

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT
ADDRESS

Town of Branson
P.O. Box 92
Branson, CO 81027

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

CONTACT PERSON
PHONE
EMAIL

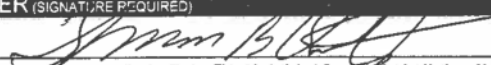
Thomas B. Ortiz
719-846-9663
tortiz_81082@yahoo.com

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: Thomas B. Ortiz
TITLE: Accountant
FIRM NAME (if applicable): Ortiz Tax Service
ADDRESS: 15801 Hwy. 239, Trinidad, CO 81082
PHONE: 719-846-9663
DATE PREPARED: 2-Mar-23
RELATIONSHIP TO ENTITY: Independent From Entity

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:
<input type="checkbox"/>	<input checked="" type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund
NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		
		General	Highway		Enterprise	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$ (4,401)	\$ 46,975	Cash & Cash Equivalents	\$ 10,968	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 12,667	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 2,000	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets (specify...)	\$ -	\$ -	
1-6	All Other Assets (specify...)	\$ -	\$ -		\$ -	\$ -	
1-6	Lease Receivable (as Lessor)	\$ -	\$ -		\$ -	\$ -	
1-7		\$ -	\$ -		\$ -	\$ -	
1-8		\$ -	\$ -	Capital & Right to Use Assets, net (from Part 4-4)	\$ 809,262	\$ -	
1-9		\$ -	\$ -	Other Long Term Assets (specify...)	\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ (4,401)	\$ 46,975	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 834,897	\$ -	
Deferred Outflows of Resources:							
1-12	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -	
1-13	(specify...)	\$ -	\$ -	(specify...)	\$ -	\$ -	
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ (4,401)	\$ 46,975	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 834,897	\$ -	
Liabilities							
1-16	Accounts Payable	\$ 3,321	\$ 144	Accounts Payable	\$ 1,198	\$ -	
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	\$ 3,321	\$ 144	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ 1,198	\$ -	
1-22	All Other Liabilities (specify...)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 159,281	\$ -	
1-23		\$ -	\$ -	Other Liabilities (specify...):	\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 3,321	\$ 144	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 160,479	\$ -	
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$ -	\$ -	Pension/OPEB Related	\$ -	\$ -	
1-29	Lease related (as lessor)	\$ -	\$ -	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							
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ 699,431	\$ -	
1-32	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -	
1-33	Restricted (specify...)	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-34	Committed (specify...)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-35	Assigned (specify...)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-36	Unassigned:	\$ (7,722)	\$ 46,831	Undesignated/Unreserved/Unrestricted	\$ (25,013)	\$ -	
1-37	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ (7,722)	\$ 46,831	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 674,418	\$ -	
1-38	Add lines 1-27, 1-30 and 1-37 This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ (4,401)	\$ 46,975	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	\$ 834,897	\$ -	

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Capital	Highway		Enterprise	Fund	
Tax Revenue							
2-1	Property (include mills levied in Question 10-4)	\$ 2,034	\$ -	Property (include mills levied in Question 10-4)	\$ -	\$ -	
2-2	Specific Ownership	\$ 1,188	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify...):	\$ -	\$ -	Other Tax Revenue (specify...):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 3,222	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ 6,226	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ 120,500	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 6,368	\$ -	Charges for Sales and Services	\$ 32,855	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ -	\$ 55	Interest/Investment Income	\$ 48	\$ -	
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...): Miscellaneous	\$ 35	\$ 9,049	All Other (specify...): Miscellaneous	\$ 3,403	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 9,625	\$ 135,830	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 33,306	\$ -	
Other Financing Sources							
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	Lease Proceeds	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-28	Transfer in	\$ 5,579	\$ -	Other (specify...):	\$ -	\$ -	
2-29	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ 5,579	\$ -	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
2-30	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 15,204	\$ 135,830	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 33,306	\$ -	\$ 187,340

IF GRAND TOTAL REVENUES AND OTHER FINANCING SOURCES for all funds (Line 2-29) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES/EXPENSES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General	Highway		Enterprise	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 5,272	\$ -	General Operating & Administrative	\$ 792	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 1,200	\$ -	
3-5	Highways & Streets	\$ -	\$ 137,925	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ 8,560	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 1,320	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 5,732	\$ -	
3-9	Culture and Recreation	\$ -	\$ 1,000	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 846	\$ -	
3-11	Other (specify...):	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify...)	\$ -	\$ -	
3-13		\$ -	\$ -	Capital Outlay	\$ -	\$ -	
3-14	Capital Outlay	\$ 5,579	\$ -	Debt Service	\$ -	\$ -	
	Debt Service			Principal (should match amount in 4-4)	\$ 4,393	\$ -	
3-15	Principal (should match amount in 4-4)	\$ -	\$ -	Interest	\$ 7,011	\$ -	
3-16	Interest	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	All Other (specify...: Water Testing)	\$ 11,780	\$ -	
3-20	All Other (specify...):	\$ -	\$ -		\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	GRAND TOTAL
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 19,411	\$ 138,925	Add lines 3-1 through 3-21 TOTAL EXPENSES	\$ 33,074	\$ -	\$ 191,410
3-23	Interfund Transfers (in)		\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	
3-24	Interfund Transfers Out	\$ -	\$ 5,579	Other (specify...)(enter negative for expense)	\$ (4,393)	\$ -	
3-25	Other Expenditures (Revenues):		\$ -	Depreciation/Amortization	\$ 28,245	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 3-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 4,393	\$ -	
3-29	(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ 5,579	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS	\$ (28,245)	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-30, less line 3-22, less line 3-29	\$ (4,207)	\$ (8,674)	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (25,013)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ (194)	\$ 55,649	Net Position, January 1 from December 31 prior year report	\$ 859,910	\$ -	
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.	\$ (4,401)	\$ 46,975	Net Position, December 31 Sum of Lines 3-30, 3-31, and 3-32 This total should be the same as line 1-37.	\$ 834,897	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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

	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ 163,674	\$ -	\$ 4,393	\$ 159,281
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 163,674	\$ -	\$ 4,393	\$ 159,281

*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? YES NO

What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1 YEAR-END Total of ALL Checking and Savings accounts \$ 61,302

5-2 Certificates of deposit \$ 12,667

TOTAL CASH DEPOSITS \$ 73,969

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

5-3 _____ \$ -

_____ \$ -

_____ \$ -

TOTAL INVESTMENTS \$ -

TOTAL CASH AND INVESTMENTS \$ 73,969

Please answer the following question by marking in the appropriate box

5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A

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

PART 6 - CAPITAL 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	Additions	Deletions	Year-End Balance
Land	\$ 39,137	\$ -	\$ -	\$ 39,137
Buildings	\$ 187,760	\$ -	\$ -	\$ 187,760
Machinery and equipment	\$ 20,824	\$ -	\$ 15,824	\$ 5,000
Furniture and fixtures	\$ 7,482	\$ -	\$ 20	\$ 7,462
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)	\$ (126,639)	\$ (8,020)	\$ -	\$ (134,659)
TOTAL	\$ 128,564	\$ (8,020)	\$ 15,844	\$ 104,700

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	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 1,275,305	\$ -	\$ -	\$ 1,275,305
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)	\$ (437,798)	\$ (28,245)	\$ -	\$ (466,043)
TOTAL	\$ 837,507	\$ (28,245)	\$ -	\$ 809,262

* 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

7-1 Does the entity have an "old hire" firefighters' pension plan? YES NO Please use this space to provide any explanations or comments:

- 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? YES NO

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	N/A	
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 17,090
Highway Fund	\$ 5,900
Conservation Fund	\$ 750
Enterprise Fund	\$ 29,740

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:

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						
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:					
If yes: Date of formation:	<input type="text"/>							
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name	<input type="text"/>							
PRIOR name	<input type="text"/>							
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
10-4 Please indicate what services the entity provides:	<input type="text"/>							
10-5 Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:	<input type="text"/>							
10-6 Does the entity have a certified mill levy?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<table border="1"> <tr> <td>Bond Redemption mills</td> <td>0.000</td> </tr> <tr> <td>General/Other mills</td> <td>0.000</td> </tr> <tr> <td>Total mills</td> <td>0.000</td> </tr> </table>		Bond Redemption mills	0.000	General/Other mills	0.000	Total mills	0.000
Bond Redemption mills	0.000							
General/Other mills	0.000							
Total mills	0.000							

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? YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
 - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
 - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

Print the names of ALL members of the governing body below.

A MAJORITY of the members of the governing body must complete and sign in the column below.

1	Full Name Christine Louden	I, <u>CHRISTINE LOUDEN</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>Christine Louden</u> Date: <u>3/21/23</u> My term Expires: <u>2024</u>
2	Full Name Kari Dilda	I, <u>Kari Dilda</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>Kari Dilda</u> Date: <u>3/21/23</u> My term Expires: <u>2026</u>
3	Full Name Lori Green	I, <u>Lori Green</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>Lori Green</u> Date: <u>3-21-23</u> My term Expires: <u>2024</u>
4	Full Name Dean Clausen	I, <u>Dean Clausen</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>Dean Clausen</u> Date: <u>3-21-23</u> My term Expires: <u>2024</u>
5	Full Name Carolyn Pickard	I, <u>Carolyn Pickard</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>Carolyn Pickard</u> Date: <u>3-21-23</u> My term Expires: <u>2026</u>
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: _____

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR
FISCAL YEAR 2022 FOR TOWN OF BRANSON, STATE OF COLORADO

WHEREAS, the governing body of the Town of Branson wishes to claim exemption from the audit requirements of Section 29-1-602, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S. states that any local government where neither revenues nor expenditures exceed \$750,000, with the approval of the state auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

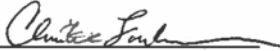
WHEREAS, neither revenues nor expenditures for the Town of Branson has been prepared by Thomas B. Ortiz, a person skilled in government accounting; and

WHEREAS, an application for exemption from the audit for Town of Branson has been prepared by Thomas B. Ortiz, a person skilled in government accounting; and

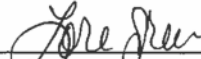
WHEREAS, said application for exemption from audit has been completed in accordance with regulation issued by the state auditor.

NOW THEREFORE, be it resolved by the governing body of the Town of Branson that the application for exemptions from audit for Town of Branson for the fiscal year ended December 31, 2022, has been reviewed and is hereby approved by a majority of the governing body of the Town of Branson 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 to the Town of Branson for the fiscal year ended December 31, 2022.

ADOPTED THIS 21st day of March, A.D. 2023


Christine Louden, Mayor

ATTEST:


Lori Green, Secretary/Treasurer

<u>Members of Governing Body</u>	<u>Term Expires</u>	<u>Signature</u>
<u>Christine Loudon</u>	<u>2024</u>	<i>Christine Loudon</i>
<u>Lori Green</u>	<u>2024</u>	<i>Lori Green</i>
<u>Carolyn Pickard</u>	<u>2026</u>	<i>Carolyn Pickard</i>
<u>Dean Clausen</u>	<u>2024</u>	<i>Dean Clausen</i>
<u>Kari Dilda</u>	<u>2026</u>	<i>Kari Dilda</i>



BOND SCHEDULE, 3/24/2008

Name of Borrower: Branson

Amount of Loan	208000	Annual Interest Rate	0.0425
Number of Initial Interest Only Payments	1	Number of principal and/or Interest Payments	79
Payment Frequency	Semi-Annual	This is a split payment bond.	false
Principal Payment Units	1	Interest Payment Units	1

YEAR	PERIOD	NUMBER	PAYMENT	INTEREST	PRINCIPAL	BALANCE
2007	1	1	4420	4420	0	208000
2007	2	2	5485	4420	1065	206935
2008	1	3	5485	4398	1087	205848
2008	2	4	5485	4375	1110	204738
2009	1	5	5485	4351	1134	203604
2009	2	6	5485	4327	1158	202446
2010	1	7	5485	4302	1183	201263
2010	2	8	5485	4277	1208	200055
2011	1	9	5485	4252	1233	198822
2011	2	10	5485	4225	1260	197562
2012	1	11	5485	4199	1286	196276
2012	2	12	5485	4171	1314	194962
2013	1	13	5485	4143	1342	193620
2013	2	14	5485	4115	1370	192250
2014	1	15	5485	4086	1399	190851
2014	2	16	5485	4056	1429	189422
2015	1	17	5485	4026	1459	187963
2015	2	18	5485	3995	1490	186473
2016	1	19	5485	3963	1522	184951
2016	2	20	5485	3931	1554	183397
2017	1	21	5485	3898	1587	181810
2017	2	22	5485	3864	1621	180189
2018	1	23	5485	3830	1655	178534
2018	2	24	5485	3794	1691	176843
2019	1	25	5485	3758	1727	175116
2019	2	26	5485	3722	1763	173353
2020	1	27	5485	3684	1801	171552
2020	2	28	5485	3646	1839	169713
2021	1	29	5485	3607	1878	167835
2021	2	30	5485	3567	1918	165917
2022	1	31	5485	3526	1959	163958
2022	2	32	5485	3485	2000	161958
2023	1	33	5485	3442	2043	159915
2023	2	34	5485	3399	2086	157829
2024	1	35	5485	3354	2131	155698
2024	2	36	5485	3309	2176	153522
2025	1	37	5485	3263	2222	151300
2025	2	38	5485	3216	2269	149031
2026	1	39	5485	3167	2318	146713
2026	2	40	5485	3118	2367	144346
2027	1	41	5485	3068	2417	141929
2027	2	42	5485	3016	2469	139460