

**APPLICATION FOR EXEMPTION FROM AUDIT
LONG FORM**

3516.00

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

NAME OF GOVERNMENT	LAS ANIMAS COUNTY/BENT COUNTY LIBRARY DISTRICT
ADDRESS	P.O. BOX 563 306 5TH ST LAS ANIMAS, CO 81054
CONTACT PERSON	CHARMAINE TRIPP
PHONE	719-456-0422
EMAIL	lacityclerk@secom.net
FAX	719-456-1210

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:	GARY WALLER
TITLE	PARTNER
FIRM NAME (if applicable)	Dixon, Waller & Co., Inc.
ADDRESS	164 E Main St Trinidad, Colorado 81082
PHONE	719-846-9241
DATE PREPARED <small>(Must be Completed prior to Board approval)</small>	20-Mar-18
RELATIONSHIP TO ENTITY	We are independent as defined by professional standards.

PREPARER (SIGNATURE REQUIRED)

Gary Waller CPA

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

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If Yes, data filed:

P

RECEIVED
Office of the State Auditor
March 28, 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*		Fund*	Fund*	
Assets				Assets			
1-1	Cash & Cash Equivalents	\$ 177,894	\$ -	Cash & Cash Equivalents	\$ -	\$ -	
1-2	Investments	\$ 54,574	\$ -	Investments	\$ -	\$ -	
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	Property Tax Receivable	\$ 91,793	\$ -		\$ -	\$ -	
1-6		\$ -	\$ -	Total Current Assets	\$ -	\$ -	
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) TOTAL ASSETS	\$ 324,261	\$ -	(add lines 1-1 through 1-10) TOTAL ASSETS	\$ -	\$ -	
1-12	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ -	\$ -	
1-13	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 324,261	\$ -	TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ -	\$ -	
Liabilities				Liabilities			
1-14	Accounts Payable	\$ 1,854	\$ -	Accounts Payable	\$ -	\$ -	
1-15	Accrued Payroll and Related Liabilities	\$ 4,648	\$ -	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	\$ 6,502	\$ -	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	\$ 6,502	\$ -	(add lines 1-19 through 1-27) TOTAL LIABILITIES	\$ -	\$ -	
1-29	TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 91,793	\$ -	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): V KESTER MEMORIAL	\$ 972	\$ -	Emergency Reserves	\$ -	\$ -	
1-33	Committed (specify)	\$ -	\$ -	Other Designations/Reserves	\$ -	\$ -	
1-34	Assigned (specify)	\$ -	\$ -	Restricted	\$ -	\$ -	
1-35	Unassigned:	\$ 225,094	\$ -	Undesignated/Unreserved/Unrestricted	\$ -	\$ -	
1-36	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL FUND BALANCE	\$ 226,066	\$ -	Add lines 1-30 through 1-35 This total should be the same as line 3-33 TOTAL NET POSITION	\$ -	\$ -	
1-37	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE	\$ 324,361	\$ -	Add lines 1-28, 1-29 and 1-36 This total should be the same as line 1-13 TOTAL LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	\$ -	\$ -	

PART 2 - FINANCIAL STATEMENTS - OPERATING STATEMENT - REVENUES

Line #	Description	Governmental Funds		Description	Proprietary/Fiduciary Funds		Please use this space to provide explanation of any items on this page
		GENERAL FUND	Fund*		Fund*	Fund*	
Tax Revenue				Tax Revenue			
2-1	Property	\$ 91,132	\$ -	Property	\$ -	\$ -	
2-2	Specific Ownership	\$ 7,895	\$ -	Specific Ownership	\$ -	\$ -	
2-3	Sales and Use Tax	\$ -	\$ -	Sales and Use Tax	\$ -	\$ -	
2-4	Other Tax Revenue (specify):	\$ -	\$ -	Other Tax Revenue (specify):	\$ -	\$ -	
2-5		\$ -	\$ -		\$ -	\$ -	
2-6		\$ -	\$ -		\$ -	\$ -	
2-7		\$ -	\$ -		\$ -	\$ -	
2-8	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ 99,027	\$ -	Add lines 2-1 through 2-7 TOTAL TAX REVENUE	\$ -	\$ -	
2-9	Licenses and Permits	\$ -	\$ -	Licenses and Permits	\$ -	\$ -	
2-10	Highway Users Tax Funds (HUTF)	\$ -	\$ -	Highway Users Tax Funds (HUTF)	\$ -	\$ -	
2-11	Conservation Trust Funds (Lottery)	\$ -	\$ -	Conservation Trust Funds (Lottery)	\$ -	\$ -	
2-12	Community Development Block Grant	\$ -	\$ -	Community Development Block Grant	\$ -	\$ -	
2-13	Fire & Police Pension	\$ -	\$ -	Fire & Police Pension	\$ -	\$ -	
2-14	Grants	\$ 8,254	\$ -	Grants	\$ -	\$ -	
2-15	Donations	\$ 2,187	\$ -	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	\$ 1,064	\$ -	Interest/Investment Income	\$ -	\$ -	
2-20	Tap Fees	\$ -	\$ -	Tap Fees	\$ -	\$ -	
2-21	Developer Advances	\$ -	\$ -	Developer Advances	\$ -	\$ -	
2-22	All Other (specify): Weekly Receipts, Restitution	\$ 6,248	\$ -	All Other (specify):	\$ -	\$ -	
2-23		\$ -	\$ -		\$ -	\$ -	
2-24	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ 116,780	\$ -	Add lines 2-8 through 2-23 TOTAL REVENUES	\$ -	\$ -	
Other Financing Sources				Other Financing Sources			
2-25	Debt Proceeds	\$ -	\$ -	Debt Proceeds	\$ -	\$ -	
2-26	Proceeds from Sale of Capital Assets	\$ -	\$ -	Proceeds from Sale of Capital Assets	\$ -	\$ -	
2-27	Other (specify):	\$ -	\$ -	Other (specify):	\$ -	\$ -	
2-28	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	Add lines 2-25 through 2-27 TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	
2-29	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 116,780	\$ -	Add lines 2-24 and 2-28 TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ -	\$ -	GRAND TOTALS
							\$ 116,780

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*		Fund*	Fund*	
	Expenditures			Expenditures			
3-1	General Government	\$ -	\$ -	General Operating & Administrative	\$ -	\$ -	
3-2	Judicial	\$ -	\$ -	Salaries	\$ -	\$ -	
3-3	Law Enforcement	\$ -	\$ -	Payroll Taxes	\$ -	\$ -	
3-4	Fire	\$ -	\$ -	Contract Services	\$ -	\$ -	
3-5	Highways & Streets	\$ -	\$ -	Employee Benefits	\$ -	\$ -	
3-6	Solid Waste	\$ -	\$ -	Insurance	\$ -	\$ -	
3-7	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	Accounting and Legal Fees	\$ -	\$ -	
3-8	Health	\$ -	\$ -	Repair and Maintenance	\$ -	\$ -	
3-9	Culture and Recreation	\$ 110,816	\$ -	Supplies	\$ -	\$ -	
3-10	Other (specify):	\$ -	\$ -	Utilities	\$ -	\$ -	
3-11		\$ -	\$ -	Contributions to Fire & Police Pension Assoc.	\$ -	\$ -	
3-12		\$ -	\$ -	Other (specify)	\$ -	\$ -	
3-13		\$ -	\$ -		\$ -	\$ -	
3-14	Capital Outlay	\$ -	\$ -	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	\$ 110,816	\$ -	Add lines 3-1 through 3-21	\$ -	\$ -	GRAND TOTAL
	TOTAL EXPENDITURES			TOTAL EXPENDITURES			\$ 110,816
3-23	Interfund Transfers (In)	\$ -	\$ -	Net Interfund Transfers (In)	\$ -	\$ -	
3-24	Interfund Transfers out	\$ -	\$ -	Net Interfund Transfers out	\$ -	\$ -	
3-25	Other Expenditures (Revenues):	\$ -	\$ -	Depreciation	\$ -	\$ -	
3-26		\$ -	\$ -	Other Financing Sources (Uses) (from line 2-28)	\$ -	\$ -	
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)			(Line 3-26, plus line 3-27, less line 3-24, less line 3-25)			
	TOTAL TRANSFERS AND OTHER EXPENDITURES	\$ -	\$ -	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	\$ 5,964	\$ -	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	\$ -	\$ -	
3-31	Fund Balance, January 1 from December 31 prior year report	\$ 220,102	\$ -	Net Position, January 1 from December 31 prior year report	\$ -	\$ -	
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.	\$ 226,066	\$ -	Net Position, December 31 Line 3-30 plus line 3-31 This total should be the same as line 1-36.	\$ -	\$ -	

IF GRAND TOTAL EXPENDITURES for all funds (Line 3-22) are GREATER than \$750,000 - STOP. You may not use this form. An audit may be required. See Section 29-1-604, C.R.S., or contact the OSA Local Government Division at (303) 869-3000 for assistance.

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

YES NO

Please use this space to provide any explanations or comments:

<p>4-1 Does the entity have outstanding debt? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-2 Is the debt repayment schedule attached? If no, MUST explain: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-3 Is the entity current in its debt service payments? If no, MUST explain: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>4-4 Please complete the following debt schedule, if applicable: (please only include principal amounts)</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Outstanding at beginning of year*</th> <th style="text-align: left;">Issued during year</th> <th style="text-align: left;">Retired during year</th> <th style="text-align: left;">Outstanding at year-end</th> </tr> </thead> <tbody> <tr> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>General obligation bonds</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Revenue bonds</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Notes/Loans</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Leases</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Developer Advances</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other (specify):</td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </tbody> </table>	Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end	\$ -	\$ -	\$ -	\$ -	General obligation bonds				Revenue bonds				Notes/Loans				Leases				Developer Advances				Other (specify):				TOTAL	\$ -	\$ -	\$ -	
Outstanding at beginning of year*	Issued during year	Retired during year	Outstanding at year-end																																			
\$ -	\$ -	\$ -	\$ -																																			
General obligation bonds																																						
Revenue bonds																																						
Notes/Loans																																						
Leases																																						
Developer Advances																																						
Other (specify):																																						
TOTAL	\$ -	\$ -	\$ -																																			

*must agree to prior year ending balance.

Please answer the following questions by marking the appropriate boxes.

YES NO

<p>4-5 Does the entity have any authorized, but unissued, debt? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: How much? \$ -</p> <p>Date the debt was authorized: _____</p> <p>4-6 Does the entity intend to issue debt within the next calendar year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: How much? \$ -</p> <p>4-7 Does the entity have debt that has been refinanced that it is still responsible for? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: What is the amount outstanding? \$ -</p> <p>4-8 Does the entity have any lease agreements? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If yes: What is being leased? _____</p> <p>What is the original date of the lease? _____</p> <p>Number of years of lease? _____</p> <p>Is the lease subject to annual appropriation? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>What are the annual lease payments? \$ -</p> <p>4-9 Does the entity have a certified mill levy? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If yes: Please provide the following <u>mills</u> levied for the year reported (do not enter \$ amounts):</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 80%;">Bond Redemption</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>General/Other</td> <td style="text-align: right;">1.50</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">1.50</td> </tr> </table>	Bond Redemption	0.00	General/Other	1.50	TOTAL	1.50	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">AMOUNT</th> <th style="text-align: left;">TOTAL</th> </tr> </thead> <tbody> <tr> <td>\$ 157,597</td> <td></td> </tr> <tr> <td>\$ 20,297</td> <td></td> </tr> <tr> <td>TOTAL CASH DEPOSITS</td> <td style="text-align: right;">\$ 177,894</td> </tr> <tr> <td colspan="2">Investments (if investment is a mutual fund, please list underlying investments):</td> </tr> <tr> <td>COLORADO TRUST</td> <td style="text-align: right;">\$ 54,574</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>TOTAL INVESTMENTS</td> <td style="text-align: right;">\$ 54,574</td> </tr> <tr> <td>TOTAL CASH AND INVESTMENTS</td> <td style="text-align: right;">\$ 232,468</td> </tr> </tbody> </table>	AMOUNT	TOTAL	\$ 157,597		\$ 20,297		TOTAL CASH DEPOSITS	\$ 177,894	Investments (if investment is a mutual fund, please list underlying investments):		COLORADO TRUST	\$ 54,574		\$ -		\$ -		\$ -	TOTAL INVESTMENTS	\$ 54,574	TOTAL CASH AND INVESTMENTS	\$ 232,468	
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PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

AMOUNT TOTAL

Please use this space to provide any explanations or comments:

<p>5-1 YEAR-END Total of ALL Checking and Savings accounts</p> <p>5-2 Certificates of deposit</p> <p style="text-align: right;">TOTAL CASH DEPOSITS</p> <p>Investments (if investment is a mutual fund, please list underlying investments):</p> <p>5-3 COLORADO TRUST</p> <p></p> <p></p> <p></p> <p style="text-align: right;">TOTAL INVESTMENTS</p> <p style="text-align: right;">TOTAL CASH AND INVESTMENTS</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">AMOUNT</th> <th style="text-align: left;">TOTAL</th> </tr> </thead> <tbody> <tr> <td>\$ 157,597</td> <td></td> </tr> <tr> <td>\$ 20,297</td> <td></td> </tr> <tr> <td>TOTAL CASH DEPOSITS</td> <td style="text-align: right;">\$ 177,894</td> </tr> <tr> <td colspan="2">Investments (if investment is a mutual fund, please list underlying investments):</td> </tr> <tr> <td>COLORADO TRUST</td> <td style="text-align: right;">\$ 54,574</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td></td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>TOTAL INVESTMENTS</td> <td style="text-align: right;">\$ 54,574</td> </tr> <tr> <td>TOTAL CASH AND INVESTMENTS</td> <td style="text-align: right;">\$ 232,468</td> </tr> </tbody> </table>	AMOUNT	TOTAL	\$ 157,597		\$ 20,297		TOTAL CASH DEPOSITS	\$ 177,894	Investments (if investment is a mutual fund, please list underlying investments):		COLORADO TRUST	\$ 54,574		\$ -		\$ -		\$ -	TOTAL INVESTMENTS	\$ 54,574	TOTAL CASH AND INVESTMENTS	\$ 232,468	
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Please answer the following question by marking in the appropriate box

YES NO N/A

<p>5-4 Are the entity's investments legal in accordance with Section 24-75-601, et. seq., C.R.S.?</p> <p>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:</p>	<p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A</p> <p><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A</p>	
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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	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings	\$ 70,771	\$ -	\$ -	\$ 70,771
Machinery and equipment	\$ 54,047	\$ -	\$ -	\$ 54,047
Furniture and fixtures	\$ 12,000	\$ -	\$ -	\$ 12,000
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain): BOOKS AND LIBRARY MATERIALS	\$ 330,268	\$ 7,643	\$ -	\$ 337,911
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ (113,286)	\$ (4,825)	\$ -	\$ (118,111)
TOTAL	\$ 356,800	\$ 2,818	\$ -	\$ 359,618

6-4 Complete the following Capital Assets table for PROPRIETARY FUNDS:	Balance - beginning of the year*	Additions	Deletions	Year-End Balance
Land	\$ -	\$ -	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -
Machinery and equipment	\$ -	\$ -	\$ -	\$ -
Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation (Enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

*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?

Indicate the contributions from:

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

State contribution amount:

Other (gifts, donations, etc.):

TOTAL

What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?

PART 8 - BUDGET INFORMATION

Please answer the following question by marking in the appropriate box		YES	NO	N/A	Please use this space to provide any explanations or comments:
8-1	Did the entity file a current year budget with the Department of Local Affairs, in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8-2	Did the entity pass an appropriations resolution in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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

Fund Name	Budgeted Expenditures
GENERAL FUND	\$ 125,025
	\$ -
	\$ -
	\$ -

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

Please answer the following question by marking in the appropriate box		YES	NO	Please use this space to provide any explanations or comments:
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]? Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

PART 10 - GENERAL INFORMATION

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

Please use this space to provide any additional explanations or comments not previously included:

OSA USE ONLY

Entity Wide:		General Fund		Governmental Funds		Notes
Unrestricted Cash & Investments	\$ 232,468	Unrestricted Fund Balance	\$ 225,094	Total Tax Revenue	\$ 99,027	
Current Liabilities	\$ 6,502	Total Fund Balance	\$ 226,066	Revenue Paying Debt Service	\$ -	
Deferred Inflow	\$ 91,793	PY Fund Balance	\$ 220,102	Total Revenue	\$ 116,780	
		Total Revenue	\$ 116,780	Total Debt Service Principal	\$ -	
		Total Expenditures	\$ 110,816	Total Debt Service Interest	\$ -	
		Interfund In	\$ -			
		Interfund Out	\$ -			
		- Proprietary	\$ -	Enterprise Funds		
		- Current Assets	\$ -	Net Position	\$ -	
		Deferred Outflow	\$ 91,132	- PY Net Position	\$ -	
		- Current Liabilities	\$ -	- Government-Wide		
		Deferred Inflow	\$ 110,816	- Total Outstanding Debt	\$ -	
		- Cash & Investments	\$ -	- Authorized but Unissued	\$ -	
		- Principal Expense	\$ -	- Year Authorized	\$ -	

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1	Have you read the new Electronic Signature Policy and do you plan on submitting signatures in accordance with this policy?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
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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 prepared 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, the names of the signatories, 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. 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.
- 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



esign.
members
various

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: _____
1	MARIAN COLLINS	I, <u>Marian Collins</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>Marian Collins</u>	Date: <u>2 Mar 18</u>
2	JOYCE BROOKS	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit.	Signed _____	Date: _____
3	CHARMAINE TRIPP	I, <u>Charmaine Tripp</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>Charmaine Tripp</u>	Date: <u>3/21/18</u>
4	SUSAN WARING	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: _____
5	BONNIE HOFFMAN	I, <u>Bonnie Hoffman</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>Bonnie Hoffman</u>	Date: <u>03-21-2018</u>
6	SUSAN WARING	I, <u>Susan Waring</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>Susan Waring</u>	Date: <u>3-21-18</u>
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: _____