105.22

✔ Agreement completed.

2022-03-30 - 2:22:32 AM GMT



Adobe Sign