

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT
ADDRESS

Town of Eckley
235 N.W. Morton, P.O. Box 217
Eckley, Colorado 80727
Aileene Vance
970-359-2222
eckleytownhall@plainstel.com
970-359-2222

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

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:	Scott Szabo
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Lauer, Szabo & Associates, P.C.
ADDRESS	205 Main Street - P.O. Box 1886, Sterling, Colorado 80751
PHONE	970-522-2218
DATE PREPARED	March 7, 2022
RELATIONSHIP TO ENTITY	We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

See Independent Accountants' Compilation Report.

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.

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	General Fund	Community Center Fund	Description	Water Fund	Sewer Fund		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 128,990	\$ 46,575	Cash & Cash Equivalents	\$ 118,551	\$ 38,258		
1-2	Investments	\$ 20,298	\$ -	Investments	\$ 141	\$ -		
1-3	Receivables	\$ 12,275	\$ -	Receivables	\$ 8,999	\$ 46,303		
1-4	Due from Other Entities or Funds	\$ 6,464	\$ -	Due from Other Entities or Funds	\$ -	\$ -		
1-5	Property Tax Receivable	\$ 31,648	\$ -	Other Current Assets [specify...]				
	All Other Assets [specify...]			Due from Other Entities or Funds	\$ 92,925	\$ 53,695		
1-6	Deposits	\$ 25	\$ -	Total Current Assets	\$ 220,616	\$ 138,256		
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 1,169,661	\$ 2,842,169		
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -		
1-9		\$ -	\$ -	Prepaid Items	\$ -	\$ 1,765		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 199,700	\$ 46,575	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 1,390,277	\$ 2,982,190		
Deferred Outflows of Resources				Deferred Outflows of Resources				
1-12	[specify...]	\$ -	\$ -	[specify...] Pension and OPEB Deferrals	\$ 6,833	\$ 2,729		
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	\$ 6,833	\$ 2,729		
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 199,700	\$ 46,575	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,397,110	\$ 2,984,919		
Liabilities				Liabilities				
1-16	Accounts Payable	\$ 870	\$ -	Accounts Payable	\$ (214)	\$ 35,523		
1-17	Accrued Payroll and Related Liabilities	\$ 3,432	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -		
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ 713		
1-19	Due to Other Entities or Funds	\$ 53,695	\$ -	Due to Other Entities or Funds	\$ 6,088	\$ 92,925		
1-20	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ 9,388	\$ 7,499		
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 57,997	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 15,262	\$ 136,660		
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 32,500	\$ 630,417		
1-23	Deferred Grant Revenue	\$ 32,424	\$ -	Other Liabilities [specify...]:	\$ -	\$ -		
1-24	Deposits	\$ 105	\$ -	Net Pension Liability	\$ 6,375	\$ 2,552		
1-25		\$ -	\$ -	Net OPEB Liability	\$ 832	\$ 333		
1-26		\$ -	\$ -		\$ -	\$ -		
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 90,526	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 54,969	\$ 769,962		
Deferred Inflows of Resources				Deferred Inflows of Resources				
1-28	Deferred Property Taxes	\$ 31,648	\$ -	Pension and OPEB Deferrals	\$ 15,794	\$ 6,169		
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -		
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 31,648	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 15,794	\$ 6,169		
Fund Balance				Net Position				
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 1,137,161	\$ 2,211,752		
1-32	Nonspendable Inventory	\$ -	\$ -	Emergency Reserves	\$ -	\$ -		
1-33	Restricted [specify...]TABOR	\$ 3,500	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-34	Committed [specify...]Culture and Recreation	\$ -	\$ 46,575	Restricted	\$ -	\$ -		
1-35	Assigned [specify...]	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 189,186	\$ (2,964)		
1-36	Unassigned:	\$ 74,026	\$ -					
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 77,526	\$ 46,575	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 1,326,347	\$ 2,208,788		
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	\$ 199,700	\$ 46,575	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	\$ 1,397,110	\$ 2,984,919		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds			
		General Fund	Community Center Fund		Water Fund	Sewer Fund		
Tax Revenue				Tax Revenue				Please use this space to provide explanation of any items on this page
2-1	Property [Include mills levied in Question 10-6]	\$ 28,864	\$ -	Property [Include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 3,088	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ 38,176	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5	Franchise Taxes	\$ 23	\$ -		\$ -	\$ -		
2-6	Delinquent Taxes and Interest	\$ 87	\$ -		\$ -	\$ -		
2-7	Other Taxes	\$ 3,244	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 73,482	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ 439	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ 18,644	\$ -	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	\$ 1,000	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ 78,054	\$ 46,533		
2-15	Donations	\$ -	\$ 10,156	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 26,962	\$ -	Charges for Sales and Services	\$ 89,339	\$ 75,224		
2-17	Rental Income	\$ -	\$ 10,610	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 28	\$ 35	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 [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -		
2-23	Miscellaneous	\$ 15,329	\$ 2,012		\$ -	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 135,884	\$ 22,813	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 167,393	\$ 121,757		
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	\$ -	\$ -		
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 135,884	\$ 22,813	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 167,393	\$ 121,757	\$ 447,847	

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 Fund	Community Center Fund		Water Fund	Sewer Fund	
	Expenditures			Expenses			
3-1	General Government	\$ 53,794	\$ -	General Operating & Administrative	\$ 1,454	\$ 3,342	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 12,000	\$ 4,800	
3-3	Law Enforcement	\$ 8,300	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 7,884	\$ -	Contract Services	\$ 5,450	\$ -	
3-5	Highways & Streets	\$ 15,230	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ 24,277	\$ -	Insurance	\$ 5,837	\$ 3,364	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 9,899	\$ 9,517	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 11,326	\$ 11,647	
3-9	Culture and Recreation	\$ 3,478	\$ 10,466	Supplies	\$ 1,102	\$ 1,245	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 6,417	\$ 2,770	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Pension and OPEB Expense	\$ (2,375)	\$ (812)	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 97,568	\$ 49,881	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 5,000	\$ 12,419	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ 8,747	
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	\$ 112,963	\$ 10,466	Add lines 3-1 through 3-21	\$ 153,678	\$ 106,920	\$ 384,027
	TOTAL EXPENDITURES			TOTAL EXPENSES			
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	\$ 61,604	\$ 58,149	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 97,568	\$ 49,881	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 5,000	\$ 12,419	
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	\$ 40,964	\$ 4,151	
	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	\$ 22,921	\$ 12,347	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 54,679	\$ 18,988	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 54,605	\$ 34,228	Net Position, January 1 from December 31 prior year report	\$ 1,271,668	\$ 2,189,800	
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.	\$ 77,526	\$ 46,575	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 1,326,347	\$ 2,208,788	

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 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

		Governmental Funds				Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
Line #	Description	Conservation Trust Fund	* Fund	Description	Fire Pension Fund	* Fund		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 4,885	\$ -	Cash & Cash Equivalents	\$ 3,143	\$ -		
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -		
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -		
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		\$ -	\$ -	Total Current Assets	\$ 3,143	\$ -		
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -		
1-8		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -		
1-9		\$ -	\$ -		\$ -	\$ -		
1-10		\$ -	\$ -		\$ -	\$ -		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 4,885	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 3,143	\$ -		
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	\$ 4,885	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 3,143	\$ -		
Liabilities				Liabilities				
1-16	Accounts Payable	\$ -	\$ -	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) TOTAL CURRENT LIABILITIES	\$ -	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -		
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	\$ -	\$ -		
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	\$ -	\$ -		
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -		
1-33	Restricted [specify...] Culture and Recreation	\$ 4,885	\$ -	Emergency Reserves	\$ -	\$ -		
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -		
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 3,143	\$ -		
1-36	Unassigned:	\$ -	\$ -	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	\$ 4,885	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 3,143	\$ -		
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	\$ 4,885	\$ -	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	\$ 3,143	\$ -		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds			
		Conservation Trust Fund	* Fund		Fire Pension Fund	* Fund		
Tax Revenue				Tax Revenue				Please use this space to provide explanation of any items on this page
2-1	Property <small>(include mills levied in Question 10-6)</small>	\$ -	\$ -	Property <small>(include mills levied in Question 10-6)</small>	\$ -	\$ -		
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue <small>(specify...)</small> :	\$ -	\$ -	Other Tax Revenue <small>(specify...)</small> :	\$ -	\$ -		
2-5		\$ -	\$ -		\$ -	\$ -		
2-6		\$ -	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	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)	\$ 3,085	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 2,000	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 13	\$ -	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 <small>(specify...)</small> :	\$ -	\$ -	All Other <small>(specify...)</small> :	\$ -	\$ -		
2-23		\$ -	\$ -	Town Contribution	\$ 2,000	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 3,098	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 4,000	\$ -		
Other Financing Sources				Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-27	Other <small>(specify...)</small> :	\$ -	\$ -	Other <small>(specify...)</small> :	\$ -	\$ -		
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	\$ 3,098	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 4,000	\$ -	\$ 7,098	

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
		Conservation Trust Fund	* Fund		Fire Pension Fund	* Fund	
Expenditures				Expenses			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 31	\$ -	
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	\$ 600	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]	\$ -	\$ -	
3-13		\$ -	\$ -	Pension Expense	\$ 3,432	\$ -	
3-14	Capital Outlay	\$ 6,125	\$ -	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		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 6,725	\$ -	Add lines 3-1 through 3-21	\$ 3,463	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 10,188
3-24	Interfund Transfers out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
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)			(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES						
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 2-29, less line 3-22, less line 3-29	\$ (3,627)	\$ -	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ 537	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 8,512	\$ -	Net Position, January 1 from December 31 prior year report	\$ 2,606	\$ -	
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	\$ 4,885	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 3,143	\$ -	
	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	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 680,336	\$ -	\$ 17,419	\$ 662,917
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 680,336	\$ -	\$ 17,419	\$ 662,917

*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	\$ 340,352		
5-2	Certificates of deposit	\$ 20,039		
TOTAL CASH DEPOSITS			\$	360,391
Investments (if investment is a mutual fund, please list underlying investments):				
5-3	Colostrust	\$ 400		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$	400
TOTAL CASH AND INVESTMENTS			\$	360,791

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, YES NO

MUST explain:

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ 3,150	\$ 6,125	\$ -	\$ 9,275
Buildings	\$ 309,044	\$ -	\$ -	\$ 309,044
Machinery and equipment	\$ 170,197	\$ -	\$ -	\$ 170,197
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (393,899)	\$ (11,885)	\$ -	\$ (405,784)
TOTAL	\$ 88,492	\$ (5,760)	\$ -	\$ 82,732

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ 51,711	\$ -	\$ -	\$ 51,711
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 4,000	\$ -	\$ -	\$ 4,000
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 4,932,199	\$ 147,449	\$ -	\$ 5,079,648
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,003,776)	\$ (119,753)	\$ -	\$ (1,123,529)
TOTAL	\$ 3,984,134	\$ 27,696	\$ -	\$ 4,011,830

* 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

The Local Pension Board administers the Plan.

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ 2,000
State contribution amount:	\$ 2,000
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ 4,000

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 26

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
See attached schedule.	\$ -
	\$ -
	\$ -
	\$ -

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

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? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 400px; height: 25px;" type="text"/> PRIOR name <input style="width: 400px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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: 460px; height: 25px;" type="text" value="General government services including water and sewer."/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 460px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-6 Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Bond Redemption mills	<input style="width: 50px; height: 15px;" type="text" value="0.000"/>	
	General/Other mills	<input style="width: 50px; height: 15px;" type="text" value="23.355"/>	
	Total mills	<input style="width: 50px; height: 15px;" type="text" value="23.355"/>	

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	\$ 360,791	Unrestricted Fund Balan	\$ 74,026	Total Tax Revenue	\$	73,482
Current Liabilities	\$ 209,919	Total Fund Balance	\$ 77,526	Revenue Paying Debt Service	\$	-
Deferred Inflow	\$ 53,611	PY Fund Balance	\$ 54,605	Total Revenue	\$	158,697
		Total Revenue	\$ 135,884	Total Debt Service Principal	\$	-
		Total Expenditures	\$ 112,963	Total Debt Service Interest	\$	-
		Interfund In	\$ -			
		Interfund Out	\$ -	Enterprise Funds		
Governmental		- Proprietary		Net Position	\$	3,535,135
Total Cash & Investments	\$ 195,863	- Current Assets	\$ 358,872	PY Net Position	\$	3,461,468
Transfers In	\$ -	Deferred Outflow	\$ -	Government-Wide		
Transfers Out	\$ -	- Current Liabilities	\$ 151,922	Total Outstanding Debt	\$	662,917
Property Tax	\$ 28,864	Deferred Inflow	\$ 21,963	Authorized but Unissued	\$	-
Debt Service Principal	\$ -	- Cash & Investments	\$ 156,950	Year Authorized		1/0/1900
Total Expenditures	\$ 123,429	- Principal Expense	\$ 17,419			
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. Signed _____ Date: _____ My term Expires: _____
2	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 term Expires: _____
3	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 term Expires: _____
4	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 term Expires: _____
5	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 term Expires: _____
6	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 term Expires: _____
7	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 term Expires: _____

TOWN OF ECKLEY
Debt Repayment Schedule - Water Fund
December 31, 2021

<u>Payment Date</u>	<u>Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
				\$ 32,500.00
5/1/2022	\$ 2,500.00	\$ 2,500.00	\$ -	30,000.00
11/1/2022	2,500.00	2,500.00	-	27,500.00
5/1/2023	2,500.00	2,500.00	-	25,000.00
11/1/2023	2,500.00	2,500.00	-	22,500.00
5/1/2024	2,500.00	2,500.00	-	20,000.00
11/1/2024	2,500.00	2,500.00	-	17,500.00
5/1/2025	2,500.00	2,500.00	-	15,000.00
11/1/2025	2,500.00	2,500.00	-	12,500.00
5/1/2026	2,500.00	2,500.00	-	10,000.00
11/1/2026	2,500.00	2,500.00	-	7,500.00
5/1/2027	2,500.00	2,500.00	-	5,000.00
11/1/2027	2,500.00	2,500.00	-	2,500.00
5/1/2028	2,500.00	2,500.00	-	-
	<u>\$ 32,500.00</u>	<u>\$ 32,500.00</u>	<u>\$ -</u>	

See Independent Accountants' Compilation Report.

TOWN OF ECKLEY
Debt Repayment Schedule - Sewer Fund
December 31, 2021

Year	Payment	Principal	Interest	Balance
				\$ 630,417.00
2022	\$ 21,180.00	\$ 12,591.16	\$ 8,588.84	617,825.84
2023	21,180.00	12,765.38	8,414.62	605,060.46
2024	21,180.00	12,919.08	8,260.92	592,141.38
2025	21,180.00	13,120.78	8,059.22	579,020.60
2026	21,180.00	13,302.35	7,877.65	565,718.25
2027	21,180.00	13,486.40	7,693.60	552,231.85
2028	21,180.00	13,652.08	7,527.92	538,579.77
2029	21,180.00	13,861.90	7,318.10	524,717.87
2030	21,180.00	14,053.72	7,126.28	510,664.15
2031	21,180.00	14,248.18	6,931.82	496,415.97
2032	21,180.00	14,426.52	6,753.48	481,989.45
2033	21,180.00	14,644.95	6,535.05	467,344.50
2034	21,180.00	14,847.60	6,332.40	452,496.90
2035	21,180.00	15,053.03	6,126.97	437,443.87
2036	21,180.00	15,244.77	5,935.23	422,199.10
2037	21,180.00	15,472.28	5,707.72	406,726.82
2038	21,180.00	15,686.37	5,493.63	391,040.45
2039	21,180.00	15,903.41	5,276.59	375,137.04
2040	21,180.00	16,109.28	5,070.72	359,027.76
2041	21,180.00	16,346.37	4,833.63	342,681.39
2042	21,180.00	16,572.55	4,607.45	326,108.84
2043	21,180.00	16,801.87	4,378.13	309,306.97
2044	21,180.00	17,022.68	4,157.32	292,284.29
2045	21,180.00	17,269.90	3,910.10	275,014.39
2046	21,180.00	17,508.87	3,671.13	257,505.52
2047	21,180.00	17,751.13	3,428.87	239,754.39
2048	21,180.00	17,987.74	3,192.26	221,766.65
2049	21,180.00	18,245.67	2,934.33	203,520.98
2050	21,180.00	18,498.13	2,681.87	185,022.85
2051	21,180.00	18,754.05	2,425.95	166,268.80
2052	21,180.00	19,007.37	2,172.63	147,261.43
2053	21,180.00	19,276.57	1,903.43	127,984.86
2054	21,180.00	19,543.30	1,636.70	108,441.56
2055	21,180.00	19,813.72	1,366.28	88,627.84
2056	21,180.00	20,084.66	1,095.34	68,543.18
2057	21,180.00	20,365.79	814.21	48,177.39
2058	21,180.00	20,647.60	532.40	27,529.79
2059	21,180.00	20,933.32	246.68	6,596.47
2060	7,060.00	6,596.47	463.53	(0.00)
	<u>\$ 811,900.00</u>	<u>\$ 630,417.00</u>	<u>\$ 181,483.00</u>	

See Independent Accountants' Compilation Report.

TOWN OF ECKLEY
Amounts Appropriated by Fund
December 31, 2021

<u>Fund</u>	<u>Appropriated Amount</u>
General Fund	\$ 105,700
Water Fund	126,800
Sewer Fund	126,900
Conservation Trust Fund	650
Community Center Fund	8,814
Fire Pension Fund	<u>4,056</u>
Total	<u><u>\$ 372,920</u></u>

See Independent Accountants' Compilation Report.



**LAUER, SZABO &
ASSOCIATES, PC**

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886
Phone 970-522-2218 • FAX 970-522-2220

Independent Accountants' Compilation Report

To the Mayor and Members of Town Council
Town of Eckley
Eckley, Colorado

Management is responsible for the accompanying financial statements of Town of Eckley, which comprise the balance sheet as of December 31, 2021, and the related operating statements 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 assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the 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 Town of Eckley and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Lauer, Szabo & Associates, P.C.

Sterling, Colorado
March 7, 2022

**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 2021 FOR THE **Town of Eckley**, STATE OF COLORADO.

WHEREAS, the **Board of Directors of Town of Eckley** wishes to claim exemption from 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 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


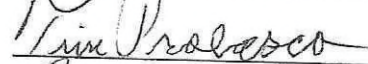
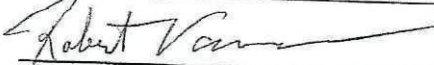


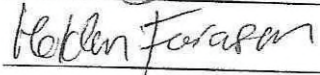
WHEREAS, neither revenues nor expenditures for **Town of Eckley** exceeded \$750,000 for Year 2021; and

WHEREAS, an application for exemption from audit for **Town of Eckley** has been prepared by **Lauer, Szabo & Associates, P.C.**, an independent accounting firm 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 **Board of Directors** of the **Town of Eckley** that the application for exemption from audit for **Town of Eckley** for the year ended December 31, 2021, has been personally reviewed and is hereby approved by a majority of the **Board of Directors** of the **Town of Eckley**; that those members of the **Board of Directors** 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 Eckley** for the year ended December 31, 2021.

ADOPTED THIS 23rd day of March, 2022.

<u>Printed Name of Director</u>	<u>Date Term Expires</u>	<u>Signature</u>
Jessie Vance	2022	
Tim Probasco	2024	
Robert Vance	2022	
Cheryl Rogers	2024	
Mike Favela	2022	
Holden Ferguson	2022	
Bud Hagemeyer	2024	