

**APPLICATION FOR EXEMPTION FROM AUDIT**

**LONG FORM**

*175604*

NAME OF GOVERNMENT  
ADDRESS

DELTA COUNTY FIRE PROTECTION DIST. # 4  
PO BOX ~~550~~ *522*  
HOTCHKISS, CO 81419

For the Year Ended  
12/31/2017  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

DIANE WALKER  
970-872-4416

**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:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED  
(Must be Completed prior to Board approval)  
RELATIONSHIP TO ENTITY

JEFFREY HENION  
PA,EA  
HENION TAX & ACCOUNTING SERVICES  
PO BOX 968, PAONIA, CO 81428  
970-527-2350  
3/20/2017  
NO RELATIONSHIP OTHER THAN PREPARATION OF EXEMPTION FROM AUDIT

**PREPARER (SIGNATURE REQUIRED)**

*Jeffrey Henion PA, EA*

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"/>	

**P**

**RECEIVED**  
Office of the State Auditor  
March 29, 2018

**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
		General Fund*	Fund*		Pension Fund*	Fund*	
<b>Assets</b>				<b>Assets</b>			
1-1	Cash & Cash Equivalents	\$ 87,809	\$ -	Cash & Cash Equivalents	\$ 97,848	\$ -	
1-2	Investments	\$ -	\$ -	Investments	\$ 649,126	\$ -	
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	Deposits	\$ 1,000	\$ -				
1-6		\$ -	\$ -	<b>Total Current Assets</b>	\$ 746,974	\$ -	
1-7		\$ -	\$ -	Capital Assets, net (from Part 6-4)	\$ -	\$ -	
1-8		\$ -	\$ -	Other Long Term Assets (specify)	\$ -	\$ -	
1-9		\$ -	\$ -		\$ -	\$ -	
1-10		\$ -	\$ -		\$ -	\$ -	
1-11	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 88,809	\$ -	(add lines 1-1 through 1-10) <b>TOTAL ASSETS</b>	\$ 746,974	\$ -	
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>	\$ 88,809	\$ -	<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	\$ 746,974	\$ -	
<b>Liabilities</b>				<b>Liabilities</b>			
1-14	Accounts Payable	\$ 3,284	\$ -	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	<b>TOTAL CURRENT LIABILITIES</b>	\$ 3,284	\$ -	<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	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ 3,284	\$ -	(add lines 1-19 through 1-27) <b>TOTAL LIABILITIES</b>	\$ -	\$ -	
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 Reserve	\$ 10,000	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed: (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ 75,525	\$ -	Restricted	\$ 746,974	\$ -	
1-35	Unassigned:		\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL FUND BALANCE</b>	\$ 85,525	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 <b>TOTAL NET POSITION</b>	\$ 746,974	\$ -	
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>	\$ 88,809	\$ -	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>	\$ 746,974	\$ -	

**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	\$ 153,155	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 26,627	\$ -	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 <b>TOTAL TAX REVENUE</b>	\$ 179,782	\$ -	Add lines 2-1 through 2-7 <b>TOTAL TAX REVENUE</b>	\$ -	\$ -	
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	\$ 15,300	\$ -	
2-14	Grants	\$ 34,737	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 795	\$ -	Donations	\$ -	\$ -	
2-16	Charges for Sales and Services	\$ 281,038	\$ -	Charges for Sales and Services	\$ -	\$ -	
2-17	Rental Income	\$ -	\$ -	Rental Income	\$ -	\$ -	
2-18	Fines and Forfeits	\$ -	\$ -	Fines and Forfeits	\$ -	\$ -	
2-19	Interest/Investment Income	\$ 67	\$ -	Interest/Investment Income	\$ 24,870	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Reimbursements	\$ 3,485	\$ -	All Other (specify): Fire dist # 4 Pension Contribution	\$ 17,000	\$ -	
2-23		\$ -	\$ -	Gains on Investments	\$ 14,552	\$ -	
2-24	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 499,904	\$ -	Add lines 2-8 through 2-23 <b>TOTAL REVENUES</b>	\$ 71,722	\$ -	
<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	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	Add lines 2-25 through 2-27 <b>TOTAL OTHER FINANCING SOURCES</b>	\$ -	\$ -	<b>GRAND TOTALS</b>
2-29	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 499,904	\$ -	Add lines 2-24 and 2-28 <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	\$ 71,722	\$ -	\$ 571,626

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	\$ 10	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ 410,285	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ 24,650	\$ -	
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): Pension Contribution	\$ 17,000	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ 11,465	\$ -	Capital Outlay	\$ -	\$ -	
	Debt Service			Debt Service			
3-15	Principal	\$ 28,048	\$ -	Principal	\$ -	\$ -	
3-16	Interest	\$ 22,958	\$ -	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 TOTAL EXPENDITURES	\$ 489,756	\$ -	Add lines 3-1 through 3-21 TOTAL EXPENDITURES	\$ 24,660	\$ -	<b>GRAND TOTAL</b>
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	\$ 514,416
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
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) 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 2-29, less line 3-22, plus line 3-29	\$ 10,148	\$ -	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	\$ 47,062	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 75,377	\$ -	Net Position, January 1 from December 31 prior year report	\$ 699,912	\$ -	
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.	\$ 85,525	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ 746,974	\$ -	

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 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"/> |

Please use this space to provide any explanations or comments:

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	\$ 762,037	\$ -	\$ 28,048	\$ 733,989
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 762,037</b>	<b>\$ -</b>	<b>\$ 28,048</b>	<b>\$ 733,989</b>

\*must agree to prior year ending balance

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? <i>N/A</i>  | <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 <u>mills</u> levied for the year reported (do not enter \$ amounts): |                                     |                                     |

Bond Redemption	0.00
General/Other	4.80
<b>TOTAL</b>	<b>4.80</b>

## 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	\$ 88,472	
5-2 Certificates of deposit	\$ -	
<b>TOTAL CASH DEPOSITS</b>		<b>\$ 88,472</b>
<b>Investments (if investment is a mutual fund, please list underlying investments):</b>		
5-3 See attached schedule	\$ 746,311	
	\$ -	
	\$ -	
	\$ -	
<b>TOTAL INVESTMENTS</b>		<b>\$ 746,311</b>
<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$ 834,783</b>

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 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?  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	\$ 421,785	\$ -	\$ -	\$ 421,785
Buildings	\$ 1,178,594	\$ -	\$ -	\$ 1,178,594
Machinery and equipment	\$ 1,096,158	\$ 11,465	\$ -	\$ 1,107,623
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (905,098)	\$ (100,588)	\$ -	\$ (1,005,686)
<b>TOTAL</b>	<b>\$ 1,791,439</b>	<b>\$ (89,123)</b>	<b>\$ -</b>	<b>\$ 1,702,316</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>

\*must agree to prior year ending balance

## 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? **RAYMOND JAMES**

Indicate the contributions from:

Tax (property, SO, sales, etc.):

State contribution amount:

Other (gifts, donations, etc.):

	17,000
	15,300
<b>TOTAL</b>	<b>32,300</b>
	100

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:

                                          

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

                                          

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

Fund Name	Budgeted Expenditures
General Fund	\$ 490,822
Pension Fund	\$ 25,000
	\$ -
	\$ -

## 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.

                    

## 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:

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:

FIRE PROTECTION

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:

DELTA COUNTY FIRE DIST #1,2,3 & 5 SERVICES PROVIDED - FIRE PROTECTION

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	\$ 834,783	Unrestricted Fund Balan	\$ 75,525	Total Tax Revenue	\$ 179,782	
Current Liabilities	\$ 3,284	Total Fund Balance	\$ 85,525	Revenue Paying Debt Service	\$ 499,904	
Deferred Inflow	\$ -	PY Fund Balance	\$ 75,377	Total Revenue	\$ 499,904	
		Total Revenue	\$ 499,904	Total Debt Service Principal	\$ 28,048	
		Total Expenditures	\$ 489,756	Total Debt Service Interest	\$ 22,958	
		Interfund In	\$ -			
		Interfund Out	\$ -			
		Proprietary				
		Current Assets	\$ 746,974	Enterprise Funds		
		Deferred Outflow	\$ -	Net Position	\$ 746,974	
		Current Liabilities	\$ -	PY Net Position	\$ 699,912	
		Deferred Inflow	\$ -	Government-Wide		
		Cash & Investments	\$ 746,974	Total Outstanding Debt	\$ 733,989	
		Principal Expense	\$ -	Authorized but Unissued	\$ -	
				Year Authorized	\$ -	

**PART 12 - GOVERNING BODY APPROVAL**

Please answer the following question by marking in the appropriate box

YES

NO

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy? N/A

**Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures**

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

**Original Signatures  
Verified by**

Justin L. Smith



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	SEAN CANTRELL	I, <u>SEAN CANTRELL</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>[Signature]</u> Date: <u>3/22/18</u> My term Expires: <u>5/18</u>
2	BILL LONG	I, <u>BILL LONG</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>[Signature]</u> Date: <u>3/22/18</u> My term Expires: <u>5/2018</u>
3	JEFF MCREGOR	I, <u>JEFF MCREGOR</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 _____ Date: _____ My term Expires: _____
4	DANIEL MILLER	I, <u>DANIEL MILLER</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>[Signature]</u> Date: <u>3-22-18</u> My term Expires: <u>5/2020</u>
5	NIKKI MINCH	I, <u>NIKKI MINCH</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>[Signature]</u> Date: <u>3-22-18</u> My term Expires: <u>5-20-18</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: _____

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2017

Entity: Delta County Fire Protection District # 4

**Schedule # 1**

Part 4-2 – Debt schedule

Debt Information: The District incurred debt in 2010 to purchase a rescue and pumper truck financed by the USDA. The terms of the debt are:

Original debt balance	\$ 90,000
Initial interest rate:	4.0%
Number of payments per year	2
Term of loan	20 years

The debt is to United States Dept. of Agriculture.

Schedule of debt service payments:

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Prin. Reduction</u>	<u>Loan Balance</u>
2011	6582	3490	3092	86908
2012	6582	3446	3136	83772
2013	6582	3319	3263	80509
2014	6582	3187	3395	77114
2015	6582	3051	3531	73583
2016	6582	2907	3675	69908
2017	6582	2759	3823	66085
2018-2030	85342	19257	66085	0

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2017

Entity: Delta County Fire Protection District # 4

**Schedule # 2**

Part 4-2 – Debt schedule

Debt Information: The District incurred debt in 2007 with North Fork Bank to build a fire protection station. The debt was refinanced on December 11, 2012. The terms below reflect that change:

Original debt balance \$ 858,512  
 Fixed Interest rate after refinance 3.0%  
 Number of payments per year 12  
 Term of loan after refinance: 107 monthly payments of \$3,701.97 beginning December 15, 2012 and a balloon payment of \$567,680.28 due on November 15, 2021.

The debt is to Bank of Colorado (formerly Montrose Bank) and is secured by the building and land.

Schedule of debt service payments:

Year	Payment	Interest	Prin. Reduction	Loan Balance
2011	52190	35995	16195	797396
2012	52190	36082	16108	781288
2013	44424	22894	21530	759758
2014	44424	22436	21988	737770
2015	44424	21832	22592	715178
2016	44424	21374	23049	692129
2017	44424	20199	24225	667904
2018-2021	740945	73041	667904	0

Supplemental Information for Exemption from Audit  
For the year ended December 31, 2017

Entity: Delta County Fire Protection District # 4

**Schedule # 3**

Part 5-3 – Investment schedule

See following Raymond James statement dated December 31, 2017

## Important Messages (continued)

• Long-term losses	\$0.00
<b>Net Gain/Loss Total</b>	<b>\$0.00</b>

## Your Portfolio

For more information, visit [raymondjames.com/investoraccess](http://raymondjames.com/investoraccess)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Cash &amp; Cash Alternatives</b>					
CLIENT INTEREST PROGRAM 0.05%			\$0.80		
Raymond James Bank Deposit Program ‡ 0.05% - Selected Sweep Option			\$97,184.67		\$48.59
Raymond James Bank N.A.			\$97,184.67		
<b>Your bank priority state: CO</b>					
<b>Participating banks recently added:</b> West Bank 10/02/2017					
‡ Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.					
<b>Cash &amp; Cash Alternatives Total</b>			<b>\$97,185.47</b>		<b>\$48.59</b>

Please see Client Interest Program on the Understanding Your Statement page.

## Fixed Income

ALLY BANK MIDVALE, UT FDIC # 57803 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 1.3000% DUE 01/08/2018 (02006LXJ7) <b>Accrued Interest:</b> \$470.14 <b>Ratings Information:</b> Not Rated	\$75,000.00	\$100.007	\$75,005.25	\$5.25	\$975.00
BREWER ME, GO REF BDS, SER 2012 4.0000% DUE 04/01/2042 Callable 04/01/2022 @ 100.000 (107583KC9) <b>Accrued Interest:</b> \$49.44 <b>Ratings Information:</b> Moody's Long Term Rating: Aa3, Underlying Rating: Aa3 S&P Long Term Rating: AA-, Long Term Outlook: Stable	\$5,000.00	\$105.671	\$5,283.55	\$578.19 <sup>A</sup>	\$200.00
BROOMFIELD CO CITY & CNTY SWR ACTIVITY ENTERPRISE SWR & WASTEWATER RECLAMATION REV, REV REF BDS, SER 2012 ASSURED GUARANTY MUNICIPAL CORP 3.2500% DUE 12/01/2030 Callable 12/01/2022 @ 100.000 (114751AU4) <b>Accrued Interest:</b> \$13.09 <b>Ratings Information:</b> Moody's Long Term Rating: A2, Underlying Rating: A2	\$5,000.00	\$102.096	\$5,104.80	\$683.02 <sup>A</sup>	\$162.50

Your Portfolio (continued)

Estimated  
Annual Income

Quantity Price Value Gain or (Loss)°

**Fixed Income (continued)**

CWMBS INC 2003-44 A-3 \$1,000.00 \$100.743 **\$1,007.43** \$50.00  
 5.0000% DUE 10/25/2033  
 FACTOR: 1.00000000  
 (12669EN93)

**Accrued Interest:** \$4.17

**Ratings Information: Moody's** Long Term Rating: Baa2, Underlying Rating: Baa2

CASCADE NATURAL GAS \$5,000.00 \$100.093 **\$5,004.65** \$262.50  
 CORPORATION NTS  
 PAYS QTRLY ISIN  
 US147339AJ42 5.2500%  
 DUE 02/01/2035 Callable  
 01/29/2018 @ 100.000  
 (147339AJ4)

**Accrued Interest:** \$43.02

**Ratings Information: S&P** Long Term Rating: BBB+, LT Direction: ↓, Long Term Outlook: Not Meaningful

COLORADO MESA UNIV \$25,000.00 \$100.573 **\$25,143.25** \$370.02<sup>A</sup> \$750.00  
 CO ENTERPRISE REV,  
 REV BDS, COLORADO  
 HIGHER EDUCATION  
 ENHANCEMENT PR, SER  
 2016 3.0000% DUE  
 05/15/2035 Callable  
 05/15/2026 @ 100.000  
 (19652PDP7)

**Accrued Interest:** \$93.75

**Ratings Information: Moody's** Long Term Rating: Aa2, Underlying Rating: A2

COLORADO SPRINGS CO \$10,000.00 \$103.233 **\$10,323.30** \$525.00  
 UTILS REV, UTILITY SYS  
 IMPT REV BDS, SER  
 2008-C 5.2500% DUE  
 11/15/2018 Prerefunded  
 11/15/2018 @ 100.000  
 (196632EM1)

**Accrued Interest:** \$65.63

**Ratings Information: Moody's** Long Term Rating: Aa2, Underlying Rating: Aa2 **S&P** Long Term Rating: AA, Long Term Outlook: Stable

**Fitch** Short Term Rating: Not Rated, Long Term Rating: AA, Long Term Outlook: Stable, Underlying Rating: AA, Underlying Outlook: Stable

COLORADO ST BLDG \$15,000.00 \$113.112 **\$16,966.80** \$1,052.55  
 EXCELLENT SCHS  
 TODAY CTFS PARTN,  
 COPS, BUILD AMERICA  
 BONDS DIRECT PAY  
 TAXABLE SER 2010-E  
 7.0170% DUE 03/15/2031  
 Callable 03/15/2021 @  
 100.000 (19668QDZ5)

**Accrued Interest:** \$306.99

**Ratings Information: Moody's** Long Term Rating: Aa2, Underlying Rating: Aa2 **S&P** Long Term Rating: AA-

Long Term Outlook: Negative



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
DENVER CO CITY & CNTY ARPT REV, REV BDS, SER B 4.0000% DUE 11/15/2043 Callable 11/15/2022 @ 100.000 (249182GJ9) <b>Accrued Interest:</b> \$150.00 <b>Ratings Information:</b> Moody's Long Term Rating: A1, Underlying Rating: A1 <b>S&amp;P</b> Long Term Rating: A+, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: A+, Long Term Outlook: Positive, Underlying Rating: A+, Underlying Outlook: Positive	\$30,000.00	\$106.831	<b>\$32,049.30</b>	\$2,296.83 <sup>A</sup>	\$1,200.00
DISCOVER BANK FDIC # 5649 CERTIFICATE OF DEPOSIT SEMI-ANNUAL 2.0000% DUE 02/25/2020 (254672JA7) <b>Accrued Interest:</b> \$313.15 <b>Ratings Information:</b> Not Rated	\$45,000.00	\$99.914	<b>\$44,961.30</b>	\$(38.70)	\$900.00
DU PAGE CNTY IL SCH DIST NO 002 BENSENVILLE, GO ALT REV SOURCE BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010-C 6.2300% DUE 05/01/2040 Callable 05/01/2020 @ 100.000 (262669GB4) <b>Accrued Interest:</b> \$51.05 <b>Ratings Information:</b> <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$106.845	<b>\$5,342.25</b>		\$311.50
EAGLE RIV CO WTR & SANTN DIST ENTERPRISE WASTEWTR REV, REV BDS, SER 2012 3.0000% DUE 12/01/2032 Callable 12/01/2022 @ 100.000 (26982VBC1) <b>Accrued Interest:</b> \$24.17 <b>Ratings Information:</b> <b>S&amp;P</b> Long Term Rating: AA-, Long Term Outlook: Stable	\$10,000.00	\$100.544	<b>\$10,054.40</b>	\$(2.19) <sup>A</sup>	\$300.00
FHLMC SERIES 1058 1058-H ACCRUAL/Z BOND 8.0000% DUE 04/15/2021 FACTOR: .00224601 (312905JP8) <b>Accrued Interest:</b> \$0.36 <b>Ratings Information:</b> Moody's Long Term Rating: Aaa	\$24,000.00	\$106.401	<b>\$57.35</b>		\$4.31



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
GNMA REMIC TRUST 2005-56 JA 5.0000% DUE 05/17/2035 FACTOR: .36570283 (38374LRZ6) <b>Accrued Interest:</b> \$10.67 <b>Ratings Information:</b> Not Rated	\$7,000.00	\$107.760	<b>\$2,758.57</b>		\$128.00
GREELEY CO WTR REV, WTR REV BDS, SER 2012 2.1250% DUE 08/01/2024 Callable 08/01/2021 @ 100.000 (392546EH6) <b>Accrued Interest:</b> \$43.98 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.809	<b>\$5,040.45</b>	\$63.37 <sup>A</sup>	\$106.25
GREELEY CO WTR REV, WTR REV BDS, SER 2012 2.2500% DUE 08/01/2025 Callable 08/01/2021 @ 100.000 (392546EJ2) <b>Accrued Interest:</b> \$46.56 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.858	<b>\$5,042.90</b>	\$77.53 <sup>A</sup>	\$112.50
GREELEY CO WTR REV, WTR REV BDS, SER 2012 3.0000% DUE 08/01/2030 Callable 08/01/2021 @ 100.000 (392546EP8) <b>Accrued Interest:</b> \$62.08 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$101.803	<b>\$5,090.15</b>	\$90.15	\$150.00
GREELEY CO WTR REV, WTR REV BDS, SER 2012 3.0000% DUE 08/01/2031 Callable 08/01/2021 @ 100.000 (392546EQ6) <b>Accrued Interest:</b> \$62.08 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable	\$5,000.00	\$100.573	<b>\$5,028.65</b>	\$55.33 <sup>A</sup>	\$150.00
HORIZON TX REGL MUN UTIL DIST, ULTD TAX REF BDS, SER 2016 BUILD AMERICA MUTUAL 3.2500% DUE 02/01/2033 Callable 02/01/2024 @ 100.000 (44044TGM8) <b>Accrued Interest:</b> \$134.51 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: A3, Underlying Rating: A3 <b>S&amp;P</b> Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable	\$10,000.00	\$101.100	<b>\$10,110.00</b>	\$280.49 <sup>A</sup>	\$325.00



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss) <sup>o</sup>	Estimated Annual Income
<b>Fixed Income (continued)</b>					
MUNICIPAL ENERGY AGY OF NE PWR SUPPLY SYS REV, REF BDS, SER 2016A SECONDARY BUILD AMERICA MUTUAL 3.0000% DUE 04/01/2039 Callable 10/01/2026 @ 100.000 (625914KG0)	\$20,000.00	\$96.332	\$19,266.40	\$(119.21) <sup>A</sup>	\$600.00
<b>Accrued Interest:</b> \$148.33 <b>Ratings Information:</b> <b>S&amp;P</b> Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A, Underlying Outlook: Stable					
NEW YORK NY CITY TRANSITIONAL FIN AUTH REV, FUTURE TAX SECD BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER C-2 6.2670% DUE 08/01/2039 Callable 08/01/2019 @ 100.000 (64971MZH8)	\$15,000.00	\$106.477	\$15,971.55		\$940.05
<b>Accrued Interest:</b> \$389.08 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa1, Underlying Rating: Aa1 <b>S&amp;P</b> Long Term Rating: AAA, Long Term Outlook: Stable <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: AAA, Long Term Outlook: Stable, Underlying Rating: AAA, Underlying Outlook: Stable					
OREGON SCH BRDS ASSN, LTD TAX PENSION OBLIGS, OREGON SCHOOL BOND GUARANTEE PROGRAM, TAXABLE SER 2003B NATIONAL PUBLIC FINANCE GUARANTEE CORP 5.4500% DUE 06/30/2024 (686053CQ0)	\$10,000.00	\$114.719	\$11,471.90		\$545.00
<b>Accrued Interest:</b> \$272.50 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: Aa2, Underlying Rating: Aa2 <b>S&amp;P</b> Long Term Rating: A+, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A+, Underlying Outlook: Stable					
PHILADELPHIA PA SCH DIST, GO BDS, ST GTD, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2010B 6.7650% DUE 06/01/2040 (717883KL5)	\$10,000.00	\$130.571	\$13,057.10		\$676.50
<b>Accrued Interest:</b> \$54.50 <b>Ratings Information:</b> <b>Moody's</b> Long Term Rating: A2, Underlying Rating: Ba2 <b>S&amp;P</b> Long Term Rating: Not Rated, Long Term Watch: Not Meaningful, Long Term Outlook: Not Rated <b>Fitch</b> Short Term Rating: Not Rated, Long Term Rating: A+, LT Direction: ↓, Long Term Outlook: Negative, Underlying Rating: BB-, Underlying Outlook: Stable					
PHOENIX ARIZ, GO BDS, REG SER 2004 AMBAC 3.0000% DUE 07/01/2028 Callable 01/29/2018 @ 100.000 (718814UQ7)	\$10,000.00	\$100.020	\$10,002.00	\$2.00 <sup>A</sup>	\$300.00
<b>Accrued Interest:</b> \$149.17 <b>Ratings Information:</b> <b>S&amp;P</b> Long Term Rating: AA+, Long Term Outlook: Stable, Underlying Rating: AA+, Underlying Outlook: Stable					



Your Portfolio (continued)

	Quantity	Price	Value	Gain or (Loss)°	Estimated Annual Income
<b>Fixed Income (continued)</b>					
ST CLOUD FL CAP IMPT REV, CAP IMPT REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER B ASSURED GUARANTY MUNICIPAL CORP 5.9990% DUE 09/01/2040 Callable 09/01/2020 @ 100.000 (789101AQ5)	\$5,000.00	\$106.843	<b>\$5,342.15</b>		\$299.95
<b>Accrued Interest:</b> \$99.15					
<b>Ratings Information:</b> Moody's Long Term Rating: A2, Underlying Rating: A2. S&P Long Term Rating: AA, Long Term Watch: Not Meaningful, Long Term Outlook: Stable, Underlying Rating: A+, Underlying Outlook: Stable					
SOUTH DAKOTA ST HEALTH & EDL FACS AUTH REV, REV BDS, SANFORD HEALTH F/K/A SIOUX VALLEY HOSPITALS & HEALTH SYSTEM, SER 2012E 5.0000% DUE 11/01/2042 Callable 11/01/2022 @ 100.000 (83755VVL5)	\$15,000.00	\$111.252	<b>\$16,687.80</b>	\$1,382.48 <sup>A</sup>	\$750.00
<b>Accrued Interest:</b> \$122.92					
<b>Ratings Information:</b> Moody's Long Term Rating: A1, Underlying Rating: A1. S&P Long Term Rating: A+, Long Term Outlook: Stable					
TENNESSEE VALLEY AUTHORITY DEBENTURE 3.5000% DUE 12/15/2042 (880591EP3)	\$25,000.00	\$108.226	<b>\$27,056.50</b>	\$5,515.83	\$875.00
<b>Accrued Interest:</b> \$36.46					
<b>Debt Classification:</b> Senior Unsecured					
<b>Ratings Information:</b> Moody's Long Term Rating: Aaa. S&P Long Term Rating: AA+, Long Term Outlook: Stable					
TRI-CNTY MET TRANSN DIST OR REV, SNR LIEN PAYROLL TAX REV BDS, BUILD AMERICA BONDS DIRECT PAY TAXABLE SER 2009B 5.7300% DUE 09/01/2033 (89546RHQ0)	\$20,000.00	\$117.884	<b>\$23,576.80</b>		\$1,146.00
<b>Accrued Interest:</b> \$378.82					
<b>Ratings Information:</b> Moody's Long Term Rating: Aaa, Underlying Rating: Aaa. S&P Long Term Rating: AAA, Long Term Outlook: Stable					

