

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

NAME OF GOVERNMENT **Livermore Fire Protection District**
ADDRESS **8390 E Crescent Parkway
Suite 500
Greenwood Village, CO 80111**
CONTACT PERSON **Kevin Collins**
PHONE **303-779-6710**
EMAIL **Kevin.Collins@ciaconnect.com**
FAX **303-779-0348**

For the Year Ended
12/31/2016
OR FISCAL YEAR ENDED

1857.01

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 **Kevin Collins**
TITLE **Accountant for the District**
FIRM NAME (if applicable) **CliftonLarsonAllen LLP**
ADDRESS **8390 E Crescent Parkway Suite 500 Greenwood Village, CO 80111**
PHONE **303-779-6710**
DATE PREPARED **March 27, 2017**
(Must be completed prior to Board approval)
RELATIONSHIP TO ENTITY **CPA firm providing accounting services to the District**

PREPARER (SIGNATURE REQUIRED)

See Attached Accountant's 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.]

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, date filed:

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RECEIVED
By Justin L. Smith at 11:52 am, Apr 12, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

GOVERNMENTAL FUNDS				PROPRIETARY/INDUSTRIAL FUNDS				Please use this space to provide explanation of any items on this page
Line #	Description	General Fund*	Fund*	Description	Fund*	Fund*		
Assets				Assets				
1-1	Cash & Cash Equivalents	\$ 162,085	\$	- Cash & Cash Equivalents	\$	- \$		
1-2	Investments	\$ 185,367	\$	- Investments	\$	- \$		
1-3	Receivables	\$ -	\$	- Receivables	\$	- \$		
1-4	Due from Other Entities or Funds	\$ -	\$	- Due from Other Entities or Funds	\$	- \$		
	All Other Assets (specify)			- Other Current Assets	\$	- \$		
1-5	Property taxes receivable	\$ 116,396	\$	- TOTAL CURRENT ASSETS	\$	- \$		
1-6	Receivable from County Treasurer	\$ 767	\$	- Capital Assets, net (from Part 6-)	\$	- \$		
1-7		\$ -	\$	- Other Long Term Assets (specify)	\$	- \$		
1-8		\$ -	\$		\$	- \$		
1-9		\$ -	\$		\$	- \$		
1-10		\$ -	\$		\$	- \$		
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ 464,615	\$	- (add lines 1-1 through 1-10) TOTAL ASSETS	\$	- \$		
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$	- TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	- \$		
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 464,615	\$	- TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	- \$		
Liabilities				Liabilities				
1-14	Accounts Payable	\$ -	\$	- Accounts Payable	\$	- \$		
1-15	Accrued Payroll and Related Liabilities	\$ -	\$	- Accrued Payroll and Related Liabilities	\$	- \$		
1-16	Accrued Interest Payable	\$ -	\$	- Accrued Interest Payable	\$	- \$		
1-17	Due to Other Entities or Funds	\$ -	\$	- Due to Other Entities or Funds	\$	- \$		
1-18	All Other Current Liabilities	\$ -	\$	- All Other Current Liabilities	\$	- \$		
1-19	TOTAL CURRENT LIABILITIES	\$ -	\$	- TOTAL CURRENT LIABILITIES	\$	- \$		
1-20	All Other Liabilities (specify)	\$ -	\$	- Proprietary Debt Outstanding (from Part 4-4)	\$	- \$		
1-21		\$ -	\$	- Other Liabilities (specify)	\$	- \$		
1-22		\$ -	\$		\$	- \$		
1-23		\$ -	\$		\$	- \$		
1-24		\$ -	\$		\$	- \$		
1-25		\$ -	\$		\$	- \$		
1-26		\$ -	\$		\$	- \$		
1-27		\$ -	\$		\$	- \$		
1-28	(add lines 1-14 through 1-27) TOTAL LIABILITIES	\$ -	\$	- (add lines 1-14 through 1-27) TOTAL LIABILITIES	\$	- \$		
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 116,396	\$	- TOTAL DEFERRED INFLOWS OF RESOURCES	\$	- \$		
Fund Balance				Net Position				
1-30	Nonspendable Prepaid	\$ -	\$	- Net Investment in Capital Assets	\$	- \$		
1-31	Nonspendable Inventory	\$ -	\$					
1-32	Restricted (specify: Emergency reserve - TABOR)	\$ 3,800	\$	- Emergency Reserves	\$	- \$		
1-33	Committed (specify)	\$ -	\$	- Other Designations/Reserves	\$	- \$		
1-34	Assigned (specify)	\$ -	\$	- Restricted	\$	- \$		
1-35	Unassigned	\$ 344,419	\$	- Undesignated/Unreserved/Unrestricted	\$	- \$		
1-36	(add lines 1-30 through 1-35) This total should be the same as line 1-31			- (add lines 1-30 through 1-35) This total should be the same as line 1-31				
	TOTAL FUND BALANCE	\$ 348,219	\$	- TOTAL NET POSITION	\$	- \$		
1-37	(add lines 1-28, 1-29 and 1-36) This total should be the same as line 1-13			- (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	\$ 464,615	\$	- TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$	- \$		

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
Tax Revenue							
2-1	Property	\$ 114,995	\$ -	- Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 9,261	\$ -	- Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	- Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	- Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -	-	\$ -	\$ -	
2-6		\$ -	\$ -	-	\$ -	\$ -	
2-7		\$ -	\$ -	-	\$ -	\$ -	
2-8	Add lines 2-1 through 2-7	\$ 124,256	\$ -	Add lines 2-1 through 2-7	\$ -	\$ -	
	TOTAL TAX REVENUE			TOTAL TAX REVENUE			
2-9	Licenses and Permits	\$ -	\$ -	- Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	- Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (CTF)	\$ -	\$ -	- Conservation Trust Funds (CTF)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	- Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ 4,500	\$ -	- Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 2,581	\$ -	- Grants	\$ -	\$ -	
2-15	Donations	\$ 5,705	\$ -	- 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	\$ 614	\$ -	- Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	- Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	- Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Fund Raising	\$ 3,791	\$ -	- All Other (specify):	\$ -	\$ -	
2-23	Miscellaneous/Reimbursements	\$ 1,788	\$ -	-	\$ -	\$ -	
2-24	Add lines 2-9 through 2-23	\$ 143,243	\$ -	Add lines 2-9 through 2-23	\$ -	\$ -	
	TOTAL REVENUES			TOTAL REVENUES			
Other Financing Sources							
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	Add lines 2-25 through 2-27	\$ -	\$ -	Add lines 2-25 through 2-27	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES			TOTAL OTHER FINANCING SOURCES			
2-29	Add lines 2-24 and 2-28	\$ 143,243	\$ -	Add lines 2-24 and 2-28	\$ -	\$ -	
	TOTAL REVENUES AND OTHER FINANCING SOURCES			TOTAL REVENUES AND OTHER FINANCING SOURCES			GRAND TOTALS
		\$ 143,243	\$ -		\$ -	\$ -	143,243

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/Enterprise Funds		Please use this space to provide explanation of any items on this page
		General Fund*	Fund*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ 28,656	\$ -	- General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	- Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	- Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 71,826	\$ -	- Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	- Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	- Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ 9,500	\$ -	- 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		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	- Capital Outlay	\$ -	\$ -	
	Debt Service			- Debt Service			
3-15	Principal	\$ -	\$ -	- Principal	\$ -	\$ -	
3-16	Interest	\$ -	\$ -	- Interest	\$ -	\$ -	
3-17	Bond Issuance Costs	\$ -	\$ -	- Bond Issuance Costs	\$ -	\$ -	
3-18	Developer Principal Repayments	\$ -	\$ -	- Developer Principal Repayments	\$ -	\$ -	
3-19	Developer Interest Repayments	\$ -	\$ -	- Developer Interest Repayments	\$ -	\$ -	
3-20	All Other (specify)	\$ -	\$ -	- All Other (specify)	\$ -	\$ -	
3-21		\$ -	\$ -		\$ -	\$ -	
3-22	Add lines 3-1 through 3-21	\$ 109,982	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			109,982
3-23	Interfund Transfers (In)	\$ -	\$ -	- Net Interfund Transfers (In)	\$ -	\$ -	
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 3-15)	\$ -	\$ -	
3-29	Add lines 3-23 through 3-28	\$ -	\$ -	Line 3-25, plus line 3-27, less line 3-24, less line 3-28	\$ -	\$ -	
	TOTAL TRANSFERS AND OTHER EXPENDITURES			TOTAL GAMP RECONCILING ITEMS			
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures			Net Increase (Decrease) in Net Position			
	Line 3-29, less line 3-22, plus line 3-29	\$ 33,281	\$ -	Line 3-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-23	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 314,958	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
3-32	Prior Period Adjustment (MUST explain)	\$ -	\$ -	Prior Period Adjustment (MUST explain)	\$ -	\$ -	
3-33	Fund Balance, December 31			Net Position, December 31			
	Sum of Line 3-30, 3-31, and 3-32	\$ 348,239	\$ -	Line 3-30 plus line 3-31	\$ -	\$ -	
	This total should be the same as line 1-36.	\$ 348,239	\$ -	This total should be the same as line 1-36.	\$ -	\$ -	

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

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.		YES	NO	Please use this space to provide any explanations or comments:	
4-1	Does the entity have outstanding debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-2	Is the debt repayment schedule attached? If no, MUST explain: N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
4-3	Is the entity current in its debt service payments? If no, MUST explain: N/A	<input type="checkbox"/>	<input checked="" 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):	\$ -	\$ -	\$ -	-
	TOTAL	\$ -	\$ -	\$ -	-
PLEASE ANSWER THE FOLLOWING QUESTIONS BY MARKING THE APPROPRIATE BOXES.					
4-5	Does the entity have any authorized, but unissued, debt?	<input type="checkbox"/>	<input checked="" type="checkbox"/>		
If yes:	How much?	\$ -			
If yes:	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	6.522			
	TOTAL	6.522			

PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL	Please use this space to provide any explanations or comments:
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 265,402		
5-2	Certificates of deposit	\$ 82,050		
	TOTAL CASH DEPOSITS		\$ 347,452	
	Investments (if investment is a mutual fund, please list underlying investments)	\$ -		
5-3		\$ -		
		\$ -		
		\$ -		
	TOTAL INVESTMENTS		\$ -	
	TOTAL CASH AND INVESTMENTS		\$ 347,452	
PLEASE ANSWER THE FOLLOWING QUESTIONS BY MARKING THE APPROPRIATE BOXES.				
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"/>

PART 6 - CAPITAL ASSETS

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

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

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

	Balance - beginning of the year	Additions	Deletions	Year-End Balance
Land	\$ - \$	- \$	- \$	-
Buildings	\$ 235,024 \$	- \$	- \$	235,024
Machinery and equipment	\$ 536,257 \$	- \$	- \$	536,257
Furniture and fixtures	\$ 63,861 \$	- \$	- \$	63,861
Infrastructure	\$ 27,146 \$	- \$	- \$	27,146
Construction In Progress (CIP)	\$ 2,587 \$	- \$	- \$	2,587
Other (explain)	\$ - \$	- \$	- \$	-
Accumulated Depreciation (Enter a negative or credit balance)	\$ - \$	- \$	- \$	-
TOTAL	\$ 864,875 \$	- \$	- \$	864,875

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

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

PART 7 - PENSION INFORMATION

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

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

If yes: Who administers the plan? FPPA

Indicate the contributions from:

Tax (property, SO sales, etc.)	\$ 5,000
State contribution amount:	\$ 4,500
Other (gifts, donations, etc.)	\$ -
TOTAL	\$ 9,500

What is the monthly benefit paid for 25 years of service per retiree as of Jan 1? \$ 200

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 name 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	Roger Lewis	I, Roger Lewis, 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>Roger Lewis</u> Date: <u>3/29/2017</u> My term Expires: May 2020
2	Linda Lewis	I, Linda Lewis, 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>Linda Lewis</u> Date: <u>3/29/2017</u> My term Expires: May 2020
3	John Higgins	I, John Higgins, 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: May 2018
4	Larry Peterson	I, Larry Peterson, 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 Peterson</u> Date: <u>3/29/2017</u> My term Expires: May 2018
5	Alan VanArsdale	I, Alan VanArsdale, 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: May 2018
6	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
7	_____	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Original Signatures
Verified by**

Justin L. Smith



have personally



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.CLACConnect.com

Accountant's Compilation Report

Board of Directors
Livermore Fire Protection District
Larimer County, Colorado

Management is responsible for the accompanying Application for Exemption from Audit of Livermore Fire Protection District as of and for the year ended December 31, 2016, 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 American Institute of Certified Public Accountants. 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 the financial statements included in the accompanying prescribed form.

The Application for Exemption from Audit is presented in accordance with the requirements of the Colorado Office of the State Auditor, which differ from accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Colorado Office of the State Auditor and is not intended to be and should not be used by anyone other than this specified party.

CliftonLarsonAllen LLP

Greenwood Village, Colorado
March 27, 2017