

APPLICATION FOR EXEMPTION FROM AUDIT

LONG FORM

NAME OF GOVERNMENT CHAFFEE COUNTY EMERGENCY TELEPHONE SERVICE AUTHORITY
ADDRESS P.O. BOX 1465
SALIDA, CO 81201

7907.00



CONTACT PERSON TERRY CLARK
PHONE 719-539-6880
EMAIL
FAX 719-530-0328

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: PATRICK A. HANCOCK, CPA
TITLE MEMBER
FIRM NAME (if applicable) HANCOCK FROESE & COMPANY LLC
ADDRESS 601 S. 8TH STREET
PHONE 719-688-0812
DATE PREPARED 3/10/2017
(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY Perform a compilation engagement which include financial statements in the prescribed form with requirements of the State of Colorado, Office of the State Auditor

PREPARER (SIGNATURE REQUIRED)

Patrick A. Hancock, 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:



RECEIVED

By Justin L. Smith at 11:37 am, Apr 06, 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

Line "Other Current Assets" - prepaid maintenance contract for \$1,109.

Line #	Description	Fund*	Fund*	Description	Enterprise Fund	Fund*
Assets						
1-1	Cash & Cash Equivalents	\$	\$	Cash & Cash Equivalents	\$ 323,611	\$
1-2	Investments	\$	\$	Investments	\$	\$
1-3	Receivables	\$	\$	Receivables	\$ 53,693	\$
1-4	Due from Other Entities or Funds	\$	\$	Due from Other Entities or Funds	\$	\$
	All Other Assets (specify)	\$	\$	Other Current Assets	\$ 1,109	\$
1-5		\$	\$		\$	\$
1-6		\$	\$	Capital Assets, net (from Part 6-)	\$ 48,212	\$
1-7		\$	\$	Other Long Term Assets (specify)	\$	\$
1-8		\$	\$		\$	\$
1-9		\$	\$		\$	\$
1-10		\$	\$		\$	\$
1-11	(Include lines 1-1 through 1-10) TOTAL ASSETS	\$	\$	(Include lines 1-1 through 1-10) TOTAL ASSETS	\$ 426,625	\$
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	\$
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$	\$	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 426,625	\$
Liabilities						
1-14	Accounts Payable	\$	\$	Accounts Payable	\$ 34,299	\$
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	(Include lines 1-14 through 1-18) TOTAL CURRENT LIABILITIES	\$	\$	(Include lines 1-14 through 1-18) TOTAL CURRENT LIABILITIES	\$ 34,299	\$
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	(Include lines 1-19 through 1-27) TOTAL LIABILITIES	\$	\$	(Include lines 1-19 through 1-27) TOTAL LIABILITIES	\$ 34,299	\$
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$	TOTAL DEFERRED INFLOWS OF RESOURCES	\$	\$
Fund Balance						
1-30	Nonspendable Prepaid	\$	\$	Net Position		
1-31	Nonspendable Inventory	\$	\$	Net Investment in Capital Assets	\$	\$
1-32	Restricted (specify)	\$	\$	Emergency Reserves	\$	\$
1-33	Committed (specify)	\$	\$	Other Designations/Reserves	\$	\$
1-34	Assigned (specify)	\$	\$	Restricted	\$	\$
1-35	Unassigned:	\$	\$	Undesignated/Unreserved/Unrestricted	\$ 392,326	\$
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$	\$	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ 392,326	\$
1-37	Add lines 1-29, 1-23 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$	\$	Add lines 1-29, 1-23 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ 426,625	\$

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Enterprise Funds		Please use this space to provide explanation of any items on this page
		Fund*	Fund*		Enterprise Fund	Fund*	
Tax Revenue							
2-1	Property	\$	- \$	Property	\$	- \$	
2-2	Specific Ownership	\$	- \$	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 TOTAL TAX REVENUE	\$	- \$	Add lines 2-1 through 2-7 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 (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	\$	307,643 \$	
2-17	Rental Income	\$	- \$	Rental Income	\$	- \$	
2-18	Fines and Forfeits	\$	- \$	Fines and Forfeits	\$	- \$	
2-19	Interest/Investment Income	\$	- \$	Interest/Investment Income	\$	841 \$	
2-20	Tap Fees	\$	- \$	Tap Fees	\$	- \$	
2-21	Developer Advances	\$	- \$	Developer Advances	\$	- \$	
2-22	All Other (specify):	\$	- \$	All Other (specify):	\$	- \$	
2-23		\$	- \$		\$	- \$	
2-24	Add lines 2-9 through 2-23 TOTAL REVENUES	\$	- \$	Add lines 2-9 through 2-23 TOTAL REVENUES	\$	308,484 \$	
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	\$	- \$	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$	308,484 \$	GRAND TOTALS \$ 308,484

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	Enterprise Fund		Fund*
		Fund*	Fund*		Enterprise Fund	Fund*	
Expenditures							
3-1	General Government	\$	- \$	- General Operating & Administrative	\$	18,778 \$	-
3-2	Judicial	\$	- \$	- Salaries	\$	- \$	-
3-3	Law Enforcement	\$	- \$	- Payroll Taxes	\$	- \$	-
3-4	Fire	\$	- \$	- 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	\$	4,500 \$	-
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 (Q West Net Services Fees)	\$	10,627 \$	-
3-13		\$	- \$	- Other (Reverse 911)	\$	9,563 \$	-
3-14	Capital Outlay	\$	- \$	- Capital Outlay	\$	- \$	-
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 (Dispatch Dedicated Personnel)	\$	205,793 \$	-
3-21		\$	- \$		\$	- \$	-
3-22	Add lines 3-1 through 3-21	\$	- \$	Add lines 3-1 through 3-21	\$	249,261 \$	-
	TOTAL EXPENDITURES	\$	- \$	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	\$	45,478 \$	-
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)	\$	- \$	-
3-29	(Add lines 3-23 through 3-28)	\$	- \$	(Lines 3-23, plus line 3-27, less line 3-24, less line 3-26)	\$	(45,478) \$	-
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$	- \$	TOTAL GAAP RECONCILING ITEMS	\$		-
3-30	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	\$	- \$	Net Increase (Decrease) in Net Position	\$		-
	Line 2-29, less line 3-22, plus line 3-29	\$	- \$	Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24	\$	13,745 \$	-
3-31	Fund Balance, January 1 from December 31 prior year report	\$	- \$	Net Position, January 1 from December 31 prior year report	\$	378,581 \$	-
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	\$	- \$	Line 3-30 plus line 3-31	\$		-
	This total should be the same as line 1-36.	\$	- \$	This total should be the same as line 1-36.	\$	392,326 \$	-

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

GRAND TOTAL
\$ 249,261

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$760,000 - STOP. You may not use this form. An audit may be required. See Section 28-1-604, 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 in the appropriate box.		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"/>
4-3	Is the entity current in its debt service payments? If no, MUST explain:	<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 use this space to provide any explanations or comments:

Please answer the following questions by marking in the appropriate box.		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 type="checkbox"/>	<input checked="" type="checkbox"/>
	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 provide the entity's cash deposit and investment balances.		AMOUNT	TOTAL
5-1	YEAR-END Total of ALL Checking and Savings accounts	\$ 154,984	
5-2	Certificates of deposit:	\$ 168,617	
	TOTAL CASH DEPOSITS	\$	323,611
	Investments (if investment is a mutual fund, please list underlying investments):	\$ -	
5-3		\$ -	
		\$ -	
		\$ -	
	TOTAL INVESTMENTS	\$	-
	TOTAL CASH AND INVESTMENTS	\$	323,611

Please use this space to provide any explanations or comments:

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"/>

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?	<input type="checkbox"/>	<input type="checkbox"/>	Please use this space to provide any explanations or comments:
6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-505, C.R.S.? If no, MUST explain:	<input 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	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

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	\$ 552,516	\$ -	\$ -	\$ 552,516
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (458,826)	\$ (45,478)	\$ -	\$ (504,304)
TOTAL	\$ 93,690	\$ (45,478)	\$ -	\$ 48,212

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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Please use this space to provide any explanations or comments:
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, SD, 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?	\$ -		

PART 8 - BUDGET INFORMATION

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: YES NO N/A

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

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

Fund Name	Budgeted Expenditures
ENTERPRISE FUND	\$ 301,819
	\$ -
	\$ -
	\$ -

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))? YES NO

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 Please use this space to provide any explanations or comments:

10-1 Is this application for a newly formed governmental entity? YES NO
 If yes: Date of formation: _____

10-2 Has the entity changed its name in the past or current year? YES NO
 If Yes: NEW name: _____
 PRIOR name: _____

10-3 Is the entity a metropolitan district? YES NO

10-4 Please indicate what services the entity provides: YES NO
 To administer the operation of an emergency telephone service program for Chaffee County and the surrounding areas.

10-5 Does the entity have an agreement with another government to provide services? YES NO
 If yes: List the name of the other governmental entity and the services provided:
 To administer the operation of an emergency telephone service program for Chaffee County and the surrounding areas.

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 \$ 323,811	Unrestricted Fund Balan. \$ -	Total Tax Revenue \$ -	
Current Liabilities \$ 34,299	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 \$ -		
	Proprietary \$ -	Enterprise Funds	
Governmental		Net Position \$ 392,328	
Total Cash & Investments \$ -		PY Net Position \$ 378,581	
Transfers In \$ -			
Transfers Out \$ -	Current Assets \$ 378,413	Government-Wide	
Property Tax \$ -	Deferred Outflow \$ -	Total Outstanding Debt \$ -	
Debt Service Principal \$ -	Current Liabilities \$ 34,299	Authorized but Unissued \$ -	
Total Expenditures \$ -	Deferred Inflow \$ -	Year Authorized \$ -	
Total Developer Advances \$ -	Cash & Investments \$ 323,611		
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 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.

Board Member	1	Print Board Member's Name Terry Clark	I, <u>TERRY CLARK</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>Terry Clark</u> Date: <u>3-23-2017</u> My term Expires: <u>1-2019</u>
Board Member	2	Print Board Member's Name Jimmy Tidwell	I, <u>JIMMY TIDWELL</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>Jimmy Tidwell</u> Date: <u>03-23-2017</u> My term Expires: <u>1-2019</u>
Board Member	3	Print Board Member's Name Diane Brooks	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: _____
Board Member	4	Print Board Member's Name Tracy Jackson	I, <u>TRACY JACKSON</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>Tracy Jackson</u> Date: <u>03-23-17</u> My term Expires: <u>01/2019</u>
Board Member	5	Print Board Member's Name Robert Bertram	I, <u>Robert Bertram</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>Robert Bertram</u> Date: <u>3-23-17</u> My term Expires: <u>1-19</u>
Board Member	6	Print Board Member's Name Doug Bess	I, <u>Doug Bess</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>Doug Bess</u> Date: <u>3/23/17</u> My term Expires: <u>1/2019</u>
Board Member	7	Print Board Member's Name Brian Berger	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



HANCOCK FROESE & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS
601 SOUTH EIGHTH STREET
ROCKY FORD, COLORADO 81067

Patrick A. Hancock CPA 719-688-0812
Andrew H. Froese CPA 719-980-1962

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors
Chaffee County Emergency Telephone Service Authority
Salida, Colorado

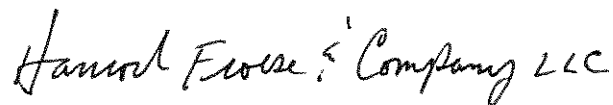
Management is responsible for the accompanying financial statements of Chaffee County Emergency Telephone Service Authority (a corporation), which comprise the balance sheet as of December 31, 2016, and the related operating statement of revenue and expenditures for the year then ended, included in the 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.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the State of 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.

Supplementary Information

The supplementary information contained in Parts 4 through 10 is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.



HANCOCK FROESE & COMPANY LLC

March 17, 2017