

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

NAME OF GOVERNMENT
ADDRESS

TOWN OF BROOKSIDE
1729 BROOKSIDE AVENUE
BROOKSIDE, CO 81212
Katie Rosenquist, Town Clerk
719-276-3436
townhallbrookside@bresnan.net

CONTACT PERSON
PHONE
EMAIL
FAX

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

Lenny Merriam
CPA
Lenny Merriam, CPA, CFE, PLLC
Post Office Box 1927
719-275-4623
3/2/2022
None - Independent CPA

PREPARER (SIGNATURE REQUIRED)

Lenny Merriam

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	CAP IMPROV		WATER	CTF	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 109,678	\$ 21,090	Cash & Cash Equivalents	\$ 145,415	\$ 6,216	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 7,215	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]		\$ -	
1-6	All Other Assets [specify...]	\$ -	\$ -			\$ -	
1-7		\$ -	\$ -	Total Current Assets	\$ 152,630	\$ 6,216	
1-8		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 756,500	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets [specify...]		\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 109,678	\$ 21,090	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 909,130	\$ 6,216	
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	\$ 109,678	\$ 21,090	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 909,130	\$ 6,216	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 1,424	\$ -	
1-17	Accrued Payroll and Related Liabilities	\$ 2,721	\$ -	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) TOTAL CURRENT LIABILITIES	\$ 2,721	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,424	\$ -	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 98,787	\$ -	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 2,721	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 100,211	\$ -	
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	\$ 657,713	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted - St Anthony's / Strt Reconstr	\$ 1,876	\$ 21,090	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 151,206	\$ 6,216	
1-36	Unassigned:	\$ 105,081	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 106,957	\$ 21,090	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 808,919	\$ 6,216	
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	\$ 109,678	\$ 21,090	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	\$ 909,130	\$ 6,216	

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	CAP IMPROV		WATER	CTF	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ 6,207	\$ 16,617	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ 1,061	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ 6,500	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue - Cigarette Tax	\$ 64	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5	Mineral Lease & Severance Tax	\$ 285	\$ -		\$ -	\$ -	
2-6	Registrations	\$ 934	\$ -		\$ -	\$ -	
2-7	Franchise Fees	\$ 9,891	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 24,942	\$ 16,617	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ 5,169	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ 9,229	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ 1,439	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 35,811	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ 81,950	\$ -	
2-17	Rental Income	\$ 3,475	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 36	\$ 45	Interest/Investment Income	\$ 24	\$ 1	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 38,775	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other - Reimbursed Wages	\$ 816	\$ -	All Other - Late Fees	\$ 930	\$ -	
2-23	Miscellaneous Revenues	\$ 1,818	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 81,296	\$ 16,662	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 121,679	\$ 1,440	
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	\$ 81,296	\$ 16,662	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 121,679	\$ 1,440	\$ 221,077

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	CAP IMPROV		WATER	CTF	
	Expenditures			Expenses			
3-1	General Government	\$ 25,776	\$ -	General Operating & Administrative	\$ 4,649	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 8,187	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 630	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ 793	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 4,119	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 2,858	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 4,169	\$ -	
3-9	Culture and Recreation	\$ 4,223	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 370	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other - Cost of Water	\$ 27,900	\$ -	
3-13		\$ -	\$ -	Water Taps	\$ 21,375	\$ -	
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)	\$ 4,312	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 3,316	\$ -	
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	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 30,792	\$ -	Add lines 3-1 through 3-21	\$ 81,885	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 112,677
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ 34,299	\$ -	
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)	\$ 4,312	\$ -	
3-29	(Add lines 3-23 through 3-28)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ (29,987)	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -				
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 50,504	\$ 16,662	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 9,807	\$ 1,440	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 56,453	\$ 4,428	Net Position, January 1 from December 31 prior year report	\$ 799,112	\$ 4,776	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	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	\$ 106,957	\$ 21,090	Sum of Lines 3-30, 3-31, and 3-32	\$ 808,919	\$ 6,216	
	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.

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	\$ 103,099	\$ -	\$ 4,312	\$ 98,787
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 103,099	\$ -	\$ 4,312	\$ 98,787

*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
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 282,399	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS		\$ 282,399
Investments (if investment is a mutual fund, please list underlying investments):		
	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 282,399

Please use this space to provide any explanations or comments:

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:						
		Balance - beginning of the year ¹	Additions ²		Deletions	Year-End Balance	
Land		\$ 160,705	\$ -		\$ -	\$ 160,705	
Buildings		\$ 370,199	\$ -		\$ -	\$ 370,199	
Machinery and equipment		\$ 52,072	\$ -		\$ -	\$ 52,072	
Furniture and fixtures		\$ -	\$ -		\$ -	\$ -	
Infrastructure		\$ 213,673	\$ -		\$ -	\$ 213,673	
Construction In Progress (CIP)		\$ -	\$ -		\$ -	\$ -	
Other: Improvements		\$ 174,747	\$ -		\$ -	\$ 174,747	
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (246,403)	\$ (19,520)		\$ -	\$ (265,923)	
TOTAL		\$ 724,993	\$ (19,520)		\$ -	\$ 705,473	
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		\$ 1,038	\$ -	\$ -		\$ 1,038	
Furniture and fixtures		\$ -	\$ -	\$ -		\$ -	
Infrastructure		\$ 1,162,369	\$ -	\$ -		\$ 1,162,369	
Construction In Progress (CIP)		\$ -	\$ -	\$ -		\$ -	
Other: Water Rights		\$ 5,710	\$ -	\$ -		\$ 5,710	
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (378,319)	\$ (34,298)	\$ -		\$ (412,617)	
TOTAL		\$ 790,798	\$ (34,298)	\$ -		\$ 756,500	

* 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Who administers the plan?	<input type="checkbox"/>	<input type="checkbox"/>	
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	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:	<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"/>	
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		\$	55,642		
Capital Improvement Fund		\$	350		
Water Enterprise Fund		\$	80,680		
Conservation Trust Fund		\$	1,000		

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
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"/>	
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	Please use this space to provide any explanations or comments:	
10-1	Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
If yes: Date of formation: <input style="width: 150px; height: 30px; border: 1px solid black;" type="text"/>					
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 <input style="width: 400px; height: 20px; border: 1px solid black;" type="text"/>					
PRIOR name <input style="width: 400px; height: 20px; border: 1px solid black;" type="text"/>					
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
10-4	Please indicate what services the entity provides:	<input style="width: 450px; height: 20px; border: 1px solid black;" type="text"/>			
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:					
<input style="width: 450px; height: 20px; border: 1px solid black;" type="text"/>					
10-6	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):					
Bond Redemption mills			0.000		
General/Other mills			10.000		
Total mills			10.000		

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	\$ 282,399	Unrestricted Fund Balan	\$ 105,081	Total Tax Revenue	\$ 41,559	
Current Liabilities	\$ 4,145	Total Fund Balance	\$ 106,957	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 56,453	Total Revenue	\$ 97,958	
		Total Revenue	\$ 81,296	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 30,792	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 130,768	- Proprietary		Net Position	\$ 815,135	
Transfers In	\$ -	- Current Assets	\$ 158,846	PY Net Position	\$ 803,888	
Transfers Out	\$ -	Deferred Outflow	\$ -	Government-Wide		
Property Tax	\$ 22,824	- Current Liabilities	\$ 1,424	Total Outstanding Debt	\$ 98,787	
Debt Service Principal	\$ -	Deferred Inflow	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 30,792	- Cash & Investments	\$ 151,631	Year Authorized	1/0/1900	
Total Developer Advances	\$ -	- Principal Expense	\$ 4,312			
Total Developer Repayments	\$ -					

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.

	Full Name	
1	David K. Boden	I, <u>David Boden</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>David Boden</u> Date: <u>3-8-22</u> My term Expires: <u>2022</u>
2	Cloyce D. Mann	I, <u>Cloyce D. Mann</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>Cloyce Mann</u> Date: <u>3-8-22</u> My term Expires: <u>2022</u>
3	JOHNNIE L. GROOMS	I, <u>John Grooms</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>John Grooms</u> Date: <u>3-8-22</u> My term Expires: <u>2022</u>
4	Arlin Bolbema	I, <u>Arlin Bolbema</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>Arlin Bolbema</u> Date: <u>3-8-22</u> My term Expires: <u>2024</u>
5	Jana S. Schutte	I, <u>Jana Schutte</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>Jana Schutte</u> Date: <u>3/8/22</u> My term Expires: <u>2024</u>
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: _____

**TOWN OF BROOKSIDE
RESOLUTION NO. 03-2022
SERIES OF 2022**

RESOLUTION FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR THE FISCAL
YEAR 2021 FOR THE TOWN OF BROOKSIDE, STATE OF COLORADO.

WHEREAS, the Town Board of the Town of Brookside Colorado wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed seven-hundred fifty-thousand thousand dollars may, with the approval of the state auditor, be exempt from the provisions of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Town of Brookside Colorado exceeded \$750,000 for the fiscal year 2021; and

WHEREAS, an Application for Exemption from Audit for the Town of Brookside Colorado has been prepared by Lenny Merriam, 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 Town Board of the Town of Brookside, Colorado that the Application for Exemption from Audit for the Town of Brookside, Colorado for the fiscal year ending December 31, 2021, has been reviewed and is hereby approved by a majority of the Town Board of the Town of Brookside, Colorado; that those members of the Town 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 Town of Brookside, Colorado for the fiscal year ending December 31, 2021.

Adopted this 8th day of March, A.D. 2022.

David Boden, David Boden, Mayor, Term expires 2022

ATTEST: Katie Rosenquist, Katie Rosenquist, Town Clerk

TOWN BOARD MEMBERS: TERM EXPIRES: SIGNATURE:

Arlin J. Bolkema	2024	<u>Arlin J. Bolkema</u>
Jana Schutte	2024	<u>Jana Schutte</u>
Cloyce D. Mann	2022	<u>Cloyce D. Mann</u>
John Grooms	2022	<u>John Grooms</u>



STATE OF COLOARDO)
)
COUNTY OF FREMONT)
)
TOWN OF BROOKSIDE)

SS.

RESOLUTION 3-2022
EXEMPTION FROM AUDIT FOR FY 202

I, the Town Clerk of the Town of Brookside, Colorado (the Town), do hereby certify:

- 1. The foregoing pages are a true and correct copy of an Ordinance or Resolution passed and adopted by the Board of Trustees (the Board) of the Town at a meeting of the Board held on 08 MARCH 2022.
- 2. The Ordinance or Resolution was duly introduced, moved, and seconded and passed on first reading at the meeting of the Town of Brookside Board of Trustees, by an affirmative vote of a majority of the members of the Board as follows:

Name	Yes	No	Absent	Abstain
Arlin Bolkema	✓			
Jana Schutte	✓			
John Grooms	✓			
Cloyce Mann	✓			
Dave Boden	✓			

- 3. The members of the Board were present at the meeting and voted on the passage of such Ordinance or Resolution as set forth above.
- 4. The Ordinance or Resolution was approved and authenticated by the signature of the Mayor, sealed with the Town seal, attested by the Town Clerk and recorded in the minutes of the Board meeting.
- 5. There are no bylaws, rules or regulations of the Board which might prohibit the adoption of said Ordinance or Resolution.
- 6. The Ordinance (where applicable) was published on N/A in a newspaper of general circulation in the Town of Brookside, and the affidavit of publication is attached.
- 7. Notice of the meeting of the Town of Brookside Board of Trustees was posted at the Town Hall and Town office not less than twenty-four hours prior to the meeting in accordance with law.


Town Clerk

(SEAL)



UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT
ANNUAL STATEMENT OF LOAN ACCOUNT

SAVE THIS INFORMATION
FOR INCOME TAX PURPOSES

PAGE 001
DATE 123121

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALNCE		137.70	103,099.25	103,236.95			010121
PAYMENT		1,670.77	2,143.23	3,814.00	R	03.2500	061621
PAYMENT		1,645.03	2,168.97	3,814.00	R	03.2500	121621
TOTAL LOAN PMTS		3,315.80	4,312.20	7,628.00			
TOTAL PAID ON ALL LOANS THIS YEAR		3,315.80	4,312.20	7,628.00			
LOAN ACTIVITY	0.00	3,315.80	4,312.20	7,628.00			
LOAN BALANCE	UNPD INTEREST	131.94 **	UNPD PRIN	98,787.05 **			
NXT AMT DUE	3,814.00		DATE DUE	061622			
PAYMENT STATUS			ON SCHEDULE	INT PAID	3,315.80		
TAXES PAID							
ALL LOAN ACTIVITY	0.00	3,315.80	4,312.20	7,628.00			
BORR BAL	UNPD INTEREST	131.94	UNPD PRIN	98,787.05			
**These unpaid balances may not reflect the total amount due to the Agency at payoff.							

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. USDA RURAL DEVELOPMENT PHONE#(833)797-3726 4300 GOODFELLOW BLVD FC-1332 ST. LOUIS, MO 63120		CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB NO. 1545-1380 2021 (Rev. June 2021) Form 1098	<input type="checkbox"/> CORRECTED (if checked) Mortgage Interest Statement COPY B FOR PAYER/BORROWER
RECIPIENT'S/LENDERS TIN 431757115	PAYER'S/BORROWER'S TIN *****7289	1 Mortgage interest received from payer(s)/borrower(s)* \$ 0.00	3 Mortgage origination date	
PAYER'S/BORROWER'S name, Street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code BROOKSIDE, TOWN OF 05-750 1720 BROOKSIDE AVE BROOKSIDE CO 81212		2 Outstanding mortgage principal \$	5 Mortgage insurance premiums \$	
9 Number of properties securing the mortgage 10 Other IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN		4 Refund of overpaid interest \$	6 Points paid on purchase of principal residence \$	
Account number (see instructions) 05022*****728991 01		7 If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8. <input checked="" type="checkbox"/>	8 Address or description of property securing mortgage	
			11 Mortgage acquisition date	