



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.

Aurora, Colorado

Logan and associates, LLC

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 29-1-601, 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

DECEMBER 31 YEAR-END. 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

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 STATUATORY DEADLINE

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL  ${
m NOT}$  BE ACCEPTED

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

See the link below.

OSA LG Web Portal

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!

http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED

### 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?
- Will this application be submitted electronically?
- If yes, have you read and understand the new Electronic Signature Policy? See new nere
- 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?

### FILING METHODS

https://apps.leg.co.gov/osa/lg

### NEW METHOD!

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

MAIL: Office of the State Auditor

1525 Sherman St., 7th Floor Local Government Audit Division

Denver, CO 80203

### QUESTIONS?

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

### IMPORTANT!

orietary Activity should be reported on the Cash or Budgetary Basis -- A Budget to GAAP reconciliation is provided in Part 3 are 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

### APPLICATION FOR EXEMPTION FROM AUDIT

	ONO I	ONG FORM			
NAME OF GOVERNMENT	STRASBURG SANITATION AND WATER DISTRICT			For the	For the Year Ended
ADDRESS	56829 Colorado Avenue			12/	12/31/2022
	PO Box 596			or fiscal	or fiscal year ended:
	Strasburg, Colorado 80136				
CONTACT PERSON	Tracy Griffin				
PHONE	303-622-4443				
EMAIL	strawatemsan@tds.net				
	CERTIFICATION OF PREPARER	N OF P	REPARER		
I certify that I am an independent account independent of the entity complete the ap	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.	opplication is 00, and that i	complete and accu	rate to the best of my knowledge. I am aware that the Audit Law requisioneone who is separate from the entity.	ires that a person
NAME:	Kyle Logan Owner				
FIRM NAME (if applicable)	Logan and Associates, LLC				
ADDRESS	6140 S. Gun Club Rd, Suite K6-132, Aurora, CO 80016				
PHONE DATE PREPARED	7/19/2023				
RELATIONSHIP TO ENTITY	Indpendent CPA				
PREPARER (SIGNATURE REQUIRED)	IRED)				
1461	Man CAA				
Has the entity tiped for, or has the disty		YES	NO		
during the year? [Applicable to Title 3 104 (3), C.R. 9.]	during the year [Applicable to Titly 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R. (3)	•	•	If Yes, date filed:	

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

	2,468,818	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 5	· •	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 \$	1-38
	2,308,422 \$	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL NET POSITION S	: •	Add lines 1-31 through 1-36 This total should be the same as line 3-33 TOTAL FUND BALANCE §	1-37
1	922,395 \$	Undesignated/Unreserved/Unrestricted \$	1	Unassigned:	1-36
	69				1-35
		Other Designations/Reserves			1-34
	18,900 \$	Emergency Reserves		Nonspendable Inventory \$  Restricted (specify) \$	1-32
	1,367,127 \$ -	Net Investment in Capital Assets			1-31
	-			Fund Balance	
	1 49	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$	:	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS \$	1-30
1 200	· <del>(5)</del>				1-29
		Pension/OPEB Related		Deferred Property Taxes	1-28
1		Deferred Inflows of Resources		Deferred Inflows of Resources:	
	160,396 \$	(add lines 1-21 through 1-26) TOTAL LIABILITIES \$	,	(add lines 1-21 through 1-26) TOTAL LIABILITIES \$	1-27
	•	co.	: -	40	1-26
	· <del>· · ·</del>	•	•	S	1-25
	•	•	•	S	1-24
	- 45	Other Liabilities [specify]:			1-23
	· <del>45</del>	Proprietary Debt Outstanding (from Part 4-4)	:	All Other Liabilities [specify]	1-22
	160,396 \$ -	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$	· 69	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES \$	1-21
	19,773 \$ -	All Other Current Liabilities	· ·		1-20
	•	Due to Other Entities or Funds	1 49	Due to Other Entities or Funds	1-19
	· <del>· · ·</del>	Accrued Interest Payable \$	•	Unearned Property Tax Revenue	100
	•	Accrued Payroll and Related Liabilities	69	Accrued Payroll and Related Liabilities	1-17
	140,623 \$ -	nts Payable	b	nts Payable	1-16
Ц					
	69 (	TOTAL ASSETS AND DEFERRED OUTFLOWS 8	69 (	TOTAL ASSETS AND DEFERRED OUTFLOWS S	1-15
	9	12 through 1-13) TOTAL DEFERRED OUTFLOWS	90 4	143 through 143) TOTAL DEFERRED OUTELOWS	4 4 6
	69 1		GP 4	[specify]	1 2
			1		1-10
	•			.n.	-
	69	(add lines 1-1 through 1-10) TOTAL ASSETS \$	69 1	(add lines 1-1 through 1-10) TOTAL ASSETS \$	4 -
	<del>60</del> €	60	un e	59 €	1-10
	5 to 6	Office Long Term Assers [specify]	1 1	6 4	0 00
	<b>9</b>	(from Part 6-4)	9 4	9 4	1-7
	-	Total Current Assets	-	Lease Receivable (as Lessor)	1-6
	. 4		•		
		Other Current Assets [specify]	u.	Property Tax Receivable	-5
		Due from Other Entitles of Funds	· ·	or Funds	4
	4N.955		-		<u>-</u>
	+	Investments	· co	Investments	1-2
	60	Cash & Cash Equivalents	60	Cash & Cash Equivalents	<u>*</u>
2000		Assets		Assets	
provide explanation of any	Sanitation & Water Fund*	Description	Fund' Fund'	Description	Line #
Please use this space to					
	Proprietary/Eiduciary Funds		Governmental Funds	Mari Marina di mana da Transponti.	0

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

Tank Revenue	\$ 640,440	• <del>•</del>	640,440 \$	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES §	<del>С</del>	Add lines 2-24 and 2-29 TOTAL REVENUES AND OTHER FINANCING SOURCES 5	TOTAL RE	2-30
Part	GRAND TOTALS		-	d lines 2-25 through 2-28 R FINANCING SOURCES	to	Add lines 2-25 through 2-28 TOTAL OTHER FINANCING SOURCES \$		2-29
Tax Revenue			-		49		Other [specify]:	2-28
Suntition & Varior   Finds     Description     Tax Revenue   Description     Finds     Property Finds     Finds			-		69		Developer Advances	2-27
Sample   Finds			-		69		Lease Proceeds	2-26
Filled			-		69		Debt Proceeds	2-25
Fund*   Fund*   Fund*						g Sources	Other Financing Sources	
Tax Revenue			-	ld lines 2-8 through 2-23 TOTAL REVENUES	60	The second of the second		2-24
Tax Revenue			+		w	en		2-23
Tank   Prunt			+-	Farm & Misc	69		All Other [specify]:	2-22
Tax Revenue   Fund*   Fund*		-	+-		GP.	Proceeds from Sale of Capital Assets	Proceeds for	2-21
Tax Revenue			-		Gh	S	Tap Fees	2-20
Tax Revenue   Tax Revenue   S			-		en.		Interest/Investment Income	2-19
Tax Revenue   Punds			-		40		Fines and Forfeits	2-18
Frund'   Frund'   Tax Revenue			+		69	S	Rental Income	2-17
Tax Revenue   Tax Revenue   Tax Revenue   Sanitation & Water   Fund*   Tax Revenue   Sanitation & Water   Fund*   Tax Revenue   Sales and Use Tax   Sales and Use Tax Revenue   Sales and Use Tax Revenue   Sales and Users Tax Revenue   Sales and Users Tax Funds (#UTF)   Sales and Permits   Sales and Permi			-		40	Charges for Sales and Services	Charges for Sa	2-16
Tax Revenue   Fund*			+		-co	es	Donations	2-15
Fund*   Fund			-		<del>(</del> A)	49	Grants	2-14
Fund*   Fund*   Fund*   Tax Revenue   Fund*			-		69		Fire & Police Pension	2-13
Fund*   Fund*   Fund*			-	Grant	49	Community Development Block Grant	Community De	2-12
Fund*   Fund*   Fund*			+		S	Conservation Trust Funds (Lottery)	Conservation	2-11
Fund*   Fund		·	+-		69	Highway Users Tax Funds (HUTF)	Highway Users	2-10
Fund*   Fund		65	-		60		Licenses and Permits	2-9
Fund*   Fund*			-	SELECT PROPERTY.	en.	Add lines 2-1 through 2-7 S TOTAL TAX REVENUE		2-8
Fund*   Fund			+	49	49	49		2-7
Fund*   Fund*   Fund*   Sanitation & Water   Fund*   Fund*			+	40	G	es		2-6
Fund*   Fund			+	69	49	4		2-5
Fund*   Fund*   Fund*   Description   Sanitation & Water   Fund*   F		10000	-		49		Other Tax Revenue [specify]:	2-4
Fund* Fund*  Fund*  Tax Revenue  - \$ Property [include mills levied in Question 19-6]  Specific Ownership  Specific Ownership  Property [include mills levied in Question 19-6]  Specific Ownership  Fund*  F			-	Tax	€/3		Sales and Use Tax	2-3
Fund' Fund' Description Sanitation & Water Fund'  Tax Revenue  Property (include mills levied in Question 10-6)  Fund' Sanitation & Water Fund'  Fund' Fund'  Fund' Sanitation & Water Fund'  Fund' Fund' Sanitation & Water Fund'  Fund' Sanitation & Water Fund'  Fund' Sanitation & Water Fund'  Fund' Fund' Sanitation & Water Fund'  Fund' Fund' Sanitation & Water Fund'  Fund' Fund' Sanitation & Water Fund'  Fund' Fund' Sanitation & Water Fund'  Fund' Fund' Fund' Sanitation & Water Fund'  Fund' Fund' Fund' Fund' Fund'  Fund' Fund' Fund' Fund' Fund' Fund' Fund'  Fund'			-		49		Specific Ownership	2-2
Funds  Funds  Content of the content			-		49	Property [include mills levied in Question 10-6]	Property [include	2-1
refrimental Funds  Fund*  Description  Sanitation & Water   Fund*	items on this page			Tax Revenue			Tax Revenue	
rioprietary riduciary runds	provide explanation of any	Fund*	itation & Water			Description Fur		ine #
	Disease less this space to	uciary Funds	Proprietary/Fidu		Governmental Funds			

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

				THE DAM BELLEVING THE TABLE	
	\$ 2.308.422 \$	Sum of Lines 3-30, 3-31, and 3-32  This total should be the same as line 1-37.	1 1		
		Net Position, December 31		Fund Balance, December 31	3-33
	1 49	Prior Period Adjustment (MUST explain)	·	Prior Period Adjustment (MUST explain)	3-32
	\$ 2,138,564 \$	Net Position, January 1 from December 31 prior year report \$	:	Fund Balance, January 1 from December 31 prior year report	3-31
	\$ 171,858 \$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	1 9	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	3-30
	148,696 \$	(Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS \$		(Add lines 3-23 through 3-28) TRANSFERS AND OTHER EXPENDITURES	3-29
	· •	Debt Principal (from line 3-15, 3-18)	· ·		3-28
	197,326 \$ -	Capital Outlay (from line 3-14) \$			3-27
	•	Other Financing Sources (Uses) (from line 2-28)			3-26
	48,630 \$	Depreciation/Amortization	: 00	Other Expenditures (Revenues):	3-25
	4	Other [specify][enter negative for expense]	-		3-24
	· +	Net Interfund Transfers (In) Out	1 69		3-23
\$ 617,278	617,278 \$ -	Add lines 3-1 through 3-21 S		Add lines 3-1 through 3-21 TOTAL EXPENDITURES	3-22
GRAND TOTAL	1 69		· ·		3-21
		All Other [specify]:	1 69	All Other [specify]:	3-20
		Developer Interest Repayments	1 49	Developer Interest Repayments	3-19
		Developer Principal Repayments		Developer Principal Repayments	3-18
		Bond Issuance Costs		Bond Issuance Costs	3-17
	6	Interest	· ·	Interest	3-16
		Principal (should match amount in 4-4)		Principal (should match amount in 4-4)	3-15
1		Debt Service		Debt Service	
	197,326 \$ -	Capital Outlay	1 00	Capital Outlay	3-14
	18,924	Administrative \$	. 49	69	3-13
	198,433	Other [specify] EACMD Sewage surcharge \$	. 49	9	3-12
	4	Contributions to Fire & Police Pension Assoc.	: -	Other [specify]:	3-11
	22,639 \$ -	Utilities \$	: 49	Transfers to other districts	3-10
	25,326 \$	Supplies \$	1 Gh	Culture and Recreation \$	3-9
	24,350 \$			Health \$	3-8
	28,861 \$	Accounting and Legal Fees	* <del>*</del>	Contributions to Fire & Police Pension Assoc. \$	3-7
	7,601	Insurance	1 45	Solid Waste	3-6
	4	Employee Benefits	: 43	Highways & Streets	3-5
	42,816 \$	Contract Services	· •	Fire	3-4
	10,665	Payroll Taxes		orcement	ω ω
	40,337 \$	Salaries \$	· •		3-2
THE REAL PROPERTY.	. 49	General Operating & Administrative \$	· •	General Government	3-1
items on this page		Expenses		Expenditures	
provide explanation of any	Sanitation & Water Fund*	Description	Fund" Fund"	Description	Line #
Place was this space to	Proprietary/Fiduciary Funds		Governmental Funds		

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 R	IG, 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
7	Does the entity have outstanding debt?	6		
2	Is the debt repayment schedule attached? If no, MUST explain:			
ů.	Is the entity current in its debt service payments? If no, MUST explain:	8		
	N/A			
7	Distribution at	ring Datirad during		
	Please complete the following debt schedule, if applicable: (please only include principal Cutskaturing at Beginning of year* year amounts)	year year	Outstanding at year-end	
	General obligation bonds	400	49	
			9 64	
	lease Liabilities	Go (		
	Developer Advances \$ - \$	&	•	
	- <del>C</del>	· •	+	
	IOIAC 4	4	4	
	aniere funde ea fe santi-		5	
7	Please answer the following questions by marking the appropriate boxes.  Poss the pattiv have any authorized, but unissued, debt [Section 29-4-605/2] C.R.S.!?	YES	NO	
5				
yes.		,		
4-6	Does the entity intend to issue debt within the next calendar year?			
yes:			i.	
4-7	Does the entity have debt that has been refinanced that it is still responsible for?			
yes:	What is the amount outstanding?		í	
4-8	Does the entity have any lease agreements?		•	
yes:				
	What is the original date of the lease?			

	o	8	6	lic depository (Section 11-	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:	5-5
			8	t. seq., C.R.S.?	Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?	5-4
	NIA	NO	YES		Please answer the following question by marking in the appropriate box	
	1,058,736	49	DINVESTMENTS	TOTAL CASH AND INVESTMENTS		
	641,696	69	TOTAL INVESTMENTS	TOTA		
			49			
			69			5-0
			G			1
		641,696	40		Colotrust	
					Investments (if investment is a mutual fund, please list underlying investments):	
	417,040	<del>(</del> )	TOTAL CASH DEPOSITS	TOTAL		
		20,964	69		Certificates of deposit	5-2
		396,076	S		YEAR-END Total of ALL Checking and Savings accounts	5-1
Please use this space to provide any explanations or commi	TOTAL	AMOUNT	,		Please provide the entity's cash deposit and investment balances.	
		STMENTS	SH AND INVE	PART 5 - CASH AND INVESTMENTS		
				<i>G</i> P	What are the annual lease payments?	
					is the lease subject to annual appropriation?	
					Number of years of lease?	

	S 6
	_
	0
	-
	SP 51
	$\sim$
	1000
	STATE OF THE PERSON.
	PART
	_
	$\mathbf{n}$
	and to
	No. of Concession, Name of Street, or other
	$\sim$
	$\overline{}$
	100
	$\triangleright$
	- 45
	_
	U
	and the last
	STREET, SQUARE,
	1000
	<b>~</b>
	$\sim$
	and the last
	SECTION
	12
	100
	100
	_
	ALC: U
	980P
	U
	Street or other Designation of the last
	7
	Section 1
	Spring
	U
	<b>u</b> ,
	100
	STATE OF THE PERSON.
	1000
	NAME OF STREET
	STATE OF THE PARTY.
	Separate Sep
	1000
	1
d	
a	
ø	$\overline{}$
٠	200
а	Section 2
	<b>CHARGE</b>
	_
	OF REAL PROPERTY.
	(0
	U
	<b>Shalled</b>
	ш
	44
	11
	)     
	CAPITAL AND RIGHT-TO-USE A
	A
	AS
	E AS
	E ASS
	E ASS
	E ASS
	E ASSE
	E ASSET
	E ASSET
	<b>ASSETS</b>
	<b>E ASSETS</b>
	<b>E ASSETS</b>
	<b>E ASSETS</b>
	EASSETS
	EASSETS

Additions Deletions  S - S  S	s 210,951 s 86,471 s 14,745 s 2,226,152 s 2,226,152 s 2,226,152 s 2,1319,988)	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased Right-to-Use Assets Intangible Assets Other (explain): Accumulated Anortization Right to Use Leased Assets (Enter a negative, or credit, balance) Accumulated Depreciation (Enter a negative, or credit, balance)
Additions 197,326	у	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)
Additions	yean 2.	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction In Progress (CIP) Leased Right-to-Use Assets Intanglible Assets Other (explain):
Additions - \$	yean	Buildings Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction in Progress (CIP) Leased Right-to-Use Assets Intangible Assets
Additions	year 2.	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction in Progress (CIP) Leased Right-to-Use Assets
Additions - \$	year year 2,	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure Construction in Progress (CIP)
Additions - \$	year year 2,	Land Buildings Machinery and equipment Furniture and fixtures Infrastructure
Additions	year	Land Buildings Machinery and equipment Furniture and fixtures
Additions	year	Land Buildings Machinery and equipment
Additions	year year	Land
Additions	year* \$ 210,951	Land
	beginning of the year*	
	Balance -	Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:
49	49	ТОТА
	<b>6</b> 9	Accumulated Depreciation (Enter a negative, or credit, balance)
	<b>6</b> 0	Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)
-	·	Other (explain):
	69	Intangible Assets
(A)	•	Leased Right-to-Use Assets
	·	Construction In Progress (CIP)
-	- GA	Infrastructure
69	40	Furniture and fixtures
· •	-40	Machinery and equipment
	-	Buildings
·	49	Land
Additions Deletions	Balance - beginning of the year 1	Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:
<u>o</u>	Additions 2	Balance - Balance - Seginning of the year 1 - S - S - S - S - S - S - S - S - S -

wass agree to prior year-end bearing.

- 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

Please use this space to provide any explanations or comments:

		TOTAL \$
	×	Other (gifts, donations, etc.):
		State contribution amount:
	•	Tax (property, SO, sales, etc.):
		Indicate the contributions from:
		If yes: Who administers the plan?
		7-2 Does the entity have a volunteer firefighters' pension plan?
		7-1 Does the entity have an "old hire" firefighters' pension plan?
NO	YES	

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

Please answer the following question by marking in the appropriate box  Well for entity pieses an appropriations resolution in accordance with Section 29-1-108 C.R.S.?  In o, MUST explain:  Well for entity pass an appropriated for each fund separately for the year reported  Well for entity pass an appropriated for each fund separately for the year reported  Well for entity and Sewer Section 2017 Fund Name  Place answer the following question by marking in the appropriate box  VES  Please answer the following question by marking in the appropriate box  VES  Please answer the following question by marking in the appropriate box  VES  10-1 Is the entity in compliance with all the providence of TABOR (State Constitution, Article X, Section 20(3))?  Ves:  Date of formation:  PART 10 - GENERAL INFORMATION  Please answer the following question by marking in the appropriate box  VES  10-2 Has the entity a metropolitan district?  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 governmental entity and the services provided:  10-5 Does the entity have a called entity and the services provided:  10-6 Does the entity have a called entity of mills evolved and entity and the services provided:  10-7 Decay the provide the number of mills evolved from the year reported do not enter's amounts):  10-8 Does the entity have a called entity of mills evolved for the year reported do not enter's amounts):  10-9 Decay the provide the number of mills evolved from the year reported do not enter's amounts):  10-1 Decay the provide the number of mills evolved from the year reported do not enter's amounts):  10-2 Decay the provide the number of mills evolved from the year reported do not enter's amounts):	Governmental/Proprietary Fund Name  Total Appropriations By Fund  \$ 728  Total Appropriations By Fund  \$ 728  \$ 728  The following question by marking in the appropriate box compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  exampt the government from the spending initiations of TABOR as not exampt the government from the 3 percent emergency in wernments should eleternihe if they meet this requirement of TABOR.  PART 10 - GENERAL  PART 10 - GENERAL  PART 10 - GENERAL  The following question by marking in the appropriate box tion for a newly formed governmental entity?  tion:  Changed its name in the past or current year?  The following question by marking in the appropriate box tion for a newly formed governmental entity?  The swhat services the entity provides:  The office of the other government with another government to provide services?  The other government with another government to provide services?  The other government with another government services provided:  The other government with another government of TABOR.  The other government with another government with another government with a percent government from the 3 percent go	INERAL INFORMA YES	WATION NO NO
(at the entity file a current year budget with the Department of Local Affairs, in accordance with ection 29-1-118 C.R.S.?? In o. MUST explain:  lease indicate the amount appropriations resolution in accordance with Section 29-1-108 C.R.S.?  lease indicate the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  FART 9 - TAX PAYER'S BILL  lease answer the following question by marking in the appropriate box the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 26(5))?  the entity in compliance with all the provisions of TABOR are not exempt the government from the spending limitations of Constitution, Article X, Section 26(5))?  The entity of the provision of the provisions of TABOR are not exempt the government from the spending limitations of TABOR.  PART 10 - GENERAL I  RIOR name  RIOR name  RIOR name  RIOR name   PART 10 - GENERAL    FART 10 -	Governmental/Proprietary Fund Name  S 728  Total Appropriations By Fund S 728  The following question by marking in the appropriate box compillance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  Example the government from the spending limitations of TABOR accept the government from the spending limitations of TABOR does not example the government from the spending limitation of TABOR accept the government from the spending limitation of TABOR accept the government from the 3 percent emergency is changed its name in the past or current year?  Changed its name in the past or current year?  Total Appropriation by Marking in the appropriate box tion for a newly formed governmental entity?  Total Capacity is name in the past or current year?  Total Appropriations by Fund Name  PART 9 - TAX PAYER'S BILL  PART 10 - GENERAL  Total Appropriations by Fund  TOTAL APYER'S BILL  PART 10 - GENERAL	INERAL IN	VES TES
Please answer the following question by marking in the appropriate box Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?? If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported  Water and Sewer  Water and Sewer  Find, Must explain:  Please answer the following question by marking in the appropriate box Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  Note: An election to exampt the government from the springing in the appropriate box Is this entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  Note: An election to exampt the government from the springing in the appropriate box Is this application for a newly formed governmental entity?  Date of formation:  Please answer the following question by marking in the appropriate box Is this application for a newly formed government all entity?  Date of formation:  NEW name  PRIOR name Is the entity changed its name in the past or current year?  Please indicate what services the entity provides:  New name of the other government with another government to provide services?  Elast Adams County Metropolitan District?  Please indicate what a service the entity provides:  Please indicate what a service the entity provides:  Please indicate whether of mills levice for the year reported (do not enter \$ amounts):  Please indicate what a certified mill levy?  Please indicate what a certified mill levy?  Please indicate what a certified mill levy?	e the amount appropriated for each fund separately for the year reported  S 728  PART 9 - TAX PAYER'S BILL  PART 9 - TAX PAYER'S BILL  PART 10 - GENER'S BILL  PART 10 - GENERAL  The following question by marking in the appropriate box  remements should element if they meet this requirement of TABOR.  PART 10 - GENERAL  The following question by marking in the appropriate box  tion for a newly formed governmental entity?  the what services the entity provides:  wer operations  by have an agreement with another government to provide services?  of the other governmental entity and the services provided:  unty Metropolitan District - Sewer treatment services  by have a certified mill levy?  by the number of mills levied for the year reported (do not enter \$ amounts):	INERAL II	VFORM
Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the entity pass an appropriation by marking in the appropriate be is the entity in compliance with all the provisions of TABOR [State Con Nota: An election to exempt the government from the spending limitations of TABOR (State Con Nota: An election to exempt the government from the spending limitations of TABOR (State Con Nota: An election to exempt the government from the spending limitations of TABOR (State Con Nota: An election for a newly formed governmental entity?  Please answer the following question by marking in the appropriate be is this application for a newly formed governmental entity?  Date of formation:  Has the entity changed its name in the past or current year?  NEW name PRIOR name Is the entity a metropolitan district? Please indicate what services the entity provides:  Water and Sewer operations  Does the entity have an agreement with another government to provid List the name of the other governmental entity and the services provid East Adams County Metropolitan District - Sewer treatment services  East Adams County Metropolitan District - Sewer treatment services	TABOR does no TABOR to provide bo ropriate bo ropriate bo ropriate bo ropriate bo ropriate bo roprovid to provid ces provid	INERAL II	VFORR • **
Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the state entity in compliance with all the provisions of TABOR [State Connote: An election to exempt the governmental/Proprietary Fund Name with all the provisions of TABOR is the entity and the separately for the state answer the following question by marking in the appropriate being the separately for the separately fo	TABOR.  TO privide by TO privide by TO privide by TO provide to provide ces provides.	INERAL I	NFOR A
Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriations resolution in accordance with Self no, MUST explain: Please answer the following question by marking in the appropriate being the entity in compliance with all the provisions of TABOR [State Cornols: An election to exempt the government from the spending limitations of TABOR. It is this application for a newly formed governmental entity?  Please answer the following question by marking in the appropriate being: An election to exempt the government from the spending limitations of TABOR. It is the entity changed its name in the past or current year?  NEW name PRIOR name Is the entity changed its name in the past or current year?  New material and Sewer operations  Does the entity have an agreement with another government to provid List the name of the other governmental entity and the services provid List the name of the other governmental entity and the services provid List the name of the other governmental entity and the services provid List the name of the other governmental entity and the services provid List the name of the other governmental entity and the services provides:	ately for ti State Con Store does no TABOR.	INERAL	INFORM
Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the following question by marking in the appropriate be is the entity in compliance with all the provisions of TABOR (State Con Nota: An election to exempt the government from the spending limitations of TABOR Requirement; All governments should determine if they meet this requirement of TABOR.  Please answer the following question by marking in the appropriate be is this application for a newly formed governmental entity?  Date of formation:  Has the entity changed its name in the past or current year?  NEW name is the entity a metropolitan district?  Please indicate what services the entity provides:  Water and Sewer operations  Does the entity have an agreement with another government to provide	ately for ti State Con MBOR does no TABOR.	NERAL	INFORM THE
Please answer the following question by marking in the appropriate be bid the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain:  Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain:  Please indicate the amount appropriated for each fund separately for the separately separately for the separately for the separately separa	ately for the state of the stat	INERAL I	NFOR THE
Please answer the following question by marking in the appropriate be bid the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain:  Did the entity pass an appropriations resolution in accordance with Self no, MUST explain:  Please indicate the amount appropriated for each fund separately for the sentity in compliance with all the provisions of TABOR (State Con Nota: An election to exempt the government from the spending limitations of TABOR Requirement. All governments should determine if they meet this requirement of TABOR.  Please answer the following question by marking in the appropriate be is this application for a newly formed governmental entity?  Date of formation:  Has the entity changed its name in the past or current year?  NEW name  PRIOR name  Is the entity a metropolitan district?  Please indicate what services the entity provides:	ately for the state of the stat	INERAL	INFORM TE
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the separately	ately for tistate be State Confiate be Born does no TABOR.	INERAL	INFORM
Please answer the following question by marking in the appropriate be section 29-1-113 C.R.S.? If no, MUST explain: Did the entity plass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the separately separately for the separately	ately for the state of the stat	INERAL	INFORM
Please answer the following question by marking in the appropriate be section 29-1-113 C.R.S.? If no, MUST explain: Did the entity plass an appropriations resolution in accordance with Set fino, MUST explain: Please indicate the amount appropriated for each fund separately for the separately for the separately for the separately for the entity in compliance with all the provisions of TABOR (State Connote: An election to exempt the government from the spending limitations of TABOR does not requirement. All governments should determine if they meet this requirement of TABOR.  Please answer the following question by marking in the appropriate be as the separately for the spending limitations of TABOR.  Please answer the following question by marking in the appropriate be as this application for a newly formed governmental entity?  Date of formation:  Has the entity changed its name in the past or current year?	ately for the state of the stat	INERAL	INFORM TE
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain: Please indicate the amount appropriated for each fund separately for the amount appropriated for each fund separately for the second several	ately for t	INERAL	INFORM
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the se	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  \$ 726  For Total Appropriations By Fund  \$ 726  \$ \$ \$  \$ \$ \$  For TAX PAYER'S BIL  The following question by marking in the appropriate box  compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  To exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency in the provision by marking in the appropriate box  PART 10 - GENERAL  The following question by marking in the appropriate box  The following question by marking in the appropria	In emergency reso	INFORM
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the Separately for the Governmentall/Proprietary Fund Name Water and Sewer  Water and Sewer  Please answer the following question by marking in the appropriate be is the entity in compliance with all the provisions of TABOR (State Con Note: An election to exempt the government from the spending limitations of TABOR does no requirement. All governments should determine if they meet this requirement of TABOR.  Please answer the following question by marking in the appropriate be is this application for a newly formed governmental entity?  Date of formation:	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  \$ 726  For Total Appropriations By Fund  \$ 726  \$ \$ \$  \$ \$ \$  For TAX PAYER'S BIL  The following question by marking in the appropriate box  compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?  To example the government from the spending limitations of TABOR does not example the government from the 3 percent emergency in example the government from the spending limitations of TABOR.  PART 10 - GENERAL PAYER'S BIL  The following question by marking in the appropriate box	IR THE PROPERTY TO THE PROPERT	INFORM
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113.C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Self no, MUST explain: Please indicate the amount appropriated for each fund separately for the following question by marking in the appropriate be separately in compliance with all the provisions of TABOR (State Con Note: An election to exempt the government from the spending limitations of TABOR accounts and separately for the separately in the appropriate be separately in compliance with all the provisions of TABOR (State Con Note: An election to exempt the government from the spending limitations of TABOR.)  Please answer the following question by marking in the appropriate be separately formed governmental entity?	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  S 726  Governmental/Proprietary Fund Name  \$ 726  \$ \$ 726  \$ \$ \$ 726  \$ \$ \$ \$ 726  \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	nt emergency rese	INFORT
Please answer the following question by marking in the appropriate be Dild the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain:  Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain:  Please indicate the amount appropriated for each fund separately for the separately for th	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726 \$  Total Appropriations By Fund \$ 726 \$  PART 9 - TAX PAYER'S BIL The following question by marking in the appropriate box  compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?  The following question by marking limitations of TABOR.  PART 10 - GENERAL  The following question by marking in the appropriate box	Internergency reserved.	INFOR
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se if no, MUST explain: Please indicate the amount appropriated for each fund separately for the second secon	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  \$ 726  For Total Appropriations By Fund  \$ 726  \$ \$ 726  \$ \$ \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	INERAL I	NFORI
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain:  Please indicate the amount appropriated for each fund separately for the fino of the amount appropriated for each fund separately for the second se	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  er \$ \$ 726  \$ \$ \$ \$ 726  Total Appropriations By Fund \$ 726  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	]? nt emergency rese	YE.
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain: Please indicate the amount appropriated for each fund separately for the amount appropriated for each fund Name Water and Sewer  Water and Sewer  Please answer the following question by marking in the appropriate both is the entity in compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the compliance with all the provisions of TABOR [State Constitution of the complex provision of TABOR [State Constitution of the complex provision of the complex provisi	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  \$ 726  \$ PART 9 - TAX PAYER'S BIL reported the following question by marking in the appropriate box compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?	]?	• YE
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain: Please indicate the amount appropriated for each fund separately for t Governmental/Proprietary Fund Name Water and Sewer	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name \$ 726  err  PART 9 - TAX PAYER'S BIL  the following question by marking in the appropriate box		YE
Please answer the following question by marking in the appropriate be Did the entity file a current year budget with the Department of Local A Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Se If no, MUST explain: Please indicate the amount appropriated for each fund separately for the Governmental/Proprietary Fund Name Water and Sewer	e the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  \$ 726  For \$ \$  \$ \$  \$ \$  \$ \$  \$ \$  \$ \$  \$ \$  \$		CONTRACTOR OF STREET
Please answer the following question by marking in the appropriate box  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: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?  If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  Water and Sewer  Water and Sewer	Total Appropriations By F	R'S BILL	OF RIC
Please answer the following question by marking in the appropriate box 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: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported Governmental/Proprietary Fund Name  Water and Sewer  Water and Sewer  726,50	Total Appropriations By F		*
Please answer the following question by marking in the appropriate box  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:  Did the entity file a current year budget with the Department of Local Affairs, in accordance with  Bection 29-1-108 C.R.S.?  If no, MUST explain:  Please indicate the amount appropriated for each fund separately for the year reported  Governmental/Proprietary Fund Name  S  Water and Sewer	Total Appropriations By F		
Please answer the following question by marking in the appropriate box Did the entity file a current year budget with the Department of Local Affairs, in accorda Section 29-1-113 C.R.S.? If no, MUST explain: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C. If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported Governmental/Proprietary Fund Name	20070	726,500	0
Please answer the following question by marking in the appropriate box  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: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?  If no, MUST explain: Please indicate the amount appropriated for each fund separately for the year reported	e the amount appropriated for each fund separately for the year reported	ons By Fund	
Please answer the following question by marking in the appropriate box  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: Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.?  If no, MUST explain:			
Please answer the following question by marking in the appropriate box  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:	plain:		
Please answer the following question by marking in the appropriate box  Did the entity file a current year budget with the Department of Local Affairs, in accordance with	13 C.R.S.? If no, MUST explain:		
	e Department of Local Affairs, in accordance with	•	0

		CON COL CIVE!		
Entity Wide:	General Fund	Governmental Funds		Notes
I Inrestricted Cash & Investments	1,058,736 Unrestricted Fund Balan \$	Total Tax Revenue	s	•
Current Liabilities	160,396 Total Fund Balance \$	<ul> <li>Revenue Paying Debt Service</li> </ul>	so.	•
Deferred inflow	- PY Fund Balance \$	Total Revenue	so	•
Colonico minor	Total Revenue \$	<ul> <li>Total Debt Service Principal</li> </ul>	50	•
	Total Expenditures \$	<ul> <li>Total Debt Service Interest</li> </ul>	s	•
Governmental	interfund in \$			
Total Cash & Investments \$	- Interfund Out \$	- Enterprise Funds		
Transfers in	- Proprietary	Net Position	en	2,308,422
Transfers Out	- Current Assets \$	1,101,691 PY Net Position	•	2,136,564
Property Tax	- Deferred Outflow \$	- Government-Wide		
Debt Service Principal	- Current Liabilities \$	160,396 Total Outstanding Debt	S	•
Total Expenditures	- Deferred inflow \$	<ul> <li>Authorized but Unissued</li> </ul>	S	
Total Developer Advances	- Cash & Investments \$	1,058,736 Year Authorized		1/0/1900
Total Developer Repayments \$	- Principal Expense \$			

1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	Please answer the following question by marking in the appropriate box	PART 12 - GOVERNING BODY AF
B	YES	ODY APPRO
6	NO	VAL

## 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.

- \* 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 Required elements and safeguards are as follows:
- 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. of the governing body. 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

1	6	U1	•	U	N	-	knowledge of government	Below is the certification a this Application for Exemp
Full Name	Full Name	Full Name	Full Name  Bob Yaich, Assistant Secretary	Full Name Thomas McChesney, Assistant Secretary	Full Name Teresa Roy, Treasurer/Secretary	Full Name Shella Cooper, President	knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages it insected knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages it insected knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages it insected knowledge of governmental accounting; completed to the best of their knowledge and is accurate and true. Use additional pages it is accurate and true.	approval of the governing body. By signing, each individual member is certifying they are a hind approval of the governing body. By signing, each individual member is certifying they are a hind specific partial form Audit has been prepared consistent with Section 29-1-604. C.R. s., which states that they are a section 29-1-604. C.R. s., which states that they are a section 29-1-604. C.R. s., which states they are a section 29-1-604.
, 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	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	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	n, Bob Yajoh and approve this application for exemption from audit. 253 Signed Date: Date:	n,Thomas McChesney, attest that I am a duly elected or appointed board member, and that have personally reviewed and approve this application for exemption from sudit.  Signed	personally review and approve this application for exemption from audit.  Signed 5/25  Date: 7-19-23	n, Shella Cooper and Shella Cooper at that I am a duly elected or appointed board member, and that I have personally fiviewed and application for exemption from a will a signed of the cooper and the I have signed of the cooper and the I have signed of the cooper and the I have personally for the cooper and the cooper	tal pages in needed.  A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.	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 291-604, 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

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

### RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOX 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 revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Andstor, be execut 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 (rance of government) exceeded \$100,000 for Year 20XX; and

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

210

(2)WHEREAS, neither revenues nor expenditure: for (is the of yovernment) exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from and they (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 execution from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, is it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from an it for (name of government) for the year ended reviewed and is hereby approved by a najority 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.

$\geq$
×
ADOPTED THIS
금
D
=
三
10
3
0
1
1
1
1
1
1
1
>
.D. 20XX
12
8
- 2

Type or Print Names of Members of Governing Body	Town Clerk, Secretary, etc.	Mayor/President/Chairman, etc. ATTEST:
Date Term Expires		
Signature		