APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	TOWN OF MOFFAT	12/31/2021
ADDRESS	PO BOX 353	or fiscal year ended:
	MOFFAT, CO 81143	
CONTACT PERSON	MATT LITRENTA, TOWN CLERK	
PHONE	719-256-4538	
EMAIL	CLERK@MOFFATCOLORADO.COM	
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:	WILLIAM L DESOUCHET
TITLE	CPA
FIRM NAME (if applicable)	
ADDRESS	PO BOX 1810, ALAMOSA, CO 81101
PHONE	719-589-1902
DATE PREPARED	2/16/2022
RELATIONSHIP TO ENTITY	CPA

PREPARER (SIGNATURE REQUIRED)

See attached Accountant's Compilation Report

	YES	NO	
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.]	☐	☑	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Line #	Description	Governmental Funds Fund*	Governmental Funds Fund*	Description	Proprietary/Fiduciary Funds Fund*	Proprietary/Fiduciary Funds Fund*
	Assets			**Assets**		
1-1	Cash & Cash Equivalents	$ 554,950	$ -	Cash & Cash Equivalents	$ -	$ -
1-2	Investments	$ -	$ -	Investments	$ -	$ -
1-3	Receivables	$ 3,570	$ -	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	$ -	$ -
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	$ 558,520	$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
	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	$ 558,520	$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
	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...] CTF FUND & TABOR RESERVES	$ 15,933	$ -	Emergency Reserves	$ -	$ -
1-34	Committed [specify...]	$ -	$ -	Other Designations/Reserves	$ -	$ -
1-35	Assigned [specify...]	$ -	$ -	Restricted	$ -	$ -
1-36	Unassigned:	$ 542,587	$ -	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	$ 558,520	$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	$ -	$ -
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	$ 558,520	$ -	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	$ -	$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Tax Revenue			Tax Revenue		
2-1	Property [include mills levied in Question 10-6]	$ 11,896	$ -	Property [include mills levied in Question 10-6]	$ -	$ -
2-2	Specific Ownership	$ -	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ 191,764	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue [specify...]: EXCISE TAX	$ 110,427	$ -	Other Tax Revenue [specify...]:	$ -	$ -
2-5	MARIJUANA TAX	$ 15,885	$ -		$ -	$ -
2-6	MISC TAXES	$ 16,504	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 346,476	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ 38,061	$ -	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ 5,564	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ 3,807	$ -	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	$ 19,837	$ -	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	$ 459	$ -	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...]:MISC	$ 43,840	$ -	All Other [specify...]:	$ -	$ -
2-23		$ -	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 458,044	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -
	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	$ 458,044	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -

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

GRAND TOTALS $ 458,044

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: Fund*	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*	Please use this space to provide explanation of any items on this page
	Expenditures			**Expenses**			
3-1	General Government	$ 327,590	$ -	General Operating & Administrative	$ -	$ -	
3-2	Judicial	$ -	$ -	Salaries	$ -	$ -	
3-3	Law Enforcement	$ 8,224	$ -	Payroll Taxes	$ -	$ -	
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -	
3-5	Highways & Streets	$ 19,073	$ -	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	$ 16,567	$ -	Supplies	$ -	$ -	
3-10	Transfers to other districts	$ -	$ -	Utilities	$ -	$ -	
3-11	Other [specify...]:	$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -	
3-12		$ -	$ -	Other [specify...]	$ -	$ -	
3-13		$ -	$ -		$ -	$ -	
3-14	Capital Outlay	$ -	$ -	Capital Outlay	$ -	$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	$ -	$ -	Principal (should match amount in 4-4)	$ -	$ -	
3-16	Interest	$ -	$ -	Interest	$ -	$ -	
3-17	Bond Issuance Costs	$ -	$ -	Bond Issuance Costs	$ -	$ -	
3-18	Developer Principal Repayments	$ -	$ -	Developer Principal Repayments	$ -	$ -	
3-19	Developer Interest Repayments	$ -	$ -	Developer Interest Repayments	$ -	$ -	
3-20	All Other [specify...]:	$ -	$ -	All Other [specify...]:	$ -	$ -	
3-21		$ -	$ -		$ -	$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 371,454	$ -	Add lines 3-1 through 3-21 TOTAL EXPENSES	$ -	$ -	$ 371,454
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	$ -	$ -	
3-26		$ -	$ -	Other Financing Sources (Uses) (from line 2-28)	$ -	$ -	
3-27		$ -	$ -	Capital Outlay (from line 3-14)	$ -	$ -	
3-28		$ -	$ -	Debt Principal (from line 3-15, 3-18)	$ -	$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	$ -	$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	$ 86,590	$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	$ -	$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	$ 471,930	$ -	Net Position, January 1 from December 31 prior year report	$ -	$ -	
3-32	Prior Period Adjustment (MUST explain)	$ -	$ -	Prior Period Adjustment (MUST explain)	$ -	$ -	
3-33	Fund Balance, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	$ 558,520	$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 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
4-1 Does the entity have outstanding debt?	☐	☑
4-2 Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3 Is the entity current in its debt service payments? If no, MUST explain:	☐	☐

Please use this space to provide any explanations or comments:

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

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

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?		☐	☑
If yes: How much?	$ -		
Date the debt was authorized:			
4-6 Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes: How much?	$ -		
4-7 Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes: What is the amount outstanding?	$ -		
4-8 Does the entity have any lease agreements?		☐	☑
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?		☐	☐
What are the annual lease payments?	$ -		

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments:

Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	$ 508,838	
5-2 Certificates of deposit	$ 46,112	
TOTAL CASH DEPOSITS		$ 554,950
Investments (if investment is a mutual fund, please list underlying investments):		
5-3	$ -	
	$ -	
	$ -	
	$ -	
TOTAL INVESTMENTS		$ -
TOTAL CASH AND INVESTMENTS		$ 554,950

Please answer the following question by marking in the appropriate box	YES	NO	N/A
5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	☑	☐	☐
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:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	Does the entity have capitalized assets?	☐	☐
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:	☐	☐

Please use this space to provide any explanations or comments:

6-3

Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year 1	Additions 2	Deletions	Year-End Balance
Land	$ -	$ -	$ -	$ -
Buildings	$ 710,423	$ -	$ -	$ 710,423
Machinery and equipment	$ 1,851	$ -	$ -	$ 1,851
Furniture and fixtures	$ 2,573	$ -	$ -	$ 2,573
Infrastructure	$ 8,012	$ -	$ -	$ 8,012
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ (736)	$ -	$ -	$ (736)
TOTAL	$ 722,123	$ -	$ -	$ 722,123

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	$ -	$ -	$ -	$ -
Furniture and fixtures	$ -	$ -	$ -	$ -
Infrastructure	$ -	$ -	$ -	$ -
Construction In Progress (CIP)	$ -	$ -	$ -	$ -
Other (explain):	$ -	$ -	$ -	$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	$ -	$ -	$ -	$ -
TOTAL	$ -	$ -	$ -	$ -

* 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
7-1	Does the entity have an "old hire" firefighters' pension plan?	☐	☑
7-2	Does the entity have a volunteer firefighters' pension plan?	☐	☑
If yes:	Who administers the plan?	☐	☐

Please use this space to provide any explanations or comments:

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:	☑	☐	☐	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐	

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	$ 211,673
	$ -
	$ -
	$ -

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)]?	☑	☐	

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?	☐	☑	
If yes:	Date of formation:			
10-2	Has the entity changed its name in the past or current year?	☐	☑	
If Yes:	NEW name			
	PRIOR name			
10-3	Is the entity a metropolitan district?	☐	☑	
10-4	Please indicate what services the entity provides:			
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:			
10-6	Does the entity have a certified mill levy?	☑	☐	
If yes:	Please provide the number of mills levied for the year reported (do not enter $ amounts):			

Bond Redemption mills	0.000
General/Other mills	10.407
Total mills	10.407

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

OSA USE ONLY

Entity Wide:		
Unrestricted Cash & Investments	$	554,950
Current Liabilities	$	-
Deferred Inflow	$	-

Governmental		
Total Cash & Investments	$	554,950
Transfers In	$	-
Transfers Out	$	-
Property Tax	$	11,896
Debt Service Principal	$	-
Total Expenditures	$	371,454
Total Developer Advances	$	-
Total Developer Repayments	$	-

General Fund		
Unrestricted Fund Balan	$	542,587
Total Fund Balance	$	558,520
PY Fund Balance	$	471,930
Total Revenue	$	458,044
Total Expenditures	$	371,454
Interfund In	$	-
Interfund Out	$	-

Proprietary		
Current Assets	$	-
Deferred Outflow	$	-
Current Liabilities	$	-
Deferred Inflow	$	-
Cash & Investments	$	-
Principal Expense	$	-

Governmental Funds		
Total Tax Revenue	$	346,476
Revenue Paying Debt Service	$	-
Total Revenue	$	458,044
Total Debt Service Principal	$	-
Total Debt Service Interest	$	-

Enterprise Funds		
Net Position	$	-
PY Net Position	$	-

Government-Wide		
Total Outstanding Debt	$	-
Authorized but Unissued	$	-
Year Authorized		1/0/1900

Notes

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?	X	☐

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. Full Name	A MAJORITY of the members of the governing body must complete and sign in the column below.
1	Jonathan Gustavo Lopez	I, Jonathan Gustavo Lopez, 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 [signature] Date: 3-1-22 My term Expires: April 2022
2	Kenneth L. Skoglund	I, Kenneth L. Skoglund, 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 [signature] Date: 3-1-22 My term Expires: April 2022
3	Ricardo Daniel Ellis	I, Ricardo Daniel Ellis, 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 [signature] Date: 03.01.2022 My term Expires: 04.2022
4	[signature]	I, Tyler James Berger, 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 [signature] Date: 3/2/2022 My term Expires: 04/2022
5	Cassandra L. Foxx	I, Cassandra L. Foxx, 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 [signature] Date: 03/01/2022 My term Expires: 04.2022
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:______

RESOLUTION 2022- 08

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR YEAR 2021 FOR THE TOWN OF MOFFAT, STATE OF COLORADO
(Pursuant to Section 29-1-604, C.R.S.)

WHEREAS, The Town of Moffat wishes to claim exemption from the audit requirements of Section 29-I-604, C.R.S. and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures, exceed five hundred thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-604, C.R.S., and

WHEREAS, neither revenues nor expenditures for Town of Moffat exceeded $750,000 for the Year 2021, and

WHEREAS, an application for exemption from audit for Town of Moffat has been prepared by William DeSouchet, an independent accountant with knowledge of governmental account, 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 Board, of the Town of Moffat that the application for exemption from audit for Town of Moffat for the year ended December 31, 2021 has been personally reviewed and is hereby approved by a majority of the Board of the Town of Moffat, that those members of the 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 Moffat for the year ended December 31, 2021.

ADOPTED THIS 1st day of March, 2022.

Mayor of Moffat

ATTEST:

Town Clerk

Board of Trustees	Date Term Expires	Signature
Jon Lopez	April, 2022	
Ken Skoglund	April, 2022	Ken Skoglund
Tyler Berger	April, 2022	
Rico Ellis	April, 2022	

WILLIAM L. DESOUCHET, CPA

315 Edison Avenue • P.O. Box 1810 • Alamosa, CO 81101
Phone: (719) 589-1902 • Fax: (719) 589-1904 • Cell: (719) 298-1361
E-mail: bill@desouchet.com • www.desouchet.com

Board of Trustees

Town of Moffat

Moffat, Colorado

Management is responsible for the accompanying financial statements of the Town of Moffat, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2021. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are intended to comply 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.

Wm L DeSouchet

Alamosa, Colorado

February 16, 2022