

# APPLICATION FOR EXEMPTION FROM AUDIT LONG FORM

**FOR LOCAL GOVERNMENTS WITH EITHER REVENUES OR EXPENDITURES MORE THAN \$100,000 BUT NOT MORE THAN \$750,000**

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.  
If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

## EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval. Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting. Approval for an exemption from audit is granted only upon the review by the OSA.

**READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM**

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.  
GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS  
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.  
APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.  
APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

**POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUTORY DEADLINE**

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:  
<http://www.lexisnexis.com/hotlogistics/colorado/>

### CHECKLIST

- Has the preparer signed the application?
- Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?
- Has the application been PERSONALLY reviewed and approved by the governing body?
- Are all sections of the form complete, including responses to all of the questions?
- Did you include any relevant explanations for unusual items in the appropriate spaces at the end of each section?
  - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
  - or--
  - Have you included a resolution?
  - Does the resolution state that the governing body PERSONALLY reviewed and approved the resolution in an open public meeting?
  - Has the resolution been signed by a MAJORITY of the governing body? (See sample resolution.)
- Will this application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)
  - If yes, does the application include ORIGINAL INK SIGNATURES from the MAJORITY of the governing body?

Checkout our new web portal. Register your account and submit electronic Applications for Exemption From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the link below.  
**OSALG Web Portal**

### FILING METHODS

**NEW METHOD!** Register and submit your Applications at our new portal: <https://adps.leg.co.gov/salga>  
**WEB PORTAL:** Register and submit your Applications at our new portal:  
**MAIL:** Office of the State Auditor  
Local Government Audit Division  
1525 Sherman St., 7th Floor  
Denver, CO 80203

**QUESTIONS?** Email: [osalga@colleg.gov](mailto:osalga@colleg.gov) or Phone: 303-868-3000

### IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor. Governmental Activity should be reported on the Modified Accrual Basis. Proprietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3. Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year. In that event AN AUDIT SHALL BE REQUIRED.

# APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

**NAME OF GOVERNMENT ADDRESS**  
 Town of Crawford, Colorado  
 425 Hwy 92  
 Crawford, Colorado 81415

**CONTACT PERSON**  
 Cally Gallegos  
 970-921-4725  
**EMAIL**  
 crawfordclerk@gmail.com

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

### 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:** Brian Blair  
**TITLE:** CPA  
**FIRM NAME (if applicable):** Blair and Associates, P.C.  
**ADDRESS:** 105 SE Frontier Avenue, Suite A  
**PHONE:** 970-856-7550  
**DATE PREPARED:** 3/23/2023  
**RELATIONSHIP TO ENTITY:** 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:
	<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 Fund	Conservation Trust Fund		Water Fund	Sewer Fund
1-1	<b>Assets</b>			<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 486,903	\$ 30,931	Cash & Cash Equivalents	\$ 240,633	\$ 172,032
1-2	Investments	\$ 36,790	-	Investments	-	-
1-3	Receivables	\$ 117	-	Receivables	\$ 15,745	\$ 14,219
1-4	Due from Other Entities or Funds	\$ 4,123	-	Due from Other Entities or Funds	-	-
1-5	Property Tax Receivable	\$ 11,000	-	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)	\$ 266,378	\$ 186,251
1-9		\$ -	\$ -	Other Long Term Assets [specify...]	\$ 571,535	\$ 403,524
1-10		\$ -	\$ -			
1-11		\$ -	\$ -			
1-11	<b>TOTAL ASSETS</b>	\$ 538,933	\$ 30,931	<b>TOTAL ASSETS</b>	\$ 827,913	\$ 589,775
1-12	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	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 538,933	\$ 30,931	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 827,913	\$ 589,775
1-16	<b>Liabilities</b>			<b>Liabilities</b>		
1-16	Accounts Payable	\$ 2,550	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-19	Due to Other Entities or Funds	\$ -	\$ 718	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	\$ 2,550	\$ 718	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-23		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-24		\$ -	\$ -			
1-25		\$ -	\$ -			
1-26		\$ -	\$ -			
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ 2,550	\$ 718	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$ -	\$ -
1-28	Deferred Inflows of Resources:			Deferred Inflows of Resources		
1-28	Deferred Property Taxes	\$ 11,000	\$ -	Pension/OPEB Related	\$ -	\$ -
1-29	Lease related (as lessor)	\$ -	\$ -	Other [specify...]	\$ -	\$ -
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ 11,000	\$ -	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$ -	\$ -
1-31	Fund Balance			Net Position		
1-31	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-32	Nonspendable Inventory	\$ -	\$ -			
1-33	Restricted [specify...]	\$ 4,300	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Assigned [specify...]	\$ -	\$ 30,213	Restricted	\$ -	\$ -
1-36	Unassigned:	\$ 521,083	\$ -	Undesignated/Unreserved/Unrestricted	\$ 827,913	\$ 589,775
1-37	(add lines 1-31 through 1-36) TOTAL FUND BALANCE	\$ 525,383	\$ 30,213	(add lines 1-31 through 1-36) TOTAL NET POSITION	\$ 827,913	\$ 589,775
1-38	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 538,933	\$ 30,931	<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 827,913	\$ 589,775

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

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Observation Trust Fund	Water Fund*	Sewer Fund*	
2-1	Tax Revenue					
2-2	Property (include mills levied in Question 16-4)	\$ 7,775	\$ -	\$ -	\$ -	
2-2	Specific Ownership	\$ 1,163	\$ -	\$ -	\$ -	
2-3	Sales and Use Tax	\$ 133,181	\$ -	\$ -	\$ -	
2-4	Other Tax Revenue (specify...): Franchise Tax	\$ 15,743	\$ -	\$ -	\$ -	
2-5	Mineral Leasing & Severance Tax	\$ 6,670	\$ -	\$ -	\$ -	
2-6	Motor Vehicle Tax	\$ 3,530	\$ -	\$ -	\$ -	
2-7	Miscellaneous	\$ 390	\$ -	\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7</b>	<b>\$ 168,452</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-9	<b>TOTAL TAX REVENUE</b>					
2-10	Licenses and Permits	\$ 206	\$ -	\$ -	\$ -	
2-11	Highway Users Tax Funds (HURF)	\$ 18,019	\$ -	\$ -	\$ -	
2-12	Conservation Trust Funds (Letry)	\$ -	\$ 2,577	\$ -	\$ -	
2-13	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	
2-14	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -	
2-14	Grants	\$ 5,702	\$ -	\$ -	\$ -	
2-15	Donations	\$ 20	\$ -	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -	
2-17	Rental Income	\$ 6,559	\$ -	\$ -	\$ 127,640	
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 2,589	\$ -	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -	
2-22	All Other (specify...): Stimulus	\$ 54,417	\$ -	\$ -	\$ -	
2-23	Miscellaneous	\$ 11,128	\$ -	\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23</b>	<b>\$ 267,092</b>	<b>\$ -</b>	<b>\$ 139,559</b>	<b>\$ 127,640</b>	
	<b>TOTAL REVENUES</b>					
	Other Financing Sources					
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	
2-26	Lease Proceeds	\$ -	\$ -	\$ -	\$ -	
2-27	Developer Advances	\$ -	\$ -	\$ -	\$ -	
2-28	Other (specify...):	\$ -	\$ -	\$ -	\$ -	
2-29	<b>Add lines 2-25 through 2-28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
2-30	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 267,092</b>	<b>\$ -</b>	<b>\$ 139,559</b>	<b>\$ 127,640</b>	
	<b>GRAND TOTALS</b>					<b>\$ 536,927</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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds		GRAND TOTAL
		General Fund*	Conservation Trust Fund	Water Fund*	Sewer Fund*	
3-1	Expenditures					
3-2	General Government	\$ 147,403	\$ -	\$ -	\$ -	\$ 147,403
3-3	Judicial	\$ -	\$ -	\$ 60,888	\$ 54,559	\$ 115,447
3-4	Law Enforcement	\$ -	\$ -	\$ 996	\$ 997	\$ 1,993
3-5	Fire	\$ -	\$ -	\$ 4,614	\$ -	\$ 4,614
3-6	Highways & Streets	\$ 42,697	\$ -	\$ 8,460	\$ 14,795	\$ 65,952
3-7	Solid Waste	\$ -	\$ -	\$ 5,996	\$ 5,566	\$ 11,562
3-8	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 2,400
3-9	Health	\$ -	\$ -	\$ 15,056	\$ 16,062	\$ 31,118
3-10	Culture and Recreation	\$ -	\$ -	\$ 4,662	\$ 564	\$ 5,226
3-11	Transfers to other districts	\$ -	\$ -	\$ 6,973	\$ 19,299	\$ 26,272
3-12	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-13	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	\$ 5,278	\$ 4,746	\$ 10,024
3-14	Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-15	Capital Outlay	\$ 1,937	\$ -	\$ -	\$ -	\$ 1,937
3-16	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
3-17	Principal (should match amount in 4-4)	\$ -	\$ -	\$ -	\$ -	\$ -
3-18	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
3-19	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	\$ -
3-20	Developer Principal Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-21	Developer Interest Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
3-22	All Other [specify...]:	\$ -	\$ -	\$ -	\$ -	\$ -
3-23	Add lines 3-1 through 3-21	\$ 192,037	\$ -	\$ 114,123	\$ 117,788	\$ 423,948
3-24	Interfund Transfers (in)	\$ -	\$ -	\$ -	\$ -	\$ -
3-25	Interfund Transfers out	\$ -	\$ -	\$ -	\$ -	\$ -
3-26	Other Expenditures (Revenues):	\$ -	\$ -	\$ 43,175	\$ 24,234	\$ 67,409
3-27	Other Financing Sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
3-28	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
3-29	Debt Principal	\$ -	\$ -	\$ -	\$ -	\$ -
3-30	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	\$ (43,175)	\$ (24,234)	\$ (67,409)
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$ 75,055	\$ 2,636	\$ (17,739)	\$ (14,382)	\$ 55,570
3-32	Line 2-30, less line 3-22, less line 3-29	\$ -	\$ -	\$ -	\$ -	\$ -
3-33	Fund Balance, January 1 from December 31 prior year report	\$ 450,328	\$ 27,577	\$ 845,652	\$ 604,157	\$ 1,927,714
3-34	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	\$ -
3-35	Fund Balance, December 31	\$ 525,383	\$ 30,213	\$ 827,913	\$ 589,775	\$ 1,973,304
3-36	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	\$ -	\$ -	\$ -
3-37	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -	\$ -
3-38	Net Increase (Decrease) in Net Position	\$ 75,055	\$ 2,636	\$ (17,739)	\$ (14,382)	\$ 55,570
3-39	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ -	\$ -	\$ -	\$ -	\$ -
3-40	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	\$ -	\$ -	\$ -
3-41	Net Position, December 31	\$ 450,328	\$ 27,577	\$ 845,652	\$ 604,157	\$ 1,927,714
3-42	Prior Period Adjustment (MUST explain)	\$ -	\$ -	\$ -	\$ -	\$ -
3-43	Fund Balance, December 31	\$ 525,383	\$ 30,213	\$ 827,913	\$ 589,775	\$ 1,973,304
3-44	Sum of Lines 3-40, 3-41, and 3-42	\$ -	\$ -	\$ -	\$ -	\$ -
3-45	This total should be the same as line 1-37.	\$ -	\$ -	\$ -	\$ -	\$ -

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1.604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

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

## 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	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must agree to prior year ending balance

4-5 Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]?  YES  NO

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? \_\_\_\_\_

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

5-1 Please provide the entity's cash deposit and investment balances.

5-1 YEAR-END Total of ALL Checking and Savings accounts

AMOUNT	TOTAL
\$ 930,499	
\$ 36,790	
<b>TOTAL CASH DEPOSITS</b>	<b>967,289</b>

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

5-3

AMOUNT	TOTAL
\$ -	
\$ -	
\$ -	
<b>TOTAL INVESTMENTS</b>	<b>-</b>

TOTAL CASH AND INVESTMENTS	TOTAL
\$ 967,289	\$ 967,289

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

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

**PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS**

Please answer the following question by marking in the appropriate box

- 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

Please use this space to provide any explanations or comments:

6-3

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:

	Balance - beginning of the Year 1	Additions <sup>2</sup>	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 1,214,412	\$ -	\$ -	\$ 1,214,412
Machinery and equipment	\$ 59,419	\$ -	\$ -	\$ 59,419
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 145,520	\$ -	\$ -	\$ 145,520
Leased Right-to-Use Assets	\$ 103,325	\$ -	\$ -	\$ 103,325
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ 11,986	\$ -	\$ -	\$ 11,986
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (521,154)	\$ -	\$ -	\$ (521,154)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,113,508	\$ -	\$ -	\$ 1,113,508
<b>TOTAL</b>	<b>\$ 1,113,508</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,113,508</b>

6-4

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

	Balance - beginning of the Year <sup>1</sup>	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 31,726	\$ -	\$ -	\$ 31,726
Machinery and equipment	\$ 63,399	\$ -	\$ -	\$ 63,399
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ 3,386,942	\$ -	\$ 500	\$ 3,386,442
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ (2,439,099)	\$ (67,409)	\$ -	\$ (2,506,509)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,042,968	\$ (67,409)	\$ 500	\$ 975,059
<b>TOTAL</b>	<b>\$ 1,042,968</b>	<b>\$ (67,409)</b>	<b>\$ 500</b>	<b>\$ 975,059</b>

<sup>1</sup> Must agree to prior year-end balance  
<sup>2</sup> 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
- 7-2 Does the entity have a volunteer firefighters' pension plan?  YES  NO
- If yes, Who administers the plan?  YES  NO

Indicate the contributors from:

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

What is the monthly benefit paid for 20 years of service per retiree as of Jan 17

TOTAL	\$ -	\$ -	\$ -	\$ -
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Please use this space to provide any explanations or comments:

**PART 8 - BUDGET INFORMATION**

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

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	\$ 139,108
Conservation Trust Fund	\$ 2,100
Water Fund	\$ 126,358
Sewer Fund	\$ 127,008

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

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(9)]?  YES  NO

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?  YES  NO

If yes: Date of formation: \_\_\_\_\_

- 10-2 Has the entity changed its name in the past or current year?  YES  NO

If Yes: NEW name \_\_\_\_\_

PRIOR name \_\_\_\_\_

- 10-3 Is the entity a metropolitan district?  YES  NO

- 10-4 Please indicate what services the entity provides: \_\_\_\_\_

- 10-5 Does the entity have an agreement with another government to provide services?  YES  NO

If yes: List the name of the other governmental entity and the services provided: \_\_\_\_\_

- 10-6 Does the entity have a certified mill levy?  YES  NO

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	2.420
<b>Total mills</b>	<b>2.420</b>

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	967,289	521,093	169,452
Current Liabilities	3,268	525,383	-
Deferred Inflow	11,000	450,328	289,728
	Total Fund Balance	Total Revenue	-
	Total Revenue	Total Debt Service Principal	-
	Total Expenditures	Total Debt Service Interest	-
<b>Governmental</b>	Total Cash & Investments	Total Debt Service Interest	-
Total Cash & Investments	554,624	-	-
Transfers In	Interfund In	Enterprise Funds	-
Transfers Out	Interfund Out	Net Position	-
Property Tax	- Proprietary	PY Net Position	1,417,688
Debt Service Principal	- Current Assets	Government-Wide	1,449,809
Total Expenditures	7,775	Total Outstanding Debt	-
Total Developer Advances	192,037	Authorized but Unissued	-
Total Developer Repayments	- Cash & Investments	Year Authorized	1/0/1900
	- Principal Expense		

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

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

Policy - Requirements

- The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or EchoSign.
- Required elements and safeguards are as follows:
- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

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

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

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

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

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

1	Wanda Gofforth	Full Name	I, <u>Wanda Gofforth</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>Wanda Gofforth</u> My term Expires: <u>3-27-2023</u>
2	John Paton	Full Name	I, <u>John Paton</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>John Paton</u> My term Expires: <u>4-24</u>
3	Jessica Hart	Full Name	I, <u>Jessica Hart</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>Jessica Hart</u> My term Expires: <u>3-30-23</u>
4	Jeff Peed	Full Name	I, <u>Jeff Peed</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>Jeff Peed</u> My term Expires: <u>3/27/23</u>
5	Timothy Pobirk	Full Name	I, <u>Timothy Pobirk</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>Timothy Pobirk</u> My term Expires: <u>03-28-23</u>
6	Christopher Johnson	Full Name	I, <u>Christopher Johnson</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>Christopher Johnson</u> My term Expires: <u>3/29/23</u>
7	Gill Saunders	Full Name	I, <u>Gill Saunders</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>Gill Saunders</u> My term Expires: <u>3/27/2023</u>

RESOLUTION 1 Series 2023  
RESOLUTION FOR EXEMPTION FROM AUDIT  
PURSUANT TO SECTION CRS 29-1-604

Pursuant to Section 20-1-604 CRS the Town of Crawford Board of Trustee may approve a Resolution to approve an exemption of Audit for fiscal year 2022.

Whereas: The Town of Crawford's revenues nor expenses exceed \$750,000. Therefore under CRS29-1-603, with Colorado State Auditor approval the Town of Crawford may be exempt from Audit.

Whereas: the application for exemption can be prepared by Pete Blair and Associates, 105 SE Frontier Ave. Suite A, Cedaredge, CO 81413, an independent Accounting Firm with knowledge of Government accounting.

NOW, THEREFORE, BE IT RESOLVED:

- a. Pete Blair and Associates have on March 8, 2023 been instructed to file the application for exemption before March 31, 2023.
- b. The Town of Crawford's revenues and expenses do not exceed State limitation of \$750,000 for revenues or expenses.

The Board of Trustee for the Town of Crawford approve an exemption for Audit to reduce costs to the Town of Crawford.

Introduced, read and resolved by the Town Council of the Town of Crawford, Colorado, on the 8 day of March, 2023 by a vote of \_\_ in favor, \_\_opposed.

ATTEST:

Cally Gallegos

Cally Gallegos, Town Clerk

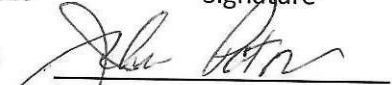

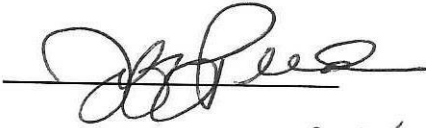


Date 3/8/2023

TOWN OF CRAWFORD, COLORADO

Wanda Gofforth

Wanda Gofforth, Mayor



Members of Governing Body	Date Term Expires	Signature
John Paton	4/2024	
Jessica Hart	4/2026	
Jeff Peed	4/2024	
Timothy Pobirk	4/2026	
Christopher Johnson	4/2026	
Gill Saunders	4/2024	