



NOTICE OF THE REGULAR MEETING OF THE GENERAL ASSEMBLY

TOWN OF OPHIR, CO 81426

TUESDAY 7:00 PM FEBRUARY 20, 2024

OPHIR TOWN HALL 36 PORPHYRY ST.

[Join Zoom Meeting](#)

Meeting ID: 867 0143 8435 Passcode: 373146

+16699006833,,86701438435#,,,,*373146# US (San Jose)

AGENDA

1. CALL TO ORDER
2. ADOPTION & SIGNATURE OF JANUARY 16, 2024 MEETING MINUTES
3. APPROVAL OF AGENDA
4. BUSINESS ITEMS
 - a. Presentation by SMC Natural Resources Director Starr Jamison and SMC Commissioner Lance Waring re: Ophir Road Avalanche Mitigations processes (SMC Staff)
 - b. Election of officers- Vote Required (Wontrobski):
 - i. Mayor: Andy Ward
 - ii. Mayor Pro Tem: no candidate
 - iii. Clerk: Ben Foster
 - iv. Treasurer: Cindy Wyszynski
 - c. Microgrid- Discussion Only – Rooftop Solar Exploration (Ward, Wheels)
 - d. 2023 Long Form Audit Approval (Wyszynski)
 - e. Resolution 2023-01 San Miguel County Emergency Telephone Service Authority 2023 Amendment (911 contract) (Wontrobski)
5. STAFF REPORTS
 - a. Town Manager:
 - i. Water Infrastructure
 - ii. Peter Harrelson Memorial
 - iii. Telluride Historic Museum Hike Into History in Ophir Valley)- summer
6. NEW BUSINESS
7. ADJOURN

General Assembly Meeting Memorandum

To: Ophir General Assembly

From: John Wontrobski, Ophir Town Manager

Date: February 16, 2024 for February 20, 2024 GA meeting

4a. San Miguel County Natural Resources Director Starr Jamison and San Miguel County Commissioner Lance Waring will be updating the GA on Ophir Road Avalanche Safety planning.

4b. We neglected to elect 2024 Town Officers at the January 20, 2024 GA meeting. The slate of candidates (all incumbents) is as follows:

- Mayor: Andy Ward
- Mayor ProTem: Open Position
- Clerk: Ben Foster
- Treasurer: Cindy Wyszynski

4c. N.B: This memo item was written by Ophir Resident and EcoAction Energy Specialist Kim Wheels:

In light of Ophir's November GA vote to not allow SMPA access to town-owned land for the purposes of conducting a microgrid study, SMPA and Ophir staff have been considering how to honor our DOLA planning grant commitment, continue to explore mechanisms for meeting electricity reliability needs for the town, and obtain the necessary analysis to understand our town's options for meeting our renewable energy goals. Based on requests from Ophir community members in previous meetings to further explore rooftop solar potential, SMPA is proposing to shift the focus of a feasibility study toward analyzing the potential of using existing and projected rooftop solar. SMPA has also been considering the viability of locating a battery storage system on "SMPA-managed easement property" (instead of town-owned property), with rooftop solar as the source of additional battery charging to extend the outage coverage of the microgrid battery, and to possibly be dispatched during SMPA system peak to improve the project economics and reduce GHG emissions. This mechanism would financially support rooftop system installations, as homeowners would benefit through net-metering credit provided during normal system operations and during battery charging time periods.

DOLA's Microgrid for Community Resilience (MCR) Program Director supports this pivot to a different technical approach as being within the bounds of the planning grant scope, as it continues to explore solutions to solve a resilience problem for a town beset with

Commented [KW1]: Need correct language for possible new battery locations from Terry

known and verifiable infrastructure vulnerabilities. Ophir's letter of support for the MCR grant states in reference to power outages:

"In response to these problems, Ophir has begun working with SMPA to pursue the initial planning around various solutions. We expect the planning grant will allow us to further pursue the appropriate locations for a solar array, storage/microgrid controls, as well as other feasibility issues concerning system development, ownership, and financing."

Commented [KW2]: I don't know if we want to include this sentence since it goes beyond necessary, but with just the first sentence its vague.

With Ophir's support of this redirection, potential microgrid construction grant opportunities would not incorporate NEW solar power generation. This redirected approach would qualify for a different grant focus that could result in achieving the primary goal of community resilience. With the microgrid storage and grid-tie infrastructure in place and using local rooftop solar charging supplementation during outage conditions, Ophir could revisit a community solar array down the road if desired by the community.

If Ophir would like to have the land next to the New Dominion mine included as a potential microgrid location in this redirected feasibility study, as a high level analysis done without accessing the land, in order to support continued exploration of a special use permit with USFS, then SMPA is open to considering inclusion of that analysis in the report. Given that we need to replace water storage tanks in this area, and that the land will be disturbed in order to do so, Ophir town staff believes that this would be a wise use of grant funding and would like to glean direction from the GA on this item.

SMPA is highly sensitive to supporting the will of its communities. In partnership with SMPA, we have a unique opportunity to leverage State funds to explore ways to improve the reliability of power delivery to our town. If we can achieve that and other town goals in the process, then we are succeeding to support Ophir's community needs and desires. A grant-funded feasibility study is a unique opportunity to explore these possibilities. The results do not infer a commitment to proceed with any identified solution but they serve as a valuable tool to help inform us of what is possible.

SMPA is asking that Ophir provide formal clarity that we are collectively proceeding to look at other solutions, and that we would like SMPA to continue to use the DOLA grant funds to explore alternative microgrid technical approaches that do not require the use of Town Owned land for a community scale solar array.

4d. The Town of Ophir is required by the State of Colorado to conduct a municipal audit of its finances each year. There are two different types of audits: a short-form audit (simpler and less expensive) and a long-form audit (more comprehensive and more expensive). For 2023, as is customary on a year in which we are not required to submit a long-form audit, we are requesting that the State accept a short-form audit from Ophir instead of the Long Form Audit. The Application for Exemption from Audit is included in the packet and needs to be approved by the GA.

4e. The Town of Ophir is a member of the San Miguel Emergency Telephone Service Authority (SMETSA) and the following Resolution 2024-01 would authorize some changes to the original IGA from 2003. Please see SMETSA Board President Chris Broady's memo for further details.

**MINUTES OF THE REGULAR MEETING OF THE GENERAL
ASSEMBLY**

TOWN OF OPHIR, CO 81426

TUESDAY JANUARY 16TH, 2024 7:00 PM

OPHIR TOWN HALL 36 PORPHYRY ST.

Video and audio recording available upon request

1) CALL TO ORDER

Andy Ward calls the meeting to order at 7:04pm

VOTING MEMBERS PRESENT: Gerry Oyama, Teri Steinberg, Marc Campbell, Phil Hayden, Andy Ward, Mark Rosenthal, Judah Kuper, Todd Rutledge, Eric Beerman, Jacey Depriest, Kim Wheels, Larry Rosen, Joe Schultz, Lisa Rutledge, Cara Binkley, Travers Mitchell, Sue Hehir, Luke Leighton, John Humphries, Valerie Sloan

NON-VOTING MEMBERS: Joan May, John Wontrobski, David McConaughy, Joseph Waller, Sam Bennett

2) ADOPTION & SIGNATURE December 19th, 2023 Regular GA minutes

Mark Rosenthal motions to approve and adopt, Judah Kuper seconds
All in Favor (Yay): Unanimous

3) APPROVAL OF AGENDA

Todd Rutledge motions to approve and adopt September agenda, Teri Steinberg seconds
All in Favor (Yay): Unanimous

4) BUSINESS ITEMS

A) EXECUTIVE SESSION FOR PURPOSES OF DISCUSSION WITH TOWN ATTORNEY

Andy Ward motions, Judah Kuper seconds
All in Favor (Yay): Unanimous

Executive session begins @ 7:11 and recording is stopped

Executive session ends @ 8:25 and recording is resumed

Andy requests that if anyone has any concerns regarding the discussion during the executive session to speak now. No one speaks.

B) CONSIDERATION OF POSSIBLE RESPONSE TO WALLER/CORNWALL/WHITAKER THREAT COMMUNICATION

Todd Rutledge motions that the town of Ophir takes steps to investigate making changes to our land use code relative to the avalanche hazard zoning, Mark Rosenthal seconds

Discussion ensues.

Phil Hayden notes that we have done this before and P&Z has investigated this for years. Who are we and where are we going?

Doesn't see how revisiting our LUC gets us anywhere.

Kim requests that it be included in the motion that staff is to investigate the land use code. It is not a commitment that we will change anything, it is an investigation to figure out what it will potentially take so the GA can discuss it.

Todd agrees to amend the motion.

David does not think that the motion needs amending, since it was originally understood to be a request to have staff investigate.

Andy calls for a vote. A voice vote is taken but the vote is close so it is taken individually.

During the vote Cara asks that the motion be restated. The motion is restated by David: "The motion is to direct staff to investigate what a land use code amendment would look like and report back to the GA"

All in favor (yay): Joe Schultz, Todd Rutledge, Lisa Rutledge, Kim Wheels, Travers, Larry Rosen, Teri Steinberg, Marc Campbell, Cara Binkley, Jacey Depriest, Judah Kuper, Andy Ward, Mark Rosenthal,

All not in favor (nay): Eric Beerman, Sue Hehir, Lucas Leighton, Valerie Sloan, Phil Hayden, John Humphries

MOTION PASSES 13-7

B) CREATION OF CHARTER REVIEW COMMITTEE

Mark Rosenthal explains that it is best practice to review the town charter every ten years and to have the town attorney review it independantly.

Kim volunteers to be on the committee

David notes he has written the charters for New Castle and Basalt and offers his assistance.

John Wontrosbski proposes a recommended change for the way abstentions are counted currently in Ophir.

Eric Beerman would like to join the committee if he can attend via Zoom.

Kim notes it would be good to have an odd number of community members on the committee.

Todd wonders if people could join the committee if they are not in attendance of the current meeting.

John Wontrosbski says that they can since committee members are not being voted on.

John Wontrosbski notes that the committee would make recommendations that would be voted on by the town via ballot, not at a GA.

5) STAFF REPORTS

Town Manager: no report

Andy asks about water report, John Wontrosbski reports that it should be coming soon.

P&Z: Judah is looking for a replacement for the chair of the board and is also looking for more board members

- i) John Humphries presents on behalf of OEC regarding open spaces and weed management in Ophir

6) NEW BUSINESS

No new business

7. ADJOURN

Andy adjourns the meeting @ 9:23pm

Minutes prepared by Ben Foster, Town Clerk

Audio and video recordings of all General Assembly Meetings are available to the public. Please contact the Town Clerk if you would like a copy of this month's audio of the meeting minutes.

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.

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. APPLICATIONS FOR EXEMPTION FROM AUDIT SUBMISSIONS ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME. 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. APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED. APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED. <http://www.lexisnexis.com/hottopics/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?
- Will this application be submitted electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [here](#) policy
 - OFR--
 - 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?

[Click here to go to the portal](#)

FILING METHODS

WEB PORTAL: Register and submit your Applications at our web portal: <https://apps.leg.co.gov/osalig> For faster processing the web portal is the preferred method for submission

MAIL: Office of the State Auditor
Local Government Audit Division
1525 Sherman St, 7th Floor
Denver, CO 80203

QUESTIONS? *Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address noted below.*
Email: osalig@colorado.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

Town of Ophir
P.O. Box 683
Ophir, CO 81426-4943

For the Year Ended
12/31/2023
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL

John Wontrobski, Town Manager
(970) 728-2880
Manager@Ophir.us

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with knowledge of governmental accounting and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least \$100,000 but not more than \$750,000, and that independent means someone who is separate from the entity.

NAME:
TITLE
FIRM NAME (if applicable)
ADDRESS
PHONE
RELATIONSHIP TO ENTITY

James D Hinkle
Managing Partner
Hinkle & Company, PC
750 W. Hampden, Suite 400, Englewood, Colorado
(303) 796-1000
Independent Accountant

PREPARER (SIGNATURE REQUIRED)

DATE PREPARED

James D Hinkle

2/5/2024

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 | | Proprietary/Fiduciary Funds | Fund* |
|--|--|--------------------|------------------|-----------------------------|-------------|
| | | General Fund | Open Space Fund | | |
| Assets | | | | | |
| 1-1 | Cash & Cash Equivalents | \$ 764,071 | \$ - | \$ 92,736 | \$ - |
| 1-2 | Investments | \$ 20,443 | \$ 79,992 | \$ - | \$ - |
| 1-3 | Receivables | \$ - | \$ - | \$ - | \$ - |
| 1-4 | Due from Other Entities or Funds | \$ 143,204 | \$ - | \$ - | \$ - |
| 1-5 | Property Tax Receivable | \$ - | \$ - | \$ - | \$ - |
| | All Other Assets [specify...] | \$ - | \$ - | \$ - | \$ - |
| 1-6 | Lease Receivable (as Lessor) | \$ - | \$ - | \$ 92,736 | \$ - |
| 1-7 | | \$ - | \$ - | \$ 735,229 | \$ - |
| 1-8 | | \$ - | \$ - | \$ - | \$ - |
| 1-9 | | \$ - | \$ - | \$ - | \$ - |
| 1-10 | | \$ - | \$ - | \$ - | \$ - |
| 1-11 | (add lines 1-1 through 1-10) | \$ 927,718 | \$ 79,992 | \$ 827,965 | \$ - |
| 1-12 | 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 | \$ 927,718 | \$ 79,992 | \$ 827,965 | \$ - |
| Liabilities | | | | | |
| 1-16 | Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| 1-17 | Accrued Payroll and Related Liabilities | \$ - | \$ - | \$ - | \$ - |
| 1-18 | Unearned Revenue | \$ - | \$ - | \$ - | \$ - |
| 1-19 | Due to Other Entities or Funds | \$ - | \$ - | \$ 143,204 | \$ - |
| 1-20 | All Other Current Liabilities | \$ - | \$ - | \$ - | \$ - |
| 1-21 | (add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES | \$ - | \$ - | \$ 143,204 | \$ - |
| 1-22 | All Other Liabilities [specify...] | \$ - | \$ - | \$ - | \$ - |
| 1-23 | Deposits Held | \$ 9,000 | \$ - | \$ 205,400 | \$ - |
| 1-24 | | \$ - | \$ - | \$ - | \$ - |
| 1-25 | | \$ - | \$ - | \$ - | \$ - |
| 1-26 | | \$ - | \$ - | \$ - | \$ - |
| 1-27 | (add lines 1-21 through 1-26) | \$ 9,000 | \$ - | \$ 348,604 | \$ - |
| 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 | \$ - | \$ - | \$ 529,829 | \$ - |
| 1-32 | Nonspendable Inventory | \$ - | \$ - | \$ - | \$ - |
| 1-33 | Restricted [specify...] | \$ - | \$ - | \$ - | \$ - |
| 1-34 | Committed [specify...] | \$ - | \$ - | \$ - | \$ - |
| 1-35 | Assigned [specify...] | \$ - | \$ 79,992 | \$ - | \$ - |
| 1-36 | Unassigned: | \$ 918,718 | \$ - | \$ (50,469) | \$ - |
| 1-37 | (add lines 1-31 through 1-36) | \$ 918,718 | \$ 79,992 | \$ 479,361 | \$ - |
| 1-38 | TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE | \$ 927,718 | \$ 79,992 | \$ 827,965 | \$ - |
| Net Position | | | | | |
| Net Investment in Capital and Right-to Use Assets | | | | \$ 529,829 | \$ - |
| Emergency Reserves | | | | \$ - | \$ - |
| Other Designations/Reserves | | | | \$ - | \$ - |
| Restricted | | | | \$ - | \$ - |
| Undesignated/Unreserved/Unrestricted | | | | \$ (50,469) | \$ - |
| (add lines 1-31 through 1-36) | | | | \$ 479,361 | \$ - |
| TOTAL NET POSITION | | | | \$ 479,361 | \$ - |
| TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION | | | | \$ 827,965 | \$ - |

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 | Fund* |
|--------------------------------|---|--------------------|-----------------|-----------------------------|-------------|
| | | General Fund | Open Space Fund | | |
| Tax Revenue | | | | | |
| 2-1 | Property (include mills levied in Question 10-6) | \$ 137,689 | \$ - | \$ 16,071 | \$ - |
| 2-2 | Specific Ownership | \$ 6,275 | \$ - | \$ 735 | \$ - |
| 2-3 | Sales and Use Tax | \$ 39,486 | \$ - | \$ - | \$ - |
| 2-4 | Other Tax Revenue (specify...): Mineral Lease | \$ 790 | \$ - | \$ - | \$ - |
| 2-5 | Real Estate Transfer Tax | \$ 178,200 | \$ - | \$ - | \$ - |
| 2-6 | | \$ - | \$ - | \$ - | \$ - |
| 2-7 | | \$ - | \$ - | \$ - | \$ - |
| 2-8 | Add lines 2-1 through 2-7 | \$ 362,440 | \$ - | \$ 16,806 | \$ - |
| | TOTAL TAX REVENUE | | | | |
| 2-9 | Licenses and Permits | \$ 14,307 | \$ - | \$ - | \$ - |
| 2-10 | Highway Users Tax Funds (HURF) | \$ 3,904 | \$ - | \$ - | \$ - |
| 2-11 | Conservation Trust Funds (lottery) | \$ - | \$ - | \$ - | \$ - |
| 2-12 | Community Development Block Grant | \$ - | \$ - | \$ - | \$ - |
| 2-13 | Fire & Police Pension | \$ - | \$ - | \$ - | \$ - |
| 2-14 | Grants | \$ 23,124 | \$ - | \$ - | \$ - |
| 2-15 | Donations | \$ - | \$ - | \$ - | \$ - |
| 2-16 | Charges for Sales and Services | \$ - | \$ - | \$ 68,985 | \$ - |
| 2-17 | Rental Income | \$ - | \$ - | \$ - | \$ - |
| 2-18 | Fines and Forfeits | \$ - | \$ - | \$ - | \$ - |
| 2-19 | Interest/Investment Income | \$ - | \$ - | \$ - | \$ - |
| 2-20 | Tap Fees | \$ - | \$ - | \$ 49,000 | \$ - |
| 2-21 | Proceeds from Sale of Capital Assets | \$ 76 | \$ - | \$ - | \$ - |
| 2-22 | All Other (specify...): Road & Bridge | \$ 5,281 | \$ - | \$ 228 | \$ - |
| 2-23 | Miscellaneous | \$ 26,939 | \$ - | \$ - | \$ - |
| 2-24 | Add lines 2-8 through 2-23 | \$ 436,071 | \$ - | \$ 135,019 | \$ - |
| | TOTAL REVENUES | | | | |
| Other Financing Sources | | | | | |
| 2-25 | Debt Proceeds | \$ - | \$ - | \$ - | \$ - |
| 2-26 | Lease Proceeds | \$ - | \$ - | \$ - | \$ - |
| 2-27 | Developer Advances | \$ - | \$ - | \$ - | \$ - |
| 2-28 | Other (specify...): | \$ - | \$ - | \$ - | \$ - |
| 2-29 | Add lines 2-25 through 2-28 | \$ - | \$ - | \$ - | \$ - |
| 2-30 | TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | \$ - | \$ - |
| | TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 436,071 | \$ - | \$ 135,019 | \$ - |
| GRAND TOTALS | | | | | |
| | | \$ 436,071 | \$ - | \$ 135,019 | \$ - |

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.

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

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

| Line # | Description | Governmental Funds | | Description | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|--------|---|--------------------|------------------|---|-----------------------------|-------------|--|
| | | General Fund | Open Space Fund | | Enterprise Fund | Fund* | |
| 3-1 | Expenditures | | | Expenses | | | |
| 3-1 | General Government | \$ 140,088 | \$ - | General Operating & Administrative | \$ 32,757 | \$ - | |
| 3-2 | Judicial | \$ - | \$ - | Salaries | \$ 13,152 | \$ - | |
| 3-3 | Law Enforcement | \$ - | \$ - | Payroll Taxes | \$ - | \$ - | |
| 3-4 | Fire | \$ - | \$ - | Contract Services | \$ 5,312 | \$ - | |
| 3-5 | Highways & Streets | \$ 38,809 | \$ - | Employee Benefits | \$ 982 | \$ - | |
| 3-6 | Solid Waste | \$ - | \$ - | Insurance | \$ - | \$ - | |
| 3-7 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | Accounting and Legal Fees | \$ 1,926 | \$ - | |
| 3-8 | Health | \$ - | \$ - | Repair and Maintenance | \$ 14,301 | \$ - | |
| 3-9 | Culture and Recreation | \$ 1,142 | \$ 10,512 | Supplies | \$ - | \$ - | |
| 3-10 | Transfers to other districts | \$ - | \$ - | Utilities | \$ 6,435 | \$ - | |
| 3-11 | Other [specify...] | \$ - | \$ - | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | |
| 3-12 | | \$ - | \$ - | Other [specify...] | \$ - | \$ - | |
| 3-13 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-14 | Capital Outlay | \$ - | \$ - | Capital Outlay | \$ - | \$ - | |
| | Debt Service | \$ - | \$ - | Debt Service | \$ - | \$ - | |
| 3-15 | Principal (should match amount in 4.4) | \$ - | \$ - | Principal (should match amount in 4.4) | \$ - | \$ - | |
| 3-16 | Interest | \$ - | \$ - | Interest | \$ - | \$ - | |
| 3-17 | Bond Issuance Costs | \$ - | \$ - | Bond Issuance Costs | \$ - | \$ - | |
| 3-18 | Developer Principal Repayments | \$ - | \$ - | Developer Principal Repayments | \$ - | \$ - | |
| 3-19 | Developer Interest Repayments | \$ - | \$ - | Developer Interest Repayments | \$ - | \$ - | |
| 3-20 | All Other [specify...] | \$ - | \$ - | All Other [specify...] | \$ - | \$ - | |
| 3-21 | | \$ - | \$ - | | \$ - | \$ - | |
| 3-22 | Add lines 3-1 through 3-21 | \$ 180,039 | \$ 10,512 | Add lines 3-1 through 3-21 | \$ 74,865 | \$ - | GRAND TOTAL |
| | TOTAL EXPENDITURES | | | TOTAL EXPENSES | | | 265,416 |
| 3-23 | Interfund Transfers (in) | \$ - | \$ - | Net Interfund Transfers (in) Out | \$ - | \$ - | |
| 3-24 | Interfund Transfers out | \$ - | \$ - | Other [specify...][enter negative for expense] | \$ - | \$ - | |
| 3-25 | Other Expenditures (Revenues): | \$ - | \$ - | Depreciation/Amortization | \$ - | \$ - | |
| 3-26 | | \$ - | \$ - | Other Financing Sources (uses) (from line 2-28) | \$ - | \$ - | |
| 3-27 | | \$ - | \$ - | Capital Outlay (from line 3-14) | \$ - | \$ - | |
| 3-28 | | \$ - | \$ - | Debt Principal (from line 3-15, 3-18) | \$ - | \$ - | |
| 3-29 | (Add lines 3-23 through 3-28) | \$ - | \$ - | (Line 3-27, plus line 3-28, less line 3-26, less line 3-25, plus line 3-24) TOTAL GAAP RECONCILING ITEMS | \$ - | \$ - | |
| 3-30 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | \$ 266,032 | \$ (10,512) | Net Increase (Decrease) in Net Position | \$ 60,154 | \$ - | |
| | Line 2-29, less line 3-22, less line 3-29 | | | Line 2-29, less line 3-22, plus line 3-29, less line 3-23 | | | |
| 3-31 | Fund Balance, January 1 from December 31 prior year report | \$ 289,680 | \$ 90,504 | Net Position, January 1 from December 31 prior year report | \$ 419,207 | \$ - | |
| 3-32 | Prior Period Adjustment (MUST explain) | \$ 373,006 | \$ - | Prior Period Adjustment (MUST explain) | \$ - | \$ - | |
| 3-33 | Fund Balance, December 31 | \$ 918,718 | \$ 79,992 | Net Position, December 31 | \$ 479,361 | \$ - | |
| | Sum of Lines 3-30, 3-31, and 3-32 | | | Sum of Lines 3-30, 3-31, and 3-32 | | | |
| | This total should be the same as line 1-37. | | | 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) 899-3000 for assistance.

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

| | | Governmental Funds | | Proprietary/Fiduciary Funds | | Please use this space to provide explanation of any items on this page |
|---|--|-------------------------|-----------------------|-----------------------------|----------|--|
| Line # | Description | Conservation Trust Fund | Capital Projects Fund | Fund* | Fund* | |
| Tax Revenue | | | | | | |
| 2-1 | Property (include mills levied in Question 10-6) | \$ | - | \$ | - | |
| 2-2 | Specific Ownership | \$ | - | \$ | - | |
| 2-3 | Sales and Use Tax | \$ | - | \$ | - | |
| 2-4 | Other Tax Revenue [specify...]: | \$ | - | \$ | - | |
| 2-5 | | \$ | - | \$ | - | |
| 2-6 | | \$ | - | \$ | - | |
| 2-7 | | \$ | - | \$ | - | |
| Add lines 2-1 through 2-7 | | \$ | - | \$ | - | |
| TOTAL TAX REVENUE | | \$ | - | \$ | - | |
| 2-9 | Licenses and Permits | \$ | - | \$ | - | |
| 2-10 | Highway Users Tax Funds (HUTF) | \$ | - | \$ | - | |
| 2-11 | Conservation Trust Funds (Lettery) | \$ | 2,520 | \$ | - | |
| 2-12 | Community Development Block Grant | \$ | - | \$ | - | |
| 2-13 | Fire & Police Pension | \$ | - | \$ | - | |
| 2-14 | Grants | \$ | - | \$ | - | |
| 2-15 | Donations | \$ | - | \$ | - | |
| 2-16 | Charges for Sales and Services | \$ | - | \$ | - | |
| 2-17 | Rental Income | \$ | - | \$ | - | |
| 2-18 | Fines and Forfeits | \$ | - | \$ | - | |
| 2-19 | Interest/Investment Income | \$ | - | \$ | - | |
| 2-20 | Tap Fees | \$ | - | \$ | - | |
| 2-21 | Proceeds from Sale of Capital Assets | \$ | - | \$ | - | |
| 2-22 | All Other [specify...]: | \$ | - | \$ | - | |
| 2-23 | | \$ | - | \$ | - | |
| Add lines 2-8 through 2-23 | | \$ | 2,520 | \$ | - | |
| TOTAL REVENUES | | \$ | 2,520 | \$ | - | |
| Other Financing Sources | | | | | | |
| 2-25 | Debt Proceeds | \$ | - | \$ | - | |
| 2-26 | Lease Proceeds | \$ | - | \$ | - | |
| 2-27 | Developer Advances | \$ | - | \$ | - | |
| 2-28 | Other [specify...]: | \$ | - | \$ | - | |
| 2-29 | | \$ | - | \$ | - | |
| Add lines 2-25 through 2-28 | | \$ | - | \$ | - | |
| TOTAL OTHER FINANCING SOURCES | | \$ | - | \$ | - | |
| Add lines 2-24 and 2-29 | | \$ | 2,520 | \$ | - | |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ | 2,520 | \$ | - | |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ | 2,520 | \$ | - | 2,520 |

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 | | Please use this space to provide explanation of any items on this page |
|--------|---|-------------------------|-----------------------|-----------------------------|-------|--|
| | | Conservation Trust Fund | Capital Projects Fund | Fund* | 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 | Contributions to Fire & Police Pension Assoc. | \$ - | \$ - | \$ - | \$ - | |
| 3-14 | Other [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 3-15 | Capital Outlay | \$ - | \$ 17,417 | \$ - | \$ - | |
| 3-16 | Debt Service | \$ - | \$ - | \$ - | \$ - | |
| 3-17 | Principal (should match amount in 4-4) | \$ - | \$ - | \$ - | \$ - | |
| 3-18 | Interest | \$ - | \$ 5,676 | \$ - | \$ - | |
| 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 | \$ - | \$ 23,093 | \$ - | \$ - | GRAND TOTAL |
| 3-24 | TOTAL EXPENDITURES | \$ - | \$ 23,093 | \$ - | \$ - | \$ 23,093 |
| 3-25 | Interfund Transfers (in) | \$ - | \$ - | \$ - | \$ - | |
| 3-26 | Other [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 3-27 | Other [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 3-28 | Other [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 3-29 | Other [specify...] | \$ - | \$ - | \$ - | \$ - | |
| 3-30 | Add lines 3-23 through 3-28 | \$ - | \$ - | \$ - | \$ - | |
| 3-31 | TRANSFERS AND OTHER EXPENDITURES | \$ - | \$ - | \$ - | \$ - | |
| 3-32 | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures | \$ 2,520 | \$ (23,093) | \$ - | \$ - | |
| 3-33 | Line 2-29, less line 3-22, less line 3-29 | \$ 8,758 | \$ 4,379 | \$ - | \$ - | |
| 3-34 | Fund Balance, January 1 from December 31 prior year report | \$ - | \$ - | \$ - | \$ - | |
| 3-35 | Prior Period Adjustment (MUST explain) | \$ - | \$ - | \$ - | \$ - | |
| 3-36 | Fund Balance, December 31 | \$ 11,278 | \$ (18,714) | \$ - | \$ - | |
| 3-37 | Sum of Lines 3-30, 3-31, and 3-32 | \$ - | \$ - | \$ - | \$ - | |
| 3-38 | 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.

PART 6 - CAPITAL AND RIGHT-TO-USE ASSETS

YES NO

Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets?
- 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:

6-3

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

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|--|--------------------|-------------|-------------------|
| Land | \$ 209,639 | \$ - | \$ - | \$ 209,639 |
| Buildings | \$ 489,824 | \$ - | \$ - | \$ 489,824 |
| Machinery and equipment | \$ 98,057 | \$ - | \$ - | \$ 98,057 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ 286,342 | \$ - | \$ - | \$ 286,342 |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): | \$ - | \$ - | \$ - | \$ - |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ (358,869) | \$ (21,887) | \$ - | \$ (380,756) |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ 724,993 | \$ (21,887) | \$ - | \$ 703,106 |
| TOTAL | \$ 724,993 | \$ (21,887) | \$ - | \$ 703,106 |

6-4

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

| | Balance - beginning of the year* | Additions* | Deletions | Year-End Balance |
|---|--|--------------------|-------------|-------------------|
| Land | \$ - | \$ - | \$ - | \$ - |
| Buildings | \$ - | \$ - | \$ - | \$ - |
| Machinery and equipment | \$ 25,897 | \$ - | \$ - | \$ 25,897 |
| Furniture and fixtures | \$ - | \$ - | \$ - | \$ - |
| Infrastructure | \$ - | \$ - | \$ - | \$ - |
| Construction In Progress (CIP) | \$ - | \$ - | \$ - | \$ - |
| Leased & SBITA Right-to-Use Assets | \$ - | \$ - | \$ - | \$ - |
| Intangible Assets | \$ - | \$ - | \$ - | \$ - |
| Other (explain): Drinking water system | \$ 1,084,025 | \$ - | \$ - | \$ 1,084,025 |
| Accumulated Amortization Right to Use Assets (Enter a negative, or credit, balance) | \$ - | \$ - | \$ - | \$ - |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ (493,174) | \$ (34,717) | \$ - | \$ (527,891) |
| TOTAL | \$ 616,748 | \$ (34,717) | \$ - | \$ 582,031 |

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

PART 7 - PENSION INFORMATION

YES NO

Please use this space to provide any explanations or comments:

- 7-1 Does the entity have an "old hire" firefighters' pension plan?
- 7-2 Does the entity have a volunteer firefighters' pension plan?

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 use this space to provide any explanations or comments:

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 |
|------------------------------------|------------------------------|
| General Fund | \$ 241,719 |
| Open Space Fund | \$ 14,050 |
| Capital Projects Fund | \$ 43,124 |
| Water Fund | \$ 92,033 |

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

Please use this space to provide any explanations or comments:

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(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 use this space to provide any explanations or comments:

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: _____

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 | 27.665 |
| Total mills | 27.665 |

10-7 **NEW 2023!** If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-252 [Section 32-1-207 C.R.S.]? If NO, please explain. YES NO N/A

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

| Entity Wide: | General Fund | Governmental Funds | Notes |
|---------------------------------|--------------|--------------------|--------------|
| Unrestricted Cash & Investments | \$ 143,204 | \$ 918,718 | \$ 362,440 |
| Current Liabilities | \$ - | \$ 918,718 | \$ - |
| Deferred Inflow | \$ - | \$ 289,680 | \$ 436,071 |
| | | \$ 436,071 | \$ - |
| | | \$ 180,039 | \$ - |
| | | \$ - | \$ 1,007,710 |
| | | \$ - | \$ 9,000 |
| Governmental | | | |
| Total Cash & Investments | \$ 864,506 | \$ - | \$ 479,361 |
| Transfers In | \$ - | \$ - | \$ 419,207 |
| Transfers Out | \$ - | \$ 92,736 | \$ - |
| Property Tax | \$ 137,689 | \$ - | \$ 116,512 |
| Debt Service Principal | \$ - | \$ 143,204 | \$ - |
| Total Expenditures | \$ 190,551 | \$ - | \$ - |
| Total Developer Advances | \$ 76 | \$ - | \$ - |
| Total Developer Repayments | \$ - | \$ 92,736 | \$ - |
| | | | 10/1900 |

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

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

YES

NO

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

Policy - Requirements

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

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

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

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

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

A MAJORITY of the members of the governing body must sign below.

| | | | |
|---|-----------|-------|---|
| 1 | Full Name | _____ | 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: _____ |
| 2 | Full Name | _____ | 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: _____ |
| 3 | Full Name | _____ | 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: _____ |
| 4 | Full Name | _____ | 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: _____ |
| 5 | Full Name | _____ | 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 | _____ | 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 | _____ | 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/ordered 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) who signify 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 |
|--|-------------------|-----------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

MEMORANDUM

To: Entity Members - San Miguel Emergency Telephone Service Authority
From: Bo James Nerlin, Esq. *Bo James Nerlin*
Re: Proposed Update to Intergovernmental Agreement
Date: November 9, 2023

Over the past six months, the Board of Directors for the San Miguel Emergency Telephone Serviced Authority (“SMETSA”) has developed a proposed amendment to its governing document, an intergovernmental agreement entered into by all of the SMETSA Member Entities. The purpose of this memo is to outline the changes proposed by the SMETSA Board with an update to the IGA.

History and Background

SMETSA is a collection of municipalities and fire protection districts in San Miguel County. The current members of SMETSA are; San Miguel County, the Town of Mountain Village, the Town of Telluride; the Town of Norwood; the Town of Sawpit; the Town of Ophir, the Telluride Fire Protection District, the Norwood Fire Protection District, and the Egnar Slick Rock Fire Protection District. SMETSA was formed in accordance with C.R.S. 29-1-203.5 and serves as an emergency telephone service authority board in San Miguel County.

SMETSA was established on May 25, 1999, with the member entities entering into an Intergovernmental Agreement. On August 5, 2003, the Intergovernmental Agreement for SMETSA was amended. The 2003 Intergovernmental Agreement remains in place and controls the relationship between the parties.

Proposed Changes

Enclosed with this Memo is a copy of the proposed IGA the SMETSA Board is recommending each member entity adopt. Also enclosed is a redline draft tracking the proposed changes. The following is an outline of some of the proposed changes for the revised IGA:

- Board Structure. In an effort to clarify the entity representatives, the revised IGA has modified the language on Board Structure. Board Structure remains as follows:
 - o Two directors selected from the Towns (Mountain Village, Telluride, Norwood, Sawpit, Ophir);
 - o Two directors selected from the fire protection districts (Telluride, Norwood, Egnar);

- One director selected by the County.
- Allowing for SMETSA to adopt its annual 911 surcharge by Resolution of the Board, and not requiring each member entity to adopt a separate budget;
- Recognizing that the expenditure of monies must be in accordance with the statute governing Emergency Telephone Service Authorities;
- Granting SMETSA the authority to act within the enumerated powers granted to Emergency Telephone Service Authorities.

Process for Adoption

The governing body for each member entity of SMETSA shall approve the revised IGA. Enclosed with this memo is a model resolution for adoption.

RESOLUTION 2023-01

**RESOLUTION OF THE SAN MIGUEL EMERGENCY TELEPHONE SERVICE
AUTHORITY
RECOMMENDING APPROVAL OF A SECOND AMENDED AND RESTATED
INTERGOVERNMENTAL AGREEMENT**

WHEREAS, the San Miguel County Emergency Telephone Service Authority (“SMETSA”) is authorized to provide for emergency telephone service, as defined in C.R.S. § 29-11-101(2); and

WHEREAS, on May 25, 1999, pursuant to Intergovernmental Agreement Concerning the Implementation of an ‘E911’ Emergency Telephone Service between the County of San Miguel, Town of Mountain Village, Town of Telluride, Town of Norwood, Town of Sawpit, Town of Ophir, the Telluride Fire Protection District, the Norwood Fire District and the Egnar/Slickrock Fire District (combined the “Parties”), SMETSA was founded; and

WHEREAS, on August 30, 2003, the Parties adopted an amendment to the 1999 Intergovernmental Agreement; and

WHEREAS, the governing board wishes to further amend the Intergovernmental Agreement in recognition of changes which have been made to the Emergency Telephone Service Authority Act, C.R.S. 29-11-100.2 et. seq.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for SMETSA that:

1. The recitals set forth above are hereby incorporated into this Resolution.
2. The Board of Directors recommends adoption of a SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT CONCERNING THE IMPLEMENTATION OF AN “E911” “EMERGENCY TELEPHONE SERVICE”

THIS RESOLUTION IS ADOPTED by the Executive Board of the San Miguel County Emergency Telephone Service Authority, at a public meeting held this ___ day of November 2023

SAN MIGUEL COUNTY EMERGENCY
TELEPHONE SERVICE AUTHORITY BOARD

By:


CHRIS BROADY, PRESIDENT

ATTEST:

By:


Secretary

RESOLUTION 2023 _____
RESOLUTION OF [GOVERNING BODY]

WHEREAS, the San Miguel County Emergency Telephone Service Authority (“SMETSA”) is authorized to provide for emergency telephone service, as defined in C.R.S. § 29-11-101(2); and

WHEREAS, SMETSA provides dispatch support for emergency and first responders within San Miguel County; and

WHEREAS, [GOVERNING BODY], is a member organization of SMETSA pursuant to a May 25, 1999 Intergovernmental Agreement (the “Original IGA”) establishing SMETSA as a separate legal entity; and

WHEREAS, the Original IGA was amended on August 30, 2003; and

WHEREAS, on September ___, 2023 SMETSA adopted Resolution No. 2023 in support of further updating and amending Intergovernmental Agreement between the member organizations; and

WHEREAS, any amendment to the Intergovernmental Agreement requires the approval of the member organizations.

NOW, THEREFORE, BE IT RESOLVED by [GOVERNING BODY] that:

1. The recitals set forth above are hereby incorporated into this Resolution.
2. [GOVERNING BODY] recognizes the need to update the SMETSA Intergovernmental Agreement, and hereby adopts the September ___, 2023 SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT CONCERNING THE IMPLEMENTATION OF AN “E911” “EMERGENCY TELEPHONE SERVICE” (the “Second Amended and Restated IGA”).
3. This adopted resolution shall be submitted to SMETSA, enabling the Board of Directors for SMETSA to adopt the Second Amended and Restated IGA.

THIS RESOLUTION IS ADOPTED by the at a public meeting held this _____ day of _____ 2023

GOVERNING BODY

By: _____

ATTEST:

By: _____
Secretary

**SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT
CONCERNING THE IMPLEMENTATION OF
AN "E911" "EMERGENCY TELEPHONE SERVICE"**

THIS SECOND AMENDED AND RESTATED INTERGOVERNMENTAL AGREEMENT ("Agreement") is made and entered into this _____, 2023, by and between San Miguel County, Colorado, a body politic and corporate (the "County"); Town of Mountain Village, a municipal corporation ("Mountain Village"); the Town of Telluride, a Home Rule Municipality in the State of Colorado ("Telluride"); the Town of Norwood, a municipal corporation, ("Norwood"); the Town of Sawpit, a municipal corporation, ("Sawpit"); the Town of Ophir, a municipal corporation, ("Ophir"); the Telluride Fire Protection District ("TFPD"); the Norwood Fire Protection District ("NFPD"); and the Egnar Slick Rock Fire Protection District ("ESRFPD"). Hereinafter singly referred to as "Party" and collectively referred to as "Parties".

RECITALS

WHEREAS, pursuant to Article 11 of Title 29, C.R.S., as amended, the Parties are delegated the power to enter into agreements for the purpose of providing emergency telephone service; and

WHEREAS, Part 2 of Article I of Title 29, C.R.S., as amended, encourages and authorizes agreements of this nature; and

WHEREAS, pursuant to C.R.S. 29-1-203.5, a combination of counties, municipalities, special districts and other political subdivisions may establish a separate legal entity to provide public improvements; and

WHEREAS, to serve the public welfare it is in the best interest of all of the Parties to participate in the continuing administration and common use of a central emergency telephone service authority; and

WHEREAS, the Parties entered into an Intergovernmental Agreement on May 25, 1999, for the purposes of: (1) to maintain the established separate legal entity known as the "Emergency Telephone Service Authority" which is responsible for administering the operation of the emergency telephone service program; and (2) to define the manner in which each of the parties will participate; and

WHEREAS, the Parties amended the Intergovernmental Agreement on August 30, 2003, to change the second sentence of Section V; and

WHEREAS, the Parties wish to further amend and restate the Intergovernmental Agreement herein.

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained, the Parties agree as follows:

I. DEFINITIONS

The definitions for the terms "emergency telephone charge," "emergency telephone service," "exchange access facilities," "governing body," "public agency," "service supplier," "service users," and "tariff rates" as used in this Agreement shall be the same as the definitions provided for those terms in Section 29-11-101, C.R.S., as amended.

the board of directors. The Board may designate a qualified person to perform these duties on behalf of the Treasurer.

No business shall be transacted by the board of directors unless a quorum of at least three (3) directors are present at a regular or special meeting, and all other questions shall require the affirmative vote of a majority of the directors present. Directors may attend meetings of the board by electronic participation, such as through the use of or the combination of telephone, audio, or video teleconference programs, or other means of electronic communication, provided all members of the board can communicate with one another. For the purposes of determining a quorum, a director attending via electronic participation shall be counted towards the quorum of the board.

IV. RULES AND REGULATIONS

The Board may pass supplementary rules and regulations as it deems necessary, provided the supplementary rules and regulations are in compliance with Articles 1 and 11 of Title 29, C.R.S., as amended, and this Agreement.

V. POWERS OF THE CORPORATION

The Parties hereto agree that SMETSA shall be empowered with the authority to contract for the installation and operation of an emergency telephone service and may pay such costs by imposing and collecting an emergency telephone charge for such service in the service area which is within its jurisdiction and authorized by this Agreement. SMETSA is hereby authorized to collect an emergency telephone charge as provided by Article 11 of Title 29, C.R.S., as may be amended from time to time, in the amount provided for by law for those portions of the service area for which emergency telephone service is provided. The funds so collected, and funds received from the State Pre-paid Wireless Charge and State 9-1-1 Surcharge, shall be used solely to pay for the equipment costs, installation costs, and costs directly related to the continued operation of emergency telephone services, in accordance with C.R.S. 29-11-104 and 47 CFR 9.21-25 as amended. The funds so collected or received shall be credited to a cash fund separate and apart from the general fund of any of the public agency parties or SMETSA under this Agreement. Any funds remaining in the account at year end shall be carried over to the next succeeding year for the same purposes in supplying emergency telephone services. If this Agreement is ever discontinued by the Parties, any balance in the fund shall be transferred to the general fund of the Parties on a proportionate dispatch CAD log basis.

In addition, SMETSA may perform any other act as may be necessary for the provision of initial services and for the continued operation of the emergency telephone service; including, but not limited to, the ability to negotiate with equipment vendors and service suppliers for the purpose of obtaining the benefit of technological developments which SMETSA deems necessary to improve or enhance the quality and efficiency of service to be provided to the users.

VI. BASIS FOR CONTRIBUTION AND CHARGES TO BE IMPOSED BY SMETSA

The Parties hereto agree that the basis for contributions by the Parties and emergency telephone charges to be imposed on "service users" shall be in accordance with the provisions governing the same in C.R.S. 29-11-101 et seq. The Parties agree that SMETSA may request from the service suppliers and equipment vendors those figures required to impose a contribution or charge and to make a determination of the contribution or charge based on those figures. The Parties further agree whenever those figures are required for any contribution or charge, the figures used shall be the most recent available at the time such figures are needed, unless otherwise specified herein.

contract to any authorized federal and/or state officials, or to whom such report is required to be made in the course and operation of the San Miguel Emergency Telephone Service Authority.

SMETSA shall also render to the Parties, at reasonable intervals, such reports and accounting as the Parties may from time to time request.

XI. DEFAULT IN PERFORMANCE

In the event any Party fails to pay its share of the operating or administrative costs then due, or to perform any of its covenants and undertakings under this Agreement, SMETSA shall consider said Party in default and cause written notice to be given to that Party's governing body of SMETSA's intention to terminate said Party from membership in SMETSA, unless such default is cured within thirty (30) days from the date of such notice. Upon failure to cure said defaults within said thirty (30) day period, the membership in SMETSA of the defaulting Party shall thereupon terminate and said Party shall thereafter have no voting rights as a member of SMETSA at any annual or specific meetings thereof, shall not be entitled to representation on SMETSA, and shall thereafter be denied service by SMETSA.

Furthermore, any Party who is terminated under the provisions of this Section of the Agreement shall forfeit all right, title and interest in and to any property or monies acquired by SMETSA to which said Party may otherwise be entitled upon the dissolution of this Agreement. This Section is not intended to limit the right of any Party under this Agreement to pursue any and all other remedies it may have for breach of this Agreement.

XII. TREATMENT OF AGREEMENT

This Agreement shall be in full force and effect upon the execution of this Agreement by all of the Parties, and shall continue in full force and effect, subject to amendments, or until sooner terminated by a majority of the Parties.

Any Party's participation in this Agreement may be eliminated by written notice from the Party to SMETSA at least one hundred eighty (180) days prior to January 1st of any given year. Upon termination, such Party shall forfeit all right, title and interest in and to any property or monies acquired by SMETSA.

Upon termination by mutual agreement, the powers granted to SMETSA under this Agreement shall continue to the extent necessary to make an effective disposition of the property, equipment and monies required or held pursuant to this Agreement.

In the event that any Party hereto elects to terminate its participation in this Agreement prior to the end of any period of this Agreement pursuant to Section XI, accordingly, shall forfeit its entire interest in the Emergency Telephone Service.

XIII. AMENDMENT

This Agreement may be amended by the Parties from time to time, but any amendment shall be in writing and executed by the Parties. This Agreement and any amendments hereto shall be filed with the Colorado Department of Local Affairs.

XIV. LIABILITY OF BOARD OF DIRECTORS, OFFICERS AND EMPLOYEES

The members of the Board, or its officers, shall not be personally liable for acts performed or omitted by SMETSA in good faith. SMETSA may purchase insurance to provide coverage for the Board members and SMETSA against suit or suits which may be brought against said members of the Board or SMETSA involving or pertaining to any of their acts or duties performed or omitted for

ATTEST:

TELLURIDE FIRE PROTECTION DISTRICT

Secretary

President

ATTEST:

NORWOOD FIRE PROTECTION DISTRICT

Secretary

President

ATTEST:

EGNAR/SLICKROCK FIRE PROTECTION DISTRICT

Secretary

President