

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

NAME OF GOVERNMENT	Julesburg Fire Protection District	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	615 West Sixth Street Julesburg, Colorado 80737	
CONTACT PERSON	Muriel L. Nelson	
PHONE	970-474-2526	
EMAIL	minelson34@msn.com	
FAX		

1837.00

**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	Scott Szabo
TITLE	Certified Public Accountant
FIRM NAME (if applicable)	Lauer, Szabo & Associates, P.C.
ADDRESS	205 Main Street - P.O. Box 1886, Sterling, CO, 80751
PHONE	970-522-2218
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	March 2, 2017
RELATIONSHIP TO ENTITY	We are an independent firm of certified public accountants.

**PREPARER (SIGNATURE REQUIRED)**

See Independent Accountants' Compilation Report.

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



**RECEIVED**  
By Justin L. Smith at 4:06 pm, Mar 23, 2017

**PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET**

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds	
		General Fund	Fund*		Pension Fund	Fund*
	<b>Assets</b>			<b>Assets</b>		
1-1	Cash & Cash Equivalents	\$ 18,869	\$ -	Cash & Cash Equivalents	\$ 28,465	\$ -
1-2	Investments	\$ 73,480	\$ -	Investments	\$ -	\$ -
1-3	Receivables	\$ 23,582	\$ -	Receivables	\$ 4,208	\$ -
1-4	Due from Other Entities or Funds	\$ 218	\$ -	Due from Other Entities or Funds	\$ 39	\$ -
	All Other Assets (specify)			Other Current Assets	\$ -	\$ -
1-5		\$ -	\$ -	<b>Total Current Assets</b>	\$ 32,712	\$ -
1-6		\$ -	\$ -	Capital Assets, net (from Part 4)	\$ -	\$ -
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -
1-8		\$ -	\$ -		\$ -	\$ -
1-9		\$ -	\$ -		\$ -	\$ -
1-10		\$ -	\$ -		\$ -	\$ -
1-11	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 116,159	\$ -	<b>(add lines 1-1 through 1-10) TOTAL ASSETS</b>	\$ 32,712	\$ -
1-12	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	\$ -	\$ -
1-13	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 116,159	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 32,712	\$ -
	<b>Liabilities</b>			<b>Liabilities</b>		
1-14	Accounts Payable	\$ 4,759	\$ -	Accounts Payable	\$ -	\$ -
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ -	\$ -
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ -	\$ -
1-17	Due to Other Entities or Funds	\$ -	\$ -	Due to Other Entities or Funds	\$ -	\$ -
1-18	All Other Current Liabilities	\$ 14,690	\$ -	All Other Current Liabilities	\$ -	\$ -
1-19	<b>TOTAL CURRENT LIABILITIES</b>	\$ 19,449	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ -	\$ -
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -
1-22		\$ -	\$ -		\$ -	\$ -
1-23		\$ -	\$ -		\$ -	\$ -
1-24		\$ -	\$ -		\$ -	\$ -
1-25		\$ -	\$ -		\$ -	\$ -
1-26		\$ -	\$ -		\$ -	\$ -
1-27		\$ -	\$ -		\$ -	\$ -
1-28	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ 19,449	\$ -	<b>(add lines 1-19 through 1-27) TOTAL LIABILITIES</b>	\$ -	\$ -
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 23,500	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ 4,208	\$ -
	<b>Fund Balance</b>			<b>Net Position</b>		
1-30	Nonspendable Prepaid	\$ -	\$ -	Net Investment in Capital Assets	\$ -	\$ -
1-31	Nonspendable Inventory	\$ -	\$ -		\$ -	\$ -
1-32	Restricted (specify) TABOR	\$ 900	\$ -	Emergency Reserves	\$ -	\$ -
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ 28,504	\$ -
1-35	Unassigned	\$ 72,310	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -
1-36	<b>Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE</b>	\$ 73,210	\$ -	<b>Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION</b>	\$ 28,504	\$ -
1-37	<b>Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ 116,159	\$ -	<b>Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 32,712	\$ -

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

**PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Pension Fund	Fund*	
	<b>Tax Revenue</b>			<b>Tax Revenue</b>			
2-1	Property	\$ 22,816	\$ -	Property	\$ 4,130	\$ -	
2-2	Specific Ownership	\$ 2,717	\$ -	Specific Ownership	\$ 492	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5	Delinquent Taxes and Interest	\$ 42	\$ -	Delinquent Taxes and Interest	\$ 7	\$ -	
2-6	Payment in Lieu of Taxes	\$ 35	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 25,610	\$ -	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$ 4,629	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ 1,817	\$ -	
2-14	Grants	\$ 41,700	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ -	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ -	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 937	\$ -	Interest/Investment Income	\$ 127	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify):	\$ -	\$ -	All Other (specify):	\$ -	\$ -	
2-23	Reimbursements	\$ 1,504	\$ -		\$ -	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 69,751	\$ -	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$ 6,573	\$ -	
	<b>Other Financing Sources</b>			<b>Other Financing Sources</b>			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 69,751	\$ -	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 6,573	\$ -	\$ 76,324

**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**

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund	Fund*		Pension Fund	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ 124	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 40,447	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ -	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify)	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -	Pension Contribution	\$ 3,500	\$ -	
3-14	Capital Outlay	\$ 91,661	\$ -	Capital Outlay	\$ -	\$ -	
	<b>Debt Service</b>			<b>Debt Service</b>			
3-16	Principal	\$ -	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify)	\$ -	\$ -	All Other (specify)	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 132,108	\$ -	<b>Add lines 3-1 through 3-21 TOTAL EXPENDITURES</b>	\$ 3,624	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 135,732
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues)	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 3-26)	\$ -	\$ -	
3-27		\$ -	\$ -	Capital Outlay (from line 3-14)	\$ -	\$ -	
3-28		\$ -	\$ -	Debt Principal (from line 3-16)	\$ -	\$ -	
3-29	<b>(Add lines 3-23 through 3-28) TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$ -	\$ -	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS</b>	\$ -	\$ -	
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	\$ (62,357)	\$ -	Net Increase (Decrease) in Net Position Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ 2,949	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 135,567	\$ -	Net Position, January 1 from December 31 prior year report	\$ 25,555	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31 Sum of Line 3-30, 3-31, and 3-32 This total should be the same as line 1-36.	\$ 73,210	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 28,504	\$ -	

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

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
No outstanding debt.				
4-3	Is the entity current in its debt service payments? If no, MUST explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-4	Please complete the following debt schedule, if applicable: (Please only include principal amounts)			
	Outstanding at beginning of year	Issued during year	Retired during year	Outstanding at year-end
	General obligation bonds	\$ -	\$ -	\$ -
	Revenue bonds	\$ -	\$ -	\$ -
	Notes/Loans	\$ -	\$ -	\$ -
	Leases	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -
	Other (specify)	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Please answer the following questions by marking the appropriate boxes.		YES	NO	
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	How much?	\$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	What is the amount outstanding?	\$ -		
4-8	Does the entity have any lease agreements?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input type="checkbox"/>	
	What are the annual lease payments?	\$ -		
4-9	Does the entity have a certified mill levy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Please provide the following mills levied for the year reported:			
	Bond Redemption	0.000		
	General/Other	1.521		
	<b>TOTAL</b>	<b>1.521</b>		

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 47,334		
5-2	Certificates of deposit	\$ 73,490		
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 120,824</b>	
	Investments (if investment is a mutual fund, please list underlying investments)			
5-3		\$ -		
		\$ -		
		\$ -		
		\$ -		
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>	
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 120,824</b>	
Please answer the following question by marking in the appropriate box		YES	NO	N/A
5-4	Are the entity's investments legal in accordance with Section 24-75-601, et seq. C.R.S.?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please use this space to provide any explanations or comments:

## PART 6 - CAPITAL ASSETS

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:			
6-1	Does the entity have capitalized assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>				
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"/>				
6-3	Complete the following Capital Assets table for GOVERNMENTAL FUNDS:						
		Balance - beginning of the year	Additions	Deletions	Year-End Balance		
	Land	\$ -	\$ -	\$ -	\$ -		
	Buildings	\$ -	\$ -	\$ -	\$ -		
	Machinery and equipment	\$ 490,960	\$ 91,861	\$ -	\$ 582,821		
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -		
	Infrastructure	\$ -	\$ -	\$ -	\$ -		
	Construction In Progress (cpi)	\$ -	\$ -	\$ -	\$ -		
	Other (explain):	\$ -	\$ -	\$ -	\$ -		
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL</b>	<b>\$ 490,960</b>	<b>\$ 91,861</b>	<b>\$ -</b>	<b>\$ 582,821</b>		
6-4	Complete the following Capital Assets table for PROPRIETARY FUNDS:						
		Balance - beginning of the year	Additions	Deletions			Year-End Balance
	Land	\$ -	\$ -	\$ -			\$ -
	Buildings	\$ -	\$ -	\$ -			\$ -
	Machinery and equipment	\$ -	\$ -	\$ -		\$ -	
	Furniture and fixtures	\$ -	\$ -	\$ -		\$ -	
	Infrastructure	\$ -	\$ -	\$ -		\$ -	
	Construction In Progress (cpi)	\$ -	\$ -	\$ -		\$ -	
	Other (explain):	\$ -	\$ -	\$ -		\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	

## PART 7 - PENSION INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
7-1	Does the entity have an "old hire" firemen's pension plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7-2	Does the entity have a volunteer firemen's pension plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If yes:	Who administers the plan?	<b>Town of Julesburg</b>		
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.)	\$ 1,683		
	State contribution amount:	\$ 1,817		
	Other (gifts, donations, etc.)	\$ -		
	<b>TOTAL</b>	<b>\$ 3,500</b>		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 17?	\$ 50		

**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 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If yes: Please indicate the amount appropriated for each fund for the year reported				
	Fund Name	Budgeted Expenditures		
	General Fund	\$	163,774	
	Pension Fund	\$	3,630	
		\$	-	
		\$	-	

Please use this space to provide any explanations or comments:

**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"/>

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.

Please use this space to provide any explanations or comments:

**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"/>
If yes: Date of formation:			
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			
PRIOR name			
10-3	Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10-4	Please indicate what services the entity provides.		
Fire protection services.			
10-5	Does the entity have an agreement with another government to provide services?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If yes: List the name of the other governmental entity and the services provided.			
See comments.			

Please use this space to provide any explanations or comments:  
**Mutual aid agreements with Ovid and Sedgwick, Colorado and Big Springs, Nebraska. Verbal agreements with Holyoke, Colorado and Chappell, Nebraska.**

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 \$	120,824	Unrestricted Fund Bal. \$ 72,310	Total Tax Revenue \$ 25,610
Current Liabilities \$	19,449	Total Fund Balance \$ 73,210	Revenue Paying Debt Service \$ -
Deferred Inflow \$	27,708	PY Fund Balance \$ 135,567	Total Revenue \$ 89,751
		Total Revenue \$ 69,751	Total Debt Service Principal \$ -
		Total Expenditures \$ 132,108	Total Debt Service Interest \$ -
		Interfund In \$ -	
		Interfund Out \$ -	Enterprise Funds
Total Cash & Investments \$	92,359	Proprietary	Net Position \$ 28,504
Transfers In \$	-	Current Assets \$ 32,712	PY Net Position \$ 25,555
Transfers Out \$	-	Deferred Outflow \$ -	Government-Wide
Property Tax \$	22,816	Current Liabilities \$ -	Total Outstanding Debt \$ -
Debt Service Principal \$	-	Deferred Inflow \$ 4,208	Authorized but Unissued \$ -
Total Expenditures \$	132,108	Cash & Investments \$ 28,455	Year Authorized \$ -
Total Developer Advances \$	-	Principal Expense \$ -	
Total Developer Repayments \$	-		

**PART 12 - GOVERNING BODY APPROVAL**

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


**Print the names of all current governing board members below.**

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

Board Member	Print Board Member's 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: _____
1	James J. Dolezal	I, <u>James Dolezal</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 <u>James Dolezal</u> Date: <u>3-11-17</u> My term Expires: <u>May 2020</u>
2	Kenneth R. Hodges	I, <u>Kenneth Hodges</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 <u>Kenneth Hodges</u> Date: <u>3-13-17</u> My term Expires: <u>May 2018</u>
3	K. Joe Kinnie	I, <u>K. Joe Kinnie</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 <u>K. Joe Kinnie</u> Date: <u>3-17-17</u> My term Expires: <u>May 2019</u>
4	Larry Renquist	I, <u>Larry Renquist</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 <u>Larry Renquist</u> Date: <u>3-15-2017</u> My term Expires: <u>May 2020</u>
5	Douglas Hagemann	I, <u>Douglas Hagemann</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 <u>Douglas Hagemann</u> Date: <u>3-16-2017</u> My term Expires: <u>May 2018</u>
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this app Signed _____ My term Expires: _____

**Original Signatures  
Verified by**

Justin L. Smith





# LAUER, SZABO & ASSOCIATES, PC

*Certified Public Accountants*

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886  
Phone 970-522-2218 • FAX 970-522-2220

## **Independent Accountants' Compilation Report**

To the Board of Directors  
Julesburg Fire Protection District  
Julesburg, Colorado

Management is responsible for the accompanying financial statements of Julesburg Fire Protection District, which comprise the balance sheet as of December 31, 2016, and the related operating statements for the year then ended, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the accompanying prescribed form are presented in accordance with requirements of the Colorado Office of the State Auditor, and are not intended to be a complete presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Julesburg Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Lauer, Szabo & Associates, P.C.*

Sterling, Colorado  
March 2, 2017