



Blue River Staff Report November 2023

Town of Blue River
0110 Whispering Pines Circle
Blue River, CO 80424

970-547-0545
michelle@townofblueriver.org
<https://townofblueriver.colorado.gov>



Communications & Happenings

- **Broadband**
 - An application was submitted to the Colorado Broadband Office for \$7 million. Awards will be announced in November.
- **Town Mapping Project**
 - The mapping project is nearing completion. The map will have both a public and administration side. Once complete, there will be a link on the website for the public side. Items that were included with the project for the public side: existing easements/trails; existing Town open space; subdivisions; short term rentals; defensible space projects.
- **2024 April Election**
 - Plans are underway for the 2024 April election. The Town of Blue River will have four seats open: Mayor and three Trustees. An informational webinar hosted by the Town Clerks of Blue River, Breckenridge, Dillon, Frisco and Silverthorne will be held Thursday, December 7th, 6:00 p.m.
- **Goose Pasture Tarn Dam**
 - The Dam project is complete and the Tarn is set to reopen in May/June 2024. A dedication ceremony was held at the top of the dam on November 14th.
 - Staff will be working with Citizen Advisory beginning in January on a grand re-opening and 60th Town Anniversary celebration.
 - Staff has been in contact with the Theobald Family on long term plans and proposed plans for 2024. This is ongoing and updates will be provided once a plan is fully developed with the Theobalds.
- **Bus Stop**
 - The Town has received a requests for additional boulders for the bus stop at Blue River Road and Highway 9. As part of an ongoing discussion between the School District and Blue River Police Department, a proposal has been made to the Theobald family to move the bus stop to the turn around by the mailboxes on Blue River Road. The goal is to provide safety for students boarding and departing the bus off of the highway.
- **Snow Removal**
 - The snow removal contract began November 1st.

- **Defensible Space Projects**
 - 2023 grants have been completed and the final report submitted. Applications are open for 2024.
 - Work with Red, White & Blue Fire District is ongoing identifying the right-of-way proposed work. As the project trees are identified, staff will begin outreach to residents.
- **Included in the staff report:**
 - Letter from Congressman Neguse and press release to FCC concerning mapping of service areas. A task force is being developed and will be working to identify and correct issues.
 - Annual report from Timber Creek Water District.

Town Statistics

Facebook Page Likes
Town-1,300
Police Department-902
Instagram-1,243 followers
Twitter (X)-76 followers
Threads-94
Residents on Email List-992
Blue River News-1,173

Business Licenses-269

Lodging Registrations-218

Municipal Court November 2023

Total tickets written for October Court: 18
Total on the November Docket: 12
Total November Failure to appear(s): 2
Total November OJW(s): 0

Building Statistics

October 2023

Permits Issued: 22

YTD: 207

Inspections: 65

New Construction 2023: 3

Certificates of Occupancy 2023: 4



End of Month Report: October 2023

Calls for Service

Total number of a calls: 245 Top
10 calls as follows:

Traffic Stop	111
Area Patrol	58
Motorist Assists	10
Road Hazards	8
Other Agency Backups	6
Suspicious Person	4
Animal Complaint	4
Trespass	3
Parking Violations	3
Reckless Drivers	3

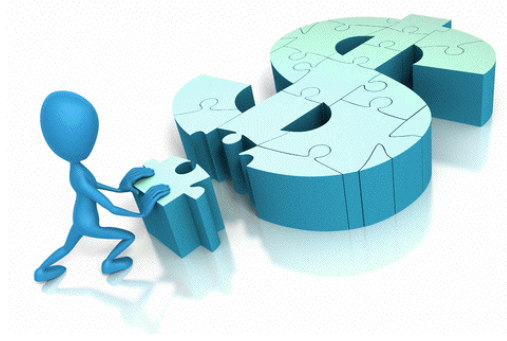
Summary: October's numbers dipped slightly from last month due to inclement weather. State Hwy. 9 continues to present the department's main safety concerns. Neighborhood calls for service remain on the lower end of the spectrum.

Arrests: DUI = 2, misdemeanor = 1.

Current Administrative Focus

- Staffing – remains stable going into the winter months. Staff have completed over 200 hours of combined training.
- Patrol Vehicles– have been transitioned into winter season conditions to maintain a high level of emergency response and patrol.
- Speed Trailer – has been stored for the season.
- CDOT – the traffic safety survey along Hwy. 9 as is still in progress with no additional updates.

Report prepared by: Chief,
David Close



Financial Summary Report

Prepared by: Michelle Eddy, Town Manager
Month Ending October 31, 2023

Revenues/Expenditures:

Revenues are tracking ahead of budget by 14.67%. Sales tax is tracking ahead of budget. Building has exceeded projects with many small permits, additions and remodels. Other income including interest on investments are ahead of budget. Court is tracking with budget. Expenditures are above budget by 12.60%. Utilities continue to increase in expense primarily at Town Hall. Auto repairs are exceeded budget due to unforeseen repairs on the 2015 sedans. The Town is sitting in a good position and staying on track with planned revenues and expenditures.

Reserve Accounts *As of 10/31/2023

Unrestricted

Reserve accounts Alpine Bank:	\$1,391,026.54
CD's Citywide Bank:	\$211,498.41
Colorado Trust Assigned to Capital:	\$3,059,200.15
Colorado Trust Assigned to Broadband:	\$100,776.53
CSAFE:	\$100.00
Illiquid Trust Funds:	\$1,187.42
Total Unrestricted	\$4,763,789.05

Restricted

American Rescue Plan Funds:	\$235,543.15
Conservation Trust:	\$138,559.04
Total Reserves Restricted	\$374,102.19



Town of Blue River

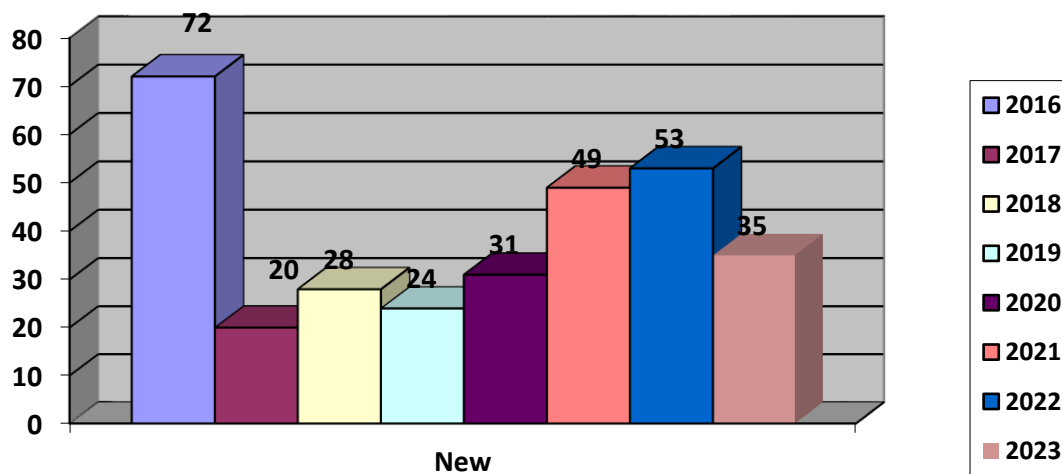
Staff Report
Short-term Rental Update
November 15, 2023
Submitted By: Michelle Eddy, Town Manager

Statistics

Issued by Year

2016	72	*Previous number included previous years prior to Town taking over program
2017	20	
2018	28	
2019	24	
2020	31	
2021	49	
2022	53	
2023	35	

Total Active Licenses as of 11/14/2023: 218



New (never rented before) Licenses by year:

- 2017-20
- 2018-25
- 2019-20
- 2020-25
- 2021-43
- 2022-35
- 2023-25

License turnover (STR one owner to the next):

- 2017-0
- 2018-3
- 2019-4
- 2020-6
- 2021-6
- 2022-18
- 2023-10

Annual Revenue

Year	Sales Tax	Lodging Tax
2016	\$264,757.05	\$123,742.00
2017	\$237,468.92	\$126,585.55
2018	\$286,968.54	\$155,511.07
2019	\$425,616.72	\$166,883.33
2020	\$842,141.13	\$176,339.81
2021	\$844,558.23	\$228,743.34
2022	\$1,002,256.27	\$327,762.62
2023	\$837,713.93	\$270,540.49

Percentage of STRs by Subdivision

*****Please note the percentage of STRS is based on total homes built within each subdivision and NOT buildable lots.***

Subdivision	Built Lot	# STR	%STR **	% Build Out	% Full-Time Res.
96 Sub	37	9	24%	90%	30%
97 Sub	41	10	24%	84%	37%
Aspen View	16	7	44%	80%	13%
Blue Rock Springs	50	13	24%	93%	46%
Bryce Estates	4	1	25%	57%	0%
Clyde Lode	1	0	0%	50%	0%
Coronet	31	10	32%	78%	35%
Crown	67	22	33%	93%	28%
DOT Condo	36	6	14%	100%	31%
DOT Placer	2	0	0%	50%	100%
Golden Crown	5	3	60%	63%	20%
Lakeshore	40	12	30%	93%	23%
Leap Year	21	8	38%	91%	43%
Louise Placer	8	4	50%	73%	13%
McCullough Gulch	3	1	33%	43%	67%
Misc Sec TR7-77 Land	5	0	0%	22%	40%
Mountain View	44	13	27%	96%	34%
New Eldorado Sub	8	4	50%	73%	38%
New Eldorado Townhomes	9	1	11%	100%	56%
Pennsylvania Canyon	2	0	0%	100	0%
Pomeroy	0	0	0%	0%	0%
Rivershore	5	0	0%	63%	0%
Royal	67	16	24%	94%	31%
Sherwood Forest	78	19	24%	90%	23%
Silverheels	4	1	25%	67%	29%
Spillway	20	2	11%	90%	25%
Spruce Valley Ranch	45	0	0%	68%	20%
Sunnyslope	30	12	40%	86%	33%
Timber Creek Estates	71	27	38%	89%	7%
Wilderness	55	17	31%	96%	33%

General Statistics

- Total Percentage of short-term rentals 27%
- “Local” Breckenridge, Dillon, Frisco or Silverthorne addresses with STR License: 26 or 12%

Code Violations 2015-2023

Total Violations:	302
Violations for STR’s while licensed as an STR:	141 (47%)
Percentage of Repeat Offenders:	1%

2024 Renewals

Renewal letters were sent out November 8, 2023. Renewals are due December 31, 2023.

11/8/23

Total Licenses:	222
Eligible Renewals Sent:	153
Ineligible Letters Sent:	69

As of 11/15/23-

Total Licenses	218
License Renewals:	26
Cancellations:	4
Additional Renewals Sent:	17
Remaining Ineligible:	48

TIMBER CREEK WATER DISTRICT
SUMMIT COUNTY, TOWN OF BLUE RIVER, COLORADO
2023 ANNUAL REPORT

Town of Blue River, Colorado
via Email

County Clerk and Recorder
Summit County, Colorado
via Email

Office of the State Auditor
1525 Sherman Street, 7th Floor
Denver, Colorado 80203
via E-Filing Portal

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203
via E-Filing Portal

Pursuant to Section 32-1-207(3)(c)(I), C.R.S., the **Timber Creek Water District** (the “**District**”) is required to submit an annual report for the preceding calendar year (the “**Report**”) no later than October 1 of each year to the Town of Blue River, Colorado, the Colorado Division of Local Government, the Colorado State Auditor, the Summit County Clerk and Recorder; the Report must also be posted on the District’s website, if available.

For the year ending December 31, 2022, the District makes the following report:

1. **Boundary changes made: NONE**
2. **Intergovernmental agreements entered into or terminated: NONE**
3. **Access information to obtain a copy of the Rules and Regulations:**
<https://timbercreekwaterdistrict.com/>
4. **A summary of any litigation involving public improvements by the District:**
NONE
5. **Status of the construction of public improvements by the District: NONE**
6. **List of facilities or improvements constructed by the District that were conveyed to the [County][City][Town]: NONE**
7. **Final Assessed Value of Taxable Property within the District’s boundaries as of December 31, 2022:**

The 2022 total assessed value of taxable property within the boundaries of the District is \$6,937,890.00.

8. **Current annual budget of the District:**

Attached as Exhibit A is a copy of the District's Budget for the current fiscal year 2022.

9. **Most recently filed audited financial statements of the District. To the extent audited financial statements are required by state law or most recently filed audit exemption:**

Attached as Exhibit B is a copy of the District's audited financial statements [audit exemption application] for fiscal year 2022.

10. **Notice of any uncured defaults existing for more than 90 days under any debt instrument of the District: NONE**
11. **The District's inability to pay any financial obligations as they come due under any obligation which continues beyond a ninety-day period: NONE**

Respectfully submitted this 30th day of August, 2023.

By *Scott Price*

Scott Price,
Executive Director for Timber Creek Water District

EXHIBIT A

2022 Budget

STATE OF COLORADO
2022 Budget for
Timber Creek Water District

In accordance with Part 1, Article 1, of Title 29, CRS 1973 to be filed after adoption with the Division of
Local Government, 1313 Sherman St, Room 521, Denver, CO 80203

LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: December 15, 2021

Attached is a copy of the 2022 budget for Timber Creek Water District in Summit County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 8, 2021. If there are any questions on the budget, please contact Donald Jones, 970 389-4938, PO Box 1849, Breckenridge CO 80424.

DocuSigned by:
Mark Petty
I, 205C3015EAC54D9, **President**,
Mark Petty

hereby certify that the enclosed is a true and accurate copy of the 2022 Adopted Budget.

BUDGET MESSAGE
(Pursuant to 29-1-103(1)(e), C.R.S.)

Timber Creek Water District

The District was formed in 2009 to acquire the water system, including the water rights, of Timber Creek Water Company and to operate, maintain, upgrade, extend and finance this water system.

The attached 2022 Budget for Timber Creek Water District includes the following items of interest:

Line Item 1: Property Tax collected will increase \$1,338 from \$64,692 in 2021 to \$66,030 in 2022 due to increase in property valuations.

The budgetary basis for accounting for Timber Creek Water District is modified accrual basis. The ending non-emergency cash reserves of the District as of 12/31/2020 were \$362,122.77. The user rates of the District for 2022 will provide revenue for the daily operation and maintenance of the water system and will remain unchanged from the previous year. The District for 2022 has updated the Short Term Rental Fees. Those Short Term Rental Fees can be obtain on the District's website. The water plant of Timber Creek Water District in 2022 is expected to be completely overhauled to include replacement of water pumps, capital improvements to the pump house, and hiring a new Water District Manager.

Sincerely,

Date Adopted: December 8, 2021

DocuSigned by:

Mark Petty

391C7D1E4C54D9...

Mark Petty

President
Timber Creek Water District

Board of Directors, Timber Creek Water District

DocuSigned by:

Larry Nelson

6A16F40127EA4B0

Larry Nelson

DocuSigned by:

Michelle Tonti

3A174991C424EE

Michelle Tonti

DocuSigned by:

Stephen Schiell

4D806FF3E544E

Stephen Schiell

**Resolution No. 1
Series 2021**

Resolution to Adopt Budget
(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR TIMBER CREEK WATER DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors of Timber Creek Water District has appointed Donald Jones, Accountant, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Donald Jones, Accountant, has submitted a proposed budget to this governing body on September 15, 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 December 8, 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/general fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of Timber Creek Water District, Colorado:

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

Section 2. That the budget hereby approved and adopted shall be signed by the President and made a part of the public records of Timber Creek Water District.

ADOPTED, this Eighth day of December, A.D., 2021.

Attest: DocuSigned by:
Mark Petty
Mark Petty
President

**Resolution No. 2
Series 2021**

Resolution to Appropriate Sums of Money
(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TIMBER CREEK WATER DISTRICT, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, Timber Creek Water District has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2021, and;

WHEREAS, Timber Creek Water District 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 Timber Creek Water District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TIMBER CREEK WATER DISTRICT, 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	\$ 140,120
Capital Outlay	\$ 30,000
Debt Service	\$ 23,900

TOTAL GENERAL FUND \$ 194,020

ADOPTED THIS Eighth day of December, A.D. 2021.

Board of Directors, Timber Creek Water District

DocuSigned by:
Larry Nelson
BA16F70122EA4B0

DocuSigned by:
Michelle Tonti
BAA7F936C654E5

DocuSigned by:
Stephen Schiell
40E809F3E82E85

Attest: DocuSigned by:
Mark Petty
385C301FE4C54D9...
Mark Petty
President

**Resolution No. 3
Series 2021**

Resolution to Set Mill Levies

(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR TIMBER CREEK WATER DISTRICT, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of Timber Creek Water District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2021 and;

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is **\$42,130** , and;

WHEREAS, the Timber Creek Water District finds that it is not required to **temporarily** lower the operating mill levy, and:

WHEREAS, the amount of money necessary to balance the budget for voter-approved **bonds and interest** is **\$23,900**, and;

WHEREAS, the 2021 valuation of assessment for the Timber Creek Water District as certified by the County Assessor is **\$6,937,890**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TIMBER CREEK WATER DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the Timber Creek Water District during the 2022 budget year, there is hereby levied a tax of **6.072** mills upon each dollar of total valuation for assessment of all taxable property within the Timber Creek Water District for the year 2021.

Section 2. There is hereby no levied **temporary mill levy reduction** for the purpose of rendering a refund to its constituents during budget year 2022,

Section 3. That for the purpose of meeting all payments for **bonds and interest** of the Timber Creek Water District during the 2022 budget year, there is hereby levied a tax of **3.445** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 4. That the Treasurer of the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of Summit County, Colorado, the mill levies for Timber Creek Water District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Summit County, Colorado, the mill levies for the Timber Creek Water District as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this Eighth day of December, A.D. 2021.

Attest: 
395C101FE4C54D9
Mark Petty, President

**Resolution No. 4
Series 2021**

**A RESOLUTION DESIGNATING ANY UNSPENT REVENUES
AVAILABLE ON DECEMBER 31, 2021 AS NON-EMERGENCY
RESERVE INCREASES.**

BE IT RESOLVED BY THE BOARD OF THE TIMBER CREEK WATER DISTRICT, COLORADO:

The Board of Directors of the Timber Creek Water District, hereby determines and declares that any and all year end balances shall be considered a non-emergency "reserve increase" and therefore a part of 2021 fiscal year spending: within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

INTRODUCED, READ, APPROVED AND ADOPTED BY A MAJORITY OF THE BOARD OF DIRECTORS OF THE TIMBER CREEK WATER DISTRICT ON THIS EIGHTH DAY OF DECEMBER, 2021.

DocuSigned by:
Mark Petty
3956101FE4654D9...

Mark Petty
President

Timber Creek Water District 2022 Budget

Fiscal Year Beginning General Fund Balance	413,930.87	362,122.77	362,122.77	247,678.77	
	Jan - Dec 2020 Actual	2021 Adopted Budget	Jan - Dec 2021 Estimate	2022 Budget	% of 2021 Budget
Revenues					
1 40100 Property Taxes	63,854.48	64,692.00	65,000.00	66,030.00	102.1%
2 40200 Delinquent Taxes	71.00				
3 40300 Specific Ownership Taxes	3,503.10	3,000.00	3,000.00	3,500.00	116.7%
4 40400 Water User Fees	57,181.02	71,136.00	73,038.00	68,344.00	96.1%
5 40500 Tap Fees	0.00	0.00	8,000.00	0.00	
6 40600 Late Fees	180.00	100.00	705.00	200.00	200.0%
7 40700 Interest on Investments	0.00	0.00	200.00	100.00	#DIV/0!
8 40800 Interest on Taxes	80.08	30.00	200.00	50.00	166.7%
9 Interest on Past Due Accounts	0.00	0.00	0.00	0.00	
Total Revenues	124,869.68	138,958.00	150,143.00	138,224.00	99.5%
Expenditures					
10 70100 System Maint & Testing	14,309.75	42,000.00	50,000.00	55,000.00	131.0%
11 70150 System Repairs & Improvements	500.00	5,000.00	105,000.00	57,000.00	1140.0%
12 70200 Utilities	5,444.24	6,300.00	6,000.00	6,500.00	103.2%
13 70250 County Treasurer Fees	3,200.40	3,500.00	3,500.00	3,500.00	100.0%
14 70300 Advertising	19.18	0.00	0.00	500.00	#DIV/0!
15 70350 Dues and Subscriptions	291.42	500.00	500.00	500.00	
16 70400 Insurance Expense	4,886.00	5,000.00	5,000.00	5,200.00	104.0%
17 70540 Office Supplies	71.86	500.00	1,200.00	500.00	100.0%
18 70550 Licenses and Fees	205.00	180.00	367.00	350.00	
19 70650 Legal	2,983.71	3,000.00	3,055.00	3,500.00	116.7%
20 70700 Accounting	6,000.00	6,300.00	6,300.00	6,720.00	106.7%
21 70750 District Secretary	0.00	150.00	565.00	600.00	400.0%
22 70800 Bank Service Charges	250.00	250.00	250.00	250.00	100.0%
23 70850 Debt Service (Interest & Princ)	151,400.00	83,400.00	82,850.00	23,900.00	28.7%
24 70900 Capital Improvements	0.00	0.00	0.00	30,000.00	
25 70930 Depreciation	29,512.44	0.00	29,512.44	0.00	0.0%
26 70950 Contingency Reserve	0.00	0.00	0.00	0.00	#DIV/0!
Total Expenditures	219,074.00	156,080.00	294,099.44	194,020.00	124.3%
Total Revenues				138,224.00	
Transfer from (negative)/to General Fund for operations				-55,796.00	
Fiscal Year Ending General Fund Balance	362,122.77	345,000.77	247,678.77	191,882.77	

I, Mark Petty, certify that the above is a true

and accurate copy of the adopted 2022 budget of the Timber Creek Water District

signed by: 
signed: _____
389C101F4C34D9...

EXHIBIT B

Audited Financial Statements [Audit Exemption Application]

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 20-1-601, 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.law.cornell.edu/revstat/codstat/>
 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 electronically?
 - If yes, have you read and understand the new Electronic Signature Policy? See new [link](#) 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.fcg.co.gov/osa/tg>
MAIL: Office of the State Auditor
 Local Government Audit Division
 1525 Sherman St., 7th Floor
 Denver, CO 80203

QUESTIONS? Email: osa.la@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	Timber Creek Water District	For the Year Ended 12/31/2022 or fiscal year ended:
ADDRESS	PO Box 6365 Breckenridge, CO 80424	
CONTACT PERSON	Scott Price	
PHONE	970 389-1899	
EMAIL	scott@qualitywatermanagement.com	

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:	Donald Jones	
TITLE	Accountant	
FIRM NAME (if applicable)	Overlode Inc.	
ADDRESS	160 East Adams St, Breckenridge, CO 80424	
PHONE	970 389-4938	
DATE PREPARED	2/27/2023	
RELATIONSHIP TO ENTITY	Independent Accountant hired by the Entity	

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 <input type="checkbox"/>	NO <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
		Fund*	Fund*		Fund*	Fund*	
Assets							
1-1	Cash & Cash Equivalents	\$	\$	Cash & Cash Equivalents	\$	140,055	\$
1-2	Investments	\$	\$	Investments	\$	-	\$
1-3	Receivables	\$	\$	Receivables	\$	10,240	\$
1-4	Due from Other Entities or Funds	\$	\$	Due from Other Entities or Funds	\$	-	\$
1-5	Property Tax Receivable	\$	\$	Other Current Assets (specify...)	\$	-	\$
1-6	Lease Receivable (as Lessor)	\$	\$		\$	-	\$
1-7		\$	\$	Total Current Assets	\$	150,295	\$
1-8		\$	\$	Capital & Right to Use Assets, net (from Part 4-4)	\$	777,457	\$
1-9		\$	\$	Other Long Term Assets (specify...)	\$	-	\$
1-10		\$	\$	Water Rights	\$	179,050	\$
1-11		\$	\$	Bond Reserve	\$	46,876	\$
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	\$	(add lines 1-1 through 1-10) TOTAL ASSETS	\$	1,153,686	\$
Deferred Outflows of Resources:							
1-12	(specify...)	\$	\$	(specify...)	\$	-	\$
1-13	(specify...)	\$	\$	(specify...)	\$	-	\$
1-14	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	\$	(add lines 1-12 through 1-13) TOTAL DEFERRED OUTFLOWS	\$	-	\$
1-15	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	1,153,686	\$
Liabilities							
1-16	Accounts Payable	\$	\$	Accounts Payable	\$	253	\$
1-17	Accrued Payroll and Related Liabilities	\$	\$	Accrued Payroll and Related Liabilities	\$	-	\$
1-18	Unearned Property Tax Revenue	\$	\$	Accrued Interest Payable	\$	-	\$
1-19	Due to Other Entities or Funds	\$	\$	Due to Other Entities or Funds	\$	-	\$
1-20	All Other Current Liabilities	\$	\$	All Other Current Liabilities	\$	-	\$
1-21	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	\$	(add lines 1-16 through 1-20) TOTAL CURRENT LIABILITIES	\$	253	\$
1-22	All Other Liabilities (specify...)	\$	\$	Proprietary Debt Outstanding (from Part 4-4)	\$	45,000	\$
1-23		\$	\$	Other Liabilities (specify...)	\$	-	\$
1-24		\$	\$		\$	-	\$
1-25		\$	\$		\$	-	\$
1-26		\$	\$		\$	-	\$
1-27	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	\$	(add lines 1-21 through 1-26) TOTAL LIABILITIES	\$	45,253	\$
Deferred Inflows of Resources:							
1-28	Deferred Property Taxes	\$	\$	Pension/OPEB Related	\$	-	\$
1-29	Lease related (as lessor)	\$	\$	Other (specify...)	\$	-	\$
1-30	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	\$	(add lines 1-28 through 1-29) TOTAL DEFERRED INFLOWS	\$	-	\$
Fund Balance							
1-31	Nonspendable Prepaid	\$	\$	Net Investment in Capital Assets	\$	968,378	\$
1-32	Nonspendable Inventory	\$	\$		\$	-	\$
1-33	Restricted (specify...)	\$	\$	Emergency Reserves	\$	5,800	\$
1-34	Committed (specify...)	\$	\$	Other Designations/Reserves	\$	-	\$
1-35	Assigned (specify...)	\$	\$	Restricted	\$	-	\$
1-36	Unassigned	\$	\$	Undesignated/Unreserved/Unrestricted	\$	134,257	\$
1-37	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	\$	(add lines 1-31 through 1-36) This total should be the same as line 3-33 TOTAL NET POSITION	\$	1,108,436	\$
1-38	(add lines 1-27, 1-30 and 1-37) This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	\$	(add lines 1-27, 1-30 and 1-37) This total should be the same as line 1-15 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	1,153,688	\$

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
Tax Revenue							
2-1	Property (include with linked in Question 10-4)	\$	\$	Property (include with linked in Question 10-4)	\$	67,002	\$
2-2	Specific Ownership	\$	\$	Specific Ownership	\$	3,153	\$
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	\$	70,245	\$
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 (Lacey)	\$	\$	Conservation Trust Funds (Lacey)	\$	-	\$
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	\$	101,008	\$
2-17	Rental Income	\$	\$	Rental Income	\$	-	\$
2-18	Fines and Forfeits	\$	\$	Fines and Forfeits	\$	735	\$
2-19	Interest/Investment Income	\$	\$	Interest/Investment Income	\$	140	\$
2-20	Tap Fees	\$	\$	Tap Fees	\$	-	\$
2-21	Proceeds from Sale of Capital Assets	\$	\$	Proceeds from Sale of Capital Assets	\$	-	\$
2-22	All Other (specify...)	\$	\$	All Other (specify...)	\$	-	\$
2-23		\$	\$		\$	-	\$
2-24	(add lines 2-8 through 2-23) TOTAL REVENUES	\$	\$	(add lines 2-8 through 2-23) TOTAL REVENUES	\$	173,028	\$
Other Financing Sources							
2-25	Debt Proceeds	\$	\$	Debt Proceeds	\$	-	\$
2-26	Lease Proceeds	\$	\$	Lease Proceeds	\$	-	\$
2-27	Developer Advances	\$	\$	Developer Advances	\$	-	\$
2-28	Other (specify...)	\$	\$	Other (specify...)	\$	-	\$
2-29	(add lines 2-25 through 2-28) TOTAL OTHER FINANCING SOURCES	\$	\$	(add lines 2-25 through 2-28) TOTAL OTHER FINANCING SOURCES	\$	-	\$
2-30	(add lines 2-24 and 2-29) TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	\$	(add lines 2-24 and 2-29) TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	173,028	\$
							GRAND TOTALS
							173,028

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
		Fund*	Fund*		Fund*	Fund*	
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 5,352	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ 4,600	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ 3,972	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ 12,976	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ 161,929	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Transfers to other districts	\$ -	\$ -	Utilities	\$ 6,490	\$ -	
3-11	Other (specify...)	\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify...)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	Capital Outlay	\$ 24,393	\$ -	
	Debt Service			Debt Service			
3-15	Principal (should match amount to 6-4)	\$ -	\$ -	Principal (should match amount to 6-4)	\$ 20,000	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ 3,900	\$ -	
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	\$ -	\$ -	Add lines 3-1 through 3-21	\$ 243,612	\$ -	GRAND TOTAL
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 (Revenue)	\$ -	\$ -	Depreciation/Amortization (from line 3-28)	\$ 31,138	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (In) (from line 3-28)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ 24,393	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-15, 3-18)	\$ 20,000	\$ -	
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	\$ 13,255	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, less line 3-29	\$ -	\$ -	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$ (57,329)	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ -	\$ -	Net Position, January 1 from December 31 prior year report	\$ 1,165,784	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31	\$ -	\$ -	Net Position, December 31	\$ -	\$ -	
	Sum of Lines 3-30, 3-31, and 3-32	\$ -	\$ -	Sum of Lines 3-30, 3-31, and 3-32	\$ 1,108,435	\$ -	
	This total should be the same as line 1-37.	\$ -	\$ -	This total should be the same as line 1-37.	\$ 1,108,435	\$ -	

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 29-1-404, C.R.S., or contact the OSA Local Government Division at (303) 858-3600 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

4-1 Does the entity have outstanding debt? YES NO

4-2 Is the debt repayment schedule attached? If no, MUST explain: YES NO

4-3 Is the entity current in its debt service payments? If no, MUST explain: YES NO

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

	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ 65,000	\$ -	\$ 20,000	\$ 45,000
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Lease Liabilities	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 65,000	\$ -	\$ 20,000	\$ 45,000

*must agree to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-805(2) C.R.S.]? YES NO

If yes: How much? \$ -

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 deposits and investment balances.

	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 140,037	
5-2 Certificates of deposit	\$ -	
TOTAL CASH DEPOSITS	\$ 140,037	
Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
	\$ -	
	\$ -	
	\$ -	
TOTAL INVESTMENTS	\$ -	
TOTAL CASH AND INVESTMENTS	\$ 140,037	

Please answer the following question by marking in the appropriate box

5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? 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 AND RIGHT-TO-USE ASSETS

Please answer the following question by marking in the appropriate box

	YES	NO	
6-1 Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
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:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Complete the following Capital & Right-To-Use Assets table for GOVERNMENTAL FUNDS:	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

Complete the following Capital & Right-To-Use Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year ¹	Additions ²	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ 100,000	\$ -	\$ -	\$ 100,000
Machinery and equipment	\$ 475,000	\$ -	\$ -	\$ 475,000
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 564,062	\$ 24,393	\$ -	\$ 588,455
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Leased Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
Intangible Assets	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Amortization Right to Use Leased Assets (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (354,860)	\$ -	\$ 31,138	\$ (385,998)
TOTAL	\$ 784,202	\$ 24,393	\$ 31,138	\$ 777,457

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

PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO	
7-1 Does the entity have an "old hire" firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
7-2 Does the entity have a volunteer firefighters' pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes: Who administers the plan?	<input type="checkbox"/>	<input type="checkbox"/>	

Indicate the contributions from:

Tax (property, SD, 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	
8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-119 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
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 appropriated for each fund separately for the year reported

Governmental/Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 134,257
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box

	YES	NO	
9-1 Is the entity in compliance with all the provisions of TABOR (State Constitution, Article X, Section 20(5))?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:

Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.

PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box

	YES	NO						
10-1 Is this application for a newly formed governmental entity?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:					
If yes: Date of formation:	<input type="text"/>							
10-2 Has the entity changed its name in the past or current year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If Yes: NEW name	<input type="text"/>							
PRIOR name	<input type="text"/>							
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 type="text"/>							
10-5 Does the entity have an agreement with another government to provide services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
If yes: List the name of the other governmental entity and the services provided:	<input type="text"/>							
10-6 Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):	<table border="0"> <tr> <td>Bond Redemption mills</td> <td>3.445</td> </tr> <tr> <td>General/Other mills</td> <td>6.072</td> </tr> <tr> <td>Total mills</td> <td>9.517</td> </tr> </table>		Bond Redemption mills	3.445	General/Other mills	6.072	Total mills	9.517
Bond Redemption mills	3.445							
General/Other mills	6.072							
Total mills	9.517							

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	\$	140,037	Unrestricted Fund Balan	\$	-
Current Liabilities	\$	263	Total Fund Balance	\$	-
Deferred Inflow	\$	-	PV Fund Balance	\$	-
			Total Revenue	\$	-
			Total Expenditures	\$	-
Governmental			Interfund In	\$	-
Total Cash & Investments	\$		Interfund Out	\$	-
Transfers In	\$		Proprietary		
Transfers Out	\$		Current Assets	\$	1,108,435
Property Tax	\$		Deferred Outflow	\$	1,165,764
Debt Service Principal	\$		Current Liabilities	\$	-
Total Expenditures	\$		Deferred Inflow	\$	45,000
Total Developer Advances	\$		Cash & Investments	\$	-
Total Developer Repayments	\$		Principal Expense	\$	-
				140,035	Year Authorized
				20,000	1/0/1900

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
	<input checked="" 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:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either,
 - include a copy of an adopted resolution that documents formal approval by the Board, or
 - 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 <u>ALL</u> members of the governing body below.		A <u>MAJORITY</u> of the members of the governing body must complete and sign in the column below.
1	Full Name	I, <u>Mark Petty</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>05/2025</u>
2	Full Name	I, <u>Larry Nelson</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>05/2023</u>
3	Full Name	I, <u>Stephen Schjell</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>05/2023</u>
4	Full Name	I, <u>Nick Konz</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: <u>05/2023</u>
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____



FOR IMMEDIATE RELEASE:

Wednesday, November 1, 2023

Contact: Grace Martinez

Grace.Martinez@mail.house.gov

Rep. Neguse Implores FCC to Reform Broadband Mapping for Colorado's Mountain Communities

Lafayette, CO — On Monday, Congressman Joe Neguse penned a letter to U.S. Federal Communications Commission (FCC) Chairwoman Jessica Rosenworcel requesting the agency address deficiencies in the accuracy of current broadband coverage maps. Rep. Neguse's letter follows community conversations that highlighted the failure of current maps to consider the distinct challenges in providing high-speed broadband service to rural and mountain communities across Colorado. The FCC will use final maps to allocate Broadband Equity Access and Deployment (BEAD) funding, made possible by the Bipartisan Infrastructure Law, to locations in need.

In August, Rep. Neguse joined Senator Bennett and Governor Polis in announcing more than \$826 million in BEAD funding has been allocated to help expand broadband internet for households across America.

In his letter Congressman Neguse noted, "I represent Colorado's Second Congressional District in the United States Congress. Our district encompasses 11 counties across Northwestern Colorado, and includes some of the most visited National Forests in the country. As you can imagine, inadequate broadband connection in these areas of Colorado places a significant strain on my constituents and raises serious safety concerns for these communities and residents. While I appreciate that the FCC has worked to provide improved broadband

access across the country — per the mandate of the Congress — as stated above, current mapping mechanisms of the Commission and the corresponding standards it utilizes appear grossly deficient [...] I respectfully request that the FCC address the specific deficiencies in the accuracy of the current broadband coverage maps detailed above, and to work with our office and local jurisdictions to accomplish the same.”

Read the full letter [HERE](#) and below.

“We would like to thank Representative Neguse for his support in addressing the concerns we have with the FCC map. The lack of broadband and reliable cell service in our small community presents significant safety risks for our residents. The current FCC map does not accurately reflect the real conditions we experience every day. The Town of Blue River deserves to be served for the safety of our community and the comfort of our residents,” said **Mayor Toby Babich, Town of Blue River.**

"Improving broadband connectivity is one of Eagle County's key objectives within our strategic priority to create a resilient economy. Connecting rural communities with reliable broadband is essential to providing information and services to large portions of our population. The FCC can be an extremely helpful partner to Colorado's counties by providing accurate mapping that reflects the on-the-ground situation so resources can be properly deployed," said **Matt Scherr, Eagle County Commissioner.**

Representative Neguse has been a vocal advocate for the need to increase investments in Colorado’s broadband infrastructure, helping to connect communities in hard-to-reach places with affordable high-speed internet. Earlier this year, [Congressman Joe Neguse reintroduced his bipartisan bill to expand broadband access to rural communities.](#) The Reforming Broadband Connectivity Act would strengthen funding mechanisms for the Federal Communications Commission’s (FCC) Universal Service Fund (USF), which promotes universal access to broadband and other telecommunications services.

JOE NEGUSE

2ND DISTRICT, COLORADO

2400 RAYBURN HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
(202) 225-2161

<https://neguse.house.gov>



Congress of the United States
House of Representatives

CHAIR, DEMOCRATIC POLICY AND
COMMUNICATIONS COMMITTEE

MEMBER, STEERING & POLICY

NATURAL RESOURCES COMMITTEE

RANKING MEMBER, SUBCOMMITTEE ON
FEDERAL LANDS

SUBCOMMITTEE ON WATER, WILDLIFE,
AND FISHERIES

JUDICIARY COMMITTEE

SUBCOMMITTEE ON THE ADMINISTRATIVE
STATE, REGULATORY REFORM, AND
ANTITRUST

SUBCOMMITTEE ON COURTS,
INTELLECTUAL PROPERTY, AND THE INTERNET

COMMITTEE ON RULES

October 30, 2023

The Honorable Jessica Rosenworcel
Chairwoman
U.S. Federal Communications Commission
45 L Street NE
Washington, DC 20554

Dear Chairwoman Rosenworcel,

I write to request the U.S. Federal Communications Commission (“FCC” or “the Commission”) immediately address deficiencies with respect to FCC mapping of available broadband service and the standards that determine a serviced area, both of which neglect to consider the distinct challenges in providing high-speed broadband service in mountain communities across Colorado.

By way of background, I represent Colorado’s Second Congressional District in the United States Congress. Our district encompasses 11 counties across Northwestern Colorado, and includes some of the most visited National Forests in the country. As you can imagine, inadequate broadband connection in these areas of Colorado places a significant strain on my constituents and raises serious safety concerns for these communities and residents.

While I appreciate that the FCC has worked to provide improved broadband access across the country — per the mandate of the Congress — as stated above, current mapping mechanisms of the Commission and the corresponding standards it utilizes appear grossly deficient. In short, under the existing FCC maps, many of the areas referenced above appear to have full mobile broadband coverage, which is not reflective of the reality on the ground. The resulting inaccuracies are major impediments to unserved and underserved communities seeking federal and state resources that are specifically designed to address broadband gaps such as these.

Substantial segments of public roads and highways—many of which are the only access routes for local ski resort areas — including in Eagle, Gilpin, and Summit Counties, and the Town of Blue River, for example — lack any mobile broadband service, contrary to what is currently

listed on the FCC's coverage map. These heavily visited communities in Colorado urgently require reliable mobile broadband to respond to emergencies. These areas, and other similarly situated mountain towns, regularly experience thousands of daily vehicle trips at elevations where severe winter storms can occur during nearly every month of the year, and the threat of wildfire looms whenever snow is not on the ground.

In sum, I respectfully request that the FCC address the specific deficiencies in the accuracy of the current broadband coverage maps detailed above, and to work with our office and local jurisdictions to accomplish the same. I appreciate your prompt attention to this important matter, and await your reply. I look forward to continuing to work with the Commission to address broadband availability for mountain communities in Colorado.

Sincerely,



Joe Neguse
Members of Congress

cc: The Honorable Lawrence R. Strickling
Assistant Secretary of Commerce for Communications and Information
National Telecommunications and Information Administration
U.S. Department of Commerce
1401 Constitution Avenue NW
Washington, DC 20230