

PROWERS COUNTY
DEPARTMENT OF HUMAN SERVICES

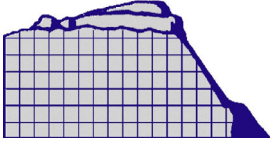
Financial Statements and
Report of Independent Auditor
For the Year Ended December 31, 2020

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PROWERS COUNTY
DEPARTMENT OF HUMAN SERVICES
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December 31, 2020

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Paul D. Miller CPA, LLC.

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Prowers County, Colorado

I have audited the accompanying financial statements of the governmental activities of the Department of Human Services, Prowers County, Colorado, as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Department of Human Services, Prowers County, Colorado, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 8, the financial statements of the Department of Human Services, Prowers County, Colorado, are intended to present the financial position, the changes in financial position of only that portion of the governmental activities of the County that is attributable to the transactions of the Department of Human Services. They do not purport to, and do not present fairly the financial position of the Prowers County, Colorado as of December 31, 2020, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

Paul D. Miller, CPA, LLC

Grand Junction, CO
May 28, 2021

PROWERS COUNTY
 Department of Human Services
 Statement of Net Position and Governmental Fund Balance Sheet
 December 31, 2020

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 761,276	\$ -	\$ 761,276
Accounts Receivable	99,482	-	99,482
Due from State & Fiscal Agent	41,635	-	41,635
Property taxes receivable	326,696	-	326,696
TOTAL ASSETS	\$ 1,229,089	\$ -	\$ 1,229,089
LIABILITIES			
Accounts payable	2,645	-	2,645
Due to Fiscal Agent	-	-	-
Unearned Grant revenue	424,481	-	424,481
TOTAL LIABILITIES	427,126	-	427,126
DEFERRED INFLOWS OF RESOURCES			
Property taxes	326,696	-	326,696
FUND BALANCES AND NET POSITION			
Restricted-Emergency reserve - Tabor	121,782	(121,782)	-
Unassigned	353,485	(353,485)	-
TOTAL FUND BALANCES	475,267	(475,267)	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,229,089		
NET POSITION			
Restricted for:			
Tabor emergency	-	121,782	121,782
Assigned	-	353,485	353,485
TOTAL NET POSITION	\$ -	\$ 475,267	\$ 475,267

Adjustments to reconcile the governmental fund balance sheet to the statement of Net Position are as follows:

Fund balance per general fund balance sheet	\$ 475,267
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	-
Fund Balance for governmental activities	\$ 475,267

The notes to the financial statement are an integral part of this statement.

PROWERS COUNTY
 Department of Human Services
 Statement of Revenue, Expenditures, and Change in Fund Balances-Governmental
 and Statement of Activities
 For the Year Ended December 31, 2020

	General Fund	Adjustments (See Page 4)	Statement of Activities
EXPENDITURES/EXPENSES			
Administration & Assistance Payments	\$ 9,633,194	\$ -	\$ 9,633,194
Human Services	873,837	-	873,837
Total expenditures/expense:	10,507,031	-	10,507,031
 GENERAL REVENUES			
Property taxes	359,230	-	359,230
Specific ownership	39,232	-	39,232
Administrative	2,729,854	-	2,729,854
Assistance Payments	1,223,476	-	1,223,476
Human Services	5,856,812	-	5,856,812
County Contingency/County Tax Base Relie	121,270	-	121,270
Other Revenue	221,790	-	221,790
Total general revenues:	10,551,664	-	10,551,664
Excess of (expenditures) over revenue:	44,633	-	
Change in Net Positior			44,633
 NET POSITION			
Beginning of the year	430,634	-	430,634
End of the year	\$ 475,267	\$ -	\$ 475,267
 Amounts reported for the governmental activities in the statement of activities are different because:			
Excess of expenditures over revenues - general funds			\$ 44,633
 Governmental funds report capital outlay as expenditures. However, in the Statement of Activity the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:			
Depreciation			-
 The issuance of capital leases provides current financial resources to governmental funds while the repayment of the principle of capital lease consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on the			
Change in net position of governmental activities:			\$ 44,633

The notes to the financial statement are an integral part of this statement.

PROWERS COUNTY
Department of Human Services
Notes to the Financial Statements
December 31, 2020

Note 1 – Reporting Entity

The Department of Human Services Fund (Entity) is an integral fund of Prowers County, which is a political subdivision of the State of Colorado. It is governed by an elected three-member Board of County Commissioners.

Only the financial transactions of the Department of Human Services Fund are included in these statements. The Board of County Commissioners has budgetary authority over the Entity and is accountable for all fiscal matters. The Entity is funded in part by property taxes which are levied at the County level.

Note 2 – Summary of Significant Accounting Policies

The accounting and reporting policies of Prowers County, Department of Human Services Fund, conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following summary of significant accounting policies is presented to assist the reader in evaluating the Entity's financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The entity's financial statements include a Statement of Net Position and a Statement of Revenues, Expenditures and Change in Net Position – Governmental Funds. These statements present the summaries of the activities for the Entity accompanied by a total column.

The Statement of Revenue, Expenditures and Change in Net Position demonstrate the degree to which the direct expenditures of a given function are offset by program revenue. Direct expenditures are those that are clearly identifiable with a specific function. Program revenues include grants and contributions that are restricted to meeting the operational requirement of a particular function.

Governmental fund financial statements are reported using the current financial resources measurement focus and the accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the Entity considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Department of Human Services Fund

This fund accounts for public welfare costs paid to qualifying clients. The majority of federal funds expended are expensed through this fund.

PROWERS COUNTY
Department of Human Services
Notes to the Financial Statements
December 31, 2020

Note 2 – Summary of Significant Accounting Policies – continued

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Budgets and Budgetary Accounting

In accordance with the State Budget Law, Board of County Commissioners holds public hearings in the fall each year to approve the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures level and lapses at year end. The Board of County Commissioners can modify the budget by line item within the total appropriation without notification. The appropriation can only be modified upon completion of notification and publication requirements. The budget includes each fund on its basis of accounting unless otherwise indicated.

The budget is prepared on the same basis as that of the fund financial statements.

The details of the budget calendar are outlined below:

- October 15 –Deadline for Budget Officer to submit proposed budget to the government board. Governing body must publish "Notice of Budget" upon receiving proposed budget.
- December 15 –Deadline for certification of mil levy to the Board of County Commissioners.
- December 22 –Deadline for Board of County Commissioners to levy taxes and to certify the levies to the Assessor.
- December 31– Statutory deadline for local governing body to adopt budget. A certified copy of the adopted budget must be sent to the Division of Local Government within 30 days of adoption.

On or before

December 31–The Entity shall enact an ordinance appropriating the budget for the ensuing year.

Property Taxes

Annual property taxes are levied on December 22 of each year and attached as an enforceable lien as of January 1. They are payable in full April 30, or in two equal installments due February 28 and July 31. The county bills and collects property taxes for the Entity. Property taxes collected by the county are remitted to the Entity in the subsequent month. Property taxes are reported as receivable and deferred revenue when levied and as revenue when collected in the following year.

Property taxes are recognized as revenue in the year in which they are intended to finance operating expenses.

PROWERS COUNTY
Department of Human Services
Notes to the Financial Statements
December 31, 2020

Note 2 – Summary of Significant Accounting Policies – continued

Property Taxes – continued

Taxes receivables represent 2020 assessed tax to be collected in 2021. This is receivable has been offset with a charge to Deferred Revenue.

Subsequent Events

Management has reviewed subsequent events through the date of the audit report.

Use of Restricted Funds

It is the Entity's policy to use restricted funds first for their intended use before unrestricted funds are used

Note 3 – Deposits and Investments

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 100% of the uninsured deposits. Collateral in the pool is considered to be equal to depository insurance pursuant to definitions listed in GASB Statement No. 40. On December 31, 2020, the Entity's cash deposits, which are pooled with other funds at the County level, had a balance of \$429,386, of which all was covered by PDPA.

On December 31, 2020, the deposits of the governmental activities consisted of the following:

Cash with County Treasurer	\$761,176
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Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance or PDPOA and the deposits are:

1. Uncollateralized
2. Collateralized with securities held by the pledging financial institution, or
3. Collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.

The Entity was not exposed to custodial credit risk.

PROWERS COUNTY
Department of Human Services
Notes to the Financial Statements
December 31, 2020

Note 4 – Capital Assets

Capital assets of the Entity amounted to \$301,791 at year-end. These assets (Vehicles) are being depreciated using the straight-line method. The depreciation is being charged to programs based upon the percentage of vehicle miles used.

Note 5 – Joint Ventures

The Entity participates in the County Technical Services, Inc. (CTSI) Insurance Pool. This joint venture does not meet the criteria for inclusion within the reporting entity because CTSI Insurance Pool is:

- Financially independent and responsible for its own financial deficits and entitled to its own surpluses.
- Has a separate governing board from that of the Entity.
- The governing board and management have the ability to significantly influence operations by budgetary requests and adjustments, signing contracts, hiring personnel, exercising control over facilities and determining the outcome or disposition of matters affecting the recipients of services provided, and
- Has absolute authority over all funds and fiscal responsibility including budgetary responsibility and reporting to state agencies and controls fiscal management.

Financial information is not included, but may be obtained directly from CTSI.

Note 6 – Fund Balance Classification Policies and Procedures

The Entity has implemented GASB 54, Fund Balance Classification. With this new GASB, the fund balance is broken into five classifications. (1) Non-spendable – not in spendable form, (2) Restricted-fund constrained by external parties, (3) Committed – constraints on use of funds imposed by the highest level of decision making authority, in the Entity's case that is the Board of County Commissioners (Board). The funds must be established, modified or rescinded by use of resolution of the Board. (4) Assigned – funds intended to be used for a specific purpose, where the intent is expressed by an official authorized by the governing board, in the Entity's case that is the Board of County Commissioners and (5) Unassigned – which are funds available for any purpose. The Entity does not have any committed fund classification in 2020.

It is the Entity's policy to spend restricted funds first then unrestricted funds for the purpose for which both funds are available, committed, and assigned funds are spent when expenditure is incurred for purposes for which amount in any of those unrestricted fund balance classification could be used.

The Entity does have fund classification as follows:

- Restricted which is dictated by Colorado State Law
- Assigned.

PROWERS COUNTY
Department of Human Services
Notes to the Financial Statements

Note 7 - Tax, Spending, and Debt Limitation

In November 1992, the voters of Colorado approved Amendment 1, commonly known as the Taxpayer’s Bill of Rights (TABOR), which adds a new Section 20 to Article X of the Colorado Constitution. TABOR contains tax, spending, revenue, and debt limitations that apply to the State of Colorado and all local governments.

The initial base for local government spending and revenue limits is 1992 Fiscal Year Spending. Future spending and revenue limits are determined based on the prior year’s Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

TABOR requires, with certain exceptions, voter approval prior to imposing new taxes, increasing a tax rate, increasing a mill levy above that for the prior year, extending an expiring tax, or implementing a tax policy change directly causing a net tax revenue gain to any local government.

In 1994 the voters of Prowers County approved a ballot issue allowing the County to retain funds over the limitation imposed by the amendment. It is the opinion of the County that the revenue and spending limitation imposed by the amendment no longer applies to the County or the Department of Human Services – Public Welfare Fund

The Entity believes it complies with this amendment.

Note 8 – Department Financials

These financial statements cover only the transactions of the Department of Human Services Fund, of Prowers County, Colorado for the year ended December 31, 2020. The remaining funds for Prowers County were audited by another auditor.

Note 9 – Leases

The Entity leases three copiers. The terms are for 60 months and range in monthly payments from \$197 to \$348 per month. Following is the minimum payments for the remainder of the lease terms.

2021		\$ <u>698</u>
	Total	\$ <u>698</u>

SUPPLEMENTAL INFORMATION

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PROWERS COUNTY
 Department of Human Services
 Statement of Revenues, Expenditures, and Change in Fund Balance
 Budget and Actual
 For the Year Ended December 31, 2020

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Amended Budget	Actual	
Revenue:				
COUNTY:				
General property taxes	\$ 346,536	\$ 346,536	\$ 359,230	\$ 12,694
Specific ownership tax	40,000	40,000	39,232	(768)
Total County Revenue	<u>386,536</u>	<u>386,536</u>	<u>398,462</u>	<u>11,926</u>
ADMINISTRATION:				
Regular/ MMA/FS/Cnty-only pass-thru	584,914	584,914	549,121	(35,793)
Adult Protective Services	88,656	88,656	82,491	(6,165)
IV-D/ IV-D Incentives	243,000	243,000	251,673	8,673
Child Welfare Block (80/20 & 100%)	955,355	955,355	804,112	(151,243)
Core Services 80/20	80,856	80,856	103,561	22,705
Core Services & SEA 100%	201,748	201,748	166,439	(35,309)
Leap & Outreach	430,000	430,000	472,243	42,243
OPA/HCA	332,500	332,500	300,214	(32,286)
Total Administration	<u>2,917,029</u>	<u>2,917,029</u>	<u>2,729,854</u>	<u>(187,175)</u>
ASSISTANCE PAYMENTS:				
TANF Services	582,475	582,475	652,535	70,060
Child Welfare	315,992	315,992	207,748	(108,244)
Child Care TANF Transfer	300,000	300,000	146,514	(153,486)
Child Welfare TANF Transfer	-	-	3,335	3,335
Aid to Needy Disabled	140,000	140,000	105,318	(34,682)
Medicaid Transportation	210,000	210,000	108,026	(101,974)
Total Assistance Payments	<u>1,548,467</u>	<u>1,548,467</u>	<u>1,223,476</u>	<u>(324,991)</u>
HUMAN SERVICES:				
Welcome Home Center	665,995	665,995	584,096	(81,899)
Promoting Safe & Stable Families	52,916	52,916	25,992	(26,924)
Fatherhood/IV-D NCP Employment	13,311	13,311	2,825	(10,486)
IV-E Reserve/Parental Fees/HB 1414/Waive	35,000	35,000	627	(34,373)
TANF Employment Focused Funds	-	-	1,619	1,619
SNAP	3,500,000	4,225,000	5,087,444	862,444
Other Grants	285,264	285,264	121,200	(164,064)
Employment First/FSJS/EF Incentives	42,702	42,702	33,009	(9,693)
County Contingency/County Tax Base Relie	150,000	150,000	121,270	(28,730)
Total Human Services	<u>4,745,188</u>	<u>5,470,188</u>	<u>5,978,082</u>	<u>507,894</u>
OTHER REVENUE:				
Child Support IV-D Retained	30,000	30,000	19,586	(10,414)
TANF Refunds	2,000	2,000	2,311	311
Fraud Incentives/ State & Federal/ Workfare	70,000	70,000	32,877	(37,123)
H3C Administrative Transfer	195,611	195,611	163,658	(31,953)
County Revenue Other	-	-	3,358	3,358
Total Other Revenues	<u>297,611</u>	<u>297,611</u>	<u>221,790</u>	<u>(75,821)</u>
Total Revenues	<u>9,894,831</u>	<u>10,619,831</u>	<u>10,551,664</u>	<u>(68,167)</u>

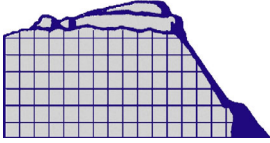
The notes to the financial statement are an integral part of this statement.

PROWERS COUNTY
 Department of Human Services
 Statement of Revenues, Expenditures, and Change in Fund Balance
 Budget and Actual
 For the Year Ended December 31, 2020

	General Fund			Variance Favorable (Unfavorable)
	Budget	Amended Budget	Actual	
Expenditures:				
ADMINISTRATION & ASSISTANCE PAYMENTS:				
Regular/ MMA/FS Fraud/Non-Allocated	704,716	704,716	661,824	42,892
IV-D	322,727	322,727	316,288	6,439
Adult Protective Services	110,820	110,820	102,753	8,067
Core Services 80/20	101,070	101,070	129,451	(28,381)
Child Welfare Block (80/20 & 100%)	1,123,947	1,123,947	980,193	143,754
Core Services/ SEA 100%	201,748	201,748	166,439	35,309
Leap Outreach	430,000	430,000	472,243	(42,243)
OPA/HCA	350,000	350,000	300,214	49,786
TANF Services	787,128	787,128	782,080	5,048
Aid to Needy Disabled	175,000	175,000	131,648	43,352
Child Care Services	376,181	376,181	247,966	128,215
TANF Transfer to Child Care	300,000	300,000	146,514	153,486
SNAP	3,500,000	4,225,000	5,087,444	862,444
Medicaid Transportation	210,000	210,000	108,137	101,863
Total Assistance Payments	<u>8,693,337</u>	<u>9,418,337</u>	<u>9,633,194</u>	<u>1,510,031</u>
HUMAN SERVICES:				
Welcome Home Center	649,495	649,495	656,007	(6,512)
Promoting Safe & Stable Families	75,594	75,594	33,889	41,705
General Assistance	3,500	3,500	(20)	3,520
Fatherhood/CS NCP Employment	20,168	20,168	4,281	15,887
IV-E Reserve/Parental Fees/HB 1414/Waive	35,000	35,000	627	34,373
Other Grants	285,264	285,264	114,187	171,077
Employment First/FSJS	50,403	50,403	42,122	8,281
TANF Employment Focused Funds	-	-	1,596	(1,596)
County Only/H3C	30,000	30,000	20,465	9,535
Medicaid/SNAP Bonus Incentives	-	-	683	(683)
Total Human Services	<u>1,149,424</u>	<u>1,149,424</u>	<u>873,837</u>	<u>275,587</u>
Total Expenditures	<u>9,842,761</u>	<u>10,567,761</u>	<u>10,507,031</u>	<u>60,730</u>
Revenue Over (Under) Expenditures	52,070	52,070	44,633	(7,437)
Net Position-Beginning of Year	242,633	242,633	430,634	188,001
Net Position-End of Year	<u>\$ 294,703</u>	<u>\$ 294,703</u>	<u>\$ 475,267</u>	<u>\$ 180,564</u>

The notes to the financial statement are an integral part of this statement.

REPORT



Paul D. Miller CPA, LLC.

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of County Commissioners
Prowers County, Lamar, Colorado

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities information of Prowers County, Department of Human Services, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Prowers County Department of Human Service's basic financial statements, and have issued my report thereon dated May 28, 2021.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Prowers County, Department of Human Service's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Prowers County, Department of Human Service's internal control. Accordingly, I do not express an opinion on the effectiveness of Prowers County, Department of Human Service's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Prowers County, Department of Human Service's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Paul D. Miller, CPA, LLC

Grand Junction, Colorado

May 28, 2021