



Board of Directors
Strasburg Sanitation and Water District
Strasburg, Colorado

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Management is responsible for the accompanying financial statements (as required for an application for exemption from audit in the State of Colorado) of the Strasburg Sanitation and Water District as of and for the year ended December 31, 2022. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Other Matter

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

Logan and Associates, LLC

Aurora, Colorado
July 19, 2023

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 29-1-501, 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

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT THIS ADDRESS:

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

<http://www.lexisnexis.com/hotlopes/Colorado/>

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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
- Will this application be submitted electronically?
 - If yes, 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?

Check out 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.

[OSA LG Web Portal](#)

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal:

<https://apps.leg.co.gov/osalg>

MAIL: Office of the State Auditor

Local Government Audit Division

1525 Sherman St., 7th Floor

Denver, CO 80203

QUESTIONS?

Email: osalg@coleg.gov or Phone: 303-869-3000

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
 STRASBURG SANITATION AND WATER DISTRICT
 56829 Colorado Avenue
 PO Box 596
 Strasburg, Colorado 80136

CONTACT PERSON
 Tracy Griffin
 303-622-4443

PHONE
 303-622-4443

EMAIL
 strawatersan@ids.net

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: Kyle Logan
TITLE: Owner
FIRM NAME (if applicable): Logan and Associates, LLC
ADDRESS: 6140 S. Gun Club Rd, Suite K6-132, Aurora, CO 80016
PHONE: 303-835-6815
DATE PREPARED: 7/19/2023
RELATIONSHIP TO ENTITY: Independent CPA

PREPARER (SIGNATURE REQUIRED)

Kyle Logan CPA

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 type="checkbox"/>	

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	Please use this space to provide explanation of any items on this page
		Fund*	Fund*		
Assets					
1-1	Cash & Cash Equivalents	-	\$	396,076	\$
1-2	Investments	-	\$	662,660	\$
1-3	Receivables	-	\$	42,955	\$
1-4	Due from Other Entities or Funds	-	\$	-	\$
1-5	Property Tax Receivable	-	\$	-	\$
	All Other Assets [specify...]	-	\$	-	\$
1-6	Lease Receivable (as Lessor)	-	\$	1,101,091	\$
1-7		-	\$	1,367,127	\$
1-8		-	\$	-	\$
1-9		-	\$	-	\$
1-10		-	\$	-	\$
1-11	(add lines 1-1 through 1-10)	-	\$	2,468,818	\$
TOTAL ASSETS					
Deferred Outflows of Resources:					
1-12	[specify...]	-	\$	-	\$
1-13	[specify...]	-	\$	-	\$
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	-	\$	-	\$
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	-	\$	2,468,818	\$
Liabilities					
1-16	Accounts Payable	-	\$	140,623	\$
1-17	Accrued Payroll and Related Liabilities	-	\$	-	\$
1-18	Unearned Property Tax Revenue	-	\$	-	\$
1-19	Due to Other Entities or Funds	-	\$	-	\$
1-20	All Other Current Liabilities	-	\$	19,773	\$
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	-	\$	160,396	\$
1-22	All Other Liabilities [specify...]	-	\$	-	\$
1-23		-	\$	-	\$
1-24		-	\$	-	\$
1-25		-	\$	-	\$
1-26		-	\$	-	\$
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	-	\$	160,396	\$
Deferred Inflows of Resources:					
1-28	Deferred Property Taxes	-	\$	-	\$
1-29	Lease related (as lessor)	-	\$	-	\$
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	-	\$	-	\$
Fund Balance					
1-31	Nonspendable Prepaid	-	\$	1,367,127	\$
1-32	Nonspendable Inventory	-	\$	18,900	\$
1-33	Restricted [specify...]	-	\$	-	\$
1-34	Committed [specify...]	-	\$	-	\$
1-35	Assigned [specify...]	-	\$	-	\$
1-36	Unassigned:	-	\$	922,395	\$
1-37	(add lines 1-31 through 1-36)	-	\$	2,308,422	\$
1-38	(add lines 1-27, 1-30 and 1-37) TOTAL FUND BALANCE	-	\$	2,308,422	\$
Net Position					
Net Investment in Capital Assets					
Emergency Reserves					
Other Designations/Reserves					
Restricted					
Undesignated/Unreserved/Unrestricted					
(add lines 1-31 through 1-36)					
TOTAL NET POSITION					
TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION					

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
		Fund*	Fund*		Sanitation & Water	Fund*	
Tax Revenue							
2-1	Property (include mills levied in Question 10-6)	\$	-	Property (include mills levied in Question 10-6)	\$	63,141	
2-2	Specific Ownership	\$	-	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	\$	-	Add lines 2-1 through 2-7	\$	63,141	
	TOTAL TAX REVENUE	\$	-	TOTAL TAX REVENUE	\$	63,141	
2-9	Licenses and Permits	\$	-	Licenses and Permits	\$	-	
2-10	Highway Users Tax Funds (HURF)	\$	-	Highway Users Tax Funds (HURF)	\$	-	
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	\$	-	Grants	\$	-	
2-15	Donations	\$	-	Donations	\$	-	
2-16	Charges for Sales and Services	\$	-	Charges for Sales and Services	\$	607,368	
2-17	Rental Income	\$	-	Rental Income	\$	23,488	
2-18	Fines and Forfeits	\$	-	Fines and Forfeits	\$	-	
2-19	Interest/Investment Income	\$	-	Interest/Investment Income	\$	11,060	
2-20	Tap Fees	\$	-	Tap Fees	\$	30,900	
2-21	Proceeds from Sale of Capital Assets	\$	-	Proceeds from Sale of Capital Assets	\$	-	
2-22	All Other (specify...): Farm & Misc	\$	-	All Other (specify...): Farm & Misc	\$	4,483	
2-23	Net Income from USA	\$	-	Net Income from USA	\$	-	
2-24	Add lines 2-8 through 2-23	\$	-	Add lines 2-8 through 2-23	\$	640,440	
	TOTAL REVENUES	\$	-	TOTAL REVENUES	\$	640,440	
Other Financing Sources							
2-25	Debt Proceeds	\$	-	Debt Proceeds	\$	-	
2-26	Lease Proceeds	\$	-	Lease Proceeds	\$	-	
2-27	Developer Advances	\$	-	Developer Advances	\$	-	
2-28	Other (specify...):	\$	-	Other (specify...):	\$	-	
2-29	Add lines 2-25 through 2-28	\$	-	Add lines 2-25 through 2-28	\$	-	
	TOTAL OTHER FINANCING SOURCES	\$	-	TOTAL OTHER FINANCING SOURCES	\$	-	
2-30	Add lines 2-24 and 2-29	\$	-	Add lines 2-24 and 2-29	\$	640,440	
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	-	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	640,440	
	GRAND TOTALS			GRAND TOTALS		640,440	

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	
		Fund*	Fund*		Sanitation & Water	Fund*
3-1	Expenditures					
3-2	General Government	\$	\$	\$	\$	\$
3-3	Judicial	\$	\$	\$	\$	\$
3-4	Law Enforcement	\$	\$	\$	\$	\$
3-5	Fire	\$	\$	\$	\$	\$
3-6	Highways & Streets	\$	\$	\$	\$	\$
3-7	Solid Waste	\$	\$	\$	\$	\$
3-8	Contributions to Fire & Police Pension Assoc.	\$	\$	\$	\$	\$
3-9	Health	\$	\$	\$	\$	\$
3-10	Culture and Recreation	\$	\$	\$	\$	\$
3-11	Transfers to other districts	\$	\$	\$	\$	\$
3-12	Other [specify...]:	\$	\$	\$	\$	\$
3-13	Capital Outlay	\$	\$	\$	\$	\$
3-14	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	\$	\$	\$	\$	\$
3-23	TOTAL EXPENDITURES	\$	\$	\$	\$	\$
3-24	Interfund Transfers (In)	\$	\$	\$	\$	\$
3-25	Interfund Transfers Out	\$	\$	\$	\$	\$
3-26	Other Expenditures (Revenues):	\$	\$	\$	\$	\$
3-27	Depreciation/Amortization	\$	\$	\$	\$	\$
3-28	Other Financing Sources (Uses)	\$	\$	\$	\$	\$
3-29	Capital Outlay	\$	\$	\$	\$	\$
3-29	Debt Principal (from line 3-15, 3-18)	\$	\$	\$	\$	\$
3-30	(Add lines 3-23 through 3-29)	\$	\$	\$	\$	\$
3-30	TRANSFERS AND OTHER EXPENDITURES	\$	\$	\$	\$	\$
3-31	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	\$	\$	\$	\$
3-31	Line 2-29, less line 3-22, less line 3-29	\$	\$	\$	\$	\$
3-31	Net Increase (Decrease) in Net Position	\$	\$	\$	\$	\$
3-31	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	\$	\$	\$	\$
3-31	Net Position, January 1 from December 31 prior year report	\$	\$	\$	\$	\$
3-32	Prior Period Adjustment (MUST explain)	\$	\$	\$	\$	\$
3-32	Line 2-29, less line 3-22, less line 3-29, less line 3-23	\$	\$	\$	\$	\$
3-33	Fund Balance, December 31	\$	\$	\$	\$	\$
3-33	Sum of Lines 3-30, 3-31, and 3-32	\$	\$	\$	\$	\$
3-33	This total should be the same as line 1-37.	\$	\$	\$	\$	\$
3-33	TOTAL GAAP RECONCILING ITEMS	\$	\$	\$	\$	\$
3-33	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24)	\$	\$	\$	\$	\$
3-33	TOTAL	\$	\$	\$	\$	\$
3-33	GRAND TOTAL	\$	\$	\$	\$	\$
3-33	617,278	\$	\$	\$	\$	\$

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.

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):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*Must agree to prior year ending balance

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? \$ -

What is the original date of the lease? \$ -

Number of years of lease? \$ -

Is the lease subject to annual appropriation? \$ -

What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

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

5-2 Certificates of deposit

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

5-3 Colotrust

	AMOUNT		TOTAL
YEAR-END Total of ALL Checking and Savings accounts	\$ 396,076		
Certificates of deposit	\$ 20,964		417,040
Investments: (If investment is a mutual fund, please list underlying investments):			
Colotrust	\$ 641,896		
	\$ -		
	\$ -		
TOTAL CASH AND INVESTMENTS		YES <input type="checkbox"/> NO <input type="checkbox"/>	641,896
TOTAL CASH AND INVESTMENTS		YES <input type="checkbox"/> NO <input type="checkbox"/>	1,058,736

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.?

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:

Please use this space to provide any explanations or comments:

Please use this space to provide any explanations or comments:

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

YES NO

Please use this space to provide any explanations or comments:

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

6-3

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

	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4

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

	Balance - beginning of the year ¹	Additions	Deletions	Year-End Balance
Land	\$ 210,951	\$ -	\$ -	\$ 210,951
Buildings	\$ 86,471	\$ -	\$ -	\$ 86,471
Machinery and equipment	\$ 14,745	\$ -	\$ -	\$ 14,745
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 2,226,192	\$ 197,326	\$ -	\$ 2,423,478
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)	\$ (1,319,889)	\$ (48,630)	\$ -	\$ (1,368,519)
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ 1,218,431	\$ 148,696	\$ -	\$ 1,367,127
TOTAL	\$ 1,218,431	\$ 148,696	\$ -	\$ 1,367,127

¹ Must agree to prior year-end balance
² Generally capital asset additions should be reported at capital outlay on line 3-14 and capitalized in accordance with the government's capitalization policy. Please explain any discrepancy

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

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

If yes: Who administers the plan?

Indicate the contributions from:

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

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

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box

- 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
Water and Sewer	726,500

Please use this space to provide any explanations or comments:

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

Please answer the following question by marking in the appropriate box

- 9-1 Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? 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.

Please use this space to provide any explanations or comments:

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

- 10-1 Is this application for a newly formed governmental entity? YES NO

If yes: Date of formation:

Please use this space to provide any explanations or comments:

- 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:

Water and Sewer operations

- 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:

East Adams County Metropolitan District - Sewer treatment services

- 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	4.000
Total mills	4.000

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?

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

Policy - Requirements

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

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

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

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

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

	Full Name		
1	Shella Cooper, President	I, <u>Shella Cooper</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>[Signature]</u> Date: <u>7/19/23</u> My term Expires: <u>5/25</u>	
2	Teresa Roy, Treasurer/Secretary	I, <u>Teresa Roy</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>[Signature]</u> Date: <u>7-19-23</u> My term Expires: <u>5/25</u>	
3	Thomas McChesney, Assistant Secretary	I, <u>Thomas McChesney</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>[Signature]</u> Date: <u>7-19-2023</u> My term Expires: <u>5/27</u>	
4	Bob Yalch, Assistant Secretary	I, <u>Bob Yalch</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>[Signature]</u> Date: <u>7-19-2023</u> My term Expires: <u>5/27</u>	
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: _____	

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 whose neither revenues 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
