

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Town of Bethune
PO Box 146
Behtune CO 80805

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

CONTACT PERSON
PHONE
EMAIL
FAX

Sherri Stephen
719-342-3757

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

Julena Critchfield
Accountant
Winfrey, County & Hays PC
577 14th St Burlington CO 80807
719-346-7216
3/11/2022
None

PREPARER (SIGNATURE REQUIRED)

Julena Critchfield

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	Conservation		Water	Sewer	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 35,820	\$ 17,448	Cash & Cash Equivalents	\$ 60,352	\$ 44,326	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 1,072	\$ -	Receivables	\$ 4,038	\$ 1,870	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -	Total Current Assets	\$ 64,390	\$ 46,196	
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 785,884	\$ 185,766	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 36,892	\$ 17,448	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 850,274	\$ 231,962	
Deferred Outflows of Resources				Deferred Outflows of Resources			
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	\$ 36,892	\$ 17,448	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 850,274	\$ 231,962	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 439	\$ -	Accounts Payable	\$ 319	\$ 207	
1-17	Accrued Payroll and Related Liabilities	\$ 143	\$ -	Accrued Payroll and Related Liabilities	\$ 431	\$ 130	
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) TOTAL CURRENT LIABILITIES	\$ 582	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 750	\$ 337	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 195,031	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 582	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 195,781	\$ 337	
Deferred Inflows of Resources				Deferred Inflows of Resources			
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	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 590,853	\$ 185,776	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted [Emergency Reserve...]	\$ 779	\$ 17,448	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ 35,531	\$ -	Undesignated/Unreserved/Unrestricted	\$ 63,640	\$ 45,849	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 36,310	\$ 17,448	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 654,493	\$ 231,625	
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	\$ 36,892	\$ 17,448	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	\$ 850,274	\$ 231,962	

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	Conservation		Water	Sewer	
Tax Revenue				Tax Revenue			
2-1	Property (include mills levied in Question 10-6)	\$ 2,651	\$ -	Property (include mills levied in Question 10-6)	\$ -	\$ -	
2-2	Specific Ownership	\$ 584	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Road & Bridge	\$ 3,200	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Cigarette Tax	\$ 234	\$ -		\$ -	\$ -	
2-6	Franchise Tax	\$ 832	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 7,501	\$ -	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)	\$ 16,181	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ 2,842	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	\$ -	\$ 130,696	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 1,228	\$ -	Charges for Sales and Services	\$ 52,452	\$ 18,794	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 24	\$ 8	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 [Misc...]:	\$ 1,033	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 25,967	\$ 2,850	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 52,452	\$ 149,490	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 25,967	\$ 2,850	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 52,452	\$ 149,490	\$ 230,759

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
		General	Conservation		Water	Sewer	
	Expenditures			Expenses			
3-1	General Government	\$ 9,069	\$ -	General Operating & Administrative	\$ 4,708	\$ 1,606	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 13,356	\$ 7,900	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 999	\$ 604	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ 14,034	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 2,314	\$ 2,029	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 175	\$ 701	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 4,728	\$ 5,137	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ 2,379	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 5,487	\$ 565	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ 114,374	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 13,973	\$ -	
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	\$ 23,103	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 48,119	\$ 132,916	GRAND TOTAL
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	\$ 30,500	\$ 7,191	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ 114,374	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 13,973	\$ -	
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	\$ (16,527)	\$ 107,183	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 2,864	\$ 2,850	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (12,194)	\$ 123,757	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 33,445	\$ 14,598	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ 666,687	\$ 107,868	
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.	\$ 36,309	\$ 17,448	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 654,493	\$ 231,625	

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	\$ 209,004	\$ -	\$ 13,973	\$ 195,031
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 209,004	\$ -	\$ 13,973	\$ 195,031

*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
 How much?
 If yes: 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

5-2 Certificates of deposit

TOTAL CASH DEPOSITS

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

<input type="text"/>	\$ -		
<input type="text"/>	\$ -		
<input type="text"/>	\$ -		
<input type="text"/>	\$ -		
<input type="text"/>	\$ -		
TOTAL INVESTMENTS			\$ -
TOTAL CASH AND INVESTMENTS			\$ 121,337

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 ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 12,500	\$ -	\$ -	\$ 12,500
Buildings	\$ 22,985	\$ -	\$ -	\$ 22,985
Machinery and equipment	\$ 97,894	\$ -	\$ -	\$ 97,894
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 43,233	\$ -	\$ -	\$ 43,233
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 176,612	\$ -	\$ -	\$ 176,612

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

	Balance - beginning of the year ³	Additions	Deletions	Year-End Balance
Land	\$ 7,500	\$ -	\$ -	\$ 7,500
Buildings	\$ 6,344	\$ -	\$ -	\$ 6,344
Machinery and equipment	\$ 22,508	\$ -	\$ -	\$ 22,508
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,394,925	\$ 114,374	\$ -	\$ 1,509,299
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (566,896)	\$ (37,691)	\$ -	\$ (604,587)
TOTAL	\$ 864,381	\$ 76,683	\$ -	\$ 941,064

¹ Must agree to prior year-end balance
² 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
³ Must agree to prior year-end balance

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.):	\$ -
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: | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | 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: | <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	\$ 25,750
Conservation Trust	\$ 3,000
Sewer	\$ 29,500
Water	\$ 61,934

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: <input style="width: 150px; height: 30px;" type="text"/> | | | |
| 10-2 Has the entity changed its name in the past or current year? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| If Yes: NEW name <input style="width: 400px; height: 25px;" type="text"/>
PRIOR name <input style="width: 400px; height: 25px;" type="text"/> | | | |
| 10-3 Is the entity a metropolitan district? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| 10-4 Please indicate what services the entity provides: <input style="width: 460px; height: 25px;" type="text"/> | | | |
| 10-5 Does the entity have an agreement with another government to provide services? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Please use this space to provide any explanations or comments: |
| If yes: List the name of the other governmental entity and the services provided: <input style="width: 460px; height: 25px;" type="text"/> | | | |
| 10-6 Does the entity have a certified mill levy? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Please use this space to provide any explanations or comments: |
| If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts): | | | |
| | Bond Redemption mills | 0.000 | Please use this space to provide any explanations or comments: |
| | General/Other mills | 4.100 | |
| | Total mills | 4.100 | |

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	\$ 121,337	Unrestricted Fund Balan	\$ 35,531	Total Tax Revenue	\$ 7,501	
Current Liabilities	\$ 1,669	Total Fund Balance	\$ 36,310	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 33,445	Total Revenue	\$ 28,817	
		Total Revenue	\$ 25,967	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 23,103	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -	Enterprise Funds		
Governmental		- Proprietary		Net Position	\$ 886,118	
Total Cash & Investments	\$ 53,268	- Current Assets	\$ 110,586	PY Net Position	\$ -	
Transfers In	\$ -	Deferred Outflow	\$ -	- Government-Wide		
Transfers Out	\$ -	- Current Liabilities	\$ 1,087	Total Outstanding Debt	\$ 195,031	
Property Tax	\$ 2,651	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Debt Service Principal	\$ -	- Cash & Investments	\$ 104,678	Year Authorized	\$ 1/0/1900	
Total Expenditures	\$ 23,103	- Principal Expense	\$ 13,973			
Total Developer Advances	\$ -					
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.
1	Greg Erker	I, <u>GREG ERKER</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>[Signature]</u> Date: <u>3-24-22</u> My term Expires: <u>4-5-22</u>
2	Shain Rieman	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 <u>[Signature]</u> Date: <u>3/25/22</u> My term Expires: <u>4/4/22</u>
3	Jason Steerman	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
4	Bryson Adolf	I, <u>BRYSON ADOLF</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>[Signature]</u> Date: <u>3-28-2022</u> My term Expires: <u>4-4-24</u>
5	Lawrence Rodriquez	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	_____	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: _____

(Water Fund)

Colorado Water Resorces loan, balance Jan 1st, 2006

\$418,000

Year	Payment	Balance
2006	\$13,933 Pd	\$404,067
2007	13,933 Pd	390,134
2008	13,933 Pd	376,201
2009	13,933 Pd	362,268
2010	13,933 Pd	348,335
2011	13,933 Pd	334,402
2012	13,933 Pd	320,469
2013	13,933 Pd	306,536
2014	13,933 Pd	292,603
2015	13,933 Pd	278,670
2016	13,933 Pd	264,737
2017	13,933 Pd	250,804
2018	13,933 Pd	236,871
2019	13,933 Pd	222,938
2020	13,933 Pd	209,005
2021	13,933 Pd	195,072
2022	13,933 Pd	181,139
2023	13,933 Pd	167,206
2024	13,933 Pd	153,273
2025	13,933 Pd	139,340
2026	13,933 Pd	125,407
2027	13,933 Pd	111,474
2028	13,933 Pd	97,541
2029	13,933 Pd	83,608
2030	13,933 Pd	69,675
2031	13,933 Pd	55,742
2032	13,933 Pd	41,809
2033	13,933 Pd	27,876
2034	13,933 Pd	13,943
2035	13,943 Pd	0

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