APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT	Town of Moffat	For the Year Ended 12/31/2016 or fiscal year ended:
ADDRESS	PO Box 353 Moffat, CO 81143	725.00
CONTACT PERSON	Kristin Ecklund	
PHONE	719-256-4538	
EMAIL	townofmoffat@gmail.com	
FAX		

CERTIFICATION OF PREPARER

I certify that I am an independent accountant with **knowledge of governmental accounting** and that the information in the Application is complete and accurate to the best of my knowledge. I am aware that the Audit Law requires that a person independent of the entity complete the application if revenues or expenditure are at least $100,000 but not more than $750,000, and that independent means someone who is separate from the entity.

NAME:	See Accountant's Compilation Report
TITLE	
FIRM NAME (if applicable)	
ADDRESS	
PHONE	
DATE PREPARED (Must be Completed prior to Board approval)	
RELATIONSHIP TO ENTITY	

PREPARER (SIGNATURE REQUIRED)

Compilation

	YES	NO	
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 (5), C.R.S.]	☐	☑	If Yes, date filed:

P

RECEIVED
By Justin L. Smith at 9:36 am, Mar 17, 2017

PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

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

Governmental Funds

Line #	Description	General Fund	Fund*
	Assets		
1-1	Cash & Cash Equivalents	$ 121,290	$ -
1-2	Investments	$ -	$ -
1-3	Receivables	$ 1,727	$ -
1-4	Due from Other Entities or Funds	$ -	$ -
	All Other Assets (specify)		
1-5	Construction in Progress	$ 703,105	$ -
1-6	Furn. & Fixtures	$ 2,573	$ -
1-7	Machinery & Equip	$ 1,851	$ -
1-8	Other Infrastructure	$ 8,012	$ -
1-9	Accumudated Depreciation	$ (736)	$ -
1-10		$ -	$ -
1-11	(add lines 1-1 through 1-10) TOTAL ASSETS	$ 837,822	$ -
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 837,822	$ -
	Liabilities		
1-14	Accounts Payable	$ 223	$ -
1-15	Accrued Payroll and Related Liabilities	$ -	$ -
1-16	Accrued Interest Payable	$ -	$ -
1-17	Due to Other Entities or Funds	$ -	$ -
1-18	All Other Current Liabilities	$ -	$ -
1-19	TOTAL CURRENT LIABILITIES	$ 223	$ -
1-20	All Other Liabilities (specify)	$ -	$ -
1-21		$ -	$ -
1-22		$ -	$ -
1-23		$ -	$ -
1-24		$ -	$ -
1-25		$ -	$ -
1-26		$ -	$ -
1-27		$ -	$ -
1-28	(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ 223	$ -
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
	Fund Balance		
1-30	Nonspendable Prepaid	$ -	$ -
1-31	Nonspendable Inventory	$ -	$ -
1-32	Restricted (specify)	$ -	$ -
1-33	Committed (specify)	$ -	$ -
1-34	Assigned (specify)	$ -	$ -
1-35	Unassigned:	$ 837,599	$ -
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	$ 837,599	$ -
1-37	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	$ 837,822	$ -

Proprietary/Fiduciary Funds

Description	Fund*	Fund*
Assets		
Cash & Cash Equivalents	$ -	$ -
Investments	$ -	$ -
Receivables	$ -	$ -
Due from Other Entities or Funds	$ -	$ -
Other Current Assets	$ -	$ -
Total Current Assets	$ -	$ -
Capital Assets, net (from Part	$ -	$ -
Other Long Term Assets (specify)	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-1 through 1-10) TOTAL ASSETS	$ -	$ -
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ -	$ -
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ -	$ -
Liabilities		
Accounts Payable	$ -	$ -
Accrued Payroll and Related Liabilities	$ -	$ -
Accrued Interest Payable	$ -	$ -
Due to Other Entities or Funds	$ -	$ -
All Other Current Liabilities	$ -	$ -
TOTAL CURRENT LIABILITIES	$ -	$ -
Proprietary Debt Outstanding (from Part 4-4)	$ -	$ -
Other Liabilities (specify)	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
	$ -	$ -
(add lines 1-19 through 1-27) TOTAL LIABILITIES	$ -	$ -
TOTAL DEFERRED INFLOWS OF RESOURCES	$ -	$ -
Net Position		
Net Investment in Capital Assets	$ -	$ -
Emergency Reserves	$ -	$ -
Other Designations/Reserves	$ -	$ -
Restricted	$ -	$ -
Undesignated/Unreserved/Unrestricted	$ -	$ -
Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	$ -	$ -
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	$ -	$ -

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds: General Fund	Governmental Funds: Fund*	Description	Proprietary/Fiduciary Funds: Fund*	Proprietary/Fiduciary Funds: Fund*
	Tax Revenue			Tax Revenue		
2-1	Property	$ 639	$ -	Property	$ -	$ -
2-2	Specific Ownership	$ -	$ -	Specific Ownership	$ -	$ -
2-3	Sales and Use Tax	$ 32,828	$ -	Sales and Use Tax	$ -	$ -
2-4	Other Tax Revenue (specify):	$ -	$ -	Other Tax Revenue (specify):	$ -	$ -
2-5	Severance tax	$ 13,414	$ -		$ -	$ -
2-6	Franchise tax	$ 4,507	$ -		$ -	$ -
2-7		$ -	$ -		$ -	$ -
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ 51,388	$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	$ -	$ -
2-9	Licenses and Permits	$ 6,050	$ -	Licenses and Permits	$ -	$ -
2-10	Highway Users Tax Funds (HUTF)	$ 15,199	$ -	Highway Users Tax Funds (HUTF)	$ -	$ -
2-11	Conservation Trust Funds (Lottery)	$ 6,271	$ -	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	$ 90,995	$ -	Grants	$ -	$ -
2-15	Donations	$ 120	$ -	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	$ 137	$ -	Interest/Investment Income	$ -	$ -
2-20	Tap Fees	$ -	$ -	Tap Fees	$ -	$ -
2-21	Developer Advances	$ -	$ -	Developer Advances	$ -	$ -
2-22	All Other (specify):	$ -	$ -	All Other (specify):	$ -	$ -
2-23	Mineral lease and all other	$ 3,874	$ -		$ -	$ -
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	$ 174,034	$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	$ -	$ -
	Other Financing Sources			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 TOTAL OTHER FINANCING SOURCES	$ -	$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	$ -	$ -
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ 174,034	$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	$ -	$ -

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

GRAND TOTALS $ 174,034

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

		Governmental Funds			Proprietary/Fiduciary Funds	
Line #	Description	General Fund	Fund*	Description	Fund*	Fund*
	Expenditures			Expenditures		
3-1	General Government	$ 26,226	$ -	General Operating & Administrative	$ -	$ -
3-2	Judicial	$ -	$ -	Salaries	$ -	$ -
3-3	Law Enforcement	$ -	$ -	Payroll Taxes	$ -	$ -
3-4	Fire	$ -	$ -	Contract Services	$ -	$ -
3-5	Highways & Streets	$ 19,677	$ -	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	$ 8,953	$ -	Supplies	$ -	$ -
3-10	Other (specify):	$ -	$ -	Utilities	$ -	$ -
3-11		$ -	$ -	Contributions to Fire & Police Pension Assoc.	$ -	$ -
3-12		$ -	$ -	Other (specify)	$ -	$ -
3-13		$ -	$ -		$ -	$ -
3-14	Capital Outlay	$ 33,463	$ -	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	Capital outlays are shown on Balance Sheet as Const in Prog	$ (33,463)	$ -		$ -	$ -
3-22	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ 54,856	$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	$ -	$ -
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 2-26)	$ -	$ -
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) TOTAL TRANSFERS AND OTHER EXPENDITURES	$ -	$ -	(Line 3-26, plus line 3-27, less line 3-24, less line 3-25) TOTAL GAAP RECONCILING ITEMS	$ -	$ -
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures Line 3-29, less line 3-22, plus line 3-29	$ 119,178	$ -	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	$ -	$ -
3-31	Fund Balance, January 1 from December 31 prior year report	$ 758,421	$ -	Net Position, January 1 from December 31 prior year report	$ -	$ -
3-32	Prior Period Adjustment **(MUST explain)**	$ (40,000)	$ -	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.**	$ 837,599	$ -	Net Position, December 31 Line 3-30 plus line 3-31 **This total should be the same as line 1-36.**	$ -	$ -

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

GRAND TOTAL
$ 54,856

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 use this space to provide any explanations or comments:

	Please answer the following questions by marking the appropriate boxes.	YES	NO
4-1	Does the entity have outstanding debt?	☐	☑
4-2	Is the debt repayment schedule attached? If no, MUST explain:	☐	☐
4-3	Is the entity current in its debt service payments? If no, MUST explain:	☐	☑

	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
4-4	General obligation bonds	$ -	$ -	$ -	$ -
	Revenue bonds	$ -	$ -	$ -	$ -
	Notes/Loans	$ -	$ -	$ -	$ -
	Leases	$ -	$ -	$ -	$ -
	Developer Advances	$ -	$ -	$ -	$ -
	Other (specify):	$ -	$ -	$ -	$ -
	TOTAL	$ -	$ -	$ -	$ -

	Please answer the following questions by marking the appropriate boxes.		YES	NO
4-5	Does the entity have any authorized, but unissued, debt?		☐	☑
If yes:	How much?	$ -		
	Date the debt was authorized:			
4-6	Does the entity intend to issue debt within the next calendar year?		☐	☑
If yes:	How much?	$ -		
4-7	Does the entity have debt that has been refinanced that it is still responsible for?		☐	☑
If yes:	What is the amount outstanding?	$ -		
4-8	Does the entity have any lease agreements?		☐	☑
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?		☐	☐ N/A
	What are the annual lease payments?	$ -		
4-9	Does the entity have a certified mill levy?		☐	☑
If yes:	Please provide the following mills levied for the year reported: Bond Redemption	0.00		
	General/Other	0.00		
	TOTAL	0.00		

PART 5 - CASH AND INVESTMENTS

Please use this space to provide any explanations or comments:

	Please provide the entity's cash deposit and investment balances.	AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	$ 76,038	
5-2	Certificates of deposit	$ 45,252	
	TOTAL CASH DEPOSITS		$ 121,290
	Investments (if investment is a mutual fund, please list underlying investments):		
5-3		$ -	
		$ -	
		$ -	
		$ -	
	TOTAL INVESTMENTS		$ -
	TOTAL CASH AND INVESTMENTS		$ 121,290

	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.?	☑	☐	☐
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:	☑	☐	☐

PART 6 - CAPITAL ASSETS

	Please answer the following question by marking in the appropriate box	YES	NO
6-1	Does the entity have capitalized assets?	☑	☐
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:	☑	☐

Please use this space to provide any explanations or comments:

All capital outlays (additions to Capital Assets) are shown on the Balance Sheet. They are also shown in part 3, Expenditures as in and out to comply with your letter to us dated 6/08/16.

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	$ 1,851	$ -	$ -	$ 1,851
	Furniture and fixtures	$ 2,573	$ -	$ -	$ 2,573
	Infrastructure	$ -	$ -	$ -	$ -
	Construction In Progress (CIP)	$ 669,642	$ 33,463	$ -	$ 703,105
	Other (explain): Infrastructure	$ 8,012	$ -	$ -	$ 8,012
	Accumulated Depreciation (Enter a negative, or credit, balance)	$ (736)	$ -	$ -	$ (736)
	TOTAL	$ 681,342	$ 33,463	$ -	$ 714,805

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
7-1	Does the entity have an "old hire" firemen's pension plan?	☐	☑
7-2	Does the entity have a volunteer firemen's pension plan?	☐	☑
If yes:	Who administers the plan?		
	Indicate the contributions from:		
	Tax (property, SO, sales, etc.):	$ -	
	State contribution amount:	$ -	
	Other (gifts, donations, etc.):	$ -	
	TOTAL	$ -	
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	$ -	

Please use this space to provide any explanations or comments:

PART 8 - BUDGET INFORMATION

	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:	☑	☐	☐
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	☑	☐	☐

Please use this space to provide any explanations or comments:

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

Fund Name	Budgeted Expenditures
General fund	$ 55,000
	$ -
	$ -
	$ -

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)]?	☑	☐

Please use this space to provide any explanations or comments:

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.

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?	☐	☑
If yes:	Date of formation:		
10-2	Has the entity changed its name in the past or current year?	☐	☑
If Yes:	NEW name		
	PRIOR name		
10-3	Is the entity a metropolitan district?	☐	☑
10-4	Please indicate what services the entity provides:		
	Streets, Parks, Community Center		
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:		

Please use this space to provide any explanations or comments:

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	$	121,290	Unrestricted Fund Balar	$	837,599	Total Tax Revenue	$	51,388	
Current Liabilities	$	223	Total Fund Balance	$	837,599	Revenue Paying Debt Service	$	-	
Deferred Inflow	$	-	PY Fund Balance	$	758,421	Total Revenue	$	174,034	
			Total Revenue	$	174,034	Total Debt Service Principal	$	-	
			Total Expenditures	$	54,856	Total Debt Service Interest	$	-	
Governmental			Interfund In	$	-				
Total Cash & Investments	$	121,290	Interfund Out	$	-	**Enterprise Funds**			
Transfers In	$	-	**Proprietary**			Net Position	$	-	
Transfers Out	$	-	Current Assets	$	-	PY Net Position	$	-	
Property Tax	$	639	Deferred Outflow	$	-	**Government-Wide**			
Debt Service Principal	$	-	Current Liabilities	$	-	Total Outstanding Debt	$	-	
Total Expenditures	$	54,856	Deferred Inflow	$	-	Authorized but Unissued	$	-	
Total Developer Advances	$	-	Cash & Investments	$	-	Year Authorized	$	-	
Total Developer Repayments	$	-	Principal Expense	$	-				

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 aan 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 1	Print Board Member's Name: Patricia Reigel Mayor	I, Patricia Reigel, 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 [signature] Date: 3-7-2017 My term Expires: April 2020
Board Member 2	Print Board Member's Name: Chad Ginger	I, Chad Ginger, 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 [signature] Date: 3-7-2017 My term Expires: ~~4~~-01-2018
Board Member 3	Print Board Member's Name: Zachary Schwartz - Trustee	I, Zachary Schwartz, 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 [signature] Date: 3-7-2017 My term Expires: ~~March~~ April of 2020
Board Member 4	Print Board Member's Name: Kelly J. Smith	I, Kelly J. Smith, 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 [signature] Date: 3/7/17 My term Expires: April, 2020
Board Member 5	Print Board Member's Name: Kenneth Skoglund	I, Kenneth Skoglund, 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 [signature] Date: 3-7-2017 My term Expires: April 2018
Board Member 6	Print Board Member's Name: Travis Mayo	I, Travis Mayo, 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 [signature] Date: 3/7/17 My term Expires: April 2022
Board Member 7	Print Board Member's Name: Betty Skoglund	I, Betty Skoglund, 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 [signature] Date: 3-7-17 My term Expires: 4-1-2018

Original Signatures Verified by

Justin L. Smith

[signature]

TOWN OF MOFFAT

ATTACHMENT TO APPLICATION FOR EXEMPTION FROM AUDIT

EXPLANATION FOR LINE 3-32, PRIOR PERIOD ADJUSTMENT OF $40,000

ON THE 12/31/15 EFA, THE 40,000 WAS REPORTED AS CTF DISTRIBUTION INCOME AND AS A RECEIVABLE FROM CTF. HOWEVER, IT TURNED OUT THAT THE 40,000 WAS NEVER RECEIVED AND THE RECEIVABLE HAS BEEN REMOVED FROM THE BOOKS. THE INCOME IN 2015 WAS OVERSTATED BY 40,000.

PLEASE CONTACT KRISTIN ECKLUND, TOWN CLERK AND TREASURER AT 719-256-4538 IF ADDITIONAL DETAILS ARE NEEDED.

WILLIAM L. DESOUCHET, CPA

315 Ross Avenue • P.O. Box 1810 • Alamosa, CO 81101
Phone: (719) 589-1902 • Fax: (719) 589-1904
E-mail: desouchetwilliam@qwestoffice.net • www.desouchet.com

Board of Directors

Town of Moffat

Moffat, Colorado

Management is responsible for the accompanying financial statements of the Town of Moffat, which comprise the Exemption From Audit prescribed form for the year ending December 31, 2016. 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 intended to comply with the requirements of the Colorado Office of the State Auditor and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Wm L DeSouchet

Alamosa, Colorado

February 25, 2017