



OFFICE OF THE STATE AUDITOR - LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA, CFE - STATE AUDITOR

July 05, 2022

Board Of Directors
Upper Black Squirrel Creek Groundwater Management District
PO Box 428
Calhan, CO 80808

RE: 2667.00

To Whom it May Concern:

We have reviewed the Application for Exemption from Audit of Upper Black Squirrel Creek Groundwater Management District. Based on our review, the December 31, 2021 Application for Exemption from Audit has been approved. We noted the following items that we believe deserve your attention:

The amount listed as January 1st fund balance does not match the previous Application's amount listed as December 31st fund balance. This amount should be obtained from the fund balance line from the prior year's Application or financial statements.

The December 31 fund equity amount recorded on the operating statement does not equal the amount recorded on the balance sheet. Please ensure that these amounts are recorded properly in future Applications.

In "Part 6 - Capital Assets" the District has indicated there were \$50 in capital asset additions in the current year. However, the District did not report any capital outlay expenditures on the operating statement in "Part 3 - Expenditures". We encourage the District to report capital outlay separately on line 3-14, or provide additional detail in the comments section of Part 6.

The Local Government Audit Law [Section 29-1-607(1), C.R.S.] requires that the District correct any deficiencies noted by the State Auditor. Please address the items noted in your Application for the year ended December 31, 2020. Continued noncompliance may result in the rejection of the District's Application in accordance with the Local Government Audit Law.

If we may be of any assistance to you, please feel free to call us at 303-869-3000. For further resources see our web site at: www.colorado.gov/auditor

Sincerely,

Crystal L. Dorsey, CPA
Local Government Audit Manager

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT ADDRESS

Upper Black Squirrel Creek Ground Water Management District
P.O. Box 428
Cahoon, CO 80808

CONTACT PERSON

Tacy Doran
719-610-0780

PHONE

719-610-0780

EMAIL

tdoran@black-squirrel-creek.com

FAX

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:

Jason D. Adams, CPA
Managing Partner
The Adams Group, LLC
400 S Colorado Blvd #590
303-73-3786
2/2/2022
Partner

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

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

For the Year Ended
12/31/2021
or fiscal year ended:

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

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

Line #	Description	Governmental Funds		Description	Proprietary/Editorial Funds	
		Fund	Fund		Fund	Fund
Assets						
1-1	Cash & Cash Equivalents	\$ 267,010	\$ -	Cash & Cash Equivalents	\$ -	\$ -
1-2	Investments	\$ 655,803	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 454,182	\$ -	Receivables	\$ -	\$ -
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -
1-5	Property Tax Receivable	\$ -	\$ -	Other Current Assets [specify...]	\$ -	\$ -
	All Other Assets [specify...]	\$ -	\$ -		\$ -	\$ -
1-6	Inventory	\$ 3,500	\$ -	Capital Assets, net	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets [specify...]	\$ -	\$ -
1-8		\$ -	\$ -	Total Current Assets	\$ -	\$ -
1-9		\$ -	\$ -	(from Part 4-4)	\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	(add lines 1-4 through 1-10)	\$ 1,380,495	\$ -	(add lines 1-1 through 1-10)	\$ -	\$ -
	TOTAL ASSETS	\$ 1,380,495	\$ -	TOTAL ASSETS	\$ -	\$ -
1-12	Deferred Outflows of Resources	\$ -	\$ -	Deferred Outflows of Resources	\$ -	\$ -
1-13	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-14	[specify...]	\$ -	\$ -	[specify...]	\$ -	\$ -
1-15	(add lines 1-12 through 1-13)	\$ -	\$ -	(add lines 1-12 through 1-13)	\$ -	\$ -
	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS	\$ -	\$ -
	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 1,380,495	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -
Liabilities						
1-16	Accounts Payable	\$ 8,399	\$ -	Accounts Payable	\$ -	\$ -
1-17	Accrued Payroll and Related Liabilities	\$ 1,380	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-18	Unearned Property Tax Revenue	\$ 450,896	\$ -	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)	\$ 460,675	\$ -	(add lines 1-16 through 1-20)	\$ -	\$ -
1-22	All Other Liabilities [specify...]	\$ -	\$ -	Proprietary Debt Outstanding	\$ -	\$ -
1-23		\$ -	\$ -	(from Part 4-4)	\$ -	\$ -
1-24		\$ -	\$ -	Other Liabilities [specify...]	\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27	(add lines 1-24 through 1-26)	\$ 460,675	\$ -	(add lines 1-24 through 1-26)	\$ -	\$ -
	TOTAL LIABILITIES	\$ 460,675	\$ -	TOTAL LIABILITIES	\$ -	\$ -
1-28	Deferred Inflows of Resources	\$ -	\$ -	Deferred Inflows of Resources	\$ -	\$ -
1-29	Deferred Property Taxes	\$ -	\$ -	Pension Related	\$ -	\$ -
1-30	Other [specify...]	\$ -	\$ -	Other [specify...]	\$ -	\$ -
	(add lines 1-28 through 1-29)	\$ -	\$ -	(add lines 1-28 through 1-29)	\$ -	\$ -
	TOTAL DEFERRED INFLOWS	\$ -	\$ -	TOTAL DEFERRED INFLOWS	\$ -	\$ -
1-31	Fund Balance	\$ -	\$ -	Net Position	\$ -	\$ -
1-32	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-33	Nonspendable Inventory	\$ 3,500	\$ -	Emergency Reserves	\$ -	\$ -
1-34	Restricted: TABOR	\$ 13,324	\$ -	Other Designations/Reserves	\$ -	\$ -
1-35	Committed [specify...]	\$ -	\$ -	Restricted	\$ -	\$ -
1-36	Assigned [specify...]	\$ 902,996	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-37	Unassigned:	\$ -	\$ -		\$ -	\$ -
	(add lines 1-31 through 1-36)	\$ 919,820	\$ -	(add lines 1-31 through 1-36)	\$ -	\$ -
	TOTAL FUND BALANCE	\$ 919,820	\$ -	TOTAL NET POSITION	\$ -	\$ -
1-38	(add lines 1-27, 1-30 and 1-37)	\$ 1,380,495	\$ -	(add lines 1-27, 1-30 and 1-37)	\$ -	\$ -
	TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 1,380,495	\$ -	TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -

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

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Proprietary/Fiduciary Funds	
		Fund	Fund	Fund	Fund
2-1	Tax Revenue				
2-1	Property (include millage levied in Question 14d)	\$ 397,741	\$ -	\$ -	\$ -
2-2	Specific Ownership	\$ 46,388	\$ -	\$ -	\$ -
2-3	Sales and Use Tax	\$ -	\$ -	\$ -	\$ -
2-4	Other Tax Revenue (specify...)	\$ -	\$ -	\$ -	\$ -
2-5		\$ -	\$ -	\$ -	\$ -
2-6		\$ -	\$ -	\$ -	\$ -
2-7		\$ -	\$ -	\$ -	\$ -
2-8		\$ -	\$ -	\$ -	\$ -
	Add lines 2-1 through 2-7	\$ 444,129	\$ -	\$ -	\$ -
	TOTAL TAX REVENUE	\$ 444,129	\$ -	\$ -	\$ -
2-9	Licenses and Permits	\$ -	\$ -	\$ -	\$ -
2-10	Highway Users Tax Funds (HURF)	\$ -	\$ -	\$ -	\$ -
2-11	Conservation Trust Funds (CTF)	\$ -	\$ -	\$ -	\$ -
2-12	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
2-13	Fire & Police Pension	\$ -	\$ -	\$ -	\$ -
2-14	Grants	\$ -	\$ -	\$ -	\$ -
2-15	Donations	\$ -	\$ -	\$ -	\$ -
2-16	Charges for Sales and Services	\$ -	\$ -	\$ -	\$ -
2-17	Rental Income	\$ -	\$ -	\$ -	\$ -
2-18	Fines and Forfeits	\$ -	\$ -	\$ -	\$ -
2-19	Interest/Investment Income	\$ 89	\$ -	\$ -	\$ -
2-20	Tap Fees	\$ -	\$ -	\$ -	\$ -
2-21	Proceeds from Sale of Capital Assets	\$ -	\$ -	\$ -	\$ -
2-22	All Other (specify...)	\$ -	\$ -	\$ -	\$ -
2-23		\$ -	\$ -	\$ -	\$ -
	Add lines 2-8 through 2-23	\$ 444,218	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 444,218	\$ -	\$ -	\$ -
2-25	Other Financing Sources				
2-25	Debt Proceeds	\$ -	\$ -	\$ -	\$ -
2-26	Developer Advances	\$ -	\$ -	\$ -	\$ -
2-27	Other (specify...)	\$ -	\$ -	\$ -	\$ -
2-28		\$ -	\$ -	\$ -	\$ -
2-29		\$ -	\$ -	\$ -	\$ -
	Add lines 2-25 through 2-27	\$ -	\$ -	\$ -	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 444,218	\$ -	\$ -	\$ -
	GRAND TOTALS	\$ 444,218	\$ -	\$ -	\$ -

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 29-1404, C.R.S., or contact the OSA, Local Government Division at (303) 869-3000 for assistance.

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

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

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

Line #	Description	Fund	Fund	Fund	Fund
Governmental Funds					
3-1	Expenditures				
3-2	General Government	\$	240,660	\$	-
3-3	Judicial	\$	-	\$	-
3-4	Law Enforcement	\$	-	\$	-
3-5	Fire	\$	-	\$	-
3-6	Highways & Streets	\$	-	\$	-
3-7	Solid Waste	\$	-	\$	-
3-8	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-
3-9	Health	\$	-	\$	-
3-10	Culture and Recreation	\$	-	\$	-
3-11	Transfers to other districts	\$	-	\$	-
3-12	Other [specify...]	\$	-	\$	-
3-13	Capital Outlay	\$	-	\$	-
3-14	Debt Service	\$	-	\$	-
3-15	Principal	\$	-	\$	-
3-16	Interest	\$	-	\$	-
3-17	Bond Issuance Costs	\$	-	\$	-
3-18	Developer Principal Repayments	\$	-	\$	-
3-19	Developer Interest Repayments	\$	-	\$	-
3-20	All Other [specify...]	\$	-	\$	-
3-21	All Other [specify...]	\$	-	\$	-
3-22	Grand Total	\$	240,660	\$	-
Proprietary/Fiduciary Funds					
3-23	Expenditures				
3-24	General Operating & Administrative	\$	-	\$	-
3-25	Salaries	\$	-	\$	-
3-26	Payroll Taxes	\$	-	\$	-
3-27	Contract Services	\$	-	\$	-
3-28	Employee Benefits	\$	-	\$	-
3-29	Insurance	\$	-	\$	-
3-30	Accounting and Legal Fees	\$	-	\$	-
3-31	Repair and Maintenance	\$	-	\$	-
3-32	Supplies	\$	-	\$	-
3-33	Utilities	\$	-	\$	-
3-34	Contributions to Fire & Police Pension Assoc.	\$	-	\$	-
3-35	Other [specify...]	\$	-	\$	-
3-36	Capital Outlay	\$	-	\$	-
3-37	Debt Service	\$	-	\$	-
3-38	Principal	\$	-	\$	-
3-39	Interest	\$	-	\$	-
3-40	Bond Issuance Costs	\$	-	\$	-
3-41	Developer Principal Repayments	\$	-	\$	-
3-42	Developer Interest Repayments	\$	-	\$	-
3-43	All Other [specify...]	\$	-	\$	-
3-44	All Other [specify...]	\$	-	\$	-
3-45	Grand Total	\$	-	\$	-
Reconciling Items					
3-46	Net Interfund Transfers (In) Out	\$	-	\$	-
3-47	Other [specify...]	\$	-	\$	-
3-48	Depreciation	\$	-	\$	-
3-49	Other Financing Sources (uses)	\$	-	\$	-
3-50	Capital Outlay	\$	-	\$	-
3-51	Debt Principal	\$	-	\$	-
3-52	Grand Total	\$	-	\$	-
3-53	Net Increase (Decrease) in Net Position	\$	203,558	\$	-
3-54	Line 2-29, less line 3-22, plus line 3-29, less line 3-23	\$	-	\$	-
3-55	Net Position, January 1 from December 31 prior year report	\$	-	\$	-
3-56	Prior Period Adjustment (MUST explain)	\$	-	\$	-
3-57	Net Position, December 31	\$	203,558	\$	-
3-58	Sum of Lines 3-30, 3-31, and 3-32	\$	-	\$	-
3-59	This total should be the same as line 1-37	\$	203,558	\$	-
GRAND TOTAL					
		\$	240,660	\$	-

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 28-1-504, 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.

- 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 amount(s))

	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)

4-5 Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt [Section 29-1-605(2) C.R.S.]? YES NO
- If yes: How much? \$ -
- 4-6 Does the debt was authorized? YES NO
- If yes: How much? \$ -
- 4-7 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? _____
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: What is the original date of the lease? _____
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: Number of years of lease? _____
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: Is the lease subject to annual appropriation? YES NO
- 4-8 Does the entity have any lease agreements? YES NO
- If yes: What are the annual lease payments? \$ -

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments:

5-1 Please provide the entity's cash, deposit, and investment balances:

YEAR-END Total of ALL Checking and Savings accounts	AMOUNT	TOTAL
5-1 YEAR-END Total of ALL Checking and Savings accounts	\$ 262,010	\$ 262,010
5-2 Certificates of deposit	\$ 5,000	\$ 267,010
TOTAL CASH DEPOSITS	\$ 267,010	\$ 267,010

5-3 Investments (if investment is a mutual fund, please list underlying investments):

COLTRUST	AMOUNT	TOTAL
COLTRUST	\$ 655,803	\$ 655,803
TOTAL INVESTMENTS	\$ 655,803	\$ 922,813
TOTAL CASH AND INVESTMENTS	\$ 922,813	\$ 922,813

5-4 Please answer the following question by marking in the appropriate box

Please answer the following question by marking in the appropriate box	YES	NO
5-4 Are the entity's investments legal in accordance with Section 24-1-5-601, et seq., C.R.S.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10-6-101, et seq., C.R.S.)? If no, MUST explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box.

- 6-1 Does the entity have capitalized assets? YES NO
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 28-1-506, C.R.S.? If no, MUST explain. YES NO

Please use this space to provide any explanations or comments.

6-3 Complete the following Capital Assets table for GOVERNMENTAL FUNDS:

	Balance ¹ beginning of the year	Additions ²	Deletions ³	Year-End Balance ⁴
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ 6,400	\$ -	\$ -	\$ 6,400
Furniture and fixtures	\$ 14,350	\$ 50	\$ -	\$ 14,400
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative or credit balance)	\$ (20,750)	\$ (50)	\$ -	\$ (20,800)
TOTAL	\$ -	\$ -	\$ -	\$ -

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:

	Balance ¹ beginning of the year	Additions ²	Deletions ³	Year-End Balance ⁴
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative or credit balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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

PART 7 - PENSION INFORMATION

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

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, 90, 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?

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

YES

NO

N/A

Please use this space to provide any explanations or comments.

- Please answer the following question by marking in the appropriate box
- 8-1 Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain: YES NO N/A
- 8-2 Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain: YES NO N/A

If yes: Please indicate the amount appropriated for each fund separately for the year reported

Governmental Proprietary Fund Name	Total Appropriations By Fund
General Fund	\$ 437,286
	\$ -
	\$ -

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

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))? YES NO

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

PART 10 - GENERAL INFORMATION

YES

NO

Please use this space to provide any explanations or comments.

- Please answer the following question by marking in the appropriate box

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

If yes: Date of formation: _____

10-2 Has the entity changed its name in the past or current year? YES NO

If yes: NEW name _____

PRIOR name _____

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides: _____

10-5 Does the entity have an agreement with another government to provide services? YES NO

If yes: List the name of the other governmental entity and the services provided: _____

10-6 Does the entity have a certified mill levy? YES NO

If yes: Please provide the number of mills levied for the year reported (do not enter \$ amounts):

Bond Redemption mills	General/Other mills	Total mills
0.000	1.056	1.056

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	\$ 622,813	902,996	444,128
Current Liabilities	\$ 460,675	919,820	444,218
Deferred Inflow	\$ -	444,218	-
		240,960	149,900
Governmental			
Total Cash & Investments	\$ 922,813	Enterprise Funds	
Transfers In		Not Position	
Transfers Out		PY Net Position	
Property Tax	397,744	Government-Wide	
Debt Service Principal		Total Outstanding Debt	
Total Expenditures	240,960	Authorized but Unissued	
Total Developer Advances		Year Authorized	
Total Developer Repayments		Principal Expense	

