



A. Call Meeting to Order

B. Roll Call – Quorum Determination

C. Approval of the Agenda

D. Consent Agenda

1. Action: Approve the Consent Agenda

- a) **December 9, 2020** Minutes
- b) **December 2020** Financial Statements as prepared by Jessica Laitsch
Proposed Motion: Approve the Consent Agenda.

E. New Business

1. Action: Election of Officers

Proposed Motion: Elect a President.

Proposed Motion: Elect or Re-elect Katie Sickles as Vice-President.

Proposed Motion: Elect or Re-elect Mark Garcia as Secretary/Treasurer.

2. Action: 2020 Budget Amendment, Resolutions 2021-01 and 2021-02

Proposed Motion: Approve the Amendment to the 2020 Budget and 2020 Appropriations, including Resolutions 2021-01 and 2021-02, prepared by Jessica Laitsch.

3. Action: 2020 Audit Exemption, Resolution 2021-03

Proposed Motion: Approve the 2020 Audit exemption request, including Resolution 2021-03, prepared by Sara Trujillo.

4. Action: Bank account signors, Resolution 2021-04

Proposed Motion: Approve Resolution 2021-04 adding signors on certain bank accounts.

5. Action: CIRSA Annual Audit – Option to Skip 2021

Proposed Motion: Direct staff to notify CIRSA that the Regional Housing Alliance will skip the Loss Control Audit in 2021 for the years January 1, 2019 to December 31, 2020

F. Discussion

- 1. Economic Development Alliance Presentation – Mike French
- 2. Board of County Commissioners Housing Work Session input – Mike Segrest
- 3. Authorization for Legal Services – Mike Segrest
- 4. RHA historic records
- 5. Next steps for RHA
- 6. Agenda and schedule for next meeting

G. Partner Reports & Public Comment

- 1. Town of Ignacio
- 2. City of Durango
- 3. La Plata County
- 4. Town of Bayfield
- 5. Public comment

Adjournment

The next RHA Board meeting date to be determined.

About Public Comments

The Board welcomes public participation in the Board meetings. Individuals wishing to address the Board under Public Comment are asked to please notify either the Chair of the Board or the Clerk to the Board upon their arrival at the meeting. Public Comment will be taken as time permits. Comments shall be limited so that everyone may be heard. This item is limited to matters under the jurisdiction of the Board, which are not on the posted agenda and items which have not already been considered by the Board. The Board limits testimony on matters not on the agenda to 3 minutes per person and not more than 20 minutes total unless the Board approves an extended time as part of the agenda. No formal action may be taken at the meeting on matters addressed at Public Comment. Comments on matters on the current agenda will be taken following discussion of each item by the Board.

Minutes
Board of Directors Meeting ~ **December 9, 2020**
Webinar ~ 1:00 p.m.

A. Call Meeting to Order

B. Roll Call – Quorum Determination

Board Members Present: Julie Westendorff – La Plata County, Commissioner, RHA President
Katie Sickles – Town of Bayfield, Manager
Kevin Hall – City of Durango, Assistant Manager
Mark Garcia – Town of Ignacio, Interim Manager

Staff/Others Attendees: Mike Segrest – La Plata County
Lisa Bloomquist Palmer – HomesFund
Elizabeth Salkind – Housing Solutions for the Southwest
Miriam Gillow-Wiles - Southwest Colorado Council of Governments
Jessica Laitsch – Southwest Colorado Council of Governments

The meeting began at 1:05 p.m.

C. Approval of the Agenda

Kevin asked for clarification about the resolutions to be considered. Julie explained that the attorney recommended some changes to the resolutions which were approved contingent on attorney review.

Katie Sickles motioned to approve the agenda, Mark Garcia seconded, unanimously approved.

D. Consent Agenda

1. Action: Approve the Consent Agenda

- a) **October 20, 2020** Minutes
- b) **November 2020** Financial Statements as prepared by Jessica Laitsch
Proposed Motion: Approve the Consent Agenda.

Kevin requested an amendment to the minutes to clarify his comment about the role for other organizations in housing activities. The sentence related to Mike and the strategic plan was removed.

**Kevin Hall motioned to approve the amended minutes, Katie Sickles seconded, unanimously approved.
Mark Garcia motioned to approve the financials, Katie Sickles second, unanimously approved.**

E. Discussion

1. Update on transfer of assets to HomesFund

Julie summarized the recommendations from the attorney for changes to the resolution. Lisa asked if HomesFund could proceed with the transfer of the assets prior to the next meeting. She added that the HomesFund attorney had some recommended changes to the agreement to transfer assets. There was discussion about whether an agreement would be necessary or if the resolution was sufficient. The consensus was to move forward with the resolution with the recommended changes, in addition to authority for the Chair to sign any necessary documentation, and for this resolution to supersede the previously approved resolution.

1. Transfer of Loan Portfolio Resolution #2020-05

Katie Sickles motioned to adopt Resolution 2020-05, Mark Garcia seconded, unanimously approved.

2. Update Edgemont ranch

Mike described the history of certain county-owned property at Edgemont Ranch and the potential to use this land to build workforce housing. Kevin asked what the RHA's role would be. Mike suggested that the RHA would coordinate development. Kevin mentioned the need to evaluate operational needs if moving forward with projects. Mark added that there may be more projects on the horizon.

F. New Business

1. Transfer of Loan Portfolio Resolution #2020-05

Addressed earlier in the meeting.

2. Amendment to 2021 Budget

There was discussion about the changes to increase the professional services expenditures line, which could include a number of types of services depending on what is needed.

Mark Garcia motioned to adopt Resolution 2020-06, a Resolution amending summarized expenditures and revenues for each fund and adopting a budget for the Regional Housing Alliance of La Plata County, Colorado, for the calendar year beginning on the first day of January, 2021, and ending on the last day of December, 2021, Kevin Hall seconded, unanimously approved.

Katie Sickles motioned to adopt Resolution 2020-07, a Resolution amending appropriated sums of money to the various funds and spending agencies, in the amount and for the purpose as set forth below, for the Regional Housing Alliance of La Plata County, Colorado, for the 2021 budget year, Kevin Hall seconded, unanimously approved.

G. Partner Reports & Public Comment

1. Town of Ignacio

Mark reported that they hope to have their housing plan done by the end of the year. They are also moving forward on a broadband plan.

2. City of Durango

Kevin reported that they are looking into Fair Share Ordinance revision and modifications to the Twin Buttes agreement. He recognized Julie for her work with the RHA.

3. La Plata County

Julie reported that she is optimistic about the Edgemont project. She mentioned a letter to the editor describing a local effort to begin looking at a tax to support housing.

4. Town of Bayfield

Katie reported that they are doing a general housing study. They are working on a broadband plan. The budget was adopted and sales tax is up.

5. Public comments

Elizabeth asked what procurement for professional services would entail. Julie replied that the RHA has to operate under its procurement code.

Lisa mentioned that the HomesFund recently undertook strategic planning and determined they do not want to take on a developer role.

Miriam asked if the RHA would like the SWCCOG to apply for a small no-match grant for digitization of files. There was general consensus to proceed.

Julie asked if February would be a good time for the next board meeting. Mike replied that February would be preferred over January. Jessica mentioned that the audit exemption request needs to be considered in January. Julie asked if this should have been on this agenda. Jessica replied that the request needs to be approved after the end of the fiscal year. Kevin suggested holding a short one-item meeting. There was general discussion about timing to schedule this meeting, the consensus was January 11 at 3:00 p.m.

Mark Garcia motioned to adjourn, Kevin Hall seconded, unanimously approved.

Adjournment 2:34 pm

Regional Housing Alliance Mission Statement

As a local governmental partnership, the Regional Housing Alliance develops housing policy, identifies priorities, and allocates resources to provide La Plata County workforce and residents with affordable housing opportunities and to ensure the county remains diverse and economically strong.

Regional Housing Alliance of La Plata County
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Operating Funds (Unrestricted)	
1000 · Operating Account	36,487.17
Total Operating Funds (Unrestricted)	36,487.17
Loan Funds (Restricted)	
1006 · LPC MA Revolving Loan Fund	
LPC MA Revolving LF Interest In	1,724.76
LPC MA Revolving LF - EIAF	248,997.71
Total 1006 · LPC MA Revolving Loan Fund	250,722.47
Total Loan Funds (Restricted)	250,722.47
Total Checking/Savings	287,209.64
Total Current Assets	287,209.64
TOTAL ASSETS	287,209.64
LIABILITIES & EQUITY	
Equity	
2050 · Beginning Net Assets	(1,190,409.10)
2051 · Invested In Capital Assets	250,470.00
2052 · Restricted Net Assets	1,386,513.60
2053 · Unrestricted Net Assets	(8,826.96)
2054 · Reserved for Emergencies	22,500.00
2055 · Assigned Operating Fund	100,000.00
Net Income	(273,037.90)
Total Equity	287,209.64
TOTAL LIABILITIES & EQUITY	287,209.64

Regional Housing Alliance of La Plata County
Profit & Loss
January through December 2020

	Jan - Dec 20
Ordinary Income/Expense	
Income	
3000 · Unrestricted Revenues	
3121 · Interest Income - Bank Accounts	456.50
Total 3000 · Unrestricted Revenues	456.50
3001 · Temp Restr Operating Revenues	
3210 · Shared Appreciation Income	3,012.26
Total 3001 · Temp Restr Operating Revenues	3,012.26
Total Income	3,468.76
Expense	
4010 · Advertising	12.48
4080 · Liability Insurance	1,512.93
4315 · Professional Services	
4398 · Prof'l Services - Admin Fee	10,000.00
4322 · Prof'l Services- Legal Fees	1,172.25
Total 4315 · Professional Services	11,172.25
4337 · Release Fees	0.00
Total Expense	12,697.66
Net Ordinary Income	(9,228.90)
Other Income/Expense	
Other Expense	
7014 · Transfer EIAF Loans to HF	297,033.00
6750 · Allowance for loan losses	(33,224.00)
Total Other Expense	263,809.00
Net Other Income	(263,809.00)
Net Income	(273,037.90)



RESOLUTION NO. 2021-01

A RESOLUTION AMENDING SUMMARIZED EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE REGIONAL HOUSING ALLIANCE OF LA PLATA COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

WHEREAS, the Board of the Regional Housing Alliance of La Plata County has appointed Sara Trujillo and Jessica Laitsch to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Sara Trujillo submitted a proposed budget to this governing body on June 27, 2019 for its consideration, and upon due and proper notice said budget was approved and adopted, and;

WHEREAS, the Board of the Regional Housing Alliance of La Plata County wished to make amendments to the previously adopted budget and Jessica Laitsch has submitted a proposed amended budget to this governing body on March 22, 2021 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on March 22, 2021 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Regional Housing Alliance of La Plata County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by and made a part of the public records of the Alliance.

ADOPTED, in La Plata County Colorado this 22 day of March, A.D., 2021.

, Board President



RESOLUTION NO. 2021-02

A RESOLUTION AMENDING APPROPRIATED SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE REGIONAL HOUSING ALLIANCE OF LA PLATA COUNTY, COLORADO, FOR THE 2020 BUDGET YEAR

WHEREAS, the Regional Housing Alliance of La Plata County has adopted an amended annual budget in accordance with the Local Government Budget Law, on March 22, 2021 and;

WHEREAS, the Regional Housing Alliance of La Plata County has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Regional Housing Alliance of La Plata County;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Regional Housing Alliance of La Plata County, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:

Current Operating Expenses \$277,323

TOTAL GENERAL FUND \$277,323

ADOPTED, in La Plata County Colorado this 22 day of March, A.D., 2021.

, Board President

**Regional Housing Alliance
2020 Proposed Revised Budget**

Beginning Fund Balance 77,965 59,120 59,237 59,237 59,237 50,011

	2018 Actual	2019 Actual	2020 Budget	2020 Amendment	2020 Estimate	2021 Budget
Income						
3121 · Interest Revenue Bank Accounts	430	635	430	430	457	600
Total Unrestricted Income	430	635	430	430	457	600
Restricted Funds Released						
XXXX - Release of EIAF funds to RHA Operating						250,701
7014 - Transfer of EIAF Loans to HF				263,809	263,809	
Total Funds Released to Operating	-	-	-	263,809	263,809	250,701
Total Income	430	635	430	264,239	264,266	251,301
Expense						
4080 · Casualty & Liability Insurance	1,275	1,514	1,514	1,514	1,513	1,514
4398 - Prof'l Services - Admin Service Fee	10,000	10,000	10,000	10,000	10,000	10,000
4005 · Prof'l Services - Audit Fees	8,000	-	-	-	-	-
4322 · Prof'l Services- Legal Fees	-	635	1,000	1,000	1,172	11,000
43xx - Prof'l Services -						50,000
6240 · Miscellaneous	-	-	1,000	1,000	12	1,000
Total Expenses	19,275	12,149	13,514	13,514	12,696	73,514
Other Income Unrestricted						
5030 · Other Income						
Net Ordinary Income (Loss) Unrestricted	(18,845)	(11,515)	(13,084)	(13,084)	(12,239)	177,787
Other Expenses Restricted						
7014 - Transfer of EIAF Loans to HF				263,809	263,809	
Net Expenses Restricted	-	-	-	263,809	263,809	-
Temporarily Restricted Income						
3210 · Shared Appreciation Income		11,632			3,012	
Total Temporarily Restricted Income	-	11,632	-	-	3,012	-
Total Income - Unrestricted	430	635	430	430	457	251,301
Total Income - Restricted	-	11,632	-	263,809	266,821	-
Total Expense - Unrestricted	19,275	12,149	13,514	13,514	12,696	73,514
Total Expense - Restricted	-	-	-	263,809	263,809	-
Net All Activity	(18,845)	117	(13,084)	(13,084)	(9,227)	177,787

Ending Fund Balance 59,120 59,237 46,153 46,153 50,011 227,798



RESOLUTION NO. 2021-03 FOR EXEMPTION FROM AUDIT

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

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2020 FOR THE REGIONAL HOUSING ALLIANCE, STATE OF COLORADO.

WHEREAS, the Board of Directors of the Regional Housing Alliance wishes to claim exemption from the audit requirement 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 Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for the Regional Housing Alliance exceeded \$750,000 for Fiscal Year 2020; and

WHEREAS, an application for exemption from audit for the Regional Housing Alliance has been prepared by Sara Trujillo of the BookKey, LLC, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved by the Board of Directors of the Regional Housing Alliance that the application for exemption from audit for the Regional Housing Alliance for the Fiscal Year ended December 31, 2020, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Regional Housing Alliance; that those members of the Regional Housing Alliance 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 Regional Housing Alliance for the fiscal year ended December 31, 2020.

ADOPTED THIS 22 day of March, 2021.

**** Board member signatures on attached page ****

X

, Board President

ATTEST:

X

Sara Trujillo, The BookKey LLC

Type or Print Names of
Members of Governing Body

Date Term Expires

Signature

Marsha Porter-Norton

Katie Sickles

Mark Garcia

Kevin Hall

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

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

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 for the year.

If your local government has either revenues or expenditures of LESS than \$100,000, use the **SHORT FORM**.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA) for approval.

Any preparer of an Application for Exemption from Audit must be an independent accountant with knowledge of governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END. FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END.

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS

PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

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

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

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

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

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

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

CHECKLIST

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

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

OSA LG Web Portal

FILING METHODS

NEW METHOD!

WEB PORTAL: Register and submit your Applications at our new portal: <https://apps.leg.co.gov/osa/lg>

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

FAX: 303-869-3061

EMAIL: osa.lg@state.co.us

QUESTIONS? 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

Regional Housing Alliance of La Plata County
124 E. 9th Street
Durango, CO 81301

For the Year Ended
12/31/2020
or fiscal year ended:

CONTACT PERSON
PHONE
EMAIL
FAX

Jessica Laitsch
970-759-4134
info@swccog.org
N/A

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
DATE PREPARED
RELATIONSHIP TO ENTITY

Sara Trujillo
Accountant
The BookKey, LLC
921 E Oak Dr, Bayfield, CO 81122
505-290-0015
18-Mar-21
Contract Accountant for Southwest Colorado Council of Governments

PREPARER (SIGNATURE REQUIRED)

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

	YES	NO	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If Yes, date filed:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 287,210	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ -	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets [specify...]			Other Current Assets	\$ -	\$ -	
1-5		\$ -	\$ -				
1-6		\$ -	\$ -				
1-7		\$ -	\$ -				
1-8		\$ -	\$ -				
1-9		\$ -	\$ -				
1-10		\$ -	\$ -				
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 287,210	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 287,210	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -	
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -	
1-18	All Other Current Liabilities	\$ -	\$ -	All Other Current Liabilities	\$ -	\$ -	
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$ -	TOTAL CURRENT LIABILITIES	\$ -	\$ -	
1-20	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -	
1-21		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -	
1-22		\$ -	\$ -		\$ -	\$ -	
1-23		\$ -	\$ -		\$ -	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ -	\$ -	
Fund Balance				Net Position			
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -	
1-31	Nonspendable Inventory	\$ -	\$ -				
1-32	Restricted [specify...]	\$ -	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed [specify...]	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned [Reserved for Emergencies]	\$ 22,500	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 264,710	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 287,210	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 287,210	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property [include mills levied in Question 10-6]	\$ -	\$ -	Property [include mills levied in Question 10-6]	\$ -	\$ -	
2-2	Specific Ownership	\$ -	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue [specify...]:	\$ -	\$ -	Other Tax Revenue [specify...]:	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ -	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 456	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-22	All Other [Shared Appreciation Income]:	\$ 3,012	\$ -	All Other [specify...]:	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 3,468	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-27	Other [specify...]:	\$ -	\$ -	Other [specify...]:	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 3,468	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 3,468

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

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenses			
3-1	General Government	\$ 12,697	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ -	\$ -	
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	\$ -	\$ -	Principal	\$ -	\$ -	
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	Contributions of Loans to HomesFund (net)	\$ 263,809	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 276,506	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	
	TOTAL EXPENDITURES			TOTAL EXPENSES			GRAND TOTAL
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In) Out	\$ -	\$ -	\$ 276,506
3-24	Interfund Transfers Out	\$ -	\$ -	Other [specify...][enter negative for expense]	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
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 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	TOTAL GAAP RECONCILING ITEMS	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$ (273,038)	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 560,248	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 287,210	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

- 4-1 Does the entity have outstanding debt? YES NO
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO
- 4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

YES NO

- 4-5 Does the entity have any authorized, but unissued, debt? YES NO
- If yes: How much? \$ -
- Date the debt was authorized: _____
- 4-6 Does the entity intend to issue debt within the next calendar year? YES NO
- If yes: How much? \$ -
- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? YES NO
- If yes: What is the amount outstanding? \$ -
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: What is being leased? _____
- What is the original date of the lease? _____
- Number of years of lease? _____
- Is the lease subject to annual appropriation? YES NO
- What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

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

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 287,210		
5-2	Certificates of deposit	\$ -		
TOTAL CASH DEPOSITS			\$ 287,210	
Investments (if investment is a mutual fund, please list underlying investments):				
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
TOTAL INVESTMENTS			\$ -	
TOTAL CASH AND INVESTMENTS			\$ 287,210	

Please answer the following question by marking in the appropriate box

YES NO N/A

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? YES NO N/A
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? If no, MUST explain: YES NO N/A

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.? If no, MUST explain: YES NO

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*must agree to prior year ending balance

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box YES NO Please use this space to provide any explanations or comments:

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
TOTAL	\$ -
What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If yes: Please indicate the amount budgeted for each fund for the year reported							
Fund Name		Budgeted Expenditures/Expenses					
General Fund		\$ 73,514					
		\$ -					
		\$ -					
		\$ -					

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

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the	<input checked="" type="checkbox"/>	<input type="checkbox"/>			

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box				YES	NO	Please use this space to provide any explanations or comments:
10-1	Is this application for a newly formed governmental entity? If yes: Date of formation: <input style="width: 150px; height: 30px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-2	Has the entity changed its name in the past or current year? If Yes: NEW name <input style="width: 350px; height: 25px;" type="text"/> PRIOR name <input style="width: 350px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-4	Please indicate what services the entity provides: <input style="width: 400px; height: 25px;" type="text"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
10-5	Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided: <input style="width: 400px; height: 25px;" type="text" value="Southwest Colorado Council of Governments - Contract for bookkeeping services"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
10-6	Does the entity have a certified mill levy? If yes: Please provide the number of <u>mills</u> levied for the year reported (do not enter \$ amounts):	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Bond Redemption mills <input style="width: 50px;" type="text" value="0.000"/>						
General/Other mills <input style="width: 50px;" type="text" value="0.000"/>						
Total mills <input style="width: 50px;" type="text" value="0.000"/>						

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

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 287,210	Unrestricted Fund Balan	\$ 287,210	Total Tax Revenue	\$ -	
Current Liabilities	\$ -	Total Fund Balance	\$ 287,210	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ -	PY Fund Balance	\$ 560,248	Total Revenue	\$ 3,468	
		Total Revenue	\$ 3,468	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 276,506	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
Governmental		Interfund Out	\$ -	Enterprise Funds		
Total Cash & Investments	\$ 287,210			Net Position	\$ -	
Transfers In	\$ -	Proprietary		- PY Net Position	\$ -	
Transfers Out	\$ -	- Current Assets	\$ -	Government-Wide		
Property Tax	\$ -	- Deferred Outflow	\$ -	- Total Outstanding Debt	\$ -	
Debt Service Principal	\$ -	- Current Liabilities	\$ -	- Authorized but Unissued	\$ -	
Total Expenditures	\$ 276,506	Deferred Inflow	\$ -	- Year Authorized	\$ 1/0/1900	
Total Developer Advances	\$ -	- Cash & Investments	\$ -			
Total Developer Repayments	\$ -	- Principal Expense	\$ -			

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

	YES	NO
12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	<input type="checkbox"/>	<input type="checkbox"/>

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

Policy - Requirements

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

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

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

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

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

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

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

	Full Name	
1		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
2		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
3		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
4		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
5		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

EXAMPLE - DO NOT FILL OUT THIS PAGE

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 where neither revenues nor expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **(name of government)** exceeded \$100,000 for Year 20XX; and

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

OR

(2) WHEREAS, neither revenues nor expenditures for **(name of government)** exceeded \$750,000 for Year 20XX; and

WHEREAS, an application for exemption from audit for **(name of government)** has been prepared by **(name of individual or firm)**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **(governing body)** of the **(name of government)** that the application for exemption from audit for **(name of government)** for the year ended _____, 20XX, has been personally reviewed and is hereby approved by a majority of the **(governing body)** of the **(name of government)**; that those members of the **(governing body)** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **(name of government)** for the year ended _____, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

Mayor/President/Chairman, etc.

ATTEST:

Town Clerk, Secretary, etc.

<u>Type or Print Names of Members of Governing Body</u>	<u>Date Term Expires</u>	<u>Signature</u>



RESOLUTION NO. 2021-04

A RESOLUTION OF THE REGIONAL HOUSING ALLIANCE OF LA PLATA COUNTY ASSIGNING _____ AND _____ AS SIGNOR TO CERTAIN BANK ACCOUNTS

WHEREAS, new Directors have been appointed to the RHA Board necessitating that the bank account signors be updated on all RHA bank accounts;

NOW, THEREFORE, be it resolved that the following changes will be made to the following bank accounts:

1. ASSIGN _____ and _____ as signors on the following bank accounts:
 - a. TBK, Operating Account, #0078072014
 - b. TBK, LPC MA Revolving Loan Fund Account, #10011293

ADOPTED IN DURANGO, LA PLATA COUNTY COLORADO this 22nd day of March, 2021.

, Board President

CIRSA – Audit Skip Year

To: Regional Housing Alliance of La Plata County Board of Directors
From: Jessica Laitsch
Date: 24 February, 2021

Comments: CIRSA, the RHA's property and liability insurance provider, is starting an audit "skip" year program. It is based on having a 2020 audit score greater than 80 and a 2019 loss ratio less than 20 percent. The Regional Housing Alliance of La Plata County meets these criteria. Accordingly, the member may accept the previous audit score and not have the paper audit in 2021. It does not exempt the member from the requirements of training or other criteria in the standards. When the next audit in 2022 is conducted, information from 2020 and 2021 will be evaluated. Attached are the current standards that have applied since January 2020. Unless the training or documentation frequency is otherwise stated, it is a two-year frequency.

I will be sending out information regarding required training sessions to the Board members.

Would the Board like to accept the option to skip the audit for the year 2021?

LOSS CONTROL STANDARDS

The purpose of the Loss Control Standards is to encourage CIRSA Members to establish and maintain a comprehensive risk management program.

Effective risk control programs have proven to reduce incidents, accidents, claims, and associated costs. These standards address common high frequency, high severity, and/or industry trends that public entities face. The majority of the standards apply to members of both the Property/Casualty and Workers' Compensation pools. However, some apply specifically to one pool.

The Loss Control Department may help you implement these standards, can assist with program development and

associated training related to the standards. Periodically, the Loss Control Department will also audit your compliance with the standards as well as to conduct property & infrastructure inspections. Loss Control Credits are awarded to those members who achieve at least 90% compliance. Members may use these funds to purchase needed environmental, health, or safety equipment or to offset their annual contribution.



SAFERTOGETHER

CIRSA LOSS CONTROL STANDARDS

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IX.	Audit Action Plan (Loss Control Action Plan) -----	7
X.	Bonus Standards -----	7

I. IMPLEMENTATION OF STANDARDS

New Members - All standards within this document must be implemented within 24 months of joining CIRSA, to coincide with their established audit cycle. Existing Members – All new standards must be implemented within one audit cycle of receipt. CIRSA and your assigned Loss Control Representative have significant resources available to help you work towards compliance.

II. AUDIT PROCESS OVERVIEW

Each audit is customized to the member based on the applicable required standards. A larger member may have multiple applicable standards, while a smaller member may have only a few. However, members are not burdened by, nor are points deducted for, standards that do not apply to their entity. Likewise, members are not given credit for standards that do not apply, unless it can be proven that such a standard may improve their overall environmental, health, and safety efforts.

The audit cycle covers the previous two calendar years. For example, audits conducted during 2021 are evaluating the member’s progress from January 1, 2019, to December 31, 2020. Audits will be conducted between February 1st and November 15th of each audit cycle.

Unless otherwise indicated in the individual standards, all remaining standards must be completed at least every two years.

By adopting CIRSA’s Bylaws and Intergovernmental Agreement, each member has committed to follow the loss control standards and procedures adopted by the CIRSA Board of Directors. Thus, adherence to these Loss Control Standards is an obligation of membership.

The final audit score may be used in conjunction with the members’ LEF (Loss Experience Factor), Experience Modification Rate, and/or Loss Ratio to determine other matters, such as audit exemptions (skipped years), safety awards, Credit allocations (90% minimum score), and progressive compliance status.

The audit process helps each member and CIRSA ensure that we are all working together to reduce and/or eliminate incidents, accidents, and the resulting claims, thus improving the pool's loss experience as a whole while, helping to reduce costs, litigation, incidents, and injuries.

III. LOSS CONTROL PROGRAM MANAGEMENT

Accident Investigation and Reporting:

- A) Procedures for reporting and investigating accidents have been established and implemented.
Pool: PC & WC
- B) Claim reports are completed and filed promptly.
Pool: PC & WC
- C) Supervisor accident forms are completed as part of the investigation process, which includes plans and corrective actions to prevent recurrences. Timelines for corrective actions are included as part of the overall accident investigation process.
Pool: PC & WC

Safety Inspections:

- A) In addition to CIRSA's property survey, documented safety inspections are conducted by the entity at least annually for potentially hazardous areas, i.e., water & wastewater plants, fleet and other storage & maintenance shops, equipment storage areas, playgrounds, pools, and other park areas, etc.
Pool: PC & WC
- B) A method for following up on deficiencies has been implemented.
Pool: PC & WC

Harassment:

Employees are trained in the prevention of harassment.
Pool: PC & WC

Violence in the Workplace:

Employees are trained in the prevention of violence.
Pool: PC & WC

New Employees', Seasonal Employees' & Volunteers' Safety Orientation:

New employees, seasonal employees, and volunteers receive a documented safety orientation.
Pool: PC & WC

Back Injury Prevention:

Employees participate in ongoing (annual) training.
Pool: WC only

Slip, Trips, and Fall Injury Prevention:

Employees participate in ongoing (annual) training.
Pool: WC only

Infection Control:

- A) Infection control procedures are developed and implemented.
Pool: WC Only
- B) Applicable employees are trained upon hire.
Pool: WC Only

Loss Control Recommendations:

Appropriate action is taken to correct identified hazardous conditions and to implement other safety program recommendations.
Pool: PC & WC

IV. MOTORIZED VEHICLES & EQUIPMENT

Vehicle Safety Program:

- A) A seat belt policy consistent with state law has been established, implemented, and reviewed with and signed off by employees.
Pool: PC and WC
- B) A policy exists that prohibits forms of distracted driving, such as, but not limited to: texting, checking social media, eating and drinking, etc.
Pool: PC & WC
- C) MVRs (Motor Vehicle Records) are checked at least annually for existing employees, where regular driving duties are assigned, and before placing new employees into driving-related positions.
Pool: PC and WC
- D) A procedure and criteria for addressing and evaluating continued at-risk driving activities (citations, unsafe behaviors, etc.) have been established.
Pool: PC and WC
- E) All vehicle accidents are investigated to determine causes and preventative action. Employees involved in preventable accidents are subject to pre-established procedures (such as counseling, training, suspending driving activities, etc.) for preventing future accidents.
Pool: PC & WC
- F) A documented vehicle maintenance and inspection program, including heavy equipment, aerial lifts, and fire apparatus, has been established.
Pool: PC & WC
- G) Any modifications or attachments to vehicles/equipment are designed and installed per manufacturer, engineers, and/or the competent person's recommendations. Periodic (annually, at minimum) inspections of modified equipment and/or attachments also must be completed by the manufacturer, engineers, and/or the competent person.
Pool: PC & WC
- H) Defensive driving training is conducted for employees who operate member-owned or leased vehicles, or their personal vehicles for entity business, including heavy equipment and fire apparatus, as an essential function of their job duties.
Pool: PC & WC

Snow Plowing Operations:

All snowplow drivers/operators receive route and task-specific snowplow training.

Pool: PC & WC

V. LAW ENFORCEMENT

A) Training is provided on Pursuit and Emergency and Vehicle Operations (annually).

Pool: PC & WC

B) Training is provided on Use of Force, including Deadly Force (annually).

Pool: PC & WC

C) Training is provided on Search, Seizure, and Arrest (annually).

Pool: PC & WC

D) Training is provided on Less-Lethal Defensive Tools (such as tasers, electronic restraint devices, impact weapons, OC/pepper spray, etc.) (annually).

Pool: PC & WC

E) Training is provided on the use and care of Body Armor.

Pool: WC only

F) Ethics training is provided.

Pool: PC only

G) De-escalation training is provided.

Pool: PC & WC

VI. FIRE DEPARTMENTS

Safety and Health Program:

An Occupational Safety and Health Program has been established per NFPA 1500.

Pool: PC & WC

Safety Officer:

A certified firefighter has been designated as the department's safety officer.

Pool: PC & WC

Structural Firefighter Training:

Structural firefighter training is provided annually.

Pool: PC & WC

Firefighter Level-One Training:

All firefighters are trained, at minimum, to the current Level One curriculum and/or any equivalent level of training. All local, state, and/or federal standards, such as NFPA must be implemented and adhered to.

Pool: PC & WC

VII. PUBLIC WORKS, PARKS AND RECREATION, AND UTILITIES

(Applicable to all Public Works, Parks, Utilities, Streets, and/or similar Departments):

Work Zone Protection (All Applicable Departments):

- A) The Manual on Uniform Traffic Control Devices is used in determining the placement of work zone safety devices for all work performed on streets, roads, sidewalks, and/or all other rights-of-way.
Pool: PC & WC
- B) Documented employee training is conducted. Applicable employees maintain flagger certifications
Pool: PC & WC

Lockout/Tagout Program (All Applicable Departments):

- A) A lockout/tagout program consistent with industry standards has been established and implemented.
Pool: PC & WC
- B) Documented employee training is conducted.
Pool: PC & WC

Trenching and Excavation (All Applicable Departments):

- A) Written procedures for trenching and excavating, consistent with industry standards, have been established and implemented.
Pool: PC & WC
- B) Documented employee training is conducted.
Pool: PC & WC

Confined Space Entry (All Applicable Departments):

- A) A program for entering and working in confined spaces, consistent with industry standards, has been established and implemented.
Pool: PC & WC
- B) Atmospheric testing equipment, personal protective equipment, emergency rescue, ventilation, and other safeguards and equipment are available and utilized for confined space entries.
Pool: PC & WC
- C) Documented employee training is conducted.
Pool: PC & WC

Chemical Safety (All Applicable Departments):

- A) Written procedures for hazardous chemical use, including emergency procedures, have been established and implemented. SDS or Safety Data Sheets (formerly Material Safety Data Sheets) are maintained and accessible to employees.
Pool: PC & WC
- B) Documented employee training is conducted. DOT regulations are met when transporting chemicals, such as chlorine cylinders.
Pool: PC & WC

- C) Chlorine Safety – Employee training is conducted for employees who work with liquified and/or gaseous chlorine.
Pool: PC & WC

Public Works:

A documented inspection and maintenance program for streets, roads, meter pits, valve covers, sewer covers, sidewalks, signs, traffic control devices, and similar hazards is developed and implemented.

Pool: PC only

Parks and Recreation:

- A) Safety inspections of parks, playgrounds, trails, bike paths, mountain bike courses, playgrounds, skate parks, sledding/tubing hills, ball fields, and recreational facilities are conducted at least monthly. Inspections are documented, deficiencies corrected, and records maintained.

Pool: PC only

- B) Industry-standard safety rules are posted near all accessible structures such as slides, tubes, and diving boards.

Pool: PC only

- C) Lifeguards are certified by a nationally recognized program or equivalent.

Pool: PC only

- D) Monthly lifeguard training is provided. Weekly is preferred but not required. Training documentation is maintained.

Pool: PC only

Wastewater Lines

- A) A documented sewer inspection and maintenance program has been established. A plan for responding to sewer backups is established.

Pool: PC only

- B) Inspections are conducted at least every 36 months. Recurring problem areas regarding backups are inspected and maintained more often, and documented provisions for addressing problem areas are established, implemented, and records are maintained.

Pool: PC only

Electric

- A) Electric utility employees receive safety training at least annually. Training must be specific to the work type, equipment/tools, and hazard types encountered in the industry. Training is documented and records maintained.

Pool: PC & WC

- B) Electrical protective equipment, including insulating blankets, matting, covers, line hose, gloves, and sleeves shall comply with the design, care, use, inspection, and test requirements of NFPA 70E, OSHA 29 CFR.1910.137, or other industry-specific guidelines/standards.

Pool: WC only

- C) Aerial Devices and Digger Derricks and/or similar equipment types, as used on/near high-voltage lines, must be tested in accordance with ANSI A92.2, ANSI 10.31, and using OSHA (1910.67) or other industry guidelines/standards.
Pool: PC & WC
- D) Hot Sticks & Live Line Tools and/or similar equipment types must be tested per ASTM F711-02 and IEEE 978 standards. Refer also to NFPA 70E.
Pool: PC & WC

VIII. AUDIT ACTION PLAN (LOSS CONTROL ACTION PLAN):

The action plan is a separately scored component of each member’s audit. The plan is used to provide a specific focus on improvement areas for each member. Examples of focus areas include, but are not limited to: high incident/claims frequency or severity, special industry needs, low score audit standards, IDLH (Immediately Dangerous to Life or Health) hazards/processes, and/or any other CIRSA and/or industry standard, where the member needs improvement.

Members whose loss control programs do not have areas that need improvement may work with their respective loss control representatives to highlight innovative programs and/or high-quality, highly successful initiatives.

IX. BONUS STANDARDS:

Members who comply with the following voluntary standards are eligible for additional points on their Loss Control Standards audit. Members may receive bonus standard credit only for standards applicable to their respective pools and/or their entity. Members must have scored at least 90% on their most recent audit to receive bonus points. A maximum of 10 total bonus points will be applied.

Applicable to Most Members:

1. Attends a CIRSA General Membership, Safety Forum, Workshop (such as ADA, APWA, etc.), Police Liability Meeting, or participates on a CIRSA task force. (Maximum of 3 points) (PC & WC)
2. Implements an innovative safety program, product, initiative, system, etc., not otherwise covered under another Loss Control Standard. (Maximum of 2 points) (PC & WC)
3. Conducts a security assessment of city/town hall and/or other entity facilities and implements corrective action strategies for any items of concern. (2 points) (PC & WC)
4. Goes the previous calendar year without incurring a preventable property/liability loss. (2 points) (PC Only)
5. Goes the previous calendar year without incurring a preventable workers’ compensation loss. (2 points) (WC Only)

Law Enforcement Specific:

6. Achieves state or national accreditation. (2 points for state accreditation, 3 for national) (PC & WC)

Fire Department Specific:

7. Achieves state or national accreditation. (2 points for state accreditation, 3 for national) (PC & WC)

Workforce Housing and Economic Development in La Plata County

The La Plata Economic Development Alliance works with the public sector, the business community, and other economic development entities to create highly favorable and sustainable conditions for economic growth and employment creation and retention while leveraging and preserving the recreational, cultural, and social assets of our region.

Role of the Alliance

The Alliance develops and fosters productive relationships and effective partnerships. As a change agent, the Alliance represents the membership's interest and helps drive and advocate for specific initiatives and projects. Our effectiveness is directly related to our support from the private business community, other economic development organizations, county, and municipal partners for resources, advice, ideation, and partnerships in an environment of constrained time and resources.

Public Private Partnership

Dynamic economic development improves the landscape of a community economically and as a strong functioning community. Capacity building can create jobs, increase business and personal income, and enhance resources for infrastructure. Focused economic development also builds communities' capacity to become fundamentally better able to manage change and become more resilient.

Priorities for the Alliance

Sustainable and resilient economic development such as job creation and sustained employment and infrastructure, including housing, is brought about through local leaders collaborating, changing attitudes while respecting cultures, mobilizing existing resources, and thinking differently about problems, and using community assets in new ways.

For La Plata County to realize a resilient and growing economy, we have to address and create opportunities for workforce housing, ensure an available and skilled workforce with excellence in diverse sectors and commit to education and workforce development. We have to be able to keep and grow the businesses here and encourage entrepreneurship. We have to leverage our geography and culture while protecting our forests and rivers, ensuring sustainable, resilient economic development. With this in mind, we are committing to the following three major themes:

- **Work Force Housing Solutions**
- **Business Capacity and Growth**
- **Expand & Recruit Workforce**

Support of the RHA

The Alliance recognizes that the RHA's revitalization can be a centralized effort to address our housing issues. It is a collaborative for all public sectors in La Plata County to participate and leverage resources to advance initiatives and projects critical to individual entities and the collective. It is the foundation that can foster the private partnerships needed to implement tangible projects.

Identifying immediate Opportunities for Funding

The federal stimulus package termed the American Rescue Plan recently passed and signed by President Biden includes \$350 Billion that will flow to State and local governments. Governor Polis has outlined a Colorado Recovery Plan that will leverage part of the funds allocated to the State of Colorado and listed four goals in the framework. ***"It aims to make communities more livable by increasing access to affordable housing and revitalizing main streets and downtowns."*** There are several that sub-categories where infrastructure and housing are specifically identified for funding via grants. This grant program will be a competitive application process. We believe collaborative efforts that have identified public-private partnerships and have community support will be viewed favorably and have the best chance at funding. We recognize the sense of urgency and the need for resources to help identify and structure projects to drive potential applications.

Colorado Recovery Plan

The following are specific areas of the plan we believe apply to the RHA and potential projects that can be structured:

GOAL 2: REVITALIZING OUR INFRASTRUCTURE

Innovative Housing and Community Revitalization - Matching funds to transform downtown spaces and create more sustainable affordable housing in urban areas. As the cost of living continues to rise in Colorado, many families are being forced out of their homes. So ensuring urban areas have adequate affordable housing options as well as safe community spaces is critical to maintaining the vibrant diversity and longevity of our city centers.

GOAL 3: SUPPORTING CO FAMILIES

Affordable Housing Incentive Program- Seed funds for a program that would incentivize local governments to adopt policies from a menu of time-tested options to help further affordable housing development Examples of menu times include: reducing building permit fees for affordable housing units, creating a vacant property registration for the development of affordable housing, or authorization of cluster zoning.

GOAL 4: INVESTING IN RURAL CO

REDI Grants- Funds for the Rural Economic Development Initiative (REDI) program, designed to help rural communities comprehensively diversify their local economy and create a more resilient Colorado.

Alliance as a Resource

The Alliance would like to formally align with the RHA and provide resources that may be advantageous to the RHA as determined by the Board of the RHA. We believe that moving forward; it will be beneficial for the RHA to have some staffing resources to leverage programs such as the Colorado Recovery Plan. Long term, the Alliance will commit to any efforts required to generate support from the business community regardless of any agreement.



To: Regional Housing Authority Board
From: Mike Segrest, Deputy County Manager
Date: March 15, 2021
Subject: Housing Work Session

ITEM AND ISSUE

The Board of County Commissions (BoCC) has scheduled a work session on March 24, 2021 for a comprehensive review of affordable housing issues and opportunities. The session will be in two parts, with a 9:30am session providing presentations from HomesFund and Housing Solutions on their programs, challenges and opportunities. The Board has also been provided extensive background studies that you are familiar with, along with the Three-Year Strategic Plan you approved last year.

BACKGROUND SUMMARY

The BoCC expressed a priority for addressing housing issues during its recent goal setting process. The work session is intended to provide as much history and background on housing issues as possible in order to assist the Board in further refining its priorities for addressing housing needs

As we discussed when the RHA Board accepted the Three-Year Strategic, there is a great deal of data and research into the challenges facing the County due to the lack of sufficient affordable, attainable and workforce housing, as well as the needs of the unhoused. The background and experience of the RHA Board is an important aspect of the knowledge base that will assist the BoCC in its deliberations.

CONCLUSION AND RECOMMENDATION

The RHA Board will have an opportunity at its March 22nd meeting to discuss what input you may wish to provide to the BoCC work session through Commissioner Porter-Norton. The work session is not a meeting for public input, but anyone can listen in remotely.



To: Regional Housing Authority Board
From: Mike Segrest, Deputy County Manager
Date: March 15, 2021
Subject: Authorization for Legal Services

ITEM AND ISSUE

In order to fully investigate potential projects before presenting them to the Board for consideration, it will be necessary to have access to legal advice. The 2021 budget includes funding for legal services in the amount of \$10,000.

BACKGROUND SUMMARY

I do not expect to need extensive legal services in the early evaluation of potential projects for the Board's consideration, but there may be some legal issues that need to be examined before bringing projects to the Board for decisions or direction.

CONCLUSION AND RECOMMENDATION

In order to have access to the RHA attorney for legal advice, I am requesting that the Board approve a motion to authorize the attorney to respond to me on issues that I need addressed. If you wish to place a limit on such access, I would request at least 10 hours of time to start with.

Request – Authorize the RHA attorney to provide legal advice to Mike Segrest regarding items to come before the Board for direction and/or decision.