

## APPLICATION FOR EXEMPTION FROM AUDIT

## LONG FORM

1783.00

For the Year Ended

12/31/2017

or fiscal year ended:

NAME OF GOVERNMENT

Fleming Fire Protection District

ADDRESS

40348 County Road 26

Fleming, Colorado 80728

CONTACT PERSON

David Boerner

PHONE

970-520-3880

EMAIL

N/A

FAX

N/A

## 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:

Scott Szabo

TITLE

Certified Public Accountant

FIRM NAME (if applicable)

Lauer, Szabo &amp; Associates, P.C.

ADDRESS

205 Main Street - P.O. Box 1886, Sterling, Colorado 80751

PHONE

970-522-2218

DATE PREPARED

February 14, 2018

(Must be Completed prior to Board approval)

RELATIONSHIP TO ENTITY

We are an independent firm of certified public accountants.

PREPARER (SIGNATURE REQUIRED)

See Independent Accountants' Compilation Report.

Has the entity filed for, or has the district filed, a Title 32, Article 1 Special District Notice of Inactive Status during the year? [Applicable to Title 32 special districts only, pursuant to Sections 32-1-103 (9.3) and 32-1-104 (3), C.R.S.]

YES

NO

☐☒

If Yes, date filed:

E

RECEIVED

Office of the State Auditor

March 30, 2018

See Independent Accountants' Compilation Report.

# PART 1 - FINANCIAL STATEMENTS - BALANCE SHEET

\* Indicate Name of Fund

NOTE: Attach additional sheets as necessary.

|              |                                                                                                                                         | Governmental Funds |       | Proprietary/Fiduciary Funds                                                                                                             |              | Please use this space to provide explanation of any items on this page |       |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------|-------|
| Line #       | Description                                                                                                                             | General Fund       | Fund* | Description                                                                                                                             | Pension Fund |                                                                        | Fund* |
| Assets       |                                                                                                                                         |                    |       | Assets                                                                                                                                  |              |                                                                        |       |
| 1-1          | Cash & Cash Equivalents                                                                                                                 | \$ 37,001          | \$ -  | Cash & Cash Equivalents                                                                                                                 | \$ 78,770    | \$ -                                                                   |       |
| 1-2          | Investments                                                                                                                             | \$ 30,000          | \$ -  | Investments                                                                                                                             | \$ -         | \$ -                                                                   |       |
| 1-3          | Receivables                                                                                                                             | \$ 94,104          | \$ -  | Receivables                                                                                                                             | \$ -         | \$ -                                                                   |       |
| 1-4          | Due from Other Entities or Funds                                                                                                        | \$ 766             | \$ -  | Due from Other Entities or Funds                                                                                                        | \$ -         | \$ -                                                                   |       |
|              | All Other Assets (specify)                                                                                                              |                    |       | Other Current Assets                                                                                                                    | \$ -         | \$ -                                                                   |       |
| 1-5          |                                                                                                                                         | \$ -               | \$ -  | Total Current Assets                                                                                                                    | \$ 78,770    | \$ -                                                                   |       |
| 1-6          |                                                                                                                                         | \$ -               | \$ -  | Capital Assets, net (from Part 6-4)                                                                                                     | \$ -         | \$ -                                                                   |       |
| 1-7          |                                                                                                                                         | \$ -               | \$ -  | Other Long Term Assets (specify)                                                                                                        | \$ -         | \$ -                                                                   |       |
| 1-8          |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-9          |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-10         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-11         | (add lines 1-1 through 1-10) TOTAL ASSETS                                                                                               | \$ 161,871         | \$ -  | (add lines 1-1 through 1-10) TOTAL ASSETS                                                                                               | \$ 78,770    | \$ -                                                                   |       |
| 1-12         | TOTAL DEFERRED OUTFLOWS OF RESOURCES                                                                                                    | \$ -               | \$ -  | TOTAL DEFERRED OUTFLOWS OF RESOURCES                                                                                                    | \$ -         | \$ -                                                                   |       |
| 1-13         | TOTAL ASSETS AND DEFERRED OUTFLOWS                                                                                                      | \$ 161,871         | \$ -  | TOTAL ASSETS AND DEFERRED OUTFLOWS                                                                                                      | \$ 78,770    | \$ -                                                                   |       |
| Liabilities  |                                                                                                                                         |                    |       | Liabilities                                                                                                                             |              |                                                                        |       |
| 1-14         | Accounts Payable                                                                                                                        | \$ -               | \$ -  | Accounts Payable                                                                                                                        | \$ -         | \$ -                                                                   |       |
| 1-15         | Accrued Payroll and Related Liabilities                                                                                                 | \$ -               | \$ -  | Accrued Payroll and Related Liabilities                                                                                                 | \$ -         | \$ -                                                                   |       |
| 1-16         | Accrued Interest Payable                                                                                                                | \$ -               | \$ -  | Accrued Interest Payable                                                                                                                | \$ -         | \$ -                                                                   |       |
| 1-17         | Due to Other Entities or Funds                                                                                                          | \$ -               | \$ -  | Due to Other Entities or Funds                                                                                                          | \$ -         | \$ -                                                                   |       |
| 1-18         | All Other Current Liabilities                                                                                                           | \$ -               | \$ -  | All Other Current Liabilities                                                                                                           | \$ -         | \$ -                                                                   |       |
| 1-19         | TOTAL CURRENT LIABILITIES                                                                                                               | \$ -               | \$ -  | TOTAL CURRENT LIABILITIES                                                                                                               | \$ -         | \$ -                                                                   |       |
| 1-20         | All Other Liabilities (specify)                                                                                                         | \$ -               | \$ -  | Proprietary Debt Outstanding (from Part 4-4)                                                                                            | \$ -         | \$ -                                                                   |       |
| 1-21         |                                                                                                                                         | \$ -               | \$ -  | Other Liabilities (specify)                                                                                                             | \$ -         | \$ -                                                                   |       |
| 1-22         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-23         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-24         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-25         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-26         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-27         |                                                                                                                                         | \$ -               | \$ -  |                                                                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-28         | (add lines 1-19 through 1-27) TOTAL LIABILITIES                                                                                         | \$ -               | \$ -  | (add lines 1-19 through 1-27) TOTAL LIABILITIES                                                                                         | \$ -         | \$ -                                                                   |       |
| 1-29         | TOTAL DEFERRED INFLOWS OF RESOURCES                                                                                                     | \$ 94,104          | \$ -  | TOTAL DEFERRED INFLOWS OF RESOURCES                                                                                                     | \$ -         | \$ -                                                                   |       |
| Fund Balance |                                                                                                                                         |                    |       | Net Position                                                                                                                            |              |                                                                        |       |
| 1-30         | Nonspendable Prepaid                                                                                                                    | \$ -               | \$ -  | Net Investment in Capital Assets                                                                                                        | \$ -         | \$ -                                                                   |       |
| 1-31         | Nonspendable Inventory                                                                                                                  | \$ -               | \$ -  |                                                                                                                                         |              |                                                                        |       |
| 1-32         | Restricted (specify): TABOR                                                                                                             | \$ 5,800           | \$ -  | Emergency Reserves                                                                                                                      | \$ -         | \$ -                                                                   |       |
| 1-33         | Committed: (specify)                                                                                                                    | \$ -               | \$ -  | Other Designations/Reserves                                                                                                             | \$ -         | \$ -                                                                   |       |
| 1-34         | Assigned (specify)                                                                                                                      | \$ -               | \$ -  | Restricted                                                                                                                              | \$ 78,770    | \$ -                                                                   |       |
| 1-35         | Unassigned:                                                                                                                             | \$ 61,967          | \$ -  | Undesignated/Unreserved/Unrestricted                                                                                                    | \$ -         | \$ -                                                                   |       |
| 1-36         | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL FUND BALANCE                                         | \$ 67,767          | \$ -  | Add lines 1-30 through 1-35<br>This total should be the same as line 3-33<br>TOTAL NET POSITION                                         | \$ 78,770    | \$ -                                                                   |       |
| 1-37         | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND<br>BALANCE | \$ 161,871         | \$ -  | Add lines 1-28, 1-29 and 1-36<br>This total should be the same as line 1-13<br>TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET<br>POSITION | \$ 78,770    | \$ -                                                                   |       |

# PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

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

|                         |                                                                       | Governmental Funds |       |                                                                       |              | Proprietary/Fiduciary Funds |  | Please use this space to provide explanation of any items on this page |  |
|-------------------------|-----------------------------------------------------------------------|--------------------|-------|-----------------------------------------------------------------------|--------------|-----------------------------|--|------------------------------------------------------------------------|--|
| Line #                  | Description                                                           | General Fund       | Fund* | Description                                                           | Pension Fund | Fund*                       |  |                                                                        |  |
| Tax Revenue             |                                                                       |                    |       | Tax Revenue                                                           |              |                             |  |                                                                        |  |
| 2-1                     | Property                                                              | \$ 83,388          | \$ -  | Property                                                              | \$ -         | \$ -                        |  |                                                                        |  |
| 2-2                     | Specific Ownership                                                    | \$ 9,089           | \$ -  | Specific Ownership                                                    | \$ -         | \$ -                        |  |                                                                        |  |
| 2-3                     | Sales and Use Tax                                                     | \$ -               | \$ -  | Sales and Use Tax                                                     | \$ -         | \$ -                        |  |                                                                        |  |
| 2-4                     | Other Tax Revenue (specify):                                          | \$ -               | \$ -  | Other Tax Revenue (specify):                                          | \$ -         | \$ -                        |  |                                                                        |  |
| 2-5                     | Delinquent Taxes and Interest                                         | \$ 258             | \$ -  |                                                                       | \$ -         | \$ -                        |  |                                                                        |  |
| 2-6                     |                                                                       | \$ -               | \$ -  |                                                                       | \$ -         | \$ -                        |  |                                                                        |  |
| 2-7                     |                                                                       | \$ -               | \$ -  |                                                                       | \$ -         | \$ -                        |  |                                                                        |  |
| 2-8                     | Add lines 2-1 through 2-7<br>TOTAL TAX REVENUE                        | \$ 92,735          | \$ -  | Add lines 2-1 through 2-7<br>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                                                 | \$ 5,863     | \$ -                        |  |                                                                        |  |
| 2-14                    | Grants                                                                | \$ 97,745          | \$ -  | Grants                                                                | \$ -         | \$ -                        |  |                                                                        |  |
| 2-15                    | Donations                                                             | \$ -               | \$ -  | 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                                            | \$ 388             | \$ -  | Interest/Investment Income                                            | \$ 241       | \$ -                        |  |                                                                        |  |
| 2-20                    | Tap Fees                                                              | \$ -               | \$ -  | Tap Fees                                                              | \$ -         | \$ -                        |  |                                                                        |  |
| 2-21                    | Developer Advances                                                    | \$ -               | \$ -  | Developer Advances                                                    | \$ -         | \$ -                        |  |                                                                        |  |
| 2-22                    | All Other (specify):                                                  | \$ -               | \$ -  | All Other (specify):                                                  | \$ -         | \$ -                        |  |                                                                        |  |
| 2-23                    | Miscellaneous Revenues                                                | \$ 3,602           | \$ -  | District Contribution                                                 | \$ 6,957     | \$ -                        |  |                                                                        |  |
| 2-24                    | Add lines 2-8 through 2-23<br>TOTAL REVENUES                          | \$ 194,470         | \$ -  | Add lines 2-8 through 2-23<br>TOTAL REVENUES                          | \$ 13,061    | \$ -                        |  |                                                                        |  |
| 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<br>TOTAL OTHER FINANCING SOURCES          | \$ -               | \$ -  | Add lines 2-25 through 2-27<br>TOTAL OTHER FINANCING SOURCES          | \$ -         | \$ -                        |  |                                                                        |  |
| 2-29                    | Add lines 2-24 and 2-28<br>TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 194,470         | \$ -  | Add lines 2-24 and 2-28<br>TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 13,061    | \$ -                        |  |                                                                        |  |
|                         |                                                                       |                    |       |                                                                       |              |                             |  | GRAND TOTALS                                                           |  |
|                         |                                                                       |                    |       |                                                                       |              |                             |  | \$ 207,531                                                             |  |

# PART 3 - FINANCIAL STATEMENTS - OPERATING STATEMENT - EXPENDITURES

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

| Line #              | Description                                                                                                                        | Governmental Funds |       | Description                                                                                                          | Proprietary/Fiduciary Funds |       |                    |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------|----------------------------------------------------------------------------------------------------------------------|-----------------------------|-------|--------------------|
|                     |                                                                                                                                    | General Fund       | Fund* |                                                                                                                      | Pension Fund                | Fund* |                    |
| <b>Expenditures</b> |                                                                                                                                    |                    |       | <b>Expenditures</b>                                                                                                  |                             |       |                    |
| 3-1                 | General Government                                                                                                                 | \$ 9,090           | \$ -  | General Operating & Administrative                                                                                   | \$ 151                      | \$ -  |                    |
| 3-2                 | Judicial                                                                                                                           | \$ -               | \$ -  | Salaries                                                                                                             | \$ -                        | \$ -  |                    |
| 3-3                 | Law Enforcement                                                                                                                    | \$ -               | \$ -  | Payroll Taxes                                                                                                        | \$ -                        | \$ -  |                    |
| 3-4                 | Fire                                                                                                                               | \$ 39,585          | \$ -  | 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                                                                                            | \$ -                        | \$ -  |                    |
| 3-8                 | Health                                                                                                                             | \$ -               | \$ -  | Repair and Maintenance                                                                                               | \$ -                        | \$ -  |                    |
| 3-9                 | Culture and Recreation                                                                                                             | \$ -               | \$ -  | Supplies                                                                                                             | \$ -                        | \$ -  |                    |
| 3-10                | Other (specify):                                                                                                                   | \$ -               | \$ -  | Utilities                                                                                                            | \$ -                        | \$ -  |                    |
| 3-11                |                                                                                                                                    | \$ -               | \$ -  | Contributions to Fire & Police Pension Assoc.                                                                        | \$ -                        | \$ -  |                    |
| 3-12                |                                                                                                                                    | \$ -               | \$ -  | Other (specify)                                                                                                      | \$ -                        | \$ -  |                    |
| 3-13                |                                                                                                                                    | \$ -               | \$ -  | Pension Payments                                                                                                     | \$ 5,280                    | \$ -  |                    |
| 3-14                | Capital Outlay                                                                                                                     | \$ 208,477         | \$ -  | Capital Outlay                                                                                                       | \$ -                        | \$ -  |                    |
|                     | Debt Service                                                                                                                       |                    |       | Debt Service                                                                                                         |                             |       |                    |
| 3-15                | Principal                                                                                                                          | \$ -               | \$ -  | Principal                                                                                                            | \$ -                        | \$ -  |                    |
| 3-16                | Interest                                                                                                                           | \$ -               | \$ -  | Interest                                                                                                             | \$ -                        | \$ -  |                    |
| 3-17                | Bond Issuance Costs                                                                                                                | \$ -               | \$ -  | Bond Issuance Costs                                                                                                  | \$ -                        | \$ -  |                    |
| 3-18                | Developer Principal Repayments                                                                                                     | \$ -               | \$ -  | Developer Principal Repayments                                                                                       | \$ -                        | \$ -  |                    |
| 3-19                | Developer Interest Repayments                                                                                                      | \$ -               | \$ -  | Developer Interest Repayments                                                                                        | \$ -                        | \$ -  |                    |
| 3-20                | All Other (specify):                                                                                                               | \$ -               | \$ -  | All Other (specify):                                                                                                 | \$ -                        | \$ -  |                    |
| 3-21                |                                                                                                                                    | \$ -               | \$ -  |                                                                                                                      | \$ -                        | \$ -  |                    |
| 3-22                | Add lines 3-1 through 3-21<br>TOTAL EXPENDITURES                                                                                   | \$ 257,152         | \$ -  | Add lines 3-1 through 3-21<br>TOTAL EXPENDITURES                                                                     | \$ 5,431                    | \$ -  | <b>GRAND TOTAL</b> |
| 3-23                | Interfund Transfers (In)                                                                                                           | \$ -               | \$ -  | Net Interfund Transfers (In)                                                                                         | \$ -                        | \$ -  | \$ 262,583         |
| 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)<br>TOTAL TRANSFERS AND OTHER EXPENDITURES                                                            | \$ -               | \$ -  | (Line 3-26, plus line 3-27, less line 3-24, less line 3-25)<br>TOTAL GAAP RECONCILING ITEMS                          | \$ -                        | \$ -  |                    |
| 3-30                | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures<br>Line 2-29, less line 3-22, plus line 3-29 | \$ (62,682)        | \$ -  | Net Increase (Decrease) in Net Position<br>Line 2-29, less line 3-22, plus line 3-29, plus line 3-23, less line 3-24 | \$ 7,630                    | \$ -  |                    |
| 3-31                | Fund Balance, January 1 from December 31 prior year report                                                                         | \$ 130,449         | \$ -  | Net Position, January 1 from December 31 prior year report                                                           | \$ 71,140                   | \$ -  |                    |
| 3-32                | Prior Period Adjustment (MUST explain)                                                                                             | \$ -               | \$ -  | Prior Period Adjustment (MUST explain)                                                                               | \$ -                        | \$ -  |                    |
| 3-33                | Fund Balance, December 31<br>Sum of Line 3-30, 3-31, and 3-32<br>This total should be the same as line 1-36.                       | \$ 67,767          | \$ -  | Net Position, December 31<br>Line 3-30 plus line 3-31<br>This total should be the same as line 1-36.                 | \$ 78,770                   | \$ -  |                    |

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 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?

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:

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

|                                                                 | Balance -<br>beginning of the<br>year* | Additions         | Deletions   | Year-End Balance    |
|-----------------------------------------------------------------|----------------------------------------|-------------------|-------------|---------------------|
| Land                                                            | \$ 18,184                              | \$ -              | \$ -        | \$ 18,184           |
| Buildings                                                       | \$ 83,373                              | \$ 195,210        | \$ -        | \$ 278,583          |
| Machinery and equipment                                         | \$ 717,756                             | \$ 13,267         | \$ -        | \$ 731,023          |
| Furniture and fixtures                                          | \$ 3,262                               | \$ -              | \$ -        | \$ 3,262            |
| Infrastructure                                                  | \$ -                                   | \$ -              | \$ -        | \$ -                |
| Construction In Progress (CIP)                                  | \$ -                                   | \$ -              | \$ -        | \$ -                |
| Other (explain):                                                | \$ -                                   | \$ -              | \$ -        | \$ -                |
| Accumulated Depreciation (Enter a negative, or credit, balance) | \$ -                                   | \$ -              | \$ -        | \$ -                |
| <b>TOTAL</b>                                                    | <b>\$ 822,575</b>                      | <b>\$ 208,477</b> | <b>\$ -</b> | <b>\$ 1,031,052</b> |

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

|                                                                 | Balance -<br>beginning of the<br>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?

7-2 Does the entity have a volunteer firemen's pension plan?

☐

☒

If yes: Who administers the plan?

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Indicate the contributions from:

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

State contribution amount:

Other (gifts, donations, etc.):

|                                                                                   |                  |
|-----------------------------------------------------------------------------------|------------------|
|                                                                                   | \$ -             |
|                                                                                   | \$ 5,863         |
|                                                                                   | \$ 6,957         |
| <b>TOTAL</b>                                                                      | <b>\$ 12,820</b> |
| What is the monthly benefit paid for 20 years of service per retiree as of Jan 1? | \$ 40            |

The \$6,957 reported as "Other" represents the District's General Fund contribution to the Pension Plan.

## 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 | \$ 274,888            |
| Pension Fund | \$ 6,100              |
|              | \$ -                  |
|              | \$ -                  |

## 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 services.

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 additional explanations or comments not previously included:

## OSA USE ONLY

| Entity Wide:                    |    | General Fund |                           | Governmental Funds |         | Notes   |
|---------------------------------|----|--------------|---------------------------|--------------------|---------|---------|
| Unrestricted Cash & Investments | \$ | 145,771      | Unrestricted Fund Balance | \$                 | 61,967  | 92,735  |
| Current Liabilities             | \$ | -            | Total Fund Balance        | \$                 | 67,767  | -       |
| Deferred Inflow                 | \$ | 94,104       | PY Fund Balance           | \$                 | 130,449 | 194,470 |
|                                 |    |              | Total Revenue             | \$                 | 194,470 | -       |
|                                 |    |              | Total Expenditures        | \$                 | 257,152 | -       |
|                                 |    |              | Interfund In              | \$                 | -       | -       |
| Governmental                    |    |              | Interfund Out             | \$                 | -       | -       |
| Total Cash & Investments        | \$ | 67,001       | Proprietary               | \$                 | -       | -       |
| Transfers In                    | \$ | -            | Current Assets            | \$                 | 78,770  | 71,140  |
| Transfers Out                   | \$ | -            | Deferred Outflow          | \$                 | -       | -       |
| Property Tax                    | \$ | 83,388       | Current Liabilities       | \$                 | -       | -       |
| Debt Service Principal          | \$ | -            | Deferred Inflow           | \$                 | -       | -       |
| Total Expenditures              | \$ | 257,152      | Cash & Investments        | \$                 | 78,770  | -       |
| Total Developer Advances        | \$ | -            | Principal Expense         | \$                 | -       | -       |
| Total Developer Repayments      | \$ | -            |                           |                    |         |         |

# PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

12-1 Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this policy?



## 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 signature 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 and approved by 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 signed, 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.

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either,
  - Include a copy of an adopted resolution that documents formal approval by the Board, or
  - 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.                                                                                                         |
|--------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1            | Bob Schaefer              | I, <u>BOB SCHAEFER</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.<br>Signed <u>Bob Schaefer</u> Date: <u>3-18-18</u><br>My term Expires: <u>5-18</u>       |
| 2            | David Boerner             | I, <u>David Boerner</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.<br>Signed <u>David Boerner</u> Date: <u>3-18-18</u><br>My term Expires: <u>5-18</u>     |
| 3            | Lon Comstock, Jr.         | I, <u>Lon Comstock Jr</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.<br>Signed <u>Lon Comstock Jr</u> Date: <u>3-18-18</u><br>My term Expires: <u>5-18</u> |
| 4            | Gary Schmidt              | I, <u>GARY F SCHMIDT</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.<br>Signed <u>Gary Schmidt</u> Date: <u>3-18-18</u><br>My term Expires: <u>5-20</u>     |
| 5            | Mike Brownell             | I, <u>Mike Brownell</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.<br>Signed <u>Mike Brownell</u> Date: <u>3/18/18</u><br>My term Expires: <u>5/2000</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.<br>Signed _____ Date: _____<br>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.<br>Signed _____ Date: _____<br>My term Expires: _____                                                   |



# LAUER, SZABO & ASSOCIATES, PC

Certified Public Accountants

205 Main St. • P.O. Box 1886 • Sterling, CO 80751-7886  
Phone 970-522-2218 • FAX 970-522-2220

## Independent Accountants' Compilation Report

To the Board of Directors  
Fleming Fire Protection District  
Fleming, Colorado

Management is responsible for the accompanying financial statements of Fleming Fire Protection District, which comprise the balance sheet as of December 31, 2017, and the related operating statements 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.

The financial statements included in the accompanying prescribed form are presented in accordance with requirements of the Colorado Office of the State Auditor, and are not intended to be a complete presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Fleming Fire Protection District and the Colorado Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

*Lauer, Szabo & Associates, P.C.*

Sterling, Colorado  
February 14, 2018