

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

NAME OF GOVERNMENT  
ADDRESS

North Lamar Sanitation District  
P O Box 1771  
Lamar, CO 81052

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

CONTACT PERSON  
PHONE  
EMAIL  
FAX

Dustin DeWitt  
719-336-4455  
dewittexc@hotmail.com  
719-336-8150

## 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

Bonnie Hume  
Partner, CPA  
Crockett & Stover CPAs LLC  
109 West Lee Ave, Ste 10A P O Box 1735 Lamar, CO 81052  
719-336-8789  
3/17/2022  
CPA

**PREPARER** (SIGNATURE REQUIRED)

*Bonnie Hume Crockett & Stover CPAs LLC*

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	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:



**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund  
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund* Enterprise	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$	-	Cash & Cash Equivalents	\$	17,521	\$ -
1-2	Investments	\$	-	Investments	\$	206,109	\$ -
1-3	Receivables	\$	-	Receivables	\$	9,112	\$ -
1-4	Due from Other Entities or Funds	\$	-	Due from Other Entities or Funds	\$	283	\$ -
1-5	Property Tax Receivable	\$	-	Other Current Assets [specify...]			\$ -
	All Other Assets [specify...]						\$ -
1-6		\$	-				\$ -
1-7		\$	-				\$ -
1-8		\$	-				\$ -
1-9		\$	-				\$ -
1-10		\$	-				\$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	-	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	519,280	\$ -
<b>Deferred Outflows of Resources</b>				<b>Deferred Outflows of Resources</b>			
1-12	[specify...]	\$	-	[specify...]	\$	-	\$ -
1-13	[specify...]	\$	-	[specify...]	\$	-	\$ -
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$ -
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	-	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	519,280	\$ -
<b>Liabilities</b>				<b>Liabilities</b>			
1-16	Accounts Payable	\$	-	Accounts Payable	\$	24,355	\$ -
1-17	Accrued Payroll and Related Liabilities	\$	-	Accrued Payroll and Related Liabilities	\$	69	\$ -
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	\$	1,747	\$ -
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	-	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	26,171	\$ -
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) TOTAL LIABILITIES	\$	-	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	26,171	\$ -
<b>Deferred Inflows of Resources</b>				<b>Deferred Inflows of Resources</b>			
1-28	Deferred Property Taxes	\$	-	Pension Related	\$	-	\$ -
1-29	Other [specify...]	\$	-	Other [specify...]	\$	-	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$ -
<b>Fund Balance</b>				<b>Net Position</b>			
1-31	Nonspendable Prepaid	\$	-	Net Investment in Capital Assets	\$	242,423	\$ -
1-32	Nonspendable Inventory	\$	-				\$ -
1-33	Restricted [specify...]	\$	-	Emergency Reserves	\$	-	\$ -
1-34	Committed [specify...]	\$	-	Other Designations/Reserves	\$	-	\$ -
1-35	Assigned [specify...]	\$	-	Restricted	\$	-	\$ -
1-36	Unassigned:	\$	-	Undesignated/Unreserved/Unrestricted	\$	250,686	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	-	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$	493,109	\$ -
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	-	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	519,280	\$ -

**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
		Fund*	Fund*		Fund* Enterprise	Fund*	
<b>Tax Revenue</b>				<b>Tax Revenue</b>			
2-1	Property (include mills levied in Question 10-6)	\$ -	\$ -	Property (include mills levied in Question 10-6)	\$ 20,552	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ 3,163	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -	Interest on Taxes	\$ 112	\$ -	
2-6		\$ -	\$ -	Senior Homestead Exemption	\$ 190	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ 24,017	\$ -	
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	\$ -	\$ -	Charges for Sales and Services	\$ 95,532	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ -	Interest/Investment Income	\$ 1,298	\$ -	
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...): Reimbursed for Repairs	\$ 2,180	\$ -	
2-23		\$ -	\$ -	Late Charges - \$250, Work Comp Dividend - \$49	\$ 299	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ -	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 123,326	\$ -	
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other (specify...):	\$ -	\$ -	Other (specify...):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 123,326	\$ -	\$ 123,326

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 29-1-804, 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* Enterprise	Fund†	
	<b>Expenditures</b>			<b>Expenses</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 1,722	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 1,800	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 138	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,490	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 6,600	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 142,705	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 208	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 354	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ -	\$ -	
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		\$ -	\$ -	Late Charge Write Off/Remb Repairs	\$ 600	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ -	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 157,617	\$ -	<b>GRAND TOTAL</b>
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	\$ 13,464	\$ -	
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 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ (13,464)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (47,755)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 540,864	\$ -	
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.	\$ -	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 493,109	\$ -	

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.

YES                      NO

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? \$ -

If yes: Date the debt was authorized:  YES       NO

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?

If yes: What is the original date of the lease?

If yes: Number of years of lease?

If yes: Is the lease subject to annual appropriation?  YES       NO

If yes: 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 \$ 17,521

5-2 Certificates of deposit \$ 206,109

**TOTAL CASH DEPOSITS** **\$ 223,630**

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

		\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
	<b>TOTAL INVESTMENTS</b>	<b>\$ -</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 223,630</b>	

Please answer the following question by marking in the appropriate box

YES                      NO                      N/A

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?  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,  YES                       NO  
**MUST explain:**

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

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

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

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 2,375	\$ -	\$ -	\$ 2,375
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): Lines & Lagoons	\$ 673,135	\$ -	\$ -	\$ 673,135
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (419,623)	\$ (13,464)	\$ -	\$ (433,087)
<b>TOTAL</b>	\$ 255,887	\$ (13,464)	\$ -	\$ 242,423

\* 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**

YES                      NO

Please use this space to provide any explanations or comments:

- 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, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

**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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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

Governmental/Proprietary Fund Name	Total Appropriations By Fund
Enterprise Fund	\$ 180,724
	\$ -
	\$ -
	\$ -

**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)]? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Please use this space to provide any explanations or comments:

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.

**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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

If Yes: NEW name   
 PRIOR name

- |   |                          |                                     |
|---|--------------------------|-------------------------------------|
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

10-4 Please indicate what services the entity provides:

- |   |                          |                                     |
|---|--------------------------|-------------------------------------|
| 10-5 Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|---|--------------------------|-------------------------------------|

If yes: List the name of the other governmental entity and the services provided:

- |  |                                     |                          |
|--|-------------------------------------|--------------------------|
| 10-6 Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|--|-------------------------------------|--------------------------|

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
<b>Total mills</b>	<b>10.000</b>

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	\$ 223,630	Unrestricted Fund Balan	\$ -	Total Tax Revenue	\$ -	
Current Liabilities	\$ 26,171	Total Fund Balance	\$ -	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ -	Total Revenue	\$ -	
		Total Revenue	\$ -	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ -	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
<b>Governmental</b>		Interfund Out	\$ -	<b>Enterprise Funds</b>		
Total Cash & Investments	\$ -	Proprietary	\$ -	Net Position	\$ 493,109	
Transfers In	\$ -	Current Assets	\$ 233,025	PY Net Position	\$ 540,864	
Transfers Out	\$ -	Deferred Outflow	\$ -	<b>Government-Wide</b>		
Property Tax	\$ -	Current Liabilities	\$ 26,171	Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	Deferred Inflow	\$ -	Authorized but Unissued	\$ -	
Total Expenditures	\$ -	Cash & Investments	\$ 223,630	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.

1	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed _____	Date: _____	My
	Dustin DeWitt	I, Dustin DeWitt, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: 3/17/2022	My term Expires: 2023
	Mike Smith	I, Mike Smith, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: 3/17/2022	My term Expires: 2022
	James Habutzel	I, James Habutzel, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: 3/17/2022	My term Expires: 2023
	Bryan Herrera	I, Bryan Herrera, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: 3/17/2022	My term Expires: 2023
	Jacob Chamberlain	I, Jacob Chamberlain, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed <u>[Signature]</u>	Date: 3/17/2022	My term Expires: 2022
	_____	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: _____
	_____	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: _____

LAMAR  
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*Crockett*  
&  
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CPAs LLC

LAIJUNTA  
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*Members of American Institute of Certified Public Accountants and  
Colorado Society of Certified Public Accountants*

Board of Directors  
North Lamar Sanitation District  
Lamar, CO 81052

Management is responsible for the accompanying financial statements of North Lamar Sanitation District, included in the Application for Exemption from Audit as of December 31, 2021, and 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 intended to comply with the requirements of the State of 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 the North Lamar Sanitation District and State of Colorado, Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Crockett & Stover, CPAs LLC*  
*Crockett + Stover, CPAs LLC*

March 17, 2022  
Lamar, Colorado