

## APPLICATION FOR EXEMPTION FROM AUDIT

### LONG FORM

NAME OF GOVERNMENT  
ADDRESS

Town of Boone  
421 1st Street, P.O. Box 13  
Boone, CO 81025

For the Year Ended  
12/31/2022  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL

Randy Quador  
719-947-3311  
townofboone@yahoo.com

## 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

Jean-Michel Cortes  
Accountant  
  
P.O. Box 116, Gardner, CO 81040  
719-746-2385  
2/10/2023  
Independent Accountant

**PREPARER** (SIGNATURE REQUIRED)

*Jean-Michel Cortes*

Has this 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 32-1-04 (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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		All Govt Funds (see attached)	Fund*		Water/Sewer	Refuse
<b>Assets</b>				<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 251,850	\$ -	Cash & Cash Equivalents	\$ 154,968	\$ (12,529)
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 13,571	\$ -	Receivables	\$ 12,257	\$ -
1-4	Due from Other Entities or Funds	\$ 21,794	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ 32,097	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]				\$ -	\$ -
1-6	Lease Receivable (as Lessor)	\$ -	\$ -			
1-7		\$ -	\$ -	<b>Total Current Assets</b>	\$ 167,225	\$ (12,529)
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 6-4)	\$ 3,407,059	\$ -
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 319,312	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 3,574,284	\$ (12,529)
<b>Deferred Outflows of Resources:</b>				<b>Deferred Outflows of Resources</b>		
1-12	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -	(add lines 1-12 through 1-13) <b>TOTAL DEFERRED OUTFLOWS</b>	\$ -	\$ -
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 319,312	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 3,574,284	\$ (12,529)
<b>Liabilities</b>				<b>Liabilities</b>		
1-16	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 33,958	\$ -	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	\$ 18,960	\$ -
1-21	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 33,958	\$ -	(add lines 1-16 through 1-20) <b>TOTAL CURRENT LIABILITIES</b>	\$ 18,960	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]:	\$ -	\$ -
1-24		\$ -	\$ -	John Deere Loan	\$ 82,847	\$ -
1-25		\$ -	\$ -	Water System Loan	\$ 250,005	\$ -
1-26		\$ -	\$ -	Sewer System Loan	\$ 172,446	\$ -
1-27	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 33,958	\$ -	(add lines 1-21 through 1-26) <b>TOTAL LIABILITIES</b>	\$ 524,258	\$ -
<b>Deferred Inflows of Resources:</b>				<b>Deferred Inflows of Resources</b>		
1-28	Deferred Property Taxes	\$ 32,097	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ 32,097	\$ -	(add lines 1-28 through 1-29) <b>TOTAL DEFERRED INFLOWS</b>	\$ -	\$ -
<b>Fund Balance</b>				<b>Net Position</b>		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 3,122,878	\$ (12,529)
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...] Emergency, Covid grant, Con Trust	\$ 60,915	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ 108,803	\$ -
1-35	Assigned [specify...] Streets, Fire	\$ 46,943	\$ -	Restricted	\$ 58,246	\$ -
1-36	Unassigned:	\$ 145,399	\$ -	Undesignated/Unreserved/Unrestricted	\$ (239,901)	\$ -
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 253,257	\$ -	Add lines 1-31 through 1-36 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 3,050,026	\$ (12,529)
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 319,312	\$ -	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 3,574,284	\$ (12,529)

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds			
		All Govt Funds (see attached)	Fund*		Water/Sewer	Refuse		
<b>Tax Revenue</b>				<b>Tax Revenue</b>				
2-1	Property [include mills levied in Question 10-6]	\$ 82,161	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -		
2-2	Specific Ownership	\$ 11,028	\$ -	Specific Ownership	\$ -	\$ -		
2-3	Sales and Use Tax	\$ 1,264	\$ -	Sales and Use Tax	\$ -	\$ -		
2-4	Other Tax Revenue [specify ...]: Net of other categories	\$ 511	\$ -	Other Tax Revenue [specify ...]:	\$ -	\$ -		
2-5	Cigarette tax	\$ 414	\$ -	Public Works Fees	\$ 9,450	\$ -		
2-6		\$ -	\$ -	Water Debt Retirement Fees	\$ 15,146	\$ -		
2-7		\$ -	\$ -	Sewer Debt Retirement Fees	\$ 16,734	\$ -		
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	<b>\$ 95,378</b>	<b>\$ -</b>	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	<b>\$ 41,330</b>	<b>\$ -</b>		
2-9	Licenses and Permits	\$ 150	\$ -	Licenses and Permits	\$ -	\$ -		
2-10	Highway Users Tax Funds (HUTF)	\$ 12,083	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -		
2-11	Conservation Trust Funds (Lottery)	\$ 2,859	\$ -	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	\$ 99,629	\$ -		
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -		
2-16	Charges for Sales and Services	\$ 662	\$ -	Charges for Sales and Services	\$ 107,171	\$ 43,522		
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -		
2-18	Fines and Forfeits	\$ 4,004	\$ -	Fines and Forfeits	\$ -	\$ -		
2-19	Interest/Investment Income	\$ 49	\$ -	Interest/Investment Income	\$ 32	\$ -		
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ 2,500	\$ -		
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -		
2-22	All Other [specify ...]: Franchise fees	\$ 23,913	\$ -	All Other [specify ...]:	\$ -	\$ -		
2-23	Other miscellaneous	\$ 3,280	\$ -		\$ -	\$ -		
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	<b>\$ 142,378</b>	<b>\$ -</b>	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	<b>\$ 250,662</b>	<b>\$ 43,522</b>		
<b>Other Financing Sources</b>				<b>Other Financing Sources</b>				
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -		
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ 97,730	\$ -		
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -		
2-28	Other [specify ...]: Covid grant	\$ 46,123	\$ -	Other [specify ...]:	\$ -	\$ -		
2-29	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 46,123</b>	<b>\$ -</b>	<b>Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 97,730</b>	<b>\$ -</b>		<b>GRAND TOTALS</b>
2-30	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 188,501</b>	<b>\$ -</b>	<b>Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 348,392</b>	<b>\$ 43,522</b>	<b>\$ 580,415</b>	

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		All Govt Funds (see attached)	Fund*		Water/Sewer	Refuse
<b>Expenditures</b>				<b>Expenses</b>		
3-1	General Government	\$ 94,484	\$ -	General Operating & Administrative	\$ 7,669	\$ -
3-2	Judicial	\$ -	\$ -	Salaries	\$ 76,236	\$ -
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ 5,377	\$ -
3-4	Fire	\$ 4,506	\$ -	Contract Services	\$ 7,708	\$ 46,953
3-5	Highways & Streets	\$ 15,079	\$ -	Employee Benefits	\$ -	\$ -
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 7,514	\$ 1,209
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 38,225	\$ -
3-9	Culture and Recreation	\$ 1,000	\$ -	Supplies	\$ 20,776	\$ -
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 9,303	\$ -
3-11	Other [specify . . .]	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -
3-12		\$ -	\$ -	Other [specify . . .]	\$ -	\$ -
3-13		\$ -	\$ -		\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 97,730	\$ -
	Debt Service			Debt Service		
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Principal (should match amount in 4-4)	\$ 42,594	\$ -
3-16	Interest	\$ -	\$ -	Interest	\$ 3,226	\$ -
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 . . .] Water and Sewer Testing	\$ 22,085	\$ -
3-21		\$ -	\$ -		\$ -	\$ -
3-22	<b>Add lines 3-1 through 3-21</b>			<b>Add lines 3-1 through 3-21</b>		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 115,089</b>	<b>\$ -</b>	<b>TOTAL EXPENSES</b>	<b>\$ 338,443</b>	<b>\$ 48,162</b>
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/Amortization	\$ 126,836	\$ -
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ 97,730	\$ -
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 97,730	\$ -
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 42,594	\$ -
3-29	<b>(Add lines 3-23 through 3-28)</b>			<b>(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS</b>	<b>\$ (84,242)</b>	<b>\$ -</b>
	<b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ 73,432	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (74,293)	\$ (4,640)
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 179,825	\$ -	Net Position, January 1 from December 31 prior year report	\$ 3,124,319	\$ (7,889)
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.	\$ 253,257	\$ -	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 3,050,026	\$ (12,529)

**GRAND TOTAL**  
**\$ 501,674**

\* 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	\$ 450,162	\$ -	\$ 27,711	\$ 422,451
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ 97,730	\$ 14,883	\$ 82,847
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 450,162</b>	<b>\$ 97,730</b>	<b>\$ 42,594</b>	<b>\$ 505,298</b>

\*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? John Deere Backhoe

What is the original date of the lease? February, 2022

Number of years of lease? 5

Is the lease subject to annual appropriation?  YES       NO

What are the annual lease payments? \$ 21,731

## 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 \$ 394,289

5-2 Certificates of deposit \$ -

**TOTAL CASH DEPOSITS** \$ 394,289

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

5-3 \$ -

\$ -

\$ -

\$ -

**TOTAL INVESTMENTS** \$ -

**TOTAL CASH AND INVESTMENTS** \$ 394,289

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 AND RIGHT-TO-USE 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 & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the year <sup>1</sup>	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ 1,146	\$ -	\$ -	\$ 1,146
Buildings	\$ 192,492	\$ -	\$ -	\$ 192,492
Machinery and equipment	\$ 412,071	\$ -	\$ -	\$ 412,071
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (543,132)	\$ (14,299)	\$ -	\$ (557,431)
<b>TOTAL</b>	<b>\$ 62,577</b>	<b>\$ (14,299)</b>	<b>\$ -</b>	<b>\$ 48,278</b>

6-4 Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:

	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ 1,576	\$ -	\$ -	\$ 1,576
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 40,864	\$ -	\$ -	\$ 40,864
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 3,319,091	\$ -	\$ -	\$ 3,319,091
Construction In Progress (CIP)	\$ 1,590,133	\$ 99,656	\$ -	\$ 1,689,789
Leased Right-to-Use Assets	\$ -	\$ 97,730	\$ -	\$ 97,730
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain): Water rights	\$ 7,208	\$ -	\$ -	\$ 7,208
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (1,622,363)	\$ (126,836)	\$ -	\$ (1,749,199)
<b>TOTAL</b>	<b>\$ 3,336,509</b>	<b>\$ 70,550</b>	<b>\$ -</b>	<b>\$ 3,407,059</b>

\* 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

FPPA However the Town has not contributed nor participated for the last four years. The fire department was deactivated in 2021.

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? \$ 50

## 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
Governmental (see attachment)	\$ 188,420
Proprietary (see attachment)	\$ 1,315,931
	\$ -
	\$ -

## 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	14.073
<b>Total mills</b>	<b>14.073</b>

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



## 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:

- ) Submit the application in hard copy via the US Mail including original signatures.
- ) Submit the application electronically via email and either,
  - . Include a copy of an adopted resolution that documents formal approval by the Board, or
  - . 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 his 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	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: _____
1	Crystal Breckenridge	
2	Rita Rhoades	
3	Vinnie Montez-Dasler	
4	Edna Rivera	
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: _____

**EXAMPLE - DO NOT FILL OUT THIS PAGE**

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required, the wording may be used as a basis for your own local government document, if needed, however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

**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 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenue, 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

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual), a person skilled in governmental accounting; and

OR

(2) WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

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

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the year ended \_\_\_\_\_, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) 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 (name of government) for the year ended \_\_\_\_\_, 20XX.

ADOPTED THIS \_\_\_ day of \_\_\_\_\_, A.D. 20XX.

\_\_\_\_\_  
Mayor/President/Chairman, etc.

ATTEST:

\_\_\_\_\_  
Town Clerk, Secretary, etc.

Type or Print Names of Members of Governing Body	Date Term Expires	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

## PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Governmental Funds		Totals
		Fund*	Fund*	Fund*	Fund*	
		General	Streets	Fire	Cons Trust	
<b>Assets</b>						
1-1	Cash & Cash Equivalents	\$ 204,464	\$ 20,672	\$ 17,166	\$ 9,548	\$ 251,850
1-2	Investments	\$ -	\$ -	\$ -	\$ -	\$ -
1-3	Receivables	\$ 6,078	\$ 7,493	\$ -	\$ -	\$ 13,571
1-4	Due from Other Entities or Funds	\$ 18,358	\$ -	\$ 3,436	\$ -	\$ 21,794
1-5	Property Tax Receivable	\$ 24,455	\$ -	\$ 7,642	\$ -	\$ 32,097
	<b>All Other Assets [specify...]</b>					
1-6	Lease Receivable (as Lessor)	\$ -	\$ -	\$ -	\$ -	\$ -
1-7		\$ -	\$ -	\$ -	\$ -	\$ -
1-8		\$ -	\$ -	\$ -	\$ -	\$ -
1-9		\$ -	\$ -	\$ -	\$ -	\$ -
1-10		\$ -	\$ -	\$ -	\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	<b>\$ 253,355</b>	<b>\$ 28,165</b>	<b>\$ 28,244</b>	<b>\$ 9,548</b>	<b>\$ 319,312</b>
<b>Deferred Outflows of Resources:</b>						
1-12	[specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-14	<b>(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1-15	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 253,355</b>	<b>\$ 28,165</b>	<b>\$ 28,244</b>	<b>\$ 9,548</b>	<b>\$ 319,312</b>
<b>Liabilities</b>						
1-16	Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 33,958	\$ -	\$ -	\$ -	\$ 33,958
1-18	Unearned Property Tax Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ -	\$ -	\$ -	\$ -
1-20	All Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
1-21	<b>(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES</b>	<b>\$ 33,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,958</b>
1-22	All Other Liabilities [specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-23		\$ -	\$ -	\$ -	\$ -	\$ -
1-24		\$ -	\$ -	\$ -	\$ -	\$ -
1-25		\$ -	\$ -	\$ -	\$ -	\$ -
1-26		\$ -	\$ -	\$ -	\$ -	\$ -
1-27	<b>(add lines 1-21 through 1-26) TOTAL LIABILITIES</b>	<b>\$ 33,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,958</b>
<b>Deferred Inflows of Resources:</b>						
1-28	Deferred Property Taxes	\$ 24,455	\$ -	\$ 7,642	\$ -	\$ 32,097
1-29	Lease related (as lessor)	\$ -	\$ -	\$ -	\$ -	\$ -
1-30	<b>(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS</b>	<b>\$ 24,455</b>	<b>\$ -</b>	<b>\$ 7,642</b>	<b>\$ -</b>	<b>\$ 32,097</b>
<b>Fund Balance</b>						
1-31	Nonspendable Prepaid	\$ -	\$ -	\$ -	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
1-33	Restricted [specify...] Emergency,Covid grant, Con Trust	\$ 49,543	\$ 452	\$ 1,372	\$ 9,548	\$ 60,915
1-34	Committed [specify...]	\$ -	\$ -	\$ -	\$ -	\$ -
1-35	Assigned [specify...]Streets,fire,	\$ -	\$ 27,713	\$ 19,230	\$ -	\$ 46,943
1-36	Unassigned:	\$ 145,399	\$ -	\$ -	\$ -	\$ 145,399
1-37	<b>Add lines 1-31 through 1-36</b>	<b>\$ 194,942</b>	<b>\$ 28,165</b>	<b>\$ 20,602</b>	<b>\$ 9,548</b>	<b>\$ 253,257</b>
1-38	<b>Add lines 1-27, 1-30 and 1-37</b>	<b>\$ 253,355</b>	<b>\$ 28,165</b>	<b>\$ 28,244</b>	<b>\$ 9,548</b>	<b>\$ 319,312</b>

## RT 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVEN

Line #	Description	Governmental Funds		Governmental Funds		Totals
		Fund*	Fund*	Fund*	Fund*	
		General	Streets	Fire	Cons Trust	
<b>Tax Revenue</b>						
2-1	Property [include mills levied in Question 10-6]	\$ 62,599	\$ -	\$ 19,562	\$ -	\$ 82,161
2-2	Specific Ownership	\$ 11,028	\$ -	\$ -	\$ -	\$ 11,028
2-3	Sales and Use Tax	\$ -	\$ 1,264	\$ -	\$ -	\$ 1,264
2-4	Other Tax Revenue [specify...]: Net of other property tax categories	\$ 511	\$ -	\$ -	\$ -	\$ 511
2-5	Cigarette tax	\$ 414	\$ -	\$ -	\$ -	\$ 414
2-6		\$ -	\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -	\$ -
2-8	Add lines 2-1 through 2-7	\$ 74,552	\$ 1,264	\$ 19,562	\$ -	\$ 95,378
2-9	Licenses and Permits	\$ 150	\$ -	\$ -	\$ -	\$ 150
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ 12,083	\$ -	\$ -	\$ 12,083
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	\$ -	\$ 2,859	\$ 2,859
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ 662	\$ -	\$ -	\$ -	\$ 662
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ 4,004	\$ -	\$ -	\$ -	\$ 4,004
2-19	Interest/Investment Income	\$ 48	\$ -	\$ -	\$ 1	\$ 49
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
2-22	All Other [specify...]: Franchise fees	\$ 23,913	\$ -	\$ -	\$ -	\$ 23,913
2-23	Other miscellaneous	\$ 3,173	\$ 107	\$ -	\$ -	\$ 3,280
2-24	Add lines 2-8 through 2-23	\$ 106,502	\$ 13,454	\$ 19,562	\$ 2,860	\$ 142,378
<b>Other Financing Sources</b>						
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	\$ -
2-28	Other [specify...]: Covid grant	\$ 46,123	\$ -	\$ -	\$ -	\$ 46,123
2-29	Add lines 2-25 through 2-28	\$ 46,123	\$ -	\$ -	\$ -	\$ 46,123
2-30	TOTAL OTHER FINANCING SOURCES	\$ 46,123	\$ -	\$ -	\$ -	\$ 46,123
	Add lines 2-24 and 2-29	\$ 152,625	\$ 13,454	\$ 19,562	\$ 2,860	\$ 188,501

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than

# FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

Line #	Description	Governmental Funds		Governmental Funds		Totals
		Fund*	Fund*	Fund*	Fund*	
		General	Streets	Fire	Cons Trust	
3-1	Expenditures					
3-1	General Government	\$ 94,484	\$ -	\$ -	\$ -	\$ 94,484
3-2	Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
3-3	Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
3-4	Fire	\$ -	\$ -	\$ 4,506	\$ -	\$ 4,506
3-5	Highways & Streets	\$ -	\$ 15,079	\$ -	\$ -	\$ 15,079
3-6	Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ -	\$ -	\$ -
3-8	Health	\$ -	\$ -	\$ -	\$ -	\$ -
3-9	Culture and Recreation	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
3-10	Transfers to other districts	\$ -	\$ -	\$ -	\$ -	\$ -
3-11	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-12		\$ -	\$ -	\$ -	\$ -	\$ -
3-13		\$ -	\$ -	\$ -	\$ -	\$ -
3-14	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service					
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -	\$ -
3-16	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
3-17	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
3-18	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-19	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-20	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-21		\$ -	\$ -	\$ -	\$ -	\$ -
3-22	Add lines 3-1 through 3-21	\$ 94,484	\$ 15,079	\$ 4,506	\$ 1,000	\$ 115,069
3-23	Interfund Transfers (In)	\$ -	\$ -	\$ -	\$ -	\$ -
3-24	Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
3-25	Other Expenditures (Revenues):	\$ -	\$ -	\$ -	\$ -	\$ -
3-26		\$ -	\$ -	\$ -	\$ -	\$ -
3-27		\$ -	\$ -	\$ -	\$ -	\$ -
3-28		\$ -	\$ -	\$ -	\$ -	\$ -
3-29	(Add lines 3-23 through 3-28) TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing	\$ 58,141	\$ (1,625)	\$ 15,056	\$ 1,860	\$ 73,432
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 136,801	\$ 29,790	\$ 5,546	\$ 7,688	\$ 179,825
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, December 31	\$ 194,942	\$ 28,165	\$ 20,602	\$ 9,548	\$ 253,257
IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use						

TOWN OF BOONE  
DEBT SCHEDULE  
DECEMBER 31, 2022

	Balance 12/31/21	Proceeds from additional loan amounts	Repayments (see notes *)	Balance 12/31/22
CWRPDA Loan #D06F182 (Water)	\$ 267,862	\$ -	\$ 17,857	\$ 250,005
CWRPDA Loan #W09F182 (Sewer)	182,300	-	9,854	172,446
John Deere Financial	-	97,730	14,883	82,847
<b>Totals</b>	<b>\$ 450,162</b>	<b>\$ 97,730</b>	<b>\$ 42,594</b>	<b>\$ 505,298</b>

Future Loan Payment Obligations

	Interest Rate	Maturity Date	Principal Due
CWRPDA Loan #D06F182 (Water) <i>The funds collected monthly for debt retirement are disclosed on the balance sheet as reserved fund balance.</i>	0%	2023	\$ 17,857
		2024	17,857
		2025	17,857
		2026	17,857
		2027	17,857
		2028-2032	89,285
		2033-2035	71,435
		<b>Total</b>	<b>\$ 250,005</b>
CWRPDA Loan #W09F182 (Sewer) <i>The funds collected monthly for debt retirement are disclosed on the balance sheet as reserved fund balance.</i>	0%	2023	\$ 9,854
		2024	9,854
		2025	9,854
		2026	9,854
		2027	9,854
		2028-2032	49,270
		2033-2037	49,270
		2038-2040	24,636
		<b>Total</b>	<b>\$ 172,446</b>
John Deere Financial	4.25%	2023	\$ 18,569
		2024	19,373
		2025	20,212
		2026	21,088
		2027	3,605
			<b>Total</b>

TOWN OF BOONE  
BUDGETED EXPENDITURES  
BUDGET YEAR 2022

	Original	Final	Actual	Variance to Final
<b>Governmental Funds</b>				
General Fund	\$ 89,010	\$ 114,010	\$ 94,484	19,526
Streets Fund	13,660	23,660	12,018	11,642
Fire Department Fund	45,750	45,750	4,506	41,244
Conservation Trust Fund	5,000	5,000	1,000	4,000
<b>Totals</b>	<b>\$ 153,420</b>	<b>\$ 188,420</b>	<b>\$ 112,008</b>	<b>\$ 76,412</b>
<b>Business-type Funds</b>				
Water/Sewer Fund*	\$ 1,263,431	\$ 1,263,431	\$ 304,654	958,777
Refuse Fund	37,500	52,500	48,162	4,338
<b>Totals</b>	<b>\$ 1,300,931</b>	<b>\$ 1,315,931</b>	<b>\$ 352,816</b>	<b>\$ 963,115</b>

\* Water/Sewer Fund budget contained grant funding appropriations for project not begun by year end.

**Town of Boone  
P.O. Box 13  
Boone, CO 81025**

Audit Exemption Resolution 2-16-2023 (2)

A RESOLUTION APPROVING EXEMPTION FROM AUDIT FOR YEAR 2022 FOR THE TOWN OF BOONE, STATE OF COLORADO

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

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

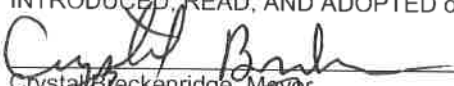
WHEREAS, neither revenues nor expenditures exceeded \$750,000 for year 2022; and

WHEREAS, an application for exemption from audit for the Town of Boone has been prepared by Jean-Michel Cortes, an accountant skilled in 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 Boone that the application for exemption from audit for the Town of Boone for the year ended December 31, 2022 has been personally reviewed and is hereby approved by a majority of the Board of Trustees of the Town of Boone, 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 Boone for the year ended December 31, 2022.

INTRODUCED, READ, AND ADOPTED on this 16<sup>th</sup> day of February, A.D. 2023.

  
Crystal Breckenridge, Mayor

  
Rita Rhoads

  
Vinnie Montez-Dasler

  
Edna Rivera