

APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

NAME OF GOVERNMENT
ADDRESS

Town of Ramah
PO Box 129 / 113 S. Commercial Street
Ramah, CO 80832

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

CONTACT PERSON
PHONE
EMAIL
FAX

Cindy Tompkins
719-541-2163
townoframah@gmail.com
719-541-3978

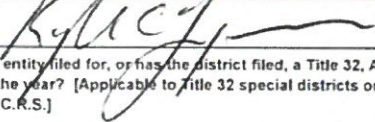
CERTIFICATION OF PREPARER

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

Kyle Logan
Owner
Logan and Associates, LLC, CPAs
6140 S. Gun Club Rd. #K6-132, Aurora, CO 80016
303-835-6815
3/5/2022
Independent CPA

PREPARER (SIGNATURE REQUIRED)



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:

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	Fund*General	Fund*Cons.Trust	Description	Fund*Water		Fund*Sewer
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 38,662	\$ 11,695	Cash & Cash Equivalents	\$ 17,029	\$ 50,655	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ 2,615	\$ -	Receivables	\$ 4,083	\$ 12,737	
1-4	Due from Other Entities or Funds	\$ 59	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ 13,294	\$ -	Other Current Assets [specify...]	\$ -	\$ -	
	All Other Assets [specify...]	\$ -	\$ -	Total Current Assets	\$ 21,111	\$ 63,392	
1-6		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ 171,424	\$ 369,935	
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 54,630	\$ 11,695	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 192,535	\$ 433,327	
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	\$ 54,630	\$ 11,695	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 192,535	\$ 433,327	
Liabilities				Liabilities			
1-16	Accounts Payable	\$ 47,100	\$ -	Accounts Payable	\$ -	\$ 13,619	
1-17	Accrued Payroll and Related Liabilities	\$ 875	\$ -	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	\$ 1,858	\$ -	
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 47,975	\$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,858	\$ 13,619	
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 36,800	\$ 36,800	
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 47,975	\$ -	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 38,658	\$ 50,419	
Deferred Inflows of Resources				Deferred Inflows of Resources			
1-28	Deferred Property Taxes	\$ 13,294	\$ -	Pension Related	\$ -	\$ -	
1-29	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -	
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 13,294	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -	
Fund Balance				Net Position			
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 171,424	\$ 369,935	
1-32	Nonspendable Inventory	\$ -	\$ -				
1-33	Restricted [specify...] TABOR	\$ 1,021	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed [specify...]parks	\$ -	\$ 11,695	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned [specify...]	\$ -	\$ -	Restricted	\$ 4,075	\$ 4,075	
1-36	Unassigned:	\$ (7,660)	\$ -	Undesignated/Unreserved/Unrestricted	\$ (21,622)	\$ 8,898	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ (6,639)	\$ 11,695	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 153,877	\$ 382,908	
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	\$ 54,630	\$ 11,695	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	\$ 192,535	\$ 433,327	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page		
Line #	Description	Fund*General	Fund*Cons Trust	Description	Fund*Water		Fund*Sewer	
Tax Revenue								
2-1	Property [include mills levied in Question 10-6]	\$ 10,572	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 1,263	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify...]: franchise	\$ 4,628	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -		
2-5	cigarette tax	\$ 235	\$ -		\$ -	\$ -		
2-6	road and bridge	\$ 84	\$ -		\$ -	\$ -		
2-7		\$ -	\$ -		\$ -	\$ -		
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 16,783	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -		
2-9	Licenses and Permits	\$ 1,124	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ 7,500	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ 1,591	Conservation Trust Funds (Lottery)	\$ -	\$ -		
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -		
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -		
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ 62,132		
2-15	Donations	\$ 50	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 2,101	\$ -	Charges for Sales and Services	\$ 27,514	\$ 24,918		
2-17	Rental Income	\$ 1,759	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 37	\$ 13	Interest/Investment Income	\$ 132	\$ 157		
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...]: vehicle registration	\$ 136	\$ -	All Other [specify...]: insurance claim/misc	\$ 4,755	\$ -		
2-23	miscellaneous/Ramah Days	\$ 4,551	\$ -	Cares/covid	\$ 16,338	\$ -		
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 34,040	\$ 1,604	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 48,739	\$ 87,207		
Other Financing Sources				Other Financing Sources		GRAND TOTALS		
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	\$ 34,040	\$ 1,604	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 48,739	\$ 87,207		

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

		Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
Line #	Description	Fund*General	Fund*Cons Trust	Description	Fund*Water		Fund*Sewer
Expenditures				Expenses			
3-1	General Government	\$ 39,616	\$ -	General Operating & Administrative	\$ 466	\$ 192	
3-2	Judicial	\$ -	\$ -	Salaries	\$ 10,735	\$ 5,136	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 830	\$ 561	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ 2,036	\$ -	Employee Benefits	\$ 387	\$ 135	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 1,499	\$ 999	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 35,055	\$ 1,350	
3-9	Culture and Recreation	\$ 1,087	\$ 2,063	Supplies	\$ 57	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 7,010	\$ 109	
3-11	Other [specify...]:	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other [specify...]:water testing	\$ 698	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ -	\$ 91,285	
	Debt Service			Debt Service			
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 2,100	\$ 2,100	
3-16	Interest	\$ -	\$ -	Interest	\$ 1,971	\$ 1,971	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other [specify...]:	\$ -	\$ -	All Other [specify...]:	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 42,738	\$ 2,063	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 60,807	\$ 103,837	GRAND TOTAL \$ 209,446
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	\$ 10,071	\$ 11,708	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ 91,285	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 2,100	\$ 2,100	
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	\$ (7,971)	\$ 81,677	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ (8,698)	\$ (459)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (20,039)	\$ 65,046	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 2,059	\$ 12,154	Net Position, January 1 from December 31 prior year report	\$ 173,916	\$ 317,862	
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.	\$ (6,639)	\$ 11,695	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 153,877	\$ 382,908	

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	\$ 77,800	\$ -	\$ 4,200	\$ 73,600
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 77,800	\$ -	\$ 4,200	\$ 73,600

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?

☐ YES ☐ NO

If yes: How much?

\$ -

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?

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

\$ 87,398

5-2 Certificates of deposit

\$ 30,643

TOTAL CASH DEPOSITS

\$ 118,041

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

5-3

	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS		\$ -
TOTAL CASH AND INVESTMENTS		\$ 118,041

Please answer the following question by marking in the appropriate box

YES NO N/A

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?

☐ YES ☐ NO ☐ N/A

5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain:

☐ YES ☐ NO ☐ N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box

YES

NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? ☐ YES ☐ NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: ☐ YES ☐ NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:		Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land		\$ 18,707	\$ -	\$ -	\$ 18,707
Buildings		\$ 1,500	\$ -	\$ -	\$ 1,500
Machinery and equipment		\$ 1,574	\$ -	\$ -	\$ 1,574
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ 164,098	\$ -	\$ -	\$ 164,098
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain): park equipment		\$ 8,292	\$ -	\$ -	\$ 8,292
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 194,171	\$ -	\$ -	\$ 194,171
6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:		Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land		\$ 120,002	\$ -	\$ -	\$ 120,002
Buildings		\$ -	\$ -	\$ -	\$ -
Machinery and equipment		\$ 11,673	\$ -	\$ 5,073	\$ 6,600
Furniture and fixtures		\$ -	\$ -	\$ -	\$ -
Infrastructure		\$ 771,672	\$ 91,285	\$ -	\$ 862,957
Construction In Progress (CIP)		\$ -	\$ -	\$ -	\$ -
Other (explain):		\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)		\$ (431,769)	\$ (21,779)	\$ (5,348)	\$ (448,200)
TOTAL		\$ 471,578	\$ 69,506	\$ (275)	\$ 541,359

¹ Must agree to prior year-end balance

² Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES

NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan? ☐ YES ☐ NO
- 7-2 Does the entity have a volunteer firefighters' pension plan? ☐ YES ☐ NO

If yes: Who administers the plan? ☐ YES ☐ NO

Indicate the contributions from:

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

TOTAL \$ -

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

YES

NO

N/A

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	\$ 44,406
Conservation Trust	\$ 12,489
Water	\$ 38,312
Sewer	\$ 52,193

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	19.827
Total mills	19.827

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	\$	118,041	Unrestricted Fund Balan \$	(7,660)	Total Tax Revenue \$	16,783
Current Liabilities	\$	63,452	Total Fund Balance \$	(6,639)	Revenue Paying Debt Service \$	-
Deferred Inflow	\$	13,294	PY Fund Balance \$	2,059	Total Revenue \$	35,645
			Total Revenue \$	34,040	Total Debt Service Principal \$	-
			Total Expenditures \$	42,738	Total Debt Service Interest \$	-
			Interfund In \$	-		
			Interfund Out \$	-	Enterprise Funds	
Governmental			Proprietary		Net Position	536,785
Total Cash & Investments	\$	50,357	Current Assets \$	84,503	PY Net Position	491,778
Transfers In	\$	-	Deferred Outflow \$	-	Government-Wide	
Transfers Out	\$	-	Current Liabilities \$	15,477	Total Outstanding Debt	73,600
Property Tax	\$	10,572	Deferred Inflow \$	-	Authorized but Unissued	-
Debt Service Principal	\$	-	Cash & Investments \$	67,684	Year Authorized	1/0/1900
Total Expenditures	\$	44,801	Principal Expense \$	4,200		
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.

	Full Name		
1	Dennis Carpenter, Mayor	I, <u>Dennis Carpenter</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>Dennis Carpenter</u> Date: <u>3-15-22</u> My term Expires: <u>4-2024</u>	
2	William Schaal, Mayor Pro Tem	- Absent	
3	Joe Allen, Trustee	I, <u>Joe Allen</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>Joe Allen</u> Date: <u>3-15-22</u> My term Expires: <u>4-22</u>	
4	Paul Belt, Trustee	I, <u>Paul Belt</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>Paul Belt</u> Date: <u>3-15-22</u> My term Expires: <u>4-22</u>	
5	Deb Molner, Trustee	I, <u>Deb Molner</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>Deb Molner</u> Date: <u>3-15-22</u> My term Expires: <u>4-22</u>	
6	Jim Osborne, Trustee	I, <u>Jim Osborne</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>Jim Osborne</u> Date: <u>3-15-22</u> My term Expires: <u>4-22</u>	
7	Shannon Walker, Trustee	I, <u>Shannon Walker</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>Shannon Walker</u> Date: <u>3-15-22</u> My term Expires: <u>4-24</u>	

RESOLUTION 2022-03

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

WHEREAS, the Board of Trustees of the Town of Ramah 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 provisions of Section 29-1-603, C.R.S.; and

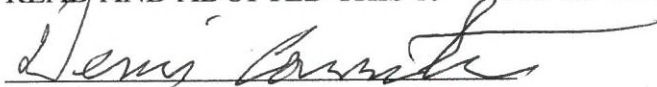
WHEREAS, neither revenues nor expenditures for the Town of Ramah exceeded \$750,000 for fiscal year 2021; and

WHEREAS, an application for exemption from audit for the Town of Ramah has been prepared by Logan and Associates, LLC, an independent account with knowledge of governmental accounting; and

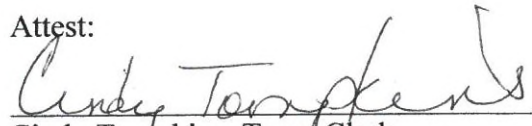
WHEREAS, said application for exemption from audit has been completed in accordance with regulations issued by the state auditor.

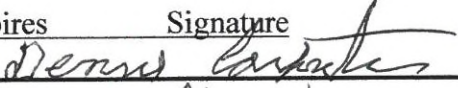
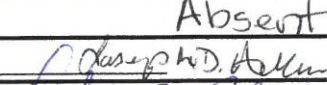
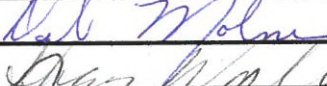
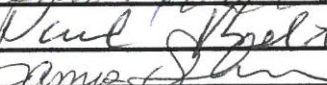
NOW THEREFORE, be it resolved by the Board of Trustees of the Town of Ramah that the application for exemption from audit for the Town of Ramah for the fiscal year ended December 31, 2021 has been reviewed and is hereby approved by a majority of the Board of Trustees of the Town of Ramah; that those members of the Board of Trustees 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 Ramah for fiscal year ended December 31, 2021.

READ AND ADOPTED THIS 15TH DAY OF MARCH, 2022.


Dennis Carpenter, Mayor

Attest:


Cindy Tompkins, Town Clerk

Members of governing body	Term expires	Signature
Dennis Carpenter	4/2024	
William Schaal	4/2024	Absent
Joe Allen	4/2022	
Deb Molner	4/2022	
Shannon Walker	4/2024	
Paul Belt	4/2022	
Jim Osborne	4/2022	



Logan and Associates, LLC
CERTIFIED PUBLIC ACCOUNTANTS

6140 S. Gun Club Rd, Suite K6-132
Aurora, Colorado 80016
303.835.6815
Fax: 303.997.1056 #

Board of Trustees
Town of Ramah
Ramah, Colorado

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Management is responsible for the accompanying financial statements (as required for an application for exemption from audit in the State of Colorado) of the Town of Ramah, Colorado as of and for the year ended 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.

Other Matter

The accompanying form was prepared for the purpose of presenting the financial information in a format required to request an exemption from audit and is not intended to be a complete presentation of the financial information of the Town of Ramah, Colorado in accordance with accounting principles generally accepted in the United States of America.

Logan and Associates, LLC

Aurora, Colorado
March 5, 2022