

**APPLICATION FOR EXEMPTION FROM AUDIT  
LONG FORM**

*2814.00*

NAME OF GOVERNMENT	FORT GARLAND WATER & SANITATION DISTRICT	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	PO BOX 309 FORT GARLAND, CO 81133	
CONTACT PERSON	PATRICK ALLAART	
PHONE	(719)379-2660	
EMAIL		
FAX	(719)379-2845	

**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:	STEVEN P MARTINEZ
TITLE	CPA
FIRM NAME (if applicable)	MARTINEZ & ASSOCIATES, INC
ADDRESS	514 SECOND STREET, ALAMOSA, CO 81101
PHONE	(719)589-4964
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	9/28/2017
RELATIONSHIP TO ENTITY	INDEPENDENT ACCOUNTANT

**PREPARER** (SIGNATURE REQUIRED)

*Steven P. Martinez CPA*

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"/>	



**RECEIVED**  
By the Office of the State Auditor at 9:49 am, Oct 11, 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		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ -	\$ -	Cash & Cash Equivalents	\$ 48,522	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ -	\$ -	
1-3	Receivables	\$ -	\$ -	Receivables	\$ 11,902	\$ -	
1-4	Due from Other Entities or Funds	\$ -	\$ -	Due from Other Entities or Funds	\$ -	\$ -	
	All Other Assets (specify)			Other Current Assets	\$ 21,316	\$ -	
1-5		\$ -	\$ -	<b>Total Current Assets</b>	\$ 81,740	\$ -	
1-6		\$ -	\$ -	Capital Assets, net (from Part	\$ 1,827,716	\$ -	
1-7		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-8		\$ -	\$ -		\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ -	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 1,909,456	\$ -	
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>	\$ -	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 1,909,456	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ -	\$ -	Accounts Payable	\$ 3,389	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ -	\$ -	Accrued Payroll and Related Liabilities	\$ 2,748	\$ -	
1-16	Accrued Interest Payable	\$ -	\$ -	Accrued Interest Payable	\$ 4,089	\$ -	
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	<b>TOTAL CURRENT LIABILITIES</b>	\$ -	\$ -	<b>TOTAL CURRENT LIABILITIES</b>	\$ 10,226	\$ -	
1-20	All Other Liabilities (specify)	\$ -	\$ -	Proprietary Debt Outstanding (from Part 4-4)	\$ 222,583	\$ -	
1-21		\$ -	\$ -	Other Liabilities (specify)	\$ -	\$ -	
1-22		\$ -	\$ -	CUSTOMER DEPOSITS	\$ 660	\$ -	
1-23		\$ -	\$ -	DEFERRED PROPERTY TAXES	\$ 18,320	\$ -	
1-24		\$ -	\$ -		\$ -	\$ -	
1-25		\$ -	\$ -		\$ -	\$ -	
1-26		\$ -	\$ -		\$ -	\$ -	
1-27		\$ -	\$ -		\$ -	\$ -	
1-28	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 251,789	\$ -	
1-29	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	\$ -	\$ -	
<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)	\$ -	\$ -	Emergency Reserves	\$ 5,882	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ -	\$ -	Undesignated/Unreserved/Unrestricted	\$ 1,651,785	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ -	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 1,657,667	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</b>	\$ -	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 <b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>	\$ 1,909,456	\$ -	

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

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page	
		Fund*	Fund*		Fund*	Fund*		
	<b>Tax Revenue</b>			<b>Tax Revenue</b>				
2-1	Property	\$	- \$	Property	\$	16,699	\$ -	
2-2	Specific Ownership	\$	- \$	Specific Ownership	\$	1,074	\$ -	
2-3	Sales and Use Tax	\$	- \$	Sales and Use Tax	\$	-	\$ -	
2-4	Other Tax Revenue (specify):	\$	- \$	Other Tax Revenue (specify):	\$	-	\$ -	
2-5		\$	- \$	INTEREST ON PROPERTY TAX	\$	146	\$ -	
2-6		\$	- \$		\$	-	\$ -	
2-7		\$	- \$		\$	-	\$ -	
2-8	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	- \$	<b>Add lines 2-1 through 2-7 TOTAL TAX REVENUE</b>	\$	17,919	\$ -	
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	\$	-	\$ -	
2-14	Grants	\$	- \$	Grants	\$	-	\$ -	
2-15	Donations	\$	- \$	Donations	\$	-	\$ -	
2-16	Charges for Sales and Services	\$	- \$	Charges for Sales and Services	\$	157,794	\$ -	
2-17	Rental Income	\$	- \$	Rental Income	\$	2,000	\$ -	
2-18	Fines and Forfeits	\$	- \$	Fines and Forfeits	\$	-	\$ -	
2-19	Interest/Investment Income	\$	- \$	Interest/Investment Income	\$	111	\$ -	
2-20	Tap Fees	\$	- \$	Tap Fees	\$	18,233	\$ -	
2-21	Developer Advances	\$	- \$	Developer Advances	\$	-	\$ -	
2-22	All Other (specify):	\$	- \$	All Other (specify):	\$	-	\$ -	
2-23		\$	- \$		\$	-	\$ -	
2-24	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$	- \$	<b>Add lines 2-8 through 2-23 TOTAL REVENUES</b>	\$	196,057	\$ -	
	<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>	\$	-	\$ -	
2-29	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	- \$	<b>Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$	196,057	\$ -	
							<b>GRAND TOTALS</b>	\$ 196,057

**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
		Fund*	Fund*		Fund*	Fund*	
	<b>Expenditures</b>			<b>Expenditures</b>			
3-1	General Government	\$	- \$	General Operating & Administrative	\$	17,667	\$ -
3-2	Judicial	\$	- \$	Salaries	\$	93,674	\$ -
3-3	Law Enforcement	\$	- \$	Payroll Taxes	\$	7,453	\$ -
3-4	Fire	\$	- \$	Contract Services	\$	-	\$ -
3-5	Highways & Streets	\$	- \$	Employee Benefits	\$	-	\$ -
3-6	Solid Waste	\$	- \$	Insurance	\$	7,909	\$ -
3-7	Contributions to Fire & Police Pension Assoc.	\$	- \$	Accounting and Legal Fees	\$	3,720	\$ -
3-8	Health	\$	- \$	Repair and Maintenance	\$	7,022	\$ -
3-9	Culture and Recreation	\$	- \$	Supplies	\$	11,025	\$ -
3-10	Other (specify):	\$	- \$	Utilities	\$	26,696	\$ -
3-11		\$	- \$	Contributions to Fire & Police Pension Assoc.	\$	-	\$ -
3-12		\$	- \$	Other (specify) WATER TESTING	\$	13,739	\$ -
3-13		\$	- \$	VEHICLE EXPENSES	\$	4,845	\$ -
3-14	Capital Outlay	\$	- \$	Capital Outlay	\$	-	\$ -
	Debt Service			Debt Service			
3-15	Principal	\$	- \$	Principal	\$	32,490	\$ -
3-16	Interest	\$	- \$	Interest	\$	12,053	\$ -
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): WATER TESTING	\$	-	\$ -
3-21		\$	- \$		\$	-	\$ -
3-22	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$	- \$	<b>Add lines 3-1 through 3-21</b> <b>TOTAL EXPENDITURES</b>	\$	238,293	\$ -
3-23	Interfund Transfers (In)	\$	- \$	Net Interfund Transfers (In)	\$	-	\$ -
3-24	Interfund Transfers Out	\$	- \$	Net Interfund Transfers Out	\$	-	\$ -
3-25	Other Expenditures (Revenues):	\$	- \$	Depreciation	\$	51,662	\$ -
3-26		\$	- \$	Other Financing Sources (Uses) (from line 2-28)	\$	-	\$ -
3-27		\$	- \$	Capital Outlay (from line 3-14)	\$	-	\$ -
3-28		\$	- \$	Debt Principal (from line 3-15)	\$	32,490	\$ -
3-29	<b>(Add lines 3-23 through 3-28)</b> <b>TOTAL TRANSFERS AND OTHER EXPENDITURES</b>	\$	- \$	<b>(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)</b> <b>TOTAL GAAP RECONCILING ITEMS</b>	\$	(19,172)	\$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 2-29, less line 3-22, plus line 3-29	\$	- \$	Net Increase (Decrease) in Net Position Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$	(61,408)	\$ -
3-31	Fund Balance, January 1 from December 31 prior year report	\$	- \$	Net Position, January 1 from December 31 prior year report	\$	1,719,075	\$ -
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 <b>This total should be the same as line 1-36.</b>	\$	- \$	Net Position, December 31 Line 3-30 plus line 3-31 <b>This total should be the same as line 1-36.</b>	\$	1,657,667	\$ -
							<b>GRAND TOTAL</b> \$ 238,293

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

Please use this space to provide any explanations or comments:

4-1	Does the entity have outstanding debt?		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4-2	Is the debt repayment schedule attached? If no, MUST explain:		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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	\$ 255,073	\$ -	\$ 32,490	\$ 222,583
	Leases	\$ -	\$ -	\$ -	\$ -
	Developer Advances	\$ -	\$ -	\$ -	\$ -
	Other (specify):	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 255,073</b>	<b>\$ -</b>	<b>\$ 32,490</b>	<b>\$ 222,583</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?	\$ -		
	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	0.00		
	General/Other	18261.00		
	<b>TOTAL</b>	<b>18261.00</b>		

## 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	\$ 48,522	
5-2	Certificates of deposit	\$ -	
	<b>TOTAL CASH DEPOSITS</b>		<b>\$ 48,522</b>
	Investments (if investment is a mutual fund, please list underlying investments):		
		\$ -	
		\$ -	
		\$ -	
		\$ -	
	<b>TOTAL INVESTMENTS</b>		<b>\$ -</b>
	<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 48,522</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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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?	<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	\$ 9,755	\$ -	\$ -	\$ 9,755
	Buildings	\$ 20,110	\$ -	\$ -	\$ 20,110
	Machinery and equipment	\$ 68,668	\$ 12,420	\$ -	\$ 81,088
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ 2,596,119	\$ -	\$ -	\$ 2,596,119
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (827,694)	\$ (51,662)	\$ -	\$ (879,356)
	<b>TOTAL</b>	<b>\$ 1,866,958</b>	<b>\$ (39,242)</b>	<b>\$ -</b>	<b>\$ 1,827,716</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 (CIP)	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	<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 type="checkbox"/>	<input checked="" type="checkbox"/>	
If yes:	Who administers the plan?			
	Indicate the contributions from:			
	Tax (property, SO, sales, etc.)	\$ -		
	State contribution amount:	\$ -		
	Other (gifts, donations, etc.):	\$ -		
	<b>TOTAL</b>	<b>\$ -</b>		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$ -		

## PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	N/A	Please use this space to provide any explanations or comments:
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				
W&S	\$	200,014		
	\$	-		
	\$	-		

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

Please answer the following question by marking in the appropriate box	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)]? 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

## PART 10 - GENERAL INFORMATION

Please answer the following question by marking in the appropriate box	YES	NO	Please use this space to provide any explanations or comments:
10-1 Is this application for a newly formed governmental entity? If yes: Date of formation:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-2 Has the entity changed its name in the past or current year? If Yes: NEW name PRIOR name	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-3 Is the entity a metropolitan district?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10-4 Please indicate what services the entity provides:			
10-5 Does the entity have an agreement with another government to provide services? If yes: List the name of the other governmental entity and the services provided:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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 \$	48,522 Unrestricted Fund Balor \$	- Total Tax Revenue \$	
Current Liabilities \$	10,226 Total Fund Balance \$	- Revenue Paying Debt Service \$	
Deferred Inflow \$	- PY Fund Balance \$	- Total Revenue \$	
	Total Revenue \$	- Total Debt Service Principal \$	
	Total Expenditures \$	- Total Debt Service Interest \$	
	Interfund In \$		
	- Interfund Out \$	- Enterprise Funds	
	- Proprietary	Net Position \$	1,657,667
Governmental	- Current Assets \$	81,740 PY Net Position \$	1,719,075
Total Cash & Investments \$	- Deferred Outflow \$	- Government-Wide	
Transfers In \$	- Current Liabilities \$	Total Outstanding Debt \$	222,583
Transfers Out \$	- Deferred Inflow \$	- Authorized but Unissued \$	
Property Tax \$	- Cash & Investments \$	48,522 Year Authorized \$	
Debt Service Principal \$	- Principal Expense \$	32,490	
Total Expenditures \$			
Total Developer Advances \$			
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	
1	WILLIAM DIXON	I, WILLIAM DIXON <u>William Dixon</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>William Dixon</u> Date: <u>10-2-2017</u> My term Expires: <u>2020</u>
2	ROBERT ESPINOZA	I, ROBERT ESPINOZA _____, 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>Robert Espinoza</u> Date: <u>10-2-2017</u> My term Expires: <u>2020</u>
3	SIDNEY DEHERRERA	I, SIDNEY DEHERRERA _____, 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>Sidney Deherrera</u> Date: <u>10-2-2017</u> My term Expires: <u>2020</u>
4	EUGENE MEDINA	I, EUGENE MEDINA _____, 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>Eugene Medina</u> Date: <u>10-2-2017</u> My term Expires: <u>2018</u>
5	KEN GONZALES	I, KEN GONZALES _____, 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>Ken Gonzales</u> Date: <u>10-2-17</u> My term Expires: <u>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 application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

**Original Signatures  
Verified by**

Justin L. Smith

